

# Impact Fee Semiannual Report

(Fiscal Year 2024-2025)

**25-0003M**

## **Semiannual Report: Fiscal Year 24-25 (mid-year)**

- **Texas Local Government Code Ch. 395 requires a Semiannual Report to:**
  - Report the progress of the Capital Improvements Plan
  - Report any perceived inequities in the Capital Improvements Plan implementation
- **The Semiannual Report was last presented at the Capital Improvement Advisory Committee meeting on December 10 , 2024.**

## Semiannual Report: Fiscal Year 24-25 (mid-year)

- **The Capital Improvements Plan for Impact Fees is:**
  - *The adopted plan which identifies all capital improvements and their costs for each service area, which are necessitated by the new development in that service area for a period not to exceed 10 years, which are to be financed, in part, through the imposition of roadway and utility impact fees.*
- **This is not the same as the City's overall Capital Improvements Program**
- **The Capital Improvements Plan used for the Semiannual Report was adopted on December 1, 2020 (as part of the 2019 Impact Fee Update)**

## Semiannual Report: Fiscal Year 24-25 (mid-year)

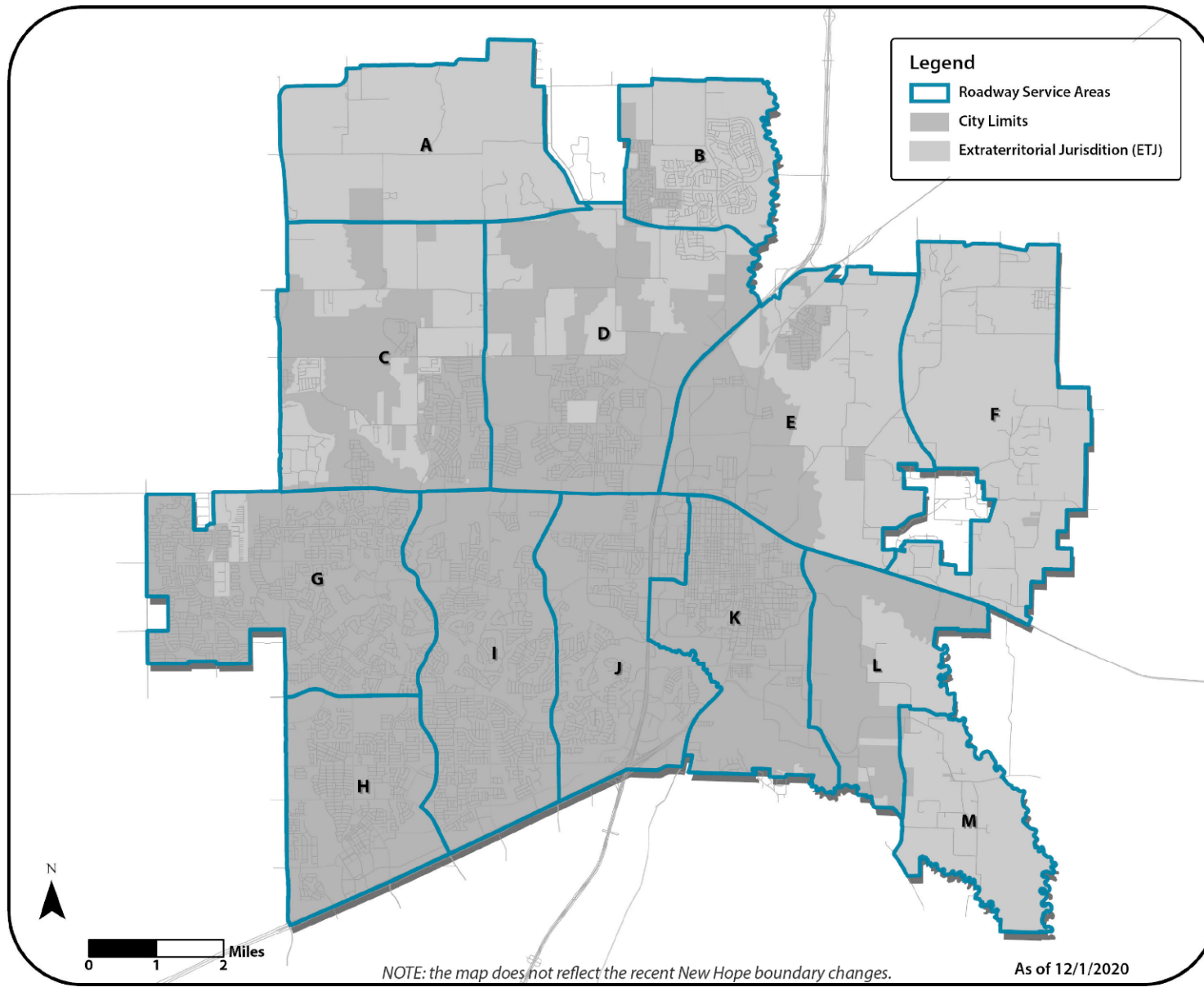
- **The City of McKinney Semiannual Report includes:**
  - Provides the boundaries for the Roadway and Utility Service areas.
  - A summary of total Roadway and Utility Impact Fee funds collected, transferred, and available for capital improvement programs
  - A list of active capital improvement projects for which impact fees have been allocated



