

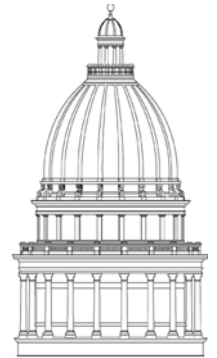
Office of
LEGISLATIVE AUDITOR GENERAL
State of Utah

REPORT NUMBER 2009-05
January 2009

**A Limited Review of Cities' Compliance
With Impact Fee Statute**

The Impact Fee Act was changed in the 2006 General Session to require more detail in accounting for impact fee revenue in Utah local governments' annual financial reports. Local governments are also required to have an analysis justifying any impact fees they wish to charge. In a survey of six Utah cities to determine compliance with the new requirements, we found that cities track all of the required accounting data but are not always including it in their annual reports. Cities explained that they are unclear on both what information should be included and how to include it in their annual financial reports. An examination of all Utah cities showed that many do not include all the required impact fee information. The State Auditor's Office (SAO)—who collects the reports and has the duty to assist cities in their reporting responsibilities—plans to provide more training to cities in the coming months. Legislators requested this audit in order to review compliance with the 2006 laws requiring increased impact fee reporting and accountability to prevent impact fee misuse.

We found no evidence that the survey cities have been inappropriately using impact fees to subsidize their budgets, which was a concern for the audit requestors. All cities maintain impact fee



**Our limited review
found no evidence
that cities are using
impact fees
inappropriately.**

ledgers indicating funds were expended in a timely fashion and for approved projects. Despite recent enactments and attempts by some cities to raise property taxes, we did not find this to be a symptom of past impact fee misuse. City budgets have been impacted by the recent downturn in the economy and the subsequent drop in cities' growth. In particular, the drop in development-related fees, such as building permit and subdivision fees, has hurt cities' total general fund amounts.

Requirements changed in 2006 to increase impact fee reporting and accountability.

Impact Fee Requirements Changed in 2006

Requirements for the tracking of impact fees were changed by the passage of Senate Bill 267 during the 2006 Legislative Session. Among other changes, this bill modified the requirements of both the annual financial report and the impact fee analyses. Figure 1 lists the new annual financial report requirements.

Figure 1. S.B. 267 Requires Increased Accounting Detail for Impact Fees. Four accounting requirements were added to *Utah Code* 10-6-150.

Each annual financial report shall identify impact fee funds by:
1. The year in which they were received.
2. The project from which the funds were collected.
3. The capital projects for which the funds are budgeted.
4. The projected schedule for expenditure.

These requirements were intended to make the charging of impact fees more traceable, partially in response to legislators' question and concerns of whether:

- Governmental entities required developers to pay more than what is allowed by the impact fees act
- Impact fees had been used to subsidize general funds
- Impact fees had been charged equitably

This audit was requested to address some of these concerns.

This audit was requested to address concerns about the legal use of impact fees.

In addition to the accounting requirements, cities have been required to perform an impact fee analysis for each separate fee charged, even before S.B. 267. We looked for the presence of the financial aspects of the analysis elements mandated by *Utah Code*, listed in Figure 2.

Figure 2. *Utah Code* 11-36-201 Requires Impact Fee Analyses to Contain Detail on the Formation of Impact Fees. This audit looked for the presence of the following three requirements.

The written analysis of each fee must:	
1.	Demonstrate how the impacts are reasonably related to development.
2.	Estimate the proportionate share of the costs of the impacts that are reasonably related to new development.
3.	Identify how the impact fee was calculated.

These requirements, along with those listed in Figure 1, are intended to address legislator concerns listed on page two. We did not examine the analyses to determine whether these requirements were adequate; we only examined the analyses to determine whether the requirements were included as part of the analysis because a more detailed examination was beyond the scope of the audit.

Cities have been able to respond quickly to our request for information. This is in contrast with the audit started in 2005, where many cities took weeks to provide the information if they were able to provide it at all. The cities selected for our limited survey were, on the whole, able to provide the impact fee information within two weeks with only a few delays. This is a vast improvement.

Cities Track Required Data But Do Not Report as Required

All of the six survey cities listed in Figure 3 were able to produce the mandated accounting data, but all the required data was not always included in their financial reports. In a separate review of the annual financial reports of all Utah cities, we found that most do not include all the required data. Very few Utah cities include the sources of the impact fee revenue in their reports (the second requirement in

Cities have responded quickly, in contrast with the 2005 audit.

All six cities could produce the required data, but not all was included in their annual reports.

Figure 1). The cities need further guidance on what information is to be included and how it is to be included. *Utah Code* gives the State Auditor the responsibility to train cities on the reporting requirements. The SAO is in the process of developing additional training on the impact fee requirements

Survey Cities Could Show Impact Fee Data But Did Not Include It All in Report

The cities selected for our limited survey were all able to provide us with the required financial information shown in Figure 1. While the survey cities have all of the information collected and available, some of the required data is not included in the annual financial report. Specifically, none of the survey cities’ annual reports include information regarding the projects from which the revenues were collected.

