

Impact Fee Semiannual Report

(Fiscal Year 2023-2024)

24-0007M

Semiannual Report: Fiscal Year 23-24 (year end)

- **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 May 28, 2024.**

Semiannual Report: Fiscal Year 23-24 (year end)

- **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)**

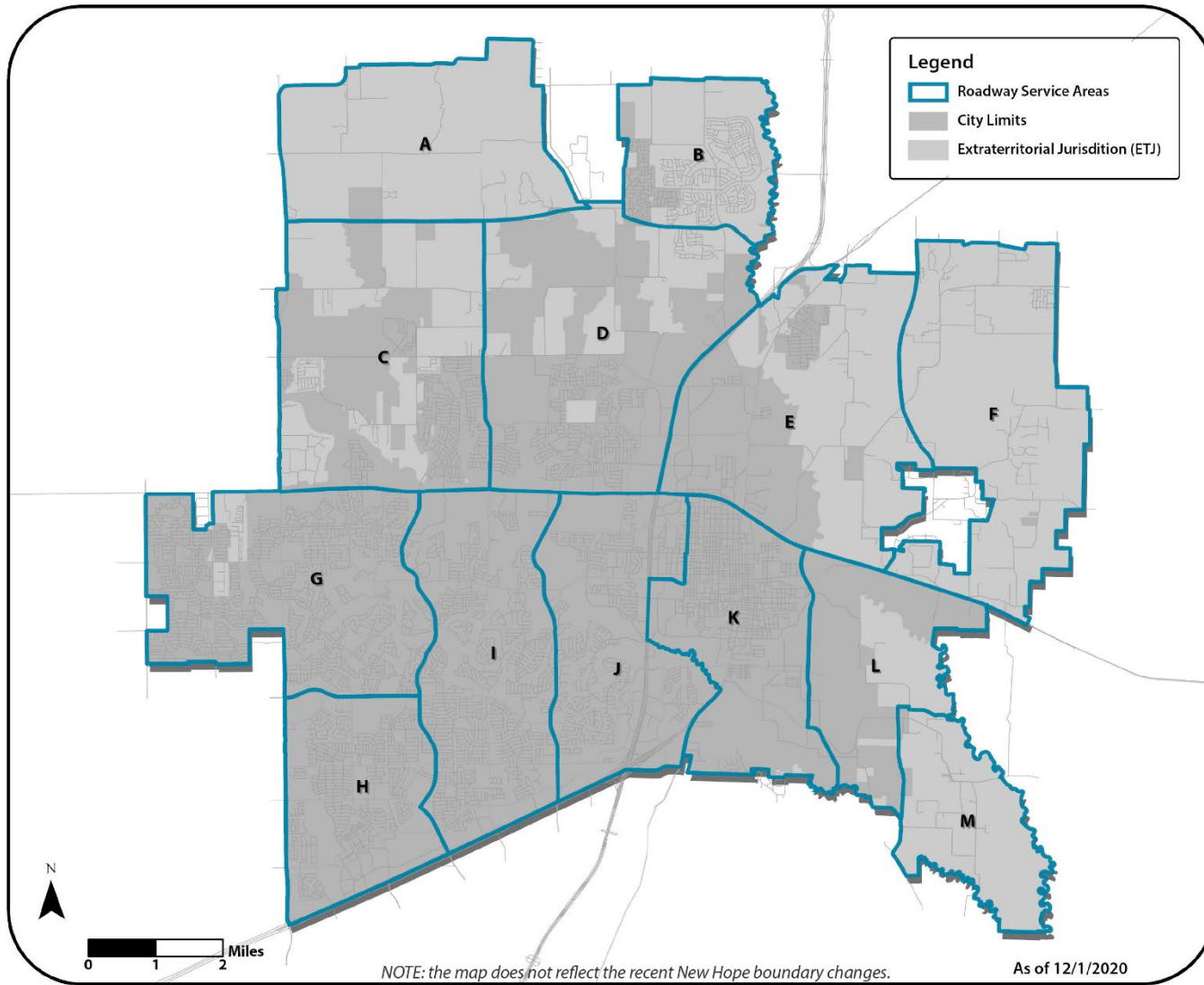
Semiannual Report: Fiscal Year 23-24 (year end)

- **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 23-24 (year end)

