



**AGENDA**  
City Council Meeting  
City of Middleton, Idaho

Date: Wednesday, April 3, 2019

Time: 6:30 p.m.

Location: 6 N. Dewey Ave., Middleton, Idaho

Call-to-order, roll call, Pledge of Allegiance, Invocation

**Action Items**

1. Consent Agenda (items of routine administrative business)
  - a) Consider approving minutes for Council's March 20, 2019 regular meeting.
  - b) Consider ratifying March 29, 2019 payroll in an amount of \$43,615.26 and approving accounts payable thru April 2, 2019 in the amount of \$315,449.67.
  - c) Consider joining other cities around the nation in approving a Proclamation declaring April 8–12, 2019 as the "Week of the Young Child" in Middleton.
2. Consider approving a preliminary re-plot permit for Phase Nos. 2 and 3 of The Crossings at Meadow Park Subdivision.
3. Consider approving the final plat for Valhalla Country Estates Subdivision No. 1.
4. Consider approving the proposal from SPF Water Engineering to, in an expedited schedule, amend the City's water facility plan on file with the Idaho Department of Environmental Quality, and design and manage construction of a water-pressure booster station to be located on land owned by the city in Magic Park, in an amount not to exceed \$172,500.
5. Consider approving the idea of collecting "District Park" impact fees for Greater Middleton Parks and Recreation District and "Fire District" impact fees for Middleton Rural Fire District conditioned on Canyon County collecting the fees and Middleton approval of interagency agreements.
6. Consider awarding the Piccadilly Park restroom pad preparation project to Star Construction in an amount not to exceed \$107,050.
7. Consider scheduling a public hearing to discuss whether or not to sell Davis Park.

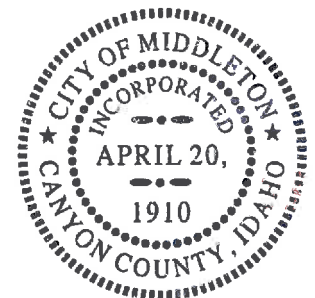
**Information**

7. Becky Crofts, City Administrator, increased thresh-holds in Idaho Procurement Law
8. Ed Karass, City Treasurer, financial update through March 29, 2019
9. Rachele Klein, Republic Services trash market losses
10. Dr. Jack Harrison, Hyqual P.A., Update: IPDES, Mill Slough, Wastewater Master Plan Support, Water Quality monitoring

**Public Comments, Mayor and Council Comments, Adjourn**

Posted by:

  
Dawn Dalton, Deputy Clerk



Date: April 1, 2019 4:30 p.m.

Please contact the City Clerk at (208) 585-3133 if you have special needs or require assistance.

**1A**

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**MIDDLETON CITY COUNCIL  
MARCH 20, 2019**

The Middleton City Council meeting on March 20, 2019 was called-to-order at 6:30 p.m. by Mayor Darin Taylor. Mayor introduced City Administrator Becky Crofts, City Attorney Chris Yorgason, Deputy Clerk Dawn Dalton, Police Chief Alan Takeuchi and Sargent Michael Barley, and Planning and Zoning Commissioner Jackie Hutchison.

**Roll Call:** Council Members Carrie Huggins, Jeff Garner, Beverly Furner and Council President Rob Kiser were present.

**Action Items:**

The consent agenda was postponed until later in the meeting so the accounts payable register was brought from city hall and reviewed by council.

- 2. Consider approving a request by Rosanna Anderson to waive the Trolley Station rental fee for a free Constitution Camp July 8–12, 2019, 8:00 a.m. to 1:00 p.m.**

Mayor Taylor called and introduced the agenda item, and Mrs. Rosanna Anderson briefly explained the program. Mayor asked if there was anyone in the audience who would like to speak to this item: none.

**Motion:** Motion by Council President Kiser to waive the Trolley Station rental fees was seconded Council Member Garner and carried unanimously.

- 3. Consider approving Resolution No. 422-19 declaring certain city-owned personal property obsolete or surplus and authorizing its disposition for fair-market value.**

Mayor Taylor called and introduced the agenda item, and asked if there was anyone in the audience who would like to speak to this item: none.

**Motion:** Motion by Council President Kiser to approve Resolution No. 422-19 was seconded by Council Member Furner and carried unanimously.

- 4. Consider adopting Resolution No. 423-19 declaring no confidence in Mayor Darin J. Taylor and requesting he resign immediately.**

Mayor Taylor called the agenda item, and Council President Kiser read the Resolution in its entirety. Mayor Taylor asked if there was anyone in the audience who would like to speak to this item. **John Schirripa** voiced full support of Mayor Taylor and requested that council not approve the resolution. Residents **Jim Taylor** and **Rosanna Anderson** said the resolution needed to be tabled until after the matter had been adjudicated. **Tyson Sparrow** complimented things the Mayor has accomplished, and voiced that he should step down and focus on his family. **Renae Williams** requested Mayor Taylor's immediate resignation, and **Chris Wilson** said that Mayor needed to do what was best for him and the town of Middleton.

Council President Kiser stated that the decision to adopt the resolution did not come easily and was arrived at after many discussions. Council Member Furner agreed that the decision was not arrived at easily and that the city had lost too many good employees.

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**Motion:** Motion by Council President Kiser to approve Resolution No. 423-19 was seconded by Council Member Furner and carried unanimously.

**Motion:** Motion by Council President Kiser to amend his previous motion to remove "Mayor and" in the seventh paragraph and the Mayor's signature line was seconded by Council Member Furner and carried unanimously.

**5. Consider entering into the 2019-2020 School Resource Officer Services Agreement with Middleton School District #134.**

Mayor Taylor called and introduced the agenda item, and asked if there was anyone in the audience who would like to speak to this item: none.

**Motion:** Motion by Council President Kiser to approve the agreement for a one-year term renewable at the costs listed for five years was seconded by Council Member Garner and carried unanimously by roll call vote.

**7. Consider adopting Ordinance 618 adopting a FEMA updated Flood Insurance Study (FIS) and Flood Insurance Rate Maps (FIMRs) for Canyon County and the City of Middleton that are going into effect on June 7, 2019.**

Mayor Taylor called and introduced the agenda item, and recommended that Council table the item to include all desired flood management ordinance amendments.

**Motion:** Motion by Council President Kiser to table the agenda item to the regularly scheduled second meeting in May 2019 was seconded by Council Member Furner and carried unanimously.

Mayor Taylor declared a recess at 7:32 p.m. for council to sign agendas confirming students' attendance and resumed the meeting at 7:38 p.m.

- 1. Consent Agenda (items of routine administrative business)**
- a) Consider approving minutes for Council's March 6, 2019 regular meeting.**
  - b) Consider ratifying March 15, 2019 payroll in an amount of \$90,424.46 and approving accounts payable thru March 19, 2019 in the amount of \$150,186.06 which includes city debit card purchases.**

**Motion:** Motion by Council President Kiser to approve consent agenda items a and b was seconded by Council Member Huggins and carried unanimously.

**6. Consider approving the final plat for Middleton Industrial Park Subdivision.**

Mayor Taylor called and introduced the agenda item, and asked if there was anyone in the audience who would like to speak to this item: none.

**Motion:** Motion by Council President Kiser to approve the final plat was seconded by Council Member Garner and carried unanimously.

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8. **Consider ratifying AME Electric relocating downtown street-lights out of ITD Canyon Canal Bridge Replacement Project work zone in an amount not to exceed \$39,800.**

Mayor Taylor called and introduced the agenda item, and asked if there was anyone on the audience who would like to speak to this item: none. City Administrator Crofts explained formally bidding the project was not required by state law and no other quotes were received due to only having seven days to move the light fixtures before contractors literally tore through the electrical wiring, and the city's regular and long work-history with AME.

**Motion:** Motion by Council President Kiser to ratify the relocation of downtown streetlights in an amount not to exceed \$39,800 was seconded by Council Member Huggins and carried unanimously.

9. **Consider approving the Water Quality Planning and Support Proposal from Hyqual P.A. in an amount not to exceed \$43,000.**

Mayor Taylor called and introduced the agenda item, and asked if there was anyone in the audience who would like to speak to this item: none.

**Motion:** Motion by Council President Kiser to approve the request was seconded by Council Member Huggins and carried unanimously.

#### **Information**

10. **Ed Karass, City Treasurer, financial update through March 13, 2019:** Mayor Taylor explained that the City Treasure was unable to attend the meeting but would be present on April 3, 2019 to present information, and would be available by email to answer any questions from council before then.
11. **Survey results from February 28, 2019 Community Meeting:** Mayor Taylor reviewed the results from the citizen survey taken at the February 28, 2019 Special Joint Meeting of City Council and Planning and Zoning.

#### **Action**

12. **Discuss and determine financial policies in general and, specifically, funding plans for the following new transportation infrastructure:**
- **2019 Construct SH44/Hartley intersection control (about \$1 Million)**
  - **2019 Design and construct Falcon Valley Booster Station (\$1 Million)**
  - **2020 Construct new Hartley sewer line (\$1.2 Million)**
  - **2021 Design/construct S. Cemetery Rd. Willow Creek Bridge to Sawtooth Lake Dr. (about \$1.2 Million)**
  - **SH44/Cemetery intersection control, including right-of-way (about \$1.9 Million)**
  - **SH44/N Middleton intersection control, including right-of-way (about \$1.9 M)**

Mayor Taylor called the agenda item and City Administrator Becky Crofts addressed the projects needing funding for 2019. Council Member Huggins expressed that she felt better deciding after having time to digest the information presented and when the City Treasure was present to ask any questions regarding budgeting for the projects.

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**Motion:** Motion by Council President Kiser to table the agenda item to the April 3, 2019 regularly scheduled council meeting was seconded by Council Member Furner and carried unanimously.

**Public Comments:** **Randall Mitchell** asked Mayor Taylor and Council about what he felt was unnecessary spending on things such as the attorney fees for the City vs. Galvin case if the City was in such need of funds for projects around town. There was some confusion about the amount of attorney fees, and Mayor Taylor invited Mr. Mitchell to come to City Hall and visit with himself more on the matter. Mr. Mitchell also asked if the City could place speed zone signs on N. Dewey Ave. near Tim O'Meara's property to control traffic better since there is no signage. Mrs. Crofts informed Mr. Mitchell that the City was in the process of getting signs purchased and placed.

**Mayor and Council Comments:** Council Member Garner updated Council about the Middleton School Board Meeting held on March 11, 2019.

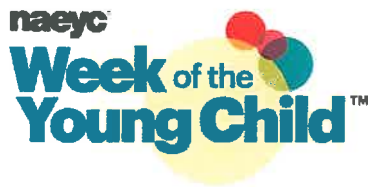
**Adjourn:** Mayor Taylor adjourned the meeting at 9:15 p.m.

ATTEST:

\_\_\_\_\_  
Darin Taylor, Mayor

\_\_\_\_\_  
Dawn M. Dalton, Deputy Clerk  
Minutes Approved: April 3, 2019

**1C**



Dear Mayor,

The Idaho Association for the Education of Young Children (Idaho AEYC) is proud to promote and support recognition of and engagement in the Week of the Young Child™ (WOYC). On behalf of our members and all early childhood professionals in Idaho, we respectfully request that you proclaim April 8-12, 2019 as the Week of the Young Child™ in your city.

The Week of the Young Child is an annual, nationwide celebration that focuses public attention on the needs of our youngest children and their families and recognizes the early childhood programs and services that meet those needs. Idaho AEYC recognizes that the early childhood years (birth through age 8) lay the foundation for children's success in school and later life.

Today, we know more than ever before about the importance of children's earliest years in shaping their development. This is a time to recognize that children's opportunities are our responsibilities and to recommit ourselves to ensuring that each and every child experiences the type of early environment – at home, at child care, at school, and in the community – that will promote early learning.

We encourage you to bring your community together and show your support for young children and families, and especially those who care for and work with our youngest children. Thank you for considering a proclamation to proclaim April 8-12, 2019 as the Week of the Young Child.

Please let us know if you plan to participate as we would like to recognize your city/town at the state level. Feel free to email me at [boppenheimer@idahoeyc.org](mailto:boppenheimer@idahoeyc.org). I look forward to hearing from you.

With respect,

Beth Oppenheimer  
Executive Director, Idaho AEYC

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***Suggested Wording for Local Proclamations***

*WHEREAS, the Idaho Association for the Education of Young Children (Idaho AEYC) and National Association for the Education of Young Children (NAEYC), are celebrating the Week of the Young Child™, April 8-12, 2019; and*

*WHEREAS, these organizations are working to promote and inspire high-quality early childhood experiences for our state's youngest citizens, that can provide a foundation of learning and success for children in [City], Idaho; and*

*WHEREAS, teachers and others who work with or on behalf of young children birth through age eight, who make a difference in the lives of young children in [City] deserve thanks and recognition; and*

*WHEREAS, public policies that support early learning for all young children are crucial to young children's futures and to the prosperity of our society;*

*NOW, THEREFORE, I, [name of official], [Mayor] of [City], do hereby proclaim April 8-12, 2019 as the Week of the Young Child™ in [City], ID and encourage all citizens to work to support and invest in early childhood in [City].*

The Idaho Association for the Education of Young Children (Idaho AEYC) is a non-profit, mission driven organization that works to advance early learning in Idaho and advocate for children, families and those who work on behalf of our young children. We envision a world where all children thrive.







April 1, 2019

TO: Matt Munger, PE – WHPacific  
Mayor Taylor, City of Middleton  
Becky Crofts, City of Middleton

FROM: Civil Dynamics PC, Amy Woodruff, PE,  
City Engineer

A handwritten signature in black ink, appearing to read "Amy Woodruff".

**RE: Crossings at Meadow Park Subdivision No 2 and 3 - Preliminary Plat Review #2**

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Thank you for the opportunity to review the 2nd preliminary plat submittal for the project. Below is a summary of items noted during the review:

MCC 5-4-4.A.2.n Street lights to be installed at intersections, cul-de-sac ends and approximately every 400 lf.

MCC 5-4-10-2.J Coordinate with City to correct road names.

MCC 5-4-4.A.2.l The preliminary plat boundary needs to be stamped by a PLS.

MCC 5-4-10-6 A traffic buffer is required along Purple Sage.

Please address requested variances by note on the plat.

Include a typical section to improve Purple Sage – three (3) lane urban, sand window continuous in swale area.

## **Darin Taylor**

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**From:** Ackerman, Renee J - Middleton, ID <Renee.J.Ackerman@usps.gov>  
**Sent:** Tuesday, April 25, 2017 5:04 PM  
**To:** Darin Taylor  
**Subject:** FW: New Policy CBU purchases

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

Hi Darin,

This is what I sent you. Any new developments will be Collection Box Units.

Also, can I get an email for that address change to 720 Halverson. District Policy is no changes without something official.

Thanks,

Renee

As of February 3, 2017 the only CBUs to be purchased through the district are ones that we have already installed by us but are damaged. These need to be verified by the District before a new CBU will be replaced.

CBUs can be ordered for conversions of business and residential delivery only.

As of February 3<sup>rd</sup> the new policy is the purchasing of CBUs and cement pads for new developments will be done by the developer or contractors. The District policy is that all new deliveries be CBU deliveries.

Please make sure you are going to the city or county offices to get plot maps of new developments and working with the developers or contractors on where the CBUs are going to be placed prior to the development being started.

Here is information to give your contractors or Developers CBU Manufacture of CBU's  
AF Florence Manufacturing Co  
5935 Corporate Dr.  
Manhattan, KS 66503  
1-800-275-1747  
[www.forencemailboxes.com](http://www.forencemailboxes.com)

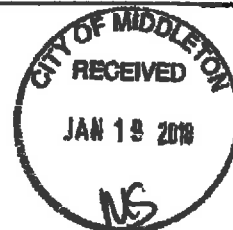
Any questions please contact Jeff Fratto in Delivery Programs at 801-974-2270.

Thank you

*Jeff Fratto*

Manager, Delivery & Customer Service Programs  
Office (801) 974-2270  
Cell (801) 580-5992  
FAX (651) 456-6309  
email [jeff.f.fratto@usps.gov](mailto:jeff.f.fratto@usps.gov)

Mgr. Delivery & Customer Service Programs  
Salt Lake District



January 18, 2018

Middleton Planning and Development  
PO Box 487  
Middleton, ID 83644

Dear Sir or Madam:

A letter was issued in April 2017 on behalf of the United States Postal Service (USPS) concerning establishment of mail delivery. I would like to reiterate the information provided at that time. It is regarding establishing mail delivery to new business and/or residential developments. In light of today's changing mail mix, there are new and convenient ways to receive mail and packages that enhance customer convenience.

In April of 2012 the USPS revised regulations to clarify options for delivery and to provide the USPS greater autonomy in determining how deliveries are added to the Postal Service Network. Consistent with existing Postal Operations Manual (POM) regulations regarding growth and extensions of delivery, the USPS has determined that Delivery and Collection Box Units (NDCBUs) or simply Cluster Box Units (CBUs), will be the approved method of delivery for new developments.

The purchase and installation of these units are the responsibility of the developer, contractor, homeowners association or homeowner. CBUs are available in various styles, and the developer may customize the surroundings to compliment the local architecture. With CBUs, customers enjoy greater mail security because each unit has its own key. Convenience is increased because regular collection of outgoing mail is made. It is also the most efficient and cost effective mode of delivery for the Postal Service.

The USPS recognizes the interest builders have in controlling site plans and, just as with other public service, the USPS will work to meet the requirements of the builders and local planning administrators. The USPS will work with builders and developers to determine the best placement of CBUs for new developments prior to establishing or extending delivery service. This will include review of site plans and consideration of lot size and locations of housing relative to existing delivery infrastructure and customer travel. The USPS will take into consideration safety, reliability, cost and efficiency for our carriers and the public.

We advise developers, contractors and homeowners to contact the local postmaster in the early planning stages of community development, redesign or new home construction to ensure that all options are provided to them and that mailboxes are installed in an approved location. Meeting early will help avoid potential service problems or disruptions.

We ask that you provide a copy of this letter when issuing building permits.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Fratto".

Jeff Fratto

1760 W 2100 S  
Salt Lake City UT 84199-8334  
801-974-2270  
jeff.f.fratto@usps.gov



# CITY OF MIDDLETON

P O Box 487, MIDDLETON, ID 83644  
208-585-3133, FAX: 208-585-9601  
WWW.MIDDLETON.ID.GOV

Planning Department

## Master Planning and Zoning Application

Rev: 9/13/2017

Date of acceptance: 3/6/19  
Accepted by: [Signature]  
Fee paid: \$ 3,000 3.091064 MS

### Property Owner:

J&M Land  
Name 415-747-6882 mikehmac37@gmail.com  
Phone Email  
398 E. Copper Ridge St.  
Address Meridian, ID 83646  
City, State Zip

### Representative:

Matt Munger, PE  
Name 208-342-5400 mmunger@whpacific.com  
Phone Email  
2141 W. Airport Way, Ste. 104  
Address Boise, ID 83705  
City, State Zip

### Application Type:

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> Annexation and Zoning                               | <input type="checkbox"/> Rezone        | <input type="checkbox"/> Development Agreement |
| <input checked="" type="checkbox"/> Preliminary Plat                         | <input type="checkbox"/> Final Plat    | <input type="checkbox"/> Vacate Right-of-Way   |
| <input type="checkbox"/> Conditional Use Permit                              | <input type="checkbox"/> Variance      | <input type="checkbox"/> Ordinance Amendment   |
| <input type="checkbox"/> Comprehensive Plan Map or Text Amendment            | <input type="checkbox"/> Design Review | <input type="checkbox"/> Waiver                |
| <input type="checkbox"/> Amend or Terminate a Recorded Development Agreement |  |  |

### Site Information:

Address: Crossing Rd.  
Crossroads: South side of Purple Sage Rd., East of Cemetery Rd and West of Middleton Rd.  
Assessor's Tax Parcel No(s): R3758123300, R3758118900  
Total Acres: 32.7 Next to City limits? Yes  
Existing Zoning: R-3 Proposed Zoning: N/A  
Floodplain Zone: N/A Hillside (grades exceeding 10%): N/A

J+M Land L.L.C.  
Property Owner's Printed Name

[Signature]  
Property Owner's Signature

2.1.19  
Date  
[Signature]  
City Official Accepting Application





## CITY OF MIDDLETON

P O Box 487, MIDDLETON, ID 83644  
208-585-3133, Fax: 208-585-9601  
WWW.MIDDLETON.ID.GOV

Planning Department

## Master Planning and Zoning Application

Rev: 9/13/2017

Date of acceptance: 3/6/19

Accepted by: RF

Fee paid: \$ 3,100 3,091.06 15

### Checklist - A complete Planning and Zoning Application must include the following.

- ☒ **Complete Application** (incomplete applications will not be accepted)
- ☒ **Application Fee** (see Fee Schedule). Note: Any city engineering and attorney expenses throughout the approval process that are related to an application are billed to the applicant in addition to the application fee.
- ☒ **Proof of Ownership**: attach a copy of the recorded deed or purchase agreement.
- ☒ **Property Boundary Description** including reference to adjoining road and waterway names that is signed and stamped by a land surveyor registered in the State of Idaho. If more than one zoning designation is being requested, separate legal descriptions are required for each zoning designation. Please attached letter
- ☒ **Vicinity Map**: attach an 8 1/2" x 11" map showing the subject property in relation to land around it that includes the nearest public roads.

N/A ☒ **Neighborhood Meeting**: If applicable, attach original sign-up sheet.

- ☒ **Narrative**: attach a brief statement describing the reason for the application and desired outcome, including the following:

- Existing and proposed zoning and land use(s)
- How the proposal is harmonious with the city's comprehensive plan
- Anticipated adverse impacts on neighbors
- Proposed buffers types and locations, if any
- Information helpful to decision-makers:
  - If a **Conditional Use Permit** application, see Middleton City Code 5-3-4
  - If a **Variance** application, see Middleton City Code 5-3-5
  - If a **Waiver** application, see Middleton City Code 6-7-1.

- ☐ If applicable, attach proposed **Development Agreement**.
- ☒ If applicable, attach proposed **Preliminary Plat**
- ☐ If applicable, attach proposed **Final Plat**
- ☐ If applicable, attach required "Materials and Information" for **Design Review** (see Middleton City Code 5-5-5)

N/A ☒ **Mailing Labels**: Adhesive mailing labels containing the names and addresses of property owners within 300 feet of the external boundaries of the subject property (available at Canyon County Assessor's office).