The cities included in this survey were selected based on three factors: high growth in the past two years, a suggestion by audit requestors to include specific cities, and inclusion of the city in the previous audit. Because of the constricted time schedule of this audit, we only looked at cities, as counties were more time consuming in the 2005 audit. The cities selected for the survey were Bluffdale, Eagle Mountain, Herriman, Riverton, Saratoga Springs, and West Jordan.

Figure 3 demonstrates the selected cities’ level of compliance with the annual financial reporting requirements for impact fees.

Figure 3. The Survey Cities Complied with Three of the Four Reporting Requirements. None of the cities reported their impact fee revenue by the project from which the funds were collected, but all cities were able to provide this information.

City	Date Collected	Project From Collected	Project For Budgeted	Expenditure Schedule
Bluffdale	Yes	No	No	No
Eagle Mountain*	No	No	No	No
Herriman	Yes	No	Yes	Yes
Riverton	Yes	No	Yes	Yes
Saratoga Springs	Yes	No	Yes	No
West Jordan	Yes	No	Yes	Yes

*Eagle Mountain did not include an impact fees section in their annual report, but the data was collected.

Cities were selected based on growth, specific request, and inclusion in the previous audit.

None of the survey cities reported the project from which the funds were collected, but could show that information.

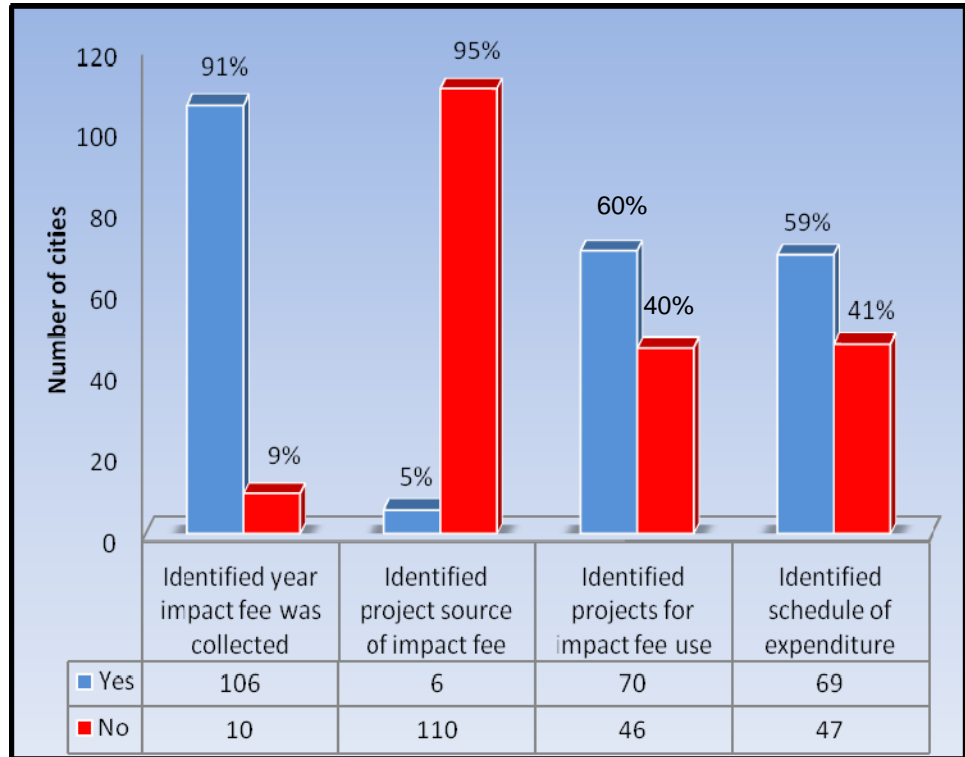
Although none of these cities reported in their annual financial reports their impact fee revenue by the projects from which the funds were collected, they were all able to provide us with this information. Some survey cities stated that they did not include this revenue source information either because they did not understand that it was supposed to be in the report, or because they did not know how to summarize it in reportable form.

Survey of All Utah Cities Shows Many Do Not Report All Required Data

Based on our review of annual financial reports provided by the SAO, only 6 of 147 Utah cities included impact fee revenue sources in their annual financial reports. Also, 31 cities provided no impact fee information in their annual financial reports. Based on the results for the survey cities, this financial data may be available for these cities. Figure 4 shows the number of cities that did and did not comply with the requirements.

31 Utah cities provided no impact fee information in their annual reports.

Figure 4. Utah Cities Do Not Comply with Some Annual Financial Report Requirements Regarding Impact Fees. Most of the 116 cities that provided impact fee information (147 minus 31 with no impact fee information) identify the impact fee funds by the year the fee was collected, but results were mixed in the other categories.



Some survey cities appear to report the revenue source not by the individual project source (subdivision of origin), but by the impact fee area source (roads, parks, etc.), which was likely not the intent of the legislation. The sample cities’ ability to provide the revenue source indicates that cities may be able to demonstrate the source; they are just not reporting it.

In every category but revenue source, a majority of all Utah cities included the required information. Despite this, the relatively slim majority of cities complying with the requirements for use of the impact fees indicates a need for further training, and perhaps enforcement of, these requirements.

