



**PLANNING & ZONING COMMISSION
DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE
REGULAR MEETING AGENDA
AND JOINT DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE
CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO**

160 South 3rd East Street

Live Stream Viewing: <https://www.mountain-home.us/181/Planning-Zoning-Division>

Tuesday, September 15, 2026, at 5:30 PM

CALL MEETING TO ORDER & ESTABLISH A QUORUM

_____ Commission Member Wallaert

_____ Commission Member Pedroza

_____ Commission Member Roeder

_____ Commission Member McCormick

_____ Commission Member Johnson

_____ Commission Member Green

APPROVE MINUTES

*Action Item – August 18, 2026, Special Meeting Minutes

RECOGNIZING PERSONS NOT ON THE AGENDA

CONFLICT OF INTEREST/EX-PARTE CONTACT DECLARATIONS

* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506)

* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting?

PUBLIC HEARING AND ACTION

***Action Item – Zoning Title Amendments 9-3-2: Definitions, 9-7-4: Land Use Chart – Jay Reynolds**

Applicant – Jay Reynolds

a request by Jay Reynolds to consider changes to an ordinance of the City of Mountain Home, Idaho, amending Title 9, Chapter 7, Section 4, Land Use Chart, to permit: Storage, Self-Storage/Indoor, as a permitted use in the C-3, C-4, I-1, and I-2 Zones.

This amendment of 9-7-4: Land Use Chart would strike Storage Units/Mini, and add Storage, Storage, Self-Service/Indoor, permitting it in the C-3, C-4, I-1, and I-2 Zones and Storage, Self-Service/Outdoor or drive up, permitting it in the C-4, I-1, and I-2 Zones and amend Title 9-3-2: Definitions: striking Self-Service Storage, adding definitions for: Storage, Self Service, Storage, Self Service/Indoor, Storage, Self-service/Outdoor or drive up.

Application: PZ-26-25

***Action Item – Zoning Title Amendments 9-4-2: Definitions – City of Mountain Home**

a request by City Staff to consider changes to an ordinance of the City of Mountain Home, Idaho, amending Title 9, Chapter 4, Section 2, 9-4-2: Definitions: Multifamily. The amendment would modify the definition by striking the word “multiple” from the definition and adding in its place “two or more units”, and striking the last sentence, “This definition does not include duplexes, triplexes, or fourplexes on a single lot.”

PZ-26-38

NEW BUSINESS

*None

OLD BUSINESS

*None

DEPARTMENT HEAD ITEMS

- *Monthly Building Permit Report – August 2026
- *Monthly Code Enforcement Report – August 2026
- *Monthly GIS Report – August 2026

DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE ITEMS

CALL JOINT IMPACT FEE ADVISORY COMMITTEE MEETING TO ORDER & ESTABLISH A QUORUM

____ Commission Member Kaneaster
____ Commission Member Walsh
____ Commission Member Cristobal

____ Commission Member Post
____ Commission Member Standish
____ Commission Member Carrie

- *Discussion/Decision-Action Item - Joint Development Impact Fee Advisory Committee Meeting
 - Elect Chairperson
 - Establish Meeting dates
 - Review Financial Reports

- *Discussion/Decision-Action Item - Monthly Impact Fee Report – October 2025 – August 2026

ITEMS REQUESTED BY COMMISSIONERS/STAFF

FINAL COMMENTS

ADJOURN

P & Z / COUNCIL MAY REVIEW ALL PLATS AT CITY HALL AND DISCUSS ALL ITEMS OF BUSINESS WITH STAFF AT CITY HALL PRIOR TO MEETING

**More Information or Questions contact Community Development Department.
Anyone desiring accommodation for disabilities should contact the City Clerk's Office
at 208-587-2104 by at least 9:00 AM the morning of the public meeting.**



**MINUTES OF THE PLANNING AND ZONING COMMISSION JOINT CITY COUNCIL
REGULAR MEETING
CITY OF MOUNTAIN HOME, ELMORE COUNTY, IDAHO**

Live Stream Viewing:

Tuesday, August 18th, 2026, at 5:30 PM Regular Meeting

ESTABLISH A QUORUM

Commission Member Kristopher Wallaert noted a quorum present and called August 18, 2026, Regular Meeting of the Planning and Zoning Commission to order. Attending was Planning and Zoning Commission Members, Kristopher Wallaert, Rob McCormick, Markus Green, William Roeder, and David Johnson.

Commission Member Erika Pedroza was not present.

Staff members attending were Senior City Planner Brenda Ellis, City Planner Nicole Coffey, Public Works Director Chris Curtis, City Clerk Tiffany Belt, and Legal Counsel Geoff Schroeder.

MINUTES

*Action Item – July 21, 2026, Regular Meeting Minutes

Commission Member Rob McCormick motioned to approve the minutes, Commission Member William Roeder second the motion. All in favor; aye, the motion passed unanimously.

RECOGNIZING PERSONS NOT ON THE AGENDA

*Sylvia Nixon spoke regarding her thoughts on Data Centers.

CONFLICT OF INTEREST DECLARATION

* Does any Commissioner, Commissioner's employer, or Commissioner's family member have an economic interest in any matter on the agenda? (Idaho Code 67-6506) - None

* Have any Commissioners received communications or engaged in discussions regarding matters on this agenda outside of this meeting? *None

PUBLIC HEARING AND ACTION

*None

NEW BUSINESS

*Discussion/Decision – Action Item

Preliminary Plat Extension Request – Blue Yonder West – Trilogy Development on behalf of Endurance Holdings

Dylan McDowell spoke regarding why they are asking for an extension on the preliminary plat for Blue Yonder West.

Commission Member Rob McCormick made a motion to approve the preliminary plat extension request for Blue Yonder West. Commission Member William Roeder second the motion. The vote goes as follows: Commission Member Rob McCormick; aye, Commission Member William Roeder; aye, Commission Member David Johnson; aye, Commission Member Markus Green; aye, and Commission Member Kristopher Wallaert, aye. The vote passed unanimously.

***Discussion/Decision – Action Item**

***Data Centers Workshop-Joint Meeting with City Council**

***Data Center concerns and establish a definition**

Mayor Rich Sykes noted that a quorum was present attending for City Council was Councilman Scott Harjo, City Council Decker Sanders, City Council Brendan McCarthy, and Councilwomen Jenny Wirkkala.

There was a discussion between the two governing bodies regarding Data Centers and coming up with a definition of Data Centers. The impact on the water and wastewater. The difference sizes of Data Center, noise, impact on the infrastructure. If Data Centers are allowed, what zone would it fall under and would it be conditional, permitted, or outright not permitted?

City Council adjourned their part of the meeting at 6:42.

OLD BUSINESS

***None**

DEPARTMENT HEAD ITEMS

*Monthly Building Permit Report – July 2026

*Monthly Code Enforcement Report – July 2026

*Monthly GIS Report – July 2026

DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE ITEMS

*Discussion/Decision-Action Item - Monthly Impact Fee Report – October 2025 – July 2026

ITEMS REQUESTED BY COMMISSIONERS/STAFF

ADJOURN

Chairperson Kristopher Wallaert adjourned the meeting at 6:44 p.m.

Chair



To: Planning & Zoning Commission
Presenter: Brenda Ellis, Senior City Planner
Request: A **Zoning Title Amendment**
Amend: 9-3-2: Definitions
Amend: 9-7-4 Land Use Chart

Application: PZ-26-25
Applicant: Jay Reynolds

City Codes & Ordinances

P&Z Public Hearing: 9-15-2026

Request Summary

This is a request by Jay Reynolds, for a zoning title amendment to the "Title 9: Land Use and Development" chapter of the Mountain Home City Code proposing Indoor Mini Storage units to be a permitted use in the C-3 General Business Zone. The applicant identifies the use as in an enclosed, conditioned, weather-tight building, with small secure storage units inside the building

The applicants narrative sites the rational for the amendment as this type of facility is contained inside a building, no excessive noise, smoke, fumes, or lighting, the limited size of access in having to move stored items along a hallway to individual units, limited traffic which is generally personal vehicles, trailers, and occasional U-Haul moving vehicles, and the low frequency in customers returning to access individual units. Further the applicant sites that this type of storage in the C-3 General Commercial Zone is in compliance with the City of Mountain Home Comprehensive Plan in supporting the Airbase as there is a growing demand from service members to store personal and household goods, protected from the weather in a more conditioned and more rodent proof space than the typical drive-up storage unit.

Further the applicant points out that the following use types are conditionally permitted and others are outright permitted. Identifying Warehouse/Storage as a conditionally permitted, use, Equipment Rental (small/miscellaneous) as a permitted use, that Heating and Airconditioning is a permitted use, and Farm Products and Warehousing is not a permitted use in that zone at all.

Additionally, the applicant has provided a Customer Access Traffic Analysis of the existing Freedom Indoor Storage located at 830 North 2nd East Street, The only existing indoor storage facility was approved as part of a Planned Unit Development for Freedom Estates. Freedom Estates was approved as an R-4 PUD providing for one, three story mid-grade, twelve unit 1- and 2-bedroom dwelling unit community, and a commercial indoor self-storage facility converted from the old bowling alley.

identifying the traffic trips for this use, analyzing tenant access over a 90-day period, to provide objective, data-driven evidence of the facility's low impact traffic profile. The summary across all 91 days in the review period, the facility averaged 6.5 tenant visits per day, with a median of 6. The single busiest day saw only 16 tenants access the property and most days fell well below 10. The traffic was shown to be evenly distributed across the week and throughout the day, with no meaningful weekday/weekend difference and no concentrated rush-hour pattern. The summary further indicates that the dataset shows lower traffic volumes in comparison to traffic associated retail, restaurant, or drive-up storage uses, and reflects infrequent visits spread throughout the day rather than concentrated at peak hours. Concluding that this use generates minimal vehicular and pedestrian traffic and produces significantly less traffic than drive-up storage models, which see continuous vehicle circulation directly in front of individual units throughout the day, further concluding that the traffic profile is a low-impact, low-intensity land use and supports approval of the pending zoning application.

History

Within the current City of Mountain Home Ordinance **9-7-4 Land Use Chart:**

Storage units/Mini are permitted in C-4 Heavy Commercial, I-1 Light Industrial, and I-2 Heavy Industrial Zones.

Land Use	Zoning District										
	R-1	R-2	R-3	R-4	LO/R	C-1	C-2	C-3	C-4	I-1	I-2
Storage units/mini									P	P	P

Other Storage type facilities include:

Storage/auto, boat, RV, bus/truck, farm equipment, etc., on open lots, are conditionally permitted in the C-4 Heavy Commercial Zone and permitted in the I-1 Light Industrial Zone, and the I-2 Heavy Industrial Zone.

Land Use	Zoning District										
	R-1	R-2	R-3	R-4	LO/R	C-1	C-2	C-3	C-4	I-1	I-2
Storage/auto, boat, RV, bus/truck, farm equipment, etc., on open lots									C	P	P

Storage buildings/large (see Warehouse)

Warehouse/storage are conditionally permitted in the C-3 General Commercial Zone, Permitted in the C-4 Heavy Commercial Zone, I-1 Light Industrial Zone, and I-2 Heavy Industrial Zone.

Land Use	Zoning District										
	R-1	R-2	R-3	R-4	LO/R	C-1	C-2	C-3	C-4	I-1	I-2
Warehouse/storage								C	P	P	P

Wholesale Establishment/distributions are conditionally permitted in C-3 General Commercial Zone and permitted in the C-4 Heavy Commercial Zone, I-1 Light Industrial Zone, and the I-2 Heavy Industrial Zone.

Land Use	Zoning District										
	R-1	R-2	R-3	R-4	LO/R	C-1	C-2	C-3	C-4	I-1	I-2
Wholesale establishment/ distribution								C	P	P	P

Per **Title 9, Chapter 3, Section 2: Definitions Enumerated:** We have two definitions regarding the above uses. We do not have a definition entitled Storage units/Mini, but a definition entitled

Self-Service Storage, defined as, A building or group of buildings, or portions thereof, which are divided into individually accessed units and are designed and used exclusively for lease or rental storage.

And;

Warehouse: A building used primarily for the storage of goods and materials.

the C-3 General Commercial Zone is identified per **Title 9, Chapter 7, Section 6: Zoning Districts: H. C-3 zone/general commercial:** This district is intended for residential use and commercial activities as allowed in the C-1 and C-2 districts, but also allows general business uses that are of a larger scale and more motor oriented to fulfill the need for travel related services as well as retail. Businesses shall be operated within enclosed buildings (excepting service station displays). This district promotes attractive "gateway" development along American Legion Boulevard and around perimeters of the C-2 district as defined on the zoning map and shall not be used to further promote any other strip development.

1. Uses Allowed: See uses allowed by right and by conditional use in section [9-7-4](#) of this chapter.

2. Development Requirements: See bulk/coverage chart, section [9-7-8](#) of this chapter; landscape, chapter 11 of this title; parking, chapter 12 of this title; and any other applicable requirements.

Approval Process

After considering the comprehensive plan and other evidence gathered through the public hearing process, pursuant to the notice and hearing procedures provided in section 67-6509 of Idaho Code the Planning & Zoning Commission, may recommend approval or denial.

A. General Standards Applicable To Zoning Amendments/Rezone:

Pursuant to Mountain Home City Code 9-6-3, this title may be amended whenever the Council deems that amendment is required for the public convenience, necessity, general welfare of the public, or good zoning practices. Any amendment to this title shall be enacted pursuant to this section. The amendment of this title or the reclassification of zoning may be instituted by the Planning and Zoning Commission, City council or by one or more property owners or holders of valid options to purchase property. The procedures set forth in this section shall apply to any measure to change district boundaries, establish or disestablish districts, to change district regulations, to add, repeal or amend district regulations and to add, repeal or amend any other provision of this section or the whole of this title.

Because this section covers both specific rezoning actions and text amendments to the Code, many of the provisions below are inapplicable to this amendment to the

definition section of Title 9, Chapter 3. The applicable sections below should be considered, in addition to a finding that the proposed amendment is "not in conflict with the policies of the of the adopted comprehensive plan." Idaho Code 67-6511(2)(c). Because this request is by a specific landowner to modify definitions and the table, permitting a use not currently defined or permitted in the zone and upon this property, certain aspects of the below subsections will be relevant to provide guidance on the required findings.

1. The commission and Council shall review the particular facts and circumstances of each proposal in terms of the following standards and shall find adequate evidence answering the following questions about the proposed amendment/rezone:

a. Will the new zoning be harmonious with and in accordance with the comprehensive plan and, if not, has there been an application for a comprehensive plan amendment;

b. Is the area included in the zoning amendment intended to be rezoned in the future;

c. Has there been a change in the area or adjacent areas which may dictate that the area should be rezoned;

d. Will the proposed uses be designed, constructed, operated and maintained to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity and that such use will not change the essential character of the same area;

e. Will the proposed uses not be hazardous or disturbing to existing or future neighboring uses;

f. Will the area be served adequately by essential public facilities and services such as highways, streets, police and fire protection, drainage structures, refuse disposal, water, sewer or that the person responsible for the establishment of the proposed zoning amendment shall be able to provide adequately any of such services;

g. Will not create excessive additional requirements at public cost for public facilities and services and will not be detrimental to the economic welfare of the community;

h. Will the proposed uses not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property or the general welfare by reason of excessive production of traffic, noise, smoke, fumes, glare or odors;

i. Will the area have vehicular approaches to the property which shall be designed as not to create an interference with traffic on surrounding public streets;

j. Will not result in the destruction, loss or damage of a natural or scenic feature of major importance; and

k. Is the proposed zoning amendment in the best interest of the city?

After Considering the comprehensive plan and other evidence gathered through the public hearing process, the Planning & Zoning Commission, and the City council may adopt or reject an ordinance amendment.

C. Public Hearing: The commission shall advertise, provide notice and conduct a public hearing in accordance with Idaho Code and this title for each application to amend this title or to reclassify a zoning district. Zoning amendments may consist of text and/or map revisions.

1. Zoning ordinance text amendment: Amendments to this title shall comply with title 67, chapter 65 of the Idaho Code.

2. Zoning map amendment: Amendments to this title shall comply with title 67, chapter 65 of the Idaho Code.
3. Upon granting or denying an application to amend the zoning ordinance, the council shall specify:
 - a. The ordinance and standards used in evaluating the application;
 - b. The reasons for approval or denial; and
 - c. The actions, if any, that the applicant could take to reverse the decision.
4. In the event the council shall approve an amendment, such amendment shall thereafter be made a part of the zoning ordinance upon the preparation and passage of an ordinance. (Ord. 1628, 1-12-2015)

Notification & Responses

- A notification was sent to twenty-nine (29) Public Entities on 08/28/2026.
- Notice of Public Hearing was in the Mountain Home News on 8/26/2026 and 9/2/2026.

Applicable Regulations or Codes

Idaho Code Section 67-6511, Zoning Ordinance amendment procedures.

City Code 9-6-3C, Zoning Title Amendment procedure for the City of Mountain Home

Comprehensive Plan Compliance

Staff has reviewed the Comprehensive Plan and has determined that the following should be considered by the Planning & Zoning Commission and City Council in their decision:

- Update development regulations for compatibility with anticipated growth.
- Facilitate smart growth strategies to increase and diversify economic development and enhance the quality of life for citizens.
- Encourage development in areas that are environmentally compatible with nearby surroundings to protect the quality of life.
- Property rights of landowners shall be protected from arbitrary and discriminatory actions.
- Ensure that a code, ordinance, restriction, or any other sort of regulation imposed upon private property has a reasonable and likely relationship to the impact that is intended to be mitigated.
- Taking steps to ensure the protection and preservation of private property rights is a strong consideration in developing land-use policies, implementation standards, and regulations as required by law.

Staff Review

Proposed definitions

STORAGE, SELF SERVICE: A building or area, or portions thereof, used for the storage of personal property or vehicles, whether for lease or use by the owner. Use of a building or area for any other purpose than the storage of personal property or vehicles is not included in this definition.

STORAGE, SELF SERVICE, INDOOR: A self-service storage activity which is limited to indoor storage in a fully enclosed building where individual storage units are accessed only

from the interior of the building and no storage units are directly accessed from outside the building.

STORAGE, SELF-SERVICE, OUTDOOR OR DRIVE UP: A self-storage activity which includes outdoor storage of personal property or vehicles, or indoor storage with direct storage unit access to the building's exterior.

Proposed Land Use Chart Amendment

Land Use	Zoning Districts										
	R-1	R-2	R-3	R-4	LO/R	C-1	C-2	C-3	C-4	I-1	I-2
Storage Units/Mini									P	P	P
Storage, Self-Service/Indoor								P	P	P	P
Storage, Self-Service/Outdoor or Drive-up									P	P	P

The Planning, Police, and Public Works departments have reviewed this application request. No comments or concerns regarding zoning were noted by Police, Fire, or Public Works. Planning has identified that this use would not create any adverse impacts withing the C-3 Zone. 9-7-6: Zoning Districts: H. C-3 Zone/general Commercial: specifically identifies that businesses within this zone shall be operated within enclosed buildings, an important distinction between indoor and drive-up storage. It is a low-impact commercial use. It typically generates less traffic than restaurants, retail stores, banks, medical offices, gyms, auto repair shops, hotel/motels, and many other uses already allowed in the C-3 General Business Zone.

The designs of these structures will be cohesive with other commercial uses and accessed from inside the building and therefore compatible within the C-3 General Commercial Zone.

If approved, any new use or change in use to an existing structure to be utilized as a self-service storage facility will be subject to the development standards in Title 9: Land Use and Development. Therefore, the proposed use will be designed, constructed, operated and maintained to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity and that the use will not change the essential character of the same area.

The proposed use will not be hazardous or disturbing to existing or future neighboring uses. The proposed use in a C-3 zone will be served adequately by essential public facilities and services, such as highways, streets, police and fire protection as this zone is centralized along existing gateway corridors. The proposed use will not create excessive additional requirements at public cost for public facilities and services and will not be detrimental to the economic welfare of the community; the use is a low water user and public infrastructure such as water, sewer, streets, fire, and police already service the C-3 zone. Personal household items are generally stored in Indoor storage facilities and therefore should not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property or the general welfare by reason of excessive production of traffic, noise, smoke, fumes, glare or odors;

Conclusion

If the Commission determines the proposed request appropriate, you may recommend approval or denial to the City Council with or without conditions.

Attachments

1. Applicant Narrative
2. Traffic Analysis
3. Zoning Map

Zoning Title Amendment Draft

RBC, a builder licensed in Idaho acting under contract for Yasinski Investments LLC

415 N Franklin Blvd. Nampa, ID 83687

GM: Jay Reynolds 208-442-0076

jay@rbcidaho.com

Date: 06/04/2026

To: Planning and Zoning Commission, and City Council.

Mountain Home, Idaho

Subject: Petition for Zoning Title Amendment – (Tile 9-7-4, Land Use Control)

Dear Commissioners, Council Members,

I am writing to formally request a **Zoning Title Amendment** for the C-3 Commercial Use Zone to Permit the unique business of Indoor Mini Storage. This business is in an enclosed, conditioned, weather-tight building, with small secure storage units inside. The units are accessed via a storefront type of entry and access to each unit is positioned along hallways inside the building.

This Zoning District currently does not allow the following types of use:

- Storage/auto, boat, RV, bus/truck, farm equipment, etc. on open lots
- Equipment storage/contractor, public agencies
- Garages (storage)

Zone C-3 Does allow the types of businesses below, some Conditionally and others permitted:

- Warehouse/storage, (Conditional)
- Equipment Rental (small/miscellaneous)
- Farm Products and warehousing
- Heating and Airconditioning

Rationale for Amendment:

- This type of facility is contained inside a building with no outdoor storage, no excessive noise, smoke, fumes or lighting.
- No work is being performed on site.
- Because of the limited size of access, having to move stored items along a hallway to individual units, the traffic coming and going is often personal vehicles with the occasional trailer or U-Haul type moving truck. Access by commercial vehicles or large tractor trailer moving vans is very rare, if at all.

- Customarily, storage customers for these units do not frequent their storage units, and activity at the building as well as any increase in traffic in the surrounding streets is limited.
- This amendment allowing this type of storage in this zone, will support the city of Mountain Home's Comprehensive Plan commitment to support the Air Base: There is a growing demand from service members when they are deployed to have a place to store personal and household goods, protected from the weather, in a more conditioned and more rodent proof space than the typical drive-up-storage unit.

The project that brought us to request this Zoning Amendment is proposed for:

830 N 2nd St. E Mountain Home, ID 83647

It is our desire to Rezone and improve the Property above to provide a commercial service as an indoor mini-storage facility, as well as allowing for similar businesses in the C-3 Zone.

Supporting Information:

- Attached:
 - Photo of existing indoor ministorage building
 - The plans for additional units.
- I have reviewed the City's zoning code and comprehensive plan to ensure this amendment is consistent with adopted regulations.
-

Request:

I respectfully request that the City's Zoning Board consider this amendment and schedule a public hearing if required. I am available to provide further information or attend the hearing.

Thank you for your time and consideration.

Sincerely,

Jay Reynolds

Freedom Indoor Storage

Customer Access Traffic Analysis

Objective

This report analyzes tenant access activity at Freedom Indoor Storage over the trailing 90-day period to quantify actual customer traffic generated by the facility. This analysis was prepared to support a zoning application by providing objective, data-driven evidence of the facility's low-impact traffic profile.

Data Source

Access activity logs exported from the facility's Noke Smart Entry system, covering the period April 23, 2026 through July 22, 2026 (91 calendar days). The export includes 2,735 individual log entries capturing every lock, unlock, move-in/move-out, and administrative event recorded by the system.

Methodology

The raw log was filtered to isolate genuine tenant entry events, which serve as the best available proxy for a customer visiting the property:

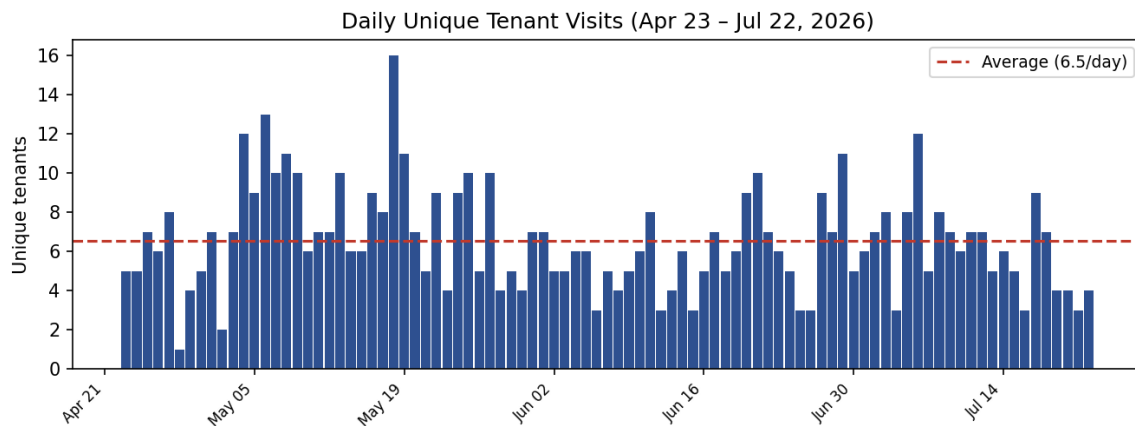
- Included: entries labeled Role = "Tenant" and Action = "Access", where the description indicated an actual unlock ("Unlocked by phone" or "Unlocked by access code").
- Excluded: all "Locked" events, Company Manager and Vendor activity, support/admin actions, failed unlock attempts, and other system-generated ("Other") entries such as move-ins, move-outs, and account changes.
- Deduplicated: for each calendar day, each tenant was counted only once regardless of how many times they unlocked a door that day (e.g., a tenant unlocking Door 1 and then their individual unit is one visit, not two).

Key Findings

Metric	Value
Total days analyzed	91 days
Total unique tenant visits (sum across all days)	595
Average Daily Unique Users	6.5 tenants/day
Median Daily Unique Users	6 tenants/day
Highest Daily Traffic	16 tenants (May 18, 2026)
Lowest Daily Traffic	1 tenant (April 28, 2026)
Distinct individual tenants served over the period	124 tenants
Weekday avg. vs. weekend avg.	6.6 vs. 6.5 tenants/day
Peak access hour	2:00–3:00 PM

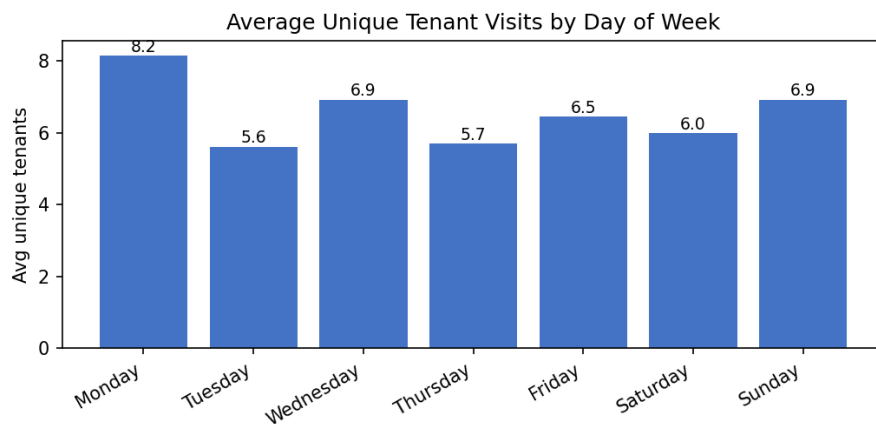
Visual Analysis

Daily Traffic Over the Full Period



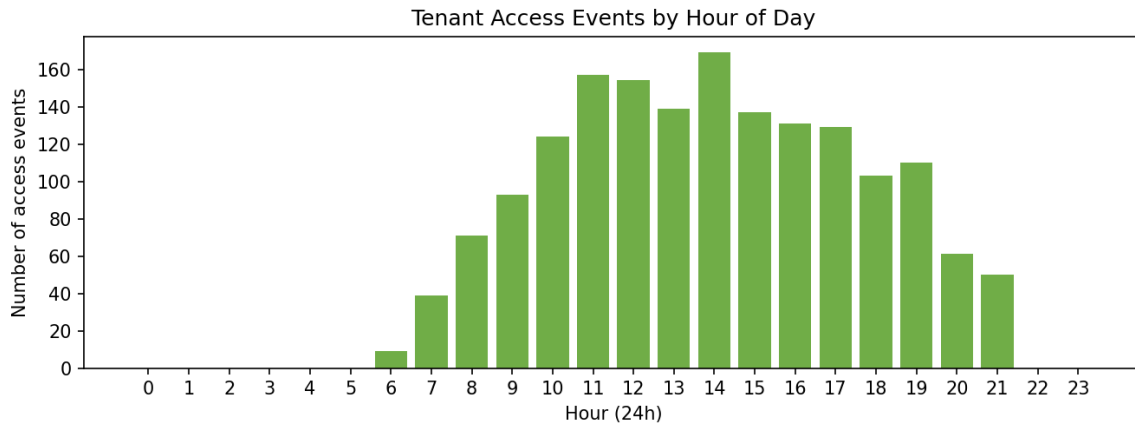
Unique tenant visits per day across the full 91-day period, with the 6.5/day average shown as a reference line. Traffic is consistently low with no sustained spikes.

Traffic by Day of Week



Average unique tenant visits by day of week. Traffic is evenly distributed across the week (5.6–8.2 tenants/day), with no single day standing out as a high-traffic day — weekday and weekend averages are nearly identical (6.6 vs. 6.5 tenants/day).

Traffic by Time of Day



Tenant access events by hour, aggregated across all 91 days. Activity is spread throughout the day (roughly 6:00 AM to 10:00 PM) and peaks modestly in the early afternoon, with no concentrated rush-hour pattern typical of retail or commercial uses.

Summary

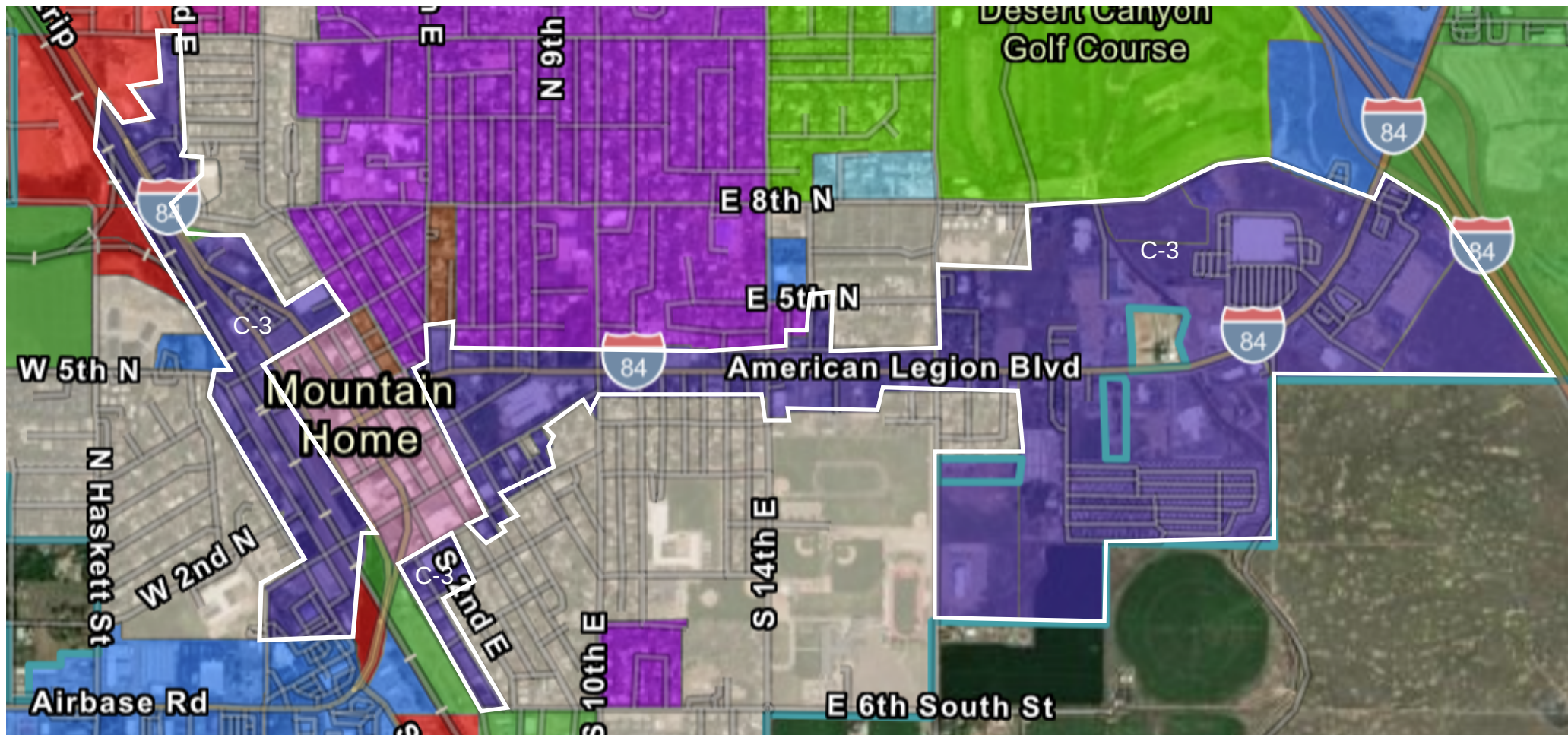
Across all 91 days in the review period, the facility averaged approximately 6.5 unique tenant visits per day, with a median of 6 — indicating a stable, tightly clustered pattern rather than one skewed by occasional spikes. Even the single busiest day in three months (May 18, 2026) saw only 16 individual tenants access the property, and most days fell well below 10. Traffic is also evenly distributed across the week and throughout the day, with no meaningful weekday/weekend difference and no concentrated rush-hour pattern. No day, day-of-week, or hour in the dataset came close to the traffic volumes associated with retail, restaurant, or drive-up storage uses. This consistency reflects the nature of indoor storage: tenants visit infrequently and briefly, typically to drop off or retrieve items, and access is spread throughout the day rather than concentrated at peak hours.

Conclusion

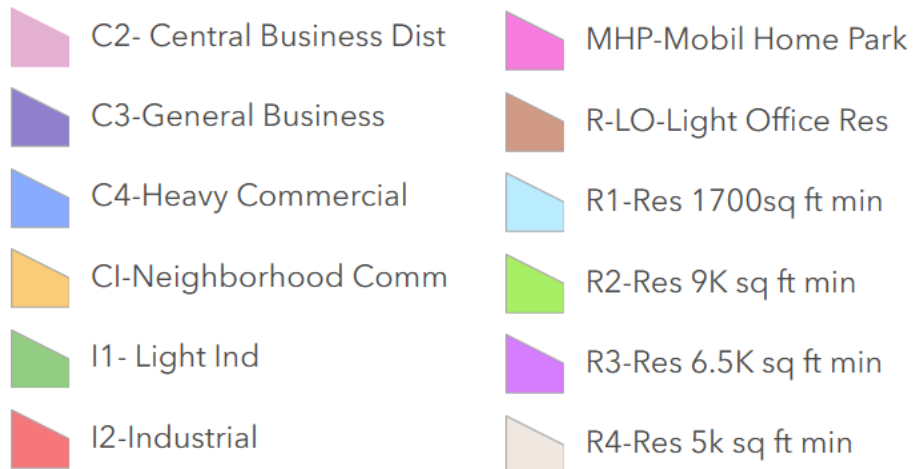
The data demonstrates that Freedom Indoor Storage generates minimal vehicular and pedestrian traffic — averaging roughly six to seven customer visits per day across the entire facility, spread evenly across the week and the day. Indoor, climate-controlled storage of this kind produces significantly less traffic than drive-up storage models, which typically see continuous vehicle circulation directly in front of individual units throughout the day. This traffic profile is consistent with a low-impact, low-intensity land use and supports approval of the pending zoning application.

Important Notes

- Figures reflect tenant self-service access only (phone app and access code unlocks); manager, vendor, and support-staff access were excluded to isolate customer-driven traffic.
- Multiple unlocks by the same tenant on the same day (e.g., unlocking the building door and then their unit) were counted as a single visit.
- Failed unlock attempts, lockouts, and "Suspicious" flagged events were excluded, as they do not represent completed visits.
- Analysis derived directly from the facility's Noke Smart Entry export; no estimation or sampling was used.



City_Zoning__0623_ONLINE





To: Planning & Zoning Commission
Presenter: Brenda Ellis, Senior City Planner
Request: A [Zoning Title Amendment](#)
Amend: 9-4-2: Definitions: Multifamily

Application: PZ-26-38

Applicant: Brenda Ellis%
City of Mountain Home

City Codes & Ordinances

P&Z Public Hearing: 9-15-2026

Request Summary

This is a request by City Planning Staff for a zoning title amendment to the "Title 9, Chapter 4, Development Impact Fees, Section 2: Definitions: Multifamily, of the Mountain Home City Code, by amending the definition and proposing the definition to be: Multifamily: A classification of housing where two or more dwelling units for residential households are within a single building or several buildings within a complex. Dwelling units can be next to each other (side-by-side units) or stacked on top of each other (top and bottom units). These units are under single ownership or platted on a single lot.

Upon implementation of the Intergovernmental agreement, it was discovered that the Elmore County and City definition of multifamily in the Impact Fee Ordinances differ. Elmore County defines Multifamily Units as, **DWELLING UNIT, MULITI-FAMILY:** A building or portion thereof designed for or used by two (2) or more families or housekeeping units.

The current definition of multifamily in the City Impact Fee Ordinance does not include duplexes, triplexes, or four-plexes as multifamily units and therefore are charged at the single-family rate per residential dwelling unit. **9-4-2: Definitions: Multifamily:** A classification of housing where **multiple dwelling units** for residential households are within a single building or several buildings within a complex. Dwelling units can be next to each other (side-by-side units) or stacked on top of each other (top and bottom units). These units are under single ownership or platted on a single lot. This definition does not include duplexes, triplexes, or fourplexes on a single lot.

The definition conflicts with the county definitions and creates disparate treatment across the jurisdictional boundaries for County ambulance impact fees. Under this definition a development with the same number of dwelling units on the same number of acres could have the same impact on services and could be charged differently. For instance, a development proposes a single lot complex with sixteen, four-plex buildings

totaling sixty-four dwelling units, this development would be under single ownership and could be considered multi-family. These same four-plexes in a platted subdivision on the same amount of acreage where each four plex is on its own lot would be charged the single-family rate. Each parcel would have a single owner. In this scenario the sixteen platted lots totaling sixty-four dwelling units would be charged a park impact fee of \$1,549.00 per unit totaling \$99,136 for all units. Whereas the development on a single lot under single ownership this same number of units could be charged a park impact fee of \$830.00 per unit totaling \$53,120.00.

The Impact Fee Study identified the current and future land uses, population, number of residential units, and the amount of square footage for both residential and non-residential development. Per the City Code Impact Fees shall be calculated in accordance with the fee schedule set forth providing for standard fees based on the total number of Dwelling Units or Square feet of nonresidential space in the Development. Impact Fees are calculated using the expected future growth and the ten-year growth-related CIP. The total number of residential units projected for the 10-year net growth is 2,559 units, 2,086 single family units with a net growth in square feet of 4,171,631, and 473 multifamily units with a net growth in square feet of 473,467.

Parks and Streets are the two categories that expressly differentiate between single-family and multifamily residential units in the fee schedule. Park Impact Fees are assessed to residential single family and multifamily development and are not assessed to non-residential development because residential development is the primary user of park facilities.

Street impact fees are calculated for residential units and nonresidential land uses based on the demand for each land use type places on the street and transportation system. The methodology considers the number of residential units or the applicable square footage of nonresidential development and calculates trip generation using rates derived from the Institute of Transportation Engineers (ITE) *Trip Generation Manual*. Trip generation estimates the number of p.m. peak-hour vehicle trips generated by particular land uses. The use of peak-hour trips is appropriate because street infrastructure is designed and sized to provide a specified level of service during periods of peak usage. The study indicates that single-family residential units generate 1.43 p.m. peak-hour trips per unit, while multifamily residential units generate 0.76 p.m. peak-hour trips per unit.

Approval Process

General Standards Applicable To Zoning Amendments/Rezone:

Pursuant to Mountain Home City code 9-6-3, this title may be amended whenever the Council deems that amendment is required for the public convenience, necessity, general welfare of the public, or good zoning practices. Any amendment to this title shall be enacted pursuant to this section. The amendment of this title or the reclassification of zoning may be instituted by the Planning and Zoning Commission, City Council or by one or more property owners or holders of valid options to purchase property. The procedures set forth in this section shall apply to any measure to change district boundaries, establish or disestablish districts, to change district regulations, to

add, repeal or amend district regulations and to add, repeal or amend any other provision of this section or the whole of this title.

Because this section covers both specific rezoning actions and text amendment to the Code, many of the provisions below are inapplicable to this amendment to the definition section of the Impact Fee Chapter. Only subsection 1. k. is applicable her, in addition to a finding that the proposed amendment is "not in conflict with the policies of the adopted comprehensive plan." Idaho Code 67-6511 (2)(c).

1. The commission and Council shall review the particular facts and circumstances of each proposal in terms of the following standards and shall find adequate evidence answering the following questions about the proposed amendment/rezone:

a. Will the new zoning be harmonious with and in accordance with the comprehensive plan and, if not, has there been an application for a comprehensive plan amendment;

b. Is the area included in the zoning amendment intended to be rezoned in the future;

c. Has there been a change in the area or adjacent areas which may dictate that the area should be rezoned;

d. Will the proposed uses be designed, constructed, operated and maintained to be harmonious and appropriate in appearance with the existing or intended character of the general vicinity and that such use will not change the essential character of the same area;

e. Will the proposed uses not be hazardous or disturbing to existing or future neighboring uses;

f. Will the area be served adequately by essential public facilities and services such as highways, streets, police and fire protection, drainage structures, refuse disposal, water, sewer or that the person responsible for the establishment of the proposed zoning amendment shall be able to provide adequately any of such services;

g. Will not create excessive additional requirements at public cost for public facilities and services and will not be detrimental to the economic welfare of the community;

h. Will the proposed uses not involve uses, activities, processes, materials, equipment and conditions of operation that will be detrimental to any persons, property or the general welfare by reason of excessive production of traffic, noise, smoke, fumes, glare or odors;

i. Will the area have vehicular approaches to the property which shall be designed as not to create an interference with traffic on surrounding public streets;

j. Will not result in the destruction, loss or damage of a natural or scenic feature of major importance; and

k. Is the proposed zoning amendment in the best interest of the city?

After Considering the comprehensive plan and other evidence gathered through the public hearing process, the Planning & Zoning Commission, and the City council may adopt or reject an ordinance amendment.

C. Public Hearing: The commission shall advertise, provide notice and conduct a public hearing in accordance with Idaho Code and this title for each application to amend this title or to reclassify a zoning district. Zoning amendments may consist of text and/or map revisions.

1. Zoning ordinance text amendment: Amendments to this title shall comply with title 67, chapter 65 of the Idaho Code.

2. Zoning map amendment: Amendments to this title shall comply with title 67, chapter 65 of the Idaho Code.

3. Upon approval of an amendment of the zoning ordinance, the council shall specify:

- a. The ordinance and standards used in evaluating the application;
- b. The reasons for approval or denial;

4. In the event the council shall approve an amendment, such amendment shall thereafter be made a part of the zoning ordinance upon the preparation and passage of an ordinance. (Ord. 1628, 1-12-2015)

Notification & Responses

- A notification was sent to twenty-nine (29) Public Entities on 08/18/2026.
- Notice of Public Hearing was in the Mountain Home News on 8/26/2026 and 9/2/2026.

Applicable Regulations or Codes

Idaho Code Section 67-6511, Zoning Ordinance amendment procedures.

City Code 9-6-3:C, Zoning Title Amendment procedure for the City of Mountain Home

Comprehensive Plan:

As population increases, the demand for parks, recreation opportunities, and facilities also increases. Impact fees aid in meeting goal 10.11.1. To provide excellent park and recreation facilities to meet current needs and future growth through careful planning. The CIPs Implement a schedule of updates to existing parks and open spaces.

As Mountain Home continues to grow, appropriate levels of mobility and access must be strategized. The Comprehensive Plan identifies that Mountain Home is very much a vehicle-oriented community, and automobiles will remain the main mode of travel for future growth, and traffic volumes will increase correspondingly. Recommended improvements generally include proposed signalized intersections, roundabouts, and intersection redesigns. The CIP identifies locations for street widening, roundabouts, and traffic signalized sites, along with a schedule of those updates.

Staff Review

Having considered the information contained herein and the information provided by TischlerBise, that the definition is inconsistent with the typical application of impact fees, and that the future Impact Fee Study definition of multifamily, will be updated when presented, as two or more housing unit. Approval of the proposed definition is appropriate.

Proposed amended definition

9-4-2: Definitions: Multifamily: A classification of housing where ~~multiple~~ two or more dwelling units for residential households are within a single building or several buildings within a complex. Dwelling units can be next to each other (side-by-side units) or stacked on top of each other (top and bottom units). These units are under single ownership or platted on a single lot. ~~This definition does not include duplexes, triplexes, or fourplexes on a single lot.~~

Conclusion

If the Commission determines the proposed request appropriate, you may recommend approval or denial to the City Council with or without conditions.

