CITY OF STOUGHTON
FINANCE DEPARTMENT
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DATE: May 25, 2018
TO: Parks & Recreation Committee
FROM: Tammy LaBorde
Director of Finance & Economic Development
CC: Mayor and Common Council
RE: Impact Fees/Park Development Fund

Last year I was asked to research the City's impact fees that are collected in order to determine the amount of funding that may be available for use on various projects. I have not had an opportunity until recently to begin my research.

In January 2009, the City adopted a Public Facilities Needs Assessment and Impact Fee Study. In Table 5 of the report (see attached), the study identified the following future projects and what portion of the funding would be eligible for use of impact fees:

Westview Ridge Park-trail	$ 50,000.00
Racetrack Park-lighting	60,000.00
Roby/Page Street-playground	30,000.00
Linnerud Park-Special Use & Neighborhood Park	875,000.00
Stone Crest Park-Neighborhood Park	562,500.00
Nordic Ridge Park	253,000.00
Total Eligible for Impact Fees	$1,830,500.00

After presenting the various projects from the Impact Fee Study to Director Glynn, he noted the following:

Westview Ridge Park	There is no proposal for a trail to be developed.
Racetrack Park	Two of the fields have lighting since the park opened.
Roby/Page Street	A playground was developed in 2013/2014.
Linnerud Park	The development did not occur.
Stone Crest Park	Eventually there will be a park developed in the future.
Nordic Ridge Park	The park was just developed with shelter and splash pad.
Park Maintenance Equipment	Impact fees cannot be used to purchase equipment.

Since 2010, the City has collected impact fees for both land and improvements. The majority of the funds that have been collected have been placed in the reserve accounts for future use. In working with Director Glynn and Director Scheel, we identified the amount of impact fees collected since 2010 and identified what park was the nearest to the development.

The Park Development fund balance as of December 31, 2017 is as follows:

$224,588.61	Reserved: Land
350,335.64	Reserved: Improvements
88,472.44	Reserved: Donations
4,984.30	Reserved: 911 Antenna Building Racetrack Park
(265,466.08)	Fund Balance
$402,914.91	Ending Fund Balance 12/31/2017

See Exhibits A, B, and C for more detailed information.

SUMMARY

1. Reserved Land - There is a total of $224,588.61 that has been reserved for the purchase of land. Per the review of the funds collected through 12/31/17, a total of $199,909.46 could be used anywhere in the community, a total of $3,265.23 had been collected for Norse Park, and a total of $21,413.92 had been collected for the Amundson Trail. The Park and Recreation Committee will need to determine if the land should remain dedicated to these purposes, or if all of the funds will be used throughout the community; however, the funds can only be used to purchase land.

2. Reserved Improvements - There is a total of $84,869.56 that remains after deducting the expenses in the fund balance account (See Exhibit B) from the reserved improvements balance of $350,335.64. Per the review of the funds collected through 12/31/17, a total of $34,320.54 has been identified for Norse Park area, $11,268.40 has been identified for Racetrack Park area, $13,354.72 has been identified for Westview Ridge Park area, $25,033.03 has been identified for the Amundson Trail, and $892.87 has been identified for anywhere in the community. There is an additional $70,000 in a separate account reserved in 2016 for the Amundson Trail. The Park and Recreation Committee and Common Council will need to determine if the improvement funds that have been reserved, excluding the Amundson Trail funds, should remain dedicated to these purposes, or if all of the funds will be used throughout the community.

3. Fund Balance (Unreserved) Account - There is a negative balance of $265,466.098 in the fund balance account. This account became negative due to expenses for projects related to the reserved improvements account. Please see attached Exhibit B for a detailed explanation.

4. Reserved Donations – There is a balance of $88,472.44 in this account. There is $18,543.01 reserved for a Park and $69,929.43 reserved for the Pickleball Court. The Parks and Recreation Committee will need to determine if they wish to utilize the $18,543.01, as the $69,929.43 has been reserved.

5. Reserved 911 Antenna Building – Racetrack Park – There is a balance of $4,984.30 in this reserve account for park maintenance.

RECOMMENDATION:
There will be expenses in 2018 for projects that were previously approved for development.

This exercise has identified all of the impact fees received since 2009 and what those funds were committed to. At this point in time there are no funds available in the fund balance for general items. In looking at impact fees collected in 2018, we have collected approximately $6,700 which should be applied to expenses for the Mandt Study, Nordic Ridge Solar and other previously approved projects. In addition, $17,320 was authorized in 2018 for the Parks & Open Space Plan development which will need to be funded.

As there are no additional funds available at this time, the Committee and Council will need to determine if they will reprogram any of the funds that are currently reserved for specific purposes to offset expenses going forward.

EXHIBIT A

FUNDS FOR LAND WHICH HAVE BEEN RESERVED - #223-00000-34740

The following are the amounts collected from Impact Fees for Land which were reserved:

$ 84,241.53	Fund Balance from Prior years – Can be used for General Land
3,265.23	Norse View Holdings Payment for Land – Land for Norse Park
68,549.92	North Central/Milestone for Land – Can be used for General Land
17,144.47	Spanos Townhomes – Can be used for General Land
29,973.54	400 S. Van Buren – Can be used for General Land
21,413.92	Skaalen – Land for Amundson Trail
$224,588.61	Total

The following is the breakdown as to how the funds in reserve for land should be spent:

$199,909.46	Impact Fee Land Reserve Funds which could be used for General Land
3,265.23	Impact Fee Land Reserve Funds which are to be used for Norse Park
21,413.92	Impact Fee Land Reserve Funds which are to be used for Amundson Trail
$224,588.61	Total

