



proud past, promising future

CLARK COUNTY
WASHINGTON

AUDITOR
GREG KIMSEY

TO: Honorable Marc Boldt, Chair
Clark County Board of Councilors

CC: Greg Kimsey, Auditor
Mark McCauley, County Manager
Heath Henderson, Public Works Director

FROM: Mark Gassaway, Finance Director

SUBJECT: Annual Impact Fee Report

DATE: October 19, 2016

Clark County Code 40.630.080 (B) requires the Auditor's office to report annually on impact fees received and expended. Schedule 1 of the attached impact fee report summarizes revenues, disbursements, and fund balances for the year ended December 31, 2015.

In addition, we also report fee revenues, expenditures, and interest earned on Schedules 2, 3, 4, and 6. Traffic Impact Fee expenditures incurred by the County are included, by project, on Schedule 6.

As of the date this report covers, RCW # 82.02.70 requires that impact fees must be expended or encumbered within ten years or be refunded. This RCW was amended, effective July 22, 2011, to extend the previously required expenditure period from six years to ten years.

The Concurrency Report on Schedule 5 identifies these amounts for the next ten years. In assessing whether the ten years have expired, the County links acquisition and development park impact funds together. Because of the adoption of the TIF Inter-local Agreement, expenditures from districts managed by the City of Vancouver are based on schedules provided by the City.

Schedule 7 identifies the amount of Impact Fee Credits issued, used, and outstanding. Schedule 8 reports impact fee activity for school districts. The school districts' reporting period is fiscal year 9/1/14 – 8/31/15. The School District Impact Fee report is based on records maintained by the Clark County Treasurer's Office, as well as reports provided by the school districts. The school districts provide us with a confirmation of the amount of impact fees collected by the County on their behalf, total expenditures funded by the collected fees, and a description of projects funded during the year, in whole or part, with impact fee funds.

Should you have any questions, please call myself (ext. 4839) or Sandra Hall (ext. 5136).

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Revenues, Expenditures and Fund Balance
For the Year Ended 12/31/15

Schedule 1

Fund	Transportation Impact Fee Districts	Balance 12/31/2014	Fees Collected	Interest Earnings	Expenditures	Transferred to Vancouver or Adjustments	Balance 12/31/2015
3059	Rural 1	239,671	140,004	592	126,039	-	254,228
3060	Lakeshore	632	-	2	-	-	634
3061	Mt. Vista	507,971	1,139,454	1,571	1,635,665	-	13,331
3062	Hazel Dell/Felida	90,849	811,826	457	503,006	(2)	400,124
3063	Orchards	97,698	-	242	-	-	97,940
3064	Evergreen (1)	89,991	21,410	236	-	(39,284)	72,353
3065	Cascade Park (1)	8,544	-	21	-	(12)	8,553
3066	Rural 2	4,621	48,066	109	50,802	-	1,994
3067	North Orchards	9,066	1,717,936	(167)	1,400,000	-	326,835
3068	South Orchards	518,761	178,901	1,362	672,149	-	26,875
3069	119th St Transition	265,217	76,147	660	-	-	342,024
3163	Sifton Overlay	402,851	191,325	1,108	596,684	1,400	-
	Transportation Totals	2,235,872	4,325,069	6,193	4,984,345	(37,898)	1,544,891
Fund	Park Acquisition Impact Fee Districts	Balance 12/31/2014	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2015
3071	District 1	45,820	10,158	106	-	-	56,084
3075	District 5	2,049,194	-	4,646	27	-	2,053,813
3076	District 6	1,588,610	-	3,601	1,384	-	1,590,827
3077	District 7	1,348,279	-	2,966	-	-	1,351,245
3078	District 8	1,495,919	-	3,390	324	-	1,498,985
3079	District 9	1,248,312	-	2,994	216,688	-	1,034,618
3080	District 10	1,989,078	-	4,517	12,214	-	1,981,381
	Park Acquist Totals	9,765,212	10,158	22,220	230,637	-	9,566,953
Fund	Park Development Impact Fee Districts	Balance 12/31/2014	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2015
3171	District 1	12,768	2,640	30	656	-	14,782
3175	District 5	(9)	-	32	-	-	23
3176	District 6	395,841	-	898	4,972	-	391,767
3177	District 7	186,640	-	425	23,874	-	163,191
3178	District 8	320	-	21	-	-	341
3179	District 9	237,171	-	547	55,771	-	181,947
3180	District 10	12,648	-	61	12,709	-	-
	Park Devel Totals	845,379	2,640	2,014	97,982	-	752,051
Fund	Park Combined Devel & Acquist Districts	Balance 12/31/2014	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2015
3275	District 5	10,761	582,876	(19)	181,886	-	411,732
3276	District 6	118,490	586,939	256	-	-	705,685
3277	District 7	175,117	97,071	421	-	-	272,609
3278	District 8	1,787	332,765	(102)	254,000	-	80,450
3279	District 9	399,608	240,692	956	-	-	641,256
3280	District 10	(10)	233,622	82	229,562	-	4,132
	Park Combined Totals	705,753	2,073,965	1,594	665,448	-	2,115,864
Total All Districts		13,552,216	6,411,832	32,021	5,978,412	(37,898)	13,979,759

