



Agenda

 SERVED BY Reed Liming
 RECEIVED BY Carmelona Spears

Capital Improvements Advisory Committee

Thursday, November 9, 2017

3:00 p.m.

 City Hall, 200 Lincoln Avenue, 1st Floor
 City Councilors Conference Room

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES – Meeting of October 17, 2017
5. DISCUSSION AND ACTION ITEMS
 - A. **Fire Department – Resolution amending the Impact Fee CIP 2020**
Request to add Fire Station #6 to list of eligible projects listed in "Planned Major Fire/EMS Improvements, 2014-2020" (Table 82, Page 78) as follows:

<u>Improvement</u>	<u>Building Square Feet</u>		<u>Building Cost</u>	<u>Equipment Cost</u>	<u>Total Eligible Cost</u>
	<u>Existing</u>	<u>Proposed</u>			
Fire Station #6	1,422	2,272	\$ 250,000	\$ 0	\$ 250,000
 - B. **Fire Department – Impact Fee Funding Request in the amount of \$77,297 from the Fire/EMS Fund for Upgrades to Fire Station #6.**
 - C. **Impact Fees – Financial Summary & Status**
6. INFORMATION ITEMS
7. MATTERS FROM THE CHAIR / COMMITTEE / STAFF
8. MATTERS FROM THE FLOOR
9. NEXT QUARTERLY MEETING DATE (Thursday, January 11, 2018, 3:00 p.m.)
10. ADJOURN

Persons with disabilities in need of accommodations, contact the City Clerk's office at (505) 955-6520, five (5) working days prior to meeting date.

For questions regarding this agenda, please contact the Long Range Planning Division at 955-6610.

MINUTES OF THE
CITY OF SANTA FE
CAPITAL IMPROVEMENTS ADVISORY COMMITTEE

November 9, 2017

1. CALL TO ORDER

A regular meeting of the City of Santa Fe Capital Improvements Advisory Committee was called to order by Ted Swisher, Chair at 3:00 p.m. on this date in the City Councilors' Conference Room, 1st Floor, City Hall, Santa Fe, New Mexico.

2. ROLL CALL

Roll call indicated a quorum present for conducting official business as follows:

MEMBERS PRESENT:

Ted Swisher, Chair
Rex Givens
Rick Martinez
Kim Shanahan
Marshall Thompson
Neva Van Peski
Marg Veneklasen

MEMBERS ABSENT:

Jack Hiatt, excused

STAFF PRESENT:

Reed Liming, Long Range Planning Division Director
Lisa Martinez, Land Use Department Director
Jan Snyder, Assistant Fire Chief

OTHERS PRESENT:

Jo Ann G. Valdez, Stenographer

3. APPROVAL OF AGENDA

MOTION: A motion was made by Mr. Thompson, seconded by Mr. Martinez to approve the agenda.

VOTE: The motion passed unanimously by voice vote.

4. **APPROVAL OF MINUTES:**

- **Meeting of October 17, 2017**

Ms. Van Peski noted that she gave the Stenographer a correction (a typo) for the Minutes.

MOTION: A motion was made by Mr. Givens, seconded by Mr. Thompson to approve the Minutes of the October 17, 2017 meeting as amended.

VOTE: The motion passed unanimously by voice vote.

5. **DISCUSSION AND ACTION ITEMS**

A. Fire Department – Resolution amending the Impact Fee CIP 2020

Request to add Fire Station #6 to list of eligible projects listed in “Planned Major Fire/EMS Improvements, 2014-2020” (Table 82, Page 78) as follows:

	Building Square Feet		Building	Equipment	Total
<u>Improvement</u>	<u>Existing</u>	<u>Proposed</u>	<u>Cost</u>	<u>Cost</u>	<u>Eligible Cost</u>
Fire Station #6	1,422	2,272	\$250,00	0	\$250,000

[Copies of the Memo from Reed Liming, Long Range Planning Director (staff to CIAC) to the Capital Improvements Advisory Committee dated November 1, 2017 {“*Exhibit 5A*”} were distributed in the Members’ packets.]