EXHIBIT B

FUNDS FOR IMPROVEMENTS WHICH HAVE BEEN RESERVED #223-00000-34741

The following are the amounts collected from Impact Fees for Improvements which were placed in the reserve account:

$ 6,121.57	Fees Collected for Division Street Park area (General)
56,141.00	Fees Collected for Dunkirk Park area (General)
17,287.38	Fees Collected for No Specific Park area (General)
242,711.15	Fees Collected for Nordic Ridge Park area
34,320.54	Fees Collected for Norse Park area
11,268.40	Fees Collected for Racetrack Park area
2,067.46	Fees Collected for Schefelker Park area (General)
3,019.65	Fees Collected for Virgin Lake Park area (General)
26,317.67	Fees Collected for Westview Ridge Park area
$399,254.82	Sub-Total
(48,919.18)	Expenses from prior years
$350,335.64	Total Reserved Improvements for 2017
(242,711.00)	Completion of Nordic Ridge Park Development
(3,460.00)	Mandt Park Feasibility Study Allocation in 2017 (6,000-2540 spent)
(5,295.08)	Miscellaneous expenses
(14,000.00)	Nordic Ridge Park Shelter Solar Allocation in 2017
(265,466.08)	Total Fund Balance for 2017
$84,869.56	Balance Remaining in the Reserved Account after expenses

The following is the breakdown as to what the funds are reserved for in improvements:

34,320.54	Impact Fee Improvement Funds to be used for Norse Park area
11,268.40	Impact Fee Improvement Funds to be used for Racetrack Park area
13,354.72	Impact Fee Improvement Funds to be used for Westview Ridge Park area
25,033.03	Impact Fee Improvement Funds to be used for Amundson Trail
892.87	Impact Fee Improvement Funds to be used for General Purposes
$ 84,869.56	Total

EXHIBIT C

FUNDS IN THE UNRESERVED FUND BALANCE #223-00000-39000

The following are the amounts collected from Impact Fees for General Use:

$ 25,589.48	Fund Balance
68.07	Balance Remaining from 2015 – added to General Use
93.27	Balance Remaining from 2016 – added to General Use
(242,711.00)	Expense for Nordic Ridge Park Development
(3,505.90)	Miscellaneous expenses – Mandt Study, etc.
(20,000.00)	Amount in General Use for the Pickleball Court at Mandt Park
(25,000.00)	Amount received for Pickleball Court – transferred to correct account
($265,466.08)	Total applied against Reserved Improvements

FUNDS FOR DONATIONS WHICH HAVE BEEN RESERVED #223-00000-34742

The following are the amounts collected from Donations received which were placed in the reserve account:

$23,543.01	Donation for Park
(5,000.00)	Refund of Donation
25,000.00	Donation for Pickleball Court
(70.57)	Expense for Advertising Pickleball Bid
20,000.00	Donation for Pickleball Court – City contribution
20,000.00	Donation for Pickleball Court – Bryant Foundation
5,000.00	Donation for Pickleball Court
$88,472.44	Total

The following is the breakdown as to how the funds in reserve for donations is to be spent:

$18,543.01	Funds for Park
69,929.43	Pickleball Court
$88,472.44	Total

FUNDS FOR 911 ANTENNA BUILDING AT RACETRACK PARK WHICH HAVE BEEN RESERVED #223-00000-34743

The following are the amounts collected for the 911 Antenna Building at Racetrack Park which were placed in the reserve account and are to be used for various projects at Racetrack Park:

$4,238.70	Balance Remaining Revenue less Expenses for 2016
745.60	Balance Remaining Revenue (4,449.60) less Expenses (3704) for 2017 (745.60) added to reserve balance
$4,984.30	Total

FUNDS RESERVED FOR AMUNDSON TRAIL #400-00000-49232

In 2016, the City received a donation of $30,000 from the Bryant Foundation and allocated an additional $40,000 from Impact Fees to create a trail from Amundson Park to Stoughton Hospital. These funds are in the Construction Fund and total $70,000.

PARK F

PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK
	IMPACT FEES COLLECTED SINCE 2010 IMPACT FEE STUDY		
	DIVISION STREET PARK	$6,121.57	Reserve-No
	DUNKIRK PARK	$56,141.00	Reserve-No
	GENERAL	$17,287.38	Reserve-No
	NORDIC RIDGE PARK	$242,711.15	completed/paid
	NORSE PARK	$34,320.54	completed
	RACETRACK PARK	$11,268.40	completed
	SCHEFELKER PARK	$2,067.46	general
	VIRGIN LAKE PARK	$3,019.65	general
	WESTVIEW RIDGE PARK	$26,317.67	completed
		$399,254.82	
	PICKLEBALL EXPENSES	-$20,000.00	2017
	MANDT PARK FEASIBILITY STUDY	-$6,000.00	2017
	NORDIC RIDGE PARK SHELTER ADDTL	-$14,000.00	2017
	NORDIC RIDGE PARK COMPLETED	-$242,711.15	2017
		$116,543.67	
	RESERVED IMPROVEMENTS 12/31/17	$110,324.86	
ACCT #223-00000-34741		$6,218.81	
		RESERVED-LAND	
TRANSFER FROM FUND BALANCE	GENERAL LAND	$84,241.53	
NORSE VIEW HOLDINGS	NORSE LAND	$3,265.23	
NORTH CENTRAL/MILESTONE #2014727	GENERAL LAND	$68,549.92	
SPANOS, BRIAN - TOWNHOMES	GENERAL LAND	$17,144.47	
400 S VAN BUREN	GENERAL LAND	$29,973.54	
SKAALEN - AMUNDSON TRAIL	AMUNDSON TRAIL	$21,413.92	
ACCT #223-00000-34740		$224,588.61	178141.66
		RESERVED-DONATIONS	
DONATION - DREAM PARK	PARK	$ 23,543.01	
DONATION REFUND	PARK	$ (5,000.00)	
TRANSFER RE: R-72-2017 FROM IMPROVEMENTS	PICKLEBALL COURT	$ 20,000.00	
DONATION-BRYANT FOUNDATION	PICKLEBALL COURT	$ 20,000.00	
MISC DONATION	PICKLEBALL COURT	$ 5,000.00	
ACCT #223-00000-34742		$ 63,543.01	63543.01
		RESERVED-911 ANTENNA BLDG-RACETRACK	
NO FUND BALANCE		$ -	
NO FUND BALANCE		$ 4,238.70	
BALANCE REMAINING		$ 4,449.60	
		$ 8,688.30	4238.70
		FUND BALANCE	
TRANSFER OF FUNDS TO RESERVES	BALANCE REMAINING	$ 25,589.48	
ADDED TO FUND BALANCE	BALANCE REMAINING	$ 68.07	
ADDED TO FUND BALANCE	BALANCE REMAINING	$ 893.27	
ALLOCATE FUNDS TO PICKLEBALL PER COUNCIL	CITY PICKLEBALL DONATION	$ (20,000.00)	
ALLOCATE DONATED FUNDS FOR PICKLEBALL	BRYAN FDN AND PRIVATE DONATION	$ (25,000.00)	
ACCT #223-00000-39000		$ (18,449.18)	-18449.18