(1) The City of Vancouver has been responsible for expenditures within the Cascade Park and Evergreen Transportation Impact Fee Districts since January 1, 1997, through an inter-local agreement.

CLARK COUNTY WASHINGTON
Impact Fees Collected
For the Periods Ended 12/31/1990 through 12/31/2015
Schedule 2

Fund	Transportation Impact Fee Districts	Fees Collected 1990-2010	Fees Collected 2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Total Fees Collected
3059	Rural 1	133,571	38,248	46,578	76,017	138,416	140,004	572,834
3060	Lakeshore	136,216	-	-	-	-	-	136,216
3061	Mt. Vista	10,149,431	134,028	417,519	339,193	257,451	1,139,454	12,437,076
3062	Hazel Dell/Felida	11,634,553	367,678	555,045	496,314	609,201	811,826	14,474,617
3063	Orchards	14,883,523	-	89,560	4,649	2,798	-	14,980,530
3064	Evergreen	6,832,508	4,702	63,645	51,907	34,330	21,410	7,008,502
3065	Cascade Park	2,460,101	-	2,619	-	-	-	2,462,720
3066	Rural 2	85,385	14,121	25,559	63,123	45,838	48,066	282,092
3067	North Orchards	537,411	693,547	283,447	147,224	324,745	1,717,936	3,704,310
3068	South Orchards	464,453	106,665	224,130	540,564	214,967	178,901	1,729,680
3069	119th St Transition	21,117	5,447	37,354	151,932	47,126	76,147	339,123
3163	Sifton Overlay	2,276,995	15,618	-	40,607	361,238	191,325	2,885,783
	Transportation Totals	49,615,264	1,380,054	1,745,456	1,911,530	2,036,110	4,325,069	61,013,483

Fund	Park Acquisition Impact Fee Districts	Fees Collected 1990-2010	Fees Collected 2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Total Fees Collected
3071	District 1	86,673	-	-	29,768	15,858	10,158	142,457
3075	District 5	6,550,107	67,584	109,242	138,303	12,231	-	6,877,467
3076	District 6	2,854,319	156,874	141,355	126,079	3,309	-	3,281,936
3077	District 7	3,639,604	85,423	153,617	321,242	4,335	-	4,204,221
3078	District 8	3,128,928	18,308	93,840	113,300	1,360	-	3,355,736
3079	District 9	2,720,818	91,408	97,712	417,461	24,366	-	3,351,765
3080	District 10	2,915,262	36,102	59,580	124,729	12,034	-	3,147,707
	Park Acquist Totals	21,895,711	455,699	655,346	1,270,882	73,493	10,158	24,361,289