- ☐ **Complete Application** (Staff check this box and initial when complete): RF

**February 27, 2019**

**City of Middleton Planning & Development Services  
1103 W. Main Street  
Middleton, Idaho 83644**

**RE: Preliminary Plat for the Crossings at Meadow Park Subdivision No. 2 & 3**

**Honorable Mayor and Council Members;**

**On behalf of J&M Land LLC, I am submitting to you a Preliminary Plat application for The Crossings at Meadow Park Subdivision No. 2&3. This project is a resubdivision of Lot 19, Block 3, and Lot 4, Block 2, of the Crossings at Meadow Park Subdivision.**

**We are requesting approval of a Ninety-five (95) lot, (85 buildable) residential subdivision comprising 32.7 acres. The project is proposed to be constructed in two phases along Crossings Avenue. Additional information and supporting documentation are provided.**

**Please contact Matt Munger or me should you have any questions or require additional information regarding these applications.**

**Sincerely,**



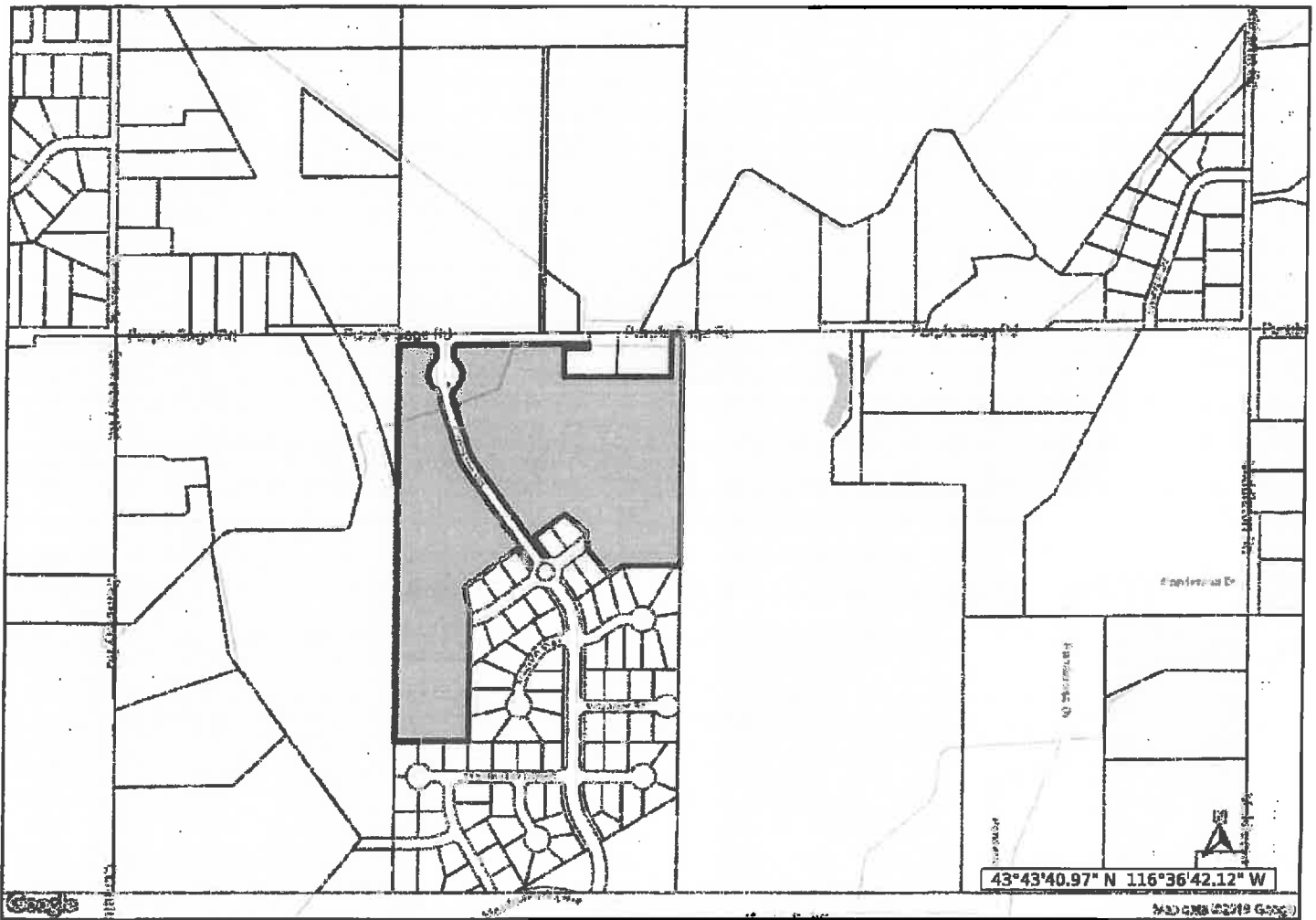
**Cara Duskey  
Project Coordinator**







## Crossings at Meadow Park Sub 2 & 3



Mar 01, 2019 - landproDATA.com  
Scale: 1 inch approx 600 feet

The materials available at this website are for informational purposes only and do not constitute a legal document.



# TitleOne

a title & escrow co.

## PROPERTY INFORMATION

**Date:**

3/5/2019

**Prepared By:**

TitleOne Customer Service

**Property Address:**

Homesteaders St Middleton 83644

**Parcel Number:**

R3758118900

**Warmest Regards,**

The TitleOne Team

TitleOne Corporation

[www.TitleOneCorp.com](http://www.TitleOneCorp.com)

**Disclaimer**

Any property information contained in this email is subject to the following: This report is based on a search of our tract indexes of the county records. This is not a title or ownership report and no examination of the title to the property described has been made. For this reason, no liability beyond the amount paid for this report is assumed hereunder, and the company is not responsible beyond the amount paid for any errors and omissions contained herein.

**Canyon County Property Profile Information**



**Parcel ID:** R3758118900

**Alt Parcel ID:** M16430020040

**Property Addr:** Homesteaders St  
Middleton, ID 83644

**Owner Information**

**Name:** J And M Land LLC  
**Address:** 398 E Copper Ridge St  
Meridian, ID 83646

**Assessor Information**

**Legal Description:** 31-5N-2W SW CROSSING MDW PRK1 LT  
4 BLK 2 AMENDED

**Twn/Range/Section:** 05N / 02W / 31 / SW  
**Acres:** 13.97 (608,533 SqFt)

**Irrigation Dist:** BLACK CANYON IRRIGATION DISTRICT

**School District:** 765 Middleton School Dist

**Instrument #:** 2016025886

**Subdivision:** Crossing At Meadow Park 01

**Plat Instr. #:**

**Lot:**

**Block:**

**Recreation:**

**Assessed Values**

**Land Value:** \$335,280.00

**Improvement Value:** \$0.00

**Total Value:** \$335,280.00

**Treasurer Information**

**Year:** 2018 **Tax:** \$5,755.28

**Year:** 2017 **Tax:** \$6,304.10

**Year:** 2016 **Tax:** \$0.00

**Levy Year:** 2018

**Levy Code:** 004-01

**Levy Rate:** 0.0172

**Assessor Land Categories**

Use Code	Description	Value
18	18 Rural other	\$335,280.00

Sentry Dynamics, Inc. and its customers make no representations, warranties or conditions, express or implied, as to the accuracy or completeness of information contained in this report.

## Canyon County Property Profile Information



**Parcel ID:** R3758123300

**Alt Parcel ID:** M16430030190

**Property Addr:** Homesteaders St

Middleton, ID 83644

### Owner Information

**Name:** J And M Land LLC

**Address:** 398 E Copper Ridge St

Meridian, ID 83646

### Assessor Information

**Legal Description:** 31-5N-2W SW CROSSING MDW PRK1 LT  
19 BLK 3 AMENDED

**Twn/Range/Section:** 05N / 02W / 31 / SW

**Acres:** 18.76 (817,186 SqFt)

**Irrigation Dist:** BLACK CANYON IRRIGATION DISTRICT

**School District:** 765 Middleton School Dist

**Instrument #:** 2016025886

**Subdivision:** Crossing At Meadow Park 01

**Plat Instr. #:**

**Lot:**

**Block:**

**Recreation:**

### Assessed Values

**Land Value:** \$450,240.00

**Improvement Value:** \$0.00

**Total Value:** \$450,240.00

### Treasurer Information

**Year:** 2018 **Tax:** \$7,728.60

**Year:** 2017 **Tax:** \$8,465.64

**Year:** 2016 **Tax:** \$0.00

**Levy Year:** 2018

**Levy Code:** 004-01

**Levy Rate:** 0.0172

### Assessor Land Categories

Use Code Description	Value
18 18 Rural other	\$450,240.00

Sentry Dynamics, Inc. and its customers make no representations, warranties or conditions, express or implied, as to the accuracy or completeness of information contained in this report.

Re-Recorded to correct  
LEGAL on Pg #4

519501

ELECTRONICALLY RECORDED - DO NOT  
REMOVE THE COUNTY STAMPED FIRST  
PAGE AS IT IS NOW INCORPORATED AS  
PART OF THE ORIGINAL DOCUMENT.

2013-004070

RECORDED

01/25/2013 03:33 PM



00022581201300040700000000

CHRIS YAMAMOTO

CANYON COUNTY RECORDER

Pgs=8 JCRANE

\$25.00

DEED

PIONEER TITLE F

2013-001782

RECORDED

01/11/2013 04:16 PM

CHRIS YAMAMOTO

CANYON COUNTY RECORDER

Pgs=8 MRCOWN

\$25.00

TYPE: DEED

PIONEER TITLE CANYON - CALDWELL

ELECTRONICALLY RECORDED

AFTER RECORDING RETURN TO:

Republic Tide of Texas, Inc.  
2626 Howell Street, 10th Floor  
Dallas, Texas 75204  
Attn: Sarah Jane Worrell-Bowdoin

SEND TAX BILLS TO:

J&M Land, LLC  
55 Tappan  
San Anselmo, California 94960  
Attn: Michael McCollum

519501

SPECIAL WARRANTY DEED

LPP MORTGAGE LTD., a Texas limited partnership ("Grantor"), in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration in hand paid by J&M LAND, LLC, an Idaho limited liability company ("Grantee"), the receipt and sufficiency of which are hereby acknowledged, hereby GRANTS, BARGAINS, SELLS and CONVEYS unto Grantee the real property located in Canyon County, Idaho, which is more particularly described on Exhibit "A" attached hereto and made a part hereof, together with all and singular, all of Grantor's right, title and interest, if any, in and to any and all rights, benefits, privileges, easements, tenements, and appurtenances thereon and pertaining thereto, including all of Grantor's right, title and interest, if any, in and to any adjacent streets, roads, alleys, easements and rights-of-way (said real property, together with such rights, appurtenances and interests, being collectively called the "Property"), subject to, however, all easements, rights of way, encumbrances, liens, covenants, conditions, restrictions, obligations and liabilities as may appear of record and all matters that an accurate survey or a physical inspection of the Property would reveal, including, without limitation, the exceptions set forth in Exhibit "B" attached hereto and made a part hereof (said exceptions being called the "Permitted Exceptions").

TO HAVE AND TO HOLD the Property, subject to the Permitted Exceptions, together with all and singular the rights and appurtenances thereto in anywise belonging unto Grantee, its successors and assigns forever. Grantor does hereby bind itself, and its legal representatives and successors to WARRANT AND FOREVER DEFEND all and singular the Property unto Grantee, its successors and assigns, against every person whomever lawfully claiming or to claim the same or any part thereof, by or under Grantor, but not otherwise, and subject to the Permitted Exceptions.

[Signatures on following page]

m-m.

Special Warranty Deed  
70766.000170 EMF\_US 43360605v1

State of Idaho } ss.  
County of Canyon }

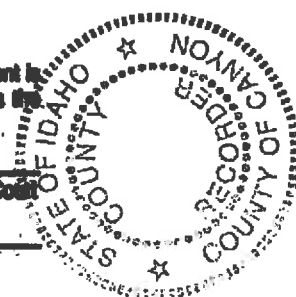
I hereby certify that the foregoing instrument is  
a true and correct copy of the original as the  
same appears in this office.

DATED 1-25-13

CHRIS YAMAMOTO, Clerk of the District Court  
and Ex. Clerk, Recorder

By

Deputy



EXECUTED to be effective as of the 7th day of January, 2013.

**LPP MORTGAGE LTD.,**  
a Texas limited partnership

By: Property Acceptance Corp.,  
a Texas corporation,  
its general partner

By: *Michael D. Bryant*  
Name: Michael D. Bryant  
Title: its Authorized Signatory

STATE OF TEXAS       §  
                                  §  
COUNTY OF COLLIN   §

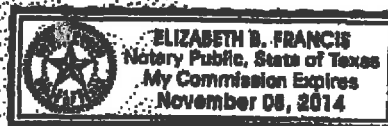
I, the undersigned authority, a Notary Public, in and for said county in said state, hereby certify that Michael D. Bryant, Authorized Signatory of Property Acceptance Corp., a Texas corporation, as general partner of LPP MORTGAGE LTD., a Texas limited partnership, and whose name is signed to the foregoing instrument, and who is known to me, acknowledged before me on this day that, being informed of the contents of said instrument, he, as such Authorized Signatory and with full authority, executed the same voluntarily for and as the act of Property Acceptance Corp., a Texas corporation, as general partner of LPP MORTGAGE LTD., a Texas limited partnership.

Given under my hand and official seal this 7th day of January, 2013.

*Elizabeth B. Francis*  
NOTARY PUBLIC IN AND FOR  
THE STATE OF TEXAS

My Commission Expires:  
Nov. 8, 2014

*Elizabeth B. Francis*  
(Printed Name of Notary)



**EXHIBIT "A"**  
**PROPERTY DESCRIPTION**

**UNIMPROVED GROUND**  
**PARCEL 3**

A parcel of land being a portion of the E1/2 NW1/4 of Section 31, Township 5 North, Range 2 West, Boise Meridian, Canyon County Idaho, more particularly described as follows:

Commencing at the northwest corner of the NW1/4, (corner common to Sections 25, 30, 31, and 36), said corner monumented with a 2-inch diameter aluminum disk;

Thence N 89° 36' 14" E a distance of 1302.02 feet (formerly 1301.83 feet per Warranty Deed Instrument No. 200457855) along the northerly boundary of Government Lot 1 to the northwest corner of said E1/2 NW1/4, monumented with a found 5/8-inch diameter iron pin;

Thence N 89° 36' 00" E a distance of 280.10 feet along the northerly boundary of said E1/2 NW1/4 to the POINT OF BEGINNING;

Thence N 89° 36' 00" E a distance of 605.39 feet along the northerly boundary of said E1/2 NW1/4 to a point;

Thence S 00° 03' 47" W a distance of 71.50 feet (formerly 71.30 feet per Warranty Deed Instrument No. 200457855) to a 5/8-inch diameter iron pin;

Thence N 89° 31' 48" W a distance of 113.72 feet (formerly 113.72 feet per Warranty Deed Instrument No. 200457855) to a found 1/2-inch diameter iron pin;

Thence S 00° 07' 34" W a distance of 132.01 feet (formerly 132.30 feet per Warranty Deed Instrument No. 200457855) to a 5/8-inch diameter iron pin;

Thence S 89° 55' 58" E a distance of 493.57 feet (formerly 493.37 feet per Warranty Deed Instrument No. 200457855) to a found 1/2-inch diameter iron pin;

Thence N 00° 03' 47" E a distance of 205.81 feet (formerly 205.81 feet per Warranty Deed Instrument No. 200457855) to a point on the northerly boundary of said E1/2 NW1/4 monumented with a 5/8-inch diameter iron pin.

*M.M.*

Thence N 89° 36' 00" E a distance of 50.00 feet (formerly 50.01 feet per Warranty Deed Instrument No. 200457833) along said northerly boundary to the northeast corner of said E1/2 NW1/4 monument with a 5/8-inch diameter iron pin;

Thence S 00° 02' 55" W a distance of 1076.49 feet along the easterly boundary of said E1/2 NW1/4 to a found 5/8-inch diameter iron pin;

Thence S 89° 55' 39" W a distance of 263.99 feet to a point;

Thence S 53° 45' 58" W a distance of 74.81 feet to a point;

Thence N 40° 59' 29" W a distance of 156.68 feet to a point;

Thence N 02° 27' 39" W a distance of 83.10 feet to a point;

Thence N 52° 02' 42" W a distance of 131.77 feet to a point;

Thence S 53° 45' 58" W a distance of 495.30 feet to a point;

Thence N 36° 14' 02" W a distance of 429.74 feet to the beginning of a curve;

Said curve to the right through an angle of 17° 54' 48", having a radius of 270.00 feet, and whose long chord bears N 27° 16' 37" W a distance of 84.07 feet to a point;

Thence N 18° 19' 13" W a distance of 210.07 feet to the beginning of a curve;

Said curve to the right through an angle of 07° 50' 29", having a radius of 270.00 feet, and whose long chord bears N 14° 23' 59" W a distance of 36.92 feet to the beginning of a curve;

Said curve to the right through an angle of 02° 13' 23", having a radius of 40.00 feet, and whose long chord bears N 20° 37' 57" E a distance of 41.34 feet to the beginning of a curve;

Said curve to the left through an angle of 100° 25' 48", having a radius of 80.00 feet, and whose long chord bears N 01° 31' 44" E a distance of 122.95 feet to the beginning of a curve;

Said curve to the right through an angle of 48° 11' 23", having a radius of 40.00 feet, and whose long chord bears N 24° 35' 28" W a distance of 32.66 feet to a point;

Thence N 00° 29' 47" W a distance of 47.22 feet to a point;

X ~~Thence N 00° 29' 47" W a distance of 47.22 feet to a point;~~

Thence N 30° 47' 26" E a distance of 42.86 feet to a point;

Thence N 00° 24' 03" W a distance of 15.05 feet to the POINT OF BEGINNING;

This parcel contains 19.42 acres more or less.

*m.m.*

Exhibit "A"



**UNIMPROVED GROUND  
PARCEL 3**

A parcel of land being a portion of the E1/2 NW1/4 of Section 31, Township 5 North, Range 2 West, Boise Meridian, Canyon County Idaho, more particularly described as follows:

Commencing at the northwest corner of the NW1/4, (corner common to Sections 25, 30, 31, and 36), said corner monumented with a 2-inch diameter aluminum disk;

Thence N 89° 36' 14" E a distance of 1302.02 feet (formerly 1301.83 feet per Warranty Deed Instrument No. 200457835) along the northerly boundary of Government Lot 1 to the northwest corner of said E1/2 NW1/4, to the POINT OF BEGINNING, monumented with a found 5/8-inch diameter iron pin;

Thence N 89° 36' 00" E a distance of 136.10 feet along the northerly boundary of said E1/2 NW1/4 to a point;

Thence S 00° 24' 03" E a distance of 14.20 feet to a point;

Thence S 30° 28' 23" E a distance of 43.31 feet to a point;

Thence S 00° 29' 47" E a distance of 47.22 feet to the beginning of a curve;

Said curve to the right through an angle of 48° 11' 23", having a radius of 40.00 feet, and whose long chord bears S 23° 35' 34" W a distance of 32.86 feet to the beginning of a curve;

Said curve to the left through an angle of 104° 03' 22", having a radius of 80.00 feet, and whose long chord bears S 04° 20' 05" E a distance of 126.13 feet to the beginning of a curve;

Said curve to the right through an angle of 48° 39' 08", having a radius of 40.00 feet, and whose long chord bears S 31° 32' 12" E a distance of 33.17 feet to the beginning of a curve;

Said curve to the left through an angle of 10° 36' 35", having a radius of 330.00 feet, and whose long chord bears S 12° 30' 36" E a distance of 62.93 feet to a point;

Thence S 18° 19' 13" E a distance of 210.07 feet to the beginning of a curve;

Said curve to the left through an angle of 17° 34' 48", having a radius of 330.00 feet, and whose long chord bears S 27° 18' 37" E a distance of 102.75 feet to a point;

Thence S 36° 14' 02" E a distance of 429.74 feet to a point;

Thence S 53° 45' 58" W a distance of 314.30 feet to a point;

Thence S 11° 44' 10" E a distance of 123.34 feet to a point;

Thence S 02° 07' 00" W a distance of 61.46 feet to a point;

Thence S 00° 02' 38" W a distance of 528.10 feet to a point;

Thence N 89° 57' 05" W a distance of 344.04 feet to a point;

Thence N 00° 02' 38" E a distance of 1876.80 feet to the POINT OF BEGINNING.

This parcel contains 14.11 acres more or less.

*M.M.*

**EXHIBIT "B"**

**PERMITTED EXCEPTIONS**

1. Taxes and assessments for the year 2012 and subsequent years, not yet due and payable.
2. Taxes or assessments which are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the public records.
3. Easements, claims of easement or encumbrances which are not shown by the public records.
4. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) water rights, claims or title to water, whether or not the matters excepted under (a), (b), or (c) are shown by the public records.
5. Sewer charges and special assessments, if any, for the City of Middleton.
6. Liens and assessments of Drainage District No. 2 and the rights and powers thereof as provided by law.
7. Liens and assessments of the Black Canyon Irrigation District and the rights and powers thereof as provided by law.
8. Liens and assessments of the following district and the rights and powers thereof as provided by law.  
District: Middleton Mill Ditch Co. and Newman Ditch Co.
9. Provisions, reservations and restrictions as shown by the several contracts between the United States of America and Black Canyon Irrigation District, and the amendments thereto, or between the present owner or past owners of the Property and the Black Canyon Irrigation District or the United States of America.
10. Rights and claims in and to those portions of said premises lying within the right of ways of ditches, canals, laterals, and roads.
11. Reservation of all Oil, Gas and other Minerals in favor of the United States of America as decreed in Third Judicial District Case No. CV97-01395, as recorded May 26, 1998, as Instrument No. 9819180.
12. Matters disclosed by Record of Survey recorded October 26, 2005, as Instrument No. 200570747, in the real property records of Canyon County, Idaho.
13. Matters disclosed by Record of Survey recorded October 31, 2005, as Instrument No. 200572041, in the real property records of Canyon County, Idaho.
14. Terms, conditions and provisions of License Agreement recorded November 3, 2006, as Instrument No. 200688835, in the real property records of Canyon County, Idaho.
15. Reservations in United States Patent or State Deeds.

*M.M.*



McEvoy Michael  
10496 Purple Sage Rd  
Middleton, ID 83644

Irwin Mark T-Trust  
PO Box 854  
Middleton, ID 83644

Lewis Amy  
7137 Sherbourne Ln  
San Diego, CA 9229

Barker Robin,  
11448 Purple Sage Rd.  
Middleton, ID 83644

Rogers Rochelle  
11622 Purple Sage Rd.  
Middleton, ID 83644

Farrell Jeanette  
PO Box 451  
Marsing, ID 83639-0451

Jones JC Robert  
11378 Purple Sage Rd.  
Middleton, ID 83644

Wagner Michael  
25838 Middleton Rd.  
Middleton, ID 83644

Nix Henry Wilson  
192 Homesteaders St.  
Middleton, ID 83644

Vargas Ramiro  
1423 7<sup>th</sup> Ave. S.  
Great Falls, MT 59405-2430

Snow Dean  
11771 Purple Sage Rd  
Middleton, ID 83644

Osgood Milton  
PO Box 116  
Middleton, ID 83644

Matlock Dennis  
3629 Red Oak Dr.  
Boise, Idaho 83703

Hunter Jeanne  
2044 Pathfinder Ave  
Middleton, ID 83644

Funkhouser Kent  
221 Trailblazer St.  
Middleton, ID 83644

Klocke James  
2052 Pathfinder Ave  
Middleton, ID 83644

Hartzheim Karl  
184 Trailblazer St  
Middleton, ID 83644

Almond Christopher  
200 Trailblazer St.  
Middleton, ID 83644

Martinez Jose  
228 Trailblazer St  
Middleton, ID 83644

Obenoskey Tamara  
254 Trailblazer St  
Middleton, ID 83644

Meyers Skeeter Dawn  
2120 Pilgrim Way  
Middleton, ID 83644

Hilkey Nathan  
2131 Pilgrim Way  
Middleton, ID 83644

Gillman David  
2143 Pilgrim Way  
Middleton, ID 83644

Pueblo Donald  
2200 Pilgrim Way  
Middleton, ID 83644

Rodriquez Rico  
2260 Pilgrim Way  
Middleton, ID 83644

Goodfellow Aaron  
111 Pilgrim Way  
Middleton, ID 83644

Bauer Jasmine  
143 Pilgrim Way  
Middleton, ID 83644

Bell Rory  
127 Pilgrim Way  
Middleton, ID 83644

Haag Brett  
2257 Pilgrim Way  
Middleton, ID 83644

Herrera Victor  
105 Pilgrim Way  
Middleton, ID 83644

Ganskow Jana  
201 Homesteaders St  
Middleton, ID 83644

Pittman Dwight  
185 Homesteaders St  
Middleton, ID 83644

McGuirk Earl  
146 Pilgrim Way  
Middleton, ID 83644

Shelley James  
250 Homesteaders St  
Middleton, ID 83644

Ashe Bernard  
112 Pilgrim Way  
Middleton, ID 83644

Mackey Edward  
132 Pilgrim Way  
Middleton, ID 83644

Smith Daniel  
120 Pilgrim Way  
Middleton, ID 83644

Langley Gregory  
216 Homesteaders St  
Middleton, ID 83644

Edgel Jacob  
149 Homesteaders St  
Middleton, ID 83644

Waite Bryce  
174 Homesteaders St  
Middleton, ID 83644

Hawkins Leon  
158 Homesteaders St  
Middleton, ID 83644

J&M Land, LLC  
398 E. Copper Ridge Rd.  
Meridian, ID 83646

Arroyo Hector  
2291 Pilgrim Way  
Middleton, ID 83644

Bolton Steve  
161 Homesteaders St  
Middleton, ID 83644

Ruggles Jesse  
154 Pilgrim Way  
Middleton, ID 83644

Hammons Steven  
151 Pilgrim Way  
Middleton, ID 83644

Belknap Matthew  
2150 Pilgrim Way  
Middleton, ID 83644

Egan John  
249 Homesteaders St  
Middleton, ID 83644

Graf Daniel  
PO Box 1006  
Middleton, ID 83644

Laughridge Bryan  
2209 Pilgrim Way  
Middleton, ID 83644

Lambert Trever  
2195 Pilgrim Way  
Middleton, ID 83644

Roniger Jean  
2138 Pilgrim Way  
Middleton, ID 83644

Waddell David  
292 Trailblazer St.  
Middleton, ID 83644

Brandon David  
299 Trailblazer St.  
Middleton, ID 83644

Marcak Anthony  
276 Trailblazer St  
Middleton, ID 83644

Cimolino Michael  
285 Trailblazer St  
Middleton, ID 83644

Crossing at Meadow Park HOA  
PO Box 2654  
Eagle, ID 83616

PIN	OwnerName	InCareOf	Address	City	State	ZipCode
R37543	MC EVOY MICHAEL		10496 PURPLE SAGE RD	MIDDLETON	ID	83644
R37547	IRWIN MARK T-TRUST		PO BOX 854	MIDDLETON	ID	83644
R37543010	MC EVOY MICHAEL		10496 PURPLE SAGE RD	MIDDLETON	ID	83644
R37545	LEWIS AMY A		7137 SHERBOURNE LN	SAN DIEGO	CA	92129
R37542018	BARKER ROBIN M		11448 PURPLE SAGE RD	MIDDLETON	ID	83644
R37546	ROGERS ROCHELLE R		11622 PURPLE SAGE RD	MIDDLETON	ID	83644
R37581010A	FARRELL JEANETTE		PO BOX 451	MARSING	ID	83639-0451
R37581010	JONES JC ROBERT		11378 PURPLE SAGE RD	MIDDLETON	ID	83644
R37544	WAGNER MICHAEL E		25838 MIDDLETON RD	MIDDLETON	ID	83644
R37581186	NIX HENRY WILSON		192 HOMESTEADERS ST	MIDDLETON	ID	83644
R37552011	VARGAS RAMIRO		1423 7TH AVE S	GREAT FALLS	MT	59405-2430
R37580010	SNOW DEAN J		11771 PURPLE SAGE RD	MIDDLETON	ID	83644
R37561	OSGOOD MILTON W		PO BOX 116	MIDDLETON	ID	83644
R37580	MATLOCK DENNIS E		3629 RED OAK DR	BOISE	ID	83703
R37580011	SNOW DEAN J		11771 PURPLE SAGE RD	MIDDLETON	ID	83644
R37581258	HUNTER JEANNE K		2044 PATHFINDER AVE	MIDDLETON	ID	83644
R37581256	FUNKHOUSER KENT		221 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581257	KLOCKE JAMES T		2052 PATHFINDER AVE	MIDDLETON	ID	83644
R37581207	HARTZHEIM KARL R		184 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581208	ALMOND CHRISTOPHER J		200 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581209	MARTINEZ JOSE S		228 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581210	OENOSKEY TAMARA L		254 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581201	MEYERS SKEETER DAWN		2120 PILGRIM WAY	MIDDLETON	ID	83644
R37581200	HILKEY NATHAN D		2131 PILGRIM WAY	MIDDLETON	ID	83644
R37581199	GILLMAN DAVID M		2143 PILGRIM WAY	MIDDLETON	ID	83644
R37581204	PUEBLO DONALD H		2200 PILGRIM WAY	MIDDLETON	ID	83644
R37581205	RODRIGUEZ RICO		2260 PILGRIM WAY	MIDDLETON	ID	83644
R37581224	GOODFELLOW AARON		111 PILGRIM WAY	MIDDLETON	ID	83644
R37581222	BAUER JASMINE		143 PILGRIM WAY	MIDDLETON	ID	83644
R37581223	BELL RORY B		127 PILGRIM WAY	MIDDLETON	ID	83644
R37581196	HAAG BRETT E		2257 PILGRIM WAY	MIDDLETON	ID	83644
R37581225	HERRERA VICTOR		105 PILGRIM WAY	MIDDLETON	ID	83644
R37581192	GANSKOW JANA L		201 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581193	PITTMAN DWIGHT R		185 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581229	MCGUIRK EARL		146 PILGRIM WAY	MIDDLETON	ID	83644
R37581188	SHELLEY JAMES A		250 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581226	ASHE BERNARD		112 PILGRIM WAY	MIDDLETON	ID	83644