Attachments

None

CITY OF MOUNTAIN HOME - BUILDING DEPARTMENT

PERMITS ISSUED - August 2026

BP#	Date	Owner	Address	Construction	Value	BP Fee	Misc Fees	Builder	EDU
BLDG-26-339	8/2/2026	Laura Gaffin Smith	915 North 9th East	Fence	\$5,800.00	\$20.00	\$0.00	Big E's	
BLDG-26-386	8/3/2026	Hayden Homes	673 SW Mendenhall Street	Single Family Dwelling/Garage	\$120,913.02	\$1,172.86	\$14,167.75	Hayden Homes	1
BLDG-26-387	8/3/2026	Hayden Homes	657 SW Mendenhall Street	Single Family Dwelling/Garage	\$186,473.85	\$1,808.80	\$14,167.75	Hayden Homes	1
BLDG-26-441	8/4/2026	Stacy Howell	1100 N Haskett	Backflow	\$4,800.00	\$0.00	\$20.00	Green Pastures, LLC	
BLDG-26-442	8/4/2026	Richard Edgar	1145 North 6th East	Backflow	\$2,200.00	\$0.00	\$20.00	Green Pastures, LLC	
BLDG-26-444	8/4/2026	Justin & Katie Krumdieck	1312 North 14th East	repair from fire	\$255,000.00	\$1,862.00	\$0.00	Paul Davis Restoration of Idaho	
BLDG-26-446	8/4/2026	Mitchell Egusquiza	2275 North 5th East	Roof	\$16,850.00	\$279.00	\$0.00	Howard Home Improvement	
BLDG-26-429	8/6/2026	Hayden Homes Idaho LLC	713 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$20.00	Hayden Homes	
BLDG-26-426	8/6/2026	Hayden Homes Idaho LLC	713 SW Mendenhall St	Fence	\$3,363.00	\$20.00	\$0.00	Butte Fence	
BLDG-26-430	8/6/2026	Hayden Homes Idaho LLC	681 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$20.00	Hayden Homes	
BLDG-26-425	8/6/2026	Hayden Homes Idaho LLC	681 SW Mendenhall St	Fence	\$5,667.00	\$20.00	\$0.00	Butte Fence	
BLDG-26-432	8/6/2026	Hayden Homes Idaho LLC	697 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$20.00	Hayden Homes	
BLDG-26-424	8/6/2026	Hayden Homes Idaho LLC	697 SW Mendenhall St	Fence	\$1,861.00	\$20.00	\$0.00	Butte Fence	
BLDG-26-433	8/6/2026	Hayden Homes Idaho LLC	688 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$20.00	Hayden Homes	
BLDG-26-423	8/6/2026	Hayden Homes Idaho LLC	688 SW Mendenhall St	Fence	\$2,021.00	\$20.00	\$0.00	Butte Fence	
BLDG-26-434	8/6/2026	Hayden Homes Idaho LLC	704 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$20.00	Hayden Homes	
BLDG-26-435	8/6/2026	Hayden Homes Idaho LLC	705 SW Mendenhall St	Backflow	\$1,950.00	\$0.00	\$32.84	Hayden Homes	
BLDG-26-448	8/7/2026	Kristin Wilhelm	1440 Christy Court	Roof Permit	\$10,200.00	\$195.00	\$0.00	Legacy Roofing LLC	
BLDG-26-449	8/10/2026	Pad Thai Buri	210 East 5th North	C of O	\$0.00	\$40.00	\$23.50		
BLDG-26-428	8/13/2026	Hayden Homes Idaho LLC	680 SW Mendenhall St	Single Family Dwelling/Garage	\$151,730.05	\$1,471.78	\$14,167.75	Hayden Homes	1
BLDG-26-427	8/13/2026	Hayden Homes Idaho LLC	672 SW Mendenhall St	Single Family Dwelling/Garage	\$103,486.08	\$1,003.81	\$14,167.75	Hayden Homes	1
BLDG-26-443	8/13/2026	Hayden Homes Idaho LLC	641 SW Mendenhall St	Single Family Dwelling/Garage	\$103,486.08	\$1,003.81	\$14,167.75	Hayden Homes	1
BLDG-26-451	8/13/2026	Tawnya Garey	1250 East 17th North	Siding	\$19,000.00	\$307.00	\$0.00	Evergreen Exteriors LLC	
BLDG-26-452	8/14/2026	Brady Patterson	1695 SW Shaft Ave	Fence	\$2,200.00	\$20.00	\$0.00	Green Pastures, LLC	
BLDG-26-431	8/14/2026	Randal Alumbaugh	1185 South Haskett	Repair Garage from Fire	\$70,497.60	\$791.00	\$0.00	Serv Pro	
BLDG-26-295	8/14/2026	Leticia Preciado	1055 Teal Cir	Deck	\$3,000.00	\$83.00	\$0.00		
BLDG-26-393	8/17/2026	Hayden Homes Idaho LLC	696 SW Mendenhall St	Fence	\$2,016.00	\$20.00	\$0.00	Butte Fence	
BLDG-26-360	8/17/2026	CBH Homes	1577 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-359	8/17/2026	CBH Homes	1579 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-358	8/17/2026	CBH Homes	1588 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-453	8/18/2026	Jerickson Edra	1895 SW Besra Dr	Patio Cover	\$1,200.00	\$45.00	\$0.00	Self	
BLDG-26-458	8/19/2026	Kennan Young	2745 American legion	Fence	\$1,000.00	\$20.00	\$0.00	Earth Craft Masonry LLC	
BLDG-26-455	8/19/2026	CBH Homes	1575 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-456	8/19/2026	CBH Homes	1580 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-457	8/19/2026	CBH Homes	1576 SW Silverstone Ave	Backflow	\$1,000.00	\$0.00	\$20.00	Rowlandscape	
BLDG-26-473	8/27/2026	George McGill	1485 East 10th North Street	Renovation	\$220,000.00	\$1,666.00	\$0.00	Paul Davis Restoration of Idaho	
BLDG-26-477	8/27/2026	Nazar Stelmakh	300 NE Greystone Loop	Backflow	\$5,250.00	\$0.00	\$20.00	Yard Brothers Outdoor Maintenance	
BLDG-26-476	8/27/2026	April Nicolosi	310 NE Greystone Loop	Backflow	\$5,250.00	\$0.00	\$20.00	Yard Brothers Outdoor Maintenance	
BLDG-26-469	8/25/2026	Cody Phillips	255 NE Greystone Loop	Shed	\$9,000.00	\$167.00	\$0.00	Self	
BLDG-26-474	8/31/2026	Dale Collard	207 Baker Drive	Roof	\$12,065.52	\$223.00	\$0.00	Idaho Roofing Contractors	
BLDG-26-481	8/31/2026	Patricia Sanchez	140 East 2nd North	C of O	\$0.00	\$40.00	\$23.50		
BLDG-26-450	8/14/2026	Wayatt Selbach	140 West 15th North	Windows	\$561.46	\$27.00	\$0.00	Ace Glass	
BLDG-26-440	8/14/2026	Brian Boothe	408 Chestnut St	Windows	\$523.30	\$27.00	\$0.00	Ace Glass	
BLDG-26-447	8/5/2026	Anita Hill	1350 E Jackson	Shed	\$5,000.00	\$111.00	\$0.00	self	
BLDG-26-315	8/2/2026	Anita Robinson	215 West 15th North	Fence	\$2,000.00	\$20.00	\$0.00	Big E's	
Total# 46					Total Permit Values	\$1,350,114.96			
					Fee Totals	\$12,504.06	\$71,218.59	\$83,722.65	5

2025 totals	January - August 2025	January-August 2026		
112	78	123	New Residential Construction	\$666,089.08 # permits 5
4	3	1	New Non-Residential	\$14,000.00 # permits 2
			Additions, alterations, & repairs	\$670,025.88 # permits 37
			No value	# permits 2
			Total	\$1,350,114.96 46



City of Mountain Home Building Official



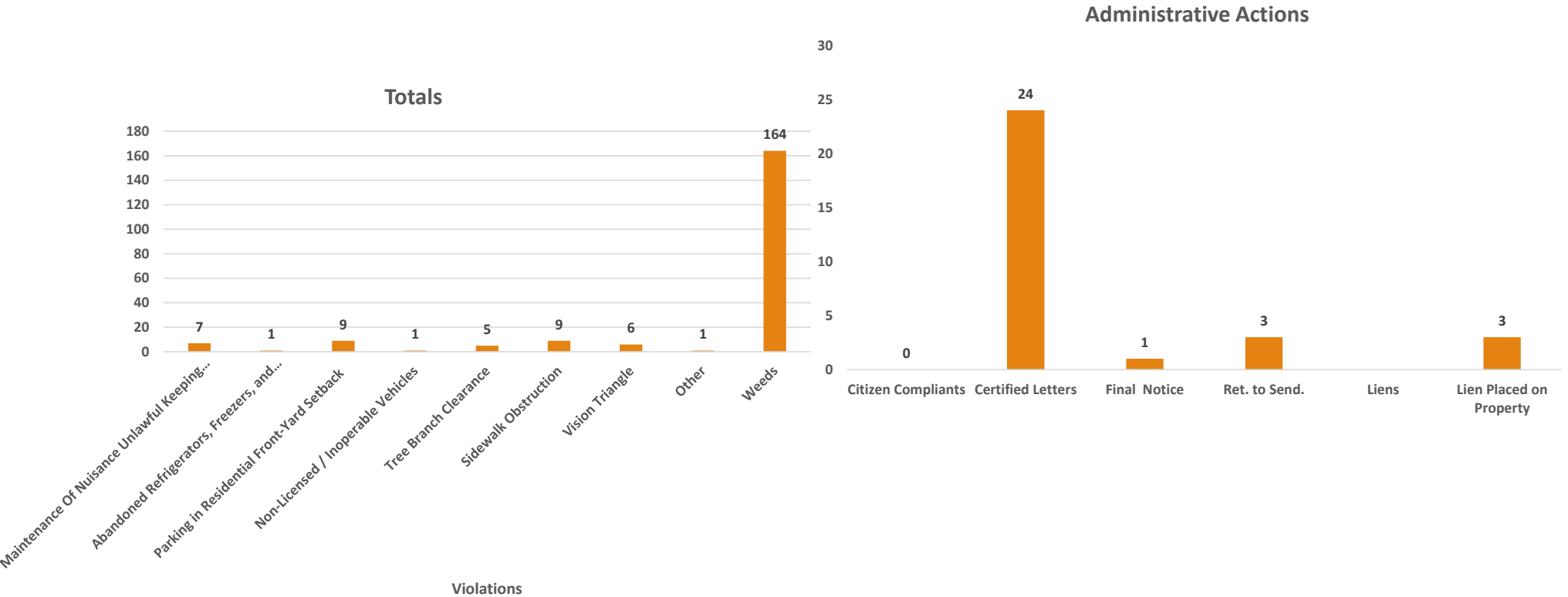
Code Enforcement

Kody Collins & Homar Mendez

A solid orange horizontal bar at the bottom of the slide.

August 2026

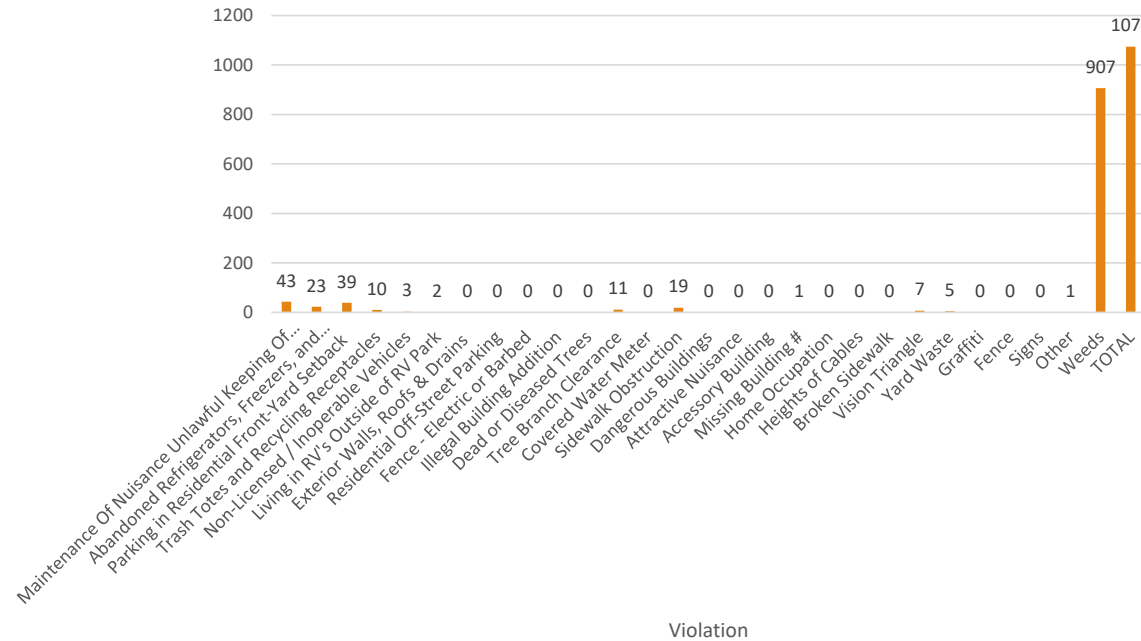
203 Violation Identified



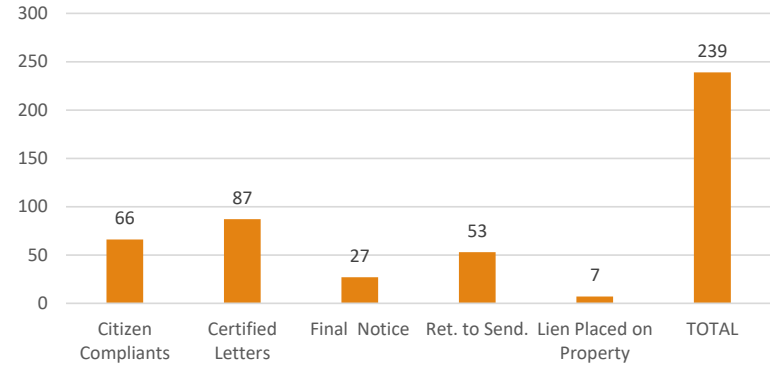
2026 Totals

1074 Violations identified as of August 31st 2026

2026 Totals



Administrative actions





GIS Administrator Monthly Report August 2026:

GIS Mapping:

- 1) Water Backflow Layer: Added 15 new, Reviewed 67 completion documents
- 2) Create cover for City Sewer Lagoon as per Quitclaim Deed March 15, 1979 for grant proposal
- 3) Updated Zoning Layer

CAD Drawings:

- 1) Cemetery map updates: xx names added, made corrections to map D
- 2) Updated WW Manholes (xx) with new numbers
- 3) Add service lines to drawing- 80
- 4) Create drawing of City Sewer Lagoon as per Quitclaim Deed March 15, 1979 for grant proposal
- 5) Updated Zoning Map
- 6) Print large maps for WW dept.
- 7) Create WW Cleaning area maps

DIG-LINE LOCATES:

146 locates +/- 20 min ea. (48.66 Working Hrs.) 08/01 – 08/31/26

Other/To Do:

- 1) Drew illustration of legal description for parcels in the Scott Industrial Park
- 2) Sold 3 City Maps
- 3) Research street project in last 10 years
- 4) Reviewed GIS map data for new annexation
- 5) Verified legal descriptions for Parcels A and B of Golfview apartments match Record of Survey.
- 6) Locate Water Valves, Stormwater and WW Manholes that were covered due to paving in RR Park.

**ELMORE COUNTY AND CITY OF MOUNTAIN HOME INTERGOVERNMENTAL
AGREEMENT AND JOINT POWERS AGREEMENT FOR THE COLLECTION AND
EXPENDITURE OF ELMORE COUNTY DEVELOPMENT IMPACT FEES**

Idaho Code §§ 67-8204A; 67-2328

Parties to the Agreement:

County of Elmore ("County"), 150 S. 4th E. St., Mountain Home, ID 83647

City of Mountain Home ("City"), 160 S. 3rd E. St., Mountain Home, ID 83647

THIS AGREEMENT made effective the effective date of the Ordinance (Elmore County Ordinance 2026-0XXX, by and between Elmore County, a duly formed political subdivision of the state of Idaho as set forth in Idaho Code § 31-122, hereinafter referred to as "County," and the City of Mountain Home, a duly formed and maintained Idaho municipal corporation per Title 50, Chapters 1 and 2, Idaho Code, hereinafter referred to as "City," each a party and collectively referred to as the Parties to this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein set forth, and for other good and valuable consideration hereby acknowledged by the Parties to this Agreement as having been received, the Parties hereby mutually promise, covenant, and agree as follows:

SECTION 1 DEFINITIONS

For all purposes of this Agreement, the following terms have the definitions as herein provided in this Section unless the context of the term clearly requires otherwise:

1.1 Agreement: means and refers to this *Elmore County and City of Mountain Home Intergovernmental Agreement and Joint Powers Agreement for the Collection and Expenditure of County Development Impact Fees*, by and between the Parties pursuant to Idaho Code §§ 67-8204A, Chapter 3, Title 12, of the Elmore County Code, and Chapter 4, Title 9 of the Mountain Home City Code, which may be referred to and cited as the "Elmore County-City of Mountain Home Impact Fee Agreement" or "EC-MH-IFA."

1.2 Capital Improvements Plan: means and refers to the most recent Impact Fee Study and Capital Improvements Plan, adopted by Elmore County and the City pursuant to the Idaho Development Impact Fee Act, Chapter 82, Title 67, Idaho Code.

1.3 Capital Projects Fund: Shall mean and refer to the County's capital projects fund as established by its Board of County Commissioners by policy in compliance with the Ordinance and Idaho Code § 67-8210(1) which shall include any of one or more interest bearing accounts into which County Impact Fees shall be deposited and maintained by the County.

1.4 Costs: means and refers to the expense inclusive of attorney fees, publication costs, expert and/or consultant fees directly related to the performance of a covenant of this Agreement.

- 1.5 **County:** means and refers to *Elmore County*, Idaho, party to this Agreement.
- 1.6 **City:** means and refers to the *City of Mountain Home*, party to this Agreement.
- 1.7 **City Development Impact Fee Code:** The City's adopted development impact fee ordinance, codified in Title 9, Chapter 4, of the Mountain Home City Code, as amended.
- 1.8 **Advisory Committee:** means and refers to the *Joint Elmore County Development Impact Fee Advisory Committee* formed pursuant to Idaho Code § 67-8205 to prepare and recommend the Capital Improvements Plan and any amendments, revisions, or updates of the same.
- 1.9 **Ordinance:** means and refers to the *Elmore County Development Impact Fee Ordinance*, Elmore County Code 12-1-01 *et seq.*, together with any amendments thereto approved subsequent to the date of this Agreement.
- 1.10 **Party/Parties:** means and refers to the County and/or the City, as the Parties in this Agreement, depending upon the context of the term used in this Agreement.
- 1.11 **Service Area:** means and refers to that certain area as defined in Idaho Code § 67-8203(26) being all that geographic area within the County in which the County provides ambulance/emergency medical services to development within the City limits on the basis of sound planning or engineering principles or both. For purposes of this Agreement, there shall be one Service Area encompassing all areas within Elmore County.
- 1.12 **System Improvements:** Means and refers to capital improvements to public facilities identified in the Capital Improvements Plan designed to provide service to a service area as defined in the Act at Idaho Code § 67-8203(28).
- 1.13 **All other definitions:** All other definitions of this Agreement are set forth in Section 12-4-2 of the Ordinance, Section 9-4-2 of the City's development impact fee code, and Section 67-8203, Idaho Code, and are herein included as separate definitions as if the same are set forth herein.

SECTION 2 RECITALS

The Parties recite and declare:

- 2.1 The purpose of this Agreement is to facilitate the intent and purpose of the Capital Improvements Plan and the Ordinance, to promote and accommodate orderly growth and development, protect the public health, safety, and general welfare of the residents within the boundaries of the Service Area and within the City, and to further the best interest of the Parties; and
- 2.2 Idaho Code § 67-2328 authorizes public agencies in Idaho to exercise jointly any power, privilege, or authority authorized by the Idaho Constitution, statute, or charter. The Parties, each being a public agency, hereby agree to exercise jointly their respective powers, privileges, and authorities to accomplish the collection and expenditure of development impact fees in accordance

with Title 67, Chapter 82, Idaho Code; and

2.3 The County and City are each a governmental entity as defined at Idaho Code § 67-8203(14) and, as provided at Idaho Code § 67-8202(5), each has ordinance authority to adopt a development impact fee ordinance; and

2.4 Elmore County operates the Elmore Ambulance Service (EAS) which provides ambulance/emergency medical services in the City and portions of the County not otherwise served by a quick response unit or other agency or entity established and licensed by the Idaho Bureau of EMS and Preparedness. County Development Impact Fees for ambulance/emergency medical services collected by the County are managed and maintained by Elmore County and expended by the County consistent with the Elmore County Capital Improvements Plan as defined in Elmore County Code 12-4-2(E).

2.5 Idaho Code § 67-8204A, provides that the County, when affected by development, has the authority to enter into an intergovernmental agreement with the City for the purpose of agreeing to collect and expend or remit development impact fees for Sheriff, jail, and ambulance/emergency medical services System Improvements; and

2.6 The County's duty and responsibility is to provide ambulance/emergency medical services; and

2.7 The City's boundaries include areas within the County, and the County provides ambulance/emergency medical services within the jurisdictional boundary of the City as well as the unincorporated area of the County; and

2.8 The County is experiencing and is affected by considerable growth and development; and

2.9 The purposes of the Idaho Code § 67-8202 are as follows:

- Ensure that adequate public facilities are available to serve new growth and development;
- Promote orderly growth and development by establishing uniform standards by which local governments, such as the Parties, may require those who benefit from new growth and development pay [development impact fees] their proportionate share of the costs of new public facilities needed to serve that new growth and development; and
- Establish minimum standards for and authorize cities to adopt impact fee ordinances.

2.10 County has provided the City with a Capital Improvements Plan prepared in accordance with the requirements of Idaho Code § 67-8208 in consultation with the Advisory Committee; and

2.11 Adoption of the Elmore County EMS Capital Improvements Plan by the Elmore County

Board of County Commissioners and the City of Mountain Home was in accordance with Idaho Code §§ 67-8206(3) and 67-8208(1) as applicable; and

2.12 This Agreement facilitates the intent and purposes of the County's Capital Improvement Plan and Ordinance, is in the best interest of the Parties, promotes and accommodates orderly growth and development, and protects the public health, safety, and general welfare of the City residents; and

2.13 The Parties have determined it is necessary and desirable to enter into this Agreement.

SECTION 3 CAPITAL PROJECTS FUND

3.1 Capital Projects Fund Name: The Capital Projects Funds established by the County pursuant to sections 12-4-4 and 12-4-10 of the Ordinance and this Agreement shall be known as the *Elmore County Development Impact Fee Capital Projects Fund* (the "Capital Projects Fund").

3.2 Deposits to the Capital Projects Fund Accounts: County development impact fees collected by the County pursuant to this Agreement shall be deposited and maintained by County to the Capital Projects Fund Accounts.

3.3 Interest Bearing Capital Projects Fund Accounts: The County shall establish the Capital Projects Fund Accounts, each as an interest-bearing Account.

3.4 Capital Projects Fund Accounts Accounting: The County shall account for the County Development Impact Fees collected and remitted to the County as follows:

3.4.1 Establish a separate accounting for each Impact Fee collected and paid to the County by the designation of the year, month and date the Impact Fee was collected by the County, the name of the fee payer, and the identification of the real property which is the subject of the collection of the Impact Fee including the name of the subdivision, the lot # and the block # or the County Assessor parcel number (*i.e.* 21/5/1- Smith - _____, View Subdivision No. 1, Lot _____, Block _____ or Elmore County Parcel No. _____).

3.4.2 Each separate accounting shall be additionally designated; in the event it was paid under protest (*i.e.*, UP) or is the subject of a claim for refund or reimbursement (*i.e.*, CR).

3.4.3 All Impact Fees collected by the County on behalf of the City shall be maintained by the County in interest-bearing accounts. The interest earned on each Account pursuant to Idaho Code § 67-8210(1) shall not be governed by Idaho Code § 57-127, as amended, but shall be considered funds of the Account and shall be subject to the same restrictions on uses of collected Impact Fees on which the interest is generated.

3.4.4 *First-in/First-out.* All Impact Fees in each account shall be spent in the order collected, on a first-in/first-out basis.

3.4.5 *Financial Records.* Accurate financial records shall be maintained and kept by the

County for County Impact Fees collected and the County, for each account, shall show the source and disbursement of all revenues, shall account for all Impact Fees monies received, shall ensure that the disbursement of funds from each account shall be used solely and exclusively for the provisions of projects specified in the County's Capital Improvements Plan, and shall provide an annual accounting of the Capital Projects Fund account showing the source and amount of all Impact Fees collected and the projects that were funded.

3.5 Capital Projects Fund Accounts Audit: The County shall have performed, prepared and a copy provided to the City, an audit as an annual report: (a) describing the amount of all Impact Fees received, appropriated, or spent during the preceding year by category of Public Facility; and (b) describing the percentage of taxes and revenues from sources other than the Impact Fees collected, appropriated or spent for System Improvements during the preceding fiscal year by System Improvements category of public facility and the Service Area.

3.6 Capital Projects Fund Accounts Expenditures: Distribution from the Capital Projects Fund, except for a Fee Payer reimbursement or Fee Payer Refund made pursuant to the County Ordinance and this Agreement, shall be in accordance with Idaho Code § 67-8210.

SECTION 4 COVENANTS OF PERFORMANCE SPECIFIC TO THE COUNTY

The County shall at all times:

4.1 Abide by the terms and conditions required of the County as set forth in the Ordinance and any amendments to the same; and

4.2 Maintain and staff the position of County Treasurer to manage and perform the duties and responsibilities of the County as set forth in the Ordinance; and

4.3 Establish and maintain the Capital Projects Fund which is in accordance with the terms and conditions of the Ordinance and the provisions of Idaho Code § 67-8210 and any amendment or recodification of the same; and

4.4 Pay the following costs within thirty (30) days of receipt of City billing of administrative fees and costs associated with remittance of impact fees to County as allowed by this agreement, which shall be submitted by the County to the City address listed in Section 7.2.1:

4.4.1 Costs associated with the City's performance of this Agreement;

4.4.2 Cost associated with an appeal of a claim of exemption;

4.4.3 Legal costs and fees of any action brought by a Fee Payer or Developer involving a determination of the County under the provisions of the Ordinance;

4.5 Be solely responsible for the County's performance of the terms and conditions required of it by the Ordinance and by this Agreement.

SECTION 5 COVENANTS OF PERFORMANCE SPECIFIC TO THE CITY

The City shall:

- 5.1** Maintain and staff the position of the City Development Services Department to manage and perform the duties and responsibilities of the City as set forth in this Agreement; and
- 5.2** Abide by the terms and conditions required of the City per this Agreement, including the calculation and collection of County Impact Fees in accordance with the terms of the Ordinance; and
- 5.3** Require developers to remit fees as calculated by the City's Development Services Department, as established by the County's EMS Capital Improvements Plan directly to the County Building Department and to require proof of such payment prior to issuing a building permit or other development approval in accordance with the City's Development Impact Fee Code.
- 5.4** Calculate the applicable impact fee pursuant to the County EMS Capital Improvement Plan adopted fee schedule in accordance with the City Development Impact Fee Code.
- 5.5** Process requests for individualized assessments pursuant to the City's Code.
- 5.6** Provide a copy of the calculation and total fee due to the fee payer and provide a copy to the County's Building Services Department in advance of the payment.
- 5.7** Notify the County when a fee payer pays under protest pursuant to Idaho Code and the City's code, and the amount of the fee under protest.
- 5.8** Process appeals under City Code.
- 5.9** Be solely responsible for the City's performance of the terms and conditions required of it by this Agreement; and.
- 5.10** The City shall not be responsible or liable for any Fee Payer reimbursements or Fee Payer refunds. This shall be the responsibility and liability of County to work with the Fee Payer to complete and/or negotiate any and all Fee Payer reimbursements or Fee Payer refunds.

SECTION 6 JOINT DEVELOPMENT IMPACT FEE ADVISORY COMMITTEE

- 6.1** There is hereby established a Joint Development Impact Advisory Committee, which shall consist of the County's appointed Development Impact Fee Advisory Committee, and the City's appointed Development Impact Fee Advisory Committee. All appointments to the Committee shall be by the respective governing bodies and shall conform to the requirements of Idaho Code 67-8205. The Committee shall select a chair of the Joint Committee, and shall notify the County and City the name of the selected chair.

6.2 For the first year of this agreement, the Joint Development Impact Fee Advisory Committee shall meet at least bi-monthly to monitor and evaluate implementation of the Capital Improvements Plan, report to the City and County any perceived inequities in implementing the Capital Improvement Plan or imposing the development impact fees, and to advise the City and County of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

6.3 Pursuant to Idaho Code 67-8205(4), the County and City agree to provide the advisory committee, at least bi-monthly, reports of all financial and accounting information, professional reports in relation to other development and implementation of land use assumptions, and the capital improvements plan.

6.4 The County agrees, upon reasonable request of the Joint Development Impact Fee Advisory Committee, to make available its retained consultant for purposes of evaluating and advising on the County's Capital Improvement Plan and proposed amendments thereof. The County shall bear the costs of its retained consultant for such purposes.

6.5 The administration and performance by the City shall be under the direction of the City Development Services Department. The City agrees to make available monthly, and upon request, all new subdivision annexations, development applications, building permits, or other land use applications being processed which may affect the land use assumptions and associated Capital Improvements Plan.

SECTION 7 NOTICE AND DELIVERY OF DOCUMENTS

7.1 The contact information for purposes of notice to and/or the delivery of documents to the City is as follows by mail or hand delivery addressed to:

Mountain Home Development Services Department
Mountain Home City Hall
160 S. 3rd E. St.
Mountain Home, ID 83647

or by scanning, attaching, and e-mailing to [@mountain-home.us](mailto:Mountain-Home@mountain-home.us).

7.2 The contact information for purposes of notice to and/or the delivery of documents to the County is as follows by mail or hand delivery addressed to:

Elmore County Treasurer
150 S. 4th E. St., Suite 4
Mountain Home, ID 83647

or by scanning, attaching, and e-mailing to [@elmorecounty.org](mailto:ElmoreCounty@elmorecounty.org).

7.3 In the event either party has a change in the address and/or contact information provided for in this Section, notice of the same shall be provided to the other on the changing party's

letterhead and upon acknowledgment of receipt of said notice, this section of the Agreement shall henceforth be amended.

SECTION 8 INDEMNIFICATION

8.1 To the extent permitted by law, City shall defend, indemnify, and hold the County, its officers, agents, and employees harmless for all claims, losses, actions, damages, judgements, costs, expenses arising out of or in connection with any acts or omissions of City related to the Ordinance, this Agreement, the assessment, collection and/or expenditure of impact fees provided by the Ordinance, and/or any claim involving the administration of impact fees as provided by this Agreement. In the event of such claim City shall defend such allegations and City shall bear all costs, fees, and expenses of such defense, including, but not limited to, all attorney fees and expenses, court costs, and expert witness fees and expenses. Such indemnification and reimbursement for defense shall be limited to only those claims, and only to the extent that City itself could be liable under state and federal statutes, regulations, common law, and other law.

8.2 To the extent permitted by law, County shall defend, indemnify, and hold City, its officers, agents, subcontractors, and employees harmless for injuries to persons or property resulting from the wrongful acts of County, its officers, agents, or employees in performing the duties described in this Agreement, except for those acts or omissions requested or authorized by the City. Such indemnification and defense shall only be limited to those claims, and only to the extent that, County itself could be liable under state and federal statutes, regulations, common law, and other law. County's indemnification and defense of City herein is further limited by all defenses, burdens of proof, immunities, and limitations on damages to which County would be entitled if the claims were asserted against County.

SECTION 9 TERM/AMENDMENT/TERMINATION

9.1 Term: This Agreement shall continue in force and effect perpetually from the effective date of the Ordinance unless terminated as provided in this section.

9.2 Amendment: An amendment may be proposed by either Party or as the result of an update of the County's EMS Capital Improvements Plan.

9.2.1 A proposed amendment must be in writing and include this entire Agreement as then existing, and shall therein include a strike-through of any language to be deleted and underlining of any new language of the proposed Amendment.

9.2.3 A proposed Amendment shall contain a Statement of Purpose (which shall include a statement of how the Parties will be affected by the Amendment), the Party to contact for information and the Amended and Reformed Agreement text and be accompanied by any accompanying proposed amendment of the Ordinance.

9.2.4 The proposing Party shall also prepare and submit to the other Party the proposed Amendment as above stated together with an Amended and Reformed Agreement form in the event the proposed Amendment is approved.

9.2.5 An approved amended and restated Agreement shall be executed by the Elmore County Board of County Commissioners and the Mayor and City Council of the City of Mountain Home.

9.3 Termination: This Agreement may only be terminated in accordance with the following process:

9.3.1 Either party may propose a termination and the same may be terminated upon mutual agreement of the Parties or by one of the Parties, subject to six (6) months prior written notice, all in accordance with the provisions of this section.

9.3.2 A proposed termination shall contain a Statement of the Reasons (which shall include a statement of how the Parties will be affected by the termination.) Any proposal to terminate the Agreement must also include the proposal regarding the repeal of the Ordinance.

9.3.3 No termination of this Agreement or repeal of the Ordinance can be retroactive and the Agreement and Ordinance shall remain in effect regarding any active accounts in the Capital Projects Fund.

SECTION 10 EFFECTIVE DATE

10.1 This Agreement is effective simultaneously with the effective date of the Ordinance.

SECTION 11 GENERAL PROVISIONS

11.1 Third Party Beneficiaries: Each Party to this Agreement intends that this Agreement shall not benefit or create any right or cause of action in or on behalf of any person or legal entity other than the Parties hereto and/or a Developer or Fee Payer affected by the Ordinance or the Agreement.

11.2 Severability: Should any term or provision of this Agreement or the application thereof to any person, parties or circumstances, for any reason be declared illegal or invalid, such illegality or invalidity shall not affect any other provision of this Agreement, and this Agreement shall be construed and enforced as if such illegal or invalid provision had not been contained herein.

11.3 Counterparts: This Agreement shall be executed by the Parties in two (2) counterparts, and each such counterpart shall be deemed an "original."

11.4 Captions: The subject headings of the paragraphs and subparagraphs of this Agreement are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions.

11.5 Choice of Law: This Agreement shall be governed and interpreted by the laws of the state of Idaho.

11.6 Assignment: No Party may assign this Agreement or any interest therein.

IN WITNESS WHEREOF, the undersigned Parties have by action and/or authority of their Governing Bodies caused this Agreement to be executed and made it effective as hereinabove provided, this 8th day of May 2026.

ON BEHALF OF THE COUNTY OF ELMORE, DATED AND SIGNED on this 8th day of May 2026, by the Board of County Commissioners:




Al Hofer, Chairperson


Franklin L. Corbus, Commissioner

ABSENT
Crystal Rodgers, Commissioner

ATTEST:

Date: May 8, 2026


Shelley Essi, County Clerk

ON BEHALF OF THE CITY OF MOUNTAIN HOME, UPON APPROVAL BY THE CITY COUNCIL, DATED AND SIGNED this 27th day of May, 2026:




Mayor Rich Sykes

ATTEST:

Date


Tiffany Belt, City Clerk
4860-0203-7818, v. 9



Elmore County, Idaho

Draft Addendum to Development Impact Fee Studies and Capital Improvements Plans

Land Use Assumptions and Schedule of Improvements
July 2025

Prepared for:
Land Use and Building Department, Elmore County, Idaho

Prepared by:
Mitra Mehta-Cooper, AICP, CFM
Provost & Pritchard Consulting Group
Meridian, Idaho

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1 Introduction

The Board of County Commissioners for Elmore County, Idaho (“Board”) hired TischlerBise Consulting (“Consultants”) on July 16, 2021, to conduct impact fee studies as authorized by the Idaho Development Impact Fee Act codified at Chapter 82 Title 67 for Sheriff, Jail, and Emergency Medical Services (“EMS”).

Consistent with the authorization, it is the intent of the County to:

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards for local governments requiring beneficiaries of new development to pay a proportionate, but not more than proportionate share of the cost of new required public facilities;
3. Establish minimum standards for the adoption of development impact fee ordinances by government entities; and
4. Prevent duplicate and ad hoc development requirements.

The Consultants and Land Use and Building Department (“Department”) arranged a meeting with all political subdivisions of Elmore County on September 2, 2021, to offer this funding tool to those districts/agencies. From those agencies, the Mountain Home and King Hill Rural Fire Districts also authorized the Consultants to conduct their own impact fee studies.

A Joint Elmore County Development Impact Fees Advisory Committee (“Committee”), comprised of seven members, was established on April 15, 2022, by the Board to guide these impact fee studies, capital improvement plans, and growth assumptions from County taxpayers’ perspective. The Committee met on five occasions to review the proposal and provide feedback on its assumptions and methodology. With their guidance, the Consultants completed the capital improvement plan development and impact fee studies for Elmore County Sheriff, Jail, and EMS (which is governed through a separate Ambulance District), as well as the Mountain Home and King Hill Rural Fire Districts. On October 7, 2022, the Department and Consultants met with the Board to review the proposed impact fees, share the Committee’s recommendations, and receive authorization to conduct the necessary public hearings for the Development Impact Fee (“DIF”) Studies and Capital Improvements Plans (“CIPs”).

The DIF Studies and CIPs were reviewed by the Elmore County Planning and Zoning Commission (“Commission”) in a duly notified public hearing on December 21, 2022. After closing the hearing, the Commission recommended approval of the Comprehensive Plan Amendment and Zoning Ordinance Amendment for the DIF Studies and CIPs to the Board. The Board conducted two duly notified public hearings on January 13, 2023, and February 17, 2023, after which the Board adopted the DIF Studies and CIPs in the Comprehensive Plan, and added Title 12, Chapters 1 through 4, to the Zoning Ordinance to administer the DIF studies and CIPs on May 12, 2023.

The Department started collecting the impact fees from new development within the unincorporated areas of Elmore County on May 25, 2023, after the appeal period and publication procedures were complete. Subsequently, the Board signed an intergovernmental

Addendum to Development Impact Fee Studies and Capital Improvements Plans

agreement with the Mountain Home Rural Fire District, King Hill Rural Fire District, and Ambulance District to collect these fees for those districts. As authorized in those agreements, the Department started collecting the impact fees for those political subdivisions within the unincorporated areas of Elmore County on July 12, 2023.

To date, the Department has collected the following from the unincorporated areas of Elmore County:

Table 1: Impact Fees Collected To-Date in Elmore County, Idaho

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2* 2023	Year 3 2024	Year 4 2025*	Total per Entity
EMS/EAS	0	0	15,421.80	33,991.67	10,971.97	60,385.44
Sheriff - Patrol	0	0	10,016.16	17,479.39	7,054.01	34,549.56
Sheriff - Jail	0	0	60,578.31	99,836.74	43,218.33	203,633.38
MHRFD	0	0	12,487.20	57,632.01	22,919.46	93,038.67
KHRFD	0	0	5,073.00	9,024.35	4,437.24	18,534.59
Total per Year			103,576.47	217,964.16	88,601.01	
Total Collected					410,141.64	410,141.64

*Partial Year from May 25, 2023-December 31, 2023, and January 1, 2025-June 27, 2025

2 Purpose of the Addendum

In order to collect the Elmore County's DIF within the incorporated cities of Mountain Home and Glenns Ferry, the Board needs to enter into intergovernmental agreements with both cities. To keep up with the increasing service demands from new growth and to reduce the burden on the County's taxpayers, Elmore County has made the following coordination efforts with both cities to date to begin collection of the County's DIF from new growth in these incorporated areas. This addendum is created to support the request of the Cities and their Impact Fees Advisory Committees.

The City of Mountain Home:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 9, 2023, Department Presentation to City of Mountain Home City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 16, 2023, Joint Meeting of City Council and Board
- February 17, 2023, Both cities participated in the continued Board Hearing
- July 23, 2024, Joint Meeting of City Council and Board
- November 1, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

The City of Glenns Ferry:

- September 2, 2021, City participated in the County's Invitation Meeting to Join
- January 31, 2023, Department Presentation to City of Glenns Ferry City Council
- January 13, 2023, Both cities participated in the first Board Hearing
- February 17, 2023, Both cities participated in the continued Board Hearing
- April 9, 2024, Joint Meeting of City Council and Board
- February 6, 2025, Joint Meeting of Elmore County, City of Mountain Home and City of Glenns Ferry Development Impact Fees Advisory Committees

3 Idaho State Code Title 67 Chapter 82:

Elmore County DIF Studies and CIPs are adopted as Attachment 3 to the 2014 Comprehensive Plan. In light of the current State Code requirements for the Development Impact Fees, the County needs to add two documents to the adopted DIF Study and CIPs. Therefore, the purpose of this addendum is also to establish the following compliance:

1. In compliance with Sections 67-8208(d) and 67- 8203, adopt land use assumptions that provide “a description of the service area and projections of land uses, densities, intensities, and population in the service area over at least a twenty (20) year period.”
2. In compliance with Section 67-8208(k) develop a schedule of improvements for facilities within the CIPs by “setting forth estimated dates for commencing and completing construction of all improvements identified in the capital improvements plan.”

3.1 Land Use Assumption:

The Elmore County Comprehensive Plan (“Plan”) is a guide that establishes goals, objectives, and land use assumptions for future growth and development in the County. The current Comprehensive Plan was adopted in 2014 and anticipated a steady annual population growth rate of 3% over the next 10 years. Prior to 2018, Elmore County experienced a downturn in its population growth. However, Elmore County saw its largest annual population increase of 4.7% between 2019 and 2020. Since 2020, the County is in the unusual position of coordinating development of two planned communities in the Mayfield area on its western border. This area has the potential to develop up to 17,000 new homes and is large enough to change the growth trajectory and land use assumptions of the County.

The planned communities, combined with the recent wind and solar projects; recreational activities in the mountains; as well as industrial developments within the Simco Road District of the Comprehensive Plan, have further started to shift the current residential and non-residential land use patterns in the County. Therefore, the Consultants used the past building permit data in combination with the Comprehensive Plan population growth assumption in development of “Figure 25: Ten-Year Projected Residential and Nonresidential Growth” for the DIF Studies and CIPs. The county’s assessors’ tax roll data was used in the development of Figure 25. That data is provided herein as Table 2 and expanded to provide more current land use trends in the county.

Table 2: Building Data from Assessor’s Tax Roll in Elmore County, Idaho (Building Permit Numbers)

Elmore County, Idaho	2017	2018	2019	2020	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	City of Mountain Home (2023- 2025)	City of Glenns Ferry (2023- 2025)
Single Family	49	24	41	97	91	106	129	131	197	229	12
Multi-family							1	3	5	4	
Retail		1	1	2	1	2	4	7	1	9	2
Office	2				2		1		1	1	
Industrial			5				1				
Institutional									1		

Addendum to Development Impact Fee Studies and Capital Improvements Plans

The following table expands upon Figure 25 and provides Figure 25A, Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions, to add to the Comprehensive Plan Attachment 3 and Zoning Ordinance Title 12.

Figure 25A: Twenty-Year Projected Residential and Non-residential Growth Based on Current Land Use Assumptions

Elmore County, Idaho	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
Population	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	43,697	45,183	46,719	48,307	49,950	51,648	53,404	55,220	57,097	59,038
% Population Increase		3.544	3.4227	3.306	3.2035	6.3139	5.9389	5.6088	5.3082	5.0407	2.89	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4	3.4
US Census Population		28,999	29,494	29,729	30,390																
Single Family Homes	10,981	11,370	11,759	12,148	12,537	13,329	14,120	14,912	15,704	16,496	16,972	17,549	18,146	18,763	19,401	20,061	20,743	21,448	22,177	22,931	23,711
Multi-family Units	2,060	2,133	2,206	2,279	2,352	2,500	2,649	2,798	2,946	3,095	3,184	3,292	3,404	3,520	3,640	3,763	3,891	4,024	4,160	4,302	4,448
Retail (1000 sq. ft.)	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	1,355	1,398	1,443	1,489	1,537	1,586	1,637	1,689	1,743	1,799
Office (1000 sq. ft.)	183	189	195	202	209	216	224	232	240	248	256	264	273	281	290	300	309	319	329	340	351
Industrial (1000 sq. ft.)	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	2,043	2,109	2,176	2,246	2,318	2,392	2,468	2,547	2,629	2,713
Institutional (1000 sq. ft.)	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	1,282	1,323	1,365	1,409	1,454	1,500	1,548	1,598	1,649	1,702
Non-Resi Total sq. ft.	3,446	3,560	3,679	3,802	3,930	4,063	4,204	4,351	4,503	4,644	4,791	4,944	5,103	5,266	5,434	5,608	5,788	5,973	6,164	6,361	6,565
% sq. ft. Increase		3.3082	3.3427	3.3433	3.3666	3.3842	3.4703	3.4967	103.4934	3.1312	3.1654	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2	3.2

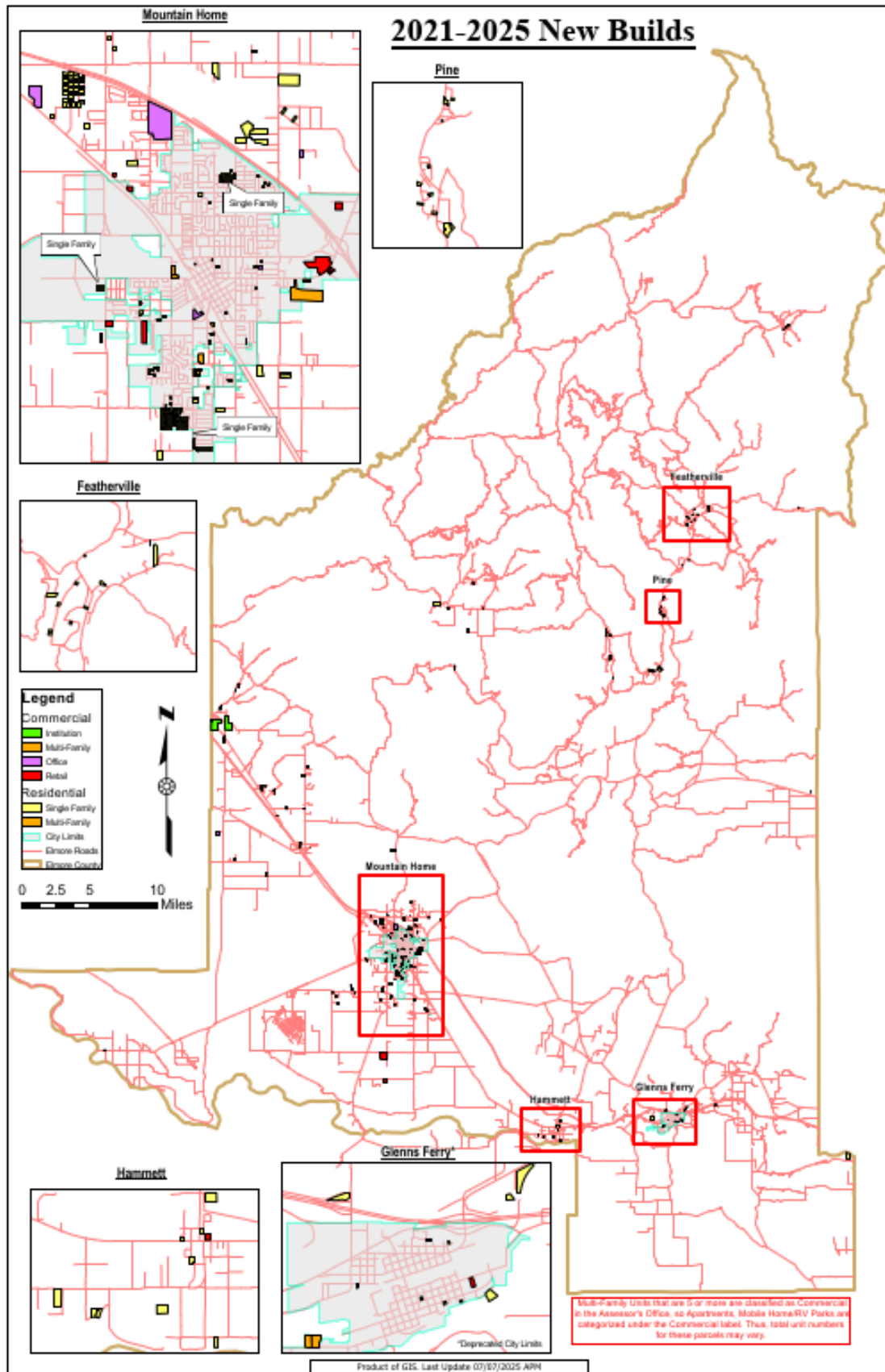
3.2 Schedule of Improvements for Capital Improvements Plans

The Attachment 3 of the Elmore County Comprehensive Plan outlines impact fees as the primary source of funding, with a few exceptions, for most systems improvements needed for new growth in Figure 26, 27, and 28 for Elmore County Sheriff, Jail, and EMS respectively. The following Table 3 adds a Schedule of Improvements for facilities anticipated within Elmore County's CIPs based on current development activities depicted in Map 1.

Year three into its implementation, the County does not have the necessary intergovernmental agreements for collection of DIF within incorporated cities where most growth has occurred as demonstrated in Map 1. Which means that the total potential DIF revenue in any given year so far has not kept up with the growth and new construction roll. This capital outlay is becoming cost-prohibitive on Elmore County's Schedule of Improvements and political will to prioritize capital improvements in and around its existing cities. Furthermore, the County has started to think about diversifying funding and financing tools necessary to support the adopted CIPs in order to adhere to the following Schedule of Improvements of the requisite capital improvements instead of mostly relying on DIF.

Each capital improvement eligible for DIF funding will have its own set of parameters and conditions impacting how the Schedule of Improvements in Table 3 will be implemented. Phasing pressures, existing facilities locations and conditions, and interrelated projects will significantly influence how and when each CIP improvement is made. It is expected that once these additions are made to the Comprehensive Plan, some circumstances will change. Therefore, the proposed Schedule of Improvement as a framework and record of thoughtful planning, will be guided and reestablished as a result of future leadership changes, their decisions, program expectations, and annual budget appropriations.

In the proposed Schedule of Improvements, a three-year construction period is expected for capital improvements of \$1,000,000 or less, with the first year dedicated to site preparation, planning costs, and the beginning of design. For the larger capital improvements (mostly jail expansion) of more than \$1,000,000, a five-year construction period is expected in the proposed Schedule of Improvements with the first year of construction dedicated to planning costs and the beginning of design.



Map-1: New Build Trends Based on Assessor's Tax Roll – 2021-2025

Table 3: Schedule of Improvements for CIPs (May need further refinement after agency comments)

Elmore County, Idaho	CIP Cost	DIF Allocation	DIF Eligible	Base Year 2021	Year 1 2022	Year 2 2023	Year 3 2024	Year 4 2025	Year 5 2026	Year 6 2027	Year 7 2028	Year 8 2029	Year 9 2030	Year 10 2031	Year 11 2032	Year 12 2033	Year 13 2034	Year 14 2035	Year 15 2036	Year 16 2037	Year 17 2038	Year 18 2039	Year 19 2040	Year 20 2041
EMS Facilities/Vehicles/Equipment																								
Mountain Home West	\$720,000	100%	\$720,000									\$144,000	\$252,000	\$324,000										
Glenns Ferry Station	\$630,000	100%	\$630,000											\$126,000	\$220,500	\$283,500								
Pine Station	\$630,000	100%	\$630,000							\$126,000	\$220,500	\$283,500												
Mayfield Station	\$720,000	100%	\$720,000													\$144,000	\$252,000	\$324,000						
Mayfield Quick Response	\$250,000	100%	\$250,000																					
Total Equipment	\$449,400	100%	\$449,400																					
DIF Study			\$10,000																					
Total Capital for Growth	\$3,399,400		\$3,409,400																					
Impact Fee Balance			\$60,385																					
Needed Capital Outlay										\$126,000	\$220,500	\$427,500	\$252,000	\$450,000	\$220,500	\$427,500	\$252,000	\$324,000						
Sheriff Patrol Facilities/Equipment																								
Headquarters	\$430,000	100%	\$430,000									\$86,000	\$150,500	\$193,500										
Pine Substation	\$1,000,000	25%	\$250,000							\$50,000	\$87,500	\$112,500												
Mayfield Substation	\$490,000	100%	\$490,000													\$98,000	\$171,500	\$220,500						
Glenns Ferry Substation	\$1,000,000	40%	\$400,000											\$80,000	\$140,000	\$180,000								
Prairie Substation	\$400,000	40%	\$160,000															\$32,000	\$56,000	\$72,000				
Sheriff Total Equipment	\$479,516	N/A	\$445,766																					
DIF Study			\$10,000																					
Total Capital for Growth	\$3,799,516		\$2,185,766																					
Impact Fees Balance			\$34,595																					
Needed Capital Outlay										\$50,000	\$87,500	\$198,500	\$150,500	\$273,500	\$140,000	\$278,000	\$171,500	\$252,500	\$56,000	\$72,000				
Sheriff Jail Facilities/Vehicles/Equipment																								
Jail Expansion - Growth	\$8,727,333	90%	\$7,854,600								\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288									
Jail Expansion - Mayfield	\$5,454,583	100%	\$5,454,583													\$272,729.15	\$818,187.45	\$1,363,645.75	\$1,472,737.41	\$1,527,283.24				
Sheriff-Jail Equipment	\$29,900	100%	\$29,900																					
DIF Study			\$10,000																					
Total Capital for Growth	\$14,211,816		\$13,349,083																					
Impact Fees Balance			\$203,633																					
Needed Capital Outlay											\$392,730	\$1,178,190	\$1,963,650	\$2,120,742	\$2,199,288	\$272,729	\$818,187	\$1,363,646	\$1,472,737	\$1,527,283				

Capital Improvement Plan and Development Impact Fee Study

Final Report Submitted to:
Elmore County

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EXECUTIVE SUMMARY

Elmore County (“County”) retained TischlerBiseGalena to prepare a Capital Improvement Plan and Development Impact Fee Study in order to meet the new demands generated by new development within the County. This report presents the methodology and calculation used to generate current levels of service and updated maximum supportable impact fees. It is intended to serve as supporting documentation for the evaluation and establishment of impact fees in the County.

The purpose of this study is to demonstrate the County’s compliance with Idaho Statutes as authorized by the Idaho Legislature. Consistent with the authorization, it is the intent of the County to: (Idaho Code 67-8202(1-4))

1. Collect impact fees to ensure that adequate public facilities are available to serve new growth and development;
2. Promote orderly growth and development by establishing uniform standards by which local governments may require that those who benefit from new growth and development pay a proportionate share of the cost of new public facilities needed to serve new growth and development;
3. Establish minimum standards for the adoption of development impact fee ordinances by government entities;
4. Ensure that those who benefit from new growth and development are required to pay no more than their proportionate share of the cost of public facilities needed to serve new growth and development and to prevent duplicate and ad hoc development requirements;

Impact fees are one-time payments used to construct system improvements needed to accommodate new development. An impact fee represents new growth’s fair share of capital facility needs. By law, impact fees can only be used for capital improvements, not operating or maintenance costs. Impact fees are subject to legal standards, which require fulfillment of three key elements: need, benefit and proportionality.

- First, to justify a fee for public facilities, it must be demonstrated that new development will create a need for capital improvements.
- Second, new development must derive a benefit from the payment of the fees (i.e., in the form of public facilities constructed within a reasonable timeframe).
- Third, the fee paid by a particular type of development should not exceed its proportional share of the capital cost for system improvements.