Fund	Park Development Impact Fee Districts	Fees Collected 1990-2010	Fees Collected 2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Total Fees Collected
3171	District 1	37,915	-	-	8,552	4,156	2,640	53,263
3175	District 5	1,404,194	21,441	35,366	44,772	3,960	-	1,509,733
3176	District 6	950,320	62,490	56,131	50,262	1,320	-	1,120,523
3177	District 7	1,041,705	24,108	46,742	98,033	1,320	-	1,211,908
3178	District 8	997,054	5,922	30,360	36,210	440	-	1,069,986
3179	District 9	793,493	25,520	27,280	116,931	6,802	-	970,026
3180	District 10	957,007	14,520	23,962	50,143	4,840	-	1,050,472
	Park Devel Totals	6,181,688	154,001	219,841	404,903	22,838	2,640	6,985,911

Fund	Park Combined Devel & Acquist Districts*	Fees Collected 1990-2010	Fees Collected 2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Total Fees Collected
3275	District 5	-	-	-	-	304,031	582,876	886,907
3276	District 6	-	-	-	-	118,327	586,939	705,266
3277	District 7	-	-	-	-	174,851	97,071	271,922
3278	District 8	-	-	-	-	120,460	332,765	453,225
3279	District 9	-	-	-	-	398,952	240,692	639,644
3280	District 10	-	-	-	-	90,506	233,622	324,128
	Park Combined Totals	-	-	-	-	1,207,127	2,073,965	3,281,092

	Total All Districts	77,692,663	1,989,754	2,620,643	3,587,315	3,339,568	6,411,832	95,641,775
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CLARK COUNTY WASHINGTON
Impact Fees Expended*
For the Periods Ended 12/31/1990 through 12/31/2015
Schedule 3

Fund	Transportation Impact Fee Districts	Fees Expended 1992-2010	Fees Expended 2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Total Fees Expended	
3059	Rural 1	113,137	-	-	-	83,000	126,039	322,176	
3060	Lakeshore	174,529	-	-	-	-	-	174,529	
3061	Mt. Vista	11,259,875	65,000	115,000	383,000	186,000	1,635,665	13,644,540	
3062	Hazel Dell/Felida	12,301,013	-	-	1,114,000	880,000	503,006	14,798,019	
3063	Orchards	16,647,115	-	-	-	-	-	16,647,115	
3064	Evergreen	1,353,387	City of Vancouver Responsibility						1,353,387
3065	Cascade Park	1,556,920	City of Vancouver Responsibility						1,556,920
3066	Rural 2	-	-	-	586	233,304	50,802	284,692	
3067	North Orchards	523,021	275,000	269,454	603,347	316,271	1,400,000	3,387,093	
3068	South Orchards	382,418	20,000	34,000	398,000	209,700	672,149	1,716,267	
3163	Sifton Overlay	2,395,252	-	73,583	-	-	596,684	3,065,519	
	Transportation Totals	46,706,667	360,000	492,037	2,498,933	1,908,275	4,984,345	56,950,257	

Fund	Park Acquisition Impact Fee Districts	Fees Expended 1992-2010	Fees Expended 2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Total Fees Expended	
3071	District 1	1,681	City of Vancouver Responsibility					-	1,681
3075	District 5	2,120,177	City of Vancouver Responsibility					-	2,120,204
3076	District 6	561,989	City of Vancouver Responsibility					1,384	563,373
3077	District 7	536,720	City of Vancouver Responsibility					40	536,760
3078	District 8	581,777	City of Vancouver Responsibility					-	582,101
3079	District 9	924,099	City of Vancouver Responsibility					1,862	1,142,649
3080	District 10	350,499	City of Vancouver Responsibility					-	362,713
	Park Acquist Totals	5,076,942	-	-	-	1,902	230,637	5,309,481	