PARK FEES PAID BY Y

	PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK	PARK IMPACT FEE FOR PARK DEVELOPMENT
1998	2009 LINCOLN AVENUE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	44	NORSE	$722.40
1998	217 ASHBERRY COURT	EASTWOOD ESTATES 1ST ADDITION	28	RACETRACK	$722.40
1998	721, 725, 729, 733 NYGAARD STREET	DVORAK'S ADDITION	63	VIRGIN LAKE	$650.00
1998	741, 745, 749, 753 NYGAARD STREET	DVORAK'S ADDITION	64	VIRGIN LAKE	$650.00
1998	28 SINGLE FAMILY LOTS - DVORAK ADDN	DVORAK'S ADDITION		VIRGIN LAKE	$5,600.00
1998	KLONGLAND'S 6TH ADDN TO SWEETBRIER	SWEETBRIER		WESTVIEW	$8,208.64
1999	2217, 2219 LINCOLN & 2109 LINCOLN-1121 MARIE DRIVE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	37, 40	NORSE	$2,889.60
1999	2209, 2211 LINCOLN AVENUE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	38	NORSE	$1,444.80
1999	356 STONEY RIDGE TRAIL	EASTWOOD ESTATES 1ST ADDITION	42	RACETRACK	$722.40
1999	357 STONEY RIDGE TRAIL	EASTWOOD ESTATES 1ST ADDITION	40	RACETRACK	$722.40
1999	364 STONEY RIDGE TRAIL	EASTWOOD ESTATES 2ND ADDITION	43	RACETRACK	$722.40
1999	821, 823 NYGAARD STREET	DVORAK'S ADDITION		VIRGIN LAKE	$300.00
1999	2308, 2310 BUCKINGHAM ROAD	DVORAK'S ADDITION		VIRGIN LAKE	$300.00
1999	2309 BUCKINGHAM ROAD	DVORAK'S ADDITION		VIRGIN LAKE	$300.00
1999	2301, 2303 BUCKINGHAM ROAD	DVORAK'S ADDITION		VIRGIN LAKE	$300.00
1999	641, 645, 649 653 NYGAARD STREET	DVORAK'S ADDITION	60	VIRGIN LAKE	$600.00
1999	661, 665, 669, 673 AND 701, 705, 709, 713 NYGAARD STREET	DVORAK'S ADDITION	61	VIRGIN LAKE	$1,300.00
1999	501, 505, 509, 513 NYGAARD STREET	DVORAK'S ADDITION	50	VIRGIN LAKE	$700.00
1999	1809 PLEASANT VIEW DRIVE & 1802 W. MAIN STREET	PLEASANT HILL HEIGHTS		WESTVIEW	$1,586.20
1999	KLONGLAND'S 7TH ADDN. TO SWEETBRIER	SWEETBRIER		WESTVIEW	$14,275.00
1999	5 LOTS 7TH ADDN. TO SWEETBRIER	SWEETBRIER		WESTVIEW	$3,965.50
2000	STIKLESTAD ADDN	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS		NORSE	$1,400.00
2000	2000, 2002 LINCOLN AVENUE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS		NORSE	$1,444.80
2000	1917 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	64	RACETRACK	$722.40
2000	1900 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	59	RACETRACK	$722.40
2000	1916 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	57	RACETRACK	$722.40
2000	1809 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	46	RACETRACK	$722.40
2000	372 STONEY RIDGE TRAIL	EASTWOOD ESTATES-2ND ADDITION	44	RACETRACK	$722.40
2000	1817 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	45	RACETRACK	$722.40
2000	2300, 2302 BUCKINGHAM ROAD	DVORAK'S ADDITION		VIRGIN LAKE	$300.00
2001	236 E. MCKINLEY STREET	RIVER OAKS	4	BJOIN	$843.82
2001	220 E. MCKINLEY STREET	RIVER OAKS	6	BJOIN	$843.82
2001	1133 HAMILTON STREET	ERICKSON PARK		GENERAL	$843.82
2001	2116 LINCOLN AVENUE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	59	NORSE	$722.40
2001	1833 CEDARBROOK LANE	EASTWOOD ESTATES	7	RACETRACK	$1,444.80
2001	1909 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	63	RACETRACK	$722.40
2001	1908 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	58	RACETRACK	$722.40
2001	1809 MEADOW DRIVE	MEADOWVIEW CONDOS	49	RACETRACK	$722.40
2001	LOTS 3, 4, 6, 7, 8, 9 DVORAK ADDN	DVORAK'S ADDITION		VIRGIN LAKE	$561.69
2002	243 E. MCKINLEY STREET	RIVER OAKS	3	BJOIN	$843.82
2002	213 PINE STREET	ERICKSON PARK		GENERAL	$843.82
2002	1816 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	60	RACETRACK	$722.40
2002	2009 MEADOW DRIVE	MEADOWVIEW CONDOS	54	RACETRACK	$722.40
2002	2025 MEADOW DRIVE	MEADOWVIEW CONDOS	56	RACETRACK	$722.90
2002	2017 MEADOW DRIVE	MEADOWVIEW CONDOS	55	RACETRACK	$722.40
2002	DVORAK ADDN.	DVORAK'S ADDITION		VIRGIN LAKE	$1,027.50
2003	227 E. MCKINLEY STREET	RIVER OAKS	1	BJOIN	$843.82
2003	1801 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	47	RACETRACK	$722.40
2003	1808 EASTWOOD DRIVE	EASTWOOD ESTATES-2ND ADDITION	48	RACETRACK	$722.40
2003	EASTWOOD SECOND ADDN.	EASTWOOD ESTATES-2ND ADDITION		RACETRACK	$722.40
2003	1909 MEADOW DRIVE	EASTWOOD ESTATES-2ND ADDITION	51	RACETRACK	$722.40
2003	2208 MEADOW GREEN	STONE CREST	27	STONE CREST	$864.41
2003	2232 MEADOW GREEN	STONE CREST	30	STONE CREST	$864.41
2003	2241 MEADOW GREEN	STONE CREST	8	STONE CREST	$864.41
2003	709 RACETRACK ROAD	STONE CREST	2	STONE CREST	$864.41
2003	2209 STONE CREST ROAD	STONE CREST	16	STONE CREST	$864.41
2003	2123 STONE CREST ROAD	STONE CREST	14	STONE CREST	$864.41
2003	2216 MEADOW GREEN	STONE CREST	28	STONE CREST	$864.41
2003	2225 MEADOW GREEN	STONE CREST	7	STONE CREST	$864.41
2003	2217 STONE CREST ROAD	STONE CREST	17	STONE CREST	$864.41
2003	2116, 2124 MEADOW GREEN	STONE CREST	24, 25	STONE CREST	$1,728.82
2003	2100 STONE CREST ROAD	STONE CREST	1	STONE CREST	$864.41
2003	2224 MEADOW GREEN	STONE CREST	29	STONE CREST	$864.41