R37581228	MACKEY EDWARD B			132 PILGRIM WAY	MIDDLETON	ID	83644
R37581227	SMITH DANIEL W			120 PILGRIM WAY	MIDDLETON	ID	83644
R37581187	LANGLEY GREGORY H			216 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581232	EDGEL JACOB N			149 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581235	WAITE BRYCE			174 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581234	HAWKINS LEON H			158 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581189	J AND M LAND LLC		MICHAEL MC COLLUM=	398 E COPPER RIDGE ST	MIDDLETON	ID	83646
R37581233	J AND M LAND LLC		MICHAEL MC COLLUM=	398 E COPPER RIDGE ST	MIDDLETON	ID	83646
R37581195	ARROYO HECTOR JR			2291 PILGRIM WAY	MIDDLETON	ID	83644
R37581231	BOLTON STEVE W			161 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581230	RUGGLES JESSE L			154 PILGRIM WAY	MIDDLETON	ID	83644
R37581221	HAMMONS STEVEN D @ @			151 PILGRIM WAY	MIDDLETON	ID	83644
R37581203	BELKNAP MATTHEW E			2150 PILGRIM WAY	MIDDLETON	ID	83644
R37581190	EGAN JOHN P JR			249 HOMESTEADERS ST	MIDDLETON	ID	83644
R37581191	GRAF DANIEL M		GRAF, DANIEL M=	PO BOX 1006	MIDDLETON	ID	83644
R37581197	LAUGHRIDGE BRYAN M			2209 PILGRIM WAY	MIDDLETON	ID	83644
R37581198	LAMBERT TREVER LEE			2195 PILGRIM WAY	MIDDLETON	ID	83644
R37581202	RONIGER JEAN M			2138 PILGRIM WAY	MIDDLETON	ID	83644
R37581212	WADDELL DAVID A			292 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581213	BRANDON DAVID			299 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581211	MARCAK ANTHONY			276 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581216	CIMOLINO MICHAEL A			285 TRAILBLAZER ST	MIDDLETON	ID	83644
R37581194	CROSSING AT MEADOW PARK HOMEOWNERS ASSOCIATION INC			PO BOX 2654	EAGLE	ID	83616

**CANYON COUNTY LISTING - R37581189 & R37581233 300 ft.**

**March 4, 2019**



**PROPERTY LISTING DISCLAIMER**

This information should be used for informational use only and does not constitute a legal document for the description of these properties. Every effort has been made to insure the accuracy of these data & is subject to change without notice; however, the Assessor's Office assumes no liability nor do we imply any particular level of accuracy. The Canyon County Assessor's Office disclaims any responsibility or liability for any direct or indirect damages resulting from the use of these property listings.





March 22, 2019

Mayor Darin Taylor  
City of Middleton  
P.O. Box 487  
Middleton, ID 83644

Sent Via e-mail: dtaylor@middletoncity.com

**Subject: *Proposal for Engineering Services***  
*Water Supply Engineering for Eastern Service Area*

Dear Mayor Taylor,

SPF Water Engineering, LLC, (SPF) is pleased to provide the following proposal for engineering services related to water supply planning and design for the eastern area of the City of Middleton.

#### **BACKGROUND**

The City of Middleton (City) is anticipating development in the eastern area of the City and would like to evaluate water supply alternatives to expand the Public Water System to serve this area.

#### **SCOPE OF WORK**

SPF will conduct the following engineering tasks to evaluate water supply alternatives for the eastern area of the City.

##### **Task 1 – Prepare Water Facility Plan Addendum**

SPF will prepare a Water Facility Plan Addendum to focus on water supply planning for the eastern service area of the City. As part of the Facility Plan Addendum, SPF will:

- Prepare existing water system description including maps and facility data.
- Evaluate historical water demands including Average Day Demand (ADD), Maximum Day Demand (MDD), and Peak Hour Demand (PHD).
- Project future water demands including ADD, MDD, and PHD over a 20-year planning horizon.
- Document fire flow requirements as provided by the Fire Department.
- Evaluate source of supply capacity to meet existing and future water demands.
- Evaluate storage capacity to meet existing and future demands.
- Evaluate pressure zones to meet existing and future demands.
- Identify potential alternatives to meet future water supply needs (the potential alternatives will be evaluated in more detail under Task 3 – Preliminary Engineering Report).
- Incorporate City comments and submit Final Facility Plan Addendum to Idaho Department of Environmental Quality (IDEQ) for review and approval.



**Task 2 – Conduct Hydraulic Modeling of Water System**

SPF will prepare hydraulic model analysis of the water system including the future eastern service area using WaterCAD software. Hydraulic modeling will focus on identifying pressure and flow deficiencies as well as evaluating alternatives to supply water to future service areas. The model will be calibrated using field testing to verify the accuracy of the results. Hydrant flow testing and spot testing for pressures, if needed, will be conducted by City staff or others. Modeling work will include the following:

- Update existing hydraulic model to reflect current water system configuration.
- Develop water demand allocation from water demands determined in Task 1. Distribute demands spatially to reflect actual water usage patterns.
- Incorporate water facility controls for wells, tanks, and booster pump stations.
- We have included a survey allowance of \$2,800 for collecting required topographical data for the hydraulic model.
- Hydraulic modeling will be conducted for the current (2019) scenario and for the future 20-year (2039) projected water demands.

**Task 3 – Prepare Preliminary Engineering Report**

SPF will prepare a Preliminary Engineering Report (PER) to evaluate the proposed alternatives for providing water supply to the eastern service area. Alternatives may include a booster pump station, water storage reservoir, interties to existing pressure zones, or a combination of facilities. The PER will:

- Describe proposed alternatives to supply future water demands.
- Present preliminary design criteria for each alternative.
- Prepare cost estimates for water supply alternatives including capital and operations and maintenance costs.
- Incorporate City comments and submit Final PER to IDEQ for review and approval.

**Task 4 – Prepare Booster Pump Station Plans and Specifications**

SPF will prepare construction plans and specifications for the proposed booster pump station including civil, mechanical, structural, electrical, instrumentation and controls, and HVAC design. Two submittal packages are proposed: 75% Design Submittal and 100% Design Submittal. Approximately 25 drawings are anticipated in the design package. The booster pump station will be designed to meet the water demands identified in the Facility Plan addendum and Preliminary Engineering Report tasks. Specifications and equipment model selection will be indicated on the plans where practical. The Final Plans and Specifications will be sealed by a Professional Engineer licensed in the State of Idaho and submitted to IDEQ for review and approval along with IDEQ checklists.

SPF will complete and submit the required paperwork for obtaining a building permit (the permit application fees will be the responsibility of the Owner). Design phase services will include coordination with IDEQ and Idaho Power. Design review meetings are included at design kickoff, 75%, 100%, and we are available for additional coordination upon request. SPF will assist the City with bidding the project and will evaluate bids and prepare a recommendation for award.

**Task 5 – Construction Phase Services**

SPF will review shop drawings, respond to requests for information from the Contractor, attend construction meetings, and make periodic site visits to inspect the progress of the work. Five site visits are included during construction, but day-to-day construction inspection is not included as it may be more efficiently provided by the City Engineer or other staff. At project close out, SPF will prepare an Operations and Maintenance Manual for the pump station, as-built certification and record drawings using Contractor red-lines and submit the documents to IDEQ.

**NOT INCLUDED IN SCOPE**

- Hydrant flow testing and pressure spot testing (conducted by City or others).
- Hydraulic model runs for scenarios other than current and 20-year.
- Environmental assessment or environmental permitting.
- Task 1 includes a Facility Plan Addendum only. If IDEQ requires a full new Facility Plan for the entire water system, these services could be provided upon request.
- Water rights analysis and recommendations.
- Daily construction inspection, periodic site visits are included.

**SCHEDULE**

We understand that the City would like to move forward with the project as expeditiously as possible. To meet this schedule, SPF will begin work within one week of notice to proceed, and will work on tasks simultaneously when possible. IDEQ submittal and review is required for the Facility Plan Addendum, Preliminary Engineering Report, and Plans and Specifications. SPF will begin work on subsequent tasks while IDEQ is reviewing previous submittals to expedite the project schedule. Bidding will occur while IDEQ is reviewing the Plans and Specifications. However, note that construction cannot begin until IDEQ approval of the Plans and Specifications is received. We anticipate the following fast-track project schedule:

• Facility Plan Addendum/Hydraulic Modeling	1 month
• Preliminary Engineering Report	1 month
• Prepare Construction Plans and Specifications	2 months
• Bidding and Award	1 month
• Construction	4 months
<b>Total Project Schedule</b>	<b>9 months</b>

**ESTIMATED COSTS**

SPF Water Engineering proposes to perform this work on a time and materials basis, as detailed on the attached schedule of fees and conditions, with a budget of \$172,500. This budget limit will not be exceeded without written authorization.

CITY OF MIDDLETON WATER SUPPLY ENGINEERING							
	PM Landsberg	PE McGourty	EIT White	CAD Newsom	Admin Jensen	Survey	TOTAL
Task 1 - Facility Plan Addendum	32	76	210		12		\$34,400
Task 2 - Hydraulic Modeling	16	166			8	\$2,800	\$26,700
Task 3 - Prelim. Engineering Report	24	56	172		12		\$27,200
Task 4 - Plans and Specifications	60	248	80	180	10	\$3,600	\$69,700
Task 5 - Construction Services	16	28	72	16	6		\$14,500
<b>TOTAL</b>	<b>148</b>	<b>574</b>	<b>534</b>	<b>196</b>	<b>48</b>	<b>\$6,400</b>	<b>\$172,500</b>

A current hourly rate schedule is provided as Table 1. Direct costs (photocopy, postage, etc.) are billed at actual cost plus 15%. Invoices will be sent on a monthly basis.


**AGREEMENT**


If this proposal meets with your approval, it may serve as the basis for agreement, in conjunction with the attached schedule of fees and conditions, by affixing a signature in the space provided below. This signature will be considered as a notice to proceed with a budget of \$172,500.

Please return one signed original to my office. We look forward to working with you on this project.

Respectfully submitted:

**SPF WATER ENGINEERING, LLC**

By   
 Bob Hardgrove, P.E.  
 President

By   
 Eric Landsberg, P.E.  
 Principal

Accepted By:

**CITY OF MIDDLETON**

By \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

<b>TABLE 1 - SPF WATER ENGINEERING, LLC SCHEDULE OF HOURLY BILLING RATES</b>		
<b>Personnel</b>	<b>Title</b>	<b>2019 Billing Rate</b>
Terry Scanlan, P.E., P.G.	Principal Engineer/Hydrogeologist	\$175
Christian Petrich, Ph.D., P.E., P.G.	Principal Engineer/Hydrologist Emeritus	\$175
Bob Hardgrove, P.E.	Principal Engineer	\$158
Eric Landsberg, P.E.	Principal Engineer	\$158
Matt Rasmusson, P.E.	Senior Project Manager	\$148
Scott King, P.E.	Supervising Engineer	\$145
Nancy Heuman, P.E.	Project Manager	\$140
Jason Thompson, P.E.	Project Manager	\$140
Justin Leraris, P.E.	Project Manager	\$140
Mike Kettner, P.E.	Project Manager	\$140
Kurt Newbry, P.G.	Senior Project Geologist	\$125
Scott McGourty, P.E.	Senior Project Engineer	\$125
Ron Manning, P.E.	Senior Project Engineer	\$125
Marci Pape, P.E.	Project Engineer	\$100
Grae Harper, P.E.	Project Engineer	\$97
Holten White, E.I.T.	Associate Engineer	\$90
Sean Albertson, E.I.T.	Associate Engineer	\$83
Lori Graves	Water Right Specialist	\$97
Kyle Newsom	Senior Designer	\$98
Crystal Jensen	Business Development/Graphics/GIS Specialist	\$78
Megan Tverdy	Project Coordinator	\$73
Heather Neace	Associate Hydrologist	\$50
Julie Romano	Accounting/HR	\$65
Jenn Mosby	Administrative	\$55

Note: Hourly billing rates will be adjusted on January 1<sup>st</sup> each year.

**SCHEDULE OF FEES AND CONDITIONS****SPF WATER ENGINEERING, LLC (SPF)****A. FEES AND PAYMENT**

1. The fee for services will be based on SPF's standard hourly rates (including labor cost, overhead, and profit). Non-salary expenses directly attributable to the project, such as: (1) living and traveling expenses of employees when away from the home office on business connected with the project; (2) identifiable reproduction costs applicable to the work; and (3) outside services will be charged at actual cost plus 15% service charge to cover overhead and administration. Hourly rates are adjusted on an annual basis.
2. Payment shall be due within 30 days after date of monthly invoice describing the work performed and expenses incurred during the preceding month.
3. OWNER agrees that timely payment is a material term of this Agreement and that failure to make timely payment as agreed constitutes a breach hereof. In the event payment for services rendered has not been made within 60 days from the date of invoice, SPF may, after giving 7 days written notice to OWNER, and without penalty or liability of any nature, and without waiving any claim against OWNER, suspend all work on all authorized services as set forth herein. Upon receipt of payment in full for services rendered, plus interest charges, SPF will continue with all services not inconsistent with Article C.4 herein. Payment of all compensation due SPF pursuant to this Agreement shall be a condition precedent to OWNER using any of SPF's professional services work products furnished under this Agreement.
4. In order to defray carrying charges resulting from delayed payments, simple interest at the rate of 18% per annum (but not exceeding the maximum rate allowed by law) will be added to the unpaid balance of each invoice. The interest period shall commence 30 days after date of original invoice, and shall terminate upon date of payment. Payments will be first credited to interest and then to principal. No interest charge will be added during the initial 30-day period following date of invoice.

- B. COMMENCEMENT OF WORK.** The work will commence upon receipt of written notice to proceed. If after commencement of work the project is delayed for any reason beyond the control of SPF for more than 60 days, the price and schedule for services under this Agreement are subject to revision. Subsequent modifications shall be in writing and signed by the parties to this Agreement.

**C. MISCELLANEOUS PROVISIONS****1. INSURANCE/INDEMNIFICATION/LIMITATION OF LIABILITY**

- (a) SPF will maintain statutory limits of insurance coverage for Workers' Compensation and Employer's Liability Insurance as well as Professional Liability, General Liability and Automobile Liability Insurance and will name Owner as an additional insured on applicable policies if specifically requested in writing.
- (b) SPF asserts that it is skilled in the professional calling necessary to the services and duties proposed to be performed, and that it shall perform such services and duties in conformance to and consistent with the standards generally recognized as being employed by professionals of SPF's caliber in the same locality, and to that end SPF agrees to indemnify and hold harmless Owner, its officers, and employees from and against claims, suits, loss, damages, costs, and expenses arising out of or resulting from the negligent acts, errors, or omissions of SPF, its officers, employees or agents in the performance of its services and duties hereunder, but not from the negligence or willful misconduct of Owner, its officers, and employees. However in no event shall SPF be liable for any special, indirect, or consequential damages as a result of its performance of the services hereunder. The total aggregate of SPF's liability to all parties related to this Agreement shall not exceed \$50,000, or the amount of SPF's fee, whichever is less.

- (c) Owner hereby understands and agrees that SPF has not created nor contributed to the creation or existence of any or all types of hazardous or toxic wastes, materials, chemical compounds, or substances, or any other type of environmental hazard or pollution, whether latent or patent, at Owner's premises, or in connection with or related to this project with respect to which SPF has been retained to provide professional engineering services. The compensation to be paid SPF for said professional engineering services is in no way commensurate with, and has not been calculated with reference to, the potential risk of injury or loss which may be caused by the exposure of persons or property to such substances or conditions. Therefore, to the fullest extent permitted by law, Owner agrees to defend, indemnify, and hold SPF, its officers, directors, employees, and consultants, harmless from and against any and all claims, damages, and expenses, whether direct, indirect, or consequential, including but not limited to, attorney's fees and court costs, arising out of, or resulting from the discharge, escape, release, or saturation of smoke, vapors, soot, fumes, acid, alkalies, toxic chemicals, liquids, gases, or any other materials, irritants, contaminants, or pollutants in or into the atmosphere, or on, onto, upon, in, or into the surface or subsurface of soil, water, or watercourses, objects, or any tangible or intangible matter, whether sudden or not.
- (d) Nothing contained within this Agreement shall be construed or interpreted as requiring SPF to assume the status of a generator, storer, transporter, treater, or disposal facility as those terms appear within the Resource Conservation and Recovery Act, 42 USCA, §6901 et seq., as amended, or within any state statute governing the generation, treatment, storage, and disposal of waste. Further, the contents of this Agreement shall not be construed or interpreted as requiring SPF to arrange for the transportation, treatment, or disposal of hazardous substances, as described in the Comprehensive Environmental Response, Compensation, and Liability Act, 42 USCA §9601, et seq., as amended.
- (e) Notwithstanding any provisions in this Agreement to the contrary, if this project involves construction, as that term is generally understood, and SPF does not provide engineering services during construction, including but not limited to, on-site monitoring, site visits, shop drawing review, and design clarifications, Owner agrees to defend, indemnify, and hold SPF, its consultants, agents, and employees harmless from any and all liability arising out of the construction.
- (f) SPF shall not be liable for damages arising out of or resulting from the actions or inaction of governmental agencies, including but not limited to, permit processing, environmental impact reports, dedications, general plans and amendments thereto, zoning matters, annexations or consolidations, use or conditional use permits, and building permits. Owner agrees to defend, indemnify, and hold SPF, its consultants, agents, and employees harmless from any and all liability, other than that caused by the negligent acts, errors, or omissions of SPF, arising out of or resulting from the same.
- (g) Notwithstanding other terms of this Agreement to the contrary, SPF makes no warranty, whether express or implied, as to the actual capacity or drawdown of any proposed water well(s), or the quality or temperature of ground water, if any, which may be produced by any water well(s) to be drilled and developed pursuant to this Agreement. Owner understands and agrees that SPF's responsibility under this Agreement is to apply its hydrogeology expertise, and to exercise the usual standard of care in the engineering profession to develop what ground water may reasonably exist, and may be economically feasible to use, beneath the proposed site(s).

## 2. DOCUMENTS

- (a) All tracings, survey notes, and other original documents, as instruments of service, are and shall remain the property of SPF, except where by law or precedent these documents become public property. Owner agrees to hold harmless, indemnify, and defend SPF, its consultants, agents, and employees against all damages, claims, expenses, and losses arising out of any reuse of the plans and specifications without the written authorization of SPF.

- (b) All computer programs, software, and other like data developed during the course of the project, unless specifically developed for Owner, are and shall remain the sole property of SPF.
  - (c) SPF's liability to Owner for any computer programs, software products, or related data furnished hereunder is limited solely to the correction of residual errors, minor maintenance, or update(s) as agreed. SPF makes no warranties of any kind, including any implied warranty of merchantability or of fitness for any particular purpose, or against infringement, with respect to computer programs, software products, related data, technical information, or technical assistance provided by SPF under this Agreement. In no event shall SPF, its officers, agents, or employees be liable under or in connection with this Agreement under any theory of tort, contract, strict liability, negligence, or other legal or equitable theory for incidental or consequential damages relating to any computer programs, software products, or related data furnished hereunder.
  - (d) Environmental Audit/Site Assessment report(s) are prepared for Owner's sole use. Owner agrees to defend, indemnify, and hold SPF, its consultants, agents, and employees harmless against all damages, claims, expenses, and losses arising out of or resulting from any reuse of the Environmental Audit/Site Assessment report(s) without the written authorization of SPF.
3. **TERMINATION OR ABANDONMENT.** If any portion of the work is terminated or abandoned by Owner, the provisions of this Schedule of Fees and Conditions in regard to compensation and payment shall apply insofar as possible to that portion of the work not terminated or abandoned. If said termination occurs prior to completion of any phase of the project, the fee for services performed during such phase shall be based on SPF's reasonable estimate of the portion of such phase completed prior to said termination, plus a reasonable amount to reimburse SPF for termination costs.
4. **WAIVER.** SPF's waiver of any term, condition, or covenant or breach of any term, condition, or covenant, shall not constitute a waiver of any other term, condition, or covenant, or the breach thereof.
5. **ENTIRE AGREEMENT.** This Agreement, and its attachments, contains the entire understanding between Owner and SPF relating to professional engineering services. Any prior or contemporaneous agreements, promises, negotiations, or representations not expressly set forth herein are of no effect. Subsequent modifications or amendments to this Agreement shall be in writing and signed by the parties to this Agreement.
6. **SUCCESSORS AND ASSIGNS.** All of the terms, conditions, and provisions hereof shall inure to the benefit of and be binding upon the parties hereto, and their respective successors and assigns.
7. **CONSTRUCTION ESTIMATES.** Estimates of cost for the facilities considered and designed under this Agreement are prepared by SPF through exercise of its experience and judgement in applying presently available cost data, but it is recognized that SPF has no control over costs of labor and materials, or over the construction contractor's methods of determining prices, or over competitive bidding procedures, market conditions, and unknown field conditions so that SPF cannot and does not guarantee that proposals, bids, or the project construction costs will not vary from SPF's cost estimates.
8. **INJURY TO WORKERS.** It is understood and agreed that SPF's fee is based on SPF being named as an Additional Insured on construction contractor's insurance policy for Comprehensive General Liability and Builders All Risk Liability, and Owner agrees to insert into all contracts for construction between Owner and construction contractor(s) arising out of this design a provision requiring the construction contractor(s) to defend, indemnify, and hold harmless both Owner and SPF from any and all actions arising out of the construction project, including but not limited to, injury to or death of any worker on the job site, not caused by the sole negligence of Owner or SPF.
9. **SITE VISITS.** Visits to the construction site and observations made by SPF as part of services during construction under this Agreement shall not make SPF responsible for, nor relieve the construction contractor(s) of the obligation to conduct comprehensive monitoring of the work sufficient to ensure conformance with the intent of the Contract Documents, and shall not make SPF responsible for, nor relieve the construction contractor(s) of the full responsibility for all construction means, methods, techniques, sequences, and procedures necessary for coordinating and completing all portions of the

work under the construction contract(s), and for all safety precautions incidental thereto. Such visits by SPF are not to be construed as part of the monitoring duties of the on-site monitoring personnel defined below.