There are some cities that include all required elements in the impact fee sections of their annual financial reports, such as Layton and South Jordan. The impact fee sections of these reports are included in the appendix of this report.

The number of cities not complying with reporting requirements indicates a need for further report training.

Cities Have Requested Guidance On Reporting Requirements

The SAO stated that they have granted cities the flexibility to experiment with different formats for the required disclosures for the first two reporting cycles after the 2006 changes. The State Auditor's Office has been analyzing the various formats used and plans to provide additional training to cities on how they can improve their impact fee disclosures. The SAO will also provide additional training to the independent CPAs who are responsible for ensuring the inclusion of all reporting elements on what is expected.

The SAO Is Developing Impact Fee Report Training for Cities

Utah Code 10-6-154(1) requires the SAO to train cities on what information is to be included in the annual financial reports; the SAO should also ensure that this information is actually included in the reports. Figure 5 explains the duties of the State Auditor in relation to municipalities.

Figure 5. *Utah Code* 10-6-154(1) Requires the State Auditor to Set Standards for Municipal Reporting. The auditors are also required to provide budgeting and reporting forms.

The State Auditor shall:	
a)	Prescribe uniform accounting and reporting procedures for cities.
b)	Conduct a continuing review and modification of such procedures to improve them.
c)	Prepare and supply each city with suitable budget and reporting forms.
d)	Prepare instructional materials, conduct training programs, and render other services deemed necessary to assist cities in implementing the uniform accounting, budgeting, and reporting procedures.

As mentioned, the legislation requiring the new impact fee accounting reporting was passed in 2006. The SAO decided that due to varied reactions to how the reporting was to be done, they would give cities time to develop their own methods.

However, it is clear that some confusion exists among cities. Some cities believe that including the impact fee area for which the monies

***Utah Code* requires the SAO to provide training on annual financial reports.**

were collected (storm drain, park, etc.) satisfies the revenue source requirement. This was most likely not the intention of the legislation and requires clarification. In addition, some of the information, namely the source of the revenue, is difficult for cities to summarize, and they would like instruction on how this is to be done.

The SAO stated that the test period has now passed, and they are prepared to provide additional training and clarification on the required reporting elements.

Independent Auditors Are to Ensure Inclusion of All Requirements

The SAO is also responsible for collecting the cities' reports and filing them as public documents. The SAO stated that they collect the annual reports and post them on their website, and ensure the cities include an impact fee disclosure. Their review of the 2006 and 2007 annual reports did not confirm that all the required impact fee information was included. The SAO relied on the independent auditors to ensure that all disclosures were included as part of their state legal compliance review. However, the SAO has stated that it has expanded its review for 2008 audit reports to ensure that all required elements are included. Only the legal compliance section of Eagle Mountain's 2007 annual report disclosed any impact fee reporting deficiencies, and this was because Eagle Mountain did not include an impact fee section. They have stated they are preparing it for the 2008 report.

The SAO states that they will clarify the requirement for reporting of revenues by project for local governments and will provide additional training to local governments and CPAs on those requirements.

Cities' Tax Revenues Have Been Impacted

We found no evidence that the survey cities have been using impact fees to inappropriately subsidize general funds. Our research in this area is in response to concerns with cities' recent attempts to raise property taxes. We found that as growth has slowed, other

Initially, the SAO granted flexibility in the reporting format, but now that the test period has passed, they are prepared to provide additional training.

The SAO will also train independent auditors on impact fee requirements.

Other revenue sources besides impact fees have decreased, explaining cities' increase in property taxes.

revenue sources, such as development fees, have also decreased, which could explain cities' attempts to increase property taxes.

Property Tax Increases Do Not Appear To Be a Sign of Misuse of Impact Fees

We found no evidence that impact fees have been used to inappropriately supplement general funds in the survey cities. Growth in Utah cities has recently slowed considerably, and along with it, impact fee revenue. If cities had been using impact fees to bolster the general fund, they would now need to find another funding source to make up the decreased impact fee revenue, which could explain recent successful and unsuccessful attempts to raise property taxes. There has been no evidence that this has taken place. All of the survey cities maintain and were able to provide separate impact fee ledgers detailing all incoming and outgoing monies.

These required impact fee ledgers show that all funds were expended within a six-year period as required by statute. For example, if a city collected \$2,000 in park impact fees in 2001, those funds must be expended on appropriate park projects by 2007. The survey cities' ledgers indicate that this process has been followed.

Statute also requires that the fees be spent only on system improvements for:

- Public facilities identified in the capital facilities plan; and
- The specific public facility type for which the fee was collected.

Survey cities' expenditures since the 2006 statute changes complied with these requirements.

In addition to the requirement for separate ledgers, the reporting requirements in Figure 1 are meant to prevent misuse of impact fee funds. Four of the six cities surveyed reported the budget information on what the funds were budgeted for in their annual financial reports. The other two cities were able to show this information, despite not including it in their annual financial reports. This tracking gives us no evidence that impact fees were improperly used in the past. There are other potential explanations for cities' decisions to raise or attempt to raise property taxes, as discussed in the next section.

All impact fee funds were spent within the required six year time frame.

Impact fees can only be spent on projects in cities' capital facilities plans or specific public facilities.