TischlerBiseGalena evaluated possible methodologies and documented appropriate demand indicators by type of development for the levels of service and fees. Local demographic data and improvement costs were used to identify specific capital costs attributable to growth. This report includes summary tables indicating the specific factors, referred to as level of service standards, used to derive the impact fees.

IDAHO DEVELOPMENT IMPACT FEE ENABLING LEGISLATION

The Enabling Legislation governs how development fees are calculated for municipalities in Idaho. All requirements of the Idaho Development Impact Fee Act have been met in the supporting documentation prepared by TischlerBiseGalena. There are four requirements of the Idaho Act that are not common in the development impact fee enabling legislation of other states. This overview offers further clarification of these unique requirements.

First, as specified in 67-8204(2) of the Idaho Act, “development impact fees shall be calculated on the basis of levels of service for public facilities . . . applicable to existing development as well as new growth and development.”

Second, Idaho requires a Capital Improvements Plan (CIP) [see 67-8208]. The CIP requirements are summarized in this report, with detailed documentation provided in the discussion on infrastructure.

Third, the Idaho Act also requires documentation of any existing deficiencies in the types of infrastructure to be funded by development impact fees [see 67-8208(1)(a)]. The intent of this requirement is to prevent charging new development to cure existing deficiencies. In the context of development impact fees for the County, the term “deficiencies” means a shortage or inadequacy of current system improvements when measured against the levels of service to be applied to new development. It does not mean a shortage or inadequacy when measured against some “hoped for” level of service.

TischlerBiseGalena used the current infrastructure cost per service unit (i.e., existing standards), or future levels of service where appropriate, multiplied by the projected increase in service units over an appropriate planning timeframe, to yield the cost of growth-related system improvements. The relationship between these three variables can be reduced to a mathematical formula, expressed as $A \times B = C$. In section 67-8204(16), the Idaho Act simply reorganizes this formula, stating the cost per service unit (i.e., development impact fee) may not exceed the cost of growth-related system improvements divided by the number of projected service units attributable to new development (i.e., $A = C \div B$). By using existing infrastructure standards to determine the need for growth-related capital improvements, the County ensures the same level-of-service standards are applicable to existing and new development. Using existing infrastructure standards also means there are no existing deficiencies in the current system that must be corrected from non-development impact fee funding.

Fourth, Idaho requires a proportionate share determination [see 67-8207]. Basically, local government must consider various types of applicable credits and/or other revenues that may reduce the capital costs attributable to new development. The development impact fee methodologies and the cash flow analysis have addressed the need for credits to avoid potential double payment for growth-related infrastructure.

SUMMARY OF CAPITAL IMPROVEMENT PLAN AND DEVELOPMENT IMPACT FEES

METHODOLOGIES AND CREDITS

Development impact fees can be calculated by any one of several legitimate methods. The choice of a particular method depends primarily on the service characteristics and planning requirements for each facility type. Each method has advantages and disadvantages in a particular situation, and to some extent can be interchangeable, because each allocates facility costs in proportion to the needs created by development.

Reduced to its simplest terms, the process of calculating development impact fees involves two main steps: (1) determining the cost of development-related capital improvements and (2) allocating those costs equitably to various types of development. In practice, though, the calculation of impact fees can become quite complicated because of the many variables involved in defining the relationship between development and the need for facilities. The following paragraphs discuss three basic methods for calculating development impact fees, and how each method can be applied.

- **Plan-Based Fee Calculation.** The plan-based method allocates costs for a specified set of improvements to a specified amount of development. Facility plans identify needed improvements, and land use plans identify development. In this method, the total cost of relevant facilities is divided by total demand to calculate a cost per unit of demand. Then, the cost per unit of demand is multiplied by the amount of demand per unit of development (e.g., housing units or square feet of building area) in each category to arrive at a cost per specific unit of development (e.g., single family detached unit).
- **Cost Recovery or Buy-In Fee Calculation.** The rationale for the cost recovery approach is that new development is paying for its share of the useful life and remaining capacity of facilities already built or land already purchased from which new growth will benefit. This methodology is often used for systems that were oversized such as sewer and water facilities.
- **Incremental Expansion Fee Calculation.** The incremental expansion method documents the current level of service (LOS) for each type of public facility in both quantitative and qualitative measures, based on an existing service standard (such as square feet per officer). This approach ensures that there are no existing infrastructure deficiencies or surplus capacity in infrastructure. New development is only paying its proportionate share for growth-related infrastructure. The level of service standards are determined in a manner similar to the current replacement cost approach used by property insurance companies. However, in contrast to insurance practices, the fee revenues would not be for renewal and/or replacement of existing facilities. Rather, revenue will be used to expand or provide additional facilities, as needed, to accommodate new development. An incremental expansion cost method is best suited for public facilities that will be expanded in regular increments, with LOS standards based on current conditions in the community.

- **Credits.** Regardless of the methodology, a consideration of “credits” is integral to the development of a legally valid impact fee methodology. There are two types of “credits,” each with specific and distinct characteristics, but both of which should be addressed in the calculation of development impact fees. The first is a credit due to possible double payment situations. This could occur when contributions are made by the property owner toward the capital costs of the public facility covered by the impact fee. This type of credit is integrated into the impact fee calculation. The second is a credit toward the payment of a fee for dedication of public sites or improvements provided by the developer and for which the impact fee is imposed. This type of credit is addressed in the administration and implementation of a facility fee program.

FEE METHODOLOGY

Of the fee methodologies discussed above, the *plan-based* methodology is used to calculate impact fees for the County. A summary of impact fee components is provided below:

Figure 1: Summary of Impact Fee Methodology

Fee Category	Service Area	Incremental Expansion	Plan-Based	Cost Recovery	Cost Allocation
Jail	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips
Sheriff	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips
EMS	Countywide	n/a	Station Facilities, Vehicles and Apparatus, Equipment	n/a	Population, Nonresidential Vehicle Trips

GENERAL OVERRIDING ASSUMPTIONS

The County is in the unusual position of coordinating a master planned community with a developer in the Mayfield area, on the westernmost portion of the County. This community is large enough to change the proportional makeup of the County. Originally, TishlerBiseGalena had proposed creating a separate service area for this development, but after further review, it was determined that the addition of this community would not materially affect the Impact Fee calculations. As such, the Mayfield area has been included in this study as part of the County.

Additionally, in some Idaho jurisdictions, Sheriff impact fees are not collected by a city that also provides policing services, such as the City of Boise. The Sheriff provides complimentary services to those provided by the local police departments, including dispatch. Sheriff services are a countywide statutory requirement and collection of fees by all jurisdictions within the county is an industry best practice. As such, TischlerBiseGalena recommends that the Sheriff office impact fees be shared equally throughout the County.

CAPITAL IMPROVEMENT PLAN - SHERIFF

The County Sheriff impact fee contains components for additional station space and equipment. Functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 3,461 square feet of station space
- 17 new pieces of equipment
- Cost recovery for Impact Fee Study

CAPITAL IMPROVEMENT PLAN - JAIL

The County Jail impact fee contains components for relocated and additional jail space and additional equipment. Similar to Sheriff, functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 13,309 square feet of total Jail space
- 13 new pieces of officer gear for growth related positions
- Cost recovery for Impact Fee Study

CAPITAL IMPROVEMENT PLAN – EMERGENCY MEDICAL SERVICES (“EMS”)

The County EMS impact fee contains components for additional station space, vehicles and apparatus, and equipment. Again, similar to Sheriff, functional population is used to determine residential and nonresidential proportionate share factors (i.e., how much of the current infrastructure serves residential or nonresidential land uses).

To serve projected growth over the next ten years, the following infrastructure investment is planned:

- 6,000 square feet of station space
- 1 Quick Response Vehicle
- 31 new pieces of equipment
- Cost recovery for Impact Fee Study

MAXIMUM SUPPORTABLE DEVELOPMENT IMPACT FEES BY TYPE OF LAND USE

Figure 2 provides a schedule of the maximum supportable development impact fees by type of land use for the County. The fees represent the highest supportable amount for each type of applicable land use, and represents new growth’s fair share of the cost for capital facilities. The County may adopt fees that

are less than the amounts shown. However, a reduction in impact fee revenue will necessitate an increase in other revenues, a decrease in planned capital expenditures, and/or a decrease in levels of service.

The fees for residential development are to be assessed per housing unit. For nonresidential development, the fees are assessed per square foot of floor area. Nonresidential development categories are consistent with the terminology and definitions contained in the reference book, Trip Generation 11th Edition, published by the Institute of Transportation Engineers. These definitions are provided in the Appendix A. Land Use Definitions.

Figure 2: Summary of Maximum Supportable Development Impact Fees by Land Use

Development Type	Sheriff	Jail	EMS	Maximum Supportable Fee
Residential (per housing unit)				
Single Family	\$275	\$1,664	\$426	\$2,365
Multifamily	\$207	\$1,252	\$320	\$1,779
Nonresidential (per 1,000 square feet)				
Retail	\$525	\$3,254	\$821	\$4,600
Office	\$202	\$1,254	\$316	\$1,772
Industrial	\$91	\$563	\$142	\$796
Institutional	\$201	\$1,246	\$314	\$1,761

Calculations throughout this technical memo are based on an analysis conducted using Excel software. Results are discussed in the memo using one-and two-digit places (in most cases), which represent rounded figures. However, the analysis itself uses figures carried to their ultimate decimal places; therefore, the sums and products generated in the analysis may not equal the sum or product if the reader replicates the calculation with the factors shown in the report (due to the rounding of figures shown, not in the analysis).

DEVELOPMENT IMPACT FEE ANALYSIS

METHODOLOGY

The County development impact fee includes three components: station expansion, vehicles/apparatus, and equipment. TischlerBiseGalena recommends a *plan-based* approach, based on current capital expansion plans. Per the Idaho Act, capital improvements are limited to those improvements that have a certain lifespan. As specified in 67-8203(3) of the Idaho Act, “‘Capital improvements’ means improvements with a useful life of ten (10) years or more, by new construction or other action, which increase the service capacity of a public facility.”

The residential portion of the fee is derived from the product of persons per housing unit (by type of unit) multiplied by the net capital cost per person. The nonresidential portion is derived from the product of nonresidential vehicle trips per 1,000 square feet of nonresidential space multiplied by the net capital cost per vehicle trip.

Specified in Idaho Code 67-8209(2), local governments must consider historical, available, and alternative sources of funding for system improvements. Currently, there are no dedicated revenues being collected by the County to fund growth-related projects for County facilities. Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs for County facilities. Evidence is given in this chapter that the projected capital costs from new development will be entirely offset by the development impact fees. Thus, no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no further revenue credits.

PROPORTIONATE SHARE

TischlerBiseGalena recommends functional population to allocate the cost of County infrastructure to residential and nonresidential development. Functional population is similar to what the U.S. Census Bureau calls “daytime population,” by accounting for people living and working in a jurisdiction, but also considers commuting patterns and time spent at home and at nonresidential locations. OnTheMap is a web-based mapping and reporting application that shows where workers are employed and where they live. It describes geographic patterns of jobs by their employment locations and residential locations as well as the connections between the two locations. OnTheMap was developed through a unique partnership between the U.S. Census Bureau and its Local Employment Dynamics (LED) partner states. OnTheMap data is used, as shown in Figure 3, to derive Functional Population shares for County.

Residents that do not work are assigned 20 hours per day to residential development and 4 hours per day to nonresidential development (annualized averages). Residents that work in the County boundary are assigned 14 hours to residential development and 10 hours to nonresidential development. Residents that work outside the population centers are assigned 14 hours to residential development. Inflow commuters are assigned 10 hours to nonresidential development. Based on 2020 functional population data for the

County, the cost allocation for residential development is 79 percent while nonresidential development accounts for 21 percent of the demand for County facilities, apparatus and equipment.

Figure 3: Proportionate Share Factors

Elmore County, ID (2020)			
<i>Residential</i>		<i>Demand Hours/Day</i>	<i>Person Hours</i>
Population*	26,273		
Residents Not Working	16,820	20	336,400
Employed Residents	9,453		
Employed in Elmore	3,968	14	55,552
Employed outside Elmore	5,485	14	76,790
	Residential Subtotal		468,742
	Residential Share =>		79%
<i>Nonresidential</i>			
Non-working Residents	16,820	4	67,280
Jobs Located in Elmore	6,060		
Residents Employed in Elmore	2,092	10	20,920
Non-Resident Workers (inflow commuters)	3,968	10	39,680
	Nonresidential Subtotal		127,880
	Nonresidential Share =>		21%
	TOTAL		596,622

Source: U.S. Census Bureau, OnTheMap 6.1.1 Application and LEHD Origin-Destination Employment Statistics.

* Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

SERVICE UNITS

Figure 4 displays the service units for residential and nonresidential land uses. For residential development, the service units are persons per housing unit by type of unit. For nonresidential development, the service units are average day nonresidential vehicle trips.

Figure 4: Elmore County Service Units

Residential (per housing unit)

Type of Housing Unit	Persons per Housing Unit*
Single-Family	2.18
Multi-Family	1.64

Nonresidential Development (per 1,000 square feet)

Type	Trips per 1,000 Sq. Ft.**	Trip Rate Adjustment	Adjusted Trips per 1,000 Sq. Ft.
Retail	37.01	38%	14.06
Office	10.84	50%	5.42
Industrial	4.87	50%	2.44
Institutional	10.77	50%	5.39

*Derived from the U.S. Census Bureau American Community

**ITE Trip Generation Rates, 11th Edition (2021)

ELMORE COUNTY SHERIFF LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County Sheriff.

STATION SPACE

As shown in Figure 5, the County Sheriff currently operates one headquarters, which totals 2,474 square feet and three substations, which total 4,623 square feet. The existing level of service for residential development is 0.21 square feet per person, and the nonresidential level of service is 0.07 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 5: Existing Level of Service for Sheriff Station Space

Facility	Square Feet
Headquarters	2,474
Substation MH	2,498
Substation Pine/Atlanta	1,981
Substation GF	144
Total	7,097

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	5,607	1,490
2021 Population/Nonres.Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.21	0.07

EQUIPMENT

As shown in Figure 6, the County Sheriff currently has 92 pieces of equipment. The existing level of service for residential development is 2.66 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.86 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 6: Existing Level of Service for Sheriff Equipment

Equipment	Total Units
Handguns	51
Rifles	9
Shotguns	5
Portable Radios	23
Dispatch Consoles	4
Total	92

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	72.68	19.32
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	2.66	0.86

ELMORE COUNTY JAIL LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County Jail.

FACILITY SPACE

As shown in Figure 7, the County currently operates one jail, which totals 26,182 square feet. The existing level of service for residential development is 0.76 square feet per person, and the nonresidential level of service is 0.24 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 7: Existing Level of Service for County Jail Space

Facility	Square Feet
Jail	26,182
Total	26,182

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	20,684	5,498
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.76	0.24

EQUIPMENT

As shown in Figure 8, the County Jail currently has 96 pieces of equipment. The existing level of service for residential development is 2.77 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.89 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 8: Existing Level of Service for County Jail Equipment

Equipment	Total Units
Handguns	24
Rifles	24
Shotguns	24
Portable Radios	24
Total	96

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	75.84	20.16
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	2.77	0.89

ELMORE COUNTY EMS LEVEL OF SERVICE ANALYSIS

The following section details the level of service calculations for the County EMS.

STATION SPACE

As shown in Figure 9, the County EMS currently operates three stations, which total 12,600 square feet. The existing level of service for residential development is 0.36 square feet per person, and the nonresidential level of service is 0.12 square feet per nonresidential vehicle trip. This is determined by multiplying the total square footage by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips).

Figure 9: Existing Level of Service for EMS Station Space

Facility	Square Feet
Main Station	7,800
Glenns Ferry Station	1,800
Pine Station	3,000
Total	12,600

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Facility Square Feet	9,954	2,646
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Square Feet per Person/Nonres. Trips	0.36	0.12

VEHICLES/APPARATUS

As shown in Figure 10, the County EMS currently has 8 pieces of apparatus. The existing level of service for residential development is 0.23 pieces of apparatus per 1,000 persons, and the nonresidential level of service is 0.07 pieces of apparatus per 1,000 nonresidential vehicle trips. This is determined by multiplying the total apparatus inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and then multiplying that amount by 1,000.

Figure 10: Existing Level of Service for EMS Vehicles/Apparatus

Apparatus	Total Units
Quick Response Units	2
Heavy Rescue	2
Medical Rescue	4
Total	8

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Apparatus	6.32	1.68
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Apparatus per 1,000 Persons/Nonres. Trips	0.23	0.07

EQUIPMENT

As shown in Figure 11, the County currently has 57 pieces of equipment. The existing level of service for residential development is 1.65 pieces of equipment for every 1,000 persons, and the nonresidential level of service is 0.53 pieces of equipment per 1,000 nonresidential vehicle trips. This is determined by multiplying the total equipment inventory by the proportionate share factors (79% for residential development and 21% for nonresidential development), and then dividing the respective totals by the current service units (27,342 persons for residential and 22,540 nonresidential vehicle trips) and multiplying by 1,000.

Figure 11: Existing Level of Service for EMS Equipment

Equipment	Total Units
Stryker Systems	5
Zoll Monitors	7
Portable Radios	28
ATV - Automatic Transport Ventilator	5
Saphire Infusion Pumps	6
CradlePoint	6
Total	57

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	79%	21%
Share of Equipment	45.03	11.97
2021 Population/Nonres. Vehicle Trips	27,342	22,540
Equipment per 1,000 Persons/Nonres. Trips	1.65	0.53

ANTICIPATED SHIFT IN RESIDENTIAL/NONRESIDENTIAL MIX

As stated previously, development in the Mayfield area is anticipated to shift the mixture of residential and nonresidential uses. The proposed residential development in the area is projected to shift the residential share of the total county upward from 79% to 85% and the nonresidential share downward from 21% to 15%. This new mix was used to calculate the level of service for all forward-facing capital improvement projects. To ensure that new development is not paying to elevate the overall level of service in the County, we compared each component of the Capital Improvement Plan to the existing level of service and then aggregated all of the components. There were instances where one component was higher than the existing level of service but, in total and when fully executed, the Capital Improvement Plan would not exceed the existing level of service for the County.

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY SHERIFF

PLANNED SHERIFF STATION SPACE

The County Sheriff plans on building three substations in Mayfield, Prairie and Glenns Ferry, in an effort to meet anticipated growth in those areas. Additionally, expansion of both their headquarters and the Pine/Atlanta substation is anticipated to service the growth that is projected to occur in those areas. As shown in Figure 12, the County anticipates that approximately 3,461 square feet of building space at an estimated cost of \$1.7 million, would be sufficient through the year 2031. This would include a building footprint of approximately 980 square feet, with an estimated cost of \$490,000 for Mayfield, 320 square feet and an estimated cost of \$160,000 for Prairie, and 800 square feet and an estimated cost of \$400,000 for Glenns Ferry. As shown in Figure 12, residential new development is being charged for a level of service that is slightly below that which currently exists in the County. For example, as shown previously in Figure 5, the existing level of service per person is 0.21 square feet, compared to 0.20 square feet per person for the impact fee calculation. Additionally, nonresidential development is being charged for a level of service that is lower than what currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.07 square feet, compared to 0.06 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 12, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (3,461) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.20 square feet per person and 0.06 square feet per nonresidential trip) are compared to the cost per square foot (\$500), the resulting cost per service units are \$100 per person and \$30 per nonresidential vehicle trip.

Figure 12: Planned Sheriff Station Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Headquarters	861	\$500	\$430,500
Substation Pine/Atlanta	500	\$500	\$250,000
Substation Mayfield	980	\$500	\$490,000
Substation Glenns Ferry	800	\$500	\$400,000
Substation Prairie	320	\$500	\$160,000
Total	3,461	\$500	\$1,730,500

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	2,942	519
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.20	0.06

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.20	0.06
Average Cost per Square Foot	\$500	\$500
Capital Cost Per Person/Nonres. Trip	\$100	\$30

PLANNED SHERIFF EQUIPMENT

To complement both new and expanded stations, the County plans on purchasing 17 pieces of new equipment. As shown in Figure 13, the estimated cost of the equipment is \$445,766. Similar to the planned stations, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned equipment (17 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 13, new development is actually being charged for a significantly lower level of service than what currently exists in the County. For example, as shown previously in Figure 6, the existing level of service per 1,000 persons is 2.66 equipment units, compared to 0.95 equipment units per 1,000 persons for the impact fee calculation.

As shown in Figure 13, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (17) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.95 equipment units per 1,000 persons and 0.28 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$26,693), the resulting cost per service units are \$25 per person and \$7 per nonresidential vehicle trip.

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Figure 13: Planned Sheriff Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
Dispatch Consoles	3	\$101,250	\$303,750
New Officer Gear	8	\$2,270	\$18,164
Mayfield Dispatch Consoles	1	\$112,500	\$112,500
Mayfield New Officer Gear	5	\$2,270	\$11,352
Total	17	\$26,693	\$445,766

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	14.20	2.51
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	0.95	0.28

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	0.95	0.28
Average Cost per Unit	\$26,693	\$26,693
Capital Cost Per Person/Nonres. Trip	\$25	\$7

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 14: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
Sheriff	\$10,000	Residential	85%	Population	28,311	35,159	6,849	\$1.24
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225	\$0.35

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY JAIL

PLANNED COUNTY JAIL FACILITIES

The current County Jail is at capacity and the location will not allow for expansion. As such, the County plans on building a new Jail facility, in a new location. The cost for this facility has been segmented into growth and non-growth-related funding components. As shown in Figure 15, the County anticipates that the growth portion of the building footprint would be approximately 7,855 square feet, with an estimated cost of \$7,854,600 along with an additional 5,455 square feet at an estimated cost of \$5,454,583 related to the Mayfield area development. The County believes this would be sufficient through the year 2031 and intends to fund the remainder of the jail facility from other sources. As shown in Figure 15, residential

new development is being charged for a level of service that is equivalent to what currently exists in the County. For example, as shown previously in Figure 7, the existing level of service per person is 0.76 square feet, compared to 0.76 square feet per person for the impact fee calculation. Additionally, nonresidential development is also being charged for a level of service commensurate with that which currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.24 square feet, compared to 0.23 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 15, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (13,309) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.76 square feet per person and 0.23 square feet per nonresidential trip) are compared to the cost per square foot (\$1,000), the resulting cost per service units are \$760 per person and \$230 per nonresidential vehicle trip.

Figure 15: Planned County Jail Facility Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Jail	7,855	\$1,000	\$7,854,600
Jail - Mayfield Impact	5,455	\$1,000	\$5,454,583
Total	13,309	\$1,000	\$13,309,183

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	11,313	1,996
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.76	0.23

<i>Cost Analysis</i>	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.76	0.23
Average Cost per Square Foot	\$1,000	\$1,000
Capital Cost Per Person/Nonres. Trip	\$760	\$230

PLANNED COUNTY JAIL EQUIPMENT

To complement the new jail, the County plans on purchasing officer gear for the newly hired staff necessary to maintain service levels. As shown in Figure 16, the estimated cost of the equipment is \$29,900. Similar to the planned jail facility, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned equipment (13 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 16, similar to station space new development is actually being charged for a significantly lower level of service than what currently exists in the County. For example, as shown previously in Figure 8, the existing level of service per 1,000 persons is 2.77 equipment units, compared to 0.74 equipment units per 1,000 persons for the impact fee calculation.

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As shown in Figure 16, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (13) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.74 equipment units per 1,000 persons and 0.22 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$2,300), the resulting cost per service units are \$2 per person and \$1 per nonresidential vehicle trip.

Figure 16: Planned County Jail Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
New Officer Gear	8	\$2,300	\$18,400
New Officer Gear - Mayfield	5	\$2,300	\$11,500
Total	13	\$2,300	\$29,900

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	11.05	1.95
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	0.74	0.22

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	0.74	0.22
Average Cost per Unit	\$2,300	\$2,300
Capital Cost Per Person/Nonres. Trip	\$2	\$1

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 17: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation			Cost per Demand Unit Increase
				Units	2022	2027	Increase
Jail	\$10,000	Residential	85%	Population	28,311	35,159	6,849
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225

PLANNED GROWTH-RELATED INFRASTRUCTURE IMPROVEMENTS – ELMORE COUNTY EMS

PLANNED EMS STATIONS

The County, along with the City of Mountain Home, plan on co-locating the construction of a building in the western portion of Mountain Home for joint Fire and EMS delivery. Additionally, the County plans on building a new station in Mayfield, and an expansion of the Glenns Ferry and Pine stations, to service the growth that is projected to occur in those areas. As shown in Figure 18, the County anticipates that a building footprint of approximately 1,600 square feet, with an estimated cost of \$720,000 for each of the two new stations, along with 2,800 total square feet of expansions at an estimated cost of \$1.26 million, would be sufficient through the year 2031. As shown in Figure 18, residential new development is being charged for a level of service that is below that which currently exists in the County. For example, as shown previously in Figure 9, the existing level of service per person is 0.36 square feet, compared to 0.34 square feet per person for the impact fee calculation. Additionally, nonresidential development is being charged for a level of service that is lower than what currently exists in the County. The existing level of service per nonresidential vehicle trip is 0.12 square feet, compared to 0.10 square feet per nonresidential vehicle trip for the impact fee calculation.

As shown in Figure 18, the cost per residential and nonresidential service unit is determined by multiplying the planned square footage (6,000) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (0.34 square feet per person and 0.10 square feet per nonresidential trip) are compared to the cost per square foot (\$450), the resulting cost per service units are \$153 per person and \$45 per nonresidential vehicle trip.

Figure 18: Planned EMS Station Infrastructure and Cost per Service Unit

Facility	Square Feet	Cost per Square Foot	Estimated Cost
Mountain Home West Station	1,600	\$450	\$720,000
Glenns Ferry Station	1,400	\$450	\$630,000
Pine Station	1,400	\$450	\$630,000
Mayfield EMS Station	1,600	\$450	\$720,000
Total	6,000	\$450	\$2,700,000

Level-of-Service Standards	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Facility Square Feet	5,100	900
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Square Feet per Person/Nonres. Trips	0.34	0.10

Cost Analysis	Residential	Nonresidential
Square Feet per Person/Nonres. Trips	0.34	0.10
Average Cost per Square Foot	\$450	\$450
Capital Cost Per Person/Nonres. Trip	\$153	\$45

PLANNED EMS VEHICLES/APPARATUS

To compliment the planned Mayfield station, the County plans on purchasing 1 additional piece of apparatus - a quick response unit. As shown in Figure 19, the estimated cost of the apparatus is \$250,000. Similar to the planned station, the County estimates the apparatus will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we compared the number of planned apparatus (1 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 19, similar to station space new development is actually being charged for a substantially lower level of service than what currently exists in the County. For example, as shown previously in Figure 10, the existing level of service per 1,000 persons is 0.23 vehicles/apparatus, compared to 0.06 vehicles/apparatus per 1,000 persons for the impact fee calculation.

As shown in Figure 19, the cost per residential and nonresidential service unit is determined by multiplying the planned apparatus (1) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service 0.06 vehicles/apparatus per 1,000 persons and 0.02 apparatus per 1,000 nonresidential trips) are compared to the weighted average cost per apparatus (\$250,000), the resulting cost per service units are \$15 per person and \$5 per nonresidential vehicle trip.

Figure 19: Planned EMS Vehicles/Apparatus and Cost per Service Unit

Apparatus	Total Units	Cost per Vehicle	Estimated Cost
Mayfield Quick Response Units	1	\$250,000	\$250,000
Total	1	\$250,000	\$250,000

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Apparatus	0.85	0.15
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Apparatus per 1,000 Persons/Nonres. Trips	0.06	0.02

<i>Cost Analysis</i>	Residential	Nonresidential
Apparatus per 1,000 Persons/Nonres. Trips	0.06	0.02
Average Cost per Unit	\$250,000	\$250,000
Capital Cost Per Person/Nonres. Trip	\$15	\$5

PLANNED EMS EQUIPMENT

Again, to complement both the new and expanded stations and additional vehicles, the County plans on purchasing multiple pieces of equipment. As shown in Figure 20, the estimated cost of the equipment is \$449,400. Similar to the planned station, the County estimates the equipment will be sufficient through the year 2031. To ensure new development is not paying to elevate the level of service in the County, we

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compared the number of planned equipment (31 pieces) to the increase in residential and nonresidential service units through 2031. As shown in Figure 20, new development is actually being charged for a slightly higher level of service than what currently exists in the County. For example, as shown previously in Figure 11, the existing level of service per 1,000 persons is 1.65 equipment units, compared to 1.77 equipment units per 1,000 persons for the impact fee calculation. As stated earlier in this report, when viewed from a systemwide approach, this slight increase in equipment service levels is more than offset by the reduced service levels in apparatus, especially when comparing the average costs per unit for apparatus at \$250,000 versus \$14,497 for equipment.

As shown in Figure 20, the cost per residential and nonresidential service unit is determined by multiplying the planned equipment (31) by the proportionate share factors (85% for residential and 15% for nonresidential), and then dividing the respective totals by the projected increase in service units through the year 2031 (14,918 persons and 8,822 nonresidential vehicle trips). When the resulting residential and nonresidential levels of service (1.77 equipment units per 1,000 persons and 0.53 equipment units per 1,000 nonresidential trip) are compared to the weighted average cost per equipment (\$14,497), the resulting cost per service units are \$26 per person and \$8 per nonresidential vehicle trip.

Figure 20: Planned EMS Equipment and Cost per Service Unit

Equipment	Total Units	Cost per Unit	Estimated Cost
Stryker Systems	4	\$45,000	\$180,000
Zoll Monitors	4	\$32,000	\$128,000
Portable Radios	6	\$1,200	\$7,200
ATV - Automatic Transport Ventilator	4	\$4,500	\$18,000
Saphire Infusion Pumps	4	\$3,500	\$14,000
CradlePoint	4	\$4,000	\$16,000
Mayfield Stryker Systems	1	\$45,000	\$45,000
Mayfield Zoll Monitors	1	\$32,000	\$32,000
Mayfield Portable Radios	1	\$1,200	\$1,200
Mayfield ATV - Automatic Transport Ventilator	1	\$4,500	\$4,500
Mayfield Saphire Infusion Pumps	1	\$3,500	\$3,500
Total	31	\$14,497	\$449,400

<i>Level-of-Service Standards</i>	Residential	Nonresidential
Proportionate Share	85%	15%
Share of Equipment	26.35	4.65
Projected 2031 Population/Nonres. Vehicle Trips	14,918	8,822
Equipment per 1,000 Persons/Nonres. Trips	1.77	0.53

<i>Cost Analysis</i>	Residential	Nonresidential
Equipment per 1,000 Persons/Nonres. Trips	1.77	0.53
Average Cost per Unit	\$14,497	\$14,497
Capital Cost Per Person/Nonres. Trip	\$26	\$8

COST TO PREPARE DEVELOPMENT IMPACT FEE REPORT

The cost to prepare the Capital Improvement Plan and Development Impact Fee Report totals \$10,000. The County will need to update its report every five years. Based on this cost, proportionate share, and five-year projections of new residential and nonresidential development from the Appendix B (Demographic Assumptions), the cost is \$1.24 per person and \$0.35 per nonresidential vehicle trip.

Figure 21: Cost to Prepare Development Impact Fee Report

Component	Cost	Demand Indicator	Proportionate Share	Cost Allocation				Cost per Demand Unit Increase
				Units	2022	2027	Increase	
EMS	\$10,000	Residential	85%	Population	28,311	35,159	6,849	\$1.24
		Nonresidential	15%	Vehicle Trips	23,287	27,513	4,225	\$0.35

INPUT VARIABLES AND DEVELOPMENT IMPACT FEES

COUNTY SHERIFF VARIABLES AND IMPACT FEES

Cost factors for County Sheriff facilities, equipment, and professional services are summarized at the top of Figure 22. The residential impact fees are calculated by multiplying the \$126 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$37 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 22: Elmore County Sheriff Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Sheriff Stations	\$100.00	\$30.00
Sheriff Vehicles and Apparatus	\$0.00	\$0.00
Sheriff Equipment	\$25.00	\$7.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$126.24	\$37.35
Net Total	\$126.24	\$37.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$275
Multifamily	1.64	\$207

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$525
Office	5.42	\$202
Industrial	2.44	\$91
Institutional	5.39	\$201

COUNTY JAIL VARIABLES AND IMPACT FEES

Cost factors for County Jail facilities, equipment, and professional services are summarized at the top of Figure 23. The residential impact fees are calculated by multiplying the \$763 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$231 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 23: Elmore County Jail Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
Jail	\$760.00	\$230.00
Jail Vehicles and Apparatus	\$0.00	\$0.00
Jail Equipment	\$2.00	\$1.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$763.24	\$231.35
Net Total	\$763.24	\$231.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$1,664
Multifamily	1.64	\$1,252

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$3,254
Office	5.42	\$1,254
Industrial	2.44	\$563
Institutional	5.39	\$1,246

COUNTY EMS VARIABLES AND IMPACT FEES

Cost factors for County facilities, apparatus, and professional services are summarized at the top of Figure 24. The residential impact fees are calculated by multiplying the \$195 cost per person by the service unit ratios (persons per housing unit) for each housing type. Nonresidential development fees are calculated by multiplying the \$58 per nonresidential vehicle trip by the average weekday vehicle trips per 1,000 square feet ratios and the trip adjustment factors for each development type.

Figure 24: Elmore County EMS Maximum Supportable Impact Fees

Fee Component	Proposed Fees	
	Cost per Person	Cost per Nonres. Vehicle Trips
EMS Stations	\$153.00	\$45.00
EMS Vehicles and Apparatus	\$15.00	\$5.00
EMS Equipment	\$26.00	\$8.00
Cost of Impact Fee Study	\$1.24	\$0.35
Gross Total	\$195.24	\$58.35
Net Total	\$195.24	\$58.35

Residential

Housing Type	Persons per Housing Unit	Maximum Supportable Fee per Unit
Single Family	2.18	\$426
Multifamily	1.64	\$320

Nonresidential

Development Type	Trips per 1,000 Sq. Ft.	Maximum Supportable Fee per 1,000 Sq. Ft.
Retail	14.06	\$821
Office	5.42	\$316
Industrial	2.44	\$142
Institutional	5.39	\$314

CAPITAL IMPROVEMENT PLANS

The following section provides a summary of the Capital Improvement Plans depicting growth-related capital demands and costs on which the County impact fees are based.

First, Figure 25 lists the projected growth over the next ten years in the County. Overall, there is about a 34 percent increase in residential development (14,918 new residents and 7,242 new housing units) and a 162 percent increase in nonresidential development (2,870 new jobs and 1.34 million square feet of development).

Figure 25: Ten-Year Projected Residential and Nonresidential Growth

Elmore County, ID	Base Year 2021	1 2022	2 2023	3 2024	4 2025	5 2026	6 2027	7 2028	8 2029	9 2030	10 2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
Housing Units by Type [2]												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	6,115
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	1,127
Total Housing Units	13,041	13,506	13,971	14,436	14,901	15,864	16,827	17,790	18,753	19,716	20,283	7,242
Jobs [3]												
Retail	1,995	2,061	2,131	2,204	2,280	2,359	2,442	2,530	2,622	2,704	2,788	793
Office	596	616	637	658	681	705	730	756	783	808	833	237
Industrial	2,224	2,299	2,376	2,457	2,542	2,630	2,723	2,821	2,924	3,015	3,109	885
Institutional	2,593	2,675	2,760	2,848	2,939	3,033	3,129	3,229	3,332	3,438	3,547	955
Total Jobs	7,407	7,651	7,904	8,167	8,441	8,726	9,024	9,335	9,661	9,964	10,277	2,870
Nonresidential Floor Area (1,000 sq. ft.) [4]												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total Floor Area	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

[1] Population growth is based on housing development and persons per housing unit factors

[2] Five-year average of building permits is assumed to continue over the next ten years

[3] Source: American Census Bureau OnTheMap

[4] Source: TischlerBise analysis; Institute of Transportation Engineers, Trip Generation, 2021

The Idaho Development Fee Act requires Capital Improvement Plans to be updated regularly, at least once every five years (Idaho Code 67-8208(2)). This report projects revenue and fees based on 10-year forecast in an effort to provide the public and elected officials with illustrative guidance of probable growth demands based on current trends however, per Idaho Code, it is expected that an update to the Capital Improvement Plan included in this study will occur within five years.

CAPITAL IMPROVEMENT PLANS

Summaries of the capital improvement plans for all three County services are shown below in Figure 26, Figure 27, and Figure 28. As shown, the following additional infrastructure is needed to maintain current levels of service over the next ten years:

- County Sheriff – 3,461 square feet of station space with an estimated cost of \$1,730,500; 17 pieces of equipment with an estimated cost of \$445,766; and the cost of the first of two required Impact Fee Studies.

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- County Jail – 13,309 square feet of jail space with an estimated cost of \$13,309,183; 13 pieces of equipment with an estimated cost of \$29,900; and the cost of the first of two required Impact Fee Studies.
- County EMS – 6,000 square feet of station space with an estimated cost of \$2,700,000; 1 piece of apparatus with an estimated cost of \$250,000 and 31 pieces of equipment with an estimated cost of \$449,400; and the cost of the first of two required Impact Fee Studies.

Figure 26: Elmore County Sheriff Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Headquarters	Additional Space to Accommodate Growth Related Officers	861	500	430,500	100%	430,500	0
Substation Pine/Antonia	Summer Peaks at 15,000 people	2,000	500	1,000,000	25%	250,000	750,000
Substation Mayfield	Add as New Service Area	980	500	490,000	100%	490,000	0
Substation Glenns Ferry	Add for Growth	2,000	500	1,000,000	40%	400,000	600,000
Substation Prairie	Add for Growth	800	500	400,000	40%	160,000	240,000
Total Facilities	Growth Adjusted Number of Units	3,461		3,320,500		1,730,500	1,590,000
Equipment							
Dispatch Consoles	Add for Growth	3	112,500	337,500	90%	303,750	33,750
New Officer Gear	Additional Equipment to Accommodate Growth Related Officers	8	2,270	18,164	100%	18,164	0
Mayfield Dispatch Consoles	Add as New Service Area	1	112,500	112,500	100%	112,500	0
Mayfield New Officer Gear	Add for Growth	5	2,270	11,352	100%	11,352	0
Total Equipment	Growth Adjusted Number of Units	17		479,516		445,766	33,750
Total Capital Needs		3,478		3,800,016		2,176,266	1,623,750
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				3,810,016		2,186,266	1,623,750

Figure 27: Elmore County Jail Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Jail	44 Additional Beds to Accommodate Growth	8,727	1,000	8,727,333	90%	7,854,600	872,733
Jail	Replacement of Existing	26,182	1,000	26,182,000	0%	0	26,182,000
Jail - Mayfield Impact	Added Mayfield Growth to County Model for Combined Impact	5,455	1,000	5,454,583	100%	5,454,583	0
Total Facilities	Growth Adjusted Number of Units	13,309		40,363,917		13,309,183	27,054,733
Vehicles							
Total Vehicles	Growth Adjusted Number of Units	0.0		0		0	0
Equipment							
New Officer Gear	Additional Equipment to Accommodate Growth Related Officers	8	2,300	18,400	100%	18,400	0
New Officer Gear - Mayfield	Added Mayfield Growth to County Model for Combined Impact	5	2,300	11,500	100%	11,500	0
Total Equipment	Growth Adjusted Number of Units	13		29,900		29,900	0
Total Capital Needs		13,322		40,393,817		13,339,083	27,054,733
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				40,403,817		13,349,083	27,054,733

2022 Capital Improvement Plan and Development Impact Fee Study

Figure 28: Elmore County EMS Capital Improvement Plan

Type of Capital Infrastructure	Description	Units #/Sq.Ft	Cost \$/Unit	Total Cost	Growth Allocation	Subject to Impact Fees	Funding from Other Sources
Facilities							
Mountain Home West Station	Either co-located or stand alone	1,600	450	720,000	100%	720,000	0
Glenns Ferry Station		1,400	450	630,000	100%	630,000	0
Pine Station		1,400	450	630,000	100%	630,000	0
Mayfield EMS Station	Add as New Service Area	1,600	450	720,000	100%	720,000	0
Total Facilities	Growth Adjusted Number of Units	6,000		2,700,000		2,700,000	0
Vehicles							
Mayfield Quick Response Units	Add as New Service Area	1	250,000	250,000	100%	250,000	0
Total Vehicles	Growth Adjusted Number of Units	1.0		250,000		250,000	0
Equipment							
Stryker Systems		4	45,000	180,000	100%	180,000	0
Zoll Monitors		4	32,000	128,000	100%	128,000	0
Portable Radios		6	1,200	7,200	100%	7,200	0
ATV - Automatic Transport Ventilator		4	4,500	18,000	100%	18,000	0
Saphire Infusion Pumps		4	3,500	14,000	100%	14,000	0
CradlePoint		4	4,000	16,000	100%	16,000	0
Mayfield Stryker Systems	Add as New Service Area	1	45,000	45,000	100%	45,000	0
Mayfield Zoll Monitors	Add as New Service Area	1	32,000	32,000	100%	32,000	0
Mayfield Portable Radios	Add as New Service Area	1	1,200	1,200	100%	1,200	0
Mayfield ATV - Automatic Transport Ventilator	Add as New Service Area	1	4,500	4,500	100%	4,500	0
Mayfield Saphire Infusion Pumps	Add as New Service Area	1	3,500	3,500	100%	3,500	0
Total Equipment	Growth Adjusted Number of Units	31		449,400		449,400	0
Total Capital Needs		6,032		3,399,400		3,399,400	0
Minus Current Impact Fee Fund Balance				0	100%	0	0
Plus Impact Fee Study				10,000	100%	10,000	0
Total Capital Improvement Plan				3,409,400		3,409,400	0

FUNDING SOURCES FOR CAPITAL IMPROVEMENTS

In determining the proportionate share of capital costs attributable to new development, the Idaho Development Fee Act states that local governments must consider historical, available, and alternative sources of funding for system improvements (Idaho Code 67-8209(2)). Currently, there are no dedicated revenues being collected by the County to fund growth-related projects.

Furthermore, the maximum supportable impact fees are constructed to offset all growth-related capital costs to the County for their facilities. Evidence is given in Figure 29, Figure 30, Figure 31 and in the specific chapters of this report that the projected capital costs from new development will be entirely offset by the development impact fees. Thus, no general tax dollars are assumed to be used to fund growth-related capital costs, requiring no revenue credits.

Potential development impact fee revenues are summarized in Figure 29, Figure 30, and Figure 31 assuming implementation of the fees at the maximum supportable level as indicated in this report. Based on the land use assumptions detailed in the Appendix, over the next ten years the County development impact fees for Sheriff, Jail and EMS are projected to generate approximately \$3.5 million, \$13.6 million, and \$3.5 million, respectively. At the bottom of the figure, the estimated revenues are compared to the estimated growth-related capital costs. The impact fee revenues are projected to completely offset the capital costs.

2022 Capital Improvement Plan and Development Impact Fee Study

Figure 29: Projected County Sheriff Development Impact Fee Revenue

		Single Family \$426 per unit	Multifamily \$320 per unit	Retail \$821 per KSF	Office \$316 per KSF	Industrial \$142 per KSF	Institutional \$314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$2,604,990	\$360,640	\$306,816	\$22,994	\$80,025	\$104,931
Projected Revenue =>						\$3,480,000	
Total Expenditures =>						\$3,409,000	
Non-Impact Fee Funding =>						\$0	

Figure 30: Projected County Jail Development Impact Fee Revenue

		Single Family \$1,664 per unit	Multifamily \$1,252 per unit	Retail \$3,254 per KSF	Office \$1,254 per KSF	Industrial \$563 per KSF	Institutional \$1,246 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$10,175,360	\$1,411,004	\$1,216,054	\$91,247	\$317,280	\$416,383
Projected Revenue =>						\$13,627,000	
Total Expenditures =>						\$13,349,000	
Non-Impact Fee Funding =>						\$0	

2022 Capital Improvement Plan and Development Impact Fee Study

Figure 31: Projected County EMS Development Impact Fee Revenue

		Single Family \$426 per unit	Multifamily \$320 per unit	Retail \$821 per KSF	Office \$316 per KSF	Industrial \$142 per KSF	Institutional \$314 per KSF
Year		Housing Units	Housing Units	KSF	KSF	KSF	KSF
Base	2021	10,981	2,060	939	183	1,417	907
Year 1	2022	11,373	2,133	971	189	1,464	936
Year 2	2023	11,765	2,206	1,004	195	1,514	966
Year 3	2024	12,157	2,279	1,038	202	1,565	997
Year 4	2025	12,549	2,352	1,074	209	1,619	1,029
Year 5	2026	13,363	2,501	1,111	216	1,675	1,061
Year 6	2027	14,177	2,650	1,150	224	1,735	1,095
Year 7	2028	14,991	2,799	1,192	232	1,797	1,130
Year 8	2029	15,805	2,948	1,235	240	1,862	1,166
Year 9	2030	16,619	3,097	1,273	248	1,920	1,203
Year 10	2031	17,096	3,187	1,313	256	1,980	1,242
Ten-Year Increase		6,115	1,127	374	73	564	334
Projected Revenue =>		\$2,604,990	\$360,640	\$306,816	\$22,994	\$80,025	\$104,931
Projected Revenue =>						\$3,480,000	
Total Expenditures =>						\$3,409,000	
Non-Impact Fee Funding =>						\$0	

PROPORTIONATE SHARE ANALYSIS

Development impact fees for the County are based on reasonable and fair formulas or methods. The fees do not exceed a proportionate share of the costs incurred or to be incurred by the County in the provision of system improvements to serve new development. The County will fund non-growth-related improvements with non-development impact fee funds as it has in the past. Specified in the Idaho Development Impact Fee Act (Idaho Code 67-8207), several factors must be evaluated in the development impact fee study and are discussed below.

- 1) The development impact fees for the County are based on new growth's share of the costs of previously built projects along with planned public facilities as provided by the County. Projects are included in the County's capital improvements plan and will be included in annual capital budgets.
- 2) Estimated development impact fee revenue was based on the maximum supportable development impact fees for the one, Countywide service area; results are shown in the cash flow analyses in this report. Development impact fee revenue will entirely fund growth-related improvements.
- 3) TischlerBiseGalena has evaluated the extent to which new development may contribute to the cost of public facilities. The development impact fees will enable the redirection of current revenues allocated for applicable public facilities. Also, the report has shown that all applicable growth-related public facility costs will be entirely funded by impact fees, thus no credit is necessary for general tax dollar funding.
- 4) The relative extent to which properties will make future contributions to the cost of existing public facilities has also been evaluated in regards to existing debt. Outstanding debt for growth's portion of already constructed facilities will be paid from development impact fee revenue, therefore a future revenue credit is not necessary.
- 5) The County will evaluate the extent to which newly developed properties are entitled to a credit for system improvements that have been provided by property owners or developers. These "site-specific" credits will be available for system improvements identified in the annual capital budget and long-term Capital Improvements Plans. Administrative procedures for site-specific credits should be addressed in the development impact fee ordinance.
- 6) Extraordinary costs, if any, in servicing newly developed properties should be addressed through administrative procedures that allow independent studies to be submitted to the County. These procedures should be addressed in the development impact fee ordinance. One service area represented by the County's geographic boundary is appropriate for the fees herein.
- 7) The time-price differential inherent in fair comparisons of amounts paid at different times has been addressed. All costs in the development impact fee calculations are given in current dollars with no assumed inflation rate over time. Necessary cost adjustments can be made as part of the annual review of the capital improvement plan and proposed amendments.

IMPLEMENTATION AND ADMINISTRATION

The Idaho Development Impact Fee Act (hereafter referred to as the Idaho Act) requires jurisdictions to form a Development Impact Fee Advisory Committee. The committee must have at least five members who are residents of the jurisdiction. At least 2 of the members must be active in the business of real estate, building, or development. At least 2 members cannot be active in business of real estate, building or development. The committee acts in an advisory capacity and is tasked to do the following:

- Assist the governmental entity in adopting land use assumptions;
- Review the capital improvements plan, and proposed amendments, and file written comments;
- Monitor and evaluate implementation of the capital improvements plan;
- File periodic reports, at least annually, with respect to the capital improvements plan and report to the governmental entity any perceived inequities in implementing the plan or imposing the development impact fees; and
- Advise the governmental entity of the need to update or revise land use assumptions, the capital improvements plan, and development impact fees.

Per the above, the County formed a Development Impact Fee Advisory Committee (“DIFAC”). TischlerBiseGalena and County staff met with the DIFAC during the process and provided information on land use assumptions, level of service and cost assumptions, and draft development impact fee schedules. This report reflects comments and feedback received from the DIFAC.

The County must develop and adopt a capital improvements plan (“CIP”) that includes those improvements for which fees were developed. The Idaho Act defines a capital improvement as an “improvement with a useful life of ten years or more, by new construction or other action, which increases the service capacity of a public facility.” Requirements for the CIP are outlined in Idaho Code 67-8208. Certain procedural requirements must be followed for adoption of the CIP and the development impact fee ordinance. Requirements are described in detail in Idaho Code 67-8206. The County has a CIP that meets the above requirements.

TischlerBiseGalena recommends that development impact fees be updated annually to reflect recent data. One approach is to adjust for inflation in construction costs by means of an index like the RSMeans or Engineering News Record (ENR). This index can be applied against the calculated development impact fee. If cost estimates change significantly, the County should evaluate an adjustment to the CIP and development impact fees.

Idaho’s enabling legislation requires an annual development impact fees report that accounts for fees collected and spent during the preceding year (Idaho Code 67-8210). Development impact fees must be deposited in interest-bearing accounts earmarked for the associated capital facilities as outlined in capital improvements plans. Also, fees must be spent within eight years of when they are collected (on a first in, first out basis) unless the local governmental entity identifies in writing (a) a reasonable cause why the

fees should be held longer than eight years; and (b) an anticipated date by which the fees will be expended but in no event greater than eleven years from the date they were collected.

Credits must be provided for in accordance with Idaho Code Section 67-8209 regarding site-specific credits or developer reimbursements for system improvements that have been included in the development impact fee calculations. Project improvements normally required as part of the development approval process are not eligible for credits against development impact fees. Specific policies and procedures related to site-specific credits or developer reimbursements for system improvements should be addressed in the ordinance that establishes the County's fees.