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

Roadway Impact Fee Service Area Map



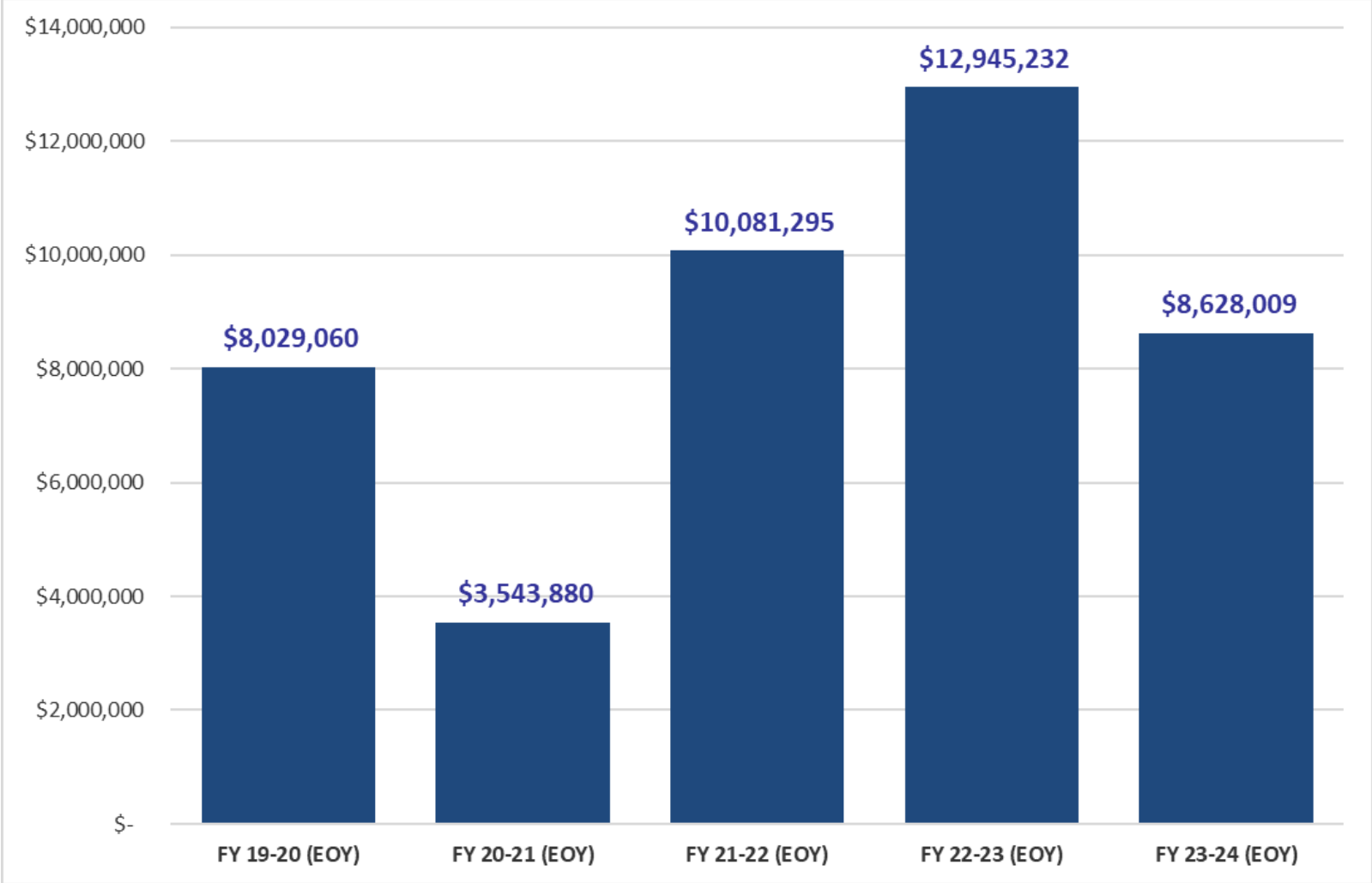
Roadway Impact Fees Fund Activity (FY 23-24)

| 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 | \$49,563 | \$131,000 | \$0 | \$180,563 | \$0 | \$180,563 |
| C | \$1,000,438 | \$295,944 | (\$937,796) | \$358,586 | \$0 | \$358,586 |
| D | \$4,065,826 | \$4,487,184 | (\$6,200,000) | \$2,353,010 | \$0 | \$2,353,010 |
| E | \$1,264,697 | \$467,883 | (\$1,600,000) | \$132,580 | \$0 | \$132,580 |
| F | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| G | \$128,361 | \$0 | \$0 | \$128,361 | \$0 | \$128,361 |
| H | \$486,023 | \$412,581 | (\$609,924) | \$288,680 | \$0 | \$288,680 |
| I | \$363,941 | \$242,741 | (\$509,277) | \$97,404 | \$0 | \$97,404 |
| J | \$1,326,149 | \$1,801,253 | (\$2,085,000) | \$1,042,402 | \$0 | \$1,042,402 |
| K | \$3,386,360 | \$734,577 | (\$3,412,593) | \$708,345 | \$0 | \$708,345 |
| L | \$581,370 | \$54,846 | \$0 | \$636,216 | \$0 | \$636,216 |
| M | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$12,652,728 | \$8,628,009 | (\$15,354,590) | \$5,926,147 | \$0 | \$5,926,147 |