Residential construction in Utah is down 52.3 percent in 2008.

Some Cities' Tax Increases May Be Result of Lower Overall Revenues

Cities' revenues are dropping across the board. One explanation for the raises and attempted raises in property taxes is simply a reduction in all fees. In particular, as growth and development have slowed, fee revenues associated with development, such as building and subdivision permit fees, as well as licenses, have decreased in survey cities. According to the University of Utah's Bureau of Economic and Business Research, new residential construction in Utah is down 52.3 percent through the second quarter of 2008, causing the number of building permits to fall to the lowest mid-year level since 1991. In order to make up for some of these development fee revenues, some cities have raised or attempted to raise property taxes. Figure 6 shows the recent changes in revenue sources in the survey cities.

Figure 6. Average Development Fee Revenue Has Dropped In Survey Cities. Many other sources of revenue are also dropping or leveling off.

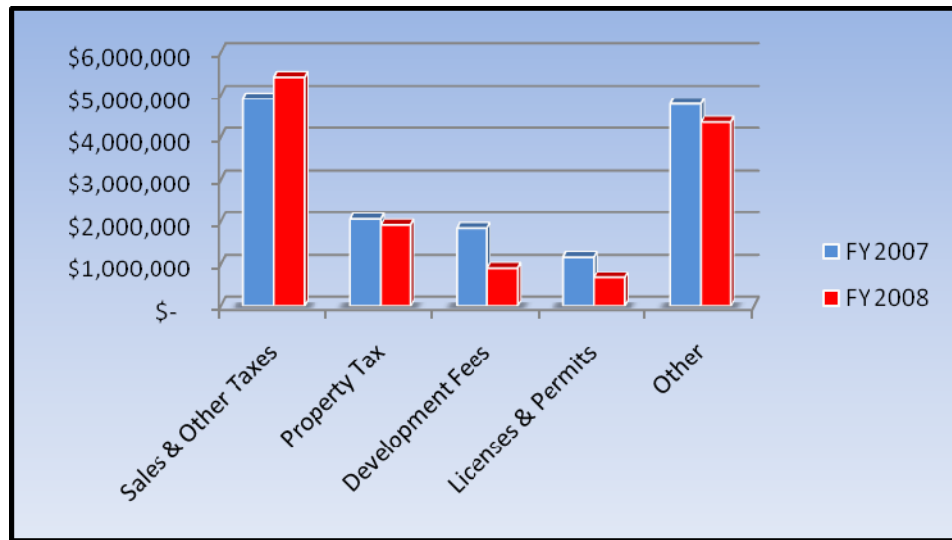


Figure 6 shows that all average revenue streams but sales taxes dropped in 2008. These amounts are expected to continue to drop. Some individual high-growth cities have experienced an even steeper drop than the average in development revenues. The number of building permits issued in the six survey cities has dropped

dramatically, even in the last year. Figure 7 shows the reduction in building permits issued in the survey cities.

Figure 7. The Survey Cities Have Experienced Steep Drop-Offs in the Number of Building Permits Granted. All of the survey cities' building permits dropped at least 60 percent in fiscal year 2008 from fiscal year 2007.

City	Number of Building Permits Issued:		Percent Change
	FY 2007	FY 2008	
Bluffdale	68	10	-85.3%
Eagle Mountain	504	37	-92.2
Herriman	204	28	-86.3
Riverton	302	71	-76.6
Saratoga Springs	325	122	-62.5
West Jordan	324	81	-75.0

*Source: Bureau of Economic and Business Research, University of Utah

Development fees differ from impact fees in that they are not assessed for construction projects, but for city and administrative services provided. *Utah Code* 11-36-201 allows for the charging of these fees as long as they “are a reasonable charge for the service provided.” It places no restrictions on how these fees are to be used.

Of the survey cities, Bluffdale, Riverton, Saratoga Springs, and West Jordan have all raised, or attempted to raise property taxes in one of the last two fiscal years. Some of these cities state that the drop in revenue sources has been a larger factor in their decision to raise, or attempt to raise property taxes than impact fees.

In the course of this audit, we determined that no further audit work is necessary, unless requested by the Legislature or Audit Subcommittee. If requested, we could expand the number of cities, include counties, or look further into the reason for the increases in property taxes.

Cities state that revenue source drop has been a large factor in their decision to raise property taxes.

Unless requested by the legislature, we determined no further audit work is necessary.