PARK FEES PAID BY Y

	PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK	PARK IMPACT FEE FOR PARK DEVELOPMENT
2003	2115 STONE CREST ROAD	STONE CREST	13	STONE CREST	$864.41
2003	2112 STONE CREST ROAD	STONE CREST	10	STONE CREST	$864.41
2003	2200 MEADOW GREEN	STONE CREST	26	STONE CREST	$864.41
2003	WESTVIEW FINAL PLAT	WESTVIEW RIDGE		WESTVIEW	$3,200.00
2003	WESTVIEW RIDGE PARK ACQUISTITION FEES	WESTVIEW RIDGE		WESTVIEW	$345.75
2004	1800 EASTWOOD DRIVE - PUD	EASTWOOD CONDOMINIUMS	66	RACETRACK	$1,444.80
2004	1804, 1806 MEADOW DRIVE	EASTWOOD CONDOMINIUMS	66	RACETRACK	$1,444.80
2004	1800, 1802 EASTWOOD DRIVE	EASTWOOD CONDOMINIUMS	66	RACETRACK	$1,444.80
2004	2001 MEADOW DRIVE	EASTWOOD ESTATES - 2ND ADDITION	53	RACETRACK	$722.40
2004	2201 STONE CREST ROAD	STONE CREST	15	STONE CREST	$864.41
2004	2308 STONE CREST ROAD	STONE CREST	32	STONE CREST	$880.83
2004	2101 MEADOW GREEN	STONE CREST	3	STONE CREST	$864.41
2004	809 RACETRACK ROAD	STONE CREST	12	STONE CREST	$864.41
2004	2244 MEADOW GREEN	STONE CREST	31	STONE CREST	$864.41
2004	2101 STONE CREST ROAD	STONE CREST	11	STONE CREST	$864.41
2004	609 RACETRACK ROAD	STONE CREST	22	STONE CREST	$864.41
2004	2121 MEADOW GREEN	STONE CREST	5	STONE CREST	$864.41
2004	BARBERRY FIELDS PARK ACQUISITION PLAT FEES	BARBERRY FIELDS		VIRGIN LAKE	$840.66
2004	608 VALLEY VIEW DRIVE	WESTVIEW RIDGE	86	WESTVIEW	$880.83
2004	2001 HILLDALE LANE	WESTVIEW RIDGE	84	WESTVIEW	$880.83
2004	2009 HILLDALE LANE-601 HOEL AVENUE	WESTVIEW RIDGE	83	WESTVIEW	$1,761.66
2004	609 HOEL AVENUE	WESTVIEW RIDGE	82	WESTVIEW	$880.83
2004	600 HOEL AVENUE	WESTVIEW RIDGE	60	WESTVIEW	$880.83
2004	2111 HILLDALE LANE	WESTVIEW RIDGE	59	WESTVIEW	$880.83
2004	2119 HILLDALE LANE	WESTVIEW RIDGE	58	WESTVIEW	$880.83
2004	2201 HILLDALE LANE	WESTVIEW RIDGE	57	WESTVIEW	$880.83
2004	1908-1910 HILLDALE LANE	WESTVIEW RIDGE	44	WESTVIEW	$1,761.66
2004	1916 HILLDALE LANE	WESTVIEW RIDGE	43	WESTVIEW	$880.83
2004	1932 HILLDALE LANE	WESTVIEW RIDGE	40	WESTVIEW	$880.83
2004	1936 HILLDALE LANE	WESTVIEW RIDGE	39	WESTVIEW	$880.83
2004	2000 HILLDALE LANE	WESTVIEW RIDGE	38	WESTVIEW	$880.83
2004	509 HOEL AVENUE	WESTVIEW RIDGE	37	WESTVIEW	$880.83
2004	2100 HILLDALE LANE-506 HOEL AVENUE	WESTVIEW RIDGE	35	WESTVIEW	$1,761.66
2004	2108 HILLDALE LANE	WESTVIEW RIDGE	34	WESTVIEW	$880.83