10. **ON-SITE MONITORING.** When SPF provides on-site monitoring personnel as part of services during construction under this Agreement, the on-site monitoring personnel will make reasonable efforts to guard Owner against defects and deficiencies in the work of the contractor(s), and to help determine if the provisions of the Contract Documents are being fulfilled. Their day-to-day monitoring will not, however, cause SPF to be responsible for those duties and responsibilities which belong to the construction contractor(s), including but not limited to, full responsibility for the means, methods, techniques, sequences, and progress of construction, and the safety precautions incidental thereto, and for performing the construction work in accordance with the Contract Documents.
11. **SEVERABILITY.** If any provision of this Agreement is declared invalid, illegal, or incapable of being enforced by any court of competent jurisdiction, all of the remaining provisions of this Agreement shall nevertheless continue in full force and effect, and no provision shall be deemed dependent upon any other provision unless so expressed herein.
12. **IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY APPROVAL.** If applicable to the contracted scope of work, SPF will submit the required documents for the proposed facilities to the Idaho Department of Environmental Quality (IDEQ) for the appropriate reviews and approvals. Under no circumstances may construction begin on the proposed facilities prior to receipt of IDEQ's written approval of the reports, plans, and specifications for the proposed facilities. As professional engineers, SPF's employees are obligated to report to IDEQ any construction that begins prior to receipt of the appropriate approvals.





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**FINAL REPORT – May 2018**  
**AMENDED – January 2019**

**Middleton Rural Fire District**  
**Impact Fee Study and**  
**Capital Improvement Plan**

**Prepared By**

Galena Consulting  
Anne Wescott  
1925 North Montclair Drive  
Boise, ID 83702



## **Section I.**

### **Introduction**

This report regarding impact fees for the Middleton Rural Fire District is organized into the following sections:

- An overview of the report's background and objectives;
- A definition of impact fees and a discussion of their appropriate use;
- An overview of land use and demographics;
- A step-by-step calculation of impact fees under the Capital Improvement Plan (CIP) approach;
- A list of implementation recommendations; and
- A brief summary of conclusions.

### **Background and Objectives**

The Middleton Rural Fire District hired Galena Consulting to calculate impact fees.

This document presents impact fees based on the District's demographic data and infrastructure costs before credit adjustment; calculates the District's monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

### **Definition of Impact Fees**

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Idaho Code defines an impact fee as "... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development."<sup>1</sup>

**Purpose of impact fees.** The Impact Fee Act includes the legislative finding that "... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho."<sup>2</sup>

**Idaho fee restrictions and requirements.** The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.<sup>3</sup> Some of those restrictions include:

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;<sup>4</sup>
- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;<sup>5</sup>
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;<sup>6</sup>
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.<sup>7</sup>

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);<sup>8</sup>
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;<sup>9</sup>
- Identification of the growth-related portion of the District's Capital Improvement Plan;<sup>10</sup>
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;<sup>11</sup>
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;<sup>12</sup>
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;<sup>13</sup> and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.<sup>14</sup>

**How should fees be calculated?** State law requires the District to implement the Capital Improvement Plan methodology to calculate impact fees. The District can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the District to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.<sup>15</sup> Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.<sup>17</sup> Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a “proportionate share” of the cost of public facilities to serve that new growth. “Proportionate share” is defined as “. . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project.”<sup>19</sup> Practically, this concept requires the District to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are “earmarked” to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be “reasonable and fair.” Impact fees should take into account the following:

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the District to growth-related system improvements; and
- All other available sources of funding such system improvements.<sup>20</sup>

Through data analysis and interviews with the District, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2018 to 2028. This is consistent with the Impact Fee Act.<sup>21</sup> Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

**Other fee calculation considerations.** The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit”<sup>22</sup> of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”<sup>23</sup> The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.<sup>24</sup>
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”<sup>25</sup> In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

### **Current Assets and Capital Improvement Plans**

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”<sup>26</sup> The impact fee study team recommends a 10-year time period based on the District’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.<sup>27</sup> Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.<sup>28</sup> The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible for all impact fee categories.

The forward-looking 10-year CIP for the District include some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the District to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

## Fee Calculation

In accordance with the CIP approach described above, we calculated fees for the district by answering the following seven questions:

1. **Who is currently served by the District?** This includes the number of residents as well as residential and nonresidential land uses.
2. **What is the current level of service provided by the District?** Since an important purpose of impact fees is to help the District achieve its planned level of service<sup>29</sup>, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the District to provide this level of service?** This provides a current inventory of assets used by the District, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the District's current assets.
4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the District's current assets' total value is needed to serve current residential households and nonresidential square feet?
5. **What future growth is expected in the District?** How many new residential households and nonresidential square footage will the District serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how many stations will be needed by the Middleton Rural Fire District within the next ten years to achieve the planned level of service of the District?<sup>30</sup>
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential and nonresidential land-uses for the District. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for District. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

## "GRUM" Analysis

In the District, not all capital costs are associated with growth. Some capital costs are for repair and replacement of facilities e.g., standard periodic investment in existing facilities such as roofing. These costs *are not* impact fee eligible. Some capital costs are for betterment of facilities, or implementation of new services (e.g., development of an expanded training facility). These costs *are generally not entirely* impact fee eligible. Some costs are for expansion of facilities to accommodate new development at the current level of service (e.g., purchase of new fire station to accommodate expanding population). These costs *are* impact fee eligible.

Because there are different reasons why each District invests in capital projects, the study team conducted a "GRUM" analysis on all projects listed in each CIP:

- **Growth.** The “G” in GRUM stands for growth. To determine if a project is solely related to growth, we ask “Is this project designed to maintain the current level of service as growth occurs?” and “Would the District still need this capital project if it weren’t growing at all?” “G” projects are only necessary to maintain the District’s current level of service as growth occurs. It is thus appropriate to include 100 percent of their cost in the impact fee calculations.
- **Repair & Replacement.** The “R” in GRUM stands for repair and replacement. We ask, “Is this project related only to fixing existing infrastructure?” and “Would the District still need it if it weren’t growing at all?” “R” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Upgrade.** The “U” in GRUM stands for upgrade. We ask, “Would this project improve the District’s current level of service?” and “Would the District still do it even if it weren’t growing at all?” “U” projects have nothing to do with growth. It is thus not appropriate to include any of their cost in the impact fee calculations.
- **Mixed.** The “M” in GRUM stands for mixed. It is reserved for capital projects that have some combination of G, R and U. “M” projects by their very definition are partially necessitated by growth, but also include an element of repair, replacement and/or upgrade. In this instance, a cost amount between 0 and 100 percent should be included in the fee calculations. Although the need for these projects is triggered by new development, they will also benefit existing residents.

Projects that are 100 percent growth-related were determined by our study to be necessitated solely by growth. Alternatively, some projects can be determined to be “mixed,” with some aspects of growth and others aspects of repair and replacement. In these situations, only a portion of the total cost of each project is included in the final impact fee calculation.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The District will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section IV of this report.

Exhibits found in Section III of this report detail all capital improvements planned for purchase over the next ten years by the District.

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<sup>1</sup> See Section 67-8203(9), Idaho Code. “System improvements” are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

<sup>2</sup> See Section 67-8202, Idaho Code.

<sup>3</sup> As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of “rough proportionality.” Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dolan v. District of Tigard*, 512 U.S. 374 (1994).



- <sup>5</sup> See Sections 67-8202(4) and 67-8203(29), Idaho Code.
- <sup>6</sup> See Section 67-8210(4), Idaho Code.
- <sup>7</sup> See Sections 67-8204(1) and 67-8207, Idaho Code.
- <sup>8</sup> See Section 67-8210(1), Idaho Code.
- <sup>9</sup> See Section 67-8205, Idaho Code.
- <sup>10</sup> See Section 67-8206(2), Idaho Code.
- <sup>11</sup> See Section 67-8208, Idaho Code.
- <sup>12</sup> See Section 67-8207, Idaho Code.
- <sup>13</sup> See Sections 67-8209 and 67-8210, Idaho Code.
- <sup>14</sup> See Section 67-8208, Idaho Code.
- <sup>15</sup> See Sections 67-8204 and 67-8206, Idaho Code.
- <sup>16</sup> As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the District's current level of service by quantifying the District's current investment in capital improvements, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.
- <sup>17</sup> See Section 67-8208, Idaho Code.
- <sup>18</sup> See Section 67-8203(23), Idaho Code.
- <sup>19</sup> See Section 67-8207, Idaho Code.
- <sup>20</sup> The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.
- <sup>21</sup> See Section 67-8203(27), Idaho Code.
- <sup>22</sup> See Section 67-8203(27), Idaho Code.
- <sup>23</sup> The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.
- <sup>24</sup> See Section 67-8208(1)(e), Idaho Code.
- <sup>25</sup> See Section 67-8208(1)(h).
- <sup>26</sup> This assumes the planned levels of service do not exceed the current levels of service.
- <sup>27</sup> The Impact Fee Act allows a broad range of improvements to be considered as "capital" improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67-8203(28) and 50-1703, Idaho Code.
- <sup>28</sup> This assumes that the planned level of service does not exceed the current level of service.
- <sup>29</sup> This assumes the planned level of service does not exceed the current level of service.

## Section II.

### Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households and nonresidential square footage projected to be added from 2018 through 2028 for the District. These projections were based on the most recent growth estimates from COMPASS, data provided by the City of Middleton, regional real estate market reports, interviews with developers and recommendations from District Staff and the Impact Fee Advisory Committee.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee's annual review is to account for these inconsistencies. As the CIP is tied to the District's land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The District serves the population of the City of Middleton, as well as portions of unincorporated Canyon County. The following Exhibit II-1 presents the current and estimated future population for the Middleton Rural Fire District.

#### **Exhibit II-1.**

##### **Current and Future Population within the boundaries of the Middleton Rural Fire District**

	2018	2028	Net Increase	Percent Increase
Population	20,000	32,000	12,000	60%

The Middleton Rural Fire District currently has approximately 18,900 persons residing within their service boundaries. Current and future population estimates were derived by isolating the population within each Transportation Analysis Zone (TAZ) within the District's boundaries according to current COMPASS data. This data was compared to current population estimates from the City of Middleton, which is within the Fire District's boundaries, as well as 2017 permit activity and the number of permits recently approved for future residential and non-residential construction.

Over the next ten years, COMPASS models indicate the Middleton Rural Fire District will grow by approximately 12,000 people, or at an annual growth rate of six percent. Based on this population, the following Exhibit II-2 presents the current and future number of residential units and nonresidential square feet for the Middleton Rural Fire District.

**Exhibit II-2.****Current and Future Land Uses, Middleton Rural Fire District**

	2018	2028	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	20,000	32,000	12,000		
Residential (in units)	6,300	10,667	4,367	8,733,333	93%
Nonresidential (in square feet)	630,000	1,333,333	703,333	703,333	7%
Total				9,436,667	100%

As shown above, the Middleton Rural Fire District is expected to grow by approximately 4,367 residential units and 703,000 nonresidential square feet over the next ten years. Ninety-three percent of this growth is attributable to residential land uses, while the remaining seven percent is attributable to nonresidential growth. These growth projections will be used in the following sections to calculate the appropriate impact fees for the District.

## Section III.

### Middleton Rural Fire District

### Impact Fee Calculation

In this section, we calculate impact fees for the Middleton Rural Fire District according to the seven-question method outlined in Section I of this report.

#### 1. Who is currently served by the Middleton Rural Fire District?

As shown in Exhibit II-2, the District currently serves 6,300 residential units and approximately 630,000 square feet of nonresidential land use.

#### 2. What is the current level of service provided by the Middleton Rural Fire District?

The Middleton Rural Fire District provides a level of service of an 85 percent fractile response time of 6 minutes and 52 seconds. As the population of the District grows, additional infrastructure and equipment will be needed to sustain this level of service. Based on conversations with District staff, it is our understanding that the planned level of service is equal to the current level of service.

#### 3. What current assets allow the Middleton Rural Fire District to provide this level of service?

The following Exhibit III-1 displays the current assets of the Middleton Rural Fire District.

**Exhibit III-1.**  
**Current Assets – Middleton Rural Fire District**

Type of Capital Asset	Replacement Value
<b>Facilities</b>	
Middleton Fire Station #1 - Highway 44 (2002)	\$ 4,320,000
Middleton Fire Station #2 Harvey Road (2000)	\$ 980,000
<b>Apparatus/Vehicles</b>	
Engine #1 2002 Pierce Enforcer	\$500,000
Engine #2 2000 BME Penetrator	\$500,000
Ladder Truck 1988 Pierce Quint	\$1,000,000
Water Tender 2000 Kenworth T800	\$375,000
Brush Truck 1995 International 4800	\$275,000
Brush Truck 1996 International 4800	\$275,000
Brush Truck 2005 International 7400	\$275,000
2003 Ford F450	\$40,000
2006 GMC Sierra	\$40,000
2005 Ford F250	\$40,000
2001 Support Trailer	\$5,000
<b>Equipment</b>	
27 SCBA Units	\$175,500
12 Cardiac Monitors/AEDs	\$22,800
3 Thermal Imagers	\$24,600
2 Generators	\$100,000
2 Extrication Equipment Units	\$45,600
<b>Total Assets</b>	<b>\$ 8,993,500</b>
<b>Plus Cost of Fee-Related Research</b>	
Impact Fee Study	\$ 4,000
<b>Grand Total</b>	<b>\$ 8,997,500</b>

As shown above, the District currently owns approximately \$8.9 million of eligible current assets. These assets are used to provide the District's current level of service.

**4. What is the current investment per residential unit and nonresidential square foot?**

The Middleton Rural Fire District District has already invested \$1,360 per existing residential unit and \$0.68 per existing nonresidential square foot in the capital necessary to provide the current level of service. This figure is derived by allocating the value of the District's current assets between the current number of residential units and nonresidential square feet.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future District residents will be paying for infrastructure at a level commensurate with what existing District residents have invested in infrastructure.

**5. What future growth is expected in the Middleton Rural Fire District?**

As shown in Exhibit II-2, the Middleton Rural Fire District is expected to grow by approximately 4,367 residential units and 703,000 square feet of nonresidential land use over the next ten years.

**6. What new infrastructure is required to serve future growth?**

The following Exhibit III-2 displays the capital improvements planned for purchase by the Middleton Rural Fire District over the next ten years.

**Exhibit III-2.  
Middleton Rural Fire District CIP 2018 to 2027**

Type of Capital Infrastructure	CIP Value	Growth Portion <i>times</i>	Demand 2018-2027 <i>times</i>	Amount to Include in Fees <i>equals</i>	Amount from Other Sources or past 2028
<b>Facilities</b>					
Middleton Station - North	\$ 3,500,000	100%	80%	\$2,800,000	\$700,000
<b>Vehicles</b>					
Additional Engine for new station	\$ 600,000	100%	80%	\$480,000	\$120,000
Additional tender for new station	\$ 375,000	100%	80%	\$300,000	\$75,000
Additional brush truck	\$ 275,000	100%	80%	\$220,000	\$55,000
Additional command vehicles - 2	\$ 80,000	100%	80%	\$64,000	\$16,000
Replace 2 engines	\$ 1,200,000	0%	-	\$0	\$1,200,000
Replace command vehicles	\$ 120,000	0%	-	\$0	\$120,000
Replace brush trucks	\$ 825,000	0%	-	\$0	\$825,000
Replace ladder truck	\$ 1,000,000	0%	-	\$0	\$1,000,000
<b>Equipment</b>					
Replace SCBA	\$ 175,500	0%	-	\$0	\$175,500
Additional Extrication Unit	\$ 22,800	100%	80%	\$18,240	\$4,560
Replace 3 Thermal Imagers	\$ 24,600	0%	-	\$0	\$24,600
Additional SCBA Units	\$ 78,000	100%	80%	\$62,400	\$15,600
Additional Thermal Imager	\$ 18,000	100%	80%	\$14,400	\$3,600
Additional Generator	\$ 50,000	100%	80%	\$40,000	\$10,000
3 Additional Cardiac Monitors/AEDs	\$ 5,700	100%	80%	\$4,560	\$1,140
<b>Total Infrastructure</b>	<b>\$ 8,353,600</b>			<b>\$4,007,600</b>	<b>\$4,346,000</b>
<b>Plus Cost of Fee-Related Research</b>					
Impact Fee Study	\$ 4,000	100%		\$4,000	\$0
<b>Grand Total</b>	<b>\$ 8,353,600</b>	<b>\$ 5,008,500</b>		<b>\$4,007,600</b>	<b>\$4,346,000</b>

As shown above, the District plans to purchase approximately \$8.4 million in capital improvements over the next ten years, \$5.0 million of which is necessitated by growth. Of this \$5.0 million, \$4.0 million is necessitated by growth through 2028. These new assets will allow the District to achieve its planned level of service in the future. The commencement and completion dates for the District's growth-related capital infrastructure depend on the timing and pace of the projected growth.

Of the remaining \$4.3 million, \$1.0 million will need to be collected by projected growth from 2029-2031. The remaining \$3.3 million is the price for the District to replace existing apparatus, vehicles and other equipment. Replacement of existing capital is not eligible for inclusion in the impact fee calculations. The District will therefore have to use other sources of revenue including all of those listed in Idaho Code 67- 8207(iv)(2)(h).

**7. What impact fee is required to pay for the new capital improvements?**

The following Exhibit III-3 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Middleton Rural Fire District.

**Exhibit III-3.**  
**DRAFT Impact Fee Calculation, Middleton Rural Fire District**

Amount to Include in Impact Fee Calculation	\$4,007,600
Percentage of Future Growth	
Residential	93%
Non Residential	7%
Amount Attributable to Future Growth	
Residential	\$ 3,708,906
Non Residential	\$ 298,694
Future Growth 2017-2026	
Residential (per unit)	4,367
Non Residential (per square foot)	703,333
Impact Fee	
Residential (per unit)	\$ 849
Non Residential (per square foot)	\$ 0.42

As shown above, we have calculated impact fees for the Middleton Rural Fire District at \$849 per residential unit and \$0.42 per nonresidential square foot. In comparison, as indicated in question #4 above, property taxpayers within the District have already invested \$1,360 per residential unit and \$0.68 per nonresidential square foot in the capital inventory necessary to provide today's level of service. The difference between the current investment and the impact fee per unit indicates current taxpayers have already built in some capacity for future development.

The District cannot assess fees greater than the amounts shown above. The District may assess fees lower than these amounts, but would then experience a decline in service levels unless the District used other revenues to make up the difference.

It should be noted that the \$3.3 million associated with purely non-growth improvements is discretionary. The District can choose not to fund these capital improvements (although this could result in a decrease in the level of service if the deferred repairs or replacements were urgent).

## Section IV.

### Fee Analysis and Administrative Recommendations

A comparison of the calculated Fire impact fee to similar fees being assessed by the Kuna Rural Fire District, Star Fire District, North Ada County Fire and Rescue District, City of Meridian, City of Nampa and City of Boise; as well as being considered by the Wilder Rural Fire District, Marsing Rural Fire District, City of Caldwell/Caldwell Rural Fire District and Eagle Fire District is provided in Exhibit IV-1:

**Exhibit IV-1.**  
**DRAFT Impact Fee Comparison - Fire**

	City of Caldwell/ Caldwell Rural Fire	City of Nampa/ Nampa Rural Fire	Middleton Rural Fire District	Wilder Fire District	Marsing Fire District	City of Boise	City of Meridian/ Meridian Rural	Eagle Fire District	Star Fire District	Kuna Fire District	North Ada Co. Fire and Rescue
per Residential Unit	\$ 854	\$ 560	\$ 849	\$ 608	\$ 1,285	\$ 526	\$ 681	\$ 828	\$ 809	\$ 701	\$ 647
per Non-Residential sf	\$ 0.43	\$ 0.28	\$ 0.42	\$ 0.30	\$ 0.64	\$ 0.15	\$ 0.35	\$ 0.33	\$ 0.38	\$ 0.35	\$ 0.32

The calculated impact fee for the Middleton Rural Fire District is very close in range to the Star and Eagle Fire Protection Districts, to which it is most similar development-wise. The calculated impact fee is higher than those fees currently being assessed by some municipal fire departments in the valley for several reasons. First, these fire departments have created capacity in their capital facilities and other assets with which to provide service to new growth. Second, growth in these areas has begun to become more dense and urban, which does not necessitate new stations being built to serve new growth as there are stations already appropriately located to serve this growth.

Some communities express concern that impact fees will stifle growth. Empirical data indicates impact fees are not a primary reason for a decision to build or not build in a particular area. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

An impact fee program will enable the District to plan for growth without decreasing its service levels (response time and recreation amenities), which can decrease buyer satisfaction and cause property insurance premiums to increase. It will also allow the District to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

As the District Commission evaluates whether or not to adopt the Capital Improvement Plan and impact fees presented in this report, we also offer the following information regarding District participation in funding, and implementation recommendations for your consideration.



## Implementation Recommendations

The following implementation recommendations should be considered:

**Intergovernmental Agreements.** The Middleton Rural Fire District is enabled under Idaho Code as a governmental entity to adopt impact fees. However, because impact fees are paid upon building permit, and the District does not participate in this process, they need another governmental entity to collect these fees on their behalf. Idaho Code 67-8204(a) authorizes the District to enter into an intergovernmental agreement with a city or county which can collect fees on their behalf. In the case of these District, which includes one municipality and one county<sup>1</sup>, two intergovernmental agreements for the collection of impact fees would have to be developed and adopted by the corresponding bodies.

Impact fees would be assessed on new developments by the appropriate building department and then distributed to the District on an agreed-upon schedule. It is customary for the District to pay a small administrative fee to the collecting entity for this service.

Canyon County does not currently collect impact fees for any jurisdiction within its boundaries. No cities in Canyon County currently collect fire impact fees for any fire district.

Pursuant to an ongoing effort to educate elected officials on the impacts of growth to various jurisdictions, fire chiefs around the valley have determined that the Canyon County Commission and various municipalities may be prepared to consider collecting on the behalf of growth-related fire capital needs. If the Middleton Rural Fire District chose to pursue fire impact fees, the Chief and Director would join Galena Consulting and other fire agencies in a broad discussion with Canyon County about how to execute the required intergovernmental agreements.

**Capital Improvements Plan.** Should the Advisory Committee recommend this study to the District Commission and should the Commission adopt the study, the District should also formally adopt this Capital Improvement Plan. While not subject to the procedures of the Local Land Use Planning Act (LLUPA), the adoption of the Capital Improvement Plan would comply with the Act's requirements of other governmental entities to adopt capital improvement plans into a Comprehensive Plan as part of the adoption of impact fees.

**Impact Fee Ordinance.** Following adoption of the Capital Improvement Plan, the collecting jurisdiction (City of Middleton or Canyon County) should review the proposed Impact Fee Ordinance for adoption via resolution as reviewed and recommended by the Advisory Committee and legal counsel.

**Advisory Committee.** The Advisory Committee is in a unique position to work with and advise Commission and District staff to ensure that the capital improvement plans and impact fees are routinely reviewed and modified as appropriate.

**Impact fee service area.** Some municipalities have fee differentials for various zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the District assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

**Specialized assessments.** If permit applicants are concerned they would be paying more than

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<sup>1</sup> The Middleton Fire District also serves a very small part of Gem County. There is no intention at this time to execute a collection agreement with Gem County.

their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

**Donations.** If a District receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the District's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the District will either credit the donor or reimburse the donor for that portion of the impact fee.

**Credit/reimbursement.** If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.<sup>37</sup> This prevents "double dipping" by the District.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the District aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.<sup>38</sup>

**Impact fee accounting.** The District should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth.

**Spending policy.** The District should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected to *partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

**Update procedures.** The District are expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the District invest in additional infrastructure beyond what is listed in this report, and/or as the District' projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an important role in these updates and reviews.

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<sup>37</sup> See Section 67-8209(3), Idaho Code.

<sup>38</sup> See Section 67-8209(4), Idaho Code

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**FINAL REPORT**

May 14, 2018

**Middleton Parks and Recreation District  
Impact Fee Study and  
Capital Improvement Plan**

**Prepared By**

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## Section I. Introduction

This report regarding impact fees for the Middleton Parks and Recreation District is organized into the following sections:

- An overview of the report's background and objectives;
- A definition of impact fees and a discussion of their appropriate use;
- An overview of land use and demographics;
- A step-by-step calculation of impact fees under the Capital Improvement Plan (CIP) approach;
- A list of implementation recommendations; and
- A brief summary of conclusions.

### Background and Objectives

The Middleton Parks and Recreation District hired Galena Consulting to calculate impact fees.