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Layton City Corporation



Impact Fee Report

LAYTON CITY CORPORATION

SCHEDULE OF TRANSPORTATION IMPACT FEES COLLECTED STATE COMPLIANCE INFORMATION

Fiscal Year Ended June 30, 2007

Subdivision Name/Description	Fiscal Year Collected	Amount	Projected Period to be Expended
Adamswood landing	2007	\$28,793.00	1 to 5 years
Clearwater cove	2007	9,634.00	1 to 5 years
Cobblestone village	2007	9,424.00	1 to 5 years
Coldwater creek	2007	62,230.00	1 to 5 years
Diamond oaks	2007	4,798.00	1 to 5 years
Feathering sands	2007	9,899.00	1 to 5 years
Hidden gardens	2007	36,293.00	1 to 5 years
Island view ridge	2007	16,793.00	1 to 5 years
Park meadows	2007	4,500.00	1 to 5 years
Peacefield	2007	6,298.00	1 to 5 years
Red fox ridge	2007	11,846.00	1 to 5 years
Roberts farms	2007	39,740.00	1 to 5 years
Rockwell estates	2007	7,798.00	1 to 5 years
Sandy ridge estates	2007	26,841.00	1 to 5 years
Shadybrook park	2007	9,899.00	1 to 5 years
Sierra bella	2007	25,495.00	1 to 5 years
Stonefield village	2007	13,064.10	1 to 5 years
Swan meadows	2007	27,745.00	1 to 5 years
Weaver meadows	2007	10,798.00	1 to 5 years
Westfield estates	2007	7,798.00	1 to 5 years
Wheatfield estates	2007	14,096.00	1 to 5 years
Wild horse meadows	2007	21,442.00	1 to 5 years
Arctic Circle	2007	31,503.60	1 to 5 years
1412 Legend hills drive	2007	27,879.23	1 to 5 years
377 n marshall, unit 1	2007	6,604.42	1 to 5 years
Lodgepole designs	2007	8,484.00	1 to 5 years
MKG invesments llc	2007	10,629.69	1 to 5 years
Business software solutions	2007	8,827.60	1 to 5 years
Eagle eye produce	2007	33,060.30	1 to 5 years
Boston pizza	2007	24,827.05	1 to 5 years
Kasbah grill	2007	24,268.61	1 to 5 years
Legend falls condos	2007	11,436.18	1 to 5 years
Music to the maxx	2007	15,623.42	1 to 5 years
Rovali's restaurante	2007	15,792.80	1 to 5 years
Salon tantrum	2007	9,636.00	1 to 5 years
Subway sandwiches	2007	10,815.68	1 to 5 years
Sugar street industrial park	2007	15,407.61	1 to 5 years
UST corporation	2007	20,717.79	1 to 5 years
Y2 geotechnical	2007	17,151.45	1 to 5 years
Various others	2007	188,821.24	1 to 5 years
Total		<u>\$886,710.77</u>	

Transportation impact fees will be expended on projects listed in the Five Year Capital Improvement Plan approved and amended annually by the City Council.

LAYTON CITY CORPORATION

SCHEDULE OF PARK IMPACT FEES COLLECTED
STATE COMPLIANCE INFORMATION

Fiscal Year Ended June 30, 2007

Subdivision Name/Description	Fiscal Year Collected	Amount	Projected Period to be Expended
Adamswood landing	2007	\$24,038.00	1 to 5 years
Clearwater cove	2007	9,815.00	1 to 5 years
Cobblestone village	2007	11,048.00	1 to 5 years
Coldwater creek	2007	51,860.00	1 to 5 years
Diamond oaks	2007	3,746.00	1 to 5 years
Feathering sands	2007	9,873.00	1 to 5 years
Hidden gardens	2007	33,911.00	1 to 5 years
Island view ridge	2007	13,111.00	1 to 5 years
Park meadows	2007	4,800.00	1 to 5 years
Peacefield	2007	5,346.00	1 to 5 years
Red fox ridge	2007	9,892.00	1 to 5 years
Roberts farms	2007	35,530.00	1 to 5 years
Rockwell estates	2007	6,946.00	1 to 5 years
Sandy ridge estates	2007	22,457.00	1 to 5 years
Shadybrook park	2007	9,873.00	1 to 5 years
Sierra bella	2007	23,765.00	1 to 5 years
Stonefield village	2007	19,590.00	1 to 5 years
Swan meadows	2007	26,165.00	1 to 5 years
Weaver meadows	2007	10,146.00	1 to 5 years
Westfield estates	2007	6,946.00	1 to 5 years
Wheatfield estates	2007	12,292.00	1 to 5 years
Wild horse meadows	2007	17,384.00	1 to 5 years
Various others	2007	49,703.43	1 to 5 years
Total		<u>\$418,237.43</u>	

Transportation impact fees will be expended on projects listed in the Five Year Capital Improvement Plan approved and amended annually by the City Council.