ITEM & ISSUE

Impact Fee Accounts – Transfers Out/Transfers In (FY16-17)

BACKGROUND

For twelve months during fiscal year 201602-17 (July 1, 2016 through June 30, 2017), the City transferred out a set amount of money from each impact fee account at the end of each month and placed that money into a “CIP Reallocation” account. After conversations between Reed Liming and city budget office staff, this regular transfer out of funds ended and it appears, after checking against prior balances that the funds removed have been transferred back into each impact fee account. The amounts transferred out included the following by impact fee account:

	Monthly Amount	Total Amount
<u>(Fund)</u>	<u>Transferred Out</u>	<u>Transferred Out</u>
Roads (2720)	\$104,510.50	\$1,254,126.00
Parks (2721)	\$ 33,475.92	\$ 401,711.04
Police (2722)	\$ 10,579.08	\$ 126,948.96
Fire (2723)	\$ 22,950.50	\$ 275,406.00
Total	\$171,516.00	\$2,058,192.00

Another individual transfer out from the Fire Impact Fee Account, not reviewed by the CIAC, in the amount of \$77,297 for Fire Station #6, is being presented to the CIAC to ensure that it is an “eligible project” to receive Fire Impact Fee Funds, and, if so, added to the List of Eligible Projects in Table 82 (page 78) of the *Impact Fee CIP 2020*.

CONCLUSION

Only capital improvement projects that are shown to be capacity-expanding (i.e. required by new growth) are eligible to receive impact fee funding. The city's larger CIP project list may include non-eligible projects that reflect maintenance or replacement. Therefore, for as long as the city charges impact fees, it should maintain a separate Impact Fee CIP project list and maintain separate impact fee accounts that can be used to fund only those qualifying and identified Impact Fee CIP projects.

Mr. Liming noted that a Resolution was drafted to add this project (Fire Station #6) as an eligible project to receive "Fire/EMS" impact fees.

[Copies of the Resolution Amending Table 82, (Page 78) of the City of Santa Fe *Impact Fee Capital Improvements Plan 2020* regarding planned Fire/EMS improvements and adding "Fire Station #6" as an eligible project to receive "Fire/EMS" impact fees {Exhibit 5A.1} were distributed in the Members' packets.]

MOTION: A motion was made by Ms. Van Peski, seconded by Mr. Shanahan to approve the Resolution Amending Table 82, (Page 78), of the City of Santa Fe *Impact Fee Capital Improvements Plan 2020* adding "Fire Station #6 as an eligible project to receive Fire/EMS impact fees.

VOTE: The motion passed unanimously by voice vote.

B. Fire Department – Impact Fee Funding Request in the amount of \$77,297 from the Fire/EMS Fund for upgrades to Fire Station #6

Mr. Liming noted that Jan Snyder was present to explain the request. The Fire Department is requesting \$77,297 from the Fire/EMS Fund for upgrades to Fire Station #6.

Assistant Chief Snyder said Fire Station #6 was built in 1968 and is located on W. Alameda Street, right next to the Feed Bin and has been non-operational for over 20 years. The Police Department has used it as a fire substation. The Fire Department would like to upgrade the facility and make improvements to it and deem the improvements necessary to assist in enhancing public safety capacity.

He said they want to add a kitchen space and an extra apparatus bay/a garage big enough to hold a ladder truck. There is a lot of infrastructure related with this, i.e. plumbing, sewer, etc. that do not presently exist in this facility. This will give them the room they need for staff; and it also qualifies them for additional funds from the State Marshall's office going forward.

He said the monies that was moved out of the Fire/EMS Impact Fee Fund originally missed this process (of bringing a request to the CIAC) and he asked for the Committee's forgiveness for this.