The general concept is that developers may be eligible for site-specific credits or reimbursements only if they provide system improvements that have been included in CIP and development impact fee calculations. If a developer constructs a system improvement that was included in the fee calculations, it is necessary to either reimburse the developer or provide a credit against the fees in the area that benefits from the system improvement. The latter option is more difficult to administer because it creates unique fees for specific geographic areas. Based on TischlerBiseGalena's experience, it is better for a reimbursement agreement to be established with the developer that constructs a system improvement. For example, if a developer elects to construct a system improvement, then a reimbursement agreement can be established to payback the developer from future development impact fee revenue. The reimbursement agreement should be based on the actual documented cost of the system improvement, if less than the amount shown in the CIP. However, the reimbursement should not exceed the CIP amount that has been used in the development impact fee calculations.

APPENDIX A. LAND USE DEFINITIONS

RESIDENTIAL DEVELOPMENT

As discussed below, residential development categories are based on data from the U.S. Census Bureau, American Community Survey. The County will collect impact fees from all new residential units. One-time impact fees are determined by site capacity (i.e., number of residential units).

Single Family Units:

1. Single family detached is a one-unit structure detached from any other house, that is, with open space on all four sides. Such structures are considered detached even if they have an adjoining shed or garage. A one-family house that contains a business is considered detached as long as the building has open space on all four sides.
2. Single family attached (townhouse) is a one-unit structure that has one or more walls extending from ground to roof separating it from adjoining structures. In row houses (sometimes called townhouses), double houses, or houses attached to nonresidential structures, each house is a separate, attached structure if the dividing or common wall goes from ground to roof.
3. Mobile home includes both occupied and vacant mobile homes, to which no permanent rooms have been added. Mobile homes used only for business purposes or for extra sleeping space and mobile homes for sale on a dealer's lot, at the factory, or in storage are not counted in the housing inventory.

Multifamily Units:

1. 2+ units (duplexes and apartments) are units in structures containing two or more housing units, further categorized as units in structures with “2, 3 or 4, 5 to 9, 10 to 19, 20 to 49, and 50 or more apartments.”
2. Boat, RV, Van, etc. includes any living quarters occupied as a housing unit that does not fit the other categories (e.g., houseboats, railroad cars, campers, and vans). Recreational vehicles, boats, vans, railroad cars, and the like are included only if they are occupied as a current place of residence.

NONRESIDENTIAL DEVELOPMENT CATEGORIES

Nonresidential development categories used throughout this study are based on land use classifications from the book *Trip Generation* (ITE, 2021). A summary description of each development category is provided below.

Retail: Establishments primarily selling merchandise, eating/drinking places, and entertainment uses. By way of example, *Retail* includes shopping centers, supermarkets, pharmacies, restaurants, bars, nightclubs, automobile dealerships, movie theaters, and lodging (hotel/motel).

Office: Establishments providing management, administrative, professional, or business services. By way of example, *Office* includes banks, business offices, medical offices, and veterinarian clinics.

Industrial: Establishments primarily engaged in the production and transportation of goods. By way of example, *Industrial* includes manufacturing plants, trucking companies, warehousing facilities, utility substations, power generation facilities, and telecommunications buildings.

Institutional: Public and quasi-public buildings providing educational, social assistance, or religious services. By way of example, *Institutional* includes schools, universities, churches, daycare facilities, hospitals, health care facilities, and government buildings.

APPENDIX B. DEMOGRAPHIC ASSUMPTIONS

POPULATION AND HOUSING CHARACTERISTICS

Impact fees often use per capita standards and persons per housing unit or persons per household to derive proportionate share fee amounts. Housing types have varying household sizes and, consequently, a varying demand on City infrastructure and services. Thus, it is important to differentiate between housing types and size.

When persons per housing unit (PPHU) is used in the development impact fee calculations, infrastructure standards are derived using year-round population. In contrast, when persons per household (PPHH) is used in the development impact fee calculations, the fee methodology assumes all housing units will be occupied, thus requiring seasonal or peak population to be used when deriving infrastructure standards. Thus, TischlerBiseGalena recommends that fees for residential development in the County be imposed according to persons per housing unit.

Based on housing characteristics, TischlerBiseGalena recommends using two housing unit categories for the Impact Fee study: (1) Single Family and (2) Multifamily. Each housing type has different characteristics which results in a different demand on County facilities and services. Figure 32 shows TischlerBiseGalena estimates for the County using persons per housing unit from the US Census American Community Survey 2020 5-Year Estimates data for Elmore County. Housing units were provided by the Elmore County Assessor data and population was then calculated. Single family units have a person per housing unit factor of 2.18 persons and multifamily units have an average of 1.64 persons per unit.

Figure 32: Persons per Housing Unit

Housing Type	Persons	Housing Units	Persons per Housing Unit	Households	Persons per Household	Housing Unit Mix
Single Family [1]	23,030	10,547	2.18	9,094	2.53	84%
Multifamily [2]	3,243	1,979	1.64	1,785	1.82	16%
Total	26,273	12,526	2.10	10,879	2.42	

[1] Includes attached and detached single family homes and mobile homes

[2] Includes structures with 2+ units

Source: U.S. Census Bureau, 2020 American Community Survey 5-Year Estimates

BASE YEAR POPULATION AND HOUSING UNITS

Assessor data from Elmore County was used to determine the number of housing units in the County for the base year. The proportionate number of persons per housing unit portrayed in Figure 32 derived from the U.S. Census American Community Survey for both single family and multifamily units were then multiplied by the number of housing units to estimate the base year household population of 27,342 as illustrated in Figure 33 below.

Figure 33: Base Year Population and Housing Units

Elmore County, ID	Base Year 2021
Population [1]	27,342
Housing Units [1]	
Single Family	10,981
Multifamily	2,060
Total Housing Units	13,041

[1] Source: U.S. Census Bureau, 2020
American Community Survey 5-Year
Estimates

POPULATION AND HOUSING UNIT PROJECTIONS

Elmore County is experiencing growth patterns similar to its neighboring jurisdictions in Idaho.

The Mountain Home Community Development Department provided a list of over 2,700 planned housing units over the next several years, which, if completed would increase the size of Mountain Home City by nearly 50% over the next ten years. Additionally, the impact on housing and population in the Mayfield area of development will generate considerable growth in the County. These units, along with the normal anticipated growth in the remainder of the County have been taken into account when estimating the overall growth for the County. Population growth is based on persons per housing unit factors and housing development.

Estimates based upon the development data show a growth rate of approximately 3 percent annually for the County excluding the Mayfield area, or 34.5 percent over the next ten years. The addition of 2,800 housing units from Mayfield generates an annual growth rate of 4.5 percent, or 54.6 percent over the next ten years, as shown in Figure 34. Resulting in an increase of 14,918 residents and a housing unit increase of 7,242. Single family development accounts for approximately 85 percent of the total housing growth.

Figure 34. Residential Development Projections

Elmore County, ID	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Population [1]	27,342	28,311	29,280	30,248	31,217	33,188	35,159	37,131	39,102	41,073	42,260	14,918
Percent Increase		3.5%	3.4%	3.3%	3.2%	6.3%	5.9%	5.6%	5.3%	5.0%	2.9%	54.6%
Housing Units [2]												
Single Family	10,981	11,373	11,765	12,157	12,549	13,363	14,177	14,991	15,805	16,619	17,096	6,115
Multifamily	2,060	2,133	2,206	2,279	2,352	2,501	2,650	2,799	2,948	3,097	3,187	1,127
Total Housing Units	13,041	13,506	13,971	14,436	14,901	15,864	16,827	17,790	18,753	19,716	20,283	7,242

[1] Population growth is based on housing development and persons per housing unit factors

[2] Five-year average of building permits is assumed to continue over the next ten years

CURRENT EMPLOYMENT AND NONRESIDENTIAL FLOOR AREA

Industry employment totals were determined using the United States Census Bureau's OnTheMap resource, using the County as a data source. OnTheMap provides employment breakdowns by industry for the County, most recently in the year 2019. By applying the industry specific employment breakdowns from 2019 to the previously determined growth projections, we are able to provide complete employment estimates by industry. As can be seen in Figure 35, nearly 30 percent of employment is in the Industrial industry predominantly in the agricultural sector, with the office industry featuring the lowest percentage share.

Figure 35. Base Year Employment by Industry

Employment Industries	Base Year Jobs [1]	Percent of Total
Retail	1,975	27%
Office	590	8%
Industrial	2,202	30%
Institutional	2,593	35%
Total	7,360	100%

[1] Source: U.S. Bureau of Labor Statistics
Elmore Work Area Profile Analysis

The base year nonresidential floor area for the industry sectors is calculated with the Institution of Transportation Engineers' (ITE) square feet per employee averages, Figure 36. For Industrial the Light Industrial factors are used; for Institutional the Hospital factors are used; for Retail the Shopping Center factors are used; for Office the General Office factors are used.

Figure 36. Institute of Transportation Engineers (ITE) Employment Density Factors

ITE Code	Land Use Group	Demand Unit	Wkdy Trip Ends Per Dmd Unit	Wkdy Trip Ends Per Employee	Emp Per Dmd Unit	Sq Ft Per Emp
110	Light Industrial	1,000 Sq Ft	4.87	3.10	1.57	637
130	Industrial Park	1,000 Sq Ft	3.37	2.91	1.16	864
140	Manufacturing	1,000 Sq Ft	4.75	2.51	1.89	528
150	Warehousing	1,000 Sq Ft	1.71	5.05	0.34	2,953
254	Assisted Living	1,000 Sq Ft	4.19	4.24	0.99	1,012
520	Elementary School	student	2.27	22.50	0.10	na
610	Hospital	1,000 Sq Ft	10.77	3.77	2.86	350
710	General Office	1,000 Sq Ft	10.84	3.33	3.26	307
760	Research & Dev Center	1,000 Sq Ft	11.08	3.37	3.29	304
770	Business Park	1,000 Sq Ft	12.44	4.04	3.08	325
820	Shopping Center	1,000 Sq Ft	37.01	17.42	2.12	471

Source: Trip Generation, Institute of Transportation Engineers, 11th Edition (2021)

By combining the base year job totals and the ITE square feet per employee factors, the nonresidential

floor area is calculated in Figure 37. There is an estimated total of 3.4 million square feet of nonresidential floor area in the County. The Industrial industry accounts for the highest amount of the total nonresidential floor area in the County, with approximately 41 percent. Office accounts for 5 percent, Retail accounts for 27 percent, and Institutional accounts for 27 percent of the total.

Figure 37. Base Year Nonresidential Floor Area

Employment Industries	Base Year Jobs [1]	Sq. Ft. per job [2]	Floor Area (sq. ft.)
Retail	1,975	471	930,320
Office	590	307	181,141
Industrial	2,202	637	1,402,916
Institutional	2,593	350	907,404
Total	7,360		3,421,781

[1] Source: U.S. Bureau of Labor Statistics

[2] Source: Trip Generation, Institute of Transportation Engineers, 11th Edition (2021)

NONRESIDENTIAL FLOOR AREA PROJECTIONS

Based on the growth projections described earlier, over the ten-year projection period, it is estimated that there will be an increase of 2,870 jobs. The majority of the increase comes from the Institutional industry (33%).

The nonresidential floor area projections are calculated by applying the ITE square feet per employee factors to the job growth. In the next ten years, the nonresidential floor area is projected to increase by 1.34 million square feet, a 39 percent increase from the base year. The Industrial sector has the greatest increase, predominantly driven by agriculture.

Figure 38. Employment Floor Area and Employment Projections

Industry	Base Year 2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	Total Increase
Jobs [1]												
Retail	1,995	2,061	2,131	2,204	2,280	2,359	2,442	2,530	2,622	2,704	2,788	793
Office	596	616	637	658	681	705	730	756	783	808	833	237
Industrial	2,224	2,299	2,376	2,457	2,542	2,630	2,723	2,821	2,924	3,015	3,109	885
Institutional	2,593	2,675	2,760	2,848	2,939	3,033	3,129	3,229	3,332	3,438	3,547	955
Total	7,407	7,651	7,904	8,167	8,441	8,726	9,024	9,335	9,661	9,964	10,277	2,870
Nonresidential Floor Area (1,000 sq. ft.) [2]												
Retail	939	971	1,004	1,038	1,074	1,111	1,150	1,192	1,235	1,273	1,313	374
Office	183	189	195	202	209	216	224	232	240	248	256	73
Industrial	1,417	1,464	1,514	1,565	1,619	1,675	1,735	1,797	1,862	1,920	1,980	564
Institutional	907	936	966	997	1,029	1,061	1,095	1,130	1,166	1,203	1,242	334
Total	3,447	3,561	3,679	3,802	3,930	4,064	4,204	4,350	4,504	4,645	4,791	1,344

[1] Source: American Census Bureau OnTheMap

[2] Source: TischlerBise analysis; Institute of Transportation Engineers, [Trip Generation](#), 2021

IMPACT FEE REVENUES

Fiscal Year 2025–2026 | Monthly Permit & Impact Fee Tracking

IMPACT FEE CALCULATIONS BY LAND USE

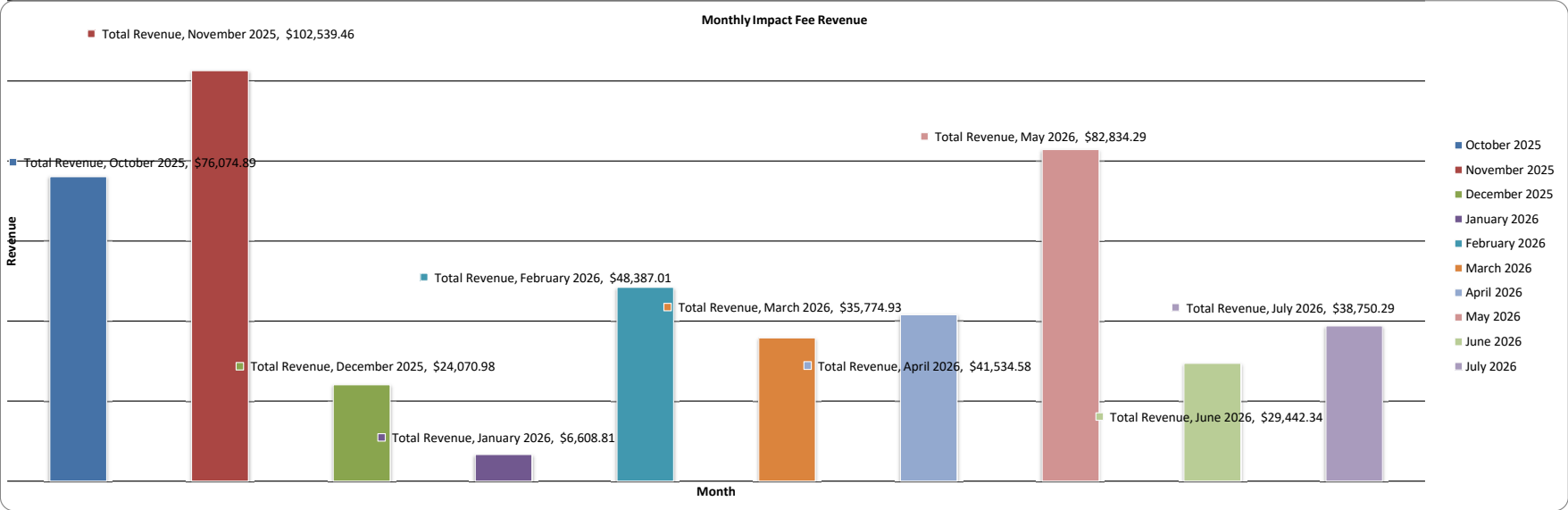
Fund	OCT 2025-July 2026
EMS	\$60,016.25
Sheriff	\$42,372.00
Jail	\$226,328.24
MH Fire	\$121,880.52
KH Fire	\$32,864.57
City of MH	\$ 7,242.00

Rates are editable. Monthly tabs calculate fees from these reference rates.

FISCAL YEAR SUMMARY

Month	Permits	EMS	Sheriff	Jail	MH Fire	KH Fire	City Of MH	Total Revenue
October 2025	24	\$ 9,419.87	\$ 6,075.83	\$ 36,858.57	\$ 18,401.62	\$ 5,319.00	\$ -	\$ 76,074.89
November 2025	34	\$ 13,058.03	\$ 9,956.20	\$ 50,392.86	\$ 26,252.49	\$ 2,879.88	\$ -	\$ 102,539.46
December 2025	9	\$ 3,245.80	\$ 2,092.41	\$ 12,714.42	\$ 3,138.47	\$ 2,879.88	\$ -	\$ 24,070.98
January 2026	3	\$ 710.24	\$ 457.21	\$ 2,790.19	\$ 149.51	\$ 2,501.66	\$ -	\$ 6,608.81
February 2026	11	\$ 4,626.45	\$ 2,975.13	\$ 18,214.91	\$ 7,873.64	\$ 14,696.88	\$ -	\$ 48,387.01
March 2026	14	\$ 6,551.62	\$ 3,404.06	\$ 19,361.72	\$ 3,577.65	\$ 2,879.88	\$ -	\$ 35,774.93
April 2026	17	\$ 6,173.93	\$ 3,979.19	\$ 24,195.06	\$ 5,479.01	\$ 1,707.39	\$ -	\$ 41,534.58
May 2026	8	\$ 6,419.18	\$ 4,120.98	\$ 25,291.28	\$ 47,002.85	\$ -	\$ -	\$ 82,834.29
June 2026	13	\$ 4,251.63	\$ 4,273.80	\$ 15,973.47	\$ 2,387.44	\$ -	\$ 2,556.00	\$ 29,442.34
July 2026	16	\$ 5,559.50	\$ 5,037.19	\$ 20,535.76	\$ 7,617.84	\$ -	\$ 4,686.00	\$ 38,750.29
FY 2025-2026 TOTAL	149	\$ 60,016.25	\$ 42,372.00	\$ 226,328.24	\$ 121,880.52	\$ 32,864.57	\$ 7,242.00	\$ 486,017.58

Adjustments



OCTOBER 2025 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	23	EMS	\$9,419.87	Sheriff	\$6,075.83	Jail	\$36,858.57	MH Fire	\$18,401.62	KH Fire	\$5,319.00	City of MH	\$0.00	Total
	\$ 76,074.89		\$9,419.87		\$6,075.83		\$36,858.57		\$18,401.62		\$5,319.00		\$0.00	\$76,074.89
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire	City of MH				
2025512	Mtn. Home	Team Construction	4420 NE Rancho Way	Shop	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2025422	Pine	Morgan Dave	101 E Norma St	Detached Garage	\$438.78	\$283.25	\$1,713.92							
2025464	Mayfield	Eaglewood Homes	390 S Diesel Way	New Home	\$438.78	\$283.25	\$1,713.92							
2025465	Mayfield	Eaglewood Homes	400 S Diesel Way	New Home	\$438.78	\$283.25	\$1,713.92							
2025466	Mayfield	Eaglewood Homes	410 S Diesel Way	New Home	\$438.78	\$283.25	\$1,713.92							
2025448	Mayfield	Ted Mason Signature Homes	420 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92							
2025525	King Hill	Ruggles, Chris	1800 N Lindale Ln	New Home	\$438.78	\$283.25	\$1,713.92		\$2,879.88					
2025450	Mayfield	Ted Mason Signature Homes	395 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92							
2025449	Mayfield	Ted Mason Signature Homes	475 E Chey Dr	New Home	\$438.78	\$283.25	\$1,713.92							
2025516	King Hill	Moore, Stephen	E Shoestring Rd	New Home	\$228.16	\$146.22	\$904.63		\$2,439.12					
2025503	Mountain Home	Love, Dennis	1926 E Bonanza Ct	AG Barn	\$438.78	\$283.25	\$1,713.92							
2025426	Mountain Home	Carratt, Mason	2014 NE Summerwind Dr	Shop	\$164.54	\$105.45	\$652.38	\$657.01						
2026005	Mountain Home	Wilson, Donna	925 NE Beaman Rd	Shop	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026032	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 12	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026031	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 9	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026033	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 14	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026034	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 16	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026035	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 31	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026036	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 49	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93						
2026019	Mayfield	Ted Mason Signature Homes	485 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92							
2026010	Pine	DNB Construction	3578 N Pine-Featherville Rd	Detached Garage	\$437.61	\$280.44	\$1,735.03							
2026009	Pine	Briggs, Brenda	1057 N Hidden Pine Rd	Modular Home	\$438.78	\$283.25	\$1,713.92							
2026008	Mountain Home	Westall, Thomas	1195 NE Bluegrass Circle	Pole Barn	\$252.74	\$161.97	\$1,002.05	\$1,009.17						
MONTHLY TOTAL					\$9,419.87	\$6,075.83	\$36,858.57	\$18,401.62	\$5,319.00	\$0.00				0

NOVEMBER 2025 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	34	EMS	\$	12,619.25	Sheriff	\$9,672.95	Jail	\$48,678.94	MH Fire	\$26,252.49	KH Fire	\$787.95	City of MH	\$0.00	Total
	\$ 98,011.58		\$	12,619.25		\$9,672.95		\$48,678.94		\$26,252.49		\$787.95		\$0.00	\$98,011.58
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026015	Mountain Home	Bideganeta Construction	11893 SW Flight Path Ave	Manufactured Home	\$438.78	\$283.25	\$1,713.92								
2026016	Mountain Home	Bideganeta Construction	11897 SW Flight Path Ave	Manufactured Home	\$438.78	\$283.25	\$1,713.92								
2026017	Mountain Home	Bideganeta Construction	11895 SW Flight Path Ave	Manufactured Home	\$438.78	\$283.25	\$1,713.92								
2026043	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 26	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026044	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 30	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026045	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 38	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026046	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 123	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026047	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 121	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026048	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 141	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026012	Mountain Home	Araujo, Juan	2420 SW Fresian Dr	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026050	Mayfield	Balt LLC	385 S Strut Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026049	Mountain Home	Miller, Ryan	1335 NW Bluegrass Cir	Shop	\$175.51	\$112.48	\$695.87	\$700.81							
2026076	Mountain Home	JR Simplot Co	45 S Frederick Rd	Ag Exempt Water Treatment	\$91.41	\$58.58	\$362.43								
2026059	Mayfield	Gallery Homes by Varriale	375 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026060	Mayfield	Gallery Homes by Varriale	365 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026061	Mayfield	Gallery Homes by Varriale	460 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026062	Mayfield	Gallery Homes by Varriale	470 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026051	Mayfield	Eaglewood Homes	405 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026052	Mayfield	Eaglewood Homes	415 E Chevy Dr	New Home	\$283.25	\$1,713.92	\$1,713.92								
2026054	Mayfield	Eaglewood Homes	425 E Chevy Dr	New Home	\$438.78	\$283.25	\$438.78								
2026053	Mayfield	Eaglewood Homes	435 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026065	Mayfield	Riverwood Homes	300 E Mayfield Springs Blvd	New Home	\$438.78	\$283.25	\$1,713.92								
2026064	Mayfield	Riverwood Homes	355 S Bumper Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026066	Mayfield	Riverwood Homes	290 E Mayfield Springs Blvd	New Home	\$438.78	\$283.25	\$1,713.92								
2026072	Mountain Home	Araujo, Juan	5090 Highway 51	Manufactured Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026079	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 62	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026070	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 77	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026068	Mountain Home	Krikman, Kevin	1075 Airbase Rd-Unit 61	Mobile Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026077	Mountain Home	Davis, Scott	8255 SW El Camino Ct	Shed	\$63.18	\$40.49	\$250.51	\$252.29							
2026090	Mountain Home	Rush, Megan	3365 SW Fallaine Dr	Shed	\$49.14	\$31.49	\$194.84	\$196.23							
2026089	Mountain Home	Bratton, Marilyn	3649 N 18th East St	Manufactured Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026073	Glenns Ferry	Bideganeta Construction	1959 SE Ross Rd	AG Exempt Storage Bldg	\$548.48	\$351.49	\$2,174.59								
2026074	Hammiett	Foote, Staci	9788 Highway 78	Manufactured Home							\$787.95				
				Money send to MH							\$2,091.93				
2026037	Mayfield	Riverwood Homes	375 S Bumper Way	New Home	\$438.78	\$283.25	\$1,713.92								
MONTHLY TOTAL					\$13,058.03	\$9,956.20	\$50,392.86	\$26,252.49	\$2,879.88	0					

December 2025 — IMPACT FEE REVENUE TRACKING															
Monthly Permit Count	9	EMS	\$	3,245.80	Sheriff	\$2,092.41	Jail	\$12,714.42	MH Fire	\$3,138.47	KH Fire	\$2,879.88	City of MH	\$0.00	Total
	\$ 24,070.98		\$	3,245.80		\$2,092.41		\$12,714.42		\$3,138.47		\$2,879.88		\$0.00	\$24,070.98
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026083	Mayfield	Westmann Premier Homes	350 E Mayfield Springs	New Home	\$438.78	\$283.25	\$1,713.92								
2026082	Mayfield	Westmann Premier Homes	330 E Mayfield Springs	New Home	\$438.78	\$283.25	\$1,713.92								
2026092	Mountain Home	Mesplay, Marnie	4340 NE Purple Sage Cir	Shop	\$74.89	\$47.99	\$296.90	\$299.01							
2026078	Prairie	Tuttle Idaho Construction	765 S Heavenly Rd	New Home	\$438.78	\$283.25	\$1,713.92								
2026105	Grandview	C2 Construction	10 Fredrick Rd	New Home	\$438.78	\$283.25	\$1,713.92								
2026103	Mountain Home	Hughes, Kyle	11148 W Desert Duck Ave	Shop	\$351.02	\$224.95	\$1,391.74								
2026086	Hammett	Phernetton, Clark	1820 S Humpherys Rd	New Home	\$438.78	\$283.25	\$1,713.92		\$2,879.88						
2026117	Mountain Home	Liberty Homes/Degroot	8460 SW El Camino Ct	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026120	Mountain Home	Niksich, Michelle	2460 SE Whitetail Ct	Shop	\$187.21	\$119.97	\$742.26	\$747.53							
MONTHLY TOTAL					\$3,245.80	\$2,092.41	\$12,714.42	\$3,138.47	\$2,879.88	0					

January 2026 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	3	EMS	\$	710.24	Sheriff	\$457.21	Jail	\$2,790.19	MH Fire	\$149.51	KH Fire	\$2,501.66	City of MH	\$0.00	Total
	\$ 6,608.81		\$	710.24		\$457.21		\$2,790.19		\$149.51		\$2,501.66		\$0.00	\$6,608.81
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026120	Mountain Home	Niksich, Michelle	2460 SE Whitetail Ct	Shop	\$37.44	\$23.99	\$148.45	\$149.51							
2026122	Mayfield	Schell Brothers	585 E Distributor Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026132	King Hill	Hernandez Duenas, Jesus	5775 E Cabin Ln St	AG Exempt Storage Bldg	\$234.02	\$149.97	\$927.82		\$2,501.66						
MONTHLY TOTAL					\$710.24	\$457.21	\$2,790.19	\$149.51	\$2,501.66	0					

February 2026 — IMPACT FEE REVENUE TRACKING															
Monthly Permit Count	11	EMS	\$	5,197.45	Sheriff	\$3,345.18	Jail	\$20,426.58	MH Fire	\$7,873.64	KH Fire	\$14,696.88	City of MH	\$3,152.72	Total
	\$ 51,539.73		\$	5,197.45		\$3,345.18		\$20,426.58		\$7,873.64		\$14,696.88		\$3,152.72	\$51,539.73
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire	Adjustments					
2026141	Mountain Home	Liberty Homes	8650 SW El Camino Ct	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93		\$ 1,267.84					
2026145	Mountain Home	Bowman, Jessica	449 SE Spencer Dr	Office	\$56.16	\$35.99	\$222.68	\$224.26		\$ 943.83					
2026157	Mountain Home	Raymond, Randall	1620 W Whitted Rd	Shop	\$351.02	\$224.95	\$1,391.74			\$ 326.45					
2026114	Mountain Home	Gunter, Jerry	3978 N Elk Valley Way	New Home	\$438.78	\$283.25	\$1,713.92			\$ 244.55					
2026144	Mountain Home	Brown, Charlie	2250 NE Bell Country Ct	Shop	\$344.00	\$220.45	\$1,363.90	\$1,373.59		\$ 211.27					
2026158	Mayfield	OC Construction	570 E Wagoneer Dr	New Home	\$438.78	\$283.25	\$1,713.92			\$ 158.78					
2026172	Mayfield	Riverwood Homes	310 E Mayfield Springs	New Home	\$438.78	\$283.25	\$1,713.92								
2026164	Hammett	Zito Farms	9901 Hwy 78	Ag Exempt Storage Bldg	\$1,374.81	\$881.04	\$5,450.82		\$14,696.88						
2026167	Mountain Home	Greenwood Construction	5480 SE Greenwood Ave	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026168	Mountain Home	Greenwood Construction	5520 SE Greenwood Ave	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026067	Mayfield	Ted Mason Signature Homes	410 S Radiator Way	New Home	\$438.78	\$283.25	\$1,713.92								
MONTHLY TOTAL					\$4,626.45	\$2,975.13	\$18,214.91	\$7,873.64	\$14,696.88	3152.72					

March 2026 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	14	EMS	\$	6,551.62	Sheriff	\$3,404.06	Jail	\$19,361.72	MH Fire	\$3,577.65	KH Fire	\$2,879.88	City of MH	\$0.00	Total
	\$ 35,774.93		\$	6,551.62		\$3,404.06		\$19,361.72		\$3,577.65		\$2,879.88		\$0.00	\$35,774.93
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026175	King Hill	Zito, Aimee and	1850 N Tingstrom Dr	New Home	\$438.78	\$283.25	\$1,713.92		\$2,879.88						
2026188	Mountain Home	Bailey, Ron	2125 NE Herman Dr	Pole Barn	\$280.82	\$179.96	\$1,113.39	\$1,121.30							
2026189	Mayfield	Limelight Homes	345 S Strutt Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026221	Pine	Rochon, Rob and	40 W Simono Dr	Carport for camper	\$77.81	\$49.86	\$308.50								
2026023	Mayfield	KJ Custom Homes	435 S Diesel Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026192	Mountain Home	Pwae, Hser Moo/Pathway	3365 SW Trailwinds Pl	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026225	Mayfield	Eaglewood Homes	375 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026226	Mayfield	Eaglewood Homes	355 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026201	Mayfield	Turn of the Century Homes	2170 S Palm Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026245	Mountain Home	Appleton, Paula	3300 SW Old Grandview Hwy	Shop	\$91.27	\$58.49	\$361.85	\$364.42							
2026224	Mayfield	Eaglewood Homes	410 E Piston Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026243	Mayfield	Eaglewood Homes	335 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026242	Mayfield	Eaglewood Homes	325 E Chevy Dr	New Home	1713.92	\$283.25	\$438.78								
2026223	Mayfield	Eaglewood Homes	345 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
MONTHLY TOTAL					\$6,551.62	\$3,404.06	\$19,361.72	\$3,577.65	\$2,879.88	0					

APRIL 2026 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	17	EMS	\$	6,173.93	Sheriff	\$3,979.19	Jail	\$24,195.06	MH Fire	\$5,479.01	KH Fire	\$1,707.39	City of MH	\$0.00	Total
	\$ 41,534.58		\$	6,173.93		\$3,979.19		\$24,195.06		\$5,479.01		\$1,707.39		\$0.00	\$41,534.58
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026180	Oasis	Miles, Tara and Taylor	15130 Soles Rest Creek	New Home	\$438.78	\$283.25	\$1,713.92								
2025386	Fall Creek	Casch, Roger and Pam	156 S Fall Creek Rd	New Home	\$438.78	\$283.25	\$1,713.92								
2026270	King Hill	Fredrickson, Philip	3203 E Murphey Springs Rd	Ag Exempt Storage Bldg	\$159.72	\$102.35	\$633.24					\$1,707.39			
2026234	Mountain Home	Puentes, Scott	10905 W Big Sky Ct	New Home	\$438.78	\$283.25	\$1,713.92								
2025469	Mountain Home	4 Front Construction	4470 Purple Sage Circle	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026271	Mountain Home	Ruiz, Javier	2555 Airbase Rd	Shop	\$468.03	\$299.94	\$1,855.65	\$1,868.83							
2026279	Mayfield	Riverwood Homes	445 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026280	Mayfield	Riverwood Homes	465 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026278	Mayfield	Riverwood Homes	455 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026292	Mountain Home	Clenera	5825 NW Primary Way	BESS Building	\$105.31	\$67.49	\$417.52	\$420.49							
2026293	Mountain Home	Clenera	5825 NW Primary Way	Substation Building	\$87.76	\$56.24	\$347.93	\$350.41							
2026277	Featherville	Johns, Heather and Lyndon	4200 N Eagle Woods Pl	New Home	\$438.78	\$283.25	\$1,713.92								
2026282	Mayfield	Limelight Homes	370 S Diesel Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026269	Mayfield	OC Construction	560 E Wagoneer Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026247	Mayfield	Ryan, Jake and Carrienne	11975 NW Touch N Go Ave	New Home	\$438.78	\$283.25	\$1,713.92								
2026318	Featherville	Felton, Gary	1665 E Baumgartner Rd	Shop	\$339.32	\$217.45	\$1,345.34								
2026305	Mountain Home	Tucker, Karen	4701 NE Rancho Way	Shop	\$187.21	\$119.97	\$742.26	\$747.35							
MONTHLY TOTAL					\$6,173.93	\$3,979.19	\$24,195.06	\$5,479.01	\$1,707.39	0					

May 2026 — IMPACT FEE REVENUE TRACKING															
Monthly Permit Count	8	EMS	\$	6,419.18	Sheriff	\$4,120.98	Jail	\$25,291.28	MH Fire	\$19,807.76	KH Fire	\$0.00	City of MH	\$0.00	Total
	\$ 55,639.20		\$	6,419.18		\$4,120.98		\$25,291.28		\$19,807.76		\$0.00		\$0.00	\$55,639.20
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire						
2026273	Mountain Home	C5 Development	885 Eagle Ct	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026332	Mountain Home	Riverwood Homes	TBD	New Home	\$438.78	\$283.25	\$1,713.92								
2026331	Mayfield	Riverwood Homes	335 S Sturt Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026184	Mountain Home	Maverik	2700 W Frontage Rd	Gas Station	\$3,676.80	\$2,351.18	\$14,572.84	\$17,277.82							
2026378	Mountain Home	Schwanke, Timothy	6720 SW Jarvis Dr	Shop	\$109.70	\$70.30	\$434.92	\$438.01							
2026358	Mayfield	Riverwood Homes	315 Gearbox Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026359	Mayfield	Riverwood Homes	325 S Gearbox WaY	New Home	\$438.78	\$283.25	\$1,713.92								
2026360	Mountain Home	C5 Development Group	19835 N Cairns Pl	New Home	\$438.78	\$283.25	\$1,713.92								
				Refund Impact				\$27,195.09							
MONTHLY TOTAL					\$6,419.18	\$4,120.98	\$25,291.28	\$47,002.85	\$0.00	0					

June 2026 — IMPACT FEE REVENUE TRACKING

Monthly Permit Count	13	EMS	\$	4,690.41	Sheriff	\$4,557.05	Jail	\$15,973.47	MH Fire	\$2,387.44	KH Fire	\$0.00	City of MH	\$2,556.00	Total
	\$ 28,886.37		\$	4,690.41		\$4,557.05		\$15,973.47		\$2,387.44		\$0.00		\$1,278.00	\$28,886.37

Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire	City of MH	Adjustments
2026232	Featherville	Kaneaster Construction	1660 E River Dr	Shop	\$166.74	\$106.85	\$661.07				\$ 1,713.92
2026386	Mountain Home	Rowett Jeffrey	8500 W Martha Ave	Modular Home	\$438.78	\$283.25	\$1,713.92				\$ 438.78
2026376	Mayfield	Stylish Homes	365 S Strut Way	New Home	\$438.78	\$283.25	\$1,713.92				\$ 283.25
2026340	Mayfield	Eaglewood Homes	TBD	New Home	\$438.78	\$283.25	\$1,713.92				
2026341	Mayfield	Eaglewood Homes	TBS	New Home	\$438.78	\$283.25	\$1,713.92				
2026339	Mayfield	Eaglewood Homes	365 E Chevy Dr	New Home	\$438.78	\$283.25	\$1,713.92				
2026391	Featherville	Kaneaster Construction	N. Rawah Dr	New Home	\$438.78	\$283.25	\$1,713.92				
2026402	Oasis	Monson Trent	1901 E Bonanza Qt	Shop/Carport/Shiping Container	\$218.39	\$139.60	\$868.84				
2026411	Mountain Home	Bowman-Smith Christina	950 S 5th W	Ag Exempt/Ag Exempt	\$74.01	\$47.43	\$293.42	\$295.51			
2026394	Mountain Home	Bennion Lehi and Hannah	11405 NW Rope Horse Lane	New Home	\$283.25	\$1,713.92	\$438.78				
2026400	Mountain Home	Liberty Homes	4250 SW Violet Ave	New Home	\$438.78	\$283.25	\$1,713.92	\$2,091.93			
2026418	Mountain Home	KJ Customs Builders	165 E Cheatgrass Ct	New Home	\$437.78	\$283.25	\$1,713.92				
				Return Check	\$438.78						
2026394				Bounce Check		\$283.25					
	Mountain Home	CBH- Cory Barton	1600 SW Besra Dr	New Home						\$ 426.00	
	Mountain Home	CBH- Cory Barton	1614 Sw Besra Dr	New Home						\$ 426.00	
	Mountain Home	CBH- Cory Barton	940 Sw Amelia Dr	New Home						\$ 426.00	
	Mountain Home	CBH- Cory Barton	960 Sw Amelia Dr	New Home						\$ 426.00	
	Mountain Home	CBH- Cory Barton	1597 Sw Lima St	New Home						\$ 426.00	
	Mountain Home	CBH- Cory Barton	980 Sw Amelia Dr	New Home						\$ 426.00	
MONTHLY TOTAL					\$4,251.63	\$4,273.80	\$15,973.47	\$2,387.44	\$0.00	\$ 2,556.00	

Adjustment

July 2026 — IMPACT FEE REVENUE TRACKING															
Monthly Permit Count	16	EMS	\$	5,559.50	Sheriff	\$5,037.19	Jail	\$20,535.76	MH Fire	\$7,617.84	KH Fire	\$0.00	City of MH	\$4,686.00	Total
	\$	43,436.29	\$	5,559.50		\$5,037.19		\$20,535.76		\$7,617.84		\$0.00		\$4,686.00	\$43,436.29
Permit #	CITY	Name	Address	Construction / Permit Type	EMS	Sheriff	Jail	MH Fire	KH Fire	City Of MH					
2026425	Mountain Home	Pruit, Ronnie	10357 Canyon Creek	New Home	\$526.54	\$337.43	\$2,087.60	\$2,102.44							
2026379	Mayfield	Riverwood Homes	440 E Piston Dr	New Home	\$438.78	\$283.25	\$1,713.92								
2026380	Mayfield	Riverwood Homes	295 S Gearbox Way	New Home	\$437.78	\$283.25	\$1,713.92								
2026413	Mayfield	Riverwood Homes	305 SE Gearbox Way	New Home	\$438.78	\$1,713.92	\$283.25								
2026454	Mountain Home	Arrizabлага, Patsy	5945 Canyon Creek	Ag Exempt	\$87.76	\$56.24	\$347.93	\$0.00							
2026449	Mountain Home	Liberty Homes Inc.	8645 SW El Camino Court	New Home/Garage	\$438.78	\$283.25	\$1,713.92	\$2,091.93							
2026428	Mountain Home	Hartwell, Lehi & Rebecca	2384 Frontage Rd	Ag Exempt	\$175.51	\$112.48	\$695.87								
2026384/2026436	Pine	LSAA Properties LLC	2400 S Lake Creek Rd	Modular Cabin	\$438.78	\$283.25	\$1,713.92								
2026442	Mountain Home	BHI (Simplot Company)	5825 NW Primary Way	Solar Facility	\$122.86	\$78.73	\$487.11	\$490.57							
2026471	Mountain Home	Mulkey Kimberly	3575 SW Fallaine Dr	New Home	\$426.00	\$283.25	\$1,713.92	\$2,091.93							
2026480	Mountain Home	Glynn Michael	1063 SE Hamilton Rd	Shop	\$210.61	\$134.97	\$835.04	\$840.97							
2026470	Prairie	Howard Loy	170 N Wildflower Rd	Boundary Line Adjustment	\$263.27	\$168.71	\$1,043.80								
2026414	Mayfield	Riverwood Homes	420 S Strut Way	New Home	\$438.78	\$283.25	\$1,713.92								
2026473	Mountain Home	Lofton Kelly	20455 NE Anderson Ranch Dam	Manufactured Home	\$426.00	\$283.25	\$1,713.92								
2026451	Mayfield	Simco Acers LLC	18555 NW Harper Rd	Housing Unit	\$426.00	\$283.25	\$1,713.92								
2026466	Mayfield	Negrette, Carrie	404 E Indian Creek Rd	Shop	\$263.27	\$168.71	\$1,043.80								
	Mountain Home	Hayden Homes Idaho LLC	665 SW Mendenhall St	New Home							\$	426.00			
	Mountain Home	Hayden Homes Idaho LLC	649 SW Mendenhall St	New Home							\$	426.00			
	Mountain Home	Hayden Homes Idaho LLC	689 SW Mendenhall St	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	1615 W Lima St	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	1601 W Lima St	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	951/961 SW Amelia Dr	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	931/941 SW Amelia Dr	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	911/921 SW Amelia Dr	New Home							\$	426.00			
	Mountain Home	CBH- Cory Barton	861/871 SW Amelia Dr	New Home							\$	426.00			
	Mountain Home	Hayden Homes Idaho LLC	673/657 SW Mendenhall St	New Home							\$	852.00			
MONTHLY TOTAL					\$5,559.50	\$5,037.19	\$20,535.76	\$7,617.84	\$0.00	\$	4,686.00				

GL51

LIST GENERAL LEDGER DETAIL BY POSTING PERIOD
2025-10 THRU 2026-089/01/2026
10:25:04

Sheriff

PAGE 1

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.31		283.25	283.25-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.31		283.25	566.50-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.31		283.25	849.75-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.31		283.25	1,133.00-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.31		283.25	1,416.25-
10-03-2025	10-2025	TED MASON 2025448	81004	00.050.31		283.25	1,699.50-
10-03-2025	10-2025	RUGGLES CHRIS 2025525	81004	00.050.31		283.25	1,982.75-
10-10-2025	10-2025	IMPACT FEE SHERIFF TED M	81123	00.050.31		283.25	2,266.00-
10-10-2025	10-2025	IMPACT FEE SHERIFF TED M	81123	00.050.31		283.25	2,549.25-
10-14-2025	10-2025	STEPHEN MOORE 2025516	81155	00.050.31	146.22		2,695.47-
10-22-2025	10-2025	LOVE DENNIS 2025503	81294	00.050.31	283.25		2,978.72-
10-22-2025	10-2025	CARRATT MASON 2025426	81294	00.050.31	105.45		3,084.17-
10-27-2025	10-2025	WILSON DONNA 2026005	81343	00.050.31	283.25		3,367.42-
10-27-2025	10-2025	KIRKMAN KEVIN 2026032	81343	00.050.31	283.25		3,650.67-
10-27-2025	10-2025	KIRKMAN KEVIN 2026031	81343	00.050.31	283.25		3,933.92-
10-27-2025	10-2025	KIRKMAN KEVIN 2026033	81343	00.050.31	283.25		4,217.17-
10-27-2025	10-2025	KIRKMAN KEVIN 2026034	81343	00.050.31	283.25		4,500.42-
10-27-2025	10-2025	KIRKMAN KEVIN 2026035	81343	00.050.31	283.25		4,783.67-
10-27-2025	10-2025	KIRKMAN KEVIN 2026036	81343	00.050.31	283.25		5,066.92-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.31	283.25		5,350.17-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.31	280.44		5,630.61-
10-28-2025	10-2025	WESTALL THOMAS BP-202600	81379	00.050.31	161.97		5,792.58-
10-29-2025	10-2025	BRIGGS BRENDA BP-2026009	81402	00.050.31	283.25		6,075.83-
11-04-2025	11-2025	RIVERWOOD HOMES VANDERVE	81486	00.050.31		283.25	6,359.08-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.31		283.25	6,642.33-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.31		283.25	6,925.58-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.31		283.25	7,208.83-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.31		283.25	7,492.08-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.31		283.25	7,775.33-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.31	112.48		7,887.81-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		8,171.06-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		8,454.31-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		8,737.56-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		9,020.81-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		9,304.06-
11-05-2025	11-2025	IMPACT FEE SHERIFF KEVIN	81524	00.050.31	283.25		9,587.31-
11-10-2025	11-2025	IMPACT FEE SHERIFF JR SI	81585	00.050.31	58.58		9,645.89-
11-10-2025	11-2025	IMPACT FEE SHERIFF GALLE	81585	00.050.31	283.25		9,929.14-
11-10-2025	11-2025	IMPACT FEE SHERIFF GALLE	81585	00.050.31	283.25		10,212.39-
11-10-2025	11-2025	IMPACT FEE SHERIFF GALLE	81585	00.050.31	283.25		10,495.64-
11-10-2025	11-2025	IMPACT FEE SHERRIFF GALL	81585	00.050.31	283.25		10,778.89-
11-10-2025	11-2025	IMPACT FEE SHERIFF EAGLE	81586	00.050.31	283.25		11,062.14-
11-10-2025	11-2025	IMPACT FEE SHERIFF EAGLE	81586	00.050.31	283.25		11,345.39-
11-10-2025	11-2025	IMPACT FEE SHERIFF EAGLE	81586	00.050.31	1,713.92		13,059.31-
11-10-2025	11-2025	IMPACT FEE SHERIFF EAGLE	81586	00.050.31	283.25		13,342.56-
11-10-2025	11-2025	IMPACT FEE SHERIFF RIVER	81586	00.050.31	283.25		13,625.81-
11-10-2025	11-2025	IMPACT FEE SHERIFF RIVER	81586	00.050.31	283.25		13,909.06-
11-10-2025	11-2025	IMPACT FEE SHERIFF RIVER	81586	00.050.31	283.25		14,192.31-
11-17-2025	11-2025	ARAUJO JUAN BP 2026072	81668	00.050.31	283.25		14,475.56-
11-18-2025	11-2025	KIRKMAN KEVIN 2026079 UN	81692	00.050.31	283.25		14,758.81-
11-18-2025	11-2025	KIRKMAN KEVIN 2026070 UN	81692	00.050.31	283.25		15,042.06-

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
11-18-2025	11-2025	KIRKMAN KEVIN 2026068 UN	81692	00.050.31		283.25	15,325.31-
11-19-2025	11-2025	DAVIS SCOTT 2026077	81726	00.050.31		40.49	15,365.80-
11-21-2025	11-2025	IMPACT FEE SHERIFF RUSH	81783	00.050.31		31.49	15,397.29-
11-21-2025	11-2025	IMPACT FEE SHERIFF BRATT	81783	00.050.31		283.25	15,680.54-
11-30-2025	11-2025	BIDEGANETA CONSTRUCTION	81856	00.050.31		351.49	16,032.03-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.31		283.25	16,315.28-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.31		283.25	16,598.53-
12-03-2025	12-2025	MESPLAY MARNIE 2026092	81900	00.050.31		47.99	16,646.52-
12-05-2025	12-2025	IMPACT FEE SHERIFF TUTTL	81986	00.050.31		283.25	16,929.77-
12-08-2025	12-2025	C2 CONSTRUCTION 2026105	82005	00.050.31		283.25	17,213.02-
12-09-2025	12-2025	C2 CONSTRUCTION 2026105	82016	00.050.31		224.95	17,437.97-
12-10-2025	12-2025	PHERNETTON CLARK 2026086	82051	00.050.31		283.25	17,721.22-
12-24-2025	12-2025	LIBERTY HOMES 2026117	82273	00.050.31		283.25	18,004.47-
12-30-2025	12-2025	NIKSICH MICHELLE 2026120	82322	00.050.31		119.97	18,124.44-
1-08-2026	1-2026	PEDROZA CONSTRUCTION 202	82464	00.050.31		23.99	18,148.43-
1-14-2026	1-2026	JESUS HERNANDEZ	82551	00.050.31		149.97	18,298.40-
1-16-2026	1-2026	SCHELL BROS 2026122	82592	00.050.31		283.25	18,581.65-
2-05-2026	2-2026	LIBERTY HOMES 2026141	82939	00.050.31		283.25	18,864.90-
2-11-2026	2-2026	BOWMAN, JESSICA 2026145	83022	00.050.31		35.99	18,900.89-
2-12-2026	2-2026	RANDALL RAYMOND 2026157	83040	00.050.31		224.95	19,125.84-
2-17-2026	2-2026	JERRY GUNTER 2026114	83093	00.050.31		283.25	19,409.09-
2-18-2026	2-2026	BROWN CHARLIE 2026144	83123	00.050.31		220.45	19,629.54-
2-20-2026	2-2026	LAND USE & BUILDING DEPA	83161	00.050.31		283.25	19,912.79-
2-23-2026	2-2026	RIVERWOOD HOMES 2026172	83200	00.050.31		283.25	20,196.04-
2-23-2026	2-2026	MORGAN, DAVE	122988	00.050.31	211.27		19,984.77-
2-23-2026	2-2026	TEAM ROOFING & REMODELIN	122989	00.050.31	158.78		19,825.99-
2-24-2026	2-2026	IMPACT FEE REFUND					
2-24-2026	2-2026	ZITO FARMS LLC 2026164	83223	00.050.31		881.04	20,707.03-
2-26-2026	2-2026	GREENWOOD CONSTRUCTION 2	83278	00.050.31		566.50	21,273.53-
2-27-2026	2-2026	TED MASON SIGNATURE HOME	83313	00.050.31		283.25	21,556.78-
3-05-2026	3-2026	ZITO AIMEE AND MICHAEL 2	83433	00.050.31		283.25	21,840.03-
3-09-2026	3-2026	BAILEY RON 2026188	83474	00.050.31		179.96	22,019.99-
3-11-2026	3-2026	LAND USE & BUILDING DEPA	83506	00.050.31		283.25	22,303.24-
3-20-2026	3-2026	IMPACT FEE SHERIFF ROCHO	83683	00.050.31		49.86	22,353.10-
3-24-2026	3-2026	MURDOCK JUSTIN 2026023 K	83725	00.050.31		283.25	22,636.35-
3-24-2026	3-2026	PWAE HSER MOO 2026192	83725	00.050.31		283.25	22,919.60-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026225	83752	00.050.31		283.25	23,202.85-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026226	83752	00.050.31		283.25	23,486.10-
3-27-2026	3-2026	TURN OF THE CENTURY HOME	83795	00.050.31		283.25	23,769.35-
3-31-2026	3-2026	APPLETON PAULA 2026245	83854	00.050.31		58.49	23,827.84-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.31		283.25	24,111.09-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.31		283.25	24,394.34-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.31		283.25	24,677.59-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.31		283.25	24,960.84-
4-06-2026	4-2026	MILES TARA AND TAYLOR	83940	00.050.31		283.25	25,244.09-
4-08-2026	4-2026	CASCH ROGER AND PAM 2025	84006	00.050.31		283.25	25,527.34-
4-10-2026	4-2026	IMPACT FEE SHERIFF FREDR	84050	00.050.31		102.35	25,629.69-
4-10-2026	4-2026	IMPACT FEE SHERIFF PUENT	84050	00.050.31		283.25	25,912.94-