LAYTON CITY CORPORATION

SCHEDULE OF PUBLIC SAFETY IMPACT FEES COLLECTED STATE COMPLIANCE INFORMATION

Fiscal Year Ended June 30, 2007

Subdivision Name/Description	Fiscal Year Collected	Amount	Projected Period to be Expended
Adamswood landing	2007	\$3,507.00	1 to 5 years
Clearwater cove	2007	3,519.00	1 to 5 years
Cobblestone village	2007	4,008.00	1 to 5 years
Coldwater creek	2007	10,018.00	1 to 5 years
Diamond oaks	2007	1,002.00	1 to 5 years
Feathering sands	2007	1,002.00	1 to 5 years
Hidden gardens	2007	3,507.00	1 to 5 years
Island view ridge	2007	3,507.00	1 to 5 years
Peacefield	2007	1,002.00	1 to 5 years
Red fox ridge	2007	2,004.00	1 to 5 years
Roberts farms	2007	4,509.00	1 to 5 years
Rockwell estates	2007	1,002.00	1 to 5 years
Sandy ridge estates	2007	4,509.00	1 to 5 years
Shadybrook park	2007	501.00	1 to 5 years
Sierra bella	2007	2,505.00	1 to 5 years
Swan meadows	2007	2,505.00	1 to 5 years
Weaver meadows	2007	1,002.00	1 to 5 years
Westfield estates	2007	1,000.00	1 to 5 years
Wheatfield estates	2007	2,004.00	1 to 5 years
Wild horse meadows	2007	4,008.00	1 to 5 years
Arctic Circle	2007	2,358.00	1 to 5 years
1412 Legend hills drive	2007	5,895.00	1 to 5 years
377 n marshall, unit 1	2007	1,651.10	1 to 5 years
MKG investments llc	2007	900.90	1 to 5 years
Business software solutions	2007	2,714.40	1 to 5 years
Eagle eye produce	2007	2,220.00	1 to 5 years
Boston pizza	2007	4,078.68	1 to 5 years
Kasbah grill	2007	2,145.78	1 to 5 years
Legend falls condos	2007	2,443.89	1 to 5 years
Music to the maxx	2007	2,246.40	1 to 5 years
Rovali's restaurante	2007	1,815.66	1 to 5 years
Salon tantrum	2007	2,574.00	1 to 5 years
Subway sandwiches	2007	683.28	1 to 5 years
Sugar street industrial park	2007	3,623.25	1 to 5 years
UST corporation	2007	1,332.00	1 to 5 years
Y2 geotechnical	2007	3,324.18	1 to 5 years
Various others	2007	40,290.14	1 to 5 years
Total		<u>\$136,917.66</u>	

Transportation impact fees will be expended on projects listed in the Five Year Capital Improvement Plan approved and amended annually by the City Council.

LAYTON CITY CORPORATION

SCHEDULE OF WATER IMPACT FEES COLLECTED
STATE COMPLIANCE INFORMATION

Fiscal Year Ended June 30, 2007

Subdivision Name/Description	Fiscal Year Collected	Amount	Projected Period to be Expended
Adamswood landing	2007	\$13,200.00	1 to 5 years
Clearwater cove	2007	9,900.00	1 to 5 years
Cobblestone village	2007	51,000.00	1 to 5 years
Coldwater creek	2007	20,850.00	1 to 5 years
Diamond oaks	2007	1,800.00	1 to 5 years
Feathering sands	2007	6,600.00	1 to 5 years
Hidden gardens	2007	22,800.00	1 to 5 years
Island view ridge	2007	8,700.00	1 to 5 years
Park meadows	2007	3,600.00	1 to 5 years
Peacefield	2007	2,400.00	1 to 5 years
Red fox ridge	2007	4,200.00	1 to 5 years
Roberts farms	2007	18,600.00	1 to 5 years
Rockwell estates	2007	3,000.00	1 to 5 years
Sandy ridge estates	2007	9,600.00	1 to 5 years
Shadybrook park	2007	6,600.00	1 to 5 years
Sierra bella	2007	13,800.00	1 to 5 years
Stonefield village	2007	23,400.00	1 to 5 years
Swan meadows	2007	15,600.00	1 to 5 years
Weaver meadows	2007	6,000.00	1 to 5 years
Westfield estates	2007	3,600.00	1 to 5 years
Wheatfield estates	2007	6,000.00	1 to 5 years
Wild horse meadows	2007	9,900.00	1 to 5 years
Harris Pointe	2007	18,150.00	1 to 5 years
LDS Chruch	2007	8,550.00	1 to 5 years
Petco shell	2007	8,550.00	1 to 5 years
UST Corporation	2007	3,000.00	1 to 5 years
Various others	2007	61,150.00	1 to 5 years
Total		<u>\$360,550.00</u>	

Transportation impact fees will be expended on projects listed in the Five Year Capital Improvement Plan approved and amended annually by the City Council.

LAYTON CITY CORPORATION

SCHEDULE OF STORM SEWER IMPACT FEES COLLECTED
STATE COMPLIANCE INFORMATION

Fiscal Year Ended June 30, 2007

Subdivision Name/Description	Fiscal Year Collected	Amount	Projected Period to be Expended
East Area			
Adamswood	2007	\$17,058.59	1 to 5 years
Clearwater cove	2007	4,632.56	1 to 5 years
Jacobs Hollow	2007	12,767.79	1 to 5 years
Peacefield	2007	8,397.64	1 to 5 years
Wild horse meadows	2007	1,390.26	1 to 5 years
Various others	2007	18,759.50	1 to 5 years
Total		<u>\$63,006.34</u>	
Central Area			
Eagle eye produce	2007	\$25,200.33	1 to 5 years
Harris pointe	2007	3,618.35	1 to 5 years
KSG building	2007	4,680.97	1 to 5 years
Petco shell	2007	66,360.87	1 to 5 years
Shell building, eagle industrial	2007	11,570.40	1 to 5 years
Various others	2007	6,728.08	1 to 5 years
Total		<u>\$118,159.00</u>	
West Area			
Chelemes farms	2007	\$91,093.50	1 to 5 years
Circle J	2007	65,169.97	1 to 5 years
Coventry park	2007	34,375.00	1 to 5 years
LDS church	2007	22,499.44	1 to 5 years
Shadybrook park	2007	38,249.04	1 to 5 years
Weaver meadows	2007	43,641.12	1 to 5 years
Wild horse meadows	2007	13,902.60	1 to 5 years
Various others	2007	4,200.00	1 to 5 years
Total		<u>\$313,130.67</u>	

Storm Sewer impact fees will be expended on projects listed in the Five Year Capital Improvement Plan approved and amended annually by the City Council.

