

City of San Luis  
Impact Fees Revenues & Expenditures  
As of: 06/30/2025

Revenue Balances Previous Years	806 - Impact Fees - General Fund						TOTAL General Fund	Impact Fees		
	INTEREST	115-ADMIN	144-PARKS	Public Safety	Police	Fire		200 - HURF	300 - WATER	310 - Waste Water
2014	-	-	-	-	-	-	-	\$ 31,795.29	\$ -	\$ -
2015	-	-	-	-	-	-	-	\$ 22,040.00	\$ -	\$ -
2019	-	-	-	\$ 283,904.48	\$ 39,527.16	\$ -	\$ 323,431.64	\$ 189,579.20	\$ 112,728.00	\$ 256,972.84
2020	-	-	-	-	\$ 185,920.51	\$ -	\$ 185,920.51	\$ 652,815.30	\$ 211,191.00	\$ 338,040.00
2021	-	-	-	-	\$ 135,554.75	\$ -	\$ 135,554.75	\$ 697,641.56	\$ 473,868.00	\$ 207,308.00
2022	-	\$ 77,246.08	-	\$ -	\$ 155,242.83	\$ -	\$ 440,640.60	\$ 431,600.07	\$ 148,504.00	\$ 229,823.00
2023	\$ 59,952.28	\$ 225,445.49	-	\$ -	\$ 308,972.83	\$ 256,061.37	\$ 1,168,598.68	\$ 909,501.83	\$ 277,670.00	\$ 447,177.00
2024	\$ 174,182.29	\$ 429,382.19	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FIFO Balance 07/01/2024</b>	<b>\$ 234,134.57</b>	<b>\$ 732,073.76</b>	<b>\$ 283,904.48</b>	<b>\$ 825,218.08</b>	<b>\$ 256,061.37</b>	<b>\$ 2,331,392.26</b>	<b>\$ 3,355,005.96</b>	<b>\$ 933,809.29</b>	<b>\$ 1,479,320.84</b>	<b>\$ -</b>
	10.04%	31.40%	12.18%	35.40%	10.98%					
	<b>Revenues and Expenditures</b>							<b>Revenues and Expenditures (PWs)</b>		
Revenues						<b>Total</b>				
Impact Fees						631,606.56				265,991.00
R2103-12162019	98,826.63	216,403.30		135,909.08	180,467.55		506,776.89	166,562.00		
Miscellaneous Revenue	10,381.02	32,453.26		49,175.97	11,348.28	103,358.53				
Allocation of Interest										
<b>Total Revenues 2025</b>	<b>109,207.65</b>	<b>248,856.56</b>	<b>-</b>	<b>185,085.05</b>	<b>191,815.83</b>	<b>734,965.09</b>	<b>506,776.89</b>	<b>166,562.00</b>	<b>265,991.00</b>	<b>-</b>
Expenditures										
2025		439,208.29	283,904.48	29,541.02	6,197.16	758,850.95	754,282.63	306,197.17	154,297.28	154,297.28
<b>Total Expenditures 2025</b>	<b>-</b>	<b>439,208.29</b>	<b>283,904.48</b>	<b>29,541.02</b>	<b>6,197.16</b>	<b>758,850.95</b>	<b>754,282.63</b>	<b>306,197.17</b>	<b>154,297.28</b>	<b>154,297.28</b>
Excess (deficiency)	\$ 109,207.65	\$ (190,351.73)	\$ (283,904.48)	\$ 155,544.03	\$ 185,618.67	\$ (23,885.86)	\$ (247,505.74)	\$ (139,635.17)	\$ 111,693.72	\$ 111,693.72
Revenues over										
<b>Change in Fund Balance</b>	<b>\$ 109,207.65</b>	<b>\$ (190,351.73)</b>	<b>\$ (283,904.48)</b>	<b>\$ 155,544.03</b>	<b>\$ 185,618.67</b>	<b>\$ (23,885.86)</b>	<b>\$ (247,505.74)</b>	<b>\$ (139,635.17)</b>	<b>\$ 111,693.72</b>	<b>\$ 111,693.72</b>
Fund balance end of										
FY2025	\$ 343,342.22	\$ 541,722.03	\$ -	\$ 980,762.11	\$ 441,680.04	\$ 2,307,506.40	\$ 3,107,500.22	\$ 794,174.12	\$ 1,591,014.56	\$ 1,591,014.56
FIFO Balances										
2020	-	-	-	\$ 9,986.14	-	9,986.14	\$ 88,111.87	\$ -	\$ 102,675.56	\$ 102,675.56
2021	-	-	-	185,920.51	-	185,920.51	697,641.56	\$ 71,557.12	\$ 338,040.00	\$ 338,040.00
2022	-	-	-	135,554.75	-	135,554.75	473,868.00	129,881.00	207,308.00	207,308.00
2023	\$ 59,952.28	\$ 292,865.47	-	155,242.83	249,864.21	1,025,884.80	431,600.07	148,504.00	229,823.00	229,823.00
2024	\$ 174,182.29	\$ 292,865.47	-	308,972.83	191,815.83	734,965.09	909,501.83	277,670.00	447,177.00	447,177.00
2025	109,207.65	248,856.56	-	185,085.05	191,815.83	734,965.09	506,776.89	166,562.00	265,991.00	265,991.00
<b>Fund Balance From Rev.</b>	<b>\$ 343,342.22</b>	<b>\$ 541,722.03</b>	<b>\$ -</b>	<b>\$ 980,762.11</b>	<b>\$ 441,680.04</b>	<b>\$ 2,307,506.40</b>	<b>\$ 3,107,500.22</b>	<b>\$ 794,174.12</b>	<b>\$ 1,591,014.56</b>	<b>\$ 1,591,014.56</b>

Note 1: Allocation of Interest was based in Fund Balance amount per Department.  
Note 2: Expenditures for Police and Fire were placed in Public Safety Fund Balance (FIFO)

**FY 2025**

## Parks

Impact Fee Study	\$	6,197.17	
Community Park		320,931.12	
Community Park Loan Payment		112,080.00	
			\$ 439,208.29

## Police

Impact Fee Study	\$	6,197.16	
Police Station	\$	250,000.00	
Police Equipment	\$	57,248.34	
		-	\$ 313,445.50

## Fire

Impact Fee Study	\$	6,197.15	
	\$	-	
		-	\$ 6,197.15

## Highway Users

Impact Fee Study	\$	6,197.17	
Lane Miles of Arterials (Incremental Expansion)	\$	748,085.46	
			\$ 754,282.63

## Water Fund

Impact Fee Study		6,197.17	
Water Storage (Plan-Based)		300,000.00	
			306,197.17

## Wastewater Fund

Impact Fee Study	\$	6,197.17	
Wastewater Treatment Plant Expansion (Plan-Based)	\$	148,100.11	
			\$ 154,297.28

**\$ 1,973,628.02**