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
4-13-2026	4-2026	4 FRONT CONSTRUCTION 202	84071	00.050.31		283.25	26,196.19-
4-14-2026	4-2026	RUIZ JAVIER 2026271	84098	00.050.31		299.94	26,496.13-
4-16-2026	4-2026	RIVERWOOD HOMES 2026279	84148	00.050.31		283.25	26,779.38-
4-16-2026	4-2026	RIVERWOOD HOMES 2026280	84148	00.050.31		283.25	27,062.63-
4-16-2026	4-2026	RIVERWOOD HOMES 2026278	84148	00.050.31		283.25	27,345.88-
4-16-2026	4-2026	CLENERA 2026292	84148	00.050.31		67.49	27,413.37-
4-16-2026	4-2026	CLENERA 2026293	84148	00.050.31		56.24	27,469.61-
4-16-2026	4-2026	JOHNS HEATHER AND LYNDON	84148	00.050.31		283.25	27,752.86-
4-17-2026	4-2026	LIMELIGHT HOMES 2026282	84172	00.050.31		283.25	28,036.11-
4-22-2026	4-2026	OC CONSTRUCTION 2026269	84248	00.050.31		283.25	28,319.36-
4-22-2026	4-2026	RYAN JAKE AND CARRIANNE	84248	00.050.31		283.25	28,602.61-
4-29-2026	4-2026	FELTON GARY 2026318	84354	00.050.31		217.45	28,820.06-
4-30-2026	4-2026	TUCKER KAREN 2026305	84399	00.050.31		119.97	28,940.03-
5-04-2026	5-2026	MATOON SHAWN & ASHLEY	84419	00.050.31		283.25	29,223.28-
5-08-2026	5-2026	RIVERWOOD HOMES 2026332	84543	00.050.31		283.25	29,506.53-
5-08-2026	5-2026	RIVERWOOD HOMES 2026331	84543	00.050.31		283.25	29,789.78-
5-14-2026	5-2026	MAVERIK 2026184	84634	00.050.31		2,351.18	32,140.96-
5-27-2026	5-2026	IMPACT FEE SHERIFF SCHWA	84812	00.050.31		70.30	32,211.26-
5-27-2026	5-2026	IMPACT FEE SHERIFF RIVER	84827	00.050.31		283.25	32,494.51-
5-27-2026	5-2026	IMPACT FEE SHERIFF RIVER	84827	00.050.31		283.25	32,777.76-
5-28-2026	5-2026	CARPENTER TRAVIS 2026360	84849	00.050.31		283.25	33,061.01-
6-03-2026	6-2026	IMPACT FEE SHERIFF LAMOU	84954	00.050.31		106.85	33,167.86-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.31		283.25	33,451.11-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.31		283.25	33,734.36-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.31		283.25	34,017.61-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.31		283.25	34,300.86-
6-09-2026	6-2026	ROWETT JEFFREY 2026386	85049	00.050.31		283.25	34,584.11-
6-12-2026	6-2026	IMPACT FEE SHERIFF FITZG	85088	00.050.31		283.25	34,867.36-
6-15-2026	6-2026	LAND USE & BUILDING DEPA	85126	00.050.31		139.60	35,006.96-
6-16-2026	6-2026	ELECTRONIC DEPOSIT-LAND	85153	00.050.31		47.43	35,054.39-
6-18-2026	6-2026	IMPACT FEE SHERIFF BENNI	85195	00.050.31		283.25	35,337.64-
6-23-2026	6-2026	LOPEZ GILDARDO BP-202640	85249	00.050.31		283.25	35,620.89-
6-25-2026	6-2026	RETURNED CHECK-LAND USE	85311	00.050.31	283.25		35,337.64-
6-30-2026	6-2026	BENNION LEHI HANNAH BP-2	85385	00.050.31		1,713.92	37,051.56-
6-30-2026	6-2026	MURDOCK JUSTIN BP-202641	85385	00.050.31		283.25	37,334.81-
7-06-2026	7-2026	LAND USE & BUILDING DEPA	85433	00.050.31		337.43	37,672.24-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.31		283.25	37,955.49-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.31		283.25	38,238.74-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.31		1,713.92	39,952.66-
7-10-2026	7-2026	ARRIZABLAGA PATSY BP-202	85575	00.050.31		56.24	40,008.90-
7-16-2026	7-2026	DEGROOT PROPERTIES LIBER	85669	00.050.31		283.25	40,292.15-
7-17-2026	7-2026	LEHI & REBECCA BP-202642	85688	00.050.31		112.48	40,404.63-
7-17-2026	7-2026	LSAA PROPERTIES BP-20263	85688	00.050.31		283.25	40,687.88-
7-24-2026	7-2026	BHI (SIMPLOT COMPANY) 20	85796	00.050.31		78.73	40,766.61-
7-28-2026	7-2026	KIMERLY MULKEY 2026471 P	85833	00.050.31		283.25	41,049.86-
7-28-2026	7-2026	GLYNN MICHAEL 2026480 PA	85840	00.050.31		134.97	41,184.83-
7-29-2026	7-2026	HOWARD LOY 2025470 PAID	85870	00.050.31		168.71	41,353.54-
7-29-2026	7-2026	RIVERWOOD HOMES 2026414	85870	00.050.31		283.25	41,636.79-
7-29-2026	7-2026	LOFTON KELLY 2026473 SOU	85870	00.050.31		283.25	41,920.04-

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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
7-31-2026	7-2026	SIMCO ACRES LLC BP-20264	85914	00.050.31		283.25	42,203.29-
7-31-2026	7-2026	CARRIE NEGRETTE 2026466	85924	00.050.31		168.71	42,372.00-
8-10-2026	8-2026	KJ CUSTOM BUILDERS BP-20	86063	00.050.31		283.25	42,655.25-
8-11-2026	8-2026	EAGLEWOOD HOMES BP-20263	86085	00.050.31		283.25	42,938.50-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.31		283.25	43,221.75-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.31		283.25	43,505.00-
8-24-2026	8-2026	RUFFING SNAPP 2026512 PA	86294	00.050.31		283.25	43,788.25-
8-26-2026	8-2026	GILLIES DAN & MERLA 2026	86337	00.050.31		47.24	43,835.49-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 GAL	86337	00.050.31		283.25	44,118.74-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026259	86337	00.050.31		283.25	44,401.99-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026406	86337	00.050.31		283.25	44,685.24-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 E G	86337	00.050.31		283.25	44,968.49-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026355	86337	00.050.31		283.25	45,251.74-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026352	86337	00.050.31		283.25	45,534.99-
					653.30	46,188.29	45,534.99-
		REPORT TOTAL:			653.30	46,188.29	

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.34		2,091.93	2,091.93-
10-22-2025	10-2025	CARRATT MASON 2025426	81294	00.050.34		657.01	2,748.94-
10-27-2025	10-2025	WILSON DONNA 2026005	81343	00.050.34		2,091.93	4,840.87-
10-27-2025	10-2025	KIRKMAN KEVIN 202632	81343	00.050.34		2,091.93	6,932.80-
10-27-2025	10-2025	KIRKMAN KEVIN 2026031	81343	00.050.34		2,091.93	9,024.73-
10-27-2025	10-2025	KIRKMAN KEVIN 2026033	81343	00.050.34		2,091.93	11,116.66-
10-27-2025	10-2025	KIRKMAN KEVIN 2026034	81343	00.050.34		2,091.93	13,208.59-
10-27-2025	10-2025	KIRKMAN KEVIN 2026035	81343	00.050.34		2,091.93	15,300.52-
10-27-2025	10-2025	KIRKMAN KEVIN 2026036	81343	00.050.34		2,091.93	17,392.45-
10-28-2025	10-2025	WESTALL THOMAS BP-202600	81379	00.050.34		1,009.17	18,401.62-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.34		2,091.93	20,493.55-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.34		700.81	21,194.36-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	23,286.29-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	25,378.22-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	27,470.15-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	29,562.08-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	31,654.01-
11-05-2025	11-2025	IMPACT FEE MOUNTAIN RFD	81524	00.050.34		2,091.93	33,745.94-
11-17-2025	11-2025	ARAUJO JUAN BP 2026072	81668	00.050.34		2,091.93	35,837.87-
11-18-2025	11-2025	KIRKMAN KEVIN 2026079 UN	81692	00.050.34		2,091.93	37,929.80-
11-18-2025	11-2025	KIRKMAN KEVIN 2026070 UN	81692	00.050.34		2,091.93	40,021.73-
11-18-2025	11-2025	KIRKMAN KEVIN 2026068 UN	81692	00.050.34		2,091.93	42,113.66-
11-19-2025	11-2025	DAVIS SCOTT 2026077	81726	00.050.34		252.29	42,365.95-
11-21-2025	11-2025	IMPACT FEE MOUNTAIN RFD B	81783	00.050.34		196.23	42,562.18-
11-21-2025	11-2025	IMPACT FEE MOUNTAIN RFD B	81783	00.050.34		2,091.93	44,654.11-
11-26-2025	11-2025	MOUNTAIN HOME RURAL FIRE OCTOBER 2025 IMPACT FEES	121926	00.050.34	17,085.26		27,568.85-
12-03-2025	12-2025	MESPLAY MARNIE 2026092	81900	00.050.34		299.01	27,867.86-
12-24-2025	12-2025	LIBERTY HOMES 2026117	82273	00.050.34		2,091.93	29,959.79-
12-24-2025	12-2025	MOUNTAIN HOME RURAL FIRE NOVEMBER 2025 IMPACT FEE	122268	00.050.34	26,252.49		3,707.30-
12-30-2025	12-2025	NIKSICH MICHELLE 2026120	82322	00.050.34		747.53	4,454.83-
1-08-2026	1-2026	PEDROZA CONSTRUCTION 202	82464	00.050.34		149.51	4,604.34-
1-25-2026	1-2026	MOUNTAIN HOME RURAL FIRE DECEMBER 2025 IMPACT FEE	122653	00.050.34	3,138.47		1,465.87-
2-05-2026	2-2026	LIBERTY HOMES 2026141	82939	00.050.34		2,091.93	3,557.80-
2-11-2026	2-2026	BOWMAN, JESSICA 2026145	83022	00.050.34		224.26	3,782.06-
2-18-2026	2-2026	BROWN CHARLIE 2026144	83123	00.050.34		1,373.59	5,155.65-
2-20-2026	2-2026	MOUNTAIN HOME RURAL FIRE JANUARY 2026 IMPACT FEES	122987	00.050.34	149.79		5,005.86-
2-23-2026	2-2026	TEAM ROOFING & REMODELIN IMPACT FEE REFUND	122989	00.050.34	1,316.08		3,689.78-
2-26-2026	2-2026	GREENWOOD CONSTRUCTION 2	83278	00.050.34		4,183.86	7,873.64-
3-09-2026	3-2026	BAILEY RON 2026188	83474	00.050.34		1,121.30	8,994.94-
3-24-2026	3-2026	PWAE HSER MOO 2026192	83725	00.050.34		2,091.93	11,086.87-
3-24-2026	3-2026	MOUNTAIN HOME RURAL FIRE FEBRUARY 2026 IMPACT FEE	123338	00.050.34	7,873.64		3,213.23-
3-31-2026	3-2026	APPLETON PAULA 2026245	83854	00.050.34		364.42	3,577.65-
4-13-2026	4-2026	4 FRONT CONSTRUCTION 202	84071	00.050.34		2,091.93	5,669.58-
4-14-2026	4-2026	RUIZ JAVIER 2026271	84098	00.050.34		1,868.83	7,538.41-
4-16-2026	4-2026	CLENERA 2026292	84148	00.050.34		420.49	7,958.90-
4-16-2026	4-2026	CLENERA 2026293	84148	00.050.34		350.41	8,309.31-

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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
4-30-2026	4-2026	TUCKER KAREN 2026305	84399	00.050.34		747.35	9,056.66-
4-30-2026	4-2026	MOUNTAIN HOME RURAL FIRE MARCH 2026 IMPACT FEES	123735	00.050.34	3,577.65		5,479.01-✓
5-04-2026	5-2026	MATOON SHAWN & ASHLEY	84419	00.050.34		2,091.93	7,570.94-
5-13-2026	5-2026	REFUND IMPACT FEES FOR C	84615	00.050.34		27,195.09	34,766.03-✓
5-14-2026	5-2026	MAVERIK 2026184	84634	00.050.34		17,277.82	52,043.85-
5-27-2026	5-2026	IMPACT FEE MOUNTAIN RFD	84812	00.050.34		438.01	52,481.86-
5-31-2026	5-2026	MOUNTAIN HOME RURAL FIRE APRIL 2026 IMPACT FEES	124169	00.050.34	5,479.01		47,002.85-
6-16-2026	6-2026	ELECTRONIC DEPOSIT-LAND	85153	00.050.34		295.51	47,298.36-
6-23-2026	6-2026	LOPEZ GILDARDO BP-202640	85249	00.050.34		2,091.93	49,390.29-
7-06-2026	7-2026	LAND USE & BUILDING DEPA	85433	00.050.34		2,102.44	51,492.73-
7-16-2026	7-2026	DEGROOT PROPERTIES LIBER	85669	00.050.34		2,091.93	53,584.66-
7-24-2026	7-2026	BHI (SIMPLLOT COMPANY) 20	85796	00.050.34		490.57	54,075.23-
7-28-2026	7-2026	KIMERLY MULKEY 2026471 P	85833	00.050.34		2,091.93	56,167.16-
7-28-2026	7-2026	GLYNN MICHAEL 2026480 PA	85840	00.050.34		840.97	57,008.13-
8-24-2026	8-2026	RUFFING SNAPP 2026512 PA	86294	00.050.34		2,091.93	59,100.06-
8-26-2026	8-2026	GILLIES DAN & MERLA 2026	86337	00.050.34		294.34	59,394.40-
					64,872.39	124,266.79	59,394.40-
		REPORT TOTAL:			64,872.39	124,266.79	

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LIST GENERAL LEDGER DETAIL BY POSTING PERIOD
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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
10-03-2025	10-2025		RUGGLES CHRIS 2025525	81004 00.050.35		2,879.88	2,879.88-
10-14-2025	10-2025		STEPHEN MOORE 2025516	81155 00.050.35		2,439.12	5,319.00-
11-10-2025	11-2025		IMPACT FEE KING HILL RFD	81586 00.050.35		787.95	6,106.95- ✓
11-26-2025	11-2025		MONEY SENT TO MTN HOME I	81848 00.050.35		2,091.93	8,198.88-
11-26-2025	11-2025	KING HILL RURAL FIRE DIS	OCTOBER 2025 IMPACT FEES	121925 00.050.35	5,319.00		2,879.88-
12-10-2025	12-2025		PHERNETTON CLARK 2026086	82051 00.050.35		2,879.88	5,759.76-
12-24-2025	12-2025	KING HILL RURAL FIRE DIS	NOVEMBER 2025 IMPACT FEE	122267 00.050.35	2,879.88		2,879.88-
1-14-2026	1-2026		JESUS HERNANDEZ	82551 00.050.35		2,501.66	5,381.54-
1-25-2026	1-2026	KING HILL RURAL FIRE DIS	DECEMBER 2025 IMPACT FEE	122652 00.050.35	2,879.88		2,501.66-
2-20-2026	2-2026	KING HILL RURAL FIRE DIS	JANUARY 2026 IMPACT FEES	122986 00.050.35	2,501.66		
2-24-2026	2-2026		ZITO FARMS LLC 2026164	83223 00.050.35		14,696.88	14,696.88-
3-05-2026	3-2026		ZITO AIMEE AND MICHAEL 2	83433 00.050.35		2,879.88	17,576.76-
3-24-2026	3-2026	KING HILL RURAL FIRE DIS	FEBRUARY 2026 IMPACT FEE	123337 00.050.35	14,696.88		2,879.88-
4-10-2026	4-2026		IMPACT FEE KING HILL RFD	84050 00.050.35		1,707.39	4,587.27-
4-30-2026	4-2026	KING HILL RURAL FIRE DIS	MARCH 2026 IMPACT FEES	123734 00.050.35	2,879.88		1,707.39-
5-31-2026	5-2026	KING HILL RURAL FIRE DIS	APRIL 2026 IMPACT FEES	124168 00.050.35	1,707.39		
					32,864.57	32,864.57	
REPORT TOTAL:					32,864.57	32,864.57	

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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.33		438.78	438.78-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.33		438.78	877.56-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.33		438.78	1,316.34-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.33		438.78	1,755.12-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.33		438.78	2,193.90-
10-03-2025	10-2025	TED MASON 2025448	81004	00.050.33		438.78	2,632.68-
10-03-2025	10-2025	RUGGLES CHRIS 2025525	81004	00.050.33		438.78	3,071.46-
10-10-2025	10-2025	IMPACT FEE EMS TED MASON	81123	00.050.33		438.78	3,510.24-
10-10-2025	10-2025	IMPACT FEE EMS TED MASON	81123	00.050.33		438.78	3,949.02-
10-14-2025	10-2025	STEPHEN MOORE 2025516	81155	00.050.33		228.16	4,177.18-
10-22-2025	10-2025	LOVE DENNIS 2025503	81294	00.050.33		438.78	4,615.96-
10-22-2025	10-2025	CARRATT MASON 2025426	81294	00.050.33		164.54	4,780.50-
10-27-2025	10-2025	WILSON DONNA 2026005	81343	00.050.33		438.78	5,219.28-
10-27-2025	10-2025	KIRKMAN KEVIN 2026032	81343	00.050.33		438.78	5,658.06-
10-27-2025	10-2025	KIRKMAN KEVIN 2026031	81343	00.050.33		438.78	6,096.84-
10-27-2025	10-2025	KIRKMAN KEVIN 2026033	81343	00.050.33		438.78	6,535.62-
10-27-2025	10-2025	KIRKMAN KEVIN 2026034	81343	00.050.33		438.78	6,974.40-
10-27-2025	10-2025	KIRKMAN KEVIN 2026035	81343	00.050.33		438.78	7,413.18-
10-27-2025	10-2025	KIRKMAN KEVIN 2026036	81343	00.050.33		438.78	7,851.96-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.33		438.78	8,290.74-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.33		437.61	8,728.35-
10-28-2025	10-2025	WESTALL THOMAS BP-202600	81379	00.050.33		252.74	8,981.09-
10-29-2025	10-2025	BRIGGS BRENDA BP-2026009	81402	00.050.33		438.78	9,419.87-
11-04-2025	11-2025	RIVERWOOD HOMES VANDERVE	81486	00.050.33		438.78	9,858.65-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.33		438.78	10,297.43-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.33		438.78	10,736.21-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.33		438.78	11,174.99-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.33		438.78	11,613.77-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.33		438.78	12,052.55-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.33		175.51	12,228.06-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	12,666.84-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	13,105.62-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	13,544.40-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	13,983.18-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	14,421.96-
11-05-2025	11-2025	IMPACT FEE EMS KEVIN KIR	81524	00.050.33		438.78	14,860.74-
11-10-2025	11-2025	IMPACT FEE EMS JR SIMPLO	81585	00.050.33		91.41	14,952.15-
11-10-2025	11-2025	IMPACT FEE EMS GALLERY H	81585	00.050.33		438.78	15,390.93-
11-10-2025	11-2025	IMPACT FEE EMS GALLERY H	81585	00.050.33		438.78	15,829.71-
11-10-2025	11-2025	IMPACT FEE EMS GALLERY H	81585	00.050.33		438.78	16,268.49-
11-10-2025	11-2025	IMPACT FEE EMS GALLERY H	81585	00.050.33		438.78	16,707.27-
11-10-2025	11-2025	IMPACT FEE EMS EAGLEWOOD	81586	00.050.33		438.78	17,146.05-
11-10-2025	11-2025	IMPACT FEE EMS EAGLEWOOD	81586	00.050.33		438.78	17,584.83-
11-10-2025	11-2025	IMPACT FEE EMS EAGLEWOOD	81586	00.050.33		283.25	17,868.08-
11-10-2025	11-2025	IMPACT FEE EMS EAGLEWOOD	81586	00.050.33		438.78	18,306.86-
11-10-2025	11-2025	IMPACT FEE EMS RIVERWOOD	81586	00.050.33		438.78	18,745.64-
11-10-2025	11-2025	IMPACT FEE EMS RIVERWOOD	81586	00.050.33		438.78	19,184.42-
11-10-2025	11-2025	IMPACT FEE EMS RIVERWOOD	81586	00.050.33		438.78	19,623.20-
11-17-2025	11-2025	ARAUJO JUAN BP 2026072	81668	00.050.33		438.78	20,061.98-
11-18-2025	11-2025	KIRKMAN KEVIN 2026079 UN	81692	00.050.33		438.78	20,500.76-
11-18-2025	11-2025	KIRKMAN KEVIN 2026070 UN	81692	00.050.33		438.78	20,939.54-

EMS

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
11-18-2025	11-2025	KIRKMAN KEVIN 2026068 UN	81692	00.050.33		438.78	21,378.32-
11-19-2025	11-2025	DAVIS SCOTT 2026077	81726	00.050.33		63.18	21,441.50-
11-21-2025	11-2025	IMPACT FEE EMS RUSH MEGA	81783	00.050.33		49.14	21,490.64-
11-21-2025	11-2025	IMPACT FEE EMS BRATTON M	81783	00.050.33		438.78	21,929.42-
11-30-2025	11-2025	BIDEGANETA CONSTRUCTION	81856	00.050.33		548.48	22,477.90-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.33		438.78	22,916.68-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.33		438.78	23,355.46-
12-03-2025	12-2025	MESPLAY MARNIE 2026092	81900	00.050.33		74.89	23,430.35-
12-05-2025	12-2025	IMPACT FEE EMS TUTTLE ID	81986	00.050.33		438.78	23,869.13-
12-08-2025	12-2025	C2 CONSTRUCTION 2026105	82005	00.050.33		438.78	24,307.91-
12-09-2025	12-2025	C2 CONSTRUCTION 2026105	82016	00.050.33		351.02	24,658.93-
12-10-2025	12-2025	PHERNETTON CLARK 2026086	82051	00.050.33		438.78	25,097.71-
12-24-2025	12-2025	LIBERTY HOMES 2026117	82273	00.050.33		438.78	25,536.49-
12-30-2025	12-2025	NIKSICH MICHELLE 2026120	82322	00.050.33		187.21	25,723.70-
1-08-2026	1-2026	PEDROZA CONSTRUCTION 202	82464	00.050.33		37.44	25,761.14-
1-14-2026	1-2026	JESUS HERNANDEZ	82551	00.050.33		234.02	25,995.16-
1-16-2026	1-2026	SHELL BROS 2026122	82592	00.050.33		438.78	26,433.94-
2-05-2026	2-2026	LIBERTY HOMES 2026141	82939	00.050.33		438.78	26,872.72-
2-11-2026	2-2026	BOWMAN, JESSICA 2026145	83022	00.050.33		56.16	26,928.88-
2-12-2026	2-2026	RANDALL RAYMOND 2026157	83040	00.050.33		351.02	27,279.90-
2-17-2026	2-2026	JERRY GUNTER 2026114	83093	00.050.33		438.78	27,718.68-
2-18-2026	2-2026	BROWN CHARLIE 2026144	83123	00.050.33		344.00	28,062.68-
2-20-2026	2-2026	LAND USE & BUILDING DEPA	83161	00.050.33		438.78	28,501.46-
2-23-2026	2-2026	RIVERWOOD HOMES 2026172	83200	00.050.33		438.78	28,940.24-
2-23-2026	2-2026	MORGAN, DAVE	122988	00.050.33	326.45		28,613.79-
2-23-2026	2-2026	TEAM ROOFING & REMODELIN	122989	00.050.33	244.55		28,369.24-
2-24-2026	2-2026	ZITO FARMS LLC 2026164	83223	00.050.33		1,374.81	29,744.05-
2-26-2026	2-2026	GREENWOOD CONSTRUCTION 2	83278	00.050.33		877.56	30,621.61-
2-27-2026	2-2026	TED MASON SIGNATURE HOME	83313	00.050.33		438.78	31,060.39-
3-05-2026	3-2026	ZITO AIMEE AND MICHAEL 2	83433	00.050.33		438.78	31,499.17-
3-09-2026	3-2026	BAILEY RON 2026188	83474	00.050.33		280.82	31,779.99-
3-11-2026	3-2026	LAND USE & BUILDING DEPA	83506	00.050.33		438.78	32,218.77-
3-20-2026	3-2026	IMPACT FEE EMS ROCHON BO	83683	00.050.33		77.81	32,296.58-
3-24-2026	3-2026	MURDOCK JUSTIN 2026023 K	83725	00.050.33		438.78	32,735.36-
3-24-2026	3-2026	PWAE HSER MOO 2026192	83725	00.050.33		438.78	33,174.14-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026225	83752	00.050.33		438.78	33,612.92-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026226	83752	00.050.33		438.78	34,051.70-
3-27-2026	3-2026	TURN OF THE CENTURY HOME	83795	00.050.33		438.78	34,490.48-
3-31-2026	3-2026	APPLETON PAULA 2026245	83854	00.050.33		91.27	34,581.75-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.33		438.78	35,020.53-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.33		438.78	35,459.31-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.33		1,713.92	37,173.23-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.33		438.78	37,612.01-
4-06-2026	4-2026	MILES TARA AND TAYLOR	83940	00.050.33		438.78	38,050.79-
4-08-2026	4-2026	CASCH ROGER AND PAM 2025	84006	00.050.33		438.78	38,489.57-
4-10-2026	4-2026	IMPACT FEE EMS FREDRICKS	84050	00.050.33		159.72	38,649.29-
4-10-2026	4-2026	IMPACT FEE EMS PUENTES S	84050	00.050.33		438.78	39,088.07-

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
4-13-2026	4-2026	4 FRONT CONSTRUCTION 202	84071	00.050.33		438.78	39,526.85-
4-14-2026	4-2026	RUIZ JAVIER 2026271	84098	00.050.33		468.03	39,994.88-
4-16-2026	4-2026	RIVERWOOD HOMES 2026279	84148	00.050.33		438.78	40,433.66-
4-16-2026	4-2026	RIVERWOOD HOMES 2026280	84148	00.050.33		438.78	40,872.44-
4-16-2026	4-2026	RIVERWOOD HOMES 2026278	84148	00.050.33		438.78	41,311.22-
4-16-2026	4-2026	CLENERA 2026292	84148	00.050.33		105.31	41,416.53-
4-16-2026	4-2026	CLENERA 2026293	84148	00.050.33		87.76	41,504.29-
4-16-2026	4-2026	JOHNS HEATHER AND LYNDON	84148	00.050.33		438.78	41,943.07-
4-17-2026	4-2026	LIMELIGHT HOMES 2026282	84172	00.050.33		438.78	42,381.85-
4-22-2026	4-2026	OC CONSTRUCTION 2026269	84248	00.050.33		438.78	42,820.63-
4-22-2026	4-2026	RYAN JAKE AND CARRIANNE	84248	00.050.33		438.78	43,259.41-
4-29-2026	4-2026	FELTON GARY 2026318	84354	00.050.33		339.32	43,598.73-
4-30-2026	4-2026	TUCKER KAREN 2026305	84399	00.050.33		187.21	43,785.94-
5-04-2026	5-2026	MATOON SHAWN & ASHLEY	84419	00.050.33		438.78	44,224.72-
5-08-2026	5-2026	RIVERWOOD HOMES 2026332	84543	00.050.33		438.78	44,663.50-
5-08-2026	5-2026	RIVERWOOD HOMES 2026331	84543	00.050.33		438.78	45,102.28-
5-14-2026	5-2026	MAVERIK 2026184	84634	00.050.33		3,676.80	48,779.08-
5-27-2026	5-2026	IMPACT FEE EMS SCHWANKE	84812	00.050.33		109.70	48,888.78-
5-27-2026	5-2026	IMPACT FEE EMS RIVERWOOD	84827	00.050.33		438.78	49,327.56-
5-27-2026	5-2026	IMPACT FEE EMS RIVERWOOD	84827	00.050.33		438.78	49,766.34-
5-28-2026	5-2026	CARPENTER TRAVIS 2026360	84849	00.050.33		438.78	50,205.12-
6-03-2026	6-2026	IMPACT FEE EMS LAMOURE C	84954	00.050.33		166.74	50,371.86-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.33		438.78	50,810.64-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.33		438.78	51,249.42-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.33		438.78	51,688.20-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.33		438.78	52,126.98-
6-09-2026	6-2026	ROWETT JEFFERY 2026386	85049	00.050.33		438.78	52,565.76-
6-12-2026	6-2026	IMPACT FEE EMS FITZGERAL	85088	00.050.33		438.78	53,004.54-
6-15-2026	6-2026	LAND USE & BUILDING DEPA	85126	00.050.33		218.39	53,222.93-
6-16-2026	6-2026	ELECTRONIC DEPOSIT-LAND	85153	00.050.33		74.01	53,296.94-
6-18-2026	6-2026	IMPACT FEE EMS BENNION L	85195	00.050.33		438.78	53,735.72-
6-23-2026	6-2026	LOPEZ GILDARDO BP-202640	85249	00.050.33		438.78	54,174.50-
6-25-2026	6-2026	RETURNED CHECK-LAND USE	85311	00.050.33	438.78		53,735.72-
6-30-2026	6-2026	BENNION LEHI HANNAH BP-2	85385	00.050.33		283.25	54,018.97-
6-30-2026	6-2026	MURDOCK JUSTIN BP-202641	85385	00.050.33		437.78	54,456.75-
7-06-2026	7-2026	LAND USE & BUILDING DEPA	85433	00.050.33		526.54	54,983.29-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.33		438.78	55,422.07-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.33		437.78	55,859.85-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.33		438.78	56,298.63-
7-10-2026	7-2026	ARRIZABLAGA PATSY BP-202	85575	00.050.33		87.76	56,386.39-
7-16-2026	7-2026	DEGROOT PROPERTIES LIBER	85669	00.050.33		438.78	56,825.17-
7-17-2026	7-2026	LEHI & REBECCA BP-202642	85688	00.050.33		175.51	57,000.68-
7-17-2026	7-2026	LSAA PROPERTIES BP-20263	85688	00.050.33		438.78	57,439.46-
7-24-2026	7-2026	BHI (SIMPLLOT COMPANY) 20	85796	00.050.33		122.86	57,562.32-
7-28-2026	7-2026	KIMERLY MULKEY 2026471 P	85833	00.050.33		426.00	57,988.32-
7-28-2026	7-2026	GLYNN MICHAEL 2026480 PA	85840	00.050.33		210.61	58,198.93-
7-29-2026	7-2026	HOWARD LOY 2025470 PAID	85870	00.050.33		263.27	58,462.20-
7-29-2026	7-2026	RIVERWOOD HOMES 2026414	85870	00.050.33		438.78	58,900.98-
7-29-2026	7-2026	LOFTON KELLY 2026473 SOU	85870	00.050.33		426.00	59,326.98-

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LIST GENERAL LEDGER DETAIL BY POSTING PERIOD
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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
7-31-2026	7-2026	SIMCO ACRES LLC BP-20264	85914	00.050.33		426.00	59,752.98-
7-31-2026	7-2026	CARRIE NEGRETTE 2026466	85924	00.050.33		263.27	60,016.25-
8-10-2026	8-2026	KJ CUSTOM BUILDERS BP-20	86063	00.050.33		426.00	60,442.25-
8-11-2026	8-2026	EAGLEWOOD HOMES BP-20263	86085	00.050.33		438.78	60,881.03-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.33		426.00	61,307.03-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.33		426.00	61,733.03-
8-24-2026	8-2026	RUFFING SNAPP 2026512 PA	86294	00.050.33		426.00	62,159.03-
8-26-2026	8-2026	GILLIES DAN & MERLA 2026	86337	00.050.33		73.72	62,232.75-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 GAL	86337	00.050.33		438.78	62,671.53-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026259	86337	00.050.33		438.78	63,110.31-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026406	86337	00.050.33		438.78	63,549.09-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 E G	86337	00.050.33		438.78	63,987.87-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026355	86337	00.050.33		438.78	64,426.65-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026352	86337	00.050.33		438.78	64,865.43-
					1,009.78	65,875.21	64,865.43-
		REPORT TOTAL:			1,009.78	65,875.21	

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.32		1,713.92	1,713.92-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.32		1,713.92	3,427.84-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.32		1,713.92	5,141.76-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.32		1,713.92	6,855.68-
10-03-2025	10-2025	LAND USE & BUILDING DEPA	81003	00.050.32		1,713.92	8,569.60-
10-03-2025	10-2025	TED MASON 2025448	81004	00.050.32		1,713.92	10,283.52-
10-03-2025	10-2025	RUGGLES CHRIS 2025525	81004	00.050.32		1,713.92	11,997.44-
10-10-2025	10-2025	IMPACT FEE JAIL TED MASO	81123	00.050.32		1,713.92	13,711.36-
10-10-2025	10-2025	IMPACT FEE JAIL TED MASO	81123	00.050.32		1,713.92	15,425.28-
10-14-2025	10-2025	STEPHEN MOORE 2025516	81155	00.050.32	904.63		16,329.91-
10-22-2025	10-2025	LOVE DENNIS 2025503	81294	00.050.32	1,713.92		18,043.83-
10-22-2025	10-2025	CARRATT MASON 2025426	81294	00.050.32	652.38		18,696.21-
10-27-2025	10-2025	WILSON, DONNA WWT CONSTR	81343	00.050.32	1,713.92		20,410.13-
10-27-2025	10-2025	KIRKMAN KEVIN 2026032	81343	00.050.32	1,713.92		22,124.05-
10-27-2025	10-2025	KIRKMAN KEVIN 2026031	81343	00.050.32	1,713.92		23,837.97-
10-27-2025	10-2025	KIRKMN KEVIN 2026033	81343	00.050.32	1,713.92		25,551.89-
10-27-2025	10-2025	KIRKMAN KEVIN 2026034	81343	00.050.32	1,713.92		27,265.81-
10-27-2025	10-2025	KIRKMAN KEVIN 2026035	81343	00.050.32	1,713.92		28,979.73-
10-27-2025	10-2025	KIRKMAN KEVIN 2026036	81343	00.050.32	1,713.92		30,693.65-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.32	1,713.92		32,407.57-
10-28-2025	10-2025	LAND USE & BUILDING DEPA	81378	00.050.32	1,735.03		34,142.60-
10-28-2025	10-2025	WESTALL THOMAS BP-202600	81379	00.050.32	1,002.05		35,144.65-
10-29-2025	10-2025	BRIGGS BRENDA BP-2026009	81402	00.050.32	1,713.92		36,858.57-
11-04-2025	11-2025	RIVERWOOD HOMES VANDERVE	81486	00.050.32	1,713.92		38,572.49-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.32	1,713.92		40,286.41-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.32	1,713.92		42,000.33-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.32	1,713.92		43,714.25-
11-04-2025	11-2025	LAND USE & BUILDING DEPA	81497	00.050.32	1,713.92		45,428.17-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.32	1,713.92		47,142.09-
11-05-2025	11-2025	LAND USE & BUILDING DEPA	81510	00.050.32	*695.87		47,837.96-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		49,551.88-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		51,265.80-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		52,979.72-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		54,693.64-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		56,407.56-
11-05-2025	11-2025	IMPACT FEE JAIL KEVIN KI	81524	00.050.32	1,713.92		58,121.48-
11-10-2025	11-2025	IMPACT FEE JAIL JR SIMPL	81585	00.050.32	362.43		58,483.91-
11-10-2025	11-2025	IMPACT FEE JAIL GALLERY	81585	00.050.32	1,713.92		60,197.83-
11-10-2025	11-2025	IMPACT FEE JAIL GALLERY	81585	00.050.32	1,713.92		61,911.75-
11-10-2025	11-2025	IMPACT FEE JAIL GALLERY	81585	00.050.32	1,713.92		63,625.67-
11-10-2025	11-2025	IMPACT FEE JAIL GALLERY	81585	00.050.32	1,713.92		65,339.59-
11-10-2025	11-2025	IMPACT FEE JAIL EAGLEWOO	81586	00.050.32	1,713.92		67,053.51-
11-10-2025	11-2025	IMPACT FEE JAIL EAGLEWOO	81586	00.050.32	1,713.92		68,767.43-
11-10-2025	11-2025	IMPACT FEE JAIL EAGLEWOO	81586	00.050.32	438.78		69,206.21-
11-10-2025	11-2025	IMPACT FEE JAIL EAGLEWOO	81586	00.050.32	1,713.92		70,920.13-
11-10-2025	11-2025	IMPACT FEE JAIL RIVERWOO	81586	00.050.32	1,713.92		72,634.05-
11-10-2025	11-2025	IMPACT FEE JAIL RIVERWOO	81586	00.050.32	1,713.92		74,347.97-
11-10-2025	11-2025	IMPACT FEE JAIL RIVERWOO	81586	00.050.32	1,713.92		76,061.89-
11-17-2025	11-2025	ARAUJO JUAN BP 2026072	81668	00.050.32	1,713.92		77,775.81-
11-18-2025	11-2025	KIRKMAN KEVIN 2026079 UN	81692	00.050.32	1,713.92		79,489.73-
11-18-2025	11-2025	KIRKMAN KEVIN 2026070 UN	81692	00.050.32	1,713.92		81,203.65-

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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
11-18-2025	11-2025	KIRKMAN KEVIN 2026068 UN	81692	00.050.32		1,713.92	82,917.57-
11-19-2025	11-2025	DAVIS SCOTT 2026077	81726	00.050.32		250.51	83,168.08-
11-21-2025	11-2025	IMPACT FEE JAIL RUSH MEG	81783	00.050.32		194.84	83,362.92-
11-21-2025	11-2025	IMPACT FEE JAIL BRATTON	81783	00.050.32		1,713.92	85,076.84-
11-30-2025	11-2025	BIDEGANETA CONSTRUCTION	81856	00.050.32		2,174.59	87,251.43-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.32		1,713.92	88,965.35-
12-03-2025	12-2025	WESTMANN PREMIER HOMES 2	81899	00.050.32		1,713.92	90,679.27-
12-03-2025	12-2025	MESPLAY MARNIE 2026092	81900	00.050.32		296.90	90,976.17-
12-05-2025	12-2025	IMPACT FEE JAIL TUTTLE I	81986	00.050.32		1,713.92	92,690.09-
12-08-2025	12-2025	C2 CONSTRUCTION 2026105	82005	00.050.32		1,713.92	94,404.01-
12-09-2025	12-2025	C2 CONSTRUCTION 2026105	82016	00.050.32		1,391.74	95,795.75-
12-10-2025	12-2025	PHERNETTON CLARK 2026086	82051	00.050.32		1,713.92	97,509.67-
12-24-2025	12-2025	LIBERTY HOMES 2026117	82273	00.050.32		1,713.92	99,223.59-
12-30-2025	12-2025	NIKSICH MICHELLE 2026120	82322	00.050.32		742.26	99,965.85-✓
1-08-2026	1-2026	PEDROZA CONSTRUCTION 202	82464	00.050.32		148.45	100,114.30-
1-14-2026	1-2026	JESUS HERNANDEZ	82551	00.050.32		927.82	101,042.12-
1-16-2026	1-2026	SCHELL BROS 2026122	82592	00.050.32		1,713.92	102,756.04-✓
2-05-2026	2-2026	LIBERTY HOMES 2026141	82939	00.050.32		1,713.92	104,469.96-
2-11-2026	2-2026	BOWMAN, JESSICA 2026145	83022	00.050.32		222.68	104,692.64-
2-12-2026	2-2026	RANDALL RAYMOND 2026157	83040	00.050.32		1,391.74	106,084.38-
2-17-2026	2-2026	JERRY GUNTER 2026114	83093	00.050.32		1,713.92	107,798.30-
2-18-2026	2-2026	BROWN CHARLIE 2026144	83123	00.050.32		1,363.90	109,162.20-
2-20-2026	2-2026	LAND USE & BUILDING DEPA	83161	00.050.32		1,713.92	110,876.12-
2-23-2026	2-2026	RIVERWOOD HOMES 2026172	83200	00.050.32		1,713.92	112,590.04-
2-23-2026	2-2026	MORGAN, DAVE TEAM ROOFING & REMODELIN	122988	00.050.32	1,267.84		111,322.20-
2-23-2026	2-2026	IMPACT FEE REFUND	122989	00.050.32	943.83		110,378.37-
2-24-2026	2-2026	ZITO FARMS LLC 2026164	83223	00.050.32		5,450.82	115,829.19-
2-26-2026	2-2026	GREENWOOD CONSTRUCTION 2	83278	00.050.32		3,427.84	119,257.03-
2-27-2026	2-2026	TED MASON SIGNATURE HOME	83313	00.050.32		1,713.92	120,970.95-✓
3-05-2026	3-2026	ZITO AIMEE AND MICHAEL 2	83433	00.050.32		1,713.92	122,684.87-
3-09-2026	3-2026	BAILEY RON 2026188	83474	00.050.32		1,113.39	123,798.26-
3-11-2026	3-2026	LAND USE & BUILDING DEPA	83506	00.050.32		1,713.92	125,512.18-
3-20-2026	3-2026	IMPACT FEE JAIL ROCHON B	83683	00.050.32		308.50	125,820.68-
3-24-2026	3-2026	MURDOCK JUSTIN 2026023 K	83725	00.050.32		1,713.92	127,534.60-
3-24-2026	3-2026	PWAE HSER MOO 2026192	83725	00.050.32		1,713.92	129,248.52-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026225	83752	00.050.32		1,713.92	130,962.44-
3-25-2026	3-2026	EAGLEWOOD HOMES 2026226	83752	00.050.32		1,713.92	132,676.36-
3-27-2026	3-2026	TURN OF THE CENTURY HOME	83795	00.050.32		1,713.92	134,390.28-
3-31-2026	3-2026	APPLETON PAULA 2026245	83854	00.050.32		361.85	134,752.13-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.32		1,713.92	136,466.05-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.32		1,713.92	138,179.97-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.32		438.78	138,618.75-
3-31-2026	3-2026	LAND USE & BUILDING DEPA	83865	00.050.32		1,713.92	140,332.67-✓
4-06-2026	4-2026	MILES TARA AND TAYLOR	83940	00.050.32		1,713.92	142,046.59-
4-08-2026	4-2026	CASCH ROGER AND PAM 2025	84006	00.050.32		1,713.92	143,760.51-
4-10-2026	4-2026	IMPACT FEE JAIL FREDRICK	84050	00.050.32		633.24	144,393.75-
4-10-2026	4-2026	IMPACT FEE JAIL PUENTES	84050	00.050.32		1,713.92	146,107.67-

669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
4-13-2026	4-2026	4 FRONT CONSTRUCTION 202	84071	00.050.32		1,713.92	147,821.59-
4-14-2026	4-2026	RUIZ JAVIER 2026271	84098	00.050.32		1,855.65	149,677.24-
4-16-2026	4-2026	RIVERWOOD HOMES 2026279	84148	00.050.32		1,713.92	151,391.16-
4-16-2026	4-2026	RIVERWOOD HOMES 2026280	84148	00.050.32		1,713.92	153,105.08-
4-16-2026	4-2026	RIVERWOOD HOMES 2026278	84148	00.050.32		1,713.92	154,819.00-
4-16-2026	4-2026	CLENERA 2026292	84148	00.050.32		417.52	155,236.52-
4-16-2026	4-2026	CLENERA 2026293	84148	00.050.32		347.93	155,584.45-
4-16-2026	4-2026	JOHNS HEATHER AND LYNDON	84148	00.050.32		1,713.92	157,298.37-
4-17-2026	4-2026	LIMELIGHT HOMES 2026282	84172	00.050.32		1,713.92	159,012.29-
4-22-2026	4-2026	OC CONSTRUCTION 2026269	84248	00.050.32		1,713.92	160,726.21-
4-22-2026	4-2026	RYAN JAKE AND CARRIANNE	84248	00.050.32		1,713.92	162,440.13-
4-29-2026	4-2026	FELTON GARY 2026318	84354	00.050.32		1,345.34	163,785.47-
4-30-2026	4-2026	TUCKER KAREN 2026305	84399	00.050.32		742.26	164,527.73-✓
5-04-2026	5-2026	MATOON SHAWN & ASHLEY	84419	00.050.32		1,713.92	166,241.65-
5-08-2026	5-2026	RIVERWOOD HOMES 2026332	84543	00.050.32		1,713.92	167,955.57-
5-08-2026	5-2026	RIVERWOOD HOMES 2026331	84543	00.050.32		1,713.92	169,669.49-
5-14-2026	5-2026	MAVERIK 2026184	84634	00.050.32		14,572.84	184,242.33-
5-27-2026	5-2026	IMPACT FEE JAIL SCHWANKE	84812	00.050.32		434.92	184,677.25-
5-27-2026	5-2026	IMPACT FEE JAIL RIVERWOOD	84827	00.050.32		1,713.92	186,391.17-
5-27-2026	5-2026	IMPACT FEE JAIL RIVERWOOD	84827	00.050.32		1,713.92	188,105.09-
5-28-2026	5-2026	CARPENTER TRAVIS 2026360	84849	00.050.32		1,713.92	189,819.01-✓
6-03-2026	6-2026	IMPACT FEE JAIL LAMOURE	84954	00.050.32		661.07	190,480.08-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.32		1,713.92	192,194.00-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.32		1,713.92	193,907.92-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.32		1,713.92	195,621.84-
6-09-2026	6-2026	LAND USE & BUILDING DEPA	85033	00.050.32		1,713.92	197,335.76-
6-09-2026	6-2026	ROWETT JEFFERY 2026386	85049	00.050.32		1,713.92	199,049.68-
6-12-2026	6-2026	IMPACT FEE JAIL FITZGERA	85088	00.050.32		1,713.92	200,763.60-
6-15-2026	6-2026	LAND USE & BUILDING DEPA	85126	00.050.32		868.84	201,632.44-
6-16-2026	6-2026	ELECTRONIC DEPOSIT-LAND	85153	00.050.32		293.42	201,925.86-
6-18-2026	6-2026	IMPACT FEE JAIL BENNION	85195	00.050.32		1,713.92	203,639.78-
6-23-2026	6-2026	LOPEZ GILDARDO BP-202640	85249	00.050.32		1,713.92	205,353.70-
6-25-2026	6-2026	RETURNED CHECK-LAND USE	85311	00.050.32	1,713.92		203,639.78-
6-30-2026	6-2026	BENNION LEHI HANNAH BP-2	85385	00.050.32		438.78	204,078.56-
6-30-2026	6-2026	MURDOCK JUSTIN BP-202641	85385	00.050.32		1,713.92	205,792.48-
7-06-2026	7-2026	LAND USE & BUILDING DEPA	85433	00.050.32		2,087.60	207,880.08-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.32		1,713.92	209,594.00-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.32		1,713.92	211,307.92-
7-08-2026	7-2026	RIVERWOOD HOMES INC 2026	85518	00.050.32		283.25	211,591.17-
7-10-2026	7-2026	ARRIZABLAGA PATSY BP-202	85575	00.050.32		347.93	211,939.10-
7-16-2026	7-2026	DEGROOT PROPERTIES LIBER	85669	00.050.32		1,713.92	213,653.02-
7-17-2026	7-2026	LEHI & REBECCA BP-202642	85688	00.050.32		695.87	214,348.89-
7-17-2026	7-2026	LSAA PROPERTIES BP-20263	85688	00.050.32		1,713.92	216,062.81-
7-24-2026	7-2026	BHI (SIMPLLOT COMPANY) 20	85796	00.050.32		487.11	216,549.92-
7-28-2026	7-2026	KIMERLY MULKEY 2026471 P	85833	00.050.32		1,713.92	218,263.84-
7-28-2026	7-2026	GLYNN MICHAEL 2026480 PA	85840	00.050.32		835.04	219,098.88-
7-29-2026	7-2026	HOWARD LOY 2025470 PAID	85870	00.050.32		1,043.80	220,142.68-
7-29-2026	7-2026	RIVERWOOD HOMES 2026414	85870	00.050.32		1,713.92	221,856.60-
7-29-2026	7-2026	LOFTON KELLY 2026473 SOU	85870	00.050.32		1,713.92	223,570.52-

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LIST GENERAL LEDGER DETAIL BY POSTING PERIOD
2025-10 THRU 2026-089/01/2026
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669.869 (REVENUE) IMPACT FEES REVENUE

DATE	POSTING PERIOD	DESCRIPTION	WARRANT / A.C.#	GP.LIN.SL	DEBIT	CREDIT	RUNNING BALANCE
7-31-2026	7-2026	SIMCO ACRES LLC BP-20264	85914	00.050.32		1,713.92	225,284.44-
7-31-2026	7-2026	CARRIE NEGRETTE 2026466	85924	00.050.32		1,043.80	226,328.24-✓
8-10-2026	8-2026	KJ CUSTOM BUILDERS BP-20	86063	00.050.32		1,713.92	228,042.16-
8-11-2026	8-2026	EAGLEWOOD HOMES BP-20263	86085	00.050.32		1,713.92	229,756.08-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.32		1,713.92	231,470.00-
8-14-2026	8-2026	RIVERWOOD HOMES BP-20264	86126	00.050.32		1,713.92	233,183.92-
8-24-2026	8-2026	RUFFING SNAPP 2026512 PA	86294	00.050.32		1,713.92	234,897.84-
8-26-2026	8-2026	GILLIES DAN & MERLA 2026	86337	00.050.32		292.26	235,190.10-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 GAL	86337	00.050.32		1,713.92	236,904.02-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026259	86337	00.050.32		1,713.92	238,617.94-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026406	86337	00.050.32		1,713.92	240,331.86-
8-26-2026	8-2026	EAGLEWOOD HOMES 2490 E G	86337	00.050.32		1,713.92	242,045.78-
8-26-2026	8-2026	EAGLE WOOD HOMES 2026355	86337	00.050.32		1,713.92	243,759.70-
8-26-2026	8-2026	EAGLEWOOD HOMES 2026352	86337	00.050.32		1,713.92	245,473.62-
					3,925.59	249,399.21	245,473.62-
		REPORT TOTAL:			3,925.59	249,399.21	

IMPACT FEE REVENUES/EXPENDITURES/FUND TOTALS 2025-2026

CIP Calculations by Land Use						
		Street	Fire	Police	Parks	
	Impact Fee Calculation Per Unit: Residential unit	\$898.00	\$1,338.00	\$663.00	\$1,146.00	
	Impact Fee Calculation Per Unit: Multi-family unit	\$450.00	-	-	\$830.00	
	Impact Fee Calculation Per square foot: Non-residential	\$1.39	\$0.74	\$0.37	-	

OCTOBER 2025											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-25-416	10/8/2025	Hubble Homes	1590 SW Silverstone Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
FIRE-25-49	10/8/2025			Fire Suppression Assembly		\$75.00			-\$75.00		
BLDG-25-435	10/24/2025	Turner House Depot LLC	1900 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-436	10/24/2025	Turner House Depot LLC	1890 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-458	10/31/2025	Turner House Depot LLC	1870 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-472	10/31/2025	Turner House Depot LLC	1880 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-460	10/31/2025	Turner House Depot LLC	1850 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-459	10/31/2025	Turner House Depot LLC	1860 NW Strahorn Dr	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
Sub Total					\$6,286.00	\$9,441.00	\$4,641.00	\$8,022.00		\$28,390.00	7
LGIP Montly Interest										\$0.00	
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total					\$6,286.00	\$9,441.00	\$4,641.00	\$8,022.00		\$28,390.00	7
Fund Balance-Treasurer's Report					\$748,409.81	\$595,810.22	\$377,211.73	\$343,332.43			
					Street	Fire	Police	Parks		Total	
OCTOBER EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

JE Adjustments for Fire Suppression Assembly made in January 2026.