## Semiannual Report: Fiscal Year 24-25 (mid-year)

- **Semiannual Report review process:**
  - Monthly reconciliation
  - Permit/Financial report review
  - CIP project review

# Roadway Impact Fee Service Area Map



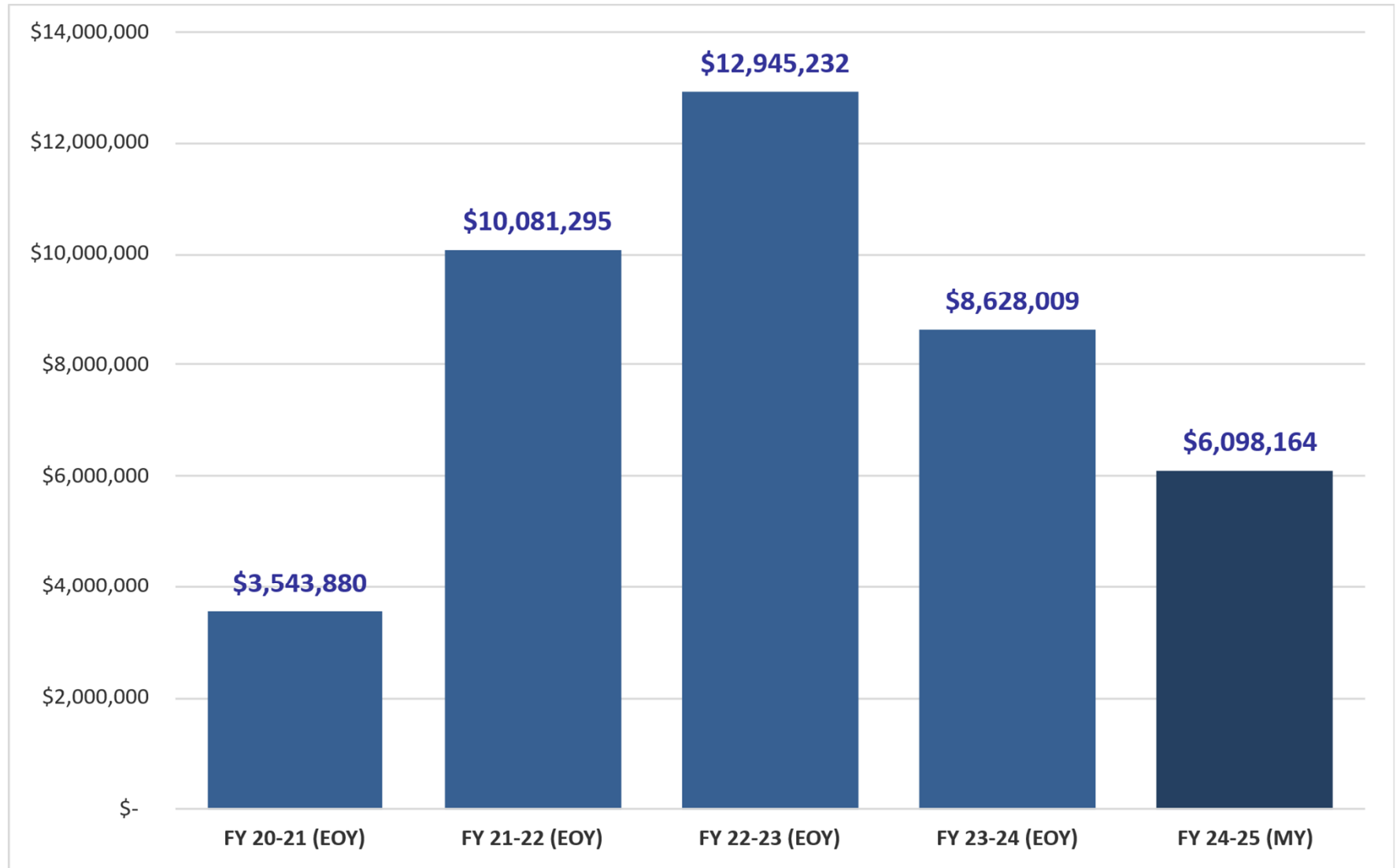
## Roadway Impact Fees Fund Activity (FY 24-25)