**City of South Jordan
Impact Fee Revenues
as of June 30, 2007**

	Road	Parks	Storm Drain	Police	Fire	Culinary
Allred Subdivision	\$ 1,763.67	\$ 4,625.84	\$ -	\$ 252.11	\$ 535.82	\$ 2,787.21
America First Credit Union	51,009.67	1,539.24	3,582.00	7,869.52	3,232.17	23,188.19
Arcadia Meadows	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Aspen Crest	5,291.01	13,877.51	16,709.00	756.34	1,607.45	10,074.32
Bawden Estates	-	-	6,376.85	-	-	-
Bethany Estates	1,763.67	4,625.84	3,038.00	252.11	535.82	2,787.21
Bison Ridge	8,818.36	23,129.19	-	1,260.57	2,679.08	15,077.84
The District	456,335.53	45,373.21	223,047.57	109,975.12	53,045.16	151,222.43
Carriage Place	17,636.71	49,291.89	10,031.00	2,521.14	5,358.16	30,155.69
Chateau Flats	12,345.70	32,380.86	-	1,764.80	3,750.71	19,510.46
Copper Ridge Office Park	90,443.20	3,486.41	-	5,092.29	2,091.48	17,252.10
Country Crossing	28,837.83	-	3,938.60	1,461.26	600.16	34,504.19
Cove Estates	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Eddie Nelson	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Gables @ Sterling Village	11,584.13	38,684.18	-	3,529.59	2,868.96	38,963.10
Goldenwest Credit Union	13,723.18	529.00	-	7,670.40	3,150.35	11,872.18
Groves	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Harvest Village	-	-	21,377.49	-	-	-
Heatherwood PUD	-	-	19,073.23	-	-	-
High Ridge	10,934.77	24,419.23	-	2,016.91	4,286.53	24,581.27
Homestretch Subdivision	-	-	5,732.00	-	-	-
Hunter Creek	-	-	6,964.38	-	-	-
Ivory Crossing	67,019.52	171,155.99	-	9,580.33	20,361.00	109,339.33
Johanson Subdivision	-	-	2,866.00	-	-	-
Jones Farms	21,164.06	55,510.05	-	3,025.37	6,429.79	37,442.80
Jordan Haven	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Kelsea Cove	1,763.67	4,625.84	-	252.11	535.82	2,787.21
King Benjamin's Court	21,164.06	55,510.05	-	3,025.37	6,429.79	34,017.40
Daybreak	57,675.66	-	-	5,218.77	2,143.46	58,210.71
Lucas Hills	12,345.70	27,755.02	12,897.00	2,016.91	4,286.53	22,297.67
Lucus Meadows	12,345.70	37,006.70	-	1,512.68	3,214.89	16,723.25
Mabey Subdivision	-	-	1,433.00	-	-	-
Market Street	-	-	5,151.63	-	-	-
Mckee Ridge	5,291.01	13,877.51	-	756.34	1,607.45	8,932.53
Meridian Point #2	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Midas Creek	26,455.07	69,387.56	-	3,781.71	8,037.24	42,949.93
Miller Professional Plaza	-	-	4,224.48	-	-	-
Nelson Farms	22,927.73	60,135.89	-	3,277.48	6,965.61	39,088.21
Oquirrh Park	83,943.95	249,776.06	-	19,412.76	24,051.52	225,462.17
Palomino Cove	12,345.70	32,380.86	14,330.00	1,764.80	3,750.71	20,652.26
Palisades Parkway	3,527.34	9,251.67	-	504.23	1,071.63	5,574.42
Parkway Corner	-	-	6,985.88	-	-	-
Parkway Office Building	-	-	3,940.75	-	-	-
Parkway Plaza	63,174.79	1,906.32	9,563.00	9,128.65	3,749.31	51,756.29
Petersen Place	-	-	15,690.00	-	-	-
Quinella Park	3,527.34	9,251.67	-	504.23	1,071.63	6,145.32
Prospector Place Phase 4	1,763.67	4,625.84	-	252.11	535.82	2,787.21
Reeves Subdivision	-	-	3,038.00	-	-	-
Royal Meadows	42,328.11	111,020.10	7,595.00	6,050.73	12,859.58	72,031.11
Salt Lake Credit Union	14,471.16	-	-	4,029.19	1,654.88	22,388.09
Sand Dunes	11,111.14	27,301.59	-	2,269.02	4,822.34	25,084.88
South Jordan High Pointe	188,161.39	50,740.90	-	17,002.52	13,467.29	98,661.51
South Ridge	14,109.37	37,006.70	-	2,016.91	4,286.53	22,297.67
Sunstone Village	31,746.09	83,265.07	-	4,538.05	9,644.68	52,453.36
Temple Vista Village	9,171.10	22,826.90	-	1,764.80	3,750.71	20,081.36
The Groves	1,763.67	4,625.84	-	252.11	535.82	3,358.11
Village At Riverwalk	5,291.01	13,877.51	22,928.00	5,294.39	6,619.67	58,531.38
Villas @ Sterling Village	44,091.79	115,645.94	1,433.00	6,302.85	13,395.40	73,105.62
Willard Cove Subdivision	-	-	6,076.00	-	-	-
Winter Creek	24,691.40	69,387.56	2,910.00	3,529.59	7,501.42	38,517.31
Parkview Office	99,682.46	-	-	3,792.58	1,557.70	20,039.31
Western AG Credit	34,515.04	-	2,866.00	2,556.80	1,050.12	14,552.15
Vista Estates	1,763.67	4,625.84	-	252.11	535.82	3,358.11
Wasatch South	1,763.67	4,625.84	-	252.11	535.82	2,787.21
	\$ 1,662,165.51	\$ 1,616,824.24	\$ 443,797.86	\$ 269,852.46	\$ 263,416.68	\$ 1,610,113.32