\$28,390.00

NOVEMBER 2025											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-25-475	10/30/2025	Roberty Caven		Manufactured Home	\$450.00	\$1,338.00	\$663.00	\$830.00			1
BLDG-25-214	11/17/2025	Hubble Homes	1577 Witt	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-487	11/17/2025	Hubble Homes	1587 Witt Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
FIRE-25-63	11/20/2025			Fire Suppression		\$75.00			-\$75.00		
Sub Total					\$2,246.00	\$4,089.00	\$1,989.00	\$3,122.00		\$11,446.00	3
LGIP Montly Interest					\$2,591.25	\$2,070.82	\$1,308.98	\$1,195.94		\$7,166.99	
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total					\$4,837.25	\$6,159.82	\$3,297.98	\$4,317.94		\$18,612.99	3
Fund Balance-Treasurer's Report					\$753,247.06	\$601,970.04	\$380,509.71	\$347,650.37			
					Street	Fire	Police	Parks		Total	
NOVEMBER EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

JE Adjustments for Fire Suppression made in January 2026

BLDG-25-475 was paid in October but was entered into Caselle on November 7, 2025 as a stripe payment.

\$18,612.99 \$13,530.00

DECEMBER 2025											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-25-516	12/5/2025	CBH Homes	2182 North Thunderbolt Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-515	12/5/2025	CBH Homes	2152 North Thunderbolt Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-461	12/10/2025	Eric Barsness	970 Airbase Rd	New Commercial Construction	\$11,120.00	\$5,920.00	\$2,960.00	\$0.00			3
BLDG-25-461	12/10/2025			Commercial Fire Review		\$150.00			-\$150.00		
BLDG-25-522	12/17/2025	CBH Homes	923 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-524	12/17/2025	CBH Homes	979 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-523	12/17/2025	CBH Homes	951 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-543	12/17/2025	Hubble Homes	1589 Witt Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-537	12/17/2025	Hubble Homes	1590 Witt St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-536	12/17/2025	Hubble Homes	1587 SW Silverstone	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-521	12/23/2025	CBH Homes	895 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-517	12/23/2025	CBH Homes	811 New Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-518	12/23/2025	CBH Homes	839 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-519	12/23/2025	CBH Homes	867 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
Sub Total					\$21,896.00	\$22,126.00	\$10,916.00	\$13,752.00		\$68,690.00	15
LGIP Montly Interest					\$2,371.98	\$1,880.40	\$1,192.84	\$1,078.79		\$6,524.01	
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total					\$24,267.98	\$24,006.40	\$12,108.84	\$14,830.79		\$75,214.01	15
Fund Balance-Treasurer's Report					\$777,515.04	\$625,976.44	\$392,618.55	\$362,481.16			
					Street	Fire	Police	Parks		Total	
DECEMBER EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

JE Adjustments for Commercial Fire Review made in January 2026

8000 sq ft

\$75,214.01 \$35,656.00

JANUARY 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-25-528	1/9/2026	CBH Homes	840 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1

BLDG-25-529	1/9/2026	CBH Homes	812 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-526	1/9/2026	CBH Homes	896 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-551	1/9/2026	CBH Homes	867 N Thunderbolt St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-553	1/9/2026	CBH Homes	895 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-525	1/9/2026	CBH Homes	924 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-527	1/9/2026	CBH Homes	868 NE Trailridge Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-562	1/30/2026	CBH Homes	944 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-561	1/30/2026	CBH Homes	952 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-563	1/30/2026	CBH Homes	936 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-560	1/30/2026	CBH Homes	960 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-559	1/30/2026	CBH Homes	968 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-558	1/30/2026	CBH Homes	976 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-3	1/30/2026	Hubble Homes	1584 SW Silverstone Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-548	1/30/2026	Drewskee Estates, LLC	310 NE Greystone Loop	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
These JE Adjustments include:											
\$300 fire for Oct/Nov/Dec entries.											
\$9666 Fire, \$4641 Police, \$8022 Parks - Dup Entries 7 permits - BLDG-25-											
562/561/563/560/559/558, BLDG-26-3. One receipt group went to the appropriate g's the other all											
went to Bldg permits.											
Further corrections made in February.											
					Sub Total	\$13,470.00	\$20,070.00	\$9,945.00	\$17,190.00	\$60,675.00	15
					LGIP Montly Interest	\$2,064.75	\$1,674.48	\$1,047.04	\$977.91	\$5,764.18	
					Adjustments - Debits	-\$6,286.00	-\$9,666.00	-\$4,641.00	-\$8,022.00	-\$28,615.00	
					Total	\$9,248.75	\$12,078.48	\$6,351.04	\$10,145.91	\$37,824.18	15
					Fund Balance-Treasurer's Report	\$786,763.79	\$638,054.92	\$398,969.59	\$372,627.07		
					Street		Fire	Police	Parks	Total	
					JANUARY EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

FEBRUARY 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-25-554	2/5/2026	CBH Homes	904 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-555	2/5/2026	CBH Homes	896 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-556	2/5/2026	CBH Homes	920 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-25-557	2/5/2026	CBH Homes	928 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-16	2/6/2026	Hubble Homes	1583 SW Silverstone	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-17	2/6/2026	Hubble Homes	1585 SW Silverstone	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-13	2/23/2026	CBH Homes	840 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-14	2/23/2026	CBH Homes	868 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-11	2/23/2026	CBH Homes	839 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-10	2/23/2026	CBH Homes	811 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-12	2/23/2026	CBH Homes	812 Thunderbolt Drive	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-8	2/26/2026	CBH Homes	2267 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-9	2/26/2026	CBH Homes	2295 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-6	2/26/2026	CBH Homes	2211 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-4	2/26/2026	CBH Homes	2155 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-7	2/26/2026	CBH Homes	2239 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-5	2/26/2026	CBH Homes	2183 North 8th East	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
Corrections for prior adjustments					Sub Total	\$15,266.00	\$22,746.00	\$11,271.00	\$19,482.00	\$68,765.00	17
Corrections for permits paid for in Oct for new construction. These did not show on the caselle report as all fees were keyed into Building permits GL and not reflected on this report. They were shown on the Building Permit Report. These permits have now been credited appropriately via Journal Entries: BLDG-25-432/431/434/433/418 all Single Family Dwellings. The additional 5 EDUs were added here.					LGIP Montly Interest	\$2,139.70	\$1,781.82	\$1,100.90	\$1,068.42	\$6,090.84	
					Adjustments - Credits	\$10,776.00	\$16,056.00	\$7,956.00	\$13,752.00	\$48,540.00	5
					Total	\$28,181.70	\$40,583.82	\$20,327.90	\$34,302.42	\$123,395.84	22
					Fund Balance-Treasurer's Report	\$814,945.49	\$678,638.74	\$419,297.49	\$406,929.49		
					Street		Fire	Police	Parks	Total	
					FEBRUARY EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

MARCH 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU
BLDG-26-81	3/6/2026	Robert Cavern	370 W 12th S #4	New Manufactured Home	\$450.00	\$1,338.00	\$663.00	\$830.00			1
BLDG-26-67	3/10/2026	Hubble Homes	1581 SW Silverstone Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-65	3/10/2026	Hubble Homes	1582 SW Silverstone Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-66	3/10/2026	Hubble Homes	1586 SW Silverstone Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-37	3/12/2026	Hayden Homes	737 SW Mendenhall St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-38	3/12/2026	Hayden Homes	729 SW Mendenhall	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-31	3/18/2026	Hayden Homes	2015 SW Shaft Ave	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-107	3/18/2026	Hayden Homes	736 SW Mendenhall St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-132	3/31/2026	Hayden Homes Idaho, LLC	728 SW Mendenhall Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
Building Permits, BLDG-26-110, 111, and 113 were issued in March but payments are pending and will post in April 2026.					Sub Total	\$7,634.00	\$12,042.00	\$5,967.00	\$9,998.00	\$35,641.00	9
					LGIP Montly Interest	\$2,311.33	\$1,940.71	\$1,194.93	\$1,171.51	\$6,618.48	
					Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
					Total	\$9,945.33	\$13,982.71	\$7,161.93	\$11,169.51	\$42,259.48	9
					Fund Balance-Treasurer's Report	\$824,890.82	\$692,621.45	\$426,459.42	\$418,099.00		
					Street		Fire	Police	Parks	Total	
					MARCH EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

APRIL 2026												
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU	
BLDG-26-110	3/30/2026	CBH Homes	900 SW Jayhawk Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-111	3/30/2026	CBH Homes	920 SW Jayhawk Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-113	3/30/2026	CBH Homes	940 SW Jayhawk Street	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-115	4/2/2026	CBH Homes	806 SW Jayhawk St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-116	4/2/2026	CBH Homes	836 SW Jayhawk St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-117	4/3/2026	CBH Homes	866 SW Jayhawk St	Single Family Dwelling	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-134	4/7/2026	Hayden Homes Idaho, LLC	712 SW Mendenhall Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-154	4/17/2026	Hayden Homes Idaho, LLC	720 SW Mendenhall Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-155	4/17/2026	Hayden Homes Idaho, LLC	721 SW Mendenhall Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-150	4/17/2026	Hubble Homes	1577 SW Silverstone Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-143	4/17/2026	Hubble Homes	1579 SW Silverstone Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-184	4/20/2026	CBH Homes	1564 SW Pegasus Peak	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-136	4/20/2026	CBH Homes	1548 SW Pegasus Peak Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-137	4/20/2026	CBH Homes	1532 SW Pegasus Peak Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-138	4/20/2026	CBH Homes	716 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-139	4/20/2026	CBH Homes	746 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-114	4/20/2026	CBH Homes	776 SW Jayhawk	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
Building Permits, BLDG-26-110, 111, and 113 were issued in March but payments are pending and posted in April 2026. On April 28, 2026 a request was made to City Council to transfer \$3128.00 from Police Impact Fees to Fire Impact Fees to correct entries made in 2025 for permit number 23-0092 where Fire Impact Fees were paid to Police Impact Fees. The entry made April 30, 2026 corrects that error and ensures proper reporting and fund alignment. Additionally, a debit from fire impact fees was made to correct funds applied to fire impact fees that should have gone to fire reviews, two entries in 2025 for \$150.00 each totaling \$300.00					Sub Total		\$15,266.00	\$22,746.00	\$11,271.00	\$19,482.00	\$68,765.00	17
					LGIP Montly Interest		\$2,517.80	\$2,152.30	\$1,302.42	\$1,311.35	\$7,283.87	
					Adjustments-Debits			\$-300.00	\$-3,128.00		\$-3,428.00	
					Adjustments-Credits			\$3,128.00			\$3,128.00	
					Total		\$17,783.80	\$27,726.30	\$9,445.42	\$20,793.35	\$75,748.87	17
Fund Balance-Treasurer's Report					\$842,674.62	\$720,347.75	\$435,904.84	\$438,892.35				
					Street	Fire	Police	Parks		Total		
APRIL EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		

Building Permits, BLDG-26-110, 111, and 113 were issued in March but payments are pending and posted in April 2026. On April 28, 2026 a request was made to City Council to transfer \$3128.00 from Police Impact Fees to Fire Impact Fees to correct entries made in 2025 for permit number 23-0092 where Fire Impact Fees were paid to Police Impact Fees. The entry made April 30, 2026 corrects that error and ensures proper reporting and fund alignment. Additionally, a debit from fire impact fees was made to correct funds applied to fire impact fees that should have gone to fire reviews, two entries in 2025 for \$150.00 each totaling \$300.00

\$75,748.87

MAY 2026												
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals		
BLDG-26-151	4/29/2026	Hubble Homes	1588 SW Silverstone Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-179	4/29/2026	CBH Homes	869 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-180	4/29/2026	CBH Homes	853 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-176	4/29/2026	CBH Homes	941 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-133	4/29/2026	CBH Homes	1596 SW Pegasus Peak Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-135	4/29/2026	CBH Homes	1580 SW Pegasus Peak Avenue	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-178	4/29/2026	CBH Homes	885 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-189	5/8/2026	Hayden Homes Idaho, LLC	696 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-190	5/8/2026	Hayden Homes Idaho, LLC	713 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-181	5/14/2026	CBH Homes	837 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-177	5/14/2016	CBH Homes	821 SW Jayhawk Street	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-195	5/14/2026	CBH Homes	805 SW Jayhawk St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-194	5/14/2026	CBH Homes	785 SW Jayhawk St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-25-347	5/15/2026	Walmart	2745 American Legion	Gas station	\$680.60	\$362.33	\$181.17	\$0.00				
BLDG-26-193	5/21/2026	CBH Homes	1549 SW Pegasus Peak Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-233	5/21/2026	CBH Homes	1565 SW Pegasus Peak Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-188	5/21/2026	CBH Homes	1581 SW Pegasus Peak Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-187	5/21/2026	CBH Homes	1597 SW Pegasus Peak Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-227	5/22/2026	Hubble Homes	1580 SW Silverstone Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-228	5/22/2026	Hubble Homes	1576 SW Silverstone Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-226	5/22/2026	Hubble Homes	1575 SW Silverstone Ave	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-280	5/26/2026	David Borgholthaus	945 Airbase Rd	Commercial Building	\$622.72	\$331.52	\$165.76	\$0.00				
BLDG-26-249	5/28/2026	Hayden Homes Idaho, LLC	681 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
BLDG-26-250	5/28/2026	Hayden Homes Idaho, LLC	697 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1	
Sub Total					\$21,059.32	\$30,129.85	\$14,932.93	\$25,212.00		\$91,334.10	15	
LGIP Monthly Interest					\$2,635.42	\$2,289.85	\$1,375.59	\$1,416.07		\$7,716.93		
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		
Total					\$23,694.74	\$32,419.70	\$16,308.52	\$26,628.07		\$99,051.03		
Fund Balance-Treasurer's Report					\$866,369.36	\$752,767.45	\$452,213.36	\$465,520.42				
					Street	Fire	Police	Parks		Total		
MAY EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		

JUNE 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EDU's
BLDG-26-175	5/27/2026	CBH Homes	2351 North 8th East	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-174	5/27/2026	CBH Homes	2323 North 8th East	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-202	6/9/2026	CBH Homes	806 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-201	6/9/2026	CBH Homes	822 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1

EMS

BLDG-26-200	6/9/2026	CBH Homes	838 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-199	6/9/2026	CBH Homes	854 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-198	6/9/2026	CBH Homes	870 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-197	6/9/2026	CBH Homes	886 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-286	6/12/2026	Hayden Homes Idaho, LLC	688 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-267	6/12/2026	Hayden Homes Idaho, LLC	704 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
BLDG-26-302	6/22/2026	Hayden Homes	705 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00			1
Sub Total					\$9,878.00	\$14,718.00	\$7,293.00	\$12,606.00		\$44,495.00	11
LGIP Monthly Interest					\$2,598.85	\$2,276.28	\$1,362.84	\$1,418.07		\$7,656.04	
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total					\$12,476.85	\$16,994.28	\$8,655.84	\$14,024.07		\$52,151.04	
Fund Balance-Treasurer's Report					\$878,846.21	\$769,761.73	\$460,869.20	\$479,544.49			
					Street	Fire	Police	Parks		Total	
JUNE EXPENDITURES					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	

BLDG-26-336, 337, 338, 203, 207, 208, 209, 210, 204 shown below were all paid in June but did not reflect in Caselle Cash receipting until July.

JULY 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EMS
BLDG-26-336	6/25/2026	Robert Caven	370 West 12th South Unit 7	Tie down New Manufactured Home	\$450.00	\$1,338.00	\$663.00	\$830.00		1	\$ 320.00
BLDG-26-337	6/25/2026	Robert Caven	370 West 12th South Unit 21	Tie down New Manufactured Home	\$450.00	\$1,338.00	\$663.00	\$830.00		1	\$ 320.00
BLDG-26-338	6/25/2026	Robert Caven	370 West 12th South Unit 22	Tie down New Manufactured Home	\$450.00	\$1,338.00	\$663.00	\$830.00		1	\$ 320.00
BLDG-26-203	6/30/2026	CBH Homes	1600 SW Besra Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-207	6/30/2026	CBH Homes	1597 SW Lima Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-208	6/30/2026	CBH Homes	980 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-209	6/30/2026	CBH Homes	960 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-210	6/30/2026	CBH Homes	940 SW Amelia Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-204	6/30/2026	CBH Homes	1614 SW Besra Dr	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-205	7/1/2026	CBH Homes	1615 SW Lima St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-206	7/1/2026	CBH Homes	16101 SW Lima St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-243	7/6/2026	United Storage	1145 Airbase Rd	Commercial Storage Units Enclosed	\$14,018.00	\$25,934.00	\$5,082.00	\$0.00			
BLDG-26-301	7/8/2026	Hayden Homes	689 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-332	7/8/2026	Hayden Homes Idaho, LLC	649 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-331	7/8/2026	Hayden Homes Idaho, LLC	665 SW Mendenhall St	Single Family Dwelling/Garage	\$898.00	\$1,338.00	\$663.00	\$1,146.00		1	\$ 426.00
BLDG-26-234	7/23/2026	CBH Homes	951 & 961 SW Amelia Dr	Duplex Residential	\$1,796.00	\$2,676.00	\$1,326.00	\$2,292.00		2	\$ 640.00
BLDG-26-235	7/23/2026	CBH Homes	931 & 941 SW Amelia Dr	Duplex Residential	\$1,796.00	\$2,676.00	\$1,326.00	\$2,292.00		2	\$ 640.00
BLDG-26-281	7/23/2026	CBH Homes	911 & 921 SW Amelia Drive	Duplex Residential	\$1,796.00	\$2,676.00	\$1,326.00	\$2,292.00		2	\$ 640.00
BLDG-26-282	7/23/2026	CBH Homes	861 & 871 SW Amelia Drive	Duplex Residential	\$1,796.00	\$2,676.00	\$1,326.00	\$2,292.00		2	\$ 640.00
Sub Total					\$32,430.00	\$55,370.00	\$19,668.00	\$24,264.00		\$131,732.00	
LGIP Monthly Interest					\$2,303.68	\$1,371.77	\$1,210.76	\$1,269.80		\$6,156.01	
Adjustments										\$0.00	
Total					\$34,733.68	\$56,741.77	\$20,878.76	\$25,533.80		\$137,888.01	22 \$ 8,206.00
Fund Balance-Treasurer's Report					\$910,221.89	\$542,008.10	\$478,389.96	\$501,720.29			
					Street	Fire	Police	Parks		Total	
JULY EXPENDITURES					\$3,358.00	\$284,495.40	\$3,358.00	\$3,358.00		\$294,569.40	

Expenditures paid first invoice for New Impact Fee Study - TischlerBise/Galena - Invoice #20260070028 \$3358.00 . . WUI Fire Engine Paid for out of Fire Impact Fees \$281,137.40

AUGUST 2026											
Permit #	Issued Date	Name	Address	Construction	Street	Fire	Police	Parks	Adjustments	Monthly Totals	EMS
BLDG-26-322	7/31/2026	CBH Homes	851 & 841 SW Amelia Dr	Duplex Residential	\$1,778.00	\$2,676.00	\$1,326.00	\$3,098.00		2	\$ 852.00
BLDG-26-386	8/3/2026	Hayden Homes	673 SW Mendenhall Street	Single Family Dwelling/Garage	\$889.00	\$1,338.00	\$663.00	\$1,549.00		1	\$ 426.00
BLDG-26-387	8/3/2026	Hayden Homes	657 SW Mendenhall Street	Single Family Dwelling/Garage	\$889.00	\$1,338.00	\$663.00	\$1,549.00		1	\$ 426.00
BLDG-26-428	8/13/2026	Hayden Homes Idaho LLC	680 SW Mendenhall St	Single Family Dwelling/Garage	\$889.00	\$1,338.00	\$663.00	\$1,549.00		1	\$ 426.00
BLDG-26-427	8/13/2026	Hayden Homes Idaho LLC	672 SW Mendenhall St	Single Family Dwelling/Garage	\$889.00	\$1,338.00	\$663.00	\$1,549.00		1	\$ 426.00
BLDG-26-443	8/13/2026	Hayden Homes Idaho LLC	641 SW Mendenhall St	Single Family Dwelling/Garage	\$889.00	\$1,338.00	\$663.00	\$1,549.00		1	\$ 426.00
Sub Total					\$6,223.00	\$9,366.00	\$4,641.00	\$10,843.00		\$31,073.00	7 \$ 2,982.00
LGIP Monthly Interest										\$0.00	
Adjustments					\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
Total					\$6,223.00	\$9,366.00	\$4,641.00	\$10,843.00		\$31,073.00	
Fund Balance-Treasurer's Report											
					Street	Fire	Police	Parks		Total	
AUGUST EXPENDITURES					\$4,072.00	\$4,072.00	\$4,072.00	\$4,072.00		\$16,288.00	

Expenditures paid second invoice for New Impact Fee Study - TischlerBise/Galena Invoice # 20260080028 \$4072.00. Accounts Payable shows this payment made in July with an 8/01/2026 Date

2025-2026 Fiscal Year Totals					Street	Fire	Police	Parks		EMS
Impact Fees Collected					\$151,654.32	\$222,843.85	\$102,534.93	\$163,973.00		\$ 11,188.00
LGIP Interest					\$21,534.76	\$17,438.43	\$11,096.30	\$10,907.86		\$60,977.35
Sub total of Total revenue					\$173,189.08	\$240,282.28	\$113,631.23	\$174,880.86		\$670,910.45
Adjustments - DEBITS					-\$6,286.00	-\$9,966.00	-\$7,769.00	-\$8,022.00		-\$32,043.00
Adjustments - CREDITS					\$10,776.00	\$19,184.00	\$7,956.00	\$13,752.00		\$51,668.00
Ending Totals					\$177,679.08	\$249,500.28	\$113,818.23	\$180,610.86		\$721,608.45

\$609,933.10
\$60,977.35
\$670,910.45
-\$32,043.00
\$51,668.00
\$721,608.45

Construction Type	Street	Fire	Police	Parks		Yearly Totals	
Single Family	\$118,491.00	\$176,316.00	\$87,516.00	\$153,287.00		\$535,610.00	
Manufactured Home	\$2,250.00	\$6,690.00	\$3,315.00	\$4,150.00		\$16,405.00	
Multi-family	\$8,962.00	\$13,380.00	\$6,630.00	\$12,266.00		\$41,238.00	
Commercial	\$26,441.32	\$32,547.85	\$8,388.93	\$0.00		\$67,378.10	
	\$156,144.32	\$228,933.85	\$105,849.93	\$169,703.00		\$660,631.10	

\$660,631.10

2025-2026 Expenditures

Month	Street	Fire	Police	Parks
October 2025	\$ -	\$ -	\$ -	\$ -
November 2025	\$ -	\$ -	\$ -	\$ -
December 2025	\$ -	\$ -	\$ -	\$ -
January 2026	\$ -	\$ -	\$ -	\$ -
February 2026	\$ -	\$ -	\$ -	\$ -
March 2026	\$ -	\$ -	\$ -	\$ -
April 2026	\$ -	\$ -	\$ -	\$ -
May 2026	\$ -	\$ -	\$ -	\$ -
June 2026	\$ -	\$ 281,137.40	\$ -	\$ -
July 2026	\$ 3,358.00	\$ 3,358.00	\$ 3,358.00	\$ 3,358.00
August 2026	\$ 4,072.00	\$ 4,072.00	\$ 4,072.00	\$ 4,072.00
September 2026				
Total Expenditures 2025-2026	\$ 7,430.00	\$ 288,567.40	\$ 7,430.00	\$ 7,430.00

\$ 310,857.40

\$310,857.40

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/02/2025*	CR	370000044985	Street Development Fund - BLDG-25-416	.00	(898.00)	(898.00)
10/24/2025*	CR	370000044994	Street Development Fund - BLDG-25-435	.00	(898.00)	(1,796.00)
10/24/2025*	CR	370000044994	Street Development Fund - BLDG-25-436	.00	(898.00)	(2,694.00)
10/31/2025*	CR	370000044998	Street Development Fund - BLDG-25-458	.00	(898.00)	(3,592.00)
10/31/2025*	CR	370000044998	Street Development Fund - BLDG-25-472	.00	(898.00)	(4,490.00)
10/31/2025*	CR	370000044998	Street Development Fund - BLDG-25-460	.00	(898.00)	(5,388.00)
10/31/2025*	CR	370000045000	Street Development Fund - BLDG-25-459	.00	(898.00)	(6,286.00)
*			10/31/2025 (10/25) Period Totals ***	.00	(6,286.00)	(6,286.00)
*						
11/07/2025*	CR	370000045002	Street Development Fund - BLDG-25-475	.00	(450.00)	(6,736.00)
11/17/2025*	CR	170000037154	BLDG-25-214/1577 Witt Street - Hubble Homes	.00	(898.00)	(7,634.00)
11/17/2025*	CR	170000037155	BLDG-25-487/1587 Witt Street - Hubble HOmes	.00	(898.00)	(8,532.00)
*			11/30/2025 (11/25) Period Totals ***	.00	(2,246.00)	(8,532.00)
*						
12/05/2025*	CR	370000045015	Street Development Fund - BLDG-25-516	.00	(898.00)	(9,430.00)
12/05/2025*	CR	370000045015	Street Development Fund - BLDG-25-515	.00	(898.00)	(10,328.00)
12/10/2025*	CR	300000000100	Streets Impact Fee - BLDG-25-461 -	.00	(11,120.00)	(21,448.00)
12/17/2025*	CR	370000045017	Street Development Fund - BLDG-25-522	.00	(898.00)	(22,346.00)
12/17/2025*	CR	370000045017	Street Development Fund - BLDG-25-524	.00	(898.00)	(23,244.00)
12/17/2025*	CR	370000045017	Street Development Fund - BLDG-25-523	.00	(898.00)	(24,142.00)
12/17/2025*	CR	370000045018	Street Development Fund - BLDG-25-543	.00	(898.00)	(25,040.00)

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
12/17/2025*	CR	370000045018	Street Development Fund - BLDG-25-537	.00	(898.00)	(25,938.00)
12/17/2025*	CR	370000045018	Street Development Fund - BLDG-25-536	.00	(898.00)	(26,836.00)
12/23/2025*	CR	370000045023	Street Development Fund - BLDG-25-521	.00	(898.00)	(27,734.00)
12/23/2025*	CR	370000045023	Street Development Fund - BLDG-25-517	.00	(898.00)	(28,632.00)
12/23/2025*	CR	370000045023	Street Development Fund - BLDG-25-518	.00	(898.00)	(29,530.00)
12/23/2025*	CR	370000045023	Street Development Fund - BLDG-25-519	.00	(898.00)	(30,428.00)
*			12/31/2025 (12/25) Period Totals ***	.00	(21,896.00)	(30,428.00)
*						
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-528	.00	(898.00)	(31,326.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-529	.00	(898.00)	(32,224.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-526	.00	(898.00)	(33,122.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-551	.00	(898.00)	(34,020.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-553	.00	(898.00)	(34,918.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-525	.00	(898.00)	(35,816.00)
01/09/2026*	CR	370000045029	Street Development Fund - BLDG-25-527	.00	(898.00)	(36,714.00)
01/30/2026	CD2	30.0001	Rev Bldg Permits posted 2xs #45037,45035,450	6,286.00	.00	(30,428.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-562	.00	(898.00)	(31,326.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-561	.00	(898.00)	(32,224.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-563	.00	(898.00)	(33,122.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-560	.00	(898.00)	(34,020.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-559	.00	(898.00)	(34,918.00)
01/30/2026*	CR	370000045035	Street Development Fund - BLDG-25-558	.00	(898.00)	(35,816.00)

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
01/30/2026*	CR	370000045038	Street Development Fund - BLDG-26-3	.00	(898.00)	(36,714.00)
01/30/2026*	CR	370000045040	Street Development Fund - BLDG-25-548	.00	(898.00)	(37,612.00)
*			01/31/2026 (01/26) Period Totals ***	6,286.00	(13,470.00)	(37,612.00)
*						
02/05/2026*	CR	300000000112	Streets Impact Fee - BLDG-25-554 - BLDG-25-55	.00	(898.00)	(38,510.00)
02/05/2026*	CR	300000000113	Street Impact Fee - BLDG-25-555 - BLDG-25-555	.00	(898.00)	(39,408.00)
02/05/2026*	CR	300000000114	Street Impact Fee - BLDG-25-556 - BLDG-25-556	.00	(898.00)	(40,306.00)
02/05/2026*	CR	300000000115	Street Impact Fee - BLDG-25-557 - BLDG-25-557	.00	(898.00)	(41,204.00)
02/06/2026*	CR	370000045043	Street Development Fund - BLDG-26-16	.00	(898.00)	(42,102.00)
02/06/2026*	CR	370000045043	Street Development Fund - BLDG-26-17	.00	(898.00)	(43,000.00)
02/23/2026*	CR	370000045050	Street Development Fund - BLDG-26-13	.00	(898.00)	(43,898.00)
02/23/2026*	CR	370000045050	Street Development Fund - BLDG-26-14	.00	(898.00)	(44,796.00)
02/23/2026*	CR	370000045050	Street Development Fund - BLDG-26-11	.00	(898.00)	(45,694.00)
02/23/2026*	CR	370000045050	Street Development Fund - BLDG-26-10	.00	(898.00)	(46,592.00)
02/23/2026*	CR	370000045050	Street Development Fund - BLDG-26-12	.00	(898.00)	(47,490.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-8	.00	(898.00)	(48,388.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-9	.00	(898.00)	(49,286.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-6	.00	(898.00)	(50,184.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-4	.00	(898.00)	(51,082.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-7	.00	(898.00)	(51,980.00)
02/26/2026*	CR	370000045053	Street Development Fund - BLDG-26-5	.00	(898.00)	(52,878.00)
02/26/2026	JE	32.0001	Permit #25-562 1/22/26 receipt #30.0108	.00	(898.00)	(53,776.00)

Amount type: Actual

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02/26/2026	JE	42.0001	Permit #25-561 1/22/26 receipt #30.0108	.00	(898.00)	(54,674.00)
02/26/2026	JE	52.0001	Permit #25-563 1/22/26 receipt #30.0108	.00	(898.00)	(55,572.00)
02/26/2026	JE	62.0001	Permit #25-560 1/22/26 receipt #30.0108	.00	(898.00)	(56,470.00)
02/26/2026	JE	72.0001	Permit #25-559 1/22/26 receipt #30.0108	.00	(898.00)	(57,368.00)
02/26/2026	JE	82.0001	Permit #25-558 1/22/26 receipt #30.0108	.00	(898.00)	(58,266.00)
02/26/2026	JE	92.0001	Permit #25-432 10/08/25 receipt #30.0091	.00	(898.00)	(59,164.00)
02/26/2026	JE	102.0001	Permit #25-431 10/08/25 receipt #30.0091	.00	(898.00)	(60,062.00)
02/26/2026	JE	112.0001	Permit #25-434 10/08/25 receipt #30.0091	.00	(898.00)	(60,960.00)
02/26/2026	JE	122.0001	Permit #25-433 10/08/25 receipt #30.0091	.00	(898.00)	(61,858.00)
02/26/2026	JE	132.0001	Permit #25-418 10/10/25 receipt #30.0092	.00	(898.00)	(62,756.00)
02/28/2026	JE	20.0001	Permit BLDG 26-3 1/23/26 #30.0110 receipt	.00	(898.00)	(63,654.00)
*			02/28/2026 (02/26) Period Totals ***	.00	(26,042.00)	(63,654.00)
*						
03/12/2026*	CR	300000000120	Streets Impact Fee - BLDg-26-38 -	.00	(898.00)	(64,552.00)
03/12/2026*	CR	380000000002	Street Development Fund - bldg-26-37	.00	(898.00)	(65,450.00)
03/13/2026*	CR	170000037159	Street Development Fund BLDG-26-66 -	.00	(898.00)	(66,348.00)
03/13/2026*	CR	170000037159	Street Development Fund BLDG-26-67 -	.00	(898.00)	(67,246.00)
03/13/2026*	CR	170000037159	Street Development Fund BLDG-26-65 -	.00	(898.00)	(68,144.00)
03/13/2026*	CR	170000037159	Street Development Fund BLDG-26-81 -	.00	(450.00)	(68,594.00)
03/18/2026*	CR	170000037163	BLDG-26-31 New Construction - BLDG-26-31 Ne	.00	(898.00)	(69,492.00)
03/18/2026*	CR	170000037164	BLDG-26-107 New Construction - BLDG-26-107	.00	(898.00)	(70,390.00)
03/31/2026*	CR	370000045064	Street Development Fund - BLDG-26-132	.00	(898.00)	(71,288.00)

Amount type: Actual

Display: Reference detail

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			03/31/2026 (03/26) Period Totals ***	.00	(7,634.00)	(71,288.00)
*						
04/03/2026*	CR	300000000129	Street Development Fund - BLDG-26-111	.00	(898.00)	(72,186.00)
04/03/2026*	CR	300000000129	Streets Impact Fee - BLDG-26-113 - BLDG-26-11	.00	(898.00)	(73,084.00)
04/03/2026*	CR	300000000129	Streetes Impact Fee - BLDG-26-110 - BLDG-26-1	.00	(898.00)	(73,982.00)
04/07/2026*	CR	370000045065	Street Development Fund - BLDG-26-134	.00	(898.00)	(74,880.00)
04/08/2026*	CR	370000045067	Street Development Fund - BLDG-26-116	.00	(898.00)	(75,778.00)
04/08/2026*	CR	370000045067	Street Development Fund - BLDG-26-115	.00	(898.00)	(76,676.00)
04/10/2026*	CR	370000045068	Street Development Fund - BLDG-26-117	.00	(898.00)	(77,574.00)
04/17/2026*	CR	370000045075	Street Development Fund - BLDG-26-155	.00	(898.00)	(78,472.00)
04/17/2026*	CR	370000045076	Street Development Fund - BLDG-26-154	.00	(898.00)	(79,370.00)
04/24/2026*	CR	370000045078	Street Development Fund - BLDG-26-143	.00	(898.00)	(80,268.00)
04/24/2026*	CR	370000045078	Street Development Fund - BLDG-26-150	.00	(898.00)	(81,166.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-136	.00	(898.00)	(82,064.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-139	.00	(898.00)	(82,962.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-114	.00	(898.00)	(83,860.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-138	.00	(898.00)	(84,758.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-184	.00	(898.00)	(85,656.00)
04/24/2026*	CR	370000045081	Street Development Fund - BLDG-26-137	.00	(898.00)	(86,554.00)
*			04/30/2026 (04/26) Period Totals ***	.00	(15,266.00)	(86,554.00)
*						
05/04/2026*	CR	370000045084	Street Development Fund - BLDG-26-151	.00	(898.00)	(87,452.00)

Amount type: Actual

Display: Reference detail

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City of Mountain Home

Account Inquiry - Detail
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Account: 29-350-10-00 Impact Fees Street Dev

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-179	.00	(898.00)	(88,350.00)
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-180	.00	(898.00)	(89,248.00)
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-176	.00	(898.00)	(90,146.00)
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-135	.00	(898.00)	(91,044.00)
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-133	.00	(898.00)	(91,942.00)
05/07/2026*	CR	370000045086	Street Development Fund - BLDG-26-178	.00	(898.00)	(92,840.00)
05/08/2026*	CR	370000045088	Street Development Fund - BLDG-26-189	.00	(898.00)	(93,738.00)
05/08/2026*	CR	370000045089	Street Development Fund - BLDG-26-190	.00	(898.00)	(94,636.00)
05/19/2026*	CR	370000045097	Street Development Fund - BLDG-25-347	.00	(680.60)	(95,316.60)
05/22/2026*	CR	370000045099	Street Development Fund - BLDG-26-177	.00	(898.00)	(96,214.60)
05/22/2026*	CR	370000045099	Street Development Fund - BLDG-26-195	.00	(898.00)	(97,112.60)
05/22/2026*	CR	370000045099	Street Development Fund - BLDG-26-194	.00	(898.00)	(98,010.60)
05/22/2026*	CR	370000045099	Street Development Fund - BLDG-26-181	.00	(898.00)	(98,908.60)
05/26/2026*	CR	370000045102	Street Development Fund - BLDG-26-280	.00	(622.72)	(99,531.32)
05/27/2026*	CR	370000045104	Street Development Fund - BLDG-26-227	.00	(898.00)	(100,429.32)
05/27/2026*	CR	370000045104	Street Development Fund - BLDG-26-228	.00	(898.00)	(101,327.32)
05/27/2026*	CR	370000045104	Street Development Fund - BLDG-26-226	.00	(898.00)	(102,225.32)
05/28/2026*	CR	370000045105	Street Development Fund - BLDG-26-249	.00	(898.00)	(103,123.32)
05/28/2026*	CR	370000045106	Street Development Fund - BLDG-26-250	.00	(898.00)	(104,021.32)
05/29/2026*	CR	370000045107	Street Development Fund - BLDG-26-233	.00	(898.00)	(104,919.32)
05/29/2026*	CR	370000045107	Street Development Fund - BLDG-26-188	.00	(898.00)	(105,817.32)
05/29/2026*	CR	370000045107	Street Development Fund - BLDG-26-187	.00	(898.00)	(106,715.32)

Amount type: Actual

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Account Inquiry - Detail

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
05/29/2026*	CR	370000045107	Street Development Fund - BLDG-26-193	.00	(898.00)	(107,613.32)
*			05/31/2026 (05/26) Period Totals ***	.00	(21,059.32)	(107,613.32)
*						
06/02/2026*	CR	370000045110	Street Development Fund - BLDG-26-175	.00	(898.00)	(108,511.32)
06/02/2026*	CR	370000045110	Street Development Fund - BLDG-26-174	.00	(898.00)	(109,409.32)
06/12/2026*	CR	370000045125	Street Development Fund - BLDG-26-286	.00	(898.00)	(110,307.32)
06/12/2026*	CR	370000045126	Street Development Fund - BLDG-26-267	.00	(898.00)	(111,205.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-200	.00	(898.00)	(112,103.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-199	.00	(898.00)	(113,001.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-198	.00	(898.00)	(113,899.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-197	.00	(898.00)	(114,797.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-202	.00	(898.00)	(115,695.32)
06/15/2026*	CR	370000045127	Street Development Fund - BLDG-26-201	.00	(898.00)	(116,593.32)
06/22/2026*	CR	370000045132	Street Development Fund - BLDG-26-302	.00	(898.00)	(117,491.32)
*			06/30/2026 (06/26) Period Totals ***	.00	(9,878.00)	(117,491.32)
*						
07/02/2026*	CR	370000045138	Street Development Fund - BLDG-26-336	.00	(450.00)	(117,941.32)
07/02/2026*	CR	370000045138	Street Development Fund - BLDG-26-338	.00	(450.00)	(118,391.32)
07/02/2026*	CR	370000045138	Street Development Fund - BLDG-26-337	.00	(450.00)	(118,841.32)
07/06/2026*	CR	370000045140	Street Development Fund - BLDG-26-243	.00	(14,018.00)	(132,859.32)
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-208	.00	(898.00)	(133,757.32)
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-209	.00	(898.00)	(134,655.32)

Amount type: Actual

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Account: 29-350-10-00 Impact Fees Street Dev

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-210	.00	(898.00)	(135,553.32)
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-207	.00	(898.00)	(136,451.32)
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-204	.00	(898.00)	(137,349.32)
07/07/2026*	CR	370000045143	Street Development Fund - BLDG-26-203	.00	(898.00)	(138,247.32)
07/07/2026*	CR	370000045144	Street Development Fund - BLDG-26-206	.00	(898.00)	(139,145.32)
07/07/2026*	CR	370000045144	Street Development Fund - BLDG-26-205	.00	(898.00)	(140,043.32)
07/08/2026*	CR	370000045145	Street Development Fund - BLDG-26-301	.00	(898.00)	(140,941.32)
07/08/2026*	CR	370000045146	Street Development Fund - BLDG-26-332	.00	(898.00)	(141,839.32)
07/08/2026*	CR	370000045146	Street Development Fund - BLDG-26-331	.00	(898.00)	(142,737.32)
07/29/2026*	CR	370000045166	Street Development Fund - BLDG-26-234	.00	(1,796.00)	(144,533.32)
07/29/2026*	CR	370000045166	Street Development Fund - BLDG-26-282	.00	(1,796.00)	(146,329.32)
07/29/2026*	CR	370000045166	Street Development Fund - BLDG-26-281	.00	(1,796.00)	(148,125.32)
07/29/2026*	CR	370000045166	Street Development Fund - BLDG-26-235	.00	(1,796.00)	(149,921.32)
*			07/31/2026 (07/26) Period Totals ***	.00	(32,430.00)	(149,921.32)
*						
08/03/2026*	CR	370000045167	Street Development Fund - BLDG-26-387	.00	(889.00)	(150,810.32)
08/03/2026*	CR	370000045167	Street Development Fund - BLDG-26-386	.00	(889.00)	(151,699.32)
08/07/2026*	CR	370000045173	Street Development Fund DUPLEX - BLDG-26-32	.00	(1,778.00)	(153,477.32)
08/13/2026*	CR	300000000144	STREETS IMPACT FEE - BLDG-26-428 - BLDG-26	.00	(889.00)	(154,366.32)
08/13/2026*	CR	300000000144	STREETS IMPACT FEE - BLDG-26-427 - BLDG-26	.00	(889.00)	(155,255.32)
08/13/2026*	CR	300000000144	STREETS IMPACT FEE - BLDG-26-443 - BLDG-26	.00	(889.00)	(156,144.32)
*			08/31/2026 (08/26) Period Totals ***	.00	(6,223.00)	(156,144.32)

Amount type: Actual

Display: Reference detail

Streets LGIP

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 29-371-00-00 Interest earnings

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/01/2025	JE	124.0001	Reverse Entries	2,585.79	.00	2,585.79
10/31/2025	JE	30.0001	LGIP monthly interest	.00	(2,585.79)	.00
*			10/31/2025 (10/25) Period Totals ***	2,585.79	(2,585.79)	.00
*						
11/30/2025	JE	35.0001	LGIP monthly interest	.00	(2,591.25)	(2,591.25)
*			11/30/2025 (11/25) Period Totals ***	.00	(2,591.25)	(2,591.25)
*						
12/31/2025	JE	30.0001	LGIP monthly linterest	.00	(2,371.98)	(4,963.23)
*			12/31/2025 (12/25) Period Totals ***	.00	(2,371.98)	(4,963.23)
*						
01/31/2026	JE	30.0001	LGIP interest earned	.00	(2,064.75)	(7,027.98)
*			01/31/2026 (01/26) Period Totals ***	.00	(2,064.75)	(7,027.98)
*						
02/28/2026	JE	205.0001	LGIP interest earned	.00	(2,139.70)	(9,167.68)
*			02/28/2026 (02/26) Period Totals ***	.00	(2,139.70)	(9,167.68)
*						
03/31/2026	JE	29.0001	LGIP interest earned March	.00	(2,311.33)	(11,479.01)
*			03/31/2026 (03/26) Period Totals ***	.00	(2,311.33)	(11,479.01)
*						
04/30/2026	JE	62.0001	LGIP interest earnings	.00	(2,517.80)	(13,996.81)
*			04/30/2026 (04/26) Period Totals ***	.00	(2,517.80)	(13,996.81)

Amount type: Actual

Display: Reference detail

Streets LGIP

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 29-371-00-00 Interest earnings

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
05/31/2026	JE	25.0001	LGIP interest	.00	(2,635.42)	(16,632.23)
*			05/31/2026 (05/26) Period Totals ***	.00	(2,635.42)	(16,632.23)
*						
06/30/2026	JE	28.0001	LGIP interest earned	.00	(2,598.85)	(19,231.08)
*			06/30/2026 (06/26) Period Totals ***	.00	(2,598.85)	(19,231.08)
*						
07/31/2026	JE	47.0001	LGIP interest earned	.00	(2,303.68)	(21,534.76)
*			07/31/2026 (07/26) Period Totals ***	.00	(2,303.68)	(21,534.76)
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	(21,534.76)

Amount type: Actual

Display: Reference detail

Streets Exp

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 29-434-99-00 Construction/Equipment

9/2/2026

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
*			10/31/2025 (10/25) Period Totals ***	.00	.00	.00
*						
*			11/30/2025 (11/25) Period Totals ***	.00	.00	.00
*						
*			12/31/2025 (12/25) Period Totals ***	.00	.00	.00
*						
*			01/31/2026 (01/26) Period Totals ***	.00	.00	.00
*						
*			02/28/2026 (02/26) Period Totals ***	.00	.00	.00
*						
*			03/31/2026 (03/26) Period Totals ***	.00	.00	.00
*						
*			04/30/2026 (04/26) Period Totals ***	.00	.00	.00
*						
*			05/31/2026 (05/26) Period Totals ***	.00	.00	.00
*						
*			06/30/2026 (06/26) Period Totals ***	.00	.00	.00
*						
07/01/2026*	AP	108.0001	TischlerBise, Inc	3,358.00	.00	3,358.00
08/01/2026*	AP	383.0001	TischlerBise, Inc	4,072.00	.00	7,430.00
*			07/31/2026 (07/26) Period Totals ***	7,430.00	.00	7,430.00

Amount type: Actual

Display: Reference detail

Streets Exp

City of Mountain Home

Account Inquiry - Detail
Periods: 10/25 - 08/26
Account: 29-434-99-00 Construction/Equipment

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	7,430.00

Amount type: Actual

Display: Reference detail

Fire Rev

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 16-350-00-00 Impact Fees

9/2/2026

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/02/2025*	CR	370000044985	Builder & Subdivision - BLDG-25-416	.00	(1,338.00)	(1,338.00)
10/08/2025*	CR	300000000091	FIRE-25-49 - FIRE SUPPRESSION ASSEMBLY - FI	.00	(75.00)	(1,413.00)
10/24/2025*	CR	370000044994	Builder & Subdivision - BLDG-25-435	.00	(1,338.00)	(2,751.00)
10/24/2025*	CR	370000044994	Builder & Subdivision - BLDG-25-436	.00	(1,338.00)	(4,089.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-458	.00	(1,338.00)	(5,427.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-472	.00	(1,338.00)	(6,765.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-460	.00	(1,338.00)	(8,103.00)
10/31/2025*	CR	370000045000	Builder & Subdivision - BLDG-25-459	.00	(1,338.00)	(9,441.00)
*			10/31/2025 (10/25) Period Totals ***	.00	(9,441.00)	(9,441.00)
*						
11/07/2025*	CR	370000045002	Builder & Subdivision - BLDG-25-475	.00	(1,338.00)	(10,779.00)
11/17/2025*	CR	170000037154	BLDG-25-214/1577 Witt Street - Hubble Homes	.00	(1,338.00)	(12,117.00)
11/17/2025*	CR	170000037155	BLDG-25-487/1587 Witt Street -	.00	(1,338.00)	(13,455.00)
11/20/2025*	CR	300000000097	FIRE-25-63 - Fire Supression Permit - FIRE-25-6	.00	(75.00)	(13,530.00)
*			11/30/2025 (11/25) Period Totals ***	.00	(4,089.00)	(13,530.00)
*						
12/05/2025*	CR	370000045015	Builder & Subdivision - BLDG-25-516	.00	(1,338.00)	(14,868.00)
12/05/2025*	CR	370000045015	Builder & Subdivision - BLDG-25-515	.00	(1,338.00)	(16,206.00)
12/10/2025*	CR	300000000100	Fire Impact Fee - BLDG-25-461 -	.00	(5,920.00)	(22,126.00)
12/10/2025*	CR	300000000100	Fire Review - BLDG-25-461 - BLDG-25-461	.00	(150.00)	(22,276.00)
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-522	.00	(1,338.00)	(23,614.00)

Amount type: Actual

Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-524	.00	(1,338.00)	(24,952.00)
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-523	.00	(1,338.00)	(26,290.00)
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-543	.00	(1,338.00)	(27,628.00)
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-537	.00	(1,338.00)	(28,966.00)
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-536	.00	(1,338.00)	(30,304.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-521	.00	(1,338.00)	(31,642.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-517	.00	(1,338.00)	(32,980.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-518	.00	(1,338.00)	(34,318.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-519	.00	(1,338.00)	(35,656.00)
*			12/31/2025 (12/25) Period Totals ***	.00	(22,126.00)	(35,656.00)
*						
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-528	.00	(1,338.00)	(36,994.00)
01/09/2026*	CR	370000045029	FIRE INSPECTION - BLDG-25-529	.00	(1,338.00)	(38,332.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-526	.00	(1,338.00)	(39,670.00)
01/09/2026*	CR	370000045029	FIRE INSPECTION - BLDG-25-551	.00	(1,338.00)	(41,008.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-553	.00	(1,338.00)	(42,346.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-525	.00	(1,338.00)	(43,684.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-527	.00	(1,338.00)	(45,022.00)
01/30/2026	CD2	28.0001	Rev Bldg Permits posted 2xs #45037,45035,450	9,366.00	.00	(35,656.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-562	.00	(1,338.00)	(36,994.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-561	.00	(1,338.00)	(38,332.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-563	.00	(1,338.00)	(39,670.00)