Zone	Beginning LTD Balance	YTD Revenues	YTD Project Transfers / Refunds	Balance (including interest) LTD	Allocated to Future Projects	Available Funds LTD
A	\$0	\$0	\$0	\$0	\$0	\$0
B	\$180,563	\$811	(\$3,673)	\$177,701	\$0	\$177,701
C	\$358,586	\$470,820	\$0	\$829,406	\$0	\$829,406
D	\$2,353,010	\$2,236,117	(\$24,311)	\$4,564,816	\$0	\$4,564,816
E	\$132,580	\$1,798,302	\$0	\$1,930,882	\$0	\$1,930,882
F	\$0	\$0	\$0	\$0	\$0	\$0
G	\$128,361	\$504,997	\$0	\$633,358	\$0	\$633,358
H	\$288,680	\$423,570	\$0	\$712,250	\$0	\$712,250
I	\$97,404	\$78,095	\$0	\$175,499	\$0	\$175,499
J	\$1,042,402	\$54,556	\$0	\$1,096,958	\$0	\$1,096,958
K	\$708,345	\$530,896	(\$25,480)	\$1,213,761	\$0	\$1,213,761
L	\$636,216	\$0	\$0	\$636,216	\$0	\$636,216
M	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$5,926,147</b>	<b>\$6,098,164</b>	<b>(\$53,464)</b>	<b>\$11,970,847</b>	<b>\$0</b>	<b>\$11,970,847</b>

- Totals as of 3/31/2025
- YTD – Year to Date (includes funds for the fiscal year which is October 2024 to September 2025)
- LTD – Live to Date (includes balance funds from previous years)
- Allocated funds may exceed balance funds in cases where future fee revenue will fund a specific project
- As of October 1, 2013, interest earned on Roadway Impact Fee revenues is directly deposited into the Street Construction Fund.