Questions/Comments:

Chair Swisher asked what the status of the project was and if they have spent any of the money yet.

Assistant Chief Snyder said they have only spent a little bit of the money. They have done some architectural plans and some surveying. The project also went out to bid for contractors but the bids came back higher than anticipated because they used the existing State Pricing Agreements process and not the usual competitive bid process. So, they went back and reconsidered the engineering design and what they really need. They are going back to the original bids/vendors to see if they can lower the costs with the redesign and if not, they will put out the project for bids through the competitive bid process.

Ms. Van Peski asked how high the bids came in.

Assistant Chief Snyder said about double-from \$250,000 to \$500,000-\$600,000.

Mr. Liming mentioned that they would be putting in an additional 800 square feet.

Mr. Shanahan said to be clear about that, the request states that they would be putting in an additional 2272 square feet.

Mr. Liming said no, that is meant to be the total (square feet).

Mr. Shanahan said that was going to be his question because that is not what is shown.

Mr. Liming said that is the way it is shown on the CIP copy.

Ms. Van Peski asked if there would only be one truck station.

Assistant Chief Snyder said there will be a fire engine and a command person.

Ms. Van Peski said she meant vehicles.

Assistant Chief Snyder said there will be a fire engine and a command vehicle.

Mr. Martinez asked Assistant Chief Snyder if they had setbacks to add the extra bay.

Assistant Chief Snyder said yes, they have done the surveying for this.

Mr. Martinez asked him what stations serve this area now.

Assistant Chief Snyder said Station 1 (coming off of Fort Marcy) and Station 3 (coming off of Cerrillos Road). The new Station 2 off of Highway 599 could also serve the area, if necessary.

Mr. Shanahan said at a luncheon today, he heard the Mayor talk about the fact that fire calls are down, but the EMS calls are way up; so is the need really for a fire truck there, or is the need for EMS there.

Assistant Chief Snyder said there would probably be some EMS resources that will come out of there. He said internally, they are looking at how they could be smarter about running smaller vehicles to EMS calls and that is what they are doing. In fact, they are currently buying vehicles and he will be going to Fort Collins on Sunday to look at purchasing a smaller apparatus for the first response capability.

Mr. Shanahan noted that he was at another meeting today with the Finance Director and he said there will probably be a bond request on the November ballot for a new fire station that is part of the 5-Year CIP. He asked if this is the new one at South Meadows.

Assistant Chief Snyder said he did not believe so, he thinks he is talking about the new training facility. He said in the current 2017-2018 CIP budget, they were awarded \$1.5 million to redo the existing training facility that is located on Agua Fria and Siler Street.

Mr. Shanahan said he thinks he was referring to the 2018-2019 CIP budget. He asked if the Fire Department has put in any requests for new facilities.

Assistant Chief Snyder said there is the new fire station by the new Presbyterian Hospital.

Mr. Liming added that the two fire stations that are in the Impact Fees CIP were the station at Las Soleras and Station #2 by South Meadows and Highway 599. They are hoping to break ground on the station at Las Soleras in the spring and break ground on Station #2 in 2018.

Mr. Shanahan asked if they will be required to put in any kind of signaling.

Assistant Chief Snyder said no, they will not be doing that.

MOTION: A motion was made by Mr. Thompson, seconded by Mr. Givens to approve the Impact Fee Funding request in the amount of \$77,297 from the Fire/EMS Fund for upgrades to Fire Station #6.

VOTE: The motion passed unanimously by voice vote.

C. Impact Fees – Financial Summary and Status

Mr. Liming said he is going to turn this over to Lisa Martinez, the Land Use Division Director.