Amount type: Actual

Display: Reference detail

Fire Rev

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 16-350-00-00 Impact Fees

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-560	.00	(1,338.00)	(41,008.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-559	.00	(1,338.00)	(42,346.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-558	.00	(1,338.00)	(43,684.00)
01/30/2026*	CR	370000045038	Builder & Subdivision - BLDG-26-3	.00	(1,338.00)	(45,022.00)
01/30/2026*	CR	370000045040	Builder & Subdivision - BLDG-25-548	.00	(1,338.00)	(46,360.00)
01/31/2026	JE	17.0001	Impact Fee adjustment posted to wrong GL	300.00	.00	(46,060.00)
*			01/31/2026 (01/26) Period Totals ***	9,666.00	(20,070.00)	(46,060.00)
*						
02/05/2026*	CR	300000000112	Fire Impact Fee - BLDG-25-554 -	.00	(1,338.00)	(47,398.00)
02/05/2026*	CR	300000000113	Fire Impact Fee - BLDG-25-555 - BLDG-25-555	.00	(1,338.00)	(48,736.00)
02/05/2026*	CR	300000000114	Fire Impact Fee - BLDG-25-556 - BLDG-25-556	.00	(1,338.00)	(50,074.00)
02/05/2026*	CR	300000000115	Fire Impact Fee - BLDG-25-557 - BLDG-25-557	.00	(1,338.00)	(51,412.00)
02/06/2026*	CR	370000045043	Builder & Subdivision - BLDG-26-16	.00	(1,338.00)	(52,750.00)
02/06/2026*	CR	370000045043	Builder & Subdivision - BLDG-26-17	.00	(1,338.00)	(54,088.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-13	.00	(1,338.00)	(55,426.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-14	.00	(1,338.00)	(56,764.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-11	.00	(1,338.00)	(58,102.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-10	.00	(1,338.00)	(59,440.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-12	.00	(1,338.00)	(60,778.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-8	.00	(1,338.00)	(62,116.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-9	.00	(1,338.00)	(63,454.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-6	.00	(1,338.00)	(64,792.00)

Amount type: Actual

Display: Reference detail

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City of Mountain Home

Account Inquiry - Detail
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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-4	.00	(1,338.00)	(66,130.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-7	.00	(1,338.00)	(67,468.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-5	.00	(1,338.00)	(68,806.00)
02/26/2026	JE	33.0001	Permit #25-562 1/22/26 receipt #30.0108	.00	(1,338.00)	(70,144.00)
02/26/2026	JE	43.0001	Permit #25-561 1/22/26 receipt #30.0108	.00	(1,338.00)	(71,482.00)
02/26/2026	JE	53.0001	Permit #25-563 1/22/26 receipt #30.0108	.00	(1,338.00)	(72,820.00)
02/26/2026	JE	63.0001	Permit #25-560 1/22/26 receipt #30.0108	.00	(1,338.00)	(74,158.00)
02/26/2026	JE	73.0001	Permit #25-559 1/22/26 receipt #30.0108	.00	(1,338.00)	(75,496.00)
02/26/2026	JE	83.0001	Permit #25-558 1/22/26 receipt #30.0108	.00	(1,338.00)	(76,834.00)
02/26/2026	JE	93.0001	Permit #25-432 10/08/25 receipt #30.0091	.00	(1,338.00)	(78,172.00)
02/26/2026	JE	103.0001	Permit #25-431 10/08/25 receipt #30.0091	.00	(1,338.00)	(79,510.00)
02/26/2026	JE	113.0001	Permit #25-434 10/08/25 receipt #30.0091	.00	(1,338.00)	(80,848.00)
02/26/2026	JE	123.0001	Permit #25-433 10/08/25 receipt #30.0091	.00	(1,338.00)	(82,186.00)
02/26/2026	JE	133.0001	Permit #25-418 10/10/25 receipt #30.0092	.00	(1,338.00)	(83,524.00)
02/28/2026	JE	21.0001	Permit BLDG 26-3 1/23/26 #30.0110 receipt	.00	(1,338.00)	(84,862.00)
*			02/28/2026 (02/26) Period Totals ***	.00	(38,802.00)	(84,862.00)
*						
03/12/2026*	CR	300000000120	Fire Impact Fee - BLDG-26-38 - BLDG-26-38	.00	(1,338.00)	(86,200.00)
03/12/2026*	CR	380000000002	Builder & Subdivision - bldg-26-37	.00	(1,338.00)	(87,538.00)
03/13/2026*	CR	170000037159	Builder & Subdivision bldg-26-66 - BLDG-26-66	.00	(1,338.00)	(88,876.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-67 -	.00	(1,338.00)	(90,214.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-65 -	.00	(1,338.00)	(91,552.00)

Amount type: Actual
Display: Reference detail

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-81 -	.00	(1,338.00)	(92,890.00)
03/18/2026*	CR	170000037163	BLDG-26-31 New Construction - BLDG-26-31 Ne	.00	(1,338.00)	(94,228.00)
03/18/2026*	CR	170000037164	BLDG-26-107 New Construction - BLDG-26-107	.00	(1,338.00)	(95,566.00)
03/31/2026*	CR	370000045064	Builder & Subdivision - BLDG-26-132	.00	(1,338.00)	(96,904.00)
*			03/31/2026 (03/26) Period Totals ***	.00	(12,042.00)	(96,904.00)
*						
04/03/2026*	CR	300000000129	BLDG-26-111 - Fire Impact Fee - BLDG-26-111	.00	(1,338.00)	(98,242.00)
04/03/2026*	CR	300000000129	Fire Impact Fee - BLDG-26-113 - BLDG-26-113	.00	(1,338.00)	(99,580.00)
04/03/2026*	CR	300000000129	Fire Impact Fee - BLDG-26-110 - BLDG-26-110	.00	(1,338.00)	(100,918.00)
04/07/2026*	CR	370000045065	Builder & Subdivision - BLDG-26-134	.00	(1,338.00)	(102,256.00)
04/08/2026*	CR	370000045067	Builder & Subdivision - BLDG-26-116	.00	(1,338.00)	(103,594.00)
04/08/2026*	CR	370000045067	Builder & Subdivision - BLDG-26-115	.00	(1,338.00)	(104,932.00)
04/10/2026*	CR	370000045068	Builder & Subdivision - BLDG-26-117	.00	(1,338.00)	(106,270.00)
04/17/2026*	CR	370000045075	Builder & Subdivision - BLDG-26-155	.00	(1,338.00)	(107,608.00)
04/17/2026*	CR	370000045076	Builder & Subdivision - BLDG-26-154	.00	(1,338.00)	(108,946.00)
04/24/2026*	CR	370000045078	Builder & Subdivision - BLDG-26-143	.00	(1,338.00)	(110,284.00)
04/24/2026*	CR	370000045078	Builder & Subdivision - BLDG-26-150	.00	(1,338.00)	(111,622.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-136	.00	(1,338.00)	(112,960.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-139	.00	(1,338.00)	(114,298.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-114	.00	(1,338.00)	(115,636.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-138	.00	(1,338.00)	(116,974.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-184	.00	(1,338.00)	(118,312.00)

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-137	.00	(1,338.00)	(119,650.00)
04/30/2026	JE	34.0001	Posted to wrong GL	300.00	.00	(119,350.00)
04/30/2026	JE	36.0001	Posted to wrong GL	.00	(3,128.00)	(122,478.00)
*			04/30/2026 (04/26) Period Totals ***	300.00	(25,874.00)	(122,478.00)
*						
05/04/2026*	CR	370000045084	Builder & Subdivision - BLDG-26-151	.00	(1,338.00)	(123,816.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-179	.00	(1,338.00)	(125,154.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-180	.00	(1,338.00)	(126,492.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-176	.00	(1,338.00)	(127,830.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-135	.00	(1,338.00)	(129,168.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-133	.00	(1,338.00)	(130,506.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-178	.00	(1,338.00)	(131,844.00)
05/08/2026*	CR	370000045088	Builder & Subdivision - BLDG-26-189	.00	(1,338.00)	(133,182.00)
05/08/2026*	CR	370000045089	Builder & Subdivision - BLDG-26-190	.00	(1,338.00)	(134,520.00)
05/19/2026*	CR	370000045097	Builder & Subdivision - BLDG-25-347	.00	(362.33)	(134,882.33)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-177	.00	(1,338.00)	(136,220.33)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-195	.00	(1,338.00)	(137,558.33)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-194	.00	(1,338.00)	(138,896.33)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-181	.00	(1,338.00)	(140,234.33)
05/26/2026*	CR	370000045102	Builder & Subdivision - BLDG-26-280	.00	(331.52)	(140,565.85)
05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-227	.00	(1,338.00)	(141,903.85)
05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-228	.00	(1,338.00)	(143,241.85)

Amount type: Actual

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05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-226	.00	(1,338.00)	(144,579.85)
05/28/2026*	CR	370000045105	Builder & Subdivision - BLDG-26-249	.00	(1,338.00)	(145,917.85)
05/28/2026*	CR	370000045106	Builder & Subdivision - BLDG-26-250	.00	(1,338.00)	(147,255.85)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-233	.00	(1,338.00)	(148,593.85)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-188	.00	(1,338.00)	(149,931.85)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-187	.00	(1,338.00)	(151,269.85)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-193	.00	(1,338.00)	(152,607.85)
*			05/31/2026 (05/26) Period Totals ***	.00	(30,129.85)	(152,607.85)
*						
06/02/2026*	CR	370000045110	Builder & Subdivision - BLDG-26-175	.00	(1,338.00)	(153,945.85)
06/02/2026*	CR	370000045110	Builder & Subdivision - BLDG-26-174	.00	(1,338.00)	(155,283.85)
06/12/2026*	CR	370000045125	Builder & Subdivision - BLDG-26-286	.00	(1,338.00)	(156,621.85)
06/12/2026*	CR	370000045126	Builder & Subdivision - BLDG-26-267	.00	(1,338.00)	(157,959.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-200	.00	(1,338.00)	(159,297.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-199	.00	(1,338.00)	(160,635.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-198	.00	(1,338.00)	(161,973.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-197	.00	(1,338.00)	(163,311.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-202	.00	(1,338.00)	(164,649.85)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-201	.00	(1,338.00)	(165,987.85)
06/22/2026*	CR	370000045132	Builder & Subdivision - BLDG-26-302	.00	(1,338.00)	(167,325.85)
*			06/30/2026 (06/26) Period Totals ***	.00	(14,718.00)	(167,325.85)
*						

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-336	.00	(1,338.00)	(168,663.85)
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-338	.00	(1,338.00)	(170,001.85)
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-337	.00	(1,338.00)	(171,339.85)
07/06/2026*	CR	370000045140	Builder & Subdivision - BLDG-26-243	.00	(25,934.00)	(197,273.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-208	.00	(1,338.00)	(198,611.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-209	.00	(1,338.00)	(199,949.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-210	.00	(1,338.00)	(201,287.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-207	.00	(1,338.00)	(202,625.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-204	.00	(1,338.00)	(203,963.85)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-203	.00	(1,338.00)	(205,301.85)
07/07/2026*	CR	370000045144	Builder & Subdivision - BLDG-26-206	.00	(1,338.00)	(206,639.85)
07/07/2026*	CR	370000045144	Builder & Subdivision - BLDG-26-205	.00	(1,338.00)	(207,977.85)
07/08/2026*	CR	370000045145	Builder & Subdivision - BLDG-26-301	.00	(1,338.00)	(209,315.85)
07/08/2026*	CR	370000045146	Builder & Subdivision - BLDG-26-332	.00	(1,338.00)	(210,653.85)
07/08/2026*	CR	370000045146	Builder & Subdivision - BLDG-26-331	.00	(1,338.00)	(211,991.85)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-234	.00	(2,676.00)	(214,667.85)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-282	.00	(2,676.00)	(217,343.85)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-281	.00	(2,676.00)	(220,019.85)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-235	.00	(2,676.00)	(222,695.85)
*			07/31/2026 (07/26) Period Totals ***	.00	(55,370.00)	(222,695.85)
*						
08/03/2026*	CR	370000045167	Builder & Subdivision - BLDG-26-387	.00	(1,338.00)	(224,033.85)

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
08/03/2026*	CR	370000045167	Builder & Subdivision - BLDG-26-386	.00	(1,338.00)	(225,371.85)
08/07/2026*	CR	370000045173	Builder & Subdivision/DUPLEX - BLDG-26-322	.00	(2,676.00)	(228,047.85)
08/13/2026*	CR	300000000144	FIRE IMPACT FEE - BLDG-26-428 - BLDG-26-428	.00	(1,338.00)	(229,385.85)
08/13/2026*	CR	300000000144	FIRE IMPACT FEE - BLDG-26-427 - BLDG-26-427	.00	(1,338.00)	(230,723.85)
08/13/2026*	CR	300000000144	FIRE IMPACT FEE - BLDG-26-443 - BLDG-26-443	.00	(1,338.00)	(232,061.85)
*			08/31/2026 (08/26) Period Totals ***	.00	(9,366.00)	(232,061.85)

Amount type: Actual
Display: Reference detail

Fire LGIP

City of Mountain Home

Account Inquiry - Detail
Periods: 10/25 - 08/26
Account: 16-371-00-00 Interest Earnings

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/01/2025	JE	112.0001	Reverse Entries	2,049.90	.00	2,049.90
10/31/2025	JE	24.0001	LGIP monthly interest	.00	(2,049.90)	.00
*			10/31/2025 (10/25) Period Totals ***	2,049.90	(2,049.90)	.00
*						
11/30/2025	JE	29.0001	LGIP monthly interest	.00	(2,070.82)	(2,070.82)
*			11/30/2025 (11/25) Period Totals ***	.00	(2,070.82)	(2,070.82)
*						
12/31/2025	JE	24.0001	LGIP monthly linterest	.00	(1,880.40)	(3,951.22)
*			12/31/2025 (12/25) Period Totals ***	.00	(1,880.40)	(3,951.22)
*						
01/31/2026	JE	24.0001	LGIP interest earned	.00	(1,674.48)	(5,625.70)
*			01/31/2026 (01/26) Period Totals ***	.00	(1,674.48)	(5,625.70)
*						
02/28/2026	JE	199.0001	LGIP interest earned	.00	(1,781.82)	(7,407.52)
*			02/28/2026 (02/26) Period Totals ***	.00	(1,781.82)	(7,407.52)
*						
03/31/2026	JE	23.0001	LGIP interest earned March	.00	(1,940.71)	(9,348.23)
*			03/31/2026 (03/26) Period Totals ***	.00	(1,940.71)	(9,348.23)
*						
04/30/2026	JE	56.0001	LGIP interest earnings	.00	(2,152.30)	(11,500.53)
*			04/30/2026 (04/26) Period Totals ***	.00	(2,152.30)	(11,500.53)

Amount type: Actual
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Fire LGIP

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Periods: 10/25 - 08/26

Account: 16-371-00-00 Interest Earnings

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
05/31/2026	JE	19.0001	LGIP interest	.00	(2,289.85)	(13,790.38)
*			05/31/2026 (05/26) Period Totals ***	.00	(2,289.85)	(13,790.38)
*						
06/30/2026	JE	22.0001	LGIP interest earned	.00	(2,276.28)	(16,066.66)
*			06/30/2026 (06/26) Period Totals ***	.00	(2,276.28)	(16,066.66)
*						
07/31/2026	JE	41.0001	LGIP interest earned	.00	(1,371.77)	(17,438.43)
*			07/31/2026 (07/26) Period Totals ***	.00	(1,371.77)	(17,438.43)
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	(17,438.43)

Amount type: Actual

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Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 16-423-99-00 Construction/Equipment

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
*			10/31/2025 (10/25) Period Totals ***	.00	.00	.00
*						
*			11/30/2025 (11/25) Period Totals ***	.00	.00	.00
*						
*			12/31/2025 (12/25) Period Totals ***	.00	.00	.00
*						
*			01/31/2026 (01/26) Period Totals ***	.00	.00	.00
*						
*			02/28/2026 (02/26) Period Totals ***	.00	.00	.00
*						
*			03/31/2026 (03/26) Period Totals ***	.00	.00	.00
*						
*			04/30/2026 (04/26) Period Totals ***	.00	.00	.00
*						
*			05/31/2026 (05/26) Period Totals ***	.00	.00	.00
*						
*			06/30/2026 (06/26) Period Totals ***	.00	.00	.00
*						
06/29/2026*	AP	378.0001	Rosenbauer Minnesota, LLC	281,137.40	.00	281,137.40
07/01/2026*	AP	111.0001	TischlerBise, Inc	3,358.00	.00	284,495.40
08/01/2026*	AP	382.0001	TischlerBise, Inc	4,072.00	.00	288,567.40

Amount type: Actual

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Fire Exp

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 16-423-99-00 Construction/Equipment

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			07/31/2026 (07/26) Period Totals ***	288,567.40	.00	288,567.40
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	288,567.40

Amount type: Actual

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/02/2025*	CR	1004.0001	General - builder subdivision	.00	(663.00)	(663.00)
10/24/2025*	CR	1231.0001	General - builder subdivision	.00	(1,326.00)	(1,989.00)
10/31/2025*	CR	1301.0001	General - builder subdivision	.00	(2,652.00)	(4,641.00)
*			10/31/2025 (10/25) Period Totals ***	.00	(4,641.00)	(4,641.00)
*						
11/07/2025*	CR	1056.0001	General - builder subdivision	.00	(663.00)	(5,304.00)
11/17/2025*	CR	1119.0001	General - builder subdivision	.00	(1,326.00)	(6,630.00)
*			11/30/2025 (11/25) Period Totals ***	.00	(1,989.00)	(6,630.00)
*						
12/05/2025*	CR	1041.0001	General - builder subdivision	.00	(1,326.00)	(7,956.00)
12/10/2025*	CR	1088.0001	General - builder subdivision	.00	(2,960.00)	(10,916.00)
12/17/2025*	CR	1164.0001	General - builder subdivision	.00	(3,978.00)	(14,894.00)
12/23/2025*	CR	1219.0001	General - builder subdivision	.00	(2,652.00)	(17,546.00)
*			12/31/2025 (12/25) Period Totals ***	.00	(10,916.00)	(17,546.00)
*						
01/09/2026*	CR	1074.0001	General - builder subdivision	.00	(4,641.00)	(22,187.00)
01/30/2026	CD2	29.0001	Rev Bldg Permits posted 2xs #45037,45035,450	4,641.00	.00	(17,546.00)
01/30/2026*	CR	1258.0001	General - builder subdivision	.00	(5,304.00)	(22,850.00)
*			01/31/2026 (01/26) Period Totals ***	4,641.00	(9,945.00)	(22,850.00)
*						
02/05/2026*	CR	1039.0001	General - builder subdivision	.00	(2,652.00)	(25,502.00)

Amount type: Actual

Display: Reference detail

Police Rev

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 17-350-00-00 Impact Fees

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
02/06/2026*	CR	1052.0001	General - builder subdivision	.00	(1,326.00)	(26,828.00)
02/23/2026*	CR	1213.0001	General - builder subdivision	.00	(3,315.00)	(30,143.00)
02/26/2026*	CR	1253.0001	General - builder subdivision	.00	(3,978.00)	(34,121.00)
02/26/2026	JE	34.0001	Permit #25-562 1/22/26 receipt #30.0108	.00	(663.00)	(34,784.00)
02/26/2026	JE	44.0001	Permit #25-561 1/22/26 receipt #30.0108	.00	(663.00)	(35,447.00)
02/26/2026	JE	54.0001	Permit #25-563 1/22/26 receipt #30.0108	.00	(663.00)	(36,110.00)
02/26/2026	JE	64.0001	Permit #25-560 1/22/26 receipt #30.0108	.00	(663.00)	(36,773.00)
02/26/2026	JE	74.0001	Permit #25-559 1/22/26 receipt #30.0108	.00	(663.00)	(37,436.00)
02/26/2026	JE	84.0001	Permit #25-558 1/22/26 receipt #30.0108	.00	(663.00)	(38,099.00)
02/26/2026	JE	94.0001	Permit #25-432 10/08/25 receipt #30.0091	.00	(663.00)	(38,762.00)
02/26/2026	JE	104.0001	Permit #25-431 10/08/25 receipt #30.0091	.00	(663.00)	(39,425.00)
02/26/2026	JE	114.0001	Permit #25-434 10/08/25 receipt #30.0091	.00	(663.00)	(40,088.00)
02/26/2026	JE	124.0001	Permit #25-433 10/08/25 receipt #30.0091	.00	(663.00)	(40,751.00)
02/26/2026	JE	134.0001	Permit #25-418 10/10/25 receipt #30.0092	.00	(663.00)	(41,414.00)
02/28/2026	JE	22.0001	Permit BLDG 26-3 1/23/26 #30.0110 receipt	.00	(663.00)	(42,077.00)
*			02/28/2026 (02/26) Period Totals ***	.00	(19,227.00)	(42,077.00)
*						
03/12/2026*	CR	1118.0001	General - builder subdivision	.00	(1,326.00)	(43,403.00)
03/13/2026*	CR	1131.0001	General - builder subdivision	.00	(2,652.00)	(46,055.00)
03/18/2026*	CR	1181.0001	General - builder subdivision	.00	(1,326.00)	(47,381.00)
03/31/2026*	CR	1312.0001	General - builder subdivision	.00	(663.00)	(48,044.00)
*			03/31/2026 (03/26) Period Totals ***	.00	(5,967.00)	(48,044.00)

Amount type: Actual

Display: Reference detail

Police Rev

Account Inquiry - Detail

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Account: 17-350-00-00 Impact Fees

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
04/03/2026*	CR	1014.0001	General - builder subdivision	.00	(1,989.00)	(50,033.00)
04/07/2026*	CR	1047.0001	General - builder subdivision	.00	(663.00)	(50,696.00)
04/08/2026*	CR	1068.0001	General - builder subdivision	.00	(1,326.00)	(52,022.00)
04/10/2026*	CR	1094.0001	General - builder subdivision	.00	(663.00)	(52,685.00)
04/17/2026*	CR	1170.0001	General - builder subdivision	.00	(1,326.00)	(54,011.00)
04/24/2026*	CR	1237.0001	General - builder subdivision	.00	(5,304.00)	(59,315.00)
04/30/2026	JE	37.0001	Posted to wrong GL	3,128.00	.00	(56,187.00)
*			04/30/2026 (04/26) Period Totals ***	3,128.00	(11,271.00)	(56,187.00)
*						
05/04/2026*	CR	1003.0001	General - builder subdivision	.00	(663.00)	(56,850.00)
05/07/2026*	CR	1048.0001	General - builder subdivision	.00	(3,978.00)	(60,828.00)
05/08/2026*	CR	1063.0001	General - builder subdivision	.00	(1,326.00)	(62,154.00)
05/19/2026*	CR	1172.0001	General - builder subdivision	.00	(181.17)	(62,335.17)
05/22/2026*	CR	1217.0001	General - builder subdivision	.00	(2,652.00)	(64,987.17)
05/26/2026*	CR	1239.0001	General - builder subdivision	.00	(165.76)	(65,152.93)
05/27/2026*	CR	1258.0001	General - builder subdivision	.00	(1,989.00)	(67,141.93)
05/28/2026*	CR	1276.0001	General - builder subdivision	.00	(1,326.00)	(68,467.93)
05/29/2026*	CR	1289.0001	General - builder subdivision	.00	(2,652.00)	(71,119.93)
*			05/31/2026 (05/26) Period Totals ***	.00	(14,932.93)	(71,119.93)
*						
06/02/2026*	CR	1003.0001	General - builder subdivision	.00	(1,326.00)	(72,445.93)

Amount type: Actual

Display: Reference detail

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Account: 17-350-00-00 Impact Fees

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
06/12/2026*	CR	1120.0001	General - builder subdivision	.00	(1,326.00)	(73,771.93)
06/15/2026*	CR	1147.0001	General - builder subdivision	.00	(3,978.00)	(77,749.93)
06/22/2026*	CR	1221.0001	General - builder subdivision	.00	(663.00)	(78,412.93)
*			06/30/2026 (06/26) Period Totals ***	.00	(7,293.00)	(78,412.93)
*						
07/02/2026*	CR	1003.0001	General - builder subdivision	.00	(1,989.00)	(80,401.93)
07/06/2026*	CR	1029.0001	General - builder subdivision	.00	(5,082.00)	(85,483.93)
07/07/2026*	CR	1045.0001	General - builder subdivision	.00	(5,304.00)	(90,787.93)
07/08/2026*	CR	1064.0001	General - builder subdivision	.00	(1,989.00)	(92,776.93)
07/29/2026*	CR	1273.0001	General - builder subdivision	.00	(5,304.00)	(98,080.93)
*			07/31/2026 (07/26) Period Totals ***	.00	(19,668.00)	(98,080.93)
*						
08/03/2026*	CR	1006.0001	General - builder subdivision	.00	(1,326.00)	(99,406.93)
08/07/2026*	CR	1072.0001	General - builder subdivision	.00	(1,326.00)	(100,732.93)
08/13/2026*	CR	1148.0001	General - builder subdivision	.00	(1,989.00)	(102,721.93)
*			08/31/2026 (08/26) Period Totals ***	.00	(4,641.00)	(102,721.93)

Amount type: Actual

Display: Reference detail

Police LGIP

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 17-371-00-00 Interest Earnings

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/01/2025	JE	114.0001	Reverse Entries	1,300.36	.00	1,300.36
10/31/2025	JE	25.0001	LGIP monthly interest	.00	(1,300.36)	.00
*			10/31/2025 (10/25) Period Totals ***	1,300.36	(1,300.36)	.00
*						
11/30/2025	JE	30.0001	LGIP monthly interest	.00	(1,308.98)	(1,308.98)
*			11/30/2025 (11/25) Period Totals ***	.00	(1,308.98)	(1,308.98)
*						
12/31/2025	JE	25.0001	LGIP monthly linterest	.00	(1,192.84)	(2,501.82)
*			12/31/2025 (12/25) Period Totals ***	.00	(1,192.84)	(2,501.82)
*						
01/31/2026	JE	25.0001	LGIP interest earned	.00	(1,047.04)	(3,548.86)
*			01/31/2026 (01/26) Period Totals ***	.00	(1,047.04)	(3,548.86)
*						
02/28/2026	JE	200.0001	LGIP interest earned	.00	(1,100.90)	(4,649.76)
*			02/28/2026 (02/26) Period Totals ***	.00	(1,100.90)	(4,649.76)
*						
03/31/2026	JE	24.0001	LGIP interest earned March	.00	(1,194.93)	(5,844.69)
*			03/31/2026 (03/26) Period Totals ***	.00	(1,194.93)	(5,844.69)
*						
04/30/2026	JE	57.0001	LGIP interest earnings	.00	(1,302.42)	(7,147.11)
*			04/30/2026 (04/26) Period Totals ***	.00	(1,302.42)	(7,147.11)

Amount type: Actual

Display: Reference detail

Police LGIP

City of Mountain Home

Account Inquiry - Detail
Periods: 10/25 - 08/26
Account: 17-371-00-00 Interest Earnings

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
05/31/2026	JE	20.0001	LGIP interest	.00	(1,375.59)	(8,522.70)
*			05/31/2026 (05/26) Period Totals ***	.00	(1,375.59)	(8,522.70)
*						
06/30/2026	JE	23.0001	LGIP interest earned	.00	(1,362.84)	(9,885.54)
*			06/30/2026 (06/26) Period Totals ***	.00	(1,362.84)	(9,885.54)
*						
07/31/2026	JE	42.0001	LGIP interest earned	.00	(1,210.76)	(11,096.30)
*			07/31/2026 (07/26) Period Totals ***	.00	(1,210.76)	(11,096.30)
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	(11,096.30)

Amount type: Actual
Display: Reference detail

Police Exp

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 17-438-99-00 Construction

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
*			10/31/2025 (10/25) Period Totals ***	.00	.00	.00
*						
*			11/30/2025 (11/25) Period Totals ***	.00	.00	.00
*						
*			12/31/2025 (12/25) Period Totals ***	.00	.00	.00
*						
*			01/31/2026 (01/26) Period Totals ***	.00	.00	.00
*						
*			02/28/2026 (02/26) Period Totals ***	.00	.00	.00
*						
*			03/31/2026 (03/26) Period Totals ***	.00	.00	.00
*						
*			04/30/2026 (04/26) Period Totals ***	.00	.00	.00
*						
*			05/31/2026 (05/26) Period Totals ***	.00	.00	.00
*						
*			06/30/2026 (06/26) Period Totals ***	.00	.00	.00
*						
07/01/2026*	AP	109.0001	TischlerBise, Inc	3,358.00	.00	3,358.00
08/01/2026*	AP	381.0001	TischlerBise, Inc	4,072.00	.00	7,430.00
*			07/31/2026 (07/26) Period Totals ***	7,430.00	.00	7,430.00

Amount type: Actual

Display: Reference detail

Police Exp

City of Mountain Home

Account Inquiry - Detail
Periods: 10/25 - 08/26
Account: 17-438-99-00 Construction

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	7,430.00

Amount type: Actual

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Parks Rev

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 20-350-10-00 Park Development Fund

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/02/2025*	CR	370000044985	Builder & Subdivision - BLDG-25-416	.00	(1,146.00)	(1,146.00)
10/24/2025*	CR	370000044994	Builder & Subdivision - BLDG-25-435	.00	(1,146.00)	(2,292.00)
10/24/2025*	CR	370000044994	Builder & Subdivision - BLDG-25-436	.00	(1,146.00)	(3,438.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-458	.00	(1,146.00)	(4,584.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-472	.00	(1,146.00)	(5,730.00)
10/31/2025*	CR	370000044998	Builder & Subdivision - BLDG-25-460	.00	(1,146.00)	(6,876.00)
10/31/2025*	CR	370000045000	Builder & Subdivision - BLDG-25-459	.00	(1,146.00)	(8,022.00)
*			10/31/2025 (10/25) Period Totals ***	.00	(8,022.00)	(8,022.00)
*						
11/07/2025*	CR	370000045002	Builder & Subdivision - BLDG-25-475	.00	(830.00)	(8,852.00)
11/17/2025*	CR	170000037154	BLDG-25-214/1577 Witt Street - Hubble Homes	.00	(1,146.00)	(9,998.00)
11/17/2025*	CR	170000037155	BLDG-25-487/1587 Witt Street - Hubble Homes	.00	(1,146.00)	(11,144.00)
*			11/30/2025 (11/25) Period Totals ***	.00	(3,122.00)	(11,144.00)
*						
12/05/2025*	CR	370000045015	Builder & Subdivision - BLDG-25-516	.00	(1,146.00)	(12,290.00)
12/05/2025*	CR	370000045015	Builder & Subdivision - BLDG-25-515	.00	(1,146.00)	(13,436.00)
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-522	.00	(1,146.00)	(14,582.00)
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-524	.00	(1,146.00)	(15,728.00)
12/17/2025*	CR	370000045017	Builder & Subdivision - BLDG-25-523	.00	(1,146.00)	(16,874.00)
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-543	.00	(1,146.00)	(18,020.00)
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-537	.00	(1,146.00)	(19,166.00)

Amount type: Actual

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Account Inquiry - Detail

Periods: 10/25 - 08/26

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
12/17/2025*	CR	370000045018	Builder & Subdivision - BLDG-25-536	.00	(1,146.00)	(20,312.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-521	.00	(1,146.00)	(21,458.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-517	.00	(1,146.00)	(22,604.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-518	.00	(1,146.00)	(23,750.00)
12/23/2025*	CR	370000045023	Builder & Subdivision - BLDG-25-519	.00	(1,146.00)	(24,896.00)
*			12/31/2025 (12/25) Period Totals ***	.00	(13,752.00)	(24,896.00)
*						
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-528	.00	(1,146.00)	(26,042.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-529	.00	(1,146.00)	(27,188.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-526	.00	(1,146.00)	(28,334.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-551	.00	(1,146.00)	(29,480.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-553	.00	(1,146.00)	(30,626.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-525	.00	(1,146.00)	(31,772.00)
01/09/2026*	CR	370000045029	Builder & Subdivision - BLDG-25-527	.00	(1,146.00)	(32,918.00)
01/30/2026	CD2	34.0001	Rev Bldg Permits posted 2xs #45037,45035,450	8,022.00	.00	(24,896.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-562	.00	(1,146.00)	(26,042.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-561	.00	(1,146.00)	(27,188.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-563	.00	(1,146.00)	(28,334.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-560	.00	(1,146.00)	(29,480.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-559	.00	(1,146.00)	(30,626.00)
01/30/2026*	CR	370000045035	Builder & Subdivision - BLDG-25-558	.00	(1,146.00)	(31,772.00)
01/30/2026*	CR	370000045038	Builder & Subdivision - BLDG-26-3	.00	(1,146.00)	(32,918.00)

Amount type: Actual

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Account Inquiry - Detail

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
01/30/2026*	CR	370000045040	Builder & Subdivision - BLDG-25-548	.00	(1,146.00)	(34,064.00)
*			01/31/2026 (01/26) Period Totals ***	8,022.00	(17,190.00)	(34,064.00)
*						
02/05/2026*	CR	300000000112	Parks Impact Fee - BLDG-25-554 - BLDG-25-554	.00	(1,146.00)	(35,210.00)
02/05/2026*	CR	300000000113	Parks Impact Fee - BLDG-25-555 - BLDG-25-555	.00	(1,146.00)	(36,356.00)
02/05/2026*	CR	300000000114	Parks Impact Fee - BLDG-25-556 - BLDG-25-556	.00	(1,146.00)	(37,502.00)
02/05/2026*	CR	300000000115	Parks Impact Fee - BLDG-25-557 - BLDG-25-557	.00	(1,146.00)	(38,648.00)
02/06/2026*	CR	370000045043	Builder & Subdivision - BLDG-26-16	.00	(1,146.00)	(39,794.00)
02/06/2026*	CR	370000045043	Builder & Subdivision - BLDG-26-17	.00	(1,146.00)	(40,940.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-13	.00	(1,146.00)	(42,086.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-14	.00	(1,146.00)	(43,232.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-11	.00	(1,146.00)	(44,378.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-10	.00	(1,146.00)	(45,524.00)
02/23/2026*	CR	370000045050	Builder & Subdivision - BLDG-26-12	.00	(1,146.00)	(46,670.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-8	.00	(1,146.00)	(47,816.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-9	.00	(1,146.00)	(48,962.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-6	.00	(1,146.00)	(50,108.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-4	.00	(1,146.00)	(51,254.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-7	.00	(1,146.00)	(52,400.00)
02/26/2026*	CR	370000045053	Builder & Subdivision - BLDG-26-5	.00	(1,146.00)	(53,546.00)
02/26/2026	JE	35.0001	Permit #25-562 1/22/26 receipt #30.0108	.00	(1,146.00)	(54,692.00)
02/26/2026	JE	45.0001	Permit #25-561 1/22/26 receipt #30.0108	.00	(1,146.00)	(55,838.00)

Amount type: Actual

Display: Reference detail

Parks Rev

City of Mountain Home

Account Inquiry - Detail
Periods: 10/25 - 08/26
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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
02/26/2026	JE	55.0001	Permit #25-563 1/22/26 receipt #30.0108	.00	(1,146.00)	(56,984.00)
02/26/2026	JE	65.0001	Permit #25-560 1/22/26 receipt #30.0108	.00	(1,146.00)	(58,130.00)
02/26/2026	JE	75.0001	Permit #25-559 1/22/26 receipt #30.0108	.00	(1,146.00)	(59,276.00)
02/26/2026	JE	85.0001	Permit #25-558 1/22/26 receipt #30.0108	.00	(1,146.00)	(60,422.00)
02/26/2026	JE	95.0001	Permit #25-432 10/08/25 receipt #30.0091	.00	(1,146.00)	(61,568.00)
02/26/2026	JE	105.0001	Permit #25-431 10/08/25 receipt #30.0091	.00	(1,146.00)	(62,714.00)
02/26/2026	JE	115.0001	Permit #25-434 10/08/25 receipt #30.0091	.00	(1,146.00)	(63,860.00)
02/26/2026	JE	125.0001	Permit #25-433 10/08/25 receipt #30.0091	.00	(1,146.00)	(65,006.00)
02/26/2026	JE	135.0001	Permit #25-418 10/10/25 receipt #30.0092	.00	(1,146.00)	(66,152.00)
02/28/2026	JE	23.0001	Permit BLDG 26-3 1/23/26 #30.0110 receipt	.00	(1,146.00)	(67,298.00)
*			02/28/2026 (02/26) Period Totals ***	.00	(33,234.00)	(67,298.00)
*						
03/12/2026*	CR	300000000120	Parks Imact Fee - BLDG-26-38 - BLDG-26-38	.00	(1,146.00)	(68,444.00)
03/12/2026*	CR	380000000002	Builder & Subdivision - bldg-26-37	.00	(1,146.00)	(69,590.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-66 - BLDG-26-66	.00	(1,146.00)	(70,736.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-67 -	.00	(1,146.00)	(71,882.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-65 -	.00	(1,146.00)	(73,028.00)
03/13/2026*	CR	170000037159	Builder & Subdivision BLDG-26-81 -	.00	(830.00)	(73,858.00)
03/18/2026*	CR	170000037163	BLDG-26-31 New Construction - BLDG-26-31 Ne	.00	(1,146.00)	(75,004.00)
03/18/2026*	CR	170000037164	BLDG-26-107 New Construction - BLDG-26-107	.00	(1,146.00)	(76,150.00)
03/31/2026*	CR	370000045064	Builder & Subdivision - BLDG-26-132	.00	(1,146.00)	(77,296.00)
*			03/31/2026 (03/26) Period Totals ***	.00	(9,998.00)	(77,296.00)

Amount type: Actual

Display: Reference detail

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Periods: 10/25 - 08/26

Account: 20-350-10-00 Park Development Fund

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
04/03/2026*	CR	300000000129	Parks Impact Fee - BLDG-26-111 - BLDG-26-111	.00	(1,146.00)	(78,442.00)
04/03/2026*	CR	300000000129	Parks Impact Fee - BLDG-26-113 - BLDG-26-113	.00	(1,146.00)	(79,588.00)
04/03/2026*	CR	300000000129	Parks Impact Fee - BLDG-26-110 - BLDG-26-110	.00	(1,146.00)	(80,734.00)
04/07/2026*	CR	370000045065	Builder & Subdivision - BLDG-26-134	.00	(1,146.00)	(81,880.00)
04/08/2026*	CR	370000045067	Builder & Subdivision - BLDG-26-116	.00	(1,146.00)	(83,026.00)
04/08/2026*	CR	370000045067	Builder & Subdivision - BLDG-26-115	.00	(1,146.00)	(84,172.00)
04/10/2026*	CR	370000045068	Builder & Subdivision - BLDG-26-117	.00	(1,146.00)	(85,318.00)
04/17/2026*	CR	370000045075	Builder & Subdivision - BLDG-26-155	.00	(1,146.00)	(86,464.00)
04/17/2026*	CR	370000045076	Builder & Subdivision - BLDG-26-154	.00	(1,146.00)	(87,610.00)
04/24/2026*	CR	370000045078	Builder & Subdivision - BLDG-26-143	.00	(1,146.00)	(88,756.00)
04/24/2026*	CR	370000045078	Builder & Subdivision - BLDG-26-150	.00	(1,146.00)	(89,902.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-136	.00	(1,146.00)	(91,048.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-139	.00	(1,146.00)	(92,194.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-114	.00	(1,146.00)	(93,340.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-138	.00	(1,146.00)	(94,486.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-184	.00	(1,146.00)	(95,632.00)
04/24/2026*	CR	370000045081	Builder & Subdivision - BLDG-26-137	.00	(1,146.00)	(96,778.00)
*			04/30/2026 (04/26) Period Totals ***	.00	(19,482.00)	(96,778.00)
*						
05/04/2026*	CR	370000045084	Builder & Subdivision - BLDG-26-151	.00	(1,146.00)	(97,924.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-179	.00	(1,146.00)	(99,070.00)

Amount type: Actual

Display: Reference detail

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Periods: 10/25 - 08/26

Account: 20-350-10-00 Park Development Fund

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-180	.00	(1,146.00)	(100,216.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-176	.00	(1,146.00)	(101,362.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-135	.00	(1,146.00)	(102,508.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-133	.00	(1,146.00)	(103,654.00)
05/07/2026*	CR	370000045086	Builder & Subdivision - BLDG-26-178	.00	(1,146.00)	(104,800.00)
05/08/2026*	CR	370000045088	Builder & Subdivision - BLDG-26-189	.00	(1,146.00)	(105,946.00)
05/08/2026*	CR	370000045089	Builder & Subdivision - BLDG-26-190	.00	(1,146.00)	(107,092.00)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-177	.00	(1,146.00)	(108,238.00)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-195	.00	(1,146.00)	(109,384.00)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-194	.00	(1,146.00)	(110,530.00)
05/22/2026*	CR	370000045099	Builder & Subdivision - BLDG-26-181	.00	(1,146.00)	(111,676.00)
05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-227	.00	(1,146.00)	(112,822.00)
05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-228	.00	(1,146.00)	(113,968.00)
05/27/2026*	CR	370000045104	Builder & Subdivision - BLDG-26-226	.00	(1,146.00)	(115,114.00)
05/28/2026*	CR	370000045105	IMPACT FEE - BLDG-26-249	.00	(1,146.00)	(116,260.00)
05/28/2026*	CR	370000045106	Builder & Subdivision - BLDG-26-250	.00	(1,146.00)	(117,406.00)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-233	.00	(1,146.00)	(118,552.00)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-188	.00	(1,146.00)	(119,698.00)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-187	.00	(1,146.00)	(120,844.00)
05/29/2026*	CR	370000045107	Builder & Subdivision - BLDG-26-193	.00	(1,146.00)	(121,990.00)
*			05/31/2026 (05/26) Period Totals ***	.00	(25,212.00)	(121,990.00)
*						

Amount type: Actual

Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
06/02/2026*	CR	370000045110	Builder & Subdivision - BLDG-26-175	.00	(1,146.00)	(123,136.00)
06/02/2026*	CR	370000045110	Builder & Subdivision - BLDG-26-174	.00	(1,146.00)	(124,282.00)
06/12/2026*	CR	370000045125	Builder & Subdivision - BLDG-26-286	.00	(1,146.00)	(125,428.00)
06/12/2026*	CR	370000045126	Builder & Subdivision - BLDG-26-267	.00	(1,146.00)	(126,574.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-200	.00	(1,146.00)	(127,720.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-199	.00	(1,146.00)	(128,866.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-198	.00	(1,146.00)	(130,012.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-197	.00	(1,146.00)	(131,158.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-202	.00	(1,146.00)	(132,304.00)
06/15/2026*	CR	370000045127	Builder & Subdivision - BLDG-26-201	.00	(1,146.00)	(133,450.00)
06/22/2026*	CR	370000045132	Builder & Subdivision - BLDG-26-302	.00	(1,146.00)	(134,596.00)
*			06/30/2026 (06/26) Period Totals ***	.00	(12,606.00)	(134,596.00)
*						
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-336	.00	(830.00)	(135,426.00)
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-338	.00	(830.00)	(136,256.00)
07/02/2026*	CR	370000045138	Builder & Subdivision - BLDG-26-337	.00	(830.00)	(137,086.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-208	.00	(1,146.00)	(138,232.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-209	.00	(1,146.00)	(139,378.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-210	.00	(1,146.00)	(140,524.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-207	.00	(1,146.00)	(141,670.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-204	.00	(1,146.00)	(142,816.00)
07/07/2026*	CR	370000045143	Builder & Subdivision - BLDG-26-203	.00	(1,146.00)	(143,962.00)

Amount type: Actual

Display: Reference detail

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Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 20-350-10-00 Park Development Fund

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
07/07/2026*	CR	370000045144	Builder & Subdivision - BLDG-26-206	.00	(1,146.00)	(145,108.00)
07/07/2026*	CR	370000045144	Builder & Subdivision - BLDG-26-205	.00	(1,146.00)	(146,254.00)
07/08/2026*	CR	370000045145	Builder & Subdivision - BLDG-26-301	.00	(1,146.00)	(147,400.00)
07/08/2026*	CR	370000045146	Builder & Subdivision - BLDG-26-332	.00	(1,146.00)	(148,546.00)
07/08/2026*	CR	370000045146	Builder & Subdivision - BLDG-26-331	.00	(1,146.00)	(149,692.00)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-234	.00	(2,292.00)	(151,984.00)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-282	.00	(2,292.00)	(154,276.00)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-281	.00	(2,292.00)	(156,568.00)
07/29/2026*	CR	370000045166	Builder & Subdivision - BLDG-26-235	.00	(2,292.00)	(158,860.00)
*			07/31/2026 (07/26) Period Totals ***	.00	(24,264.00)	(158,860.00)
*						
08/03/2026*	CR	370000045167	Builder & Subdivision - BLDG-26-387	.00	(1,549.00)	(160,409.00)
08/03/2026*	CR	370000045167	Builder & Subdivision - BLDG-26-386	.00	(1,549.00)	(161,958.00)
08/07/2026*	CR	370000045173	Builder & Subdivision DUPLEX - BLDG-26-322	.00	(3,098.00)	(165,056.00)
08/13/2026*	CR	300000000144	PARKS IMPACT FEE - BLDG-26-428 - BLDG-26-4	.00	(1,549.00)	(166,605.00)
08/13/2026*	CR	300000000144	PARKS IMPACT FEE - BLDG-26-427 - BLDG-26-4	.00	(1,549.00)	(168,154.00)
08/13/2026*	CR	300000000144	PARKS IMPACT FEE - BLDG-26-443 - BLDG-26-4	.00	(1,549.00)	(169,703.00)
*			08/31/2026 (08/26) Period Totals ***	.00	(10,843.00)	(169,703.00)

Amount type: Actual

Display: Reference detail

Parks LGIP

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 20-371-00-00 Interest Earnings

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
10/01/2025	JE	116.0001	Reverse Entries	1,176.04	.00	1,176.04
10/31/2025	JE	26.0001	LGIP monthly interest	.00	(1,176.04)	.00
*			10/31/2025 (10/25) Period Totals ***	1,176.04	(1,176.04)	.00
*						
11/30/2025	JE	31.0001	LGIP monthly interest	.00	(1,195.94)	(1,195.94)
*			11/30/2025 (11/25) Period Totals ***	.00	(1,195.94)	(1,195.94)
*						
12/31/2025	JE	26.0001	LGIP monthly linterest	.00	(1,078.79)	(2,274.73)
*			12/31/2025 (12/25) Period Totals ***	.00	(1,078.79)	(2,274.73)
*						
01/31/2026	JE	26.0001	LGIP interest earned	.00	(977.91)	(3,252.64)
*			01/31/2026 (01/26) Period Totals ***	.00	(977.91)	(3,252.64)
*						
02/28/2026	JE	201.0001	LGIP interest earned	.00	(1,068.42)	(4,321.06)
*			02/28/2026 (02/26) Period Totals ***	.00	(1,068.42)	(4,321.06)
*						
03/31/2026	JE	25.0001	LGIP interest earned March	.00	(1,171.51)	(5,492.57)
*			03/31/2026 (03/26) Period Totals ***	.00	(1,171.51)	(5,492.57)
*						
04/30/2026	JE	58.0001	LGIP interest earnings	.00	(1,311.35)	(6,803.92)
*			04/30/2026 (04/26) Period Totals ***	.00	(1,311.35)	(6,803.92)

Amount type: Actual

Display: Reference detail

Parks LGIP

Account Inquiry - Detail

Periods: 10/25 - 08/26

Account: 20-371-00-00 Interest Earnings

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City of Mountain Home

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
05/31/2026	JE	21.0001	LGIP interest	.00	(1,416.07)	(8,219.99)
*			05/31/2026 (05/26) Period Totals ***	.00	(1,416.07)	(8,219.99)
*						
06/30/2026	JE	24.0001	LGIP interest earned	.00	(1,418.07)	(9,638.06)
*			06/30/2026 (06/26) Period Totals ***	.00	(1,418.07)	(9,638.06)
*						
07/31/2026	JE	43.0001	LGIP interest earned	.00	(1,269.80)	(10,907.86)
*			07/31/2026 (07/26) Period Totals ***	.00	(1,269.80)	(10,907.86)
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	(10,907.86)

Amount type: Actual

Display: Reference detail

Park Exp
Account Inquiry - Detail
Periods: 10/25 - 08/26
Account: 20-438-99-00 Construction

City of Mountain Home

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Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*			10/01/2025 (00/25) Balance	.00	.00	.00
*			10/31/2025 (10/25) Period Totals ***	.00	.00	.00
*						
*			11/30/2025 (11/25) Period Totals ***	.00	.00	.00
*						
*			12/31/2025 (12/25) Period Totals ***	.00	.00	.00
*						
*			01/31/2026 (01/26) Period Totals ***	.00	.00	.00
*						
*			02/28/2026 (02/26) Period Totals ***	.00	.00	.00
*						
*			03/31/2026 (03/26) Period Totals ***	.00	.00	.00
*						
*			04/30/2026 (04/26) Period Totals ***	.00	.00	.00
*						
*			05/31/2026 (05/26) Period Totals ***	.00	.00	.00
*						
*			06/30/2026 (06/26) Period Totals ***	.00	.00	.00
*						
07/01/2026*	AP	110.0001	TischlerBise, Inc	3,358.00	.00	3,358.00
08/01/2026*	AP	384.0001	TischlerBise, Inc	4,072.00	.00	7,430.00
*			07/31/2026 (07/26) Period Totals ***	7,430.00	.00	7,430.00

Amount type: Actual

Display: Reference detail

Date	Journal	Reference	Description	Debit Amount	Credit Amount	Balance
*						
*			08/31/2026 (08/26) Period Totals ***	.00	.00	7,430.00