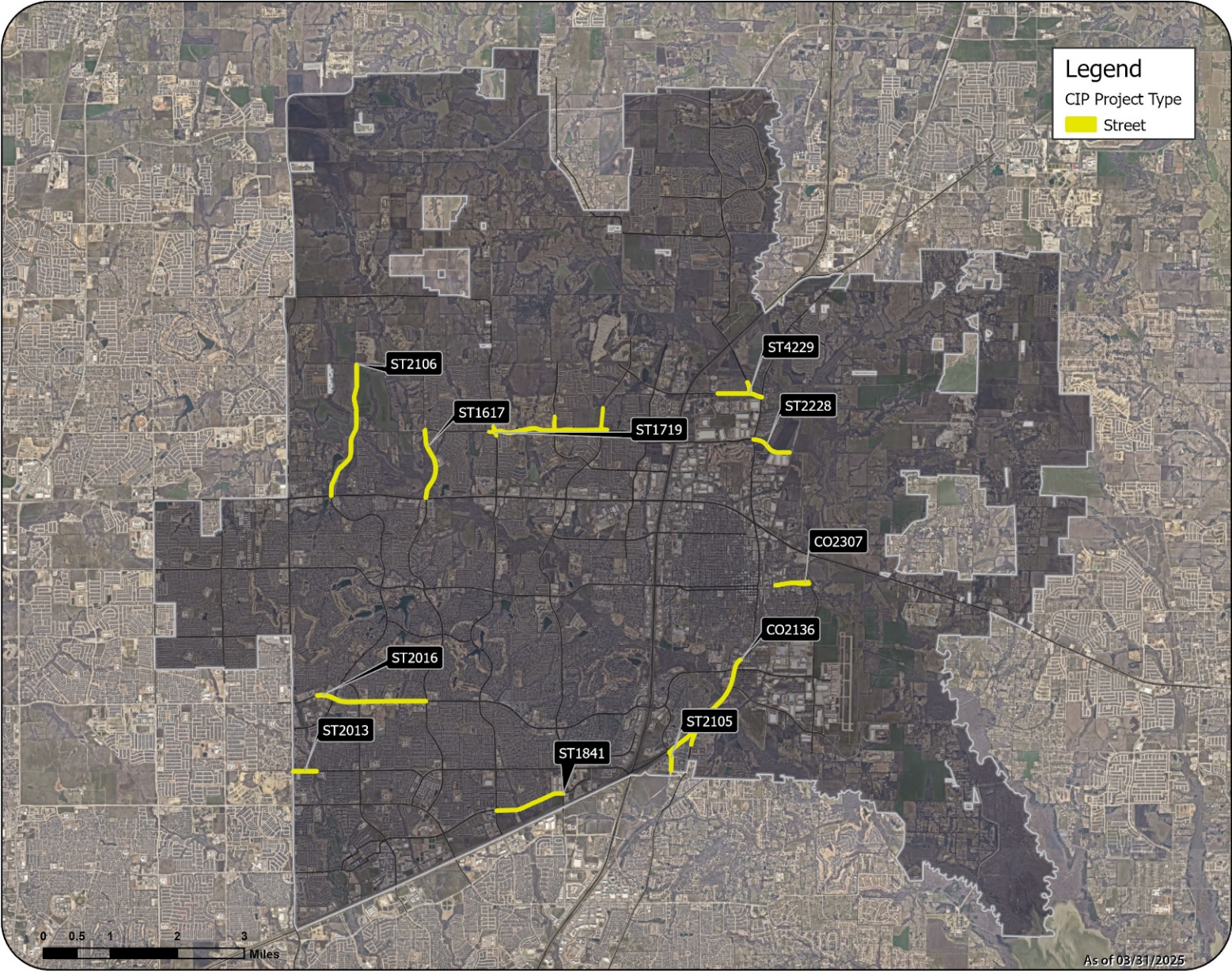


## Roadway Impact Fees Collected



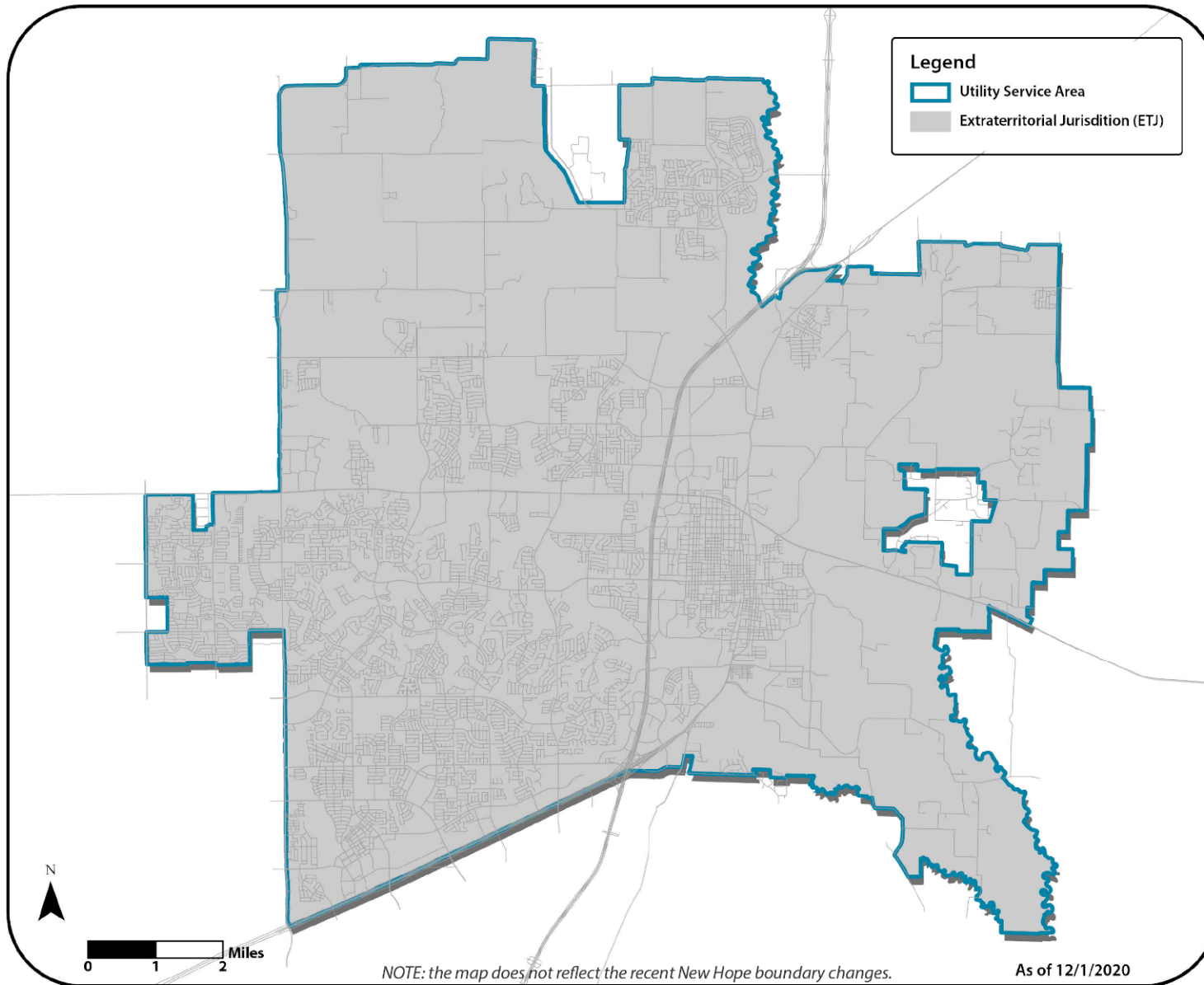


Active Roadway Impact Fee Project Map (FY 2024-2025)





# Utility Impact Fee Service Area Map



## Utility Impact Fees Fund Activity (FY 24-25)

Utility Impact Fee Account	Beginning LTD Balance	Fees Collected YTD	YTD Project Transfers / Refunds	Allocated to Future Projects	Available Funds LTD
Water	\$2,439,768	\$3,237,400	(\$50,289)	\$0	\$5,626,879
Wastewater	\$1,574,966	\$2,626,683	(\$13,485)	\$0	\$4,188,164
Total	\$4,014,734	\$5,864,083	(\$63,774)	\$0	\$9,815,043

- Totals as of 3/31/2025
- “Water and Wastewater Fees Collected YTD” include fees collected within the Trinity Falls Municipal Utility District
- YTD – Year to Date (includes funds for the fiscal year which is October 2024 to September 2025)
- LTD – Live to Date (includes balance funds from previous years)
- Allocated funds may exceed balance funds in cases where future fee revenue will fund future projects.

## Utility Impact Fees Collected





## Active Utility Impact Fee Project Map (FY 2024-2025)