Ms. Martinez said for the record, she is going to go through a report that was put together by Adam Johnson, the Finance Director for the City. He wanted to address some of the concerns that have been brought up by this Committee in regards to the Impact Fees and the concerns about money being taken out. She asked that the letter be read into the record as follows:

“Dear CIAC Members,

Firstly, please accept my apology for not being able to be present today. My team and I are firing on all cylinders these days with the annual audit, new Enterprise Resource

Planning system, and day to day operations. Since I could not be present, I certainly wanted to express my commitment of the City's Finance Department to work more closely with CIAC on a regular basis, moving forward. From my perspective the core of the breakdown in this situation is:

- Better communication needed between departments;*
- Finance Department staff member should report quarterly on the four impact fee funds*
- Greater knowledge of various complex of internal processes between departments*

Firstly, to address what occurred with the transfers since my tenure as Budget Officer and Finance Director. The simple answer is the four Impact Fee Funds (2720, 2721, 2722 & 2723); in pure governmental accounting terms are special revenue funds. Special Revenue Funds are an appropriate type of fund to receive funds when the expenditures are of an operating nature. However, by in large these dollars are to be used for capital improvements directly related to development. Given the nature of the expenditures, these funds should have been originally set up as Capital Funds, which begin with 3000, rather than 2000. Due to the expenditure requirement, as Budget Officer, I made a recommendation, which was approved by Council, to move the funds for approved impact projects to Capital funds.

The aforementioned new practice, understandably so, caught both the CIAC and Mr. Liming off guard. After Mr. Liming brought this to my attention we reversed the transfers from fund 3101, CIP reallocation fund, back to their respective Impact Fee funds. Any transfers that occurred prior to my tenure, that seem unexpected, will require a bit of research to verify the reasoning, facts and circumstances at the time. I am committed to doing such research, if the balances appear different than presented in the past.

Going forward I'd like three new procedures to be institutionalized:

- For the time being we will transfer impact fees from the Special Revenue funds directly to the Capital Funds where the project expenditures are being accounted. When the new accounting system goes live in 2018, new accounts will be opened that are Capital funds. In the new scenario, the project expenditures can be accounted for in the same fund the revenue is received. This will eliminate the confusing system of transfers and tracking of them.*
- I or a member of my staff will attend the CIAC meeting quarterly to deliver a financial report.*
- I request the CIAC instruct their staff liaison to ensure the CIAC, Capital Improvement Plan is submitted to the Budget Division every year for inclusion on the Citywide 5 Year Capital Improvement Plan.*
- Our external auditors will review the funds annually as required by ordinance.*

I look forward to working more closely in the future.

*Sincerely,
Adam K. Johnson
Finance Director*

Attached: Impact Fee Fund balances and Budget to Actuals, FYE 2018 through 10/31/2017."

Mr. Liming said well it is good to add the Impact Fee projects to the overall CIP list for the City, he made it clear that we cannot lose track of the difference between the two because not all CIP projects are created equally in terms of impact fees. He has discussed this with Adam Johnson.

Ms. Martinez said something that is important to note is that the new financial accounting system that the City is implementing is very different from the way that the City has operated for the last 15 years. They are trying to clean up accounts, simplify things and ensure that things are going into the right place. The City has done their best to minimize the numerous amounts of accounts that they have on the books. They have cut this down and consolidated some.

She said one of the things that Adam Johnson did, and he states this in his letter, is that he *reversed the transfers from fund 3101, CIP reallocation fund, back to their respective Impact Fee funds*. She said the CIP reallocation fund is essentially a fund that takes everything that is left over from CIP projects that have been finished and they put it into this account and it is used somewhere else.

Mr. Shanahan questioned why Adam Johnson transferred monies on a monthly basis (in portions) and not all at once- at one time.

Ms. Martinez said she could not answer for him and maybe he could answer this once he does some more research. She said Adam Johnson has offered to attend the next meeting and he can answer questions that the Committee has then. She said the important point is that it got put back where it was supposed to be.