This document presents impact fees based on the District's demographic data and infrastructure costs before credit adjustment; calculates the District's monetary participation; examines the likely cash flow produced by the recommended fee amount; and outlines specific fee implementation recommendations. Credits can be granted on a case-by-case basis; these credits are assessed when each individual building permit is pulled.

### Definition of Impact Fees

Impact fees are one-time assessments established by local governments to assist with the provision of Capital Improvements necessitated by new growth and development. Impact fees are governed by principles established in Title 67, Chapter 82, Idaho Code, known as the Idaho Development Impact Fee Act (Impact Fee Act). The Idaho Code defines an impact fee as "... a payment of money imposed as a condition of development approval to pay for a proportionate share of the cost of system improvements needed to serve development."<sup>1</sup>

**Purpose of impact fees.** The Impact Fee Act includes the legislative finding that "... an equitable program for planning and financing public facilities needed to serve new growth and development is necessary in order to promote and accommodate orderly growth and development and to protect the public health, safety and general welfare of the citizens of the state of Idaho."<sup>2</sup>

**Idaho fee restrictions and requirements.** The Impact Fee Act places numerous restrictions on the calculation and use of impact fees, all of which help ensure that local governments adopt impact fees that are consistent with federal law.<sup>3</sup> Some of those restrictions include:

- Impact fees shall not be used for any purpose other than to defray system improvement costs incurred to provide additional public facilities to serve new growth;<sup>4</sup>
- Impact fees must be expended within 8 years from the date they are collected. Fees may be held in certain circumstances beyond the 8-year time limit if the governmental entity can provide reasonable cause;<sup>5</sup>
- Impact fees must not exceed the proportionate share of the cost of capital improvements needed to serve new growth and development;<sup>6</sup>
- Impact fees must be maintained in one or more interest-bearing accounts within the capital projects fund.<sup>7</sup>

In addition, the Impact Fee Act requires the following:

- Establishment of and consultation with a development impact fee advisory committee (Advisory Committee);<sup>8</sup>
- Identification of all existing public facilities;
- Determination of a standardized measure (or service unit) of consumption of public facilities;
- Identification of the current level of service that existing public facilities provide;
- Identification of the deficiencies in the existing public facilities;
- Forecast of residential and nonresidential growth;<sup>9</sup>
- Identification of the growth-related portion of the District's Capital Improvement Plan;<sup>10</sup>
- Analysis of cash flow stemming from impact fees and other capital improvement funding sources;<sup>11</sup>
- Implementation of recommendations such as impact fee credits, how impact fee revenues should be accounted for, and how the impact fees should be updated over time;<sup>12</sup>
- Preparation and adoption of a Capital Improvement Plan pursuant to state law and public hearings regarding the same;<sup>13</sup> and
- Preparation and adoption of a resolution authorizing impact fees pursuant to state law and public hearings regarding the same.<sup>14</sup>

**How should fees be calculated?** State law requires the District to implement the Capital Improvement Plan methodology to calculate impact fees. The District can implement fees of any amount not to exceed the fees as calculated by the CIP approach. This methodology requires the District to describe its service areas, forecast the land uses, densities and population that are expected to occur in those service areas over the 10-year CIP time horizon, and identify the capital improvements that will be needed to serve the forecasted growth at the planned levels of service, assuming the planned levels of service do not exceed the current levels of service.<sup>15</sup> Only those items identified as growth-related on the CIP are eligible to be funded by impact fees.

The governmental entity intending to adopt an impact fee must first prepare a capital improvements plan.<sup>17</sup> Once the essential capital planning has taken place, impact fees can be calculated. The Impact Fee Act places many restrictions on the way impact fees are calculated and spent, particularly via the principal that local governments cannot charge new development more than a “proportionate share” of the cost of public facilities to serve that new growth. “Proportionate share” is defined as “. . . that portion of the cost of system improvements . . . which reasonably relates to the service demands and needs of the project.”<sup>19</sup> Practically, this concept requires the District to carefully project future growth and estimate capital improvement costs so that it prepares reasonable and defensible impact fee schedules.

The proportionate share concept is designed to ensure that impact fees are calculated by measuring the needs created for capital improvements by development being charged the impact fee; do not exceed the cost of such improvements; and are “earmarked” to fund growth-related capital improvements to benefit those that pay the impact fees.

There are various approaches to calculating impact fees and to crediting new development for past and future contributions made toward system improvements. The Impact Fee Act does not specify a single type of fee calculation, but it does specify that the formula be “reasonable and fair.” Impact fees should take into account the following:

- Any appropriate credit, offset or contribution of money, dedication of land, or construction of system improvements;
- Payments reasonably anticipated to be made by or as a result of a new development in the form of user fees and debt service payments;
- That portion of general tax and other revenues allocated by the District to growth-related system improvements; and
- All other available sources of funding such system improvements.<sup>20</sup>

Through data analysis and interviews with the District, Galena Consulting identified the share of each capital improvement needed to serve growth. The total projected capital improvements needed to serve growth are then allocated to residential and nonresidential development with the resulting amounts divided by the appropriate growth projections from 2017 to 2027. This is consistent with the Impact Fee Act.<sup>21</sup> Among the advantages of the CIP approach is its establishment of a spending plan to give developers and new residents more certainty about the use of the particular impact fee revenues.

**Other fee calculation considerations.** The basic CIP methodology used in the fee calculations is presented above. However, implementing this methodology requires a number of decisions. The considerations accounted for in the fee calculations include the following:

- Allocation of costs is made using a service unit which is “a standard measure of consumption, use, generation or discharge attributable to an individual unit<sup>22</sup> of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvement.”<sup>23</sup> The service units chosen by the study team for every fee calculation in this study are linked directly to residential dwelling units and nonresidential development square feet.<sup>24</sup>
- A second consideration involves refinement of cost allocations to different land uses. According to Idaho Code, the CIP must include a “conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial, agricultural and industrial.”<sup>25</sup> In this analysis, the study team has chosen to use the highest level of detail supportable by available data and, as a result, in this study, the fee is allocated between aggregated residential (i.e., all forms of residential housing) and nonresidential development (all nonresidential uses including retail, office, agricultural and industrial).

### **Current Assets and Capital Improvement Plans**

The CIP approach estimates future capital improvement investments required to serve growth over a fixed period of time. The Impact Fee Act calls for the CIP to “. . . project demand for system improvements required by new service units . . . over a reasonable period of time not to exceed 20 years.”<sup>26</sup> The impact fee study team recommends a 10-year time period based on the District’s best available capital planning data.

The types of costs eligible for inclusion in this calculation include any land purchases, construction of new facilities and expansion of existing facilities to serve growth over the next 10 years at planned and/or adopted service levels.<sup>27</sup> Equipment and vehicles with a useful life of 10 years or more are also impact fee eligible under the Impact Fee Act.<sup>28</sup> The total cost of improvements over the 10 years is referred to as the “CIP Value” throughout this report. The cost of this impact fee study is also impact fee eligible for all impact fee categories.

The forward-looking 10-year CIP for the District include some facilities that are only partially necessitated by growth (e.g., facility expansion). The study team met with the District to determine a defensible metric for including a portion of these facilities in the impact fee calculations. A general methodology used to determine this metric is discussed below. In some cases, a more specific metric was used to identify the growth-related portion of such improvements. In these cases, notations were made in the applicable section.

## Fee Calculation

In accordance with the CIP approach described above, we calculated fees for each district by answering the following seven questions:

1. **Who is currently served by the District?** This includes the number of residents as well as the number of residential units.
2. **What is the current level of service provided by the District?** Since an important purpose of impact fees is to help the District achieve its planned level of service<sup>29</sup>, it is necessary to know the levels of service it is currently providing to the community.
3. **What current assets allow the District to provide this level of service?** This provides a current inventory of assets used by the District, such as facilities, land and equipment. In addition, each asset's replacement value was calculated and summed to determine the total value of the District's current assets.
4. **What is the current investment per residential and nonresidential land use?** In other words, how much of the District's current assets' total value is needed to serve current residential households?
5. **What future growth is expected in the District?** How many new residential households will the District serve over the CIP period?
6. **What new infrastructure is required to serve future growth?** For example, how many additional parks will be needed by the Middleton Parks and Recreation District within the next ten years to achieve the planned level of service of the District?<sup>30</sup>
7. **What impact fee is required to pay for the new infrastructure?** We calculated an apportionment of new infrastructure costs to future residential land-uses for the District. Then, using this distribution, the impact fees were determined.

Addressing these seven questions, in order, provides the most effective and logical way to calculate impact fees for the District. In addition, these seven steps satisfy and follow the regulations set forth earlier in this section.

Projects that are 100 percent growth-related were determined by our study to be necessitated solely by growth. Alternatively, some projects can be determined to be "mixed," with some aspects of growth and others aspects of repair and replacement. In these situations, only a portion of the total cost of each project is included in the final impact fee calculation.

It should be understood that growth is expected to pay only the portion of the cost of capital improvements that are growth-related. The District will need to plan to fund the pro rata share of these partially growth-related capital improvements with revenue sources other than impact fees within the time frame that impact fees must be spent. These values will be calculated and discussed in Section IV of this report.

Exhibits found in Section III of this report detail all capital improvements planned for purchase over the next ten years by the District.



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<sup>1</sup> See Section 67-8203(9), Idaho Code. "System improvements" are capital improvements (i.e., improvements with a useful life of 10 years or more) that, in addition to a long life, increase the service capacity of a public facility. Public facilities include fire, emergency medical and rescue facilities. See Sections 67-8203(3), (24) and (28), Idaho Code.

<sup>2</sup> See Section 67-8202, Idaho Code.

<sup>3</sup> As explained further in this study, proportionality is the foundation of a defensible impact fee. To meet substantive due process requirements, an impact fee must provide a rational relationship (or nexus) between the impact fee assessed against new development and the actual need for additional capital improvements. An impact fee must substantially advance legitimate local government interests. This relationship must be of "rough proportionality." Adequate consideration of the factors outlined in Section 67-8207(2) ensure that rough proportionality is reached. See *Banbury Development Corp. v. South Jordan*, 631 P.2d 899 (1981); *Dolan v. District of Tigard*, 512 U.S. 374 (1994).

<sup>4</sup> See Sections 67-8202(4) and 67-8203(29), Idaho Code.

<sup>5</sup> See Section 67-8210(4), Idaho Code.

<sup>6</sup> See Sections 67-8204(1) and 67-8207, Idaho Code.

<sup>7</sup> See Section 67-8210(1), Idaho Code.

<sup>8</sup> See Section 67-8205, Idaho Code.

<sup>9</sup> See Section 67-8206(2), Idaho Code.

<sup>10</sup> See Section 67-8208, Idaho Code.

<sup>11</sup> See Section 67-8207, Idaho Code.

<sup>12</sup> See Sections 67-8209 and 67-8210, Idaho Code.

<sup>13</sup> See Section 67-8208, Idaho Code.

<sup>14</sup> See Sections 67-8204 and 67-8206, Idaho Code.

<sup>15</sup> As a comparison and benchmark for the impact fees calculated under the Capital Improvement Plan approach, Galena Consulting also calculated the District's current level of service by quantifying the District's current investment in capital improvements, allocating a portion of these assets to residential and nonresidential development, and dividing the resulting amount by current housing units (residential fees) or current square footage (nonresidential fees). By using current assets to denote the current service standard, this methodology guards against using fees to correct existing deficiencies.

<sup>17</sup> See Section 67-8208, Idaho Code.

<sup>19</sup> See Section 67-8203(23), Idaho Code.

<sup>20</sup> See Section 67-8207, Idaho Code.

<sup>21</sup> The impact fee that can be charged to each service unit (in this study, residential dwelling units and nonresidential square feet) cannot exceed the amount determined by dividing the cost of capital improvements attributable to new development (in order to provide an adopted service level) by the total number of service units attributable to new development. See Sections 67-8204(16), 67-8208(1)(f) and 67-8208(1)(g), Idaho Code.

<sup>22</sup> See Section 67-8203(27), Idaho Code.

<sup>23</sup> See Section 67-8203(27), Idaho Code.

<sup>24</sup> The construction of detached garages alongside residential units does not typically trigger the payment of additional impact fees unless that structure will be the site of a home-based business with significant outside employment.

<sup>25</sup> See Section 67-8208(1)(e), Idaho Code.

<sup>26</sup> See Section 67-8208(1)(h).

<sup>27</sup> This assumes the planned levels of service do not exceed the current levels of service.

<sup>28</sup> The Impact Fee Act allows a broad range of improvements to be considered as "capital" improvements, so long as the improvements have useful life of at least 10 years and also increase the service capacity of public facilities. See Sections 67-8203(28) and 50-1703, Idaho Code.

<sup>29</sup> This assumes that the planned level of service does not exceed the current level of service.

<sup>30</sup> This assumes the planned level of service does not exceed the current level of service.

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## Section II. Land Uses

As noted in Section I, it is necessary to allocate capital improvement plan (CIP) costs to both residential and nonresidential development when calculating impact fees. The study team performed this allocation based on the number of projected new households projected to be added from 2017 through 2027 for the District. These projections were based on the most recent growth estimates from COMPASS, data provided by the City of Middleton, regional real estate market reports, interviews with developers and recommendations from District Staff and the Impact Fee Advisory Committee.

Demographic and land-use projections are some of the most variable and potentially debatable components of an impact fee study, and in all likelihood the projections used in our study will not prove to be 100 percent correct. The purpose of the Advisory Committee's annual review is to account for these inconsistencies. As each CIP is tied to the District's land use growth, the CIP and resulting fees can be revised based on actual growth as it occurs.

The District serves the population of the City of Middleton, as well as portions of unincorporated Canyon County. The following Exhibit II-1 presents the current and estimated future population for the Middleton Parks and Recreation District.

### **Exhibit II-1.**

#### **Current and Future Population within the boundaries of the Middleton Parks and Recreation District**

	2017	2027	Net Increase	Percent Increase
Population	18,900	34,500	15,600	84%

The Middleton Parks and Recreation District currently has approximately 18,900 persons residing within their service boundaries. Current and future population estimates were derived by isolating the population within each Transportation Analysis Zone (TAZ) within the District's boundaries according to current COMPASS data. This data was compared to current population estimates from the City of Middleton, which is within the Parks District's boundaries, as well as 2017 permit activity and the number of permits recently approved for future residential and non-residential construction.

Over the next ten years, COMPASS models indicate the Middleton Parks and Recreation District will grow by approximately 15,600 people, or at an annual growth rate of 8.4 percent. These growth projections are higher than those predicted for the Middleton Rural Fire District due to the recent annexation of the Willowbrook development into the City of Star. This development is anticipated to have 3,000 new homes and will be located primarily in the Canyon County portion of the City of Star, which is within the Middleton Parks and Recreation District boundaries. These homes will primarily be within the boundaries of the Star Rural Fire Protection District, and not the Middleton Rural Fire District.

Based on this population, the following Exhibit II-2 presents the current and future number of residential units for the Middleton Parks and Recreation District.

**Exhibit II-2.****Current and Future Land Uses, Middleton Parks and Recreation District**

	2017	2027	Net Growth	Net Increase in Square Feet	Percent of Total Growth
Population	18,900	34,500	15,600		
Residential (in units)	6,300	11,500	5,200	10,400,000	83%

As shown above, the Middleton Parks and Recreation District is expected to grow by approximately 5,200 residential units over the next ten years. As parks impact fees are only collected from residential uses, there are no projected non-residential square feet included in these calculations.

These growth projections will be used in the following sections to calculate the appropriate impact fees for the District.

## Section III.

# Middleton Parks and Recreation District

## Impact Fee Calculation

In this section, we calculate impact fees for the Middleton Parks and Recreation District according to the seven-question method outlined in Section I of this report.

### 1. Who is currently served by the Middleton Parks and Recreation District?

As shown in Exhibit II-2, the District currently serves 6,300 residential units.

### 2. What is the current level of service provided by the Middleton Parks and Recreation District?

The Middleton Parks and Recreation District provides a level of service of 1.2 acres per 1,000 population. More importantly, the District provides numerous recreational fields for sports, as well as restrooms and recreational programming. As the population of the District grows, additional infrastructure and equipment will be needed to sustain this level of service. Based on conversations with District staff, it is our understanding that the planned level of service is equal to the current level of service.

### 3. What current assets allow the Middleton Parks and Recreation District to provide this level of service?

The following Exhibit III-1 displays the current assets of the Middleton Parks and Recreation District.

**Exhibit III-1.**  
**Current Assets – Middleton Parks and Recreation District**

Type of Capital Asset	Acres Developed	Acres Undeveloped	Replacement Value
<b>Facilities</b>			
Payne Park - 1 baseball and 1 soccer field	3.7		\$ 370,000
Hawthorne Park - 6 baseball fields, 1 soccer field	7.0		\$ 700,000
Foote Park - soccer/baseball fields, volleyball, restrooms/concessions	5.0		\$ 500,000
Foote Park - undeveloped		18.0	\$ 990,000
Minot - undeveloped (land for shop)		1.0	\$ 55,000
Community Center Improvements			\$ 250,000
Office		1.0	\$ 377,483
Equipment over \$25k and 10 year life			\$ 496,620
<b>Total Assets</b>	<b>15.7</b>	<b>20.0</b>	<b>\$ 3,739,103</b>
<b>Plus Cost of Fee-Related Research</b>			
Impact Fee Study			\$ 4,000
<b>Grand Total</b>			<b>\$ 3,743,103</b>

As shown above, the District currently owns approximately \$3.7 million of eligible current assets. These assets are used to provide the District's current level of service.

#### 4. What is the current investment per residential unit?

The Middleton Parks and Recreation District has already invested \$594 per existing residential unit in capital necessary to provide the current level of service. This figure is derived by allocating the value of the District's current assets between the current number of residential units. As Parks and Recreation services are generally provided to residential uses, non-residential units are not considered in this portion of the analysis.

We will compare our final impact fee calculations with these figures to determine if the two results will be similar; this represents a "check" to see if future District residents will be paying for infrastructure at a level commensurate with what existing District residents have invested in infrastructure.

#### 5. What future growth is expected in the Middleton Parks and Recreation District?

As shown in Exhibit II-2, the Middleton Parks and Recreation District is expected to grow by approximately 5,200 residential units over the next ten years.

#### 6. What new infrastructure is required to serve future growth?

The following Exhibit III-2 displays the capital improvements planned for purchase by the Middleton Parks and Recreation District over the next ten years.

##### Exhibit III-2.

##### Middleton Parks and Recreation District CIP 2018 to 2027

Type of Capital Infrastructure	New Acres	CIP Value	Growth times Portion equals	Amount to Include in Fees	Amount from Other Sources
<b>Facilities</b>					
Hawthorne Park curb and gutter, parking lot		\$ 113,000	83%	\$93,270	\$19,730
Payne Park restroom and parking lot		\$ 80,000	83%	\$66,400	\$13,600
Foote Park pathways		\$ 255,000	0%	\$0	\$255,000
Foote Park irrigation, baseball diamonds, playground, parking lot		\$ 1,025,000	83%	\$850,750	\$174,250
Development of BLM land for equestrian/ATV trails, range		\$ 2,000,000	0%	\$0	\$2,000,000
Community Center Acquisition		\$ 80,000	0%	\$0	\$80,000
Community Center Improvements		\$ 1,000,000	50%	\$500,000	\$500,000
Land Acquisition for Fields for Growth	20	\$ 1,500,000	100%	\$1,500,000	\$0
Minot Lot - develop for shop/equipment		\$ 180,000	0%	\$0	\$180,000
<b>Total Infrastructure</b>		<b>\$ 6,233,000</b>		<b>\$3,010,420</b>	<b>\$3,222,580</b>
<b>Plus Cost of Fee-Related Research</b>					
Impact Fee Study		\$4,000	100%	\$4,000	\$0
<b>Grand Total</b>		<b>\$6,237,000</b>		<b>\$3,014,420</b>	<b>\$3,222,580</b>

As shown above, the District plans to purchase approximately \$6.2 million in capital improvements over the next ten years, \$3.0 million of which is impact fee eligible. These new assets will allow the District to continue its current level of service in the future. The commencement and completion dates for the District's growth-related capital infrastructure depend on the timing and pace of the projected growth.

Of the remaining approximately \$3.2 million, \$707,580 is the non-growth-related portion of the various parks development and recreational facility development. \$2.5 million of the \$3.2 million is the cost of the Foote Park Pathways project, for which grants have been obtained; the BLM equestrian, ATV and range facility; the acquisition of the Community Center; and the development of the Minot shop facility. As it is unclear how the District will fund the BLM project at this time, growth's share was not calculated.

**7. What impact fee is required to pay for the new capital improvements?**

The following Exhibit III-3 takes the projected future growth from Exhibits II-2 and the growth-related CIP from Exhibit III-2 to calculate impact fees for the Middleton Parks and Recreation District.

**Exhibit III-3.**

**DRAFT Impact Fee Calculation, Middleton Parks and Recreation District**

Amount to Include in Impact Fee Calculation		\$3,014,420
Percentage of Future Growth		
Residential		83%
Amount Attributable to Future Growth		
Residential		\$ 2,488,093
Future Growth 2018-2027		
Residential (per unit)		5,200
Impact Fee		
Residential (per unit)		\$ 478

As shown above, we have calculated impact fees for the Middleton Parks and Recreation District at \$478 per residential unit. In comparison, as indicated in question #4 above, property taxpayers within the District have already invested \$594 per residential unit in the capital inventory necessary to provide today's level of service. The difference between the current investment and the impact fee per unit indicates current taxpayers have already built in some capacity for future development.

The District cannot assess fees greater than the amounts shown above. The District may assess fees lower than these amounts but would then experience a decline in service levels unless the District used other revenues to make up the difference.

Because not all the capital improvements listed in the CIP are 100 percent growth-related, the District would assume the responsibility of paying for those portions of the capital improvements that are not attributable to new growth. These payments would come from other sources of revenue including all of those listed in Idaho Code 67-8207(iv)(2)(h).

To arrive at this participation amount, the expected impact fee revenue needs to be subtracted from the total CIP value. Exhibit IV-4 divides the District's participation amount into two categories: the portion of purely non-growth-related improvements, and the portion of growth-related improvements that are attributable to upgrade but are not impact fee eligible.

It should be noted that the participation amount associated with purely non-growth improvements, such as the Foote Park Pathways, the BLM land development, the acquisition of the Community Center, and the Minot parcel shop development is discretionary. The District can choose not to fund these capital improvements. However, the non-growth-related portion of improvements that are impact fee eligible *must* be funded in order to maintain the integrity of the impact fee program.

**Exhibit III-4.**

**Middleton Parks and Recreation District Participation Summary,  
2018-2027**

	Required	Discretionary	Total
Parks	\$ 707,580	\$2,515,000	\$ 3,222,580

The total amount the District would be *required* to contribute over 10 years, should the District adopt fees at the calculated amount, is \$707,580 for the non-growth portion of the various park development projects and the improvements to the Community Center. The District could also *choose to fund* the discretionary infrastructure of \$2.5 million for Foote Park Pathways, the BLM park, the acquisition of the Community Center and the development of the shop/equipment facility. While District has the option to fund these capital improvements over the 10-year period, these payments are not required.

It is important to note that the City of Middleton, which provides traditional, historically-focused parks infrastructure for its residents, also assesses a parks impact fee. This fee of \$1,485 per residential unit is assessed to all new residential development within the City boundaries. All new development within the City of Middleton is also within the Parks and Recreation District. If the Middleton Parks and Recreation District impact fee is adopted, it would be added to the Middleton City parks fee in the city limits.

It is important to note that the City of Star, which provides traditional parks infrastructure for its residents, also assesses a parks impact fee. This fee of \$2,050 per residential unit is assessed to all new residential development within the City boundaries. A small portion of the City of Star – in particular 1,550 recently annexed – is within the boundaries of the Middleton Parks and Recreation District. If the Middleton Parks and Recreation District impact fee is adopted, it would be added to the Star City parks fee where such boundaries overlap.

The Middleton Parks and Recreation impact fee would be assessed as the only parks impact fee to residential development within the District but not within either incorporated Middleton or Star.

## Section IV.

### Fee Analysis and Administrative Recommendations

A comparison of the calculated District Parks impact fee and the City of Middleton's parks fee to parks fees of these other jurisdictions is provided in Exhibit V-2:

#### Exhibit V-2. DRAFT Impact Fee Comparison - Parks

	DRAFT Middleton	Adopted Kuna	Adopted Star	Adopted Eagle	Adopted Meridian	DRAFT Caldwell	Adopted Boise	Adopted Nampa
Parks - per residential unit								
Middleton Parks	\$ 1,485	\$ 983	\$ 2,050	\$ 1,333	\$ 1,081	\$ 1,565	\$ 1,390	\$ 1,699
District DRAFT	\$ 478		*					
	\$ 1,963							

When added to the impact fee already assessed by the City of Middleton for parks infrastructure, the calculated impact fee for the Middleton Parks and Recreation District is very close in range to the parks impact fee assessed by the City of Star, to which it is contiguous. A new home within the City of Star that is *also* within the Middleton Parks and Recreation District (potentially 3,000 new homes over the next 10-20 years) would pay Star's parks impact fee and the Middleton Parks and Recreation District impact fee. Development in the unincorporated area of the Middleton Parks and Recreation District would only pay the District's impact fee of \$478.