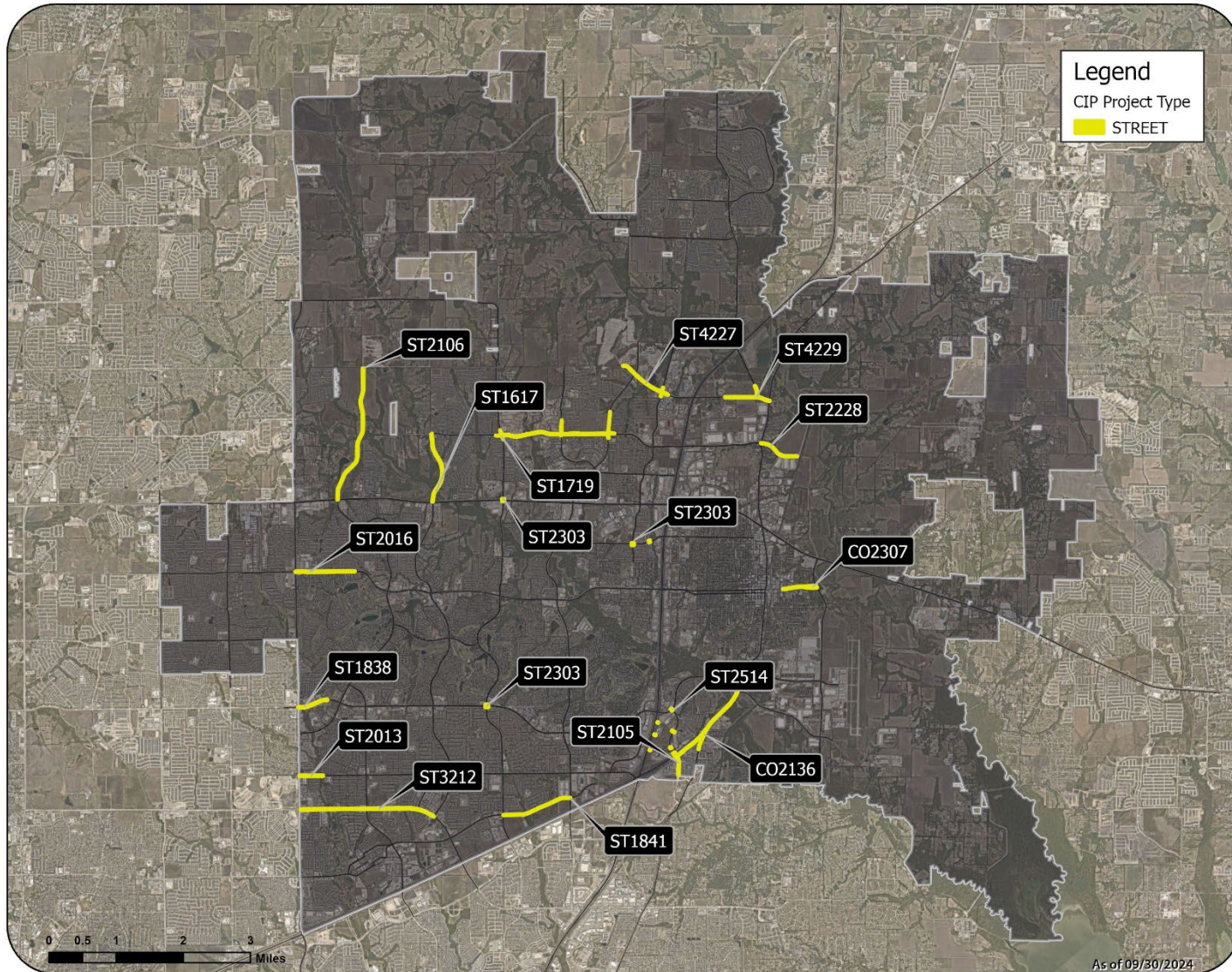
- Totals as of 9/30/2024
- YTD – Year to Date (includes funds for the fiscal year which is October 2023 to September 2024)
- LTD – Live to Date (includes balance funds from previous years)
- Allocated funds may exceed balance funds in cases where future fee revenue will fund a specific project
- As of October 1, 2013, interest earned on Roadway Impact Fee revenues is directly deposited into the Street Construction Fund.