The Committee reviewed the reports that Adam Johnson provided with his letter and had some questions. Mr. Liming said he is going to ask Finance to provide these reports/sheets to this Committee every quarter. He noted that the category entitled: "Cash due from Hub" is the balance of each account as of October 31, 2017. In the reports provided by Mr. Johnson, it indicates that there is \$1,960,025.41 in the Impact Fee Fund for Roads; \$489,711.54 in the Impact Fee Fund for Parks; \$184,245.30 in the Impact Fee Fund for Police and \$103,552.17 in the Impact Fee Fund for Fire. The \$77,297 for the upgrades to Fire Station #6 has been taken out already from the Fire/EMS Fund.

Ms. Van Peski said what Adam Johnson is proposing does not seem to tell us what is available.

Chair Swisher said the Committee could discuss these issues and ask questions at the next meeting when Adam Johnson is present.

6. INFORMATION ITEMS

There were no information items.

7. MATTERS FROM THE CHAIR/ COMMITTEE / STAFF

Ms. Van Peski noted that she prepared a series of questions that she would like Adam Johnson to answer and she already emailed them to Adam Johnson. Mr. Liming will email the questions to the Committee Members.

Mr. Liming said per the request of the Committee at the last Committee Meeting that the Chair send a letter to the City Manager - a letter was sent to the City Manager, Brian Snyder regarding the concerns regarding the inconsistencies and irregularities in the *Impact Fee Quarterly Financial Summary* provided by staff in the quarterly CIAC meetings. A copy of the letter was distributed to the Committee Members.

The Committee agreed that the next CIAC meeting should be on Thursday, December 14th at 3:00 p.m. in the City Councilor's Conference Room rather than waiting until the next regularly scheduled quarterly meeting in January 2018. It was agreed that absent any new requests for new impact fee funds for a project brought forward by a City department, that the December meeting would focus entirely on the accounting for the impact fee funds and that Adam Johnson, City Finance Director, should be asked to attend.

8. MATTERS FROM THE FLOOR

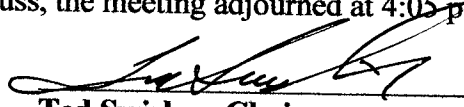
There were no matters from the floor.

9. NEXT QUARTERLY MEETING DATE:

The next quarterly meeting is scheduled for January 11, 2018 at 3:00 p.m. However, there could be a meeting scheduled for December 14th if someone from Finance could attend to answer the questions the Committee had.

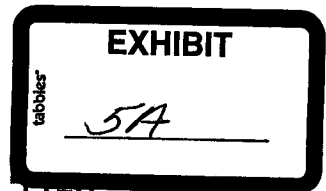
10. ADJOURNMENT

Having no further business to discuss, the meeting adjourned at 4:05 p.m.


Ted Swisher, Chair

Respectfully submitted by:


Jo Ann G. Valdez, Stenographer



City of Santa Fe

memo

DATE: November 1, 2017

TO: Capital Improvements Advisory Committee

FROM: Reed Liming, Long Range Planning Director (Staff to CIAC) *RL*

ITEM & ISSUE

Impact Fee Accounts – Transfers Out / Transfers In (FY 16-17)

BACKGROUND

For twelve months during fiscal year 2016-17 (July 1, 2016 through June 30, 2017), the city transferred out a set amount of money from each impact fee account at the end of each month and placed that money into a “CIP Re-Allocation” account. After conversations between myself and city budget office staff, this regular transfer out of funds ended and it appears, after checking against prior balances that the funds removed have been transferred back into each impact fee account. The amounts transferred out included the following by impact fee account:

		Monthly Amount	Total Amount
	(Fund)	<u>Transferred Out</u>	<u>Transferred Out</u>
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TOTAL		\$ 171,516.00	\$ 2,058,192.00

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CONCLUSION

Only capital improvement projects that are shown to be capacity-expanding (i.e. required by new growth), are eligible to receive impact fee funding. The city’s larger CIP project list may include non-eligible projects that reflect maintenance or replacement. Therefore, for as long as the city charges impact fees, it should maintain a separate Impact Fee CIP project list and maintain separate impact fee accounts that can be used to fund only those qualifying and identified Impact Fee CIP projects.