Some communities express concern that impact fees will stifle growth. Empirical data indicates impact fees are not a primary reason for a decision to build or not build in a particular area. Factors including the price of land and construction, market demand, the availability of skilled workers, access to major transportation modes, amenities for quality of life, etc. all weigh more heavily in decisions to construct new homes or businesses, as well for business relocation. Ultimately the impact fee, which is paid at the time of building permit, is passed along to the buyer in the purchase price or wrapped into a lease rate. Therefore, in a market with a high demand for development, an impact fee higher than other jurisdictions is unlikely to slow growth.

An impact fee program will enable the District to plan for growth without decreasing its service levels (acreage per 1,000 population and recreation amenities), which can decrease buyer satisfaction and cause property insurance premiums to increase. It will also allow the District to collect a proportionate share of the cost of capital improvements from growth instead of funding all future capital through property taxes assessed to existing residents and businesses.

As the District Commission evaluates whether or not to adopt the Capital Improvement Plan and impact fee presented in this report, we also offer the following information regarding District participation in funding, and implementation recommendations for your consideration.

### **Implementation Recommendations**

The following implementation recommendations should be considered:

**Intergovernmental Agreements.** The Middleton Parks and Recreation District is enabled under Idaho Code as a governmental entity to adopt impact fees. However, because impact fees are paid upon building permit, and the District does not participate in this process, they need another governmental entity to collect these fees on their behalf. Idaho Code 67-8204(a) authorizes the District to enter into an intergovernmental agreement with a city or county which can collect fees on their behalf. In the case of these District, which includes one municipality and one county<sup>1</sup>, two intergovernmental agreements for the collection of impact fees would have to be developed and adopted by the corresponding bodies.

Impact fees would be assessed on new developments by the appropriate building department and then distributed to the District on an agreed-upon schedule. It is customary for the District to pay a small administrative fee to the collecting entity for this service.

**Capital Improvements Plan.** Should the Advisory Committee recommend this study to the District Commission and should the Commission adopt the study, the District should also formally adopt this Capital Improvement Plan. While not subject to the procedures of the Local Land Use Planning Act (LLUPA), the adoption of the Capital Improvement Plan would comply with the Act's requirements of other governmental entities to adopt capital improvement plans into a Comprehensive Plan as part of the adoption of impact fees.

**Impact Fee Ordinance.** Following adoption of the Capital Improvement Plan, the collecting jurisdiction (City of Middleton, City of Star or Canyon County) should review the proposed Impact Fee Ordinance for adoption via resolution as reviewed and recommended by the Advisory Committee and legal counsel.

**Advisory Committee.** The Advisory Committee is in a unique position to work with and advise Commission and District staff to ensure that the capital improvement plans and impact fees are

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<sup>1</sup> The Middleton Fire District also serves a very small part of Gem County. There is no intention at this time to execute a collection agreement with Gem County.

routinely reviewed and modified as appropriate.

**Impact fee service area.** Some municipalities have fee differentials for various zones under the assumption that some areas utilize more or less current and future capital improvements. The study team, however, does not recommend the District assess different fees by dividing the areas into zones. The capital improvements identified in this report inherently serve a system-wide function.

**Specialized assessments.** If permit applicants are concerned they would be paying more than their fair share of future infrastructure purchases, the applicant can request an individualized assessment to ensure they will only be paying their proportional share. The applicant would be required to prepare and pay for all costs related to such an assessment.

**Donations.** If a District receives donations for capital improvements listed on the CIP, they must account for the donation in one of two ways. If the donation is for a non- or partially growth-related improvement, the donation can contribute to the District's General Fund participation along with more traditional forms, such as revenue transfers from the General Fund. If, however, the donation is for a growth-related project in the CIP, the donor's impact fees should be reduced dollar for dollar. This means that the District will either credit the donor or reimburse the donor for that portion of the impact fee.

**Credit/reimbursement.** If a developer constructs or contributes all or part of a growth-related project that would otherwise be financed with impact fees, that developer must receive a credit against the fees owed for this category or, at the developer's choice, be reimbursed from impact fees collected in the future.<sup>37</sup> This prevents "double dipping" by the District.

The presumption would be that builders/developers owe the entirety of the impact fee amount until they make the District aware of the construction or contribution. If credit or reimbursement is due, the governmental entity must enter into an agreement with the fee payer that specifies the amount of the credit or the amount, time and form of reimbursement.<sup>38</sup>

**Impact fee accounting.** The District should maintain Impact Fee Funds separate and apart from the General Fund. All current and future impact fee revenue should be immediately deposited into this account and withdrawn only to pay for growth-related capital improvements of the same category. General Funds should be reserved solely for the receipt of tax revenues, grants, user fees and associated interest earnings, and ongoing operational expenses including the repair and replacement of existing capital improvements not related to growth.

**Spending policy.** The District should establish and adhere to a policy governing their expenditure of monies from the Impact Fee Fund. The Fund should be prohibited from paying for any operational expenses and the repair and replacement or upgrade of existing infrastructure not necessitated by growth. In cases when *growth-related capital improvements are constructed*, impact fees are an allowable revenue source as long as only new growth is served. In cases when new capital improvements are expected to *partially replace existing capacity and to partially serve new growth*, cost sharing between the General Fund or other sources of revenue listed in Idaho Code 67-8207(I)(iv), (2)(h) and Impact Fee Fund should be allowed on a pro rata basis.

**Update procedures.** The District is expected to grow rapidly over the 10-year span of the CIPs. Therefore, the fees calculated in this study should be updated annually as the District invests in additional infrastructure beyond what is listed in this report, and/or as the District's projected development changes significantly. Fees can be updated on an annual basis using an inflation factor for building material from a reputable source such as McGraw Hill's Engineering News Record. As described in Idaho Code 67-8205(3)(c)(d)(e), the Advisory Committee will play an

important role in these updates and reviews.

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<sup>37</sup> See Section 67-8209(3), Idaho Code.

<sup>38</sup> See Section 67-8209(4), Idaho Code





April 1, 2019

Mayor Darin Taylor and City Council Members  
1103 W Main Street  
PO Box 487  
Middleton ID 83644

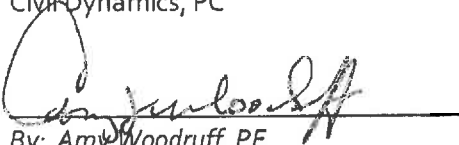
**RE: CITY OF MIDDLETON – PICCADILLY PARK RESTROOM PROJECT**

Dear Mayor Taylor and City Council,

The City of Middleton received two (2) bids at the bid opening held on March 29, 2019 for the above captioned project. As City Engineer, I recommend the contract for the CITY OF MIDDLETON – Piccadilly Park Restroom project be awarded to **Star Construction**, for the contract bid amount of \$107,050.00.

If you have any questions, or need additional information, I can be reached at 453.2028.

Respectfully submitted,  
Civil Dynamics, PC

  
By: Amy Woodruff, PE  
City Engineer

# Notice of Award

Date: \_\_\_\_\_

Project: Piccadilly Park Restroom Project

Owner: City of Middleton Idaho

Owner's Contract No.:

Contract:

Engineer's Project No.:

Bidder: Star Construction LLC

Bidder's Address: PO Box 157 Star, ID 83669

You are notified that your Bid dated March 29, 2019 for the above Contract has been considered. You are the Successful Bidder and are awarded a Contract for Piccadilly Park Restroom Project.

The Contract Price of your Contract is one hundred seven thousand and fifty Dollars (\$107,050.00).

2 copies of the proposed Contract Documents (except Drawings) accompany this Notice of Award.

~~\_\_\_\_\_ sets of the Drawings will be delivered separately or otherwise made available to you immediately.~~

You must comply with the following conditions precedent within [15] days of the date you receive this Notice of Award.

1. Deliver to the Owner 2 fully executed counterparts of the Contract Documents.
2. Deliver with the executed Contract Documents the Contract security [Bonds] as specified in the Instructions to Bidders (Article 20), General Conditions (Paragraph 5.01), and Supplementary Conditions (Paragraph SC-5.01).
3. Other conditions precedent:  
Insurance Certificates

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within ten days after you comply with the above conditions, Owner will return to you one fully executed counterpart of the Contract Documents.

\_\_\_\_\_  
City of Middleton, Idaho

Owner

By: \_\_\_\_\_

Authorized Signature

Darin Taylor, Honorable Mayor

Title

Copy to Engineer

**CITY OF MIDDLETON – PICCADILLY PARK RESTROOM  
BID OPENING 03.29.2019**

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Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-311-402	PROPERTY TAX COL	17,844.37	681,809.72	.00	681,809.72	1,187,938	506,128.28	57.39%	42.61%
01-311-403	County Circuit Break	.00	18,652.74	.00	18,652.74	.00	18,652.74	.00	.00
01-315-401	COUNTY REVENUE	.00	34,874.48	.00	34,874.48	118,116	83,241.52	29.53%	70.47%
01-315-404	STATE REVENUE SH	.00	167,109.98	.00	167,109.98	292,600	125,490.02	57.11%	42.89%
01-316-501	GAS FRANCHISE	.00	11,681.99	.00	11,681.99	38,000	26,318.01	30.74%	69.26%
01-316-503	TV FRANCHISE	.00	2,468.27	.00	2,468.27	4,514	2,045.73	54.68%	45.32%
01-321-006	BUSINESS LICENSES	185.00	1,115.00	.00	1,115.00	.00	1,115.00	.00	.00
01-321-303	LIQUOR LICENSE FE	675.00	710.00	.00	710.00	2,210	1,500.00	32.13%	67.87%
01-322-005	BUILDING PERMITS	60,725.92	206,672.76	.00	206,672.76	469,495	262,822.24	44.02%	55.98%
01-322-150	ELECTRICAL PERMI	5,133.78	24,564.92	.00	24,564.92	50,040	25,475.08	49.09%	50.91%
01-322-151	MECHANICAL PERM	2,866.00	17,808.95	.00	17,808.95	51,900	34,091.05	34.31%	65.69%
01-322-152	PLUMBING PERMIT	4,236.52	27,593.67	.00	27,593.67	50,400	22,806.33	54.75%	45.25%
01-335-403	STATE REVENUE SH	.00	34,930.00	.00	34,930.00	74,860	39,930.00	46.66%	53.34%
01-341-002	ANNEXING, PLANNI	4,390.00	12,015.00	.00	12,015.00	6,000	6,015.00	200.25%	-100.25%
01-347-900	GRANTS	8,650.19	8,650.19	.00	8,650.19	.00	8,650.19	.00	.00
01-349-011	CIVIC CTR/TROLLE	1,560.00	7,345.00	.00	7,345.00	10,000	2,655.00	73.45%	26.55%
01-349-012	PROPERTY RENTAL	1,350.00	6,750.00	.00	6,750.00	15,001	8,251.00	45.00%	55.00%
01-351-402	PROPERTY TAX COL	.00	.00	.00	.00	7,848	7,848.00	.00	100.00%
01-357-900	GRANTS	.00	1,921.50	.00	1,921.50	.00	1,921.50	.00	.00
01-361-300	FINES & FORFEITUR	1,182.80	8,392.65	.00	8,392.65	12,000	3,607.35	69.94%	30.06%
01-361-700	INTEREST ON INVES	.00	352.80	.00	352.80	3,000	2,647.20	11.76%	88.24%
01-363-101	CODE ENFORCEME	960.00	10,310.67	.00	10,310.67	.00	10,310.67	.00	.00
01-365-610	REIMBURSEMENT S	.00	.00	.00	.00	111,000	111,000.00	.00	100.00%
01-369-080	MISCELLANEOUS R	3,051.00	30,602.65	.00	30,602.65	158,029	127,426.35	19.37%	80.63%
01-369-100	ENGIN/ATTORNEY	9,873.16	55,957.12	.00	55,957.12	33,621	22,336.12	166.44%	-66.44%
01-379-011	PARK FACILITY REN	164.50	324.50	.00	324.50	.00	324.50	.00	.00
01-390-991	TRANSFER IN	.00	59,284.00	.00	59,284.00	59,284	.00	100.00%	.00
01-391-102	SALARY REIMBURS	.00	4,675.00	.00	4,675.00	.00	4,675.00	.00	.00
01-399-500	Non Revenue Receipt	.00	.00	.00	.00	37,656	37,656.00	.00	100.00%
Total Revenue:		122,848.24	1,436,573.56	.00	1,436,573.56	2,793,512	1,356,938.44	51.43%	48.57%

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-410-110	SALARIES	9,839.97	44,136.84	.00	44,136.84	85,012	40,875.16	51.92%	48.08%
01-410-122	FICA	589.91	2,615.39	.00	2,615.39	5,271	2,655.61	49.62%	50.38%
01-410-125	MEDICAL INSURAN	1,673.04	10,038.24	.00	10,038.24	29,212	19,173.76	34.36%	65.64%
01-410-126	DENTAL INSURANC	120.10	720.60	.00	720.60	1,609	888.40	44.79%	55.21%
01-410-127	RETIREMENT	1,113.92	4,996.36	.00	4,996.36	11,056	6,059.64	45.19%	54.81%
01-410-128	MEDICARE	137.98	611.75	.00	611.75	1,233	621.25	49.61%	50.39%
01-410-129	DEFINED CONTRIB	3.43	21.09	.00	21.09	1,656	1,634.91	1.27%	98.73%
01-410-131	STATE UNEMPLOYM	.00	.00	.00	.00	850	850.00	.00	100.00%
01-410-132	WORKERS COMP IN	.00	.00	.00	.00	268	268.00	.00	100.00%
01-410-252	TRAVEL	.00	.00	.00	.00	.00	.00	.00	.00
01-410-253	Meeting Expense	.00	.00	.00	.00	.00	.00	.00	.00
01-410-530	CAPITAL OUTLAY	.00	4,320.00	.00	4,320.00	4,320	.00	100.00%	.00
Total Admin - Council:		13,478.35	67,460.27	.00	67,460.27	140,487	73,026.73	48.02%	51.98%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 YTD Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-415-109	COUNCIL SALARIES	.00	1,590.76	.00	1,590.76	.00	1,590.76-	.00	.00
01-415-110	SALARIES	26,374.89	112,412.46	.00	112,412.46	227,860	115,447.54	49.33%	50.67%
01-415-122	FICA	1,631.70	7,008.55	.00	7,008.55	14,127	7,118.45	49.61%	50.39%
01-415-125	INSURANCE-MEDIC	1,728.92	14,008.52	.00	14,008.52	33,062	19,053.48	42.37%	57.63%
01-415-126	INSURANCE-DENTA	161.64	1,163.64	.00	1,163.64	2,342	1,178.36	49.69%	50.31%
01-415-127	RETIREMENT	2,806.88	12,856.98	.00	12,856.98	27,980	15,123.02	45.95%	54.05%
01-415-128	MEDICARE	381.59	1,639.04	.00	1,639.04	3,304	1,664.96	49.61%	50.39%
01-415-129	LIFE INSURANCE	10.97	83.31	.00	83.31	1,656	1,572.69	5.03%	94.97%
01-415-131	STATE UNEMPLOYM	.00	4,968.00	.00	4,968.00	12,279	7,311.00	40.46%	59.54%
01-415-132	WORKERS COMP	.00	.00	.00	.00	5,628	5,628.00	.00	100.00%
01-415-135	Employee Recogniti	.00	353.12	.00	353.12	.00	353.12-	.00	.00
01-415-210	BANK FEES	92.33	430.64-	.00	430.64-	2,700	3,130.64	-15.95%	115.95%
01-415-211	COMPUTER HARDW	.00	391.79	.00	391.79	2,004	1,612.21	19.55%	80.45%
01-415-212	GASOLINE	.00	323.36	.00	323.36	1,500	1,176.64	21.56%	78.44%
01-415-220	IRRIGATION	.00	5,081.89	.00	5,081.89	2,178	2,903.89-	233.33%	-133.33%
01-415-229	MEMBERSHIPS	.00	12,020.00	.00	12,020.00	13,598	1,578.00	88.40%	11.60%
01-415-240	SUPPLIES	147.16	3,342.55	.00	3,342.55	10,164	6,821.45	32.89%	67.11%
01-415-250	TRAINING/CONF/C	.00	39.00	.00	39.00	2,508	2,469.00	1.56%	98.44%
01-415-252	TRAVEL	346.17	2,294.40	.00	2,294.40	500	1,794.40-	458.88%	-358.88%
01-415-301	ADVERTISING & PU	38.30	357.06	.00	357.06	4,998	4,640.94	7.14%	92.86%
01-415-310	AUTO REPAIR/MAI	.00	32.95	.00	32.95	600	567.05	5.49%	94.51%
01-415-312	BILLING SERVICE	204.89	1,215.52	.00	1,215.52	2,652	1,436.48	45.83%	54.17%
01-415-335	COMPUTER LICENS	.00	.00	4,091.00	4,091.00	21,575	17,484.00	18.96%	81.04%
01-415-336	COMPUTER SOFTW	129.81	1,162.05	.00	1,162.05	26,220	25,057.95	4.43%	95.57%
01-415-337	COMPUTER SUPPOR	94.81	3,416.02	.00	3,416.02	13,200	9,783.98	25.88%	74.12%
01-415-338	DATA ACCESS	53.78	534.39	.00	534.39	12,360	11,825.61	4.32%	95.68%
01-415-339	CELL PHONE	86.41	432.53	.00	432.53	1,620	1,187.47	26.70%	73.30%
01-415-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	1,500	3,359.30-	323.95%	-223.95%
01-415-360	NEWSLETTER	.00	441.90	.00	441.90	12,000	11,558.10	3.68%	96.32%
01-415-363	OFFICE EQUIPMENT	101.12	655.22	.00	655.22	1,956	1,300.78	33.50%	66.50%
01-415-364	OFFICE EQUIPMENT	.00	44.20	.00	44.20	.00	44.20-	.00	.00
01-415-370	PLANNING & ZONIN	.00	1,230.00	.00	1,230.00	2,300	1,070.00	53.48%	46.52%
01-415-372	POSTAGE	20.90	443.39	.00	443.39	500	56.61	88.68%	11.32%
01-415-374	RENTAL	.00	.00	.00	.00	.00	.00	.00	.00
01-415-401	DATA COLLECT/MA	.00	885.00	.00	885.00	13,162	12,277.00	6.72%	93.28%
01-415-403	FLOODPLAIN	.00	1,732.50	.00	1,732.50	.00	1,732.50-	.00	.00
01-415-420	PROF FEES ATTORN	9,093.55	28,884.08	.00	28,884.08	36,468	7,583.92	79.20%	20.80%
01-415-422	PROF FEES AUDITO	.00	.00	.00	.00	12,000	12,000.00	.00	100.00%
01-415-424	PROF FEES LITIGATI	15,996.00	24,996.00	.00	24,996.00	24,996	.00	100.00%	.00
01-415-430	PROF FEES ENGINE	7,080.00	46,204.08	.00	46,204.08	58,000	11,795.92	79.66%	20.34%
01-415-530	CAPITAL OUTLAY	.00	.04-	3,470.00	3,469.96	3,470	.04	100.00%	.00

Period: 03/19

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Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct. Remaining
01-415-725	COMMUNITY SUPPO	.00	504.00	.00	504.00	6,540	6,036.00	7.71%	92.29%
01-415-800	MISCELLANEOUS	.00	1,233.13	.00	1,233.13	10,000	8,766.87	12.33%	87.67%
01-415-850	INDIRECT COSTS	69.89	950.40	.00	950.40	.00	950.40-	.00	.00
Total ADMINISTRATION:		66,467.05	299,360.41	7,561.00	306,921.41	629,507	322,585.59	48.76%	51.24%

BUDGET WORKSHEET  
Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 YTD Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-421-110	SALARIES	59,963.29	299,613.70	.00	299,613.70	619,296	319,682.30	48.38%	51.62%
01-421-122	FICA	3,582.72	17,570.03	.00	17,570.03	38,397	20,826.97	45.76%	54.24%
01-421-125	INSURANCE-MEDIC	7,465.42	49,809.90	.00	49,809.90	136,132	86,322.10	36.59%	63.41%
01-421-126	INSURANCE-DENTA	481.20	3,194.75	.00	3,194.75	8,496	5,301.25	37.60%	62.40%
01-421-127	RETIREMENT	6,963.51	34,015.83	.00	34,015.83	76,050	42,034.17	44.73%	55.27%
01-421-128	MEDICARE	837.89	4,109.13	.00	4,109.13	8,979	4,869.87	45.76%	54.24%
01-421-129	LIFE INSURANCE	32.40	208.80	.00	208.80	4,800	4,591.20	4.35%	95.65%
01-421-131	STATE UNEMPLOY	.00	.00	.00	.00	6,194	6,194.00	.00	100.00%
01-421-132	WORKERS COMP	.00	.00	.00	.00	13,484	13,484.00	.00	100.00%
01-421-140	PRE EMPLOYMENT	.00	.00	.00	.00	1,000	1,000.00	.00	100.00%
01-421-211	COMPUTER HARDW	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
01-421-212	GASOLINE	.00	11,740.02	.00	11,740.02	22,920	11,179.98	51.22%	48.78%
01-421-229	MEMBERSHIPS	.00	.00	.00	.00	250	250.00	.00	100.00%
01-421-240	SUPPLIES	.00	578.74	.00	578.74	14,989	14,410.26	3.86%	96.14%
01-421-250	TRAINING/CONF/C	.00	760.04	245.00	1,005.04	5,996	4,990.96	16.76%	83.24%
01-421-252	TRAVEL	.00	.00	.00	.00	500	500.00	.00	100.00%
01-421-260	UNIFORMS	.00	905.47	.00	905.47	1,008	102.53	89.83%	10.17%
01-421-310	AUTO REPAIR/MAI	277.26	3,733.44	.00	3,733.44	17,148	13,414.56	21.77%	78.23%
01-421-335	COMPUTER LICENS	.00	.00	.00	.00	625	625.00	.00	100.00%
01-421-336	COMPUTER SOFTW	94.81	3,028.28	.00	3,028.28	2,803	225.28-	108.04%	-8.04%
01-421-337	COMPUTER SUPPOR	94.81	920.79	.00	920.79	5,620	4,699.21	16.38%	83.62%
01-421-338	DATA ACCESS	.00	54.64	.00	54.64	2,500	2,445.36	2.19%	97.81%
01-421-339	CELL PHONE	86.41	432.53	.00	432.53	3,564	3,131.47	12.14%	87.86%
01-421-342	EQUIPMENT	.00	2,882.02	.00	2,882.02	750	2,132.02-	384.27%	-284.27%
01-421-344	EQUIPMENT REPAI	.00	625.27	.00	625.27	300	325.27-	208.42%	-108.42%
01-421-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	8,594	3,734.70	56.54%	43.46%
01-421-371	LEASE PAYMENTS	.00	51,850.46	.00	51,850.46	51,906	55.54	99.89%	0.11%
01-421-372	POSTAGE	20.90	217.48	.00	217.48	600	382.52	36.25%	63.75%
01-421-420	PROF FEES ATTORN	.00	.00	.00	.00	2,200	2,200.00	.00	100.00%
01-421-525	2016 POLICE CARS (	.00	.00	.00	.00	.00	.00	.00	.00
01-421-530	CAPITAL OUTLAY	1,917.00	1,917.00	2,097.00	4,014.00	8,097	4,083.00	49.57%	50.43%
01-421-800	MISCELLANEOUS	214.89	2,395.31	.00	2,395.31	5,400	3,004.69	44.36%	55.64%
Total POLICE:			495,422.93	2,342.00	497,764.93	1,070,598	572,833.07	46.49%	53.51%
			82,032.51						