2004	2116 HILLDALE LANE	WESTVIEW RIDGE	33	WESTVIEW	$880.83
2004	2124 HILLDALE LANE	WESTVIEW RIDGE	32	WESTVIEW	$880.83
2004	1924 HILLDALE LANE	WESTVIEW RIDGE	42	WESTVIEW	$880.83
2004	600 VALLEY VIEW DRIVE	WESTVIEW RIDGE	85	WESTVIEW	$880.83
2004	1940 W. MILWAUKEE STREET	WESTVIEW RIDGE	111	WESTVIEW	$864.41
2004	608 HOEL AVENUE	WESTVIEW RIDGE	61	WESTVIEW	$880.83
2004	501 HOEL AVENUE	WESTVIEW RIDGE	36	WESTVIEW	$864.41
2004	1900 HILLDALE LANE	WESTVIEW RIDGE	45	WESTVIEW	$880.83
2004	1928 HILLDALE LANE	WESTVIEW RIDGE	41	WESTVIEW	$880.83
2004	2109 W. MILWAUKEE STREET	WESTVIEW RIDGE	7	WESTVIEW	$880.83
2004	716 HARVEST LANE	WESTVIEW RIDGE	103	WESTVIEW	$864.41
2004	816 VALLEY VIEW DRIVE	WESTVIEW RIDGE	95	WESTVIEW	$864.41
2004	2001 W. MILWAUKEE STREET	WESTVIEW RIDGE	2	WESTVIEW	$864.41
2004	1935 W. MILWAUKEE STREET	WESTVIEW RIDGE	1	WESTVIEW	$864.41
2004	725 HARVEST LANE	WESTVIEW RIDGE	114	WESTVIEW	$864.41
2004	816 HARVEST LANE	WESTVIEW RIDGE	107	WESTVIEW	$864.41
2004	801 HARVEST LANE	WESTVIEW RIDGE	112	WESTVIEW	$864.41
2004	808 VALLEY VIEW DRIVE	WESTVIEW RIDGE	94	WESTVIEW	$864.41
2004	725 VALLEY VIEW DRIVE	WESTVIEW RIDGE	99	WESTVIEW	$864.41
2004	WESTVIEW RIDGE PARK FEES PHASE 1	WESTVIEW RIDGE	3-6, 87-89, 91-93, 97,98, 100-102, 104-106, 108, 110, 113	WESTVIEW	$18,152.61
2004	1924 W. MILWAUKEE STREET - PLAT FEES	WESTVIEW RIDGE	109	WESTVIEW	$864.41
2004	2200 HILLDALE LANE - DUPLICATE		31	WESTVIEW	$880.83
2004	2200 HILLDALE LANE - DUPLICATE		31	WESTVIEW	$864.41
2004	733 HARVEST LANE - DUPLICATE		113	WESTVIEW	$864.41
2005	SKAVLEN BERRY STREET CONDO - 3 UNIT	MEADOW VIEW CONDOMINIUMS		DIVISION ST.	$2,700.60
2005	920 DUNKIRK AVENUE			DUNKIRK	$429.57
2005	920 DUNKIRK AVENUE			DUNKIRK	$900.20
2005	MCCOMB CONDO			GENERAL	$35,903.79
2005	2203 LINCOLN-1118 MARIE DRIVE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	39	NORSE	$1,444.80
2005	EASTWOOD CONDO UNIT 4	EASTWOOD	66	RACETRACK	$1,444.80
2005	2409 AUTUMN CREST	STONE CREST	57	STONE CREST	$880.83
2005	2320 AUTUMN CREST	STONE CREST	49	STONE CREST	$880.83
2005	2417 AUTUMN CREST	STONE CREST	58	STONE CREST	$880.83
2005	2416 STONE CREST ROAD	STONE CREST	39	STONE CREST	$880.83
2005	2211 MEADOW GREEN	STONE CREST	6	STONE CREST	$864.41
2005	2317 AUTUMN CREST	STONE CREST	20	STONE CREST	$880.83