CITY OF SANTA FE, NEW MEXICO

RESOLUTION NO. 2017-____

INTRODUCED BY:

A RESOLUTION

AMENDING TABLE 82 (PAGE 78) OF THE CITY OF SANTA FE *IMPACT FEE*
CAPITAL IMPROVEMENTS PLAN 2020 REGARDING PLANNED FIRE/EMS
IMPROVEMENTS AND ADDING "FIRE STATION #6" AS AN ELIGIBLE PROJECT
TO RECEIVE "FIRE/EMS" IMPACT FEES.

WHEREAS, on August 27, 2014, the Governing Body approved Resolution No. 2014-
71 adopting the *Impact Fee Capital Improvements Plan 2020* for the city of Santa Fe; and

WHEREAS, Section 14-12.1 SFCC 1987 Definitions, "Capital Improvement" in
accordance with the New Mexico Development Fees Act (5-8-1 NMSA) allows the use of impact
fees to acquire capital improvements including essential equipment costing \$10,000 or more and
having a life expectancy of ten years or more; and

WHEREAS, Table 82 (page 78) of the capital improvements plan included "Planned
Major Fire/EMS Improvements, 2014-2020" specifying facilities to be improved and eligible to
receive impact fee funds; and

WHEREAS, due to the identified need for additional capital improvements in order to



City of Santa Fe New Mexico

Finance Department

Memorandum



DATE: November 9, 2017

TO: Capital Improvements Advisory Committee Members

FROM: Adam Johnson, Finance Director

CC: Brian Snyder, City Manager

Dear CIAC Members,

Firstly please accept my apology for not being able to be present today. My team and I are firing on all cylinders these days with the annual audit, new Enterprise Resource Planning system, and day to day operations. Since I could not be present, I certainly wanted to express my commitment of the City's Finance Department to work more closely with CIAC on a regular basis, moving forward. From my perspective the core of the break down in this situation is:

- better communication needed between departments;
- finance Department staff member should report quarterly on the four impact fee funds
- greater knowledge of various complex internal processes between departments

Firstly, to address what occurred with the transfers since my tenure as Budget Officer and Finance Director. The simple answer is the four Impact Fee funds (2720, 2721, 2722, & 2723); in pure governmental accounting terms are special revenue funds. Special Revenue funds are an appropriate type of fund to receive funds when the expenditures are of an operating nature. However, by in large these dollars are to be used for capital improvements directly related to development. Given the nature of the expenditures, these funds should have been originally set up as Capital Funds, which begin with 3000, rather than 2000. Due to the expenditure requirement, as Budget Officer I made a recommendation, which was approved by Council, to move the funds for approved impact projects to Capital funds.

The aforementioned new practice, understandably so, caught both the CIAC and Mr. Liming off guard. After Mr. Liming brought this to my attention we reversed the transfers from fund 3103, CIP reallocation fund, back to their respective Impact Fee funds. Any transfers that occurred prior to my tenure, that seem unexpected, will require a bit research to verify the reasoning, facts and circumstances at the time. I am committed to doing such research, if the balances appear different than presented in the past.

Going forward I'd like three new procedures to be institutionalized:

- For the time being we will transfer impact fees from the Special Revenue funds directly to the Capital funds where the project expenditures are being accounted. When the new accounting system goes live in July 2018, new accounts will be opened that are Capital funds. In the new scenario, the project expenditures can be accounted for in the same fund the revenue is received. This will eliminated the confusing system of transfers and tracking of them.
- I or a member of my staff will attend the CIAC meeting quarterly to deliver a financial report.