Period: 03/19

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01-423-110	SALARIES	.00	.00	.00	.00	65,000	65,000.00	.00	100.00%
01-423-122	FICA	.00	.00	.00	.00	4,030	4,030.00	.00	100.00%
01-423-125	MEDICAL INSURAN	.00	.00	.00	.00	16,820	16,820.00	.00	100.00%
01-423-126	INSURANCE-DENTA	.00	.00	.00	.00	963	963.00	.00	100.00%
01-423-127	RETIREMENT	.00	.00	.00	.00	7,982	7,982.00	.00	100.00%
01-423-128	MEDICARE	.00	.00	.00	.00	943	943.00	.00	100.00%
01-423-129	DEFINED CONTRIB	.00	.00	.00	.00	480	480.00	.00	100.00%
01-423-131	STATE UNEMPLOYM	.00	4,968.00	.00	4,968.00	1,495	3,473.00-	332.31%	-232.31%
01-423-132	WORKERS COMP IN	.00	.00	.00	.00	1,600	1,600.00	.00	100.00%
01-423-210	CODE ENFORCEME	.00	.00	.00	6,594.00	.00	6,594.00-	.00	.00
01-423-211	COMPUTER HARDW	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
01-423-212	GASOLINE	.00	317.84	.00	317.84	3,000	2,682.16	10.59%	89.41%
01-423-229	MEMBERSHIPS	160.00	310.00	.00	310.00	.00	310.00-	.00	.00
01-423-240	SUPPLIES	828.00	911.92	.00	911.92	.00	911.92-	.00	.00
01-423-250	TRAINING/CERTIFI	.00	.00	.00	.00	.00	.00	.00	.00
01-423-260	UNIFORMS	.00	134.25	.00	134.25	.00	134.25-	.00	.00
01-423-312	AUTO REPAIR/MAI	.00	306.72	.00	306.72	1,500	1,193.28	20.45%	79.55%
01-423-330	CODE CODIFICATIO	.00	1,200.00	.00	1,200.00	1,500	300.00	80.00%	20.00%
01-423-336	COMPUTER SOFTW	94.81	875.80	.00	875.80	10,975	10,099.20	7.98%	92.02%
01-423-337	COMPUTER SUPPOR	94.81	1,194.79	.00	1,194.79	2,616	1,421.21	45.67%	54.33%
01-423-338	DATA ACCESS	.00	54.64	.00	54.64	840	785.36	6.50%	93.50%
01-423-339	CELL PHONE	.00	.00	.00	.00	1,596	1,596.00	.00	100.00%
01-423-342	EQUIPMENT	.00	190.79	.00	190.79	1,000	809.21	19.08%	80.92%
01-423-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	4,758	101.30-	102.13%	-2.13%
01-423-351	Maintenance	.00	197.10	.00	197.10	.00	197.10-	.00	.00
01-423-353	WINTER MAINTENA	.00	.00	.00	.00	12,000	12,000.00	.00	100.00%
01-423-372	POSTAGE	20.90	184.33	.00	184.33	400	215.67	46.08%	53.92%
01-423-423	PROF FEES BUILDIN	.00	12,890.05	.00	12,890.05	.00	12,890.05-	.00	.00
01-423-425	PROF FEES ELECTRI	2,918.27	9,740.78	.00	9,740.78	30,048	20,307.22	32.42%	67.58%
01-423-430	PROF FEES ENGINE	.00	.00	.00	.00	13,450	13,450.00	.00	100.00%
01-423-431	PROF FEES ATTORN	20,000.00	20,000.00	.00	20,000.00	20,000	.00	100.00%	.00
01-423-432	PROF FEES MECHA	3,774.00	12,203.40	.00	12,203.40	28,704	16,500.60	42.51%	57.49%
01-423-433	PROF FEES PLUMBI	2,214.91	9,069.41	.00	9,069.41	28,560	19,490.59	31.76%	68.24%
01-423-435	PROF FEES PROSEC	.00	14,500.00	.00	14,500.00	.00	14,500.00-	.00	.00
01-423-440	Surveying	.00	1,892.00	.00	1,892.00	1,892-	3,784.00-	-100.00%	200.00%
01-423-450	FLOOD MAINTENAN	.00	.00	.00	.00	5,000	5,000.00	.00	100.00%
01-423-530	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00
01-423-590	RESERVE-LOCAL DI	.00	.00	.00	.00	.00	.00	.00	.00
01-423-621	ELECTRICITY	.00	222.44	.00	222.44	.00	222.44-	.00	.00
01-423-622	Street Lights	.00	14,959.82	.00	14,959.82	39,012	24,052.18	38.35%	61.65%
01-423-800	MISCELLANEOUS	228.89	4,660.50	.00	4,660.50	7,200	2,539.50	64.73%	35.27%

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
Total PUBLIC SAFETY:		30,334.59	122,437.88	.00	122,437.88	311,580	189,142.12	39.30%	60.70%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-424-110	SALARIES	7,846.15	7,846.15	.00	7,846.15	.00	7,846.15-	.00	.00
01-424-122	FICA	432.51	432.51	.00	432.51	.00	432.51-	.00	.00
01-424-125	INSURANCE-MEDIC	2,186.44	2,186.44	.00	2,186.44	.00	2,186.44-	.00	.00
01-424-126	INSURANCE-DENTA	116.30	116.30	.00	116.30	.00	116.30-	.00	.00
01-424-127	RETIREMENT	888.18	888.18	.00	888.18	.00	888.18-	.00	.00
01-424-128	MEDICARE	101.16	101.16	.00	101.16	.00	101.16-	.00	.00
01-424-129	LIFE INSURANCE	3.60	3.60	.00	3.60	.00	3.60-	.00	.00
01-424-212	GASOLINE	.00	.00	.00	.00	1,400	1,400.00	.00	100.00%
01-424-240	SUPPLIES	.00	159.40	.00	159.40	1,500	1,340.60	10.63%	89.37%
01-424-320	BUILDING MAINTN	.00	1,220.00	4,000.00	5,220.00	8,000	2,780.00	65.25%	34.75%
01-424-321	BUILDING REPAIRS	.00	4,179.39	.00	4,179.39	15,000	10,820.61	27.86%	72.14%
01-424-322	BUILDING SECURIT	105.00	210.00	.00	210.00	350	140.00	60.00%	40.00%
01-424-327	CLEANING SERVICE	210.00	2,385.00	.00	2,385.00	6,000	3,615.00	39.75%	60.25%
01-424-336	COMPUTER SOFTW	94.81	875.80	.00	875.80	.00	875.80-	.00	.00
01-424-337	COMPUTER SUPPOR	94.81	920.79	.00	920.79	.00	920.79-	.00	.00
01-424-338	DATA ACCESS	.00	54.64	.00	54.64	.00	54.64-	.00	.00
01-424-339	CELL PHONE	86.41	432.53	.00	432.53	.00	432.53-	.00	.00
01-424-350	Liability Insurance	.00	4,859.30	.00	4,859.30	10,000	5,140.70	48.59%	51.41%
01-424-351	MAINTENANCE	.00	4,431.24	.00	4,431.24	.00	4,431.24-	.00	.00
01-424-381	WATER USAGE	.00	798.57	.00	798.57	240	558.57-	332.74%	-232.74%
01-424-382	WASTE WATER	.00	.00	.00	.00	480	480.00	.00	100.00%
01-424-383	BUILDING TELEPHO	10.34	31.03	.00	31.03	.00	31.03-	.00	.00
01-424-384	SOLID WASTE DISP	.00	.00	.00	.00	480	480.00	.00	100.00%
01-424-425	PROF FEES ELECTRI	.00	.00	.00	.00	.00	.00	.00	.00
01-424-432	PROF FEES MECHA	.00	.00	.00	.00	.00	.00	.00	.00
01-424-433	PROF FEES PLUMBI	.00	1,800.00	.00	1,800.00	.00	1,800.00-	.00	.00
01-424-510	BUILDINGS	.00	.00	7,500.00	7,500.00	.00	7,500.00-	.00	.00
01-424-620	NATURAL GAS	.00	1,081.24	.00	1,081.24	1,800	718.76	60.07%	39.93%
01-424-621	ELECTRICITY	.00	2,568.92	.00	2,568.92	7,680	5,111.08	33.45%	66.55%
01-424-800	MISCELLANEOUS	225.78	1,454.68	.00	1,454.68	.00	1,454.68-	.00	.00
Total BUILDING:		12,401.49	39,036.87	11,500.00	50,536.87	52,930	2,393.13	95.48%	4.52%



Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-538-110	SALARIES	4,665.00	21,171.50	.00	21,171.50	48,330	27,158.50	43.81%	56.19%
01-538-122	FICA	266.75	1,174.05	.00	1,174.05	2,996	1,821.95	39.19%	60.81%
01-538-125	INSURANCE-MEDIC	1,033.92	6,203.52	.00	6,203.52	16,821	10,617.48	36.88%	63.12%
01-538-126	INSURANCE-DENTA	64.76	388.56	.00	388.56	960	571.44	40.48%	59.53%
01-538-127	RETIREMENT	530.45	2,404.05	.00	2,404.05	5,935	3,530.95	40.51%	59.49%
01-538-128	MEDICARE	62.39	274.58	.00	274.58	701	426.42	39.17%	60.83%
01-538-129	LIFE INSURANCE	3.60	21.60	.00	21.60	480	458.40	4.50%	95.50%
01-538-131	STATE UNEMPLOYM	.00	.00	.00	.00	3,898	3,898.00	.00	100.00%
01-538-132	WORKERS COMP	.00	.00	.00	.00	1,000	1,000.00	.00	100.00%
01-538-212	GASOLINE	.00	1,303.20	.00	1,303.20	3,620	2,316.80	36.00%	64.00%
01-538-240	SUPPLIES	4,969.70	6,643.27	.00	6,643.27	2,520	4,123.27-	263.62%	-163.62%
01-538-250	TRAINING/CONF/C	.00	.00	.00	.00	250	250.00	.00	100.00%
01-538-260	UNIFORMS	.00	.00	.00	.00	300	300.00	.00	100.00%
01-538-301	ADVERTISING & PU	.00	75.00	.00	75.00	500	425.00	15.00%	85.00%
01-538-310	AUTO REPAIR/MAI	.00	205.82	519.84	725.66	2,064	1,338.34	35.16%	64.84%
01-538-312	BILLING SERVICE	204.89	1,215.52	.00	1,215.52	2,500	1,284.48	48.62%	51.38%
01-538-335	COMPUTER LICENS	.00	.00	.00	.00	3,723	3,723.00	.00	100.00%
01-538-337	COMPUTER SUPPOR	94.81	1,640.63	.00	1,640.63	3,500	1,859.37	46.88%	53.12%
01-538-338	DATA ACCESS	71.18	237.85	.00	237.85	600	362.15	39.64%	60.36%
01-538-339	CELL PHONE	86.41	432.53	.00	432.53	1,300	867.47	33.27%	66.73%
01-538-341	CONTRACT SERVICE	.00	240.00	.00	240.00	.00	240.00-	.00	.00
01-538-343	EQUIPMENT RENTA	.00	.00	.00	.00	5,280	5,280.00	.00	100.00%
01-538-344	EQUIPMENT REPAI	.00	972.04	107.00	1,079.04	14,434	13,354.96	7.48%	92.52%
01-538-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	6,000	1,140.70	80.99%	19.01%
01-538-351	MAINTENANCE	58.20	508.95	.00	508.95	13,000	12,491.05	3.92%	96.09%
01-538-352	MINOR EQUIPMENT	.00	407.71	.00	407.71	1,000	592.29	40.77%	59.23%
01-538-360	NEWSLETTER	.00	441.90	.00	441.90	1,500	1,058.10	29.46%	70.54%
01-538-363	OFFICE EQUIPMENT	20.22	131.02	.00	131.02	.00	131.02-	.00	.00
01-538-372	POSTAGE	20.90	184.33	.00	184.33	350	165.67	52.67%	47.33%
01-538-374	RENTAL	.00	162.43	.00	162.43	1,980	1,817.57	8.20%	91.80%
01-538-381	WATER USAGE	.00	1,883.86	.00	1,883.86	3,500	1,616.14	53.82%	46.18%
01-538-382	WASTE WATER	.00	.00	.00	.00	750	750.00	.00	100.00%
01-538-383	TELEPHONE SERVIC	.00	.00	.00	.00	1,300	1,300.00	.00	100.00%
01-538-384	SOLID WASTE DISP	.00	.00	.00	.00	1,200	1,200.00	.00	100.00%
01-538-422	PROF FEES AUDITO	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
01-538-430	PROF FEES ENGINE	.00	520.00	.00	520.00	2,500	1,980.00	20.80%	79.20%
01-538-437	PROFESSIONAL SER	.00	.00	.00	.00	4,000	4,000.00	.00	100.00%
01-538-530	CAPITAL OUTLAY	.00	.00	.00	.00	.00	.00	.00	.00
01-538-621	ELECTRICITY	.00	1,784.44	.00	1,784.44	5,620	3,835.56	31.75%	68.25%
01-538-623	PROPANE	143.31	956.66	.00	956.66	.00	956.66-	.00	.00
01-538-800	MISCELLANEOUS	575.98	664.84	.00	664.84	1,500	835.16	44.32%	55.68%

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
Total PARKS:		12,872.47	57,109.16	626.84	57,736.00	167,912	110,176.00	34.38%	65.62%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-550-100	Salary and Benefit E	.00	.00	.00	.00	35,498	35,498.00	.00	100.00%
Total General Fund Salary Plan:		.00	.00	.00	.00	35,498	35,498.00	.00	100.00%

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-590-991	TRANSFER OUT	.00	385,000.00	.00	385,000.00	385,000	.00	100.00%	.00
Total Department: 590:		.00	385,000.00	.00	385,000.00	385,000	.00	100.00%	.00

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
01-660-240	SUPPLIES	.00	32.77	.00	32.77	.00	32.77-	.00	.00
01-660-372	POSTAGE	.00	.00	.00	.00	.00	.00	.00	.00
Total LIBRARY:		.00	32.77	.00	32.77	.00	32.77-	.00	.00
Total Expenditure:		217,586.46	1,465,860.29	22,029.84	1,487,890.13	2,793,512	1,305,621.87	53.26%	46.74%
GENERAL FUND Revenue Total:		122,848.24	1,436,573.56	.00	1,436,573.56	2,793,512	1,356,938.44	51.43%	48.57%
Net Total GENERAL FUND:		94,738.22-	29,286.73-	22,029.84-	51,316.57-	.00	51,316.57	.00	.00

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
02-311-402	PROPERTY TAX COL	10,966.18	373,481.85	.00	373,481.85	638,676	265,194.15	58.48%	41.52%
02-315-401	COUNTY REVENUE	.00	10,215.18	.00	10,215.18	41,521	31,305.82	24.60%	75.40%
02-315-502	IDAHO POWER FRA	.00	20,676.78	.00	20,676.78	36,000	15,323.22	57.44%	42.56%
02-335-250	HIGHWAY USERS	.00	181,115.58	.00	181,115.58	298,856	117,740.42	60.60%	39.40%
02-338-015	COUNTY ROAD & BR	.00	42,006.86	.00	42,006.86	75,000	32,993.14	56.01%	43.99%
02-346-803	STORM WATER COL	5,025.81	5,025.81	.00	5,025.81	.00	5,025.81	.00	.00
02-369-080	MISCELLANEOUS R	.00	830.33	.00	830.33	2,500	1,669.67	33.21%	66.79%
02-381-700	INTEREST ON INVES	.00	.00	.00	.00	648	648.00	.00	100.00%
02-389-100	ENGINE/ATTORNEY	.00	.00	.00	.00	100,000	100,000.00	.00	100.00%
02-399-500	Non Revenue Receipt	.00	.00	.00	.00	127,917	127,917.48	.00	100.00%
Total Revenue:		15,991.99	633,352.39	.00	633,352.39	1,321,118	687,766.09	47.94%	52.06%

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
02-431-100	Salary and Benefit E	.00	1,217.50	.00	1,217.50	51,802	50,584.50	2.35%	97.65%
02-431-110	SALARIES	11,552.91	49,056.54	.00	49,056.54	193,306	144,249.46	25.38%	74.62%
02-431-122	FICA	644.52	2,688.81	.00	2,688.81	11,985	9,296.19	22.43%	77.57%
02-431-125	INSURANCE-MEDIC	2,476.06	14,856.36	.00	14,856.36	43,526	28,669.64	34.13%	65.87%
02-431-126	INSURANCE-DENTA	119.10	714.60	.00	714.60	2,397	1,682.40	29.81%	70.19%
02-431-127	RETIREMENT	1,307.79	5,557.64	.00	5,557.64	23,195	17,637.36	23.96%	76.04%
02-431-128	MEDICARE	150.73	628.89	.00	628.89	7,424	6,795.11	8.47%	91.53%
02-431-129	LIFE INSURANCE	7.20	43.20	.00	43.20	1,440	1,396.80	3.00%	97.00%
02-431-132	WORKERS COMP	.00	.00	.00	.00	3,886	3,886.00	.00	100.00%
02-431-212	GASOLINE	.00	5,120.46	.00	5,120.46	18,855	13,734.54	27.16%	72.84%
02-431-212	MEMBERSHIPS	20.00	20.00	.00	20.00	.00	20.00	.00	.00
02-431-229	SUPPLIES	15.02	2,318.06	.00	2,318.06	.00	2,318.06	.00	.00
02-431-241	SIGNAGE SUPPLIES	.00	4,275.06	.00	4,275.06	12,204	6,012.32	50.73%	49.27%
02-431-250	TRAINING/CONF/C	.00	260.00	.00	260.00	300	40.00	86.67%	13.33%
02-431-260	UNIFORMS	.00	.00	.00	.00	1,000	1,000.00	.00	100.00%
02-431-301	ADVERTISING & PU	.00	621.45	.00	621.45	1,020	398.55	60.93%	39.07%
02-431-310	AUTO REPAIR/MAI	.00	2,006.40	.00	2,006.40	5,041	3,034.60	39.80%	60.20%
02-431-312	BILLING SERVICE	204.89	1,215.52	.00	1,215.52	2,558	1,342.48	47.52%	52.48%
02-431-316	BRIDGE INSPECTIO	4,160.00	4,160.00	.00	4,160.00	3,000	1,160.00	138.67%	-38.67%
02-431-320	BUILDING MAINTNE	.00	50.00	.00	50.00	12,000	11,950.00	0.42%	99.58%
02-431-335	COMPUTER LICENS	.00	.00	.00	.00	4,195	4,195.00	.00	100.00%
02-431-336	COMPUTER SOFTW	94.81	875.80	2,000.00	2,875.80	2,000	875.80	143.79%	-43.79%
02-431-337	COMPUTER SUPPOR	94.81	1,483.19	.00	1,483.19	4,410	2,926.81	33.63%	66.37%
02-431-338	DATA ACCESS	71.28	491.28	.00	491.28	504	12.72	97.48%	2.52%
02-431-339	CELL PHONE	86.41	432.53	.00	432.53	2,600	2,167.47	16.64%	83.36%
02-431-344	EQUIPMENT REPAI	598.23	5,234.51	2,430.01	7,664.52	21,000	13,335.48	36.50%	63.50%
02-431-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	10,000	5,140.70	48.59%	51.41%
02-431-351	MAINTENANCE	250.00	12,447.09	131,364.58	143,811.67	424,772	280,960.81	33.86%	66.14%
02-431-352	MINOR EQUIPMENT	.00	194.21	434.98	629.19	2,000	1,370.81	31.46%	68.54%
02-431-360	NEWSLETTER	.00	441.90	.00	441.90	1,500	1,058.10	29.46%	70.54%
02-431-363	OFFICE EQUIPMENT	20.22	131.02	.00	131.02	1,500	1,368.98	8.73%	91.27%
02-431-371	LEASE PAYMENTS	.00	82,240.00	.00	82,240.00	87,386	5,146.00	94.11%	5.89%
02-431-372	POSTAGE	20.90	184.33	.00	184.33	300	115.67	61.44%	38.56%
02-431-374	RENTAL	.00	746.37	.00	746.37	.00	746.37	.00	.00
02-431-381	WATER USAGE	.00	416.00	.00	416.00	960	544.00	43.33%	56.67%
02-431-382	WASTE WATER	.00	.00	.00	.00	3,000	3,000.00	.00	100.00%
02-431-384	SOLID WASTE DISP	.00	.00	.00	.00	3,000	3,000.00	.00	100.00%
02-431-401	DATA COLLECT/MA	.00	625.00	.00	625.00	12,271	11,646.00	5.09%	94.91%
02-431-420	PROF FEES ATTORN	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
02-431-422	PROF FEES AUDITO	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
02-431-430	PROF FEES ENGINE	462.50	110,025.76	23,437.00	133,462.76	75,000	58,462.76	177.95%	-77.95%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
02-431-440	SURVEYING	.00	6,400.00	.00	6,400.00	.00	6,400.00-	.00	.00
02-431-515	INFRASTRUCTURE	382.50	382.50	39,800.00	40,182.50	.00	40,182.50-	.00	.00
02-431-520	IMPROVEMENTS	.00	1,226.40	.00	1,226.40	.00	1,226.40-	.00	.00
02-431-530	CAPITAL OUTLAY	.00	25,417.86	.00	25,417.86	23,890	1,527.86-	106.40%	-6.40%
02-431-577	SIGNS	.00	90.00	.00	90.00	4,000	3,910.00	2.25%	97.75%
02-431-620	NATURAL GAS	.00	.00	.00	.00	2,227	2,227.00	.00	100.00%
02-431-621	ELECTRICITY	.00	.00	.00	.00	2,880	2,880.00	.00	100.00%
02-431-623	PROPANE	143.31	1,202.28	.00	1,202.28	.00	1,202.28-	.00	.00
02-431-800	MISCELLANEOUS	23.99	70.88	.00	70.88	3,500	3,429.12	2.03%	97.97%
02-431-850	INDIRECT COSTS	.00	.00	.00	.00	12,000	12,000.00	.00	100.00%
Total Department: 431:		22,907.18	350,428.70	201,383.19	551,811.89	1,103,834	552,022.59	49.99%	50.01%



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Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
02-590-991	TRANSFER OUT	.00	59,284.00	.00	59,284.00	217,284	158,000.00	27.28%	72.72%
	Total Department 590:	.00	59,284.00	.00	59,284.00	217,284	158,000.00	27.28%	72.72%
	Total Expenditure:	22,907.18	409,712.70	201,383.19	611,095.89	1,321,118	710,022.59	46.26%	53.74%
	STREETS & ALLEYS FUND Revenue Total:	15,991.99	633,352.39	.00	633,352.39	1,321,118	687,766.09	47.94%	52.06%
	Net Total STREETS & ALLEYS FUND:	6,915.19	223,639.69	201,383.19	22,256.50	.00	22,256.50	.00	.00

BUDGET WORKSHEET  
Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
30-346-500	GARBAGE COLLECTI	57,170.94	338,523.00	.00	338,523.00	640,194	301,671.00	52.88%	47.12%
30-381-700	INTEREST ON INVES	.00	.00	.00	.00	210	210.00	.00	100.00%
Total Revenue:		57,170.94	338,523.00	.00	338,523.00	640,404	301,881.00	52.86%	47.14%

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
30-433-200	FRANCHISE PAYABL	.00	154,334.19	.00	154,334.19	588,408	434,073.81	26.23%	73.77%
30-433-240	SUPPLIES	.00	32.77	.00	32.77	.00	32.77	.00	.00
30-433-250	TRAINING/CONF/C	.00	.00	.00	.00	.00	.00	.00	.00
30-433-312	BILLING SERVICE	204.89	2,149.04	.00	2,149.04	8,176	6,026.96	26.28%	73.72%
30-433-335	COMPUTER LICENS	.00	.00	.00	.00	1,830	1,830.00	.00	100.00%
30-433-336	COMPUTER SOFTW	94.81	875.80	.00	875.80	.00	875.80	.00	.00
30-433-337	COMPUTER SUPPOR	94.81	1,974.02	.00	1,974.02	5,758	3,783.98	34.28%	65.72%
30-433-338	DATA ACCESS	53.78	182.71	.00	182.71	288	105.29	63.44%	36.56%
30-433-339	CELL PHONE	86.41	432.53	.00	432.53	1,596	1,163.47	27.10%	72.90%
30-433-363	OFFICE EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	.00
30-433-372	POSTAGE	20.90	184.33	.00	184.33	576	391.67	32.00%	68.00%
30-433-422	PROF FEES AUDITO	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
30-433-800	MISCELLANEOUS	.00	5,144.40	.00	5,144.40	2,500	2,644.40	205.78%	-105.78%
30-433-850	INDIRECT COSTS	.00	441.70	.00	441.70	29,272	28,830.30	1.51%	98.49%
Total Department 433:		555.60	165,751.49	.00	165,751.49	640,404	474,652.51	25.88%	74.12%
Total Expenditure:		555.60	165,751.49	.00	165,751.49	640,404	474,652.51	25.88%	74.12%
GARBAGE FUND Revenue Total:		57,170.94	338,523.00	.00	338,523.00	640,404	301,881.00	52.86%	47.14%
Net Total GARBAGE FUND:		56,615.34	172,771.51	.00	172,771.51	.00	172,771.51	.00	.00