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING OCTOBER 31, 2025**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	1,719,382.92	701,811.74	2.93	841,767.49	3.52	335,802.27	1,243,624.90
02 STREET DEPARTMENT	2,306,170.03	220,574.97	3.23	165,934.44	2.43	78,160.79	2,282,649.77
03 STREET LIGHTING FUND	30,757.75	223.33	.14	12,041.66	7.57	1,014.65	17,924.77
04 CEMETERY FUND	111,661.79	4,577.67	2.26	13,295.72	6.56	36,019.34	66,924.40
05 RECREATION FUND	(277,551.17)	11,728.97	.32	65,636.50	1.80	37,177.31	(368,636.01)
06 LIBRARY FUND	43,586.82	4,890.72	.50	68,938.20	7.07	(14,435.92)	(6,024.74)
07 AIRPORT FUND	276,264.17	3,589.24	.15	5,588.03	.24	3,025.72	271,239.66
16 FIRE DEVELOPMENT FUND	584,319.32	11,490.90	1.32	.00	.00	.00	595,810.22
17 POLICE DEVELOPMENT FUND	371,270.37	5,941.36	1.16	.00	.00	.00	377,211.73
20 PARK DEVELOPMENT FUND	334,134.39	9,198.04	1.30	.00	.00	.00	343,332.43
24 GOLF COURSE FUND	426,470.56	32,403.77	1.68	193,591.67	10.03	(117,500.99)	382,783.65
25 WATER MAINTENANCE FUND	7,563,356.54	559,542.17	3.14	760,373.12	4.27	(21,016.88)	7,383,542.47
26 WASTEWATER MAINT. FUND	2,439,072.25	288,596.11	.77	248,668.79	.66	37,840.25	2,441,159.32
27 SANITATION FUND	624,358.27	126,557.72	5.96	120,938.11	5.70	3,970.07	626,007.81
29 STREET DEVELOPMENT FUND	739,538.02	8,871.79	.73	.00	.00	.00	748,409.81
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	174,585.52	.00	.00	.00	.00	(1,546.95)	176,132.47
47 WATER AVAILABILITY FUND	1,327,954.56	51,304.36	2.70	.00	.00	.00	1,379,258.92
48 WASTEWATER AVAILABILITY FUND	3,415,176.19	41,341.70	.91	.00	.00	.00	3,456,517.89
50 FIBER OPTIC FUND	785,290.88	20,032.17	.40	29,566.47	.60	4,173.74	771,582.84
59 LID GUARANTEE FUND	372,017.95	6,930.48	.58	.00	.00	.00	378,948.43
TOTAL	23,369,314.70	2,109,607.21	30.18	2,526,340.20	50.45	382,683.40	22,569,898.31

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING NOVEMBER 30, 2025**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	1,282,731.68	41,164.85	3.11	677,213.57	6.35	(19,781.78)	666,464.74
02 STREET DEPARTMENT	2,278,151.97	9,408.32	3.37	186,683.02	5.16	28,606.09	2,072,271.18
03 STREET LIGHTING FUND	17,924.77	288.43	.32	12,178.80	15.23	(469.49)	6,503.89
04 CEMETERY FUND	66,084.40	3,300.83	3.89	12,278.38	12.62	(521.44)	57,628.29
05 RECREATION FUND	(371,786.01)	18,228.89	.82	72,949.02	3.81	(18,344.06)	(408,162.08)
06 LIBRARY FUND	(11,064.74)	4,660.88	.98	60,310.32	13.26	16,875.39	(83,589.57)
07 AIRPORT FUND	271,239.66	7,014.09	.45	7,384.74	.56	150.66	270,718.35
16 FIRE DEVELOPMENT FUND	595,810.22	6,159.82	2.03	.00	.00	.00	601,970.04
17 POLICE DEVELOPMENT FUND	377,211.73	3,297.98	1.80	.00	.00	.00	380,509.71
20 PARK DEVELOPMENT FUND	343,332.43	4,317.94	1.90	.00	.00	.00	347,650.37
24 GOLF COURSE FUND	379,721.45	17,654.06	2.59	58,051.79	13.03	122,831.58	216,492.14
25 WATER MAINTENANCE FUND	7,372,563.94	381,573.19	5.28	665,236.42	8.00	(79,617.06)	7,168,517.77
26 WASTEWATER MAINT. FUND	2,432,911.07	338,727.29	1.67	176,670.48	1.13	17,470.69	2,577,497.19
27 SANITATION FUND	625,237.81	126,572.82	11.92	123,894.67	11.53	10,961.71	616,954.25
29 STREET DEVELOPMENT FUND	748,409.81	4,837.25	1.13	.00	.00	.00	753,247.06
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	176,132.47	.00	.00	.00	.00	(1,789.33)	177,921.80
47 WATER AVAILABILITY FUND	1,379,258.92	12,136.49	3.34	.00	.00	.00	1,391,395.41
48 WASTEWATER AVAILABILITY FUND	3,456,517.89	24,575.19	1.45	.00	.00	.00	3,481,093.08
50 FIBER OPTIC FUND	772,662.84	16,086.92	.73	63,008.00	1.86	(471.89)	726,213.65
59 LID GUARANTEE FUND	375,348.43	4,785.29	.98	.00	.00	.00	380,133.72
TOTAL	22,569,898.31	1,024,790.53	47.76	2,115,859.21	92.54	75,901.07	21,402,928.56

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING DECEMBER 31, 2025**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	1,758,489.70	826,328.10	3.45	2,372,291.74	9.92	4,894.36	207,631.70
02 STREET DEPARTMENT	2,301,672.23	249,404.24	3.65	448,971.88	6.57	84,334.55	2,017,770.04
03 STREET LIGHTING FUND	30,757.75	1,477.85	.93	28,409.73	17.87	8,313.85 (	4,487.98)
04 CEMETERY FUND	110,821.79	11,327.21	5.59	33,398.93	16.48	35,128.52	53,621.55
05 RECREATION FUND	(280,701.17)	49,147.91	1.35	185,462.12	5.09	32,060.85 (	449,076.23)
06 LIBRARY FUND	38,546.82	21,421.73	2.20	202,700.81	20.80 (	17,709.64)	(125,022.62)
07 AIRPORT FUND	276,264.17	10,476.09	.45 (	302,815.25)	(12.96)	319,852.87	269,702.64
16 FIRE DEVELOPMENT FUND	584,319.32	39,607.22	4.54	.00	.00 (	2,049.90)	625,976.44
17 POLICE DEVELOPMENT FUND	371,270.37	20,047.82	3.90	.00	.00 (	1,300.36)	392,618.55
20 PARK DEVELOPMENT FUND	334,134.39	27,170.73	3.83	.00	.00 (	1,176.04)	362,481.16
24 GOLF COURSE FUND	423,408.36	96,392.70	4.99	370,620.42	19.20 (	83,805.09)	232,985.73
25 WATER MAINTENANCE FUND	7,552,378.01	1,076,774.12	6.04	1,344,756.32	7.55	39,266.85	7,245,128.96
26 WASTEWATER MAINT. FUND	2,430,824.00	905,658.98	2.41	852,179.07	2.27 (	225,341.06)	2,709,644.97
27 SANITATION FUND	623,588.27	377,556.87	17.78	260,230.76	12.26	108,749.55	632,164.83
29 STREET DEVELOPMENT FUND	739,538.02	35,391.23	2.91	.00	.00 (	2,585.79)	777,515.04
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	174,585.52	.00	.00	.00	.00 (	5,748.71)	180,334.23
47 WATER AVAILABILITY FUND	1,327,954.56	102,247.72	5.39	.00	.00 (	4,754.36)	1,434,956.64
48 WASTEWATER AVAILABILITY FUND	3,415,176.19	127,929.45	2.82	.00	.00 (	11,941.70)	3,555,047.34
50 FIBER OPTIC FUND	786,370.88	64,487.12	1.30	129,021.34	2.60 (	7,222.65)	729,059.31
59 LID GUARANTEE FUND	368,417.95	15,315.77	1.28	.00	.00	.00	383,733.72
TOTAL	23,369,314.70	4,058,162.86	74.81	5,925,227.87	107.65	268,966.10	21,233,283.59

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING JANUARY 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	207,311.97	4,342,576.03	21.61	725,023.66	12.95	(1,242.54)	3,826,106.88
02 STREET DEPARTMENT	2,017,770.04	519,094.54	11.25	98,886.65	8.02	31,241.31	2,406,736.62
03 STREET LIGHTING FUND	(4,487.98)	60,772.08	39.15	12,880.41	25.97	(220.66)	43,624.35
04 CEMETERY FUND	53,621.55	39,045.87	24.85	8,338.59	20.59	(436.89)	84,765.72
05 RECREATION FUND	(449,076.23)	433,172.13	13.24	51,231.06	6.50	4,700.59	(71,835.75)
06 LIBRARY FUND	(125,022.62)	445,665.00	47.93	65,919.74	27.57	7,701.09	247,021.55
07 AIRPORT FUND	269,702.64	43,497.78	2.31	135,043.03	(7.18)	225,097.79	(46,940.40)
16 FIRE DEVELOPMENT FUND	625,976.44	12,078.48	5.93	.00	.00	.00	638,054.92
17 POLICE DEVELOPMENT FUND	392,618.55	6,351.04	5.14	.00	.00	.00	398,969.59
20 PARK DEVELOPMENT FUND	362,481.16	10,145.91	5.26	.00	.00	.00	372,627.07
24 GOLF COURSE FUND	232,985.73	25,658.87	6.32	100,597.15	24.41	67,706.97	90,340.48
25 WATER MAINTENANCE FUND	7,245,128.96	303,902.89	7.75	250,352.77	8.95	(5,945.85)	7,304,624.93
26 WASTEWATER MAINT. FUND	2,709,644.97	286,580.85	3.17	146,143.78	2.66	227,914.18	2,622,167.86
27 SANITATION FUND	632,164.83	132,247.13	24.01	120,883.29	17.95	4,240.13	639,288.54
29 STREET DEVELOPMENT FUND	777,515.04	9,248.75	3.68	.00	.00	.00	786,763.79
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	180,334.23	.00	.00	.00	.00	19,311.17	161,023.06
47 WATER AVAILABILITY FUND	1,434,956.64	23,427.32	6.62	.00	.00	.00	1,458,383.96
48 WASTEWATER AVAILABILITY FUND	3,555,047.34	43,042.68	3.77	.00	.00	.00	3,598,090.02
50 FIBER OPTIC FUND	729,059.31	19,709.42	1.70	40,947.91	3.42	(4,579.55)	712,400.37
59 LID GUARANTEE FUND	383,733.72	11,567.89	2.24	.00	.00	.00	395,301.61
TOTAL	21,232,963.86	6,767,784.66	235.93	1,756,248.04	151.81	575,487.74	25,669,012.74

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING FEBRUARY 28, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	3,826,106.88	110,532.27	22.07	1,119,187.01	17.63	(940.69)	2,818,392.83
02 STREET DEPARTMENT	2,406,736.62	13,022.02	11.44	188,098.42	10.77	(1,568.22)	2,233,228.44
03 STREET LIGHTING FUND	43,624.35	1,549.44	40.13	15,707.19	35.85	(2,826.78)	32,293.38
04 CEMETERY FUND	84,765.72	5,979.26	27.80	18,484.84	29.71	(550.12)	72,810.26
05 RECREATION FUND	(71,835.75)	23,678.20	13.89	88,459.61	8.93	(10,492.92)	(126,124.24)
06 LIBRARY FUND	247,021.55	16,324.57	49.61	80,603.72	35.84	(5,899.33)	188,641.73
07 AIRPORT FUND	(46,940.40)	7,075.14	2.61	352,842.48	7.92	(217,801.73)	(174,906.01)
16 FIRE DEVELOPMENT FUND	638,054.92	40,583.82	10.59	.00	.00	.00	678,638.74
17 POLICE DEVELOPMENT FUND	398,969.59	20,327.90	9.09	.00	.00	.00	419,297.49
20 PARK DEVELOPMENT FUND	372,627.07	34,302.42	10.09	.00	.00	.00	406,929.49
24 GOLF COURSE FUND	90,340.48	367,550.49	25.36	74,198.82	28.25	(12,245.85)	395,938.00
25 WATER MAINTENANCE FUND	7,304,624.93	431,187.72	10.17	212,098.36	10.15	6,359.66	7,517,354.63
26 WASTEWATER MAINT. FUND	2,622,167.86	287,897.95	3.94	204,010.09	3.20	(75,658.91)	2,781,714.63
27 SANITATION FUND	639,288.54	137,475.18	30.49	126,343.28	23.90	1,029.69	649,390.75
29 STREET DEVELOPMENT FUND	786,763.79	28,181.70	6.00	.00	.00	.00	814,945.49
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	161,023.06	.00	.00	.00	.00	99.13	160,923.93
47 WATER AVAILABILITY FUND	1,458,383.96	75,076.22	10.58	.00	.00	.00	1,533,460.18
48 WASTEWATER AVAILABILITY FUND	3,598,090.02	131,592.56	6.67	.00	.00	.00	3,729,682.58
50 FIBER OPTIC FUND	712,400.37	73,297.69	3.17	40,474.68	4.24	(3,439.55)	748,662.93
59 LID GUARANTEE FUND	395,301.61	6,785.38	2.81	.00	.00	.00	402,086.99
TOTAL	25,669,012.74	1,812,419.93	296.51	2,520,508.50	216.39	(323,935.62)	25,284,859.79

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING MARCH 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	2,818,392.83	160,396.52	22.74	834,842.67	21.11	16,557.60	2,127,389.08
02 STREET DEPARTMENT	2,233,228.44	12,978.27	11.63	111,626.08	12.40	(2,847.03)	2,137,427.66
03 STREET LIGHTING FUND	32,293.38	926.27	40.71	16,153.66	46.01	2,247.20	14,818.79
04 CEMETERY FUND	72,810.26	8,172.15	31.83	10,662.11	34.97	(1,984.62)	72,304.92
05 RECREATION FUND	(126,124.24)	29,828.81	14.71	74,019.02	10.96	(9,082.15)	(161,232.30)
06 LIBRARY FUND	188,641.73	11,404.59	50.78	93,165.88	45.40	(3,964.31)	110,844.75
07 AIRPORT FUND	(174,906.01)	10,407.83	3.06	231,655.68	17.84	109,203.70	(505,357.56)
16 FIRE DEVELOPMENT FUND	678,638.74	13,982.71	12.19	.00	.00	.00	692,621.45
17 POLICE DEVELOPMENT FUND	419,297.49	7,161.93	10.49	.00	.00	.00	426,459.42
20 PARK DEVELOPMENT FUND	406,929.49	11,169.51	11.66	.00	.00	.00	418,099.00
24 GOLF COURSE FUND	395,938.00	68,185.05	28.89	61,929.06	31.46	8,724.19	393,469.80
25 WATER MAINTENANCE FUND	7,517,354.63	317,957.59	11.96	393,290.27	12.35	36,717.08	7,405,304.87
26 WASTEWATER MAINT. FUND	2,781,714.63	286,103.18	4.70	152,586.36	3.61	52,686.38	2,862,545.07
27 SANITATION FUND	649,390.75	133,455.31	36.78	238,659.68	35.15	(115,060.88)	659,247.26
29 STREET DEVELOPMENT FUND	814,945.49	9,945.33	6.81	.00	.00	.00	824,890.82
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	160,923.93	.00	.00	.00	.00	(673.13)	161,597.06
47 WATER AVAILABILITY FUND	1,533,460.18	26,420.76	11.97	.00	.00	.00	1,559,880.94
48 WASTEWATER AVAILABILITY FUND	3,729,682.58	48,386.08	7.74	.00	.00	.00	3,778,068.66
50 FIBER OPTIC FUND	748,662.93	41,170.04	4.00	11,907.74	4.48	14,967.18	762,958.05
59 LID GUARANTEE FUND	402,086.99	17,335.37	4.26	.00	.00	.00	419,422.36
TOTAL	25,284,859.79	1,215,387.30	326.91	2,230,498.21	275.74	107,491.21	24,162,257.67

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING APRIL 30, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	2,127,389.13	1,744,605.47	30.03	621,658.02	23.71	60,581.76	3,189,754.82
02 STREET DEPARTMENT	2,137,427.66	230,607.82	15.00	121,089.31	14.18	1,454.76	2,245,491.41
03 STREET LIGHTING FUND	14,818.79	520.16	41.04	13,371.03	54.42	88.96	1,878.96
04 CEMETERY FUND	72,304.92	2,635.27	33.13	9,060.66	39.44	1,742.81	64,136.72
05 RECREATION FUND	(161,232.30)	156,944.67	19.02	66,592.74	12.79	(3,237.58)	(67,642.79)
06 LIBRARY FUND	110,844.75	9,092.47	51.71	66,231.00	52.20	9,011.69	44,694.53
07 AIRPORT FUND	(505,357.56)	4,797.45	3.26	214,134.71	27.01	216,021.41	(930,716.23)
16 FIRE DEVELOPMENT FUND	692,621.45	27,726.30	15.37	.00	.00	.00	720,347.75
17 POLICE DEVELOPMENT FUND	426,459.42	9,445.42	12.33	.00	.00	.00	435,904.84
20 PARK DEVELOPMENT FUND	418,099.00	20,793.35	14.59	.00	.00	.00	438,892.35
24 GOLF COURSE FUND	393,469.80	66,995.70	32.36	251,211.46	44.47	(2,224.02)	211,478.06
25 WATER MAINTENANCE FUND	7,405,304.87	349,861.67	13.92	166,162.72	13.29	6,069.71	7,582,934.11
26 WASTEWATER MAINT. FUND	2,862,545.07	286,491.77	5.47	139,582.62	3.98	3,585.24	3,005,868.98
27 SANITATION FUND	659,247.26	133,911.32	43.08	11,367.57	35.68	113,755.03	668,035.98
29 STREET DEVELOPMENT FUND	824,890.82	17,783.80	8.28	.00	.00	.00	842,674.62
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	161,597.06	.00	.00	.00	.00	(665.07)	162,262.13
47 WATER AVAILABILITY FUND	1,559,880.94	46,449.50	14.42	.00	.00	.00	1,606,330.44
48 WASTEWATER AVAILABILITY FUND	3,778,068.66	82,936.17	9.57	.00	.00	.00	3,861,004.83
50 FIBER OPTIC FUND	762,958.05	65,014.57	5.31	30,651.36	5.10	(219.90)	797,541.16
59 LID GUARANTEE FUND	419,422.36	18,398.79	5.79	.00	.00	.00	437,821.15
TOTAL	24,162,257.72	3,275,011.67	373.68	1,711,113.20	326.27	405,964.80	25,320,191.39

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING MAY 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	3,189,754.82	131,966.24	30.58	1,385,523.41	29.50	33,992.53	1,902,205.12
02 STREET DEPARTMENT	2,245,491.41	8,835.68	15.13	92,499.30	15.53 (	3,172.39)	2,165,000.18
03 STREET LIGHTING FUND	1,878.96	472.76	41.33	51.96	54.45	13,319.07 (	11,019.31)
04 CEMETERY FUND	64,136.72	5,722.74	35.96	14,533.37	46.61 (	86.89)	55,412.98
05 RECREATION FUND	(67,642.79)	75,704.82	21.10	75,830.44	14.87	7,613.30 (	75,381.71)
06 LIBRARY FUND	44,694.53	7,336.06	52.47	66,843.32	59.06	5,735.99 (	20,548.72)
07 AIRPORT FUND	(930,716.23)	13,605.84	3.85	29,030.90	28.25 (	1,302.71) (	944,838.58)
16 FIRE DEVELOPMENT FUND	720,347.75	32,419.70	19.09	.00	.00	.00	752,767.45
17 POLICE DEVELOPMENT FUND	435,904.84	16,308.52	15.50	.00	.00	.00	452,213.36
20 PARK DEVELOPMENT FUND	438,892.35	26,628.07	18.34	.00	.00	.00	465,520.42
24 GOLF COURSE FUND	211,478.06	77,843.40	36.39	69,724.72	48.08	2,915.67	216,681.07
25 WATER MAINTENANCE FUND	7,582,934.11	418,757.26	16.27	161,929.86	14.20	105,347.78	7,734,413.73
26 WASTEWATER MAINT. FUND	3,005,868.98	291,231.93	6.24	121,589.83	4.30	18,677.39	3,156,833.69
27 SANITATION FUND	668,035.98	133,968.66	49.39	125,211.09	41.58	1,314.96	675,478.59
29 STREET DEVELOPMENT FUND	842,674.62	23,694.74	10.23	.00	.00	.00	866,369.36
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	162,262.13	.00	.00	.00	.00 (	1,953.47)	164,215.60
47 WATER AVAILABILITY FUND	1,606,330.44	58,965.68	17.53	.00	.00	.00	1,665,296.12
48 WASTEWATER AVAILABILITY FUND	3,861,004.83	104,462.60	11.88	.00	.00	.00	3,965,467.43
50 FIBER OPTIC FUND	797,541.16	66,236.40	6.64	32,993.80	5.76 (	63.75)	830,847.51
59 LID GUARANTEE FUND	437,821.15	4,946.87	6.21	.00	.00	.00	442,768.02
TOTAL	25,320,191.39	1,499,107.97	414.13	2,175,762.00	362.19	182,337.48	24,461,199.88

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING JUNE 30, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	1,902,205.12	941,446.97	34.52	740,524.14	32.58	(73,634.48)	2,176,762.43
02 STREET DEPARTMENT	2,165,000.18	18,055.96	15.39	117,085.23	17.24	(11,359.33)	2,077,330.24
03 STREET LIGHTING FUND	(11,019.31)	2,534.40	42.93	26,932.69	71.39	(13,368.74)	(22,048.86)
04 CEMETERY FUND	55,412.98	4,790.01	38.32	11,068.49	52.07	(908.42)	50,042.92
05 RECREATION FUND	(75,381.71)	77,659.64	23.23	121,539.63	18.20	(5,639.09)	(113,622.61)
06 LIBRARY FUND	(20,548.72)	30,388.49	55.58	73,666.77	66.62	(4,214.57)	(59,612.43)
07 AIRPORT FUND	(944,838.58)	313,253.71	17.26	405,062.82	45.59	(31,104.07)	(1,005,543.62)
16 FIRE DEVELOPMENT FUND	752,767.45	16,994.28	21.04	.00	.00	.00	769,761.73
~~17 POLICE DEVELOPMENT FUND~~	~~452,213.36~~	~~8,655.84~~	~~17.19~~	~~.00~~	~~.00~~	~~.00~~	~~460,869.20~~
~~20 PARK DEVELOPMENT FUND~~	~~465,520.42~~	~~14,024.07~~	~~20.32~~	~~.00~~	~~.00~~	~~.00~~	~~479,544.49~~
~~24 GOLF COURSE FUND~~	~~216,681.07~~	~~89,087.58~~	~~41.01~~	~~70,740.87~~	~~51.75~~	~~8,008.76~~	~~227,019.02~~
25 WATER MAINTENANCE FUND	7,734,413.73	483,698.54	18.99	377,720.47	16.32	(5,655.11)	7,846,046.91
26 WASTEWATER MAINT. FUND	3,156,833.69	340,870.34	7.15	172,376.05	4.76	(44,839.81)	3,370,167.79
27 SANITATION FUND	675,478.59	134,461.17	55.73	136,952.42	48.03	(1,907.47)	674,894.81
29 STREET DEVELOPMENT FUND	866,369.36	12,476.85	11.26	.00	.00	.00	878,846.21
~~45 LIBRARY SUPPLEMENTAL FUND~~	~~1,497.57~~	~~.00~~	~~.00~~	~~.00~~	~~.00~~	~~.00~~	~~1,497.57~~
46 TAP DEPOSIT FUND	164,215.60	.00	.00	.00	.00	(2,403.73)	166,619.33
47 WATER AVAILABILITY FUND	1,665,296.12	31,969.01	19.21	.00	.00	.00	1,697,265.13
48 WASTEWATER AVAILABILITY FUND	3,965,467.43	58,098.16	13.16	.00	.00	.00	4,023,565.59
50 FIBER OPTIC FUND	830,847.51	39,208.72	7.43	49,025.44	6.75	(18,930.63)	839,961.42
59 LID GUARANTEE FUND	442,768.02	8,225.12	6.89	.00	.00	.00	450,993.14
TOTAL	24,461,199.88	2,625,898.86	466.61	2,302,695.02	431.30	(205,956.69)	24,990,360.41

**CITY OF MOUNTAIN HOME
TREASURER'S REPORT
FOR THE PERIOD ENDING JULY 31, 2026**

FUND NUMBER AND TITLE	BEGINNING CASH BALANCE	REVENUES	ANNUAL % REALIZED	EXPENDITURES	ANNUAL % EXPENDED	CHANGE IN BALANCE SHEET	ENDING CASH BALANCE
01 GENERAL FUND	2,176,762.43	3,266,828.82	48.17	1,908,769.95	40.56	21,036.73	3,513,784.57
02 STREET DEPARTMENT	2,077,330.24	569,464.04	23.73	69,312.35	18.26	12,244.94	2,565,236.99
03 STREET LIGHTING FUND	(22,048.86)	43,474.48	70.27	13,776.91	80.05	(356.21)	8,004.92
04 CEMETERY FUND	50,042.92	28,159.30	52.21	12,505.80	58.24	(1,607.85)	67,304.27
05 RECREATION FUND	(113,622.61)	365,066.97	33.26	130,395.02	21.78	11,492.15	109,557.19
06 LIBRARY FUND	(59,612.43)	338,859.16	90.36	57,918.49	72.56	5,010.65	216,317.59
07 AIRPORT FUND	(1,005,543.62)	1,097,976.88	64.27	22,590.45	46.56	38,372.58	31,470.23
16 FIRE DEVELOPMENT FUND	769,761.73	56,741.77	27.55	288,567.40	33.11	(4,072.00)	542,008.10
17 POLICE DEVELOPMENT FUND	460,869.20	20,878.76	21.25	7,430.00	1.45	(4,072.00)	478,389.96
20 PARK DEVELOPMENT FUND	479,544.49	25,533.80	23.91	7,430.00	1.05	(4,072.00)	501,720.29
24 GOLF COURSE FUND	227,019.02	106,342.28	46.52	98,164.23	56.83	(11,117.42)	246,314.49
25 WATER MAINTENANCE FUND	7,846,046.91	651,085.18	22.64	362,989.05	18.35	148,543.44	7,985,599.60
26 WASTEWATER MAINT. FUND	3,370,167.79	289,439.03	7.92	347,740.46	5.69	23,395.61	3,288,470.75
27 SANITATION FUND	674,894.81	134,530.38	62.07	123,828.58	53.86	1,672.03	683,924.58
29 STREET DEVELOPMENT FUND	878,846.21	34,733.68	14.12	7,430.00	.61	(4,072.00)	910,221.89
45 LIBRARY SUPPLEMENTAL FUND	1,497.57	.00	.00	.00	.00	.00	1,497.57
46 TAP DEPOSIT FUND	166,619.33	.00	.00	.00	.00	(5,430.80)	172,050.13
47 WATER AVAILABILITY FUND	1,697,265.13	65,711.92	22.68	.00	.00	.00	1,762,977.05
48 WASTEWATER AVAILABILITY FUND	4,023,565.59	93,455.44	15.22	.00	.00	.00	4,117,021.03
50 FIBER OPTIC FUND	839,961.42	67,058.95	8.78	30,239.85	7.36	17,675.51	859,105.01
59 LID GUARANTEE FUND	450,993.14	55,538.69	11.53	.00	.00	1,440.20	505,091.63
TOTAL	24,990,360.41	7,310,879.53	666.46	3,489,088.54	516.32	246,083.56	28,566,067.84



REMIT TO:
TischlerBise, Inc
4701 Sangamore Road, Suite S240
Bethesda, MD 20816-2508
Phone: (301) 320-6900
Email: carson@tischlerbise.com

BILL TO: Brenda Ellis, City Planner
City of Mountain Home
160 S. 3rd East
Mountain Home, Idaho 83647
bellis@mountain-home.us

INVOICE NUMBER: 20260070028
INVOICE DATE: 7/1/2026
PURCHASE ORDER NUMBER: N/A
TERMS: Net 30 Days

PROJECT: Capital Improvement Plan and Impact Fee Study
PERIOD: June 1 to June 30, 2026

ACTIVITY	% COMPLETE	COST	AMT. PAID	AMT. PAST DUE	CURRENT AMT. DUE	REMAINING
Task 1: Project Initiation/Data Acquisition	100%	\$2,320	\$0.00	\$0.00	\$2,320.00	\$0.00
Task 2: Develop Land Use Assumptions and Development Projections	85%	\$10,720	\$0.00	\$0.00	\$9,112.00	\$1,608.00
Task 3: Determine Capital Facility Needs and Service Levels	20%	\$10,000	\$0.00	\$0.00	\$2,000.00	\$8,000.00
Task 4: Evaluate Different Allocation Methodologies	0%	\$4,560	\$0.00	\$0.00	\$0.00	\$4,560.00
Task 5: Prepare Capital Improvements Program (CIP) Chapter	0%	\$8,400	\$0.00	\$0.00	\$0.00	\$8,400.00
Task 6: Determine Need for and Calculate Credits	0%	\$2,320	\$0.00	\$0.00	\$0.00	\$2,320.00
Task 7: Conduct Funding Source and Cashflow Analysis	0%	\$2,720	\$0.00	\$0.00	\$0.00	\$2,720.00
Task 8: Prepare Draft/Final DIF and CIP Report	0%	\$11,520	\$0.00	\$0.00	\$0.00	\$11,520.00
Task 9: Meetings with Development Impact Fee Advisory Committee	0%	\$5,400	\$0.00	\$0.00	\$0.00	\$5,400.00
TOTAL		\$57,960	\$0.00	\$0.00	\$13,432.00	\$44,528.00

Contract Amount: \$57,960.00
% Assignment Completed: 23%
Amount Invoiced to Date: \$13,432.00
Total Payments Received: \$0.00
Amount Past Due: \$0.00
Current Amount Due: \$13,432.00

TOTAL DUE: \$13,432.00

Invoice Authorized By:

L. Carson Bise II, AICP

If you have any questions regarding this invoice, please contact (301) 320-6900 ext.12



REMIT TO:
TischlerBise, Inc
4701 Sangamore Road, Suite S240
Bethesda, MD 20816-2508
Phone: (301) 320-6900
Email: carson@tischlerbise.com

BILL TO: Brenda Ellis, City Planner
City of Mountain Home
160 S. 3rd East
Mountain Home, Idaho 83647
bellis@mountain-home.us

INVOICE NUMBER: 20260080028
INVOICE DATE: 8/1/2026
PURCHASE ORDER NUMBER: N/A
TERMS: Net 30 Days

PROJECT: Capital Improvement Plan and Impact Fee Study
PERIOD: July 1 to July 31, 2026

ACTIVITY	% COMPLETE	COST	AMT. PAID	AMT. PAST DUE	CURRENT AMT. DUE	REMAINING
Task 1: Project Initiation/Data Acquisition	100%	\$2,320	\$2,320.00	\$0.00	\$0.00	\$0.00
Task 2: Develop Land Use Assumptions and Development Projections	100%	\$10,720	\$9,112.00	\$0.00	\$1,608.00	\$0.00
Task 3: Determine Capital Facility Needs and Service Levels	75%	\$10,000	\$2,000.00	\$0.00	\$5,500.00	\$2,500.00
Task 4: Evaluate Different Allocation Methodologies	50%	\$4,560	\$0.00	\$0.00	\$2,280.00	\$2,280.00
Task 5: Prepare Capital Improvements Program (CIP) Chapter	50%	\$8,400	\$0.00	\$0.00	\$4,200.00	\$4,200.00
Task 6: Determine Need for and Calculate Credits	0%	\$2,320	\$0.00	\$0.00	\$0.00	\$2,320.00
Task 7: Conduct Funding Source and Cashflow Analysis	0%	\$2,720	\$0.00	\$0.00	\$0.00	\$2,720.00
Task 8: Prepare Draft/Final DIF and CIP Report	0%	\$11,520	\$0.00	\$0.00	\$0.00	\$11,520.00
Task 9: Meetings with Development Impact Fee Advisory Committee	50%	\$5,400	\$0.00	\$0.00	\$2,700.00	\$2,700.00
TOTAL		\$57,960	\$13,432.00	\$0.00	\$16,288.00	\$28,240.00

Contract Amount: \$57,960.00
% Assignment Completed: 51%
Amount Invoiced to Date: \$29,720.00
Total Payments Received: \$13,432.00
Amount Past Due: \$0.00
Current Amount Due: \$16,288.00

TOTAL DUE: \$16,288.00

Invoice Authorized By:

L. Carson Bise II, AICP

If you have any questions regarding this invoice, please contact (301) 320-6900 ext.12

Charged Items Information Form

Date of charge: 8/21/2024 Purchased from: Rosenbauer

Detailed description/reason for purchasing/project: see memo attached
WWT truck final payment.

Department: Fire Purchased by: [Signature] / Mark Moore

Amount \$ 281,137.40 Charged to GL line # 16-423-99-a)

Amount \$ _____ Charged to GL line # _____

Amount \$ _____ Charged to GL line # _____

Approved by: [Signature]

July - 2026
12611

* Prepayment



Invoice

Rosenbauer Minnesota, LLC

PO Box 549
Wyoming, MN 55092
P:651-462-1000 / F:651-462-1700

PAGE: 1
Invoice# 88774-1
Date: 6/29/2026
VIN: 3ALDCYFE4TDWT6446

Sold To	Ship To
Mountain Home Fire Department 220 South 2ND Street East Mountain Home, IN 83647	same

Customer ID		Customer PO	Terms	Job Number	
104526		Contract	Upon Delivery	G96046	
Qty	Description		Price	Amount	
1.00	G96046 Timberwolf final		\$ 734,222.00	\$ 734,222.00	
1.00	Change Order #1		\$ -	\$ -	
1.00	Change Order #2		\$ (3,162.00)	\$ (3,162.00)	
1.00	Change Order #3		\$ -	\$ -	
1.00	Change Order #4 .		\$ (1,622.00)	\$ (1,622.00)	
1.00	Change Order #5		\$ 1,579.00	\$ 1,579.00	
1.00	Change Order #6		\$ -	\$ -	
1.00	Change Order #7		\$ -	\$ -	
1.00	Change Order #8		\$ -	\$ -	
1.00	Change Order #9		\$ -	\$ -	
1.00	Change Order #10		\$ -	\$ -	
1.00	Change Order #11		\$ -	\$ -	
1.00	Change Order #12		\$ -	\$ -	
1.00	Change Order #13		\$ -	\$ -	
1.00	Change Order #14		\$ -	\$ -	
1.00	Change Order #15		\$ -	\$ -	
1.00	Change Order #16		\$ -	\$ -	
1.00	Change Order #17		\$ -	\$ -	
1.00	Change Order #18		\$ -	\$ -	
1.00	Change Order #20		\$ -	\$ -	
1.00	Change Order #21		\$ -	\$ -	
1.00	Change Order #22		\$ -	\$ -	
1.00	Change Order #23		\$ -	\$ -	
1.00	Change Order #24		\$ -	\$ -	
1.00	Change Order #25		\$ -	\$ -	
	Prepayment 3-27-26		\$ (304,078.00)	\$ (304,078.00)	
1.00	Prepayment Discount		\$ (5,658.00)	\$ (5,658.00)	
	Bank Wiring Instructions: Rosenbauer Minnesota, LLC Name and Address of Bank: Wells Fargo Bank Minnesota, N.A. Forest Lake Office 208 South Lake Street Forest Lake, MN 55025 Bank Routing Number: 121000248 Bank Account Number: 397 200 1140 Bank Account Name: Rosenbauer Minnesota, LLC FEIN:41-1808379 / MN Sales Tax Exempt ID:209-3960				
THANK YOU			TOTAL USD	\$ 421,281.00	

CHANGE ORDER #2



Mountain Home, ID

DEALER/CUSTOMER/FACTORY APPROVED

Body Job #:

96046

DATE: April 23, 2025
Initiated By: Dealer/Customer

BODY CHANGES

Action	Qty.	QW No.	DESCRIPTION OF CHANGE	PRICE
			{Qty} days will be added to the scheduled delivery date due to lead times of components and fabrication.	
			Previous CO...	
	7		This pricing for this entire Change Order is valid for no more than {Qty} days from the date above.	
1 CLARIFY	1		Delete pre con trip for two (2)	(\$3,600)
2 ADD	1	54-15-6002	Scene Light Switch, Front Scene Lights, Cab Switch Panel	\$220
3 ADD	1	29-10-8150	Hosebed, Divider, 1/4" Alum, EXT	\$857
4 DELETE	-1	30-02-1780	Finish, Safe Step, Mirror SST, Specs, EXT	(\$1,681)
5 ADD	1	30-02-1790	Finish, Safe Step, Painted, Specs, EXT	\$2,732
6 DELETE	-1	80-71-1600	Stripe, Triple Reflective, 1" x 6" x 1" Large "Z" Design	(\$2,280)
7 DELETE	-1	80-75-1600	Reflective Stripe Material, White	\$0
8 ADD	1	80-71-1100	Stripe, Triple Reflective, 1" x 4" x 1"	\$1,753
9 ADD	1	80-75-1100	Reflective Stripe Material, Black	\$157
10 ADD	1	80-65-1300	Door Seals, Install Customer Furnished	\$177
11 DELETE	-1	80-72-1010	Stripe, Reflective, Diamond Grade, Chevron Pattern Front Bumper Red/Yellow	(\$1,625)
12 ADD	1	80-72-1000	Stripe, Reflective, Chevron Pattern Front Bumper	\$1,286
13 ADD	1	80-75-1500	Reflective Stripe Material, Red	\$0
14 ADD	1	80-75-1100	Reflective Stripe Material, Black	\$157
15 DELETE	-1	80-72-1110	Stripe, Reflective, 3M Diamond Grade, Chevron Pattern Entire Rear, EXT	(\$2,831)
16 ADD	1	80-72-1200	Stripe, Reflective, Chevron Pattern Inner Rear Red/Black	\$1,359
17 ADD	1	80-75-1500	Reflective Stripe Material, Red	\$0
18 ADD	1	80-75-1100	Reflective Stripe Material, Black	\$157
19	1			\$0
20	1			\$0
21	1			\$0
22	1			\$0
23	1			\$0
24	1			\$0
25	1			\$0
26	1			\$0
27	1			\$0
28	1			\$0
29	1			\$0
30	1			\$0
31	1			\$0
32	1			\$0

CHANGE ORDER #4



Mountain Home, ID

DEALER/CUSTOMER/FACTORY APPROVED

Body Job #:

DATE: May 13, 2025
Initiated By: Dealer/Customer

BODY CHANGES

96046

Action	Qty.	QW No.	DESCRIPTION OF CHANGE	PRICE
	60		{Qty} days will be added to the scheduled delivery date due to lead times of components and fabrication.	
			2nd scrub answers	
	7		This pricing for this entire Change Order is valid for no more than {Qty} days from the date above.	
1 DELETE	-1	50-09-3105	Electrical, Base, Rosenbauer LCS 2.0 - Timberwolf/Airwolf	(\$5,280)
2 ADD	1	50-04-1200	Electrical Base LCS	\$9,209
3 DELETE	-1	50-12-1560	Special: Electrical Console, In Cab, Rosenbauer LCS 2.0, Timberwolf/Airwolf, International	(\$9,209)
4 ADD	1	50-12-1810	Electrical Console, In Cab, Rosenbauer LCS, Timberwolf/Airwolf, Freightliner	\$7,596
5 DELETE	1	54-15-6002	Scene Light Switch, Front Scene Lights, Cab Switch Panel	\$220
6 ADD	1	54-15-6003	Scene Light Switch - LCS	\$0
7 DELETE	4	54-15-6470	3-Way Control Switch, Left Scene Lights, Cab Dash/Pump Panel	\$2,472
8 DELETE	-1	54-15-6570	3-Way Control Switch, Right Scene Lights, Cab Dash/Pump Panel	(\$618)
9 DELETE	-1	54-15-6670	3-Way Control Switch, Rear Scene Lights, Cab Dash/Pump Panel	(\$618)
10 ADD	1	27-10-7000	LCS Pump Panel Pump Engage Control and Pressure Gov w/ DigView	\$993
11 ADD	1	27-10-7016	LCS Display (note: location at the pump panel)	\$2,173
12 ADD	1	27-03-1600	Gauge, Discharge, 2-1/2" 600#, High Pressure Pumps, Mounted on Pump Panel	\$261
13 ADD	1	27-03-1800	Gauge, Discharge, Digital, In Cab, Pump and Roll	\$1,076
14 DELETE	-1	27-10-5020	Pressure Governor, Rosenbauer, Timberwolf LCS 2.0	(\$8,789)
15 DELETE	-1	27-01-3310	-- Master Gauges, Rosenbauer, LCS 2.0, Digital, Pres/Vacuum	\$0
16 DELETE	-1	27-01-4100	-- Gauge, Test Taps	(\$128)
17 DELETE	-1	27-03-1600	-- Gauge, Discharge, 2-1/2" 600#, High Pressure Pumps, Mounted on Pump Panel	(\$257)
18 DELETE	-1	27-03-1800	-- Gauge, Discharge, Digital, In Cab, Pump and Roll	(\$1,070)
19 DELETE	-2	55-01-3380	Wall Light, OSS Access, 36" LED Tube Light, (2) Ea Compartment	(\$1,112)
20 DELETE	-2	55-06-1100	Compartment Light, Door Switch, Auto, Ea	(\$446)
21 ADD	2	55-01-3390	Wall Light, OSS Access, 54" LED Tube Light, (2) Ea Compartment	\$1,452
22 ADD	2	55-06-1100	Compartment Light, Door Switch, Auto, Ea	\$454
23 CLARIFY	1	27-35-3000	Water Level Display, DigView, Pump Panel, LCS 2.0, Timberwolf (not 2.0 but standard lcs not available)	\$0
24 CLARIFY	1	27-35-3200	Water Level Display, DigView, In-Cab, LCS-2.0, Timberwolf (not 2.0 but standard lcs not available)	\$0
25 CLARIFY	1	27-36-3000	Foam Tank Gauge, DigView, Class A, Pump Panel, LCS-2.0, Timberwolf(not 2.0 but standard lcs not available)	\$0
26 CLARIFY	1	27-36-3300	Foam Tank Gauge, DigView, Class A, In-Cab, LCS 2.0, Timberwolf (not 2.0 but standard lcs not available)	\$0

We hereby agree to make change(s) specified above at this price

PREVIOUS CONTRACT AMOUNT (\$1,622)

REVISED CONTACT AMOUNT \$731,060

\$729,438

Mountain Home, ID

DEALER/CUSTOMER/FACTORY APPROVED

DATE: September 16, 2025
Initiated By: Dealer/Customer

BODY CHANGES

Body Job #:
96046

Action	Qty.	QW No.	DESCRIPTION OF CHANGE	PRICE
	60		{Qty} days will be added to the scheduled delivery date due to lead times of components and fabrication. Previous CO...	
	7		This pricing for this entire Change Order is valid for no more than {Qty} days from the date above.	
1	1		12 VOLT POWER SOURCES	\$0
2	-2	51-00-2112	12V Dual USB Power Outlet, 5V 2.1A Output, Center Console	(\$858)
3	1	51-00-2114	12V USB/USB-C Power Outlet, 5V 2.1A Output, Center Console	\$409
4	1		CONSOLES AND SWITCHES	\$0
5	1	27-10-7016	LCS Display Note: *To be installed in the console*	\$2,028
6	1			\$0
7	1			\$0
8	1		Replacing the Dual USB power outlet with a USB/USB-C power outlet and adding a 10" LCS display with a note to add this in the console.	\$0
9	1			\$0
20	1			\$0

We hereby agree to make change(s) specified above at this price
PREVIOUS CONTRACT AMOUNT \$1,579
REVISED CONTACT AMOUNT \$729,438
\$731,017

ACCEPTED - The above price and specifications of the Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Authorized Signature (Customer):

Date:

CHANGE ORDER #6



Mountain Home, ID

NOT APPROVED - CHECK WITH COORDINATOR

Body Job #:

96046

DATE: June 18, 2026
Released By: Chad L

BODY CHANGES

Action	Qty.	QW No.	DESCRIPTION OF CHANGE	
			Chad L	
			CFI	
			(Office Use Only)	
1 ADD	1	0	add matching chevron to traffic advisor mounting panel (item 13 on CFI inspection)	3 hr
2 0	1	0		
3 ADD	2	0	#NCL-B-1FT nozzle cup mount - 3 1/8" I.D.	1 hr
3 ADD	2	0	#3070-000-110 tie down strap	
4 0	1	0		
5 ADD	1	0	change 2 1/2" speedway labels to say 1 3/4" Speedway (item 18 on CFI inspection - 3 labels total)	1 hr
6 NOTE	1	0	this will be for the rear face speedway compartment, drain valve, and pressure gauge	
7 0	1	0		
8 NOTE	1	0	remove direct tank fill bleed valve and fittings (item 21 on CFI inspection)	1 hr
9 0	1	0		
10 ADD	1	0	add full vitals to rear LCS screen (item 29 on CFI inspection)	1 hr
11 NOTE	1	0	this should match the cab LCS information	
12 0	1	0		
13 ADD	1	0	add red/white reflective stripes to both edges of ladder rack side panel (item 23 on CFI inspection)	1 hr
14 0	1	0		
15 ADD	1	0	reinforce rear deck gun divider panel (item 22 on CFI inspection)	2 hr
16 0	1	0		
17 0	1	0		
18 0	1	0		
19 0	1	0		
20 0	1	0		

CHANGE ORDER #6



Mountain Home, ID

CHANGE REQUEST

Body Job #:

96046

DATE: June 18, 2026
Initiated By: Dealer/Customer

BODY CHANGES

Action	Qty.	QW No.	DESCRIPTION OF CHANGE	PRICE
			Chad L	
			CFI	
			(Office Use Only)	
1 ADD	1	0	add matching chevron to traffic advisor mounting panel (item 13 on CFI inspection)	\$0
2 0	1	0		\$0
3 ADD	2	0	#NCL-B-1FT nozzle cup mount - 3 1/8" I.D.	\$0
3 ADD	2	0	#3070-000-110 tie down strap	\$0
4 0	1	0		\$0
5 ADD	1	0	change 2 1/2" speedway labels to say 1 3/4" Speedway (item 18 on CFI inspection - 3 labels total)	\$0
6 NOTE	1	0	this will be for the rear face speedway compartment, drain valve, and pressure gauge	\$0
7 0	1	0		\$0
8 NOTE	1	0	remove direct tank fill bleed valve and fittings (item 21 on CFI inspection)	\$0
9 0	1	0		\$0
10 ADD	1	0	add full vitals to rear LCS screen (item 29 on CFI inspection)	\$0
11 NOTE	1	0	this should match the cab LCS information	\$0
12 0	1	0		\$0
13 ADD	1	0	add red/white reflective stripes to both edges of ladder rack side panel (item 23 on CFI inspection)	\$0
14 0	1	0		\$0
15 ADD	1	0	reinforce rear deck gun divider panel (item 22 on CFI inspection)	\$0
16 0	1	0		\$0
17 0	1	0		\$0
18 0	1	0		\$0
19 0	1	0		\$0
20 0	1	0		\$0

We hereby agree to make change(s) specified above at this price \$0
PREVIOUS CONTRACT AMOUNT \$737,040
REVISED CONTRACT AMOUNT \$737,040

ACCEPTED - The above price and specifications of the Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.

Authorized Signature (Customer)

Kent Graham

Date



Assignment of Certificate of Origin Information

Name of Purchaser: City of Mountain Home

Address: PO Box 10

City/State/Zip: Mountain Home, Idaho 83647

Lienholder Information (if applicable)

Lien in favor of: NA

Address: _____

City/State/Zip: _____

Contact Name: _____

Contact Number: _____

Shipping/Mailing Address for Certificate of Origin

Department and Chief Name: City of Mountain Home Attention: City Clerk

Address: PO Box 10

City/State/Zip: Mountain Home, Idaho 83647

Phone #: (208)587-2104

Email back to: Kgrosz@rosenbaueramerica.com



city of
Mountain Home
Fire Department

To: City Council
From: Chief Mark Moore
Meeting Date: July 28, 2026
Subject: Approval to Use Fire Department Impact Fees for WUI Fire Engine and SCBA Purchases

Mayor and City Councilmembers,

The purpose of this memorandum is to request City Council approval to use Fire Department Impact Fee funds for the growth-related share of the purchase of a Wildland-Urban Interface (WUI) fire engine and Self-Contained Breathing Apparatus (SCBA). These purchases are identified in the adopted Capital Improvement Plan/Fire Department Impact Fee Priorities Study and are eligible for impact fee funding.

WUI Fire Engine

The total purchase price of the WUI fire engine is \$725,359.00.

To date, a total of \$304,078.00 has been paid toward the purchase, consisting of:

- City Share: \$154,078.00
- Rural Fire District Share: \$150,000.00

The remaining balance due on the apparatus is \$421,281.00, which will be paid as follows:

- City Share (60%): \$281,137.40 (impact fee eligible)
- Rural Fire District Share (40%): \$140,143.60

Self-Contained Breathing Apparatus (SCBA)

The Fire Department is also requesting approval to purchase

(5) Self-Contained Breathing Apparatus (SCBA), which are essential life-safety equipment for firefighter respiratory protection during emergency operations. These SCBAs will be added to fully outfit the new Wildland-Urban Interface (WUI) fire engine, ensuring the apparatus is properly equipped for the service and that firefighters have the necessary safety equipment to respond effectively to wildland and structural fire incidents by NFPA standards.

The total cost of the SCBA purchase is \$66,420.15, with the cost allocated as follows:

Approved by
7/28/26 by
Council 



city of
Mountain Home
Fire Department

- City Share (60%): \$39,852.09
- Rural Fire District Share (40%): \$26,568.06

Staff recommends that the City Council approve the use of Fire Department Impact Fee funds for an expenditure of \$66,420.15 with the City Share: \$39,852.09 (60%) and Rural Fire District Share: \$ 26,568.06 (40%) that will be reimbursed to the City back into the Fire Department impact fee budget line.

Approval of this request will allow the Fire Department to complete these critical public safety acquisitions while ensuring that growth-related costs are paid through impact fees in accordance with the City's adopted Impact Fee Priorities Study. This funding approach preserves the principle that new growth pays its proportionate share of capital improvements while the city remains responsible for the portion that benefits existing residents.

Respectfully Submitted,

Mark D. Moore

Fire Chief

208.587.2117 – O

208.861.1461 – C

mmoore@mountain-home.us

734,222.00	Beginning balance	
(3,162.00)	Change Order #2	
(1,622.00)	Change Order #3	
1,579.00	Change Order #5	Payment
(5,658.00)	Discount	154,078.00 City
725,359.00		150,000.00 Rural
(304,078.00)	Payment	304,078.00
421,281.00		

WUI engine	Rural remaining of the 40% split	
421,281.00	140,143.60	
(140,143.60)		
281,137.40	Rural-original amount from the \$725,359	
City remaining total	290,143.60	40%
	(150,000.00) pd	
	140,143.60	remaining balance

Airpack

26,568.06	Rural 40%
39,852.09	City 60%
66,420.15	Total purchase

City total from impact fee

281,137.40
39,852.09
320,989.49