- I request the CIAC instruct their staff liaison to ensure the CIAC Capital Improvement Plan is submitted to the Budget Division every year for inclusion on the City-wide 5 year Capital Improvement Plan.
- Our external auditors will review the funds annually as required by ordinance.

I look forward to working more closely in the future.

Sincerely,

Adam K. Johnson
Finance Director

Attached: Impact Fee Fund balances and Budget to Actuals, FYE 2018 through 10/31/2017.

Division	Company	Business Unit	Object Account	Subsidiary	Account Description	Cumulative 4 Actual 2017	Cumulative 4 Budget 2017
	02720 - Impact Fee Fund-Roads	2720	100700	07000	Cash due from Hub	1,960,025.41	
	02720 - Impact Fee Fund-Roads	2720	110100		Interest Receivable	1,310.09	
	02720 - Impact Fee Fund-Roads	2720	213550		Arterial	12,000.00	
	02720 - Impact Fee Fund-Roads	2720	301010		Fund Balance-Unreserved	1,492,099.91	
	Total Business Unit 2720					457,235.59	
SDM	02720 - Impact Fee Fund-Roads	21720	430950		Roads Impact Fees	455,925.50	1,254,126.00
SDM	02720 - Impact Fee Fund-Roads	21720	470800		Gain on Sale - Investments	0.00	
SDM	02720 - Impact Fee Fund-Roads	21720	480020		Interest on Investments	0.00	7,378.00
SDM	02720 - Impact Fee Fund-Roads	21720	480022		Interest (Amort of Prem & Disc	0.00	
SDM	02720 - Impact Fee Fund-Roads	21720	600100		Operating Transfers In	0.00	0.00
SDM	02720 - Impact Fee Fund-Roads	21720	600300		Unrealized Gains/Losses	0.00	
	Total Business Unit 21720					455,925.50	1,261,504.00
SDM	02720 - Impact Fee Fund-Roads	22784	510250		Compliance Contracts	0.00	0.00
SDM	02720 - Impact Fee Fund-Roads	22784	561750		Bank Charges & Fees	0.00	
SDM	02720 - Impact Fee Fund-Roads	22784	700100		Operating Transfers Out	0.00	0.00
SDM	02720 - Impact Fee Fund-Roads	22784	700175		Capital Transfers Out	0.00	0.00
	Total Business Unit 22784					0.00	0.00
	Total 02720 - Impact Fee Fund-Roads					1,310.09	1,261,504.00
Grand Total						1,310.09	1,261,504.00

Division	Company	Business Unit	Object Account	Subsidiary	Account Description	Cumulative 4 Actual 2017	Cumulative 4 Budget 2017
	02721 - Impact Fee Fund-Parks	2721	100700	07000	Cash due from Hub	489,711.54	
	02721 - Impact Fee Fund-Parks	2721	110100		Interest Receivable	196.67	
	02721 - Impact Fee Fund-Parks	2721	301010		Fund Balance-Unreserved	443,904.54	
	Total Business Unit 2721					46,003.67	
PTW	02721 - Impact Fee Fund-Parks	21721	430930		Parks Impact Fees	45,807.00	0.00
PTW	02721 - Impact Fee Fund-Parks	21721	470800		Gain on Sale - Investments	0.00	
PTW	02721 - Impact Fee Fund-Parks	21721	480020		Interest on Investments	0.00	911.00
PTW	02721 - Impact Fee Fund-Parks	21721	480022		Interest (Amort of Prem & Disc	0.00	
PTW	02721 - Impact Fee Fund-Parks	21721	490300		NM Department of Tourism	0.00	
PTW	02721 - Impact Fee Fund-Parks	21721	600100		Operating Transfers In	0.00	
PTW	02721 - Impact Fee Fund-Parks	21721	600300		Unrealized Gains/Losses	0.00	
	Total Business Unit 21721					45,807.00	911.00
PTW	02721 - Impact Fee Fund-Parks	22786	700100		Operating Transfers Out	0.00	0.00
	Total Business Unit 22786					0.00	0.00
	Total 02721 - Impact Fee Fund-Parks					196.67	911.00
Grand Total						196.67	911.00