PARK FEES PAID BY Y

	PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK	PARK IMPACT FEE FOR PARK DEVELOPMENT
2005	2108 MEADOW GREEN	STONE CREST	23	STONE CREST	$864.41
2005	2325 STONE CREST ROAD	STONE CREST	47	STONE CREST	$880.83
2005	2401 STONE CREST ROAD	STONE CREST	45	STONE CREST	$880.83
2005	2408 STONE CREST ROAD	STONE CREST	38	STONE CREST	$880.83
2005	801 HASKELL COURT	STONE CREST	53	STONE CREST	$880.83
2005	2111 MEADOW GREEN	STONE CREST	4	STONE CREST	$880.83
2005	2316 STONE CREST ROAD	STONE CREST	33	STONE CREST	$880.83
2005	2309 AUTUMN CREST	STONE CREST	19	STONE CREST	$880.83
2005	2225 STONE CREST ROAD	STONE CREST	18	STONE CREST	$864.41
2005	2340 STONE CREST ROAD	STONE CREST	36	STONE CREST	$880.83
2005	1609 OAKRIDGE WAY	BARBERRY FIELDS	8	VIRGIN LAKE	$880.83
2005	1701 OAKRIDGE COURT	BARBERRY FIELDS	4	VIRGIN LAKE	$864.41
2005	1724 OAKRIDGE COURT	BARBERRY FIELDS	9	VIRGIN LAKE	$880.83
2005	1709 OAKRIDGE COURT	BARBERRY FIELDS	3	VIRGIN LAKE	$880.83
2005	1725 OAKRIDGE COURT	BARBERRY FIELDS	1	VIRGIN LAKE	$880.83
2005	1700 OAKRIDGE COURT	BARBERRY FIELDS	5	VIRGIN LAKE	$880.83
2005	1716 OAKRIDGE COURT	BARBERRY FIELDS	7	VIRGIN LAKE	$880.83
2005	1708 OAKRIDGE COURT	BARBERRY FIELDS	6	VIRGIN LAKE	$880.83
2005	801 HOEL AVENUE	WESTVIEW RIDGE	74	WESTVIEW	$900.20
2005	809 HOEL AVENUE - 2108 W. MILWAUKEE STREET	WESTVIEW RIDGE	73	WESTVIEW	$1,800.40
2005	2116 HOEL CIRCLE	WESTVIEW RIDGE	63	WESTVIEW	$900.20
2005	2109 HOEL CIRCLE	WESTVIEW RIDGE	67	WESTVIEW	$900.20
2005	2200 W. MILWAUKEE STREET	WESTVIEW RIDGE	72	WESTVIEW	$900.20
2005	701 HOEL AVENUE	WESTVIEW RIDGE	80	WESTVIEW	$900.20
2005	615 HOEL AVENUE	WESTVIEW RIDGE	81	WESTVIEW	$900.20
2005	2209 W. MILWAUKEE STREET	WESTVIEW RIDGE	10	WESTVIEW	$900.20
2005	741 HOEL AVENUE	WESTVIEW RIDGE	75	WESTVIEW	$900.20
2005	732 HOEL AVENUE	WESTVIEW RIDGE	69	WESTVIEW	$900.20
2005	740 HOEL AVENUE	WESTVIEW RIDGE	70	WESTVIEW	$900.20
2005	724 HOEL AVENUE	WESTVIEW RIDGE	68	WESTVIEW	$900.20
2005	800 HOEL AVENUE	WESTVIEW RIDGE	71	WESTVIEW	$900.20
2005	2117 HOEL CIRCLE	WESTVIEW RIDGE	66	WESTVIEW	$900.20
2005	717 HOEL AVENUE	WESTVIEW RIDGE	78	WESTVIEW	$900.20
2005	709 HOEL AVENUE	WESTVIEW RIDGE	79	WESTVIEW	$900.20
2005	2125 HOEL CIRCLE	WESTVIEW RIDGE	65	WESTVIEW	$900.20
2005	2124 HOEL CIRCLE	WESTVIEW RIDGE	64	WESTVIEW	$900.20
2005	733 HOEL AVENUE	WESTVIEW RIDGE	76	WESTVIEW	$900.20
2005	2117 W. MILWAUKEE STREET	WESTVIEW RIDGE	8	WESTVIEW	$900.20
2005	2201 W. MILWAUKEE STREET-900 HOEL AVENUE	WESTVIEW RIDGE	9	WESTVIEW	$1,800.40
2005	725 HOEL AVENUE	WESTVIEW RIDGE	77	WESTVIEW	$900.20
2005	2208 W. MILWAUKEE STREET	WESTVIEW RIDGE	46	WESTVIEW	$900.20
2005	2108 HOEL CIRCLE	WESTVIEW RIDGE	62	WESTVIEW	$900.20
2006	800, 804 BERRY STREET	MEADOW VIEW CONDOMINIUMS		DIVISION ST.	$1,800.40
2006	C & J CONDOS			GENERAL	$16,867.80
2006	C & J CONDOS			GENERAL	$8,049.24
2006	2333 STONE CREST ROAD	STONE CREST	46	STONE CREST	$880.83
2006	901 FALL HAVEN - 2401 AUTUMN CREST	STONE CREST	56	STONE CREST	$1,761.66
2006	2409 STONE CREST ROAD	STONE CREST	44	STONE CREST	$880.83
2006	2120 STONE CREST ROAD	STONE CREST	9	STONE CREST	$864.41
2006	1524 W. SOUTH STREET	PLEASANT HILL HEIGHTS		WESTVIEW	$937.10
2006	1524 W. SOUTH STREET	PLEASANT HILL HEIGHTS		WESTVIEW	$447.18
2006	815 VALLEY VIEW DRIVE - 2008 W. MILWAUKEE STREET	WESTVIEW RIDGE	96	WESTVIEW	$1,728.82
2007	235 E. MCKINLEY STREET	RIVER OAKS	2	BJOIN	$843.82
2007	800 S. MONROE STREET			DIVISION ST.	$900.20
2007	800-804 BERRY STREET	MEADOW VIEW CONDOMINIUMS		DIVISION ST.	$1,800.40
2007	1815 CEDARBROOK LANE	EASTWOOD ESTATES	2, 5, 6	RACETRACK	$935.00
2007	2400 STONE CREST ROAD	STONE CREST	37	STONE CREST	$880.83
2007	2424 STONE CREST ROAD	STONE CREST	40	STONE CREST	$880.83
2007	809 HASKELL COURT	STONE CREST	54	STONE CREST	$880.83
2008	TACO BELL-KFC			GENERAL	$81.11
2008	1908 & 1910 MEADOW DRIVE - CONDO	EASTWOOD CONDOMINIUMS	66	RACETRACK	$1,444.80
2013	FUNDS RETURNED for?????			???	-$3,095.80
2015	1125 GARDEN AVENUE	PROPERTY IS EXEMPT FROM FEE	3	N/A	$0.00
2017	2000 MEADOW DRIVE	EASTWOOD ESTATES 2ND ADDITION	1	RACETRACK	$1,125.10
					$284,248.80
IMPACT STUDY COMPLETED 2009					
2010	2324 STONE CREST ROAD	STONE CREST	34	RACETRACK	$880.83
2011	623 EIGHTH STREET - LAND	MOVIN OUT-GENERAL		DUNKIRK	$54,200.00