Fund	Park Development Impact Fee Districts	Fees Expended 1992-2010	Fees Expended 2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Total Fees Expended	
3171	District 1	156	City of Vancouver Responsibility					656	812
3175	District 5	3,537	City of Vancouver Responsibility					164,047	167,584
3176	District 6	1,469	City of Vancouver Responsibility					4,972	6,441
3177	District 7	2,167	City of Vancouver Responsibility					23,874	26,041
3178	District 8	3,896	City of Vancouver Responsibility					100,236	104,132
3179	District 9	5,928	City of Vancouver Responsibility					55,771	61,699
3180	District 10	4,708	City of Vancouver Responsibility					85,747	103,164
	Park Devel Totals	21,861	-	-	-	350,030	97,982	469,873	

Fund	Park Combined Devel & Acquist Districts*	Fees Expended 1992-2010	Fees Expended 2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Total Fees Expended
3275	District 5	-	-	-	-	293,707	181,886	475,593
3278	District 8	-	-	-	-	118,829	254,000	372,829
3280	District 10	-	-	-	-	90,623	229,562	320,185
	Park Combined Totals	-	-	-	-	503,159	665,448	1,168,607

	Total All Districts	51,805,470	360,000	492,037	2,498,933	2,763,366	5,978,412	63,898,218
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*The City of Vancouver was responsible for expenditures of Park Impact Fee Funds from 1997-2013 thru an inter-local agreement. The Cascade Park and Evergreen Transportation Impact Fee Fund expenditures are managed by the City of Vancouver through an inter-local agreement.

CLARK COUNTY WASHINGTON
Interest Earned
For the Periods Ended 12/31/1990 through 12/31/2015
Schedule 4

Fund	Transportation Impact Fee Districts	Interest Earned 1990-2010	Interest Earned 2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Total Interest Earnings
3059	Rural 1	1,218	225	315	411	809	592	3,570
3060	Lakeshore	38,936	3	2	2	2	2	38,947
3061	Mt. Vista	1,213,249	949	1,478	1,782	1,759	1,571	1,220,788
3062	Hazel Dell/Felida	713,437	1,672	2,609	3,447	1,898	457	723,520
3063	Orchards	1,474,952	(1)	26	318	317	242	1,475,854
3064	Evergreen	430,538	31	45	283	306	236	431,439
3065	Cascade Park	203,432	40	28	21	29	21	203,571
3066	Rural 2	2,470	500	396	411	708	109	4,594
3067	North Orchards	5,007	1,671	1,676	1,227	204	(167)	9,618
3068	South Orchards	6,424	834	1,094	1,796	1,950	1,362	13,460
3069	119th St Transition	734	148	160	402	798	660	2,902
3163	Sifton Overlay	178,553	328	240	36	869	1,108	181,134
	Transportation Totals	4,268,950	6,400	8,069	10,136	9,649	6,193	4,309,397

Fund	Park Acquisition Impact Fee Districts	Interest Earned 1990-2010	Interest Earned 2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Total Interest Earnings
3071	District 1	2,650	-	-	52	150	106	2,958
3075	District 5	320,951	46	107	72	7,499	4,646	333,321
3076	District 6	101,105	130	3	43	21,200	3,601	126,082
3077	District 7	142,181	73	74	222	4,924	2,966	150,440
3078	District 8	128,931	13	59	82	58,464	3,390	190,939
3079	District 9	157,925	4	53	292	120,551	2,994	281,819
3080	District 10	161,709	31	18	47	36,584	4,517	202,906
	Park Acquist Totals	1,015,452	297	314	811	249,372	22,220	1,288,466

Fund	Park Development Impact Fee Districts	Interest Earned 1990-2010	Interest Earned 2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Total Interest Earnings
3171	District 1	1,791	-	-	16	46	30	1,883
3175	District 5	50,996	13	21	23	600	32	51,685
3176	District 6	21,781	50	1	17	7,640	898	30,387
3177	District 7	22,121	20	23	64	672	425	23,325
3178	District 8	22,839	3	19	12	4,304	21	27,198
3179	District 9	23,347	11	16	74	30,809	547	54,804
3180	District 10	27,803	13	7	18	15,235	61	43,137
	Park Devel Totals	170,678	110	87	224	59,306	2,014	232,419