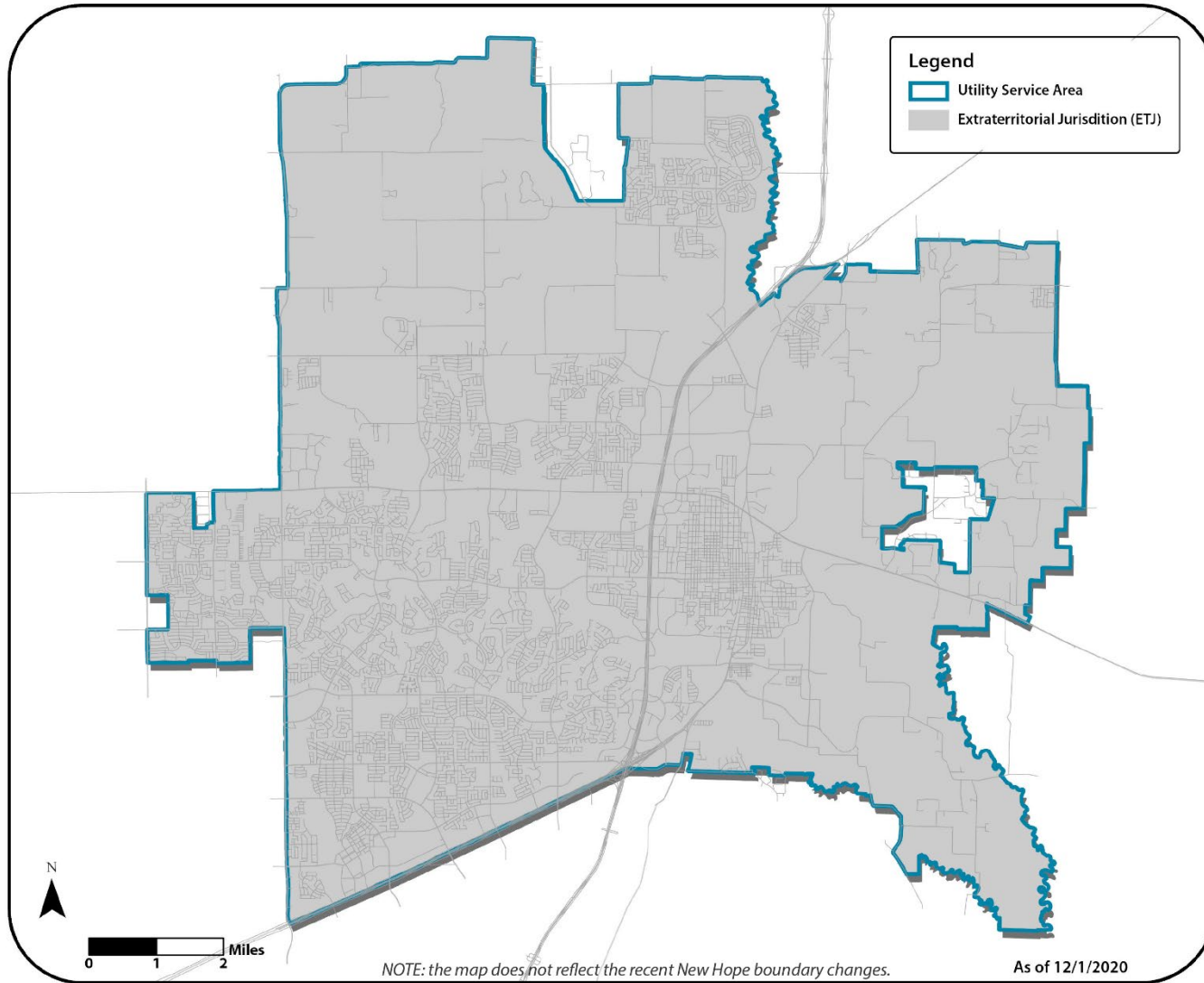
Roadway Impact Fees Collected



Active Roadway Impact Fee Project Map (FY 2023-2024)