PARK FEES PAID BY Y

	PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK	PARK IMPACT FEE FOR PARK DEVELOPMENT
2011	623 EIGHTH STREET - PARK IMP.	MOVIN OUT-GENERAL		DUNKIRK	$1,941.00
2012	317 S. ACADEMY STREET	JOHN NELSON ADDITION		GENERAL	$3,998.39
2012	2432 STONE CREST ROAD	STONE CREST	41	RACETRACK	$880.83
2012	2332 STONE CREST ROAD	STONE CREST	35	RACETRACK	$880.83
2013	732 BERRY STREET	MEADOW VIEW CONDOMINIUMS	3	DIVISION ST.	$1,006.55
2013	728 BERRY STREET	MEADOW VIEW CONDOMINIUMS	4	DIVISION ST.	$1,006.55
2013	801 BERRY STREET	MEADOW VIEW CONDOMINIUMS	1	DIVISION ST.	$1,006.55
2013	809 BERRY STREET	MEADOW VIEW CONDOMINIUMS	2	DIVISION ST.	$1,006.55
2013	1201 NYGAARD STREET/ 2316 LAKE WOODS WAY	BLUE HERON ADDN TO JOHN NYGAARD'S VIRGIN LAKE ESTATES	202	VIRGIN LAKE	$2,013.10
2013	1101 VIRGIN LAKE DRIVE/ 2016 Roby Rd.	BLUE HERON ADDN TO JOHN NYGAARD'S VIRGIN LAKE ESTATES	180	VIRGIN LAKE	$1,006.55
2013	2225 FIELDVIEW LANE	WESTVIEW RIDGE	20	WESTVIEW	$1,006.55
2013	809 HILLDALE LANE	WESTVIEW RIDGE	47	WESTVIEW	$1,006.55
2013	733 HILLDALE LANE	WESTVIEW RIDGE	49	WESTVIEW	$1,006.55
2013	709 HILLDALE LANE	WESTVIEW RIDGE	52	WESTVIEW	$1,006.55
2013	705 HILLDALE LANE	WESTVIEW RIDGE	53	WESTVIEW	$1,006.55
2013	732 HILLDALE LANE	WESTVIEW RIDGE	17	WESTVIEW	$1,006.55
2013	2209 W. MILWAUKEE STREET	WESTVIEW RIDGE	10	WESTVIEW	$1,006.55
2013	801 HILLDALE LANE	WESTVIEW RIDGE	48	WESTVIEW	$1,006.55
2014	816 BERRY STREET	MEADOW VIEW CONDOMINIUMS	1	DIVISION ST.	$1,033.73
2014	2125 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,033.73
2014	2101 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	4	NORSE	$1,033.73
2014	2117 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,033.73
2014	2033 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,033.73
2014	2017 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$1,033.73
2014	2009 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	4	NORSE	$1,033.73
2014	2425 STONE CREST RD	STONE CREST	42	RACETRACK	$1,033.73
2014	2416 AUTUMN CREST	STONE CREST	55	RACETRACK	$1,033.73
2014	1101 & 1105 OVERLOOK DRIVE	UNKNOWN	2	SCHEFELKER	$2,067.46
2014	1528 W. MAIN STREET	PLEASANT HILL HEIGHTS		WESTVIEW	$6,719.14
2014	2208 HILLDALE LANE	WESTVIEW RIDGE	30	WESTVIEW	$1,033.73
2014	717 HILLDALE LANE	WESTVIEW RIDGE	51	WESTVIEW	$1,033.73
2014	716 HILLDALE LANE	WESTVIEW RIDGE	19	WESTVIEW	$1,033.73
2014	2224 FIELDVIEW LANE	WESTVIEW RIDGE	23	WESTVIEW	$1,033.73
2014	800 HILLDALE AVENUE	WESTVIEW RIDGE	15	WESTVIEW	$1,033.73
2014	717 HOEL AVENUE	WESTVIEW RIDGE	78	WESTVIEW	$1,033.73
2014	615 HOEL AVENUE	WESTVIEW RIDGE	81	WESTVIEW	$1,033.73
2015	824 BERRY STREET	MEADOW VIEW CONDOMINIUMS	2	DIVISION ST.	$1,061.64
2015	432 & 434 HANSON ROAD	KEGONSA RIDGE	12	GENERAL	$2,123.28
2015	410 N. VAN BUREN STREET			GENERAL	$1,061.64
2015	100 ISHAM STREET	WILLOW SPRINGS ADDITION	17	GENERAL	$1,061.64
2015	2101 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$1,061.64
2015	2033 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,061.64
2015	2025 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,061.64
2015	2018 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$1,061.64
2015	2017 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$1,061.64
2015	2010 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	4	NORSE	$1,061.64
2015	2009 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	4	NORSE	$1,061.64
2015	2133 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	133	NORSE	$1,061.64
2015	2109 N. PAGE STREET (INCL $3265.23 LAND)	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$4,326.87
2015	2025 N. PAGE STREET	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,061.64
2015	2301 LINCOLN AVENUE	STIKLESTAD 2ND HIGH FIELD ADDITION TO NORSE VIEW HEIGHTS	36	NORSE	$5,573.57
2015	816 HASKELL COURT	STONE CREST	51	RACETRACK	$1,061.64
2015	609 HILLDALE LANE	WESTVIEW RIDGE	55	WESTVIEW	$1,061.64
2015	2225 W. MILWAUKEE STREET	WESTVIEW RIDGE	12	WESTVIEW	$1,061.64
2015	725 HILLDALE LANE	WESTVIEW RIDGE	50	WESTVIEW	$1,061.64