Account Number	Account Title	2019-19 Current Period Actual	2018-19 YTD Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
60-346-001	AFTER HOUR FEE -	30.00	345.00	.00	345.00	252	93.00-	136.90%	-36.90%
60-346-301	LATE FEES	2,785.00	16,950.00	.00	16,950.00	36,000	19,050.00	47.08%	52.92%
60-346-805	WATER COLLECTIO	56,083.64	309,540.04	.00	309,540.04	612,447	302,906.96	50.54%	49.46%
60-346-806	WATER HOOKUPS	76,290.00	272,145.00	.00	272,145.00	550,250	278,105.00	49.46%	50.54%
60-369-080	MISCELLANEOUS R	1,707.97	2,330.37	.00	2,330.37	6,500	4,169.63	35.85%	64.15%
60-373-153	INSPECTIONS-WATE	287.50	962.50	.00	962.50	1,238	275.50	77.75%	22.25%
60-380-203	RENT	807.69	4,846.14	.00	4,846.14	9,408	4,561.86	51.51%	48.49%
60-381-700	INTEREST ON INVES	.00	3.01	.00	3.01	2,500	2,496.99	0.12%	99.88%
60-399-500	Non Revenue Receipt	.00	.00	.00	.00	9,151	9,150.85	.00	100.00%
Total Revenue:		137,991.80	607,122.06	.00	607,122.06	1,227,746	620,623.79	49.45%	50.55%

## BUDGET WORKSHEET

Period: 03/19

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Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
60-434-110	SALARIES	21,471.50	94,433.83	.00	94,433.83	258,215	163,781.17	36.57%	63.43%
60-434-122	FICA	1,299.03	5,628.29	.00	5,628.29	16,010	10,381.71	35.15%	64.85%
60-434-125	INSURANCE-MEDIC	2,483.22	15,587.16	.00	15,587.16	47,153	31,565.84	33.06%	66.94%
60-434-126	INSURANCE-DENTA	157.86	947.16	.00	947.16	3,026	2,078.84	31.30%	68.70%
60-434-127	RETIREMENT	2,430.58	10,703.52	.00	10,703.52	31,710	21,006.48	33.75%	66.25%
60-434-128	MEDICARE	303.80	1,316.29	.00	1,316.29	6,324	5,007.71	20.81%	79.19%
60-434-129	LIFE INSURANCE	14.40	86.40	.00	86.40	2,400	2,313.60	3.60%	96.40%
60-434-132	WORKERS COMP	.00	.00	.00	.00	7,603	7,603.00	.00	100.00%
60-434-212	GASOLINE	.00	1,960.50	.00	1,960.50	7,183	5,222.50	27.29%	72.71%
60-434-229	MEMBERSHIPS	173.00	173.00	.00	173.00	.00	173.00-	.00	.00
60-434-240	SUPPLIES	.00	11,666.22	.00	11,666.22	12,500	833.78	93.33%	6.67%
60-434-250	TRAINING/CONF/C	30.00	623.15	.00	623.15	950	326.85	65.59%	34.41%
60-434-252	TRAVEL	.00	.00	.00	.00	200	200.00	.00	100.00%
60-434-260	UNIFORMS	.00	139.98	.00	139.98	500	360.02	28.00%	72.00%
60-434-301	ADVERTISING & PU	.00	100.00	.00	100.00	.00	100.00-	.00	.00
60-434-310	AUTO REPAIR/MAI	.00	1,126.91	.00	1,126.91	3,000	1,873.09	37.56%	62.44%
60-434-312	BILLING SERVICE	204.89	2,813.74	.00	2,813.74	7,500	4,686.26	37.52%	62.48%
60-434-320	BUILDING MAINTA	.00	50.00	.00	50.00	5,000	4,950.00	1.00%	99.00%
60-434-335	COMPUTER LICENS	.00	.00	.00	.00	5,200	5,200.00	.00	100.00%
60-434-336	COMPUTER SOFTW	94.81	875.80	2,000.00	2,875.80	2,000	875.80-	143.79%	-43.79%
60-434-337	COMPUTER SUPPOR	94.81	2,550.82	.00	2,550.82	4,908	2,357.18	51.97%	48.03%
60-434-338	DATA ACCESS	71.28	394.33	.00	394.33	.00	394.33-	.00	.00
60-434-339	CELL PHONE	86.41	432.53	.00	432.53	1,596	1,163.47	27.10%	72.90%
60-434-342	EQUIPMENT	.00	438.59	.00	438.59	750	311.41	58.48%	41.52%
60-434-344	EQUIPMENT REPAI	1,026.38	2,634.94	408.00	3,042.94	5,832	2,789.06	52.18%	47.82%
60-434-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	8,000	3,140.70	60.74%	39.26%
60-434-351	MAINTENANCE	601.00	4,296.13	1,696.20	5,992.33	56,496	50,503.87	10.61%	89.39%
60-434-352	MINOR EQUIPMENT	.00	241.20	.00	241.20	.00	241.20-	.00	.00
60-434-360	NEWSLETTER	.00	441.90	.00	441.90	1,037	595.10	42.61%	57.39%
60-434-363	OFFICE EQUIPMENT	20.22	131.02	.00	131.02	.00	131.02-	.00	.00
60-434-372	POSTAGE	20.90	184.33	.00	184.33	600	415.67	30.72%	69.28%
60-434-374	RENTAL	.00	.00	.00	.00	1,000	1,000.00	.00	100.00%
60-434-375	SAMPLE TESTING/I	250.00	1,785.35	.00	1,785.35	15,000	13,214.65	11.90%	88.10%
60-434-381	WATER USAGE	.00	75.01	.00	75.01	360	284.99	20.84%	79.16%
60-434-382	WASTE WATER	.00	.00	.00	.00	396	396.00	.00	100.00%
60-434-383	TELEPHONE SERVIC	10.66	57.08	.00	57.08	.00	57.08-	.00	.00
60-434-384	SOLID WASTE DISP	.00	.00	.00	.00	956	956.00	.00	100.00%
60-434-422	PROF FEES AUDITO	.00	.00	.00	.00	2,000	2,000.00	.00	100.00%
60-434-430	PROF FEES ENGINE	2,685.00	6,977.59	3,122.65	10,100.24	59,180	49,079.41	17.07%	82.93%
60-434-510	BUILDINGS	8,494.00	10,394.00	9,700.00	20,094.00	10,000	10,094.00-	200.94%	-100.94%
60-434-515	INFRASTRUCTURE	139,997.04	165,297.44	329,500.00	494,797.44	307,800	186,997.44-	160.75%	-60.75%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
60-434-520	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00
60-434-530	CAPITAL OUTLAY	1,020.62	1,645.62	57,099.88	58,745.50	85,000	26,254.50	69.11%	30.89%
60-434-621	ELECTRICITY	.00	18,956.90	.00	18,956.90	41,500	22,543.10	45.68%	54.32%
60-434-623	PROPANE	143.31	956.66	.00	956.66	.00	956.66-	.00	.00
60-434-800	MISCELLANEOUS	.00	107.25	.00	107.25	5,000	4,892.75	2.15%	97.86%
60-434-801	DEPRECIATION EXP	79,000.00	79,000.00	.00	79,000.00	158,000	79,000.00	50.00%	50.00%
60-434-850	INDIRECT COSTS	.00	.00	.00	.00	45,861	45,861.00	.00	100.00%
Total Department: 434:		262,184.72	450,089.94	403,526.73	853,616.67	1,227,746	374,129.18	69.53%	30.47%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
60-590-991	TRANSFER OUT	.00	.00	.00	.00	.00	.00	.00	.00
Total Department: 590:		.00	.00	.00	.00	.00	.00	.00	.00
Total Expenditure:		262,184.72	450,089.94	403,526.73	853,616.67	1,227,746	374,129.18	69.53%	30.47%
WATER FUND Revenue Total:		137,991.80	607,122.06	.00	607,122.06	1,227,746	620,623.79	49.45%	50.55%
Net Total WATER FUND:		124,192.92-	157,032.12	403,526.73-	246,494.61-	.00	246,494.61	.00	.00

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Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
61-346-301	LATE FEES	.00	.00	.00	.00	15,180	15,180.00	.00	100.00%
61-346-800	SEWER COLLECTIO	119,212.39	687,526.34	.00	687,526.34	1,149,168	461,641.66	59.83%	40.17%
61-346-801	SEWER HOOKUPS	143,080.00	480,748.00	.00	480,748.00	1,019,768	539,020.00	47.14%	52.86%
61-373-153	INSPECTIONS-SEWE	287.50	962.50	.00	962.50	1,000	37.50	96.25%	3.75%
61-377-807	TRUNKLINE FEE	3,000.00	4,000.00	.00	4,000.00	.00	4,000.00-	.00	.00
61-381-700	INTEREST ON INVES	.00	.00	.00	.00	2,500	2,500.00	.00	100.00%
61-399-500	Non Revenue Receipt	.00	.00	.00	.00	6,963	6,963.00	.00	100.00%
Total Revenue:		265,579.89	1,173,236.84	.00	1,173,236.84	2,194,579	1,021,342.16	53.46%	46.54%



## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 YTD Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
61-435-110	SALARIES	25,807.22	103,207.73	.00	103,207.73	227,657	124,449.27	45.33%	54.67%
61-435-122	FICA	1,519.97	5,949.08	.00	5,949.08	14,115	8,165.92	42.15%	57.85%
61-435-125	INSURANCE-MEDIC	3,915.36	23,093.94	.00	23,093.94	56,879	33,785.06	40.60%	59.40%
61-435-126	INSURANCE-DENTA	245.80	1,293.55	.00	1,293.55	3,400	2,106.45	38.05%	61.95%
61-435-127	RETIREMENT	2,925.81	11,694.05	.00	11,694.05	27,956	16,261.95	41.83%	58.17%
61-435-128	MEDICARE	355.47	1,391.25	.00	1,391.25	8,935	7,543.75	15.57%	84.43%
61-435-129	LIFE INSURANCE	14.40	86.40	.00	86.40	1,920	1,833.60	4.50%	95.50%
61-435-132	WORKERS COMP	.00	.00	.00	.00	3,059	3,059.00	.00	100.00%
61-435-212	GASOLINE	.00	2,020.73	.00	2,020.73	6,906	4,885.27	29.26%	70.74%
61-435-229	MEMBERSHIPS	173.00	173.00	.00	173.00	.00	173.00	.00	.00
61-435-240	SUPPLIES	.00	1,777.71	.00	1,777.71	5,820	4,042.29	30.54%	69.46%
61-435-245	PERMITS	10,468.75	27,055.75	.00	27,055.75	84,400	57,344.25	32.06%	67.94%
61-435-250	TRAINING/CONF/C	.00	116.65	.00	116.65	350	233.35	33.33%	66.67%
61-435-252	TRAVEL	.00	.00	.00	.00	500	500.00	.00	100.00%
61-435-260	UNIFORMS	.00	161.09	.00	161.09	300	138.91	53.70%	46.30%
61-435-301	ADVERTISING & PU	.00	100.00	.00	100.00	.00	100.00	.00	.00
61-435-310	AUTO REPAIR/MAI	293.48	815.77	.00	815.77	2,600	1,784.23	31.38%	68.62%
61-435-312	BILLING SERVICE	205.07	4,727.94	.00	4,727.94	11,000	6,272.06	42.98%	57.02%
61-435-320	BUILDING MAINTN	.00	414.47	.00	414.47	35,000	34,585.53	1.18%	98.82%
61-435-335	COMPUTER LICENS	.00	.00	.00	.00	3,000	3,000.00	.00	100.00%
61-435-336	COMPUTER SOFTW	94.79	875.68	2,000.00	2,875.68	2,000	875.68	143.78%	-43.78%
61-435-337	COMPUTER SUPPOR	94.81	3,172.90	.00	3,172.90	6,554	3,381.10	48.41%	51.59%
61-435-338	DATA ACCESS	71.28	4,546.26	.00	4,546.26	718	3,828.26	633.18%	-533.18%
61-435-339	CELL PHONE	86.41	432.53	.00	432.53	1,500	1,067.47	28.84%	71.16%
61-435-341	CONTRACT SERVICE	.00	.00	.00	.00	100,000	100,000.00	.00	100.00%
61-435-344	EQUIPMENT REPAI	130.00	7,563.76	708.27	8,272.03	14,332	6,059.97	57.72%	42.28%
61-435-350	LIABILITY INSURAN	.00	4,859.30	.00	4,859.30	5,500	640.70	88.35%	11.65%
61-435-351	MAINTENANCE	59.33	12,240.37	2,631.00	14,871.37	100,249	85,377.63	14.83%	85.17%
61-435-352	MINOR EQUIPMENT	.00	194.20	.00	194.20	1,000	805.80	19.42%	80.58%
61-435-360	NEWSLETTER	.00	441.90	.00	441.90	1,800	1,358.10	24.55%	75.45%
61-435-363	OFFICE EQUIPMENT	20.22	131.02	.00	131.02	360	228.98	36.39%	63.61%
61-435-372	POSTAGE	20.90	252.57	.00	252.57	.00	252.57	.00	.00
61-435-374	RENTAL	.00	465.16	.00	465.16	1,000	534.84	46.52%	53.48%
61-435-375	SAMPLE TESTING/I	.00	14,441.65	.00	14,441.65	30,000	15,558.35	48.14%	51.86%
61-435-381	WATER USAGE	.00	1,035.75	.00	1,035.75	3,456	2,420.25	29.97%	70.03%
61-435-382	WASTE WATER	.00	.00	.00	.00	960	960.00	.00	100.00%
61-435-383	TELEPHONE SERVIC	10.34	20.68	.00	20.68	1,500	1,479.32	1.38%	98.62%
61-435-384	SOLID WASTE DISP	.00	.00	.00	.00	396	396.00	.00	100.00%
61-435-401	DATA COLLECTION/	.00	250.00	.00	250.00	.00	250.00	.00	.00
61-435-420	PROF FEES ATTORN	.00	200.00	.00	200.00	2,000	1,800.00	10.00%	90.00%
61-435-422	PROF FEES AUDITO	.00	.00	.00	.00	2,200	2,200.00	.00	100.00%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
61-435-430	PROF FEES ENGINE	130,729.00	198,316.11	.00	198,316.11	241,454	43,137.89	82.13%	17.87%
61-435-440	SURVEYING	.00	6,500.00	.00	6,500.00	.00	6,500.00-	.00	.00
61-435-510	BUILDINGS	.00	.00	.00	.00	15,200	15,200.00	.00	100.00%
61-435-515	INFRASTRUCTURE	.00	.00	.00	.00	70,260	70,260.00	.00	100.00%
61-435-520	IMPROVEMENTS	.00	.00	.00	.00	126,000	126,000.00	.00	100.00%
61-435-530	CAPITAL OUTLAY	788.12	5,618.34	4,543.88	10,162.22	55,000	44,837.78	18.48%	81.52%
61-435-540	LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00
61-435-610	SEWER BOND PAYM	.00	.00	.00	.00	100,044	100,044.00	.00	100.00%
61-435-620	NATURAL GAS	.00	300.79	.00	300.79	.00	300.79-	.00	.00
61-435-621	ELECTRICITY	.00	25,658.83	.00	25,658.83	65,277	39,618.17	39.31%	60.69%
61-435-623	PROPANE	143.32	956.65	.00	956.65	3,426	2,469.35	27.92%	72.08%
61-435-800	MISCELLANEOUS	.00	115.84	.00	115.84	5,000	4,884.16	2.32%	97.68%
61-435-801	DEPRECIATION EXP	292,350.00	292,350.00	.00	292,350.00	584,700	292,350.00	50.00%	50.00%
61-435-820	BOND INTEREST	.00	.00	.00	.00	111,928	111,928.00	.00	100.00%
61-435-850	INDIRECT COSTS	.00	.00	.00	.00	46,968	46,968.00	.00	100.00%
Total Department: 435:		470,522.85	765,019.40	9,883.15	774,902.55	2,194,579	1,419,676.45	35.31%	64.69%

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 YTD Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
61-590-991	TRANSFER OUT	.00	.00	.00	.00	.00	.00	.00	.00
Total Department: 590:		.00	.00	.00	.00	.00	.00	.00	.00
Total Expenditure:		470,522.85	765,019.40	9,883.15	774,902.55	2,194,579	1,419,676.45	35.31%	64.69%
SEWER FUND Revenue Total:		265,579.89	1,173,236.84	.00	1,173,236.84	2,194,579	1,021,342.16	53.46%	46.54%
Net Total SEWER FUND:		204,942.96	408,217.44	9,883.15	398,334.29	.00	398,334.29	.00	.00

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct. Remaining
62-346-803	STORM WATER COL	.00	24,922.12	.00	24,922.12	53,968	29,045.88	46.18%	53.82%
Total Revenue:		.00	24,922.12	.00	24,922.12	53,968	29,045.88	46.18%	53.82%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
62-436-246	STORM WATER PER	.00	.00	.00	.00	53,968	53,968.00	.00	100.00%
62-436-430	PROF FEES ENGINE	4,840.00	17,346.72	11,211.38	28,558.10	.00	28,558.10-	.00	.00
62-436-800	MISCELLANEOUS	.00	30.74	.00	30.74	.00	30.74-	.00	.00
Total STORM WATER MANAGEMENT:		4,840.00	17,377.46	11,211.38	28,588.84	53,968	25,379.16	.53	47.03%
Total Expenditure:		4,840.00	17,377.46	11,211.38	28,588.84	53,968	25,379.16	52.97%	47.03%
STORM WATER MANAGEMENT FUND Revenue Total:		.00	24,922.12	.00	24,922.12	53,968	29,045.88	46.18%	53.82%
Net Total STORM WATER MANAGEMENT FUND:		4,840.00-	7,544.66	11,211.38-	3,666.72-	.00	3,666.72	.00	.00

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
70-390-007	CARRY OVER UNAP	.00	.00	.00	.00	164,554	164,554.00	.00	100.00%
70-399-010	CITY TRANSPORTAT	41,586.00	149,815.57	.00	149,815.57	222,270	72,454.43	67.40%	32.60%
70-399-799	CITY PARKS IMPACT	43,065.00	121,770.00	.00	121,770.00	230,176	108,406.00	52.90%	47.10%
Total Revenue:		84,651.00	271,585.57	.00	271,585.57	617,000	345,414.43	44.02%	55.98%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
70-590-991	TRANSFER OUT	.00	.00	.00	.00	617,000.00	617,000.00	.00	100.00%
Total Department: 590:		.00	.00	.00	.00	617,000.00	617,000.00	.00	100.00%
Total Expenditure:		.00	.00	.00	.00	617,000.00	617,000.00	.00	100.00%
IMPACT FEE FUND Revenue Total:		84,651.00	271,585.57	.00	271,585.57	617,000.00	345,414.43	44.02%	55.98%
Net Total IMPACT FEE FUND:		84,651.00	271,585.57	.00	271,585.57	.00	271,585.57-	.00	.00

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
71-357-901	GRANTS - CAPITAL	.00	27,000.00	.00	27,000.00	102,000	75,000.00	26.47%	73.53%
71-390-992	TRANSFER - IN TRA	.00	.00	.00	.00	158,000	158,000.00	.00	100.00%
71-390-995	TRANSFER - IN WAT	.00	.00	.00	.00	412,500	412,500.00	.00	100.00%
71-390-996	TRANSFER - IN WAS	.00	170,000.00	.00	170,000.00	461,000	291,000.00	36.88%	63.12%
71-390-997	TRANSFER - IN PAR	.00	.00	.00	.00	250,000	250,000.00	.00	100.00%
71-390-998	TRANSFER - IN TRA	.00	.00	.00	.00	367,000	367,000.00	.00	100.00%
71-391-100	RESTRICTED REVEN	.00	154,000.00	.00	154,000.00	1,389,051	1,235,051.00	11.09%	88.91%
71-399-500	Non Revenue Receipt	.00	.00	.00	.00	64,547	64,547.00	.00	100.00%
Total Revenue:		.00	351,000.00	.00	351,000.00	3,204,098	2,853,098.00	10.95%	89.05%



## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
71-431-515	INFRASTRUCTURE	2,975.16	100,141.76	.00	100,141.76	527,000	426,858.24	19.00%	81.00%
71-431-520	IMPROVEMENTS	12,408.75	94,524.67	23,485.00	118,009.67	75,000	43,009.67	157.35%	-57.35%
71-431-522	IMPROVE - INTERSE	.00	.00	.00	.00	1,389,051	1,389,051.00	.00	100.00%
71-431-540	LAND ACQUISITION	.00	.00	.00	.00	.00	.00	.00	.00
71-431-541	RIGHT OF WAY ACQ	.00	.00	.00	.00	65,000	65,000.00	.00	100.00%
Total Department: 431:		15,383.91	194,666.43	23,485.00	218,151.43	2,056,051	1,837,899.57	10.61%	89.39%

BUDGET WORKSHEET  
Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
71-434-501	Engineering	11,304.00-	.00	.00	.00	.00	.00	.00	.00
71-434-515	INFRASTRUCTURE	382.50-	.00	.00	.00	302,500.00	302,500.00	.00	100.00%
71-434-530	CAPITAL OUTLAY	.00	.00	.00	.00	110,000.00	110,000.00	.00	100.00%
Total Department: 434:		11,686.50-	.00	.00	.00	412,500.00	412,500.00	.00	100.00%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct Rec'd/Committed	2018-19 Pct Remaining
71-435-501	Engineering	85,329.50-	.00	.00	.00	164,547	164,547.00	.00	100.00%
71-435-515	INFRASTRUCTURE	77,701.38-	955.00	58,076.38-	57,121.38-	306,000	363,121.38	-18.67%	118.67%
71-435-530	CAPITAL OUTLAY	.00	.00	.00	.00	15,000	15,000.00	.00	100.00%
Total Department: 435:		163,030.88-	955.00	58,076.38-	57,121.38-	485,547	542,668.38	-11.76%	111.76%

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
71-538-510	BUILDINGS	1,481.25	3,921.25	149,738.00	153,659.25	200,000	46,340.75	76.83%	23.17%
71-538-515	INFRASTRUCTURE	.00	.00	.00	.00	.00	.00	.00	.00
71-538-520	IMPROVEMENTS	.00	.00	.00	.00	.00	.00	.00	.00
71-538-530	CAPITAL OUTLAY PA	.00	.00	.00	.00	50,000	50,000.00	.00	100.00%
71-538-545	LAND IMPROVEME	.00	.00	.00	.00	.00	.00	.00	.00
Total PARKS:		1,481.25	3,921.25	149,738.00	153,659.25	250,000	96,340.75	61.46%	38.54%
Total Expenditure:		157,852.22	199,542.68	115,146.62	314,689.30	3,204,098	2,889,408.70	9.82%	90.18%
CAPITAL CONSTRUCTION, IMPROVEM Revenue Total:		.00	351,000.00	.00	351,000.00	3,204,098	2,853,098.00	10.95%	89.05%
Net Total CAPITAL CONSTRUCTION, IMPROVEM:		157,852.22	151,457.32	115,146.62	36,310.70	.00	36,310.70	.00	.00

## BUDGET WORKSHEET

Period: 03/19

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
72-349-500	VEHICLE LEASES	.00	82,000.00	.00	82,000.00	81,165	835.00-	101.03%	-1.03%
Total Revenue:		.00	82,000.00	.00	82,000.00	81,165	835.00-	101.03%	-1.03%

Account Number	Account Title	2019-19 Current Period Actual	2018-19 Y-T-D Actual	2018-19 Open Encumbrances	2018-19 Received / Committed	2018-19 Fiscal Year Budget	2018-19 Remaining	2018-19 Pct. Rec'd/Committed	2018-19 Pct. Remaining
72-432-310	AUTO REPAIR/MAI	.00	.00	.00	.00	4,100	4,100.00	.00	100.00%
72-432-336	COMPUTER SOFTW	.00	.00	.00	.00	5,000	5,000.00	.00	100.00%
72-432-350	LIABILITY INSURAN	.00	.00	.00	.00	6,000	6,000.00	.00	100.00%
72-432-800	MISCELLANEOUS	.00	.00	.00	.00	5,000	5,000.00	.00	100.00%
72-432-801	DEPRECIATION	.00	.00	.00	.00	61,065	61,065.00	.00	100.00%
Total Department: 432:		.00	.00	.00	.00	81,165	81,165.00	.00	100.00%
Total Expenditure:		.00	.00	.00	.00	81,165	81,165.00	.00	100.00%
FLEET MANAGEMENT SERVICES Revenue Total:		.00	82,000.00	.00	82,000.00	81,165	835.00-	101.03%	-1.03%
Net Total FLEET MANAGEMENT SERVICES:		.00	82,000.00	.00	82,000.00	.00	82,000.00-	.00	.00
Total Asset:		.00	.00	.00	.00	.00	.00	.00	.00
Total Liability:		.00	.00	.00	.00	.00	.00	.00	.00
Total Equity:		.00	.00	.00	.00	.00	.00	.00	.00
Total Revenue:		684,233.86	4,918,315.54	.00	4,918,315.54	12,133,590	7,215,274.79	40.53%	59.47%
Total Expenditure:		820,744.59	3,473,353.96	763,180.91	4,236,534.87	12,133,590	7,897,055.46	34.92%	65.08%
Net Grand Totals:		136,510.73-	1,444,961.58	763,180.91-	681,780.67	.00	681,780.67-	.00	.00