Fund	Park Combined Devel & Acquist Districts	Interest Earned 1990-2010	Interest Earned 2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Total Interest Earnings
3275	District 5	-	-	-	-	437	(19)	418
3276	District 6	-	-	-	-	163	256	419
3277	District 7	-	-	-	-	266	421	687
3278	District 8	-	-	-	-	156	(102)	54
3279	District 9	-	-	-	-	656	956	1,612
3280	District 10	-	-	-	-	107	82	189
	Park Combined Totals	-	-	-	-	1,785	1,594	3,379

	Total All Districts	5,455,080	6,807	8,470	11,171	320,112	32,021	5,833,661
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CLARK COUNTY WASHINGTON
Impact Fee Concurrency Report
Required Expenditures, based on fees collected through 12/31/15
Schedule 5

Fund	Transportation Impact Fee Districts	REQUIRED EXPENDITURES									
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
3059	Rural 1	-	-	-	-	-	-	-	-	110,654	140,004
3062	Hazel Dell/Felida	-	-	-	-	-	-	-	-	-	381,431
3063	Orchards	-	-	-	-	-	-	89,560	4,649	2,798	-
3064	Evergreen (1)	-	-	-	-	-	18,412	126,439	98,295	250,942	159,136
3065	Cascade Park (1) (2)	-	-	-	46,965	229,825	88,321	144,031	275,059	327,677	140,474
3067	North Orchards	-	-	-	-	-	-	-	-	-	326,410
3068	South Orchards	-	-	-	-	-	-	-	-	-	13,413
3069	119th St Transition	-	-	-	-	-	5,447	37,354	151,932	47,126	76,147
	Transportation Totals	-	-	-	46,965	229,825	112,180	397,384	529,935	739,197	1,237,015

	Park Impact Fee Districts (3)	REQUIRED EXPENDITURES									
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	District 1	-	-	-	-	-	-	-	49,146	8,532	12,798
	District 5	114,579	375,395	167,218	105,662	110,885	59,424	87,052	235,158	-	-
	District 6	43,831	545,923	84,389	81,779	85,788	217,821	77,843	180,700	-	-
	District 7	-	-	-	29,653	114,649	78,679	336,692	294,876	-	-
	District 8	-	337,063	106,587	67,464	67,430	25,200	93,600	151,310	-	-
	District 9	-	-	-	-	-	-	-	200,581	-	-
	District 10	138,363	107,307	24,612	16,874	44,306	50,622	71,270	143,559	-	-
	Park Districts Totals	296,773	1,365,688	382,806	301,432	423,058	431,746	666,457	1,255,330	8,532	12,798

Fund	Park Combined Development and Acquisition Districts (4) (2)	REQUIRED EXPENDITURES									
		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
3275	District 5	-	-	-	-	-	-	-	-	-	411,314
3276	District 6	-	-	-	-	-	-	-	-	118,327	586,939
3277	District 7	-	-	-	-	-	-	-	-	174,851	97,071
3278	District 8	-	-	-	-	-	-	-	-	-	80,396
3279	District 9	-	-	-	-	-	-	-	-	398,952	240,692
3280	District 10	-	-	-	-	-	-	-	-	-	4,060
	Park Combined Totals	-	-	-	-	-	-	-	-	692,130	1,420,472

	Total All Districts	296,773	1,365,688	382,806	348,397	652,883	543,926	1,063,841	1,785,265	1,439,859	2,670,285
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(1) Concurrency information for the Cascade Park and Evergreen Transportation Districts is provided by the City of Vancouver.

(2) Adjustments made for prior year amounts.

(3) District Funds for Acquisition and Development are combined for concurrency purposes.

(4) New capital funds, which combined acquisition and development activities, were established in 2014.