PARK FEES PAID BY Y

	PROPERTY ADDRESS	DEVELOPMENT/PROJECT	LOT #	NEAREST PARK	PARK IMPACT FEE FOR PARK DEVELOPMENT
2016	708 ROBY ROAD	GLEN OAKS	22	GENERAL	$1,082.87
2016	2025 KORGEN DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	103	NORDIC RIDGE	$1,082.87
2016	2100 MARKENS GATE ROAD	NORDIC RIDGE-Park Shelter & Splash Pad	.12	NORDIC RIDGE	$1,082.87
2016	2108 MARKENS GATE ROAD	NORDIC RIDGE-Park Shelter & Splash Pad	11	NORDIC RIDGE	$1,082.87
2016	908 HOEL AVE. OR 2200 MARKENS GATE RD	NORDIC RIDGE-Park Shelter & Splash Pad	9	NORDIC RIDGE	$1,082.87
2016	1101 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	19	NORDIC RIDGE	$1,082.87
2016	1025 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	18	NORDIC RIDGE	$1,082.87
2016	1017 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	17	NORDIC RIDGE	$1,082.87
2016	1009 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	16	NORDIC RIDGE	$1,082.87
2016	1001 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	15	NORDIC RIDGE	$1,082.87
2016	2016 MARKENS GATE ROAD	NORDIC RIDGE-Park Shelter & Splash Pad	13	NORDIC RIDGE	$1,082.87
2016	2101 KORGEN DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	104	NORDIC RIDGE	$1,082.87
2016	1009 HOEL AVENUE	NORDIC RIDGE-Park Shelter & Splash Pad	30	NORDIC RIDGE	$1,082.87
2016	1016 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	26	NORDIC RIDGE	$1,082.87
2016	2008 MARKENS GATE ROAD	NORDIC RIDGE-Park Shelter & Splash Pad	14	NORDIC RIDGE	$1,082.87
2016	2126 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	134	NORSE	$1,082.87
2016	2118 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,082.87
2016	2109 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,082.87
2016	2117 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,082.87
2016	2034 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	1	NORSE	$1,082.87
2016	2102 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	3	NORSE	$1,082.87
2016	2110 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,082.87
2016	2026 CARL AVENUE	NORSE VIEW HEIGHTS 7TH ADDITION-FUTURE TRAIL	2	NORSE	$1,082.87
2016	2330 AUTUMN CREST	STONE CREST	50	RACETRACK	$1,080.87
2016	2417 STONE CREST ROAD	STONE CREST	43	RACETRACK	$1,082.87
2016	800 HASKELL COURT	STONE CREST	52	RACETRACK	$1,082.87
2017	753 NOTTINGHAM ROAD	HILL-OLSON ADDITION TO HILLCREST	1	GENERAL	$1,125.10
2017	324-326 NORA STREET	JULSETH ADDITION	4	GENERAL	$2,250.20
2017	221 S. WATER STREET	MISCELLANEOUS		GENERAL	$4,584.26
2017	MULTIPLE	NORDIC RIDGE-Park Shelter & Splash Pad	27, 29, 31, 34-	NORDIC RIDGE	$218,550.17
2017	2101 MARKENS GATE ROAD	NORDIC RIDGE-Park Shelter & Splash Pad	28	NORDIC RIDGE	$1,125.10
2017	2017 KORGEN DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	102	NORDIC RIDGE	$1,125.10
2017	1108 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	23	NORDIC RIDGE	$1,125.10
2017	1109 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	20	NORDIC RIDGE	$1,125.10
2017	2109 KORGEN DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	105	NORDIC RIDGE	$1,125.10
2017	1101 HOEL AVENUE	NORDIC RIDGE-Park Shelter & Splash Pad	33	NORDIC RIDGE	$1,125.10
2017	1025 HOEL AVENUE	NORDIC RIDGE-Park Shelter & Splash Pad	32	NORDIC RIDGE	$1,125.10
2017	1117 PETERSON DRIVE	NORDIC RIDGE-Park Shelter & Splash Pad	21	NORDIC RIDGE	$1,125.10
2017	2008 MEADOW DRIVE	EASTWOOD ESTATES	2	RACETRACK	$1,125.10
2017	2317 STONE CREST ROAD	STONE CREST	48	RACETRACK	$1,125.10
2017	2217 HILLDALE CIRCLE	WESTVIEW RIDGE	25	WESTVIEW	$1,125.10
	Impact Fees Collected Since 2010				**$399,254.82**