Utility Impact Fee Service Area Map

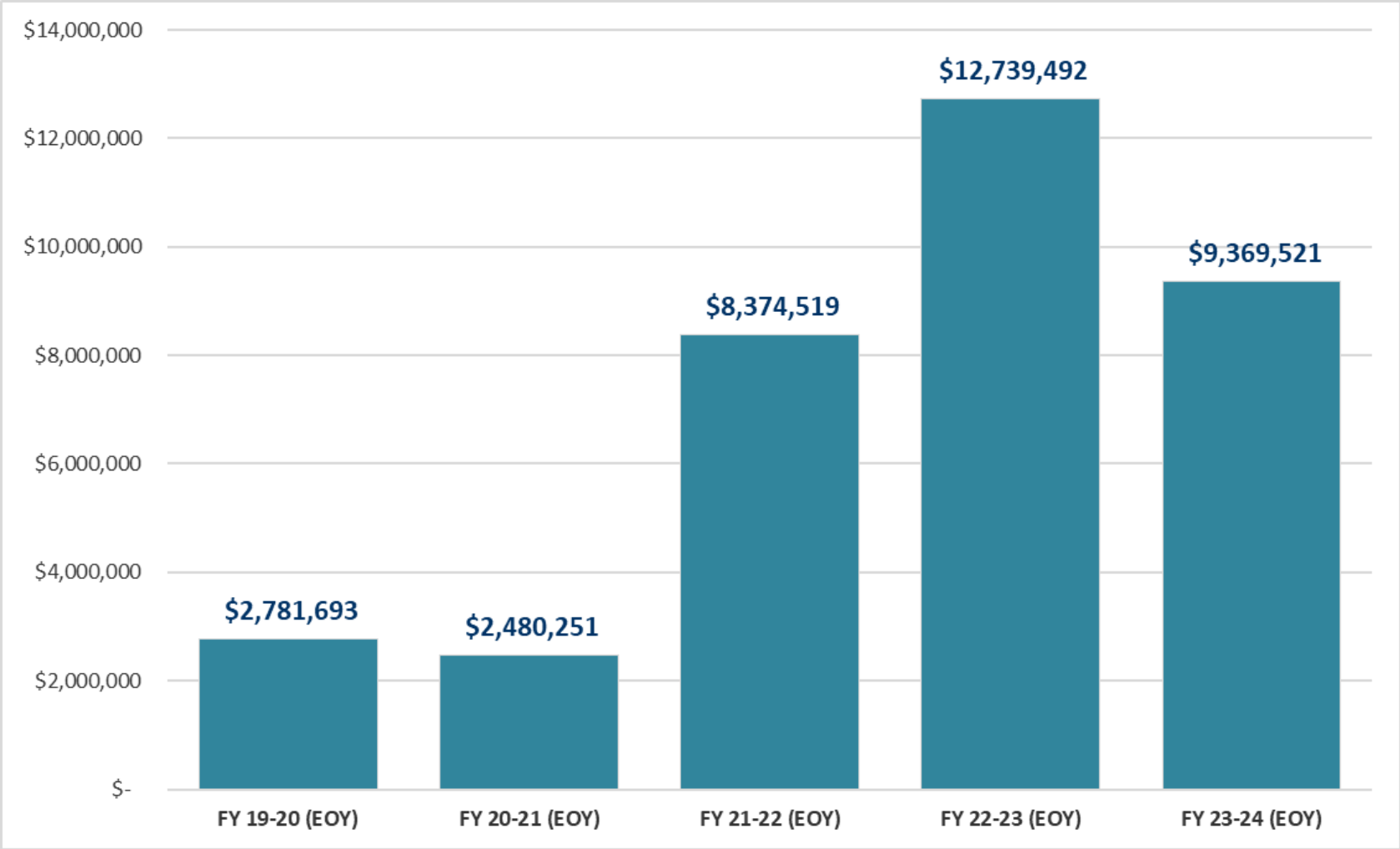


Utility Impact Fees Fund Activity (FY 23-24)

| Utility Impact Fee Account | Beginning LTD Balance | Fees Collected YTD | YTD Project Transfers / Refunds | Allocated to Future Projects | Available Funds LTD |
|----------------------------|-----------------------|--------------------|---------------------------------|------------------------------|---------------------|
| Water | \$4,289,542 | \$5,502,467 | (\$7,352,241) | \$0 | \$2,439,768 |
| Wastewater | \$2,907,587 | \$3,867,054 | (\$5,199,675) | \$0 | \$1,574,966 |
| Total | \$7,197,129 | \$9,369,521 | (\$12,551,916) | \$0 | \$4,014,734 |

- Totals as of 9/30/2024
- “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 2023 to September 2024)
- 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 2023-2024)