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2015
Schedule 6

Fund: Project Description	CRP #	1992-2010	2011	2012	2013	2014	2015	Total
3059: Rural 1								
NE Ward Rd/ 172nd Intersection	350422	113,137	-	-	-	-	-	113,137
NE 119th ST	313622 & 390722	-	-	-	-	83,000	126,039	209,039
Total Rural 1		113,137	-	-	-	83,000	126,039	322,176
3060: Lakeshore:								
NW Lakeshore Ave at BW 78th St	340222	739	-	-	-	-	-	739
Clarke Property Purchase		173,790	-	-	-	-	-	173,790
Total Lakeshore		174,529	-	-	-	-	-	174,529
3061: Mt Vista:								
VAST - NE 134th St	370722	251,846	-	-	-	-	-	251,846
NE 10th Avenue (154-164)	370922	50,000	15,000	115,000	212,167	186,000	440,761	1,018,928
NE 10th Avenue (141-149)	312522	-	50,000	-	-	-	-	50,000
NW 179th St	320222	20,000	-	-	-	-	-	20,000
NE 139th St Overcrossing (NE 10-20th Ave)	330322	821,000	-	-	-	-	-	821,000
NE 179th Street	381122	906,668	-	-	-	-	-	906,668
NE 20th Ave-NE 134th-NE 154th	381322	1,946,621	-	-	-	-	-	1,946,621
NE 134th St	381422	586,695	-	-	-	-	-	586,695
NE 15th Ave	382822	956,991	-	-	-	-	-	956,991
NE Highway 99	392922	3,583,768	-	-	-	-	-	3,583,768
NE 134th St.(Rockwell Dr. to WSU)	342222	107,616	-	-	-	-	-	107,616
NE 134th St. (NE Hwy 99 to I-205)	340922	150,057	-	-	-	-	-	150,057
NE 134th St & NE 20th - Signal	391522	54	-	-	-	-	-	54
NE/NW 139th St-NW 11th-NE 3rd	380222	1,878,559	-	-	-	-	-	1,878,559
NE 119th ST	313622 & 390722	-	-	-	170,833	-	1,194,904	1,365,737
Total Mt. Vista		11,259,875	65,000	115,000	383,000	186,000	1,635,665	13,644,540
3062: Hazel Dell:								
NE 88th Street	330222	818,203	-	-	970,833	-	-	1,789,035
St. John's Road	301422	1,199,067	-	-	-	-	-	1,199,067
NE Hazel Dell Avenue	312122	30,000	-	-	-	-	-	30,000
Hazel Dell - Felida TSO	320622	-	-	-	-	79,039	64,400	143,439
Barberton TSO	321322	-	-	-	-	200,852	-	200,852
NE 119th St - NE Salmon Ck to NE 72nd Ave	340622	160,924	-	-	-	-	-	160,924
NE 117th St/NE 119th St	341622	1,915,860	-	-	-	-	-	1,915,860
Hwy 99	351022	-	-	-	-	139,062	19,500	158,562
NW 117th /119th St	381022	2,468,707	-	-	-	-	-	2,468,707
NE 25th Ave	382722	1,689,262	-	-	-	-	-	1,689,262
NW 78th Street	393022	473,266	-	-	-	-	-	473,266
NE 78th Street	320622	615,388	-	-	-	-	-	615,388
NE 99th Street	310722	1,434,422	-	-	-	-	-	1,434,422

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2015
Schedule 6

Fund: Project Description	CRP #	1992-2010	2011	2012	2013	2014	2015	Total
NE 99th Street East Extension	11253	535	-	-	-	-	-	535
NE 78th St (30th to St Johns)	340822	329,813	-	-	-	-	-	329,813
NE 99th St (NE 50th-NE 72nd)	332022	2,494	-	-	-	-	-	2,494
NW Lakeshore Ave (NW 78th St)	331322	12,300	-	-	-	-	-	12,300
NE 99th St/I-5 Interchange	351722	151	-	-	-	-	-	151
NE/NW 78th St/NW Lakeshore Ave	352822	9,546	-	-	-	-	-	9,546
88th St./ NE 15th Ave/ NE Hwy 99	340222	521	-	-	-	-	-	521
NE 88th St/NE 15th Ave/NE Hwy 99	352622	299,162	-	-	-	-	-	299,162
NW 99th St Lakeshore to NW 21st St	370422	841,064	-	-	-	-	-	841,064
NE 119th ST