City of South Jordan
Impact Fee Budgeted Expenditures
as of June 30, 2007

	Completion Date (Est)	Road & Bridge	Parks	Storm Drain	Police	Fire	Culinary Water
Impact Fees Collected FY 05							\$ 1,751,746
Impact Fees Collected FY 06		756,412	649,542	504,382	-	-	1,750,048
Impact Fees Collected FY 07		1,662,166	1,616,824	443,798	269,852	263,417	1,610,113
Interest Earned		119,492	69,545	79,319	28,762	38,251	221,891
Total Funds Collected		\$ 2,538,069	\$ 2,335,911	\$ 1,027,499	\$ 298,614	\$ 301,668	\$ 5,333,799
Budgeted Capital Projects							
Riverpark Reimbursement	Jul-07	77,972	56,261	50,311			32,802
Oquirrh Shadows Road Reimbursement	Oct-08	43,476					
River Heights Drive	Oct-07	99,122					
Riverfront Parkway Traffic Signal	Oct-07	100,000					
1300 West EIS	Apr-08	40,000					
1300 W Prelim Engineering	Apr-08	25,000					
3200 W Connection	Oct-07	50,000					
40000 W Connection	Sep-07	255,459					
Infrastructure Prelim Design	Dec-07	20,000					
104th So Road (Costco)	Dec-07	700,000					
114th So 40th West Traffic Signal	Nov-07	125,000					
98th So 40th West Traffic Signal	Dec-07	125,000					
Oquirrh Shadows	Nov-07		610				
Jordan Ridge Park	Oct-07		19,045				
Skate Park	Jul-07		8,832				
Entry Feature	Oct-07		15,464				
River Front parkway Phase II	Jun-07		23,156				
Bingham Trail	Nov-07		29,742				
Computerize Irrigation	Dec-07		9,113				
Museum	Jun-09		97,187				
Beckstead Lane Landscaping	Jun-09		1,873				
Splash Park	Jun-09		18,028				
Leisure Services Master Plan	Jun-09		10,064				
Oquirrh Shadows Splash Pad	Jun-09		38,127				
Retainage	Jun-09		30,409				
Sun Deck Restrooms	Nov-07		37,793				
10600 So Median Landscaping	Aug-07		15,000				
Jordan River Trail Grant Match	Oct-07		187,336				
Oquirrh park (From Perry)	Nov-07		130,000				
Midas Creek Park	Dec-07		6,272				
Peterson Park	Jun-09		1,600				
Ivory Crossing (FY 07-08)	Nov-07		250,000				
Midas Creek 2700 W	Nov-07			80,000			
Midas Creek 2700 W	Nov-07			66,420			
Midas Creek Widening	Nov-07			3,732			
Storm Drain Master Plan	Nov-07			36,445			
Redwood Road (11300 S - 11400 S)	Dec-07			158,652			
Redwood Road (11200 S - 11400 S)	Dec-07			89,986			
Redwood Road (11400 S - 11700 S)	Dec-07			334,178			
10400 S Betterments	Nov-09			170,000			1,005,487
Water Master Plan Update	Nov-07						43,965
300 West Waterline	Jun-08						300,000
Redwood Road Widening	May-07						236,046
Redwood Rd SJC Supplies Materials	May-07						54,000
4000 West	Sep-07						350,383
Tank 3B	Sep-07						1,161,700
PRV 9000 So 1300 W	Jun-08						48,264
Reserved for Public Services Building	Aug-07	500,000	350,000		175,000	175,000	1,797,437
Reserved for Fire Station	Jun-08					48,097	
Transfer to Debt Service	Jun-08	377,040		37,775	111,877	78,571	303,715
Transfer to Rec Center	Jun-08		1,000,000				
		\$ 2,538,069	\$ 2,335,911	\$ 1,027,499	\$ 298,614	\$ 301,668	\$5,333,799