Division	Company	Business Unit	Object Account	Subsidiary	Account Description	Cumulative 4 Actual 2017	Cumulative 4 Budget 2017
	02722 - Impact Fee Fund-Police	2722	100700	07000	Cash due from Hub	184,245.30	
	02722 - Impact Fee Fund-Police	2722	110100		Interest Receivable	85.15	
	02722 - Impact Fee Fund-Police	2722	301010		Fund Balance-Unreserved	168,805.30	
	Total Business Unit 2722					15,525.15	
PAD	02722 - Impact Fee Fund-Police	21722	430945		Police Fees	15,440.00	18,590.00
PAD	02722 - Impact Fee Fund-Police	21722	470800		Gain on Sale - Investments	0.00	
PAD	02722 - Impact Fee Fund-Police	21722	480020		Interest on Investments	0.00	0.00
PAD	02722 - Impact Fee Fund-Police	21722	480022		Interest (Amort of Prem & Disc	0.00	
PAD	02722 - Impact Fee Fund-Police	21722	600100		Operating Transfers In	0.00	0.00
PAD	02722 - Impact Fee Fund-Police	21722	600300		Unrealized Gains/Losses	0.00	
	Total Business Unit 21722					15,440.00	18,590.00
PAD	02722 - Impact Fee Fund-Police	22787	530200		Operating Supplies	0.00	
PAD	02722 - Impact Fee Fund-Police	22787	530850		Auto Parts	0.00	
PAD	02722 - Impact Fee Fund-Police	22787	700100		Operating Transfers Out	0.00	0.00
	Total Business Unit 22787					0.00	0.00
	Total 02722 - Impact Fee Fund-Police					85.15	18,590.00
Grand Total						85.15	18,590.00

Division	Company	Business Unit	Object Account	Subsidiary	Account Description	Cumulative 4 Actual 2017	Cumulative 4 Budget 2017
	02723 - Impact Fee Fund-Fire	2723	100700	07000	Cash due from Hub	103,552.17	
	02723 - Impact Fee Fund-Fire	2723	110100		Interest Receivable	47.47	
	02723 - Impact Fee Fund-Fire	2723	301010		Fund Balance-Unreserved	67,048.67	
	Total Business Unit 2723					36,550.97	
FAD	02723 - Impact Fee Fund-Fire	21723	430940		Fire Impact Fees	36,503.50	275,406.00
FAD	02723 - Impact Fee Fund-Fire	21723	470800		Gain on Sale - Investments	0.00	
FAD	02723 - Impact Fee Fund-Fire	21723	480020		Interest on Investments	0.00	0.00
FAD	02723 - Impact Fee Fund-Fire	21723	480022		Interest (Amort of Prem & Disc	0.00	
FAD	02723 - Impact Fee Fund-Fire	21723	600100		Operating Transfers In	0.00	
FAD	02723 - Impact Fee Fund-Fire	21723	600300		Unrealized Gains/Losses	0.00	
	Total Business Unit 21723					36,503.50	275,406.00
FAD	02723 - Impact Fee Fund-Fire	22788	510400		Grants and Services	0.00	
FAD	02723 - Impact Fee Fund-Fire	22788	571000		Vehicles > 1.5	0.00	
FAD	02723 - Impact Fee Fund-Fire	22788	700100		Operating Transfers Out	0.00	0.00
FAD	02723 - Impact Fee Fund-Fire	22788	700150		Interfund Transfers Out	0.00	
FAD	02723 - Impact Fee Fund-Fire	22788	700175		Capital Transfers Out	0.00	0.00
	Total Business Unit 22788					0.00	0.00
	Total 02723 - Impact Fee Fund-Fire					47.47	275,406.00
Grand Total						47.47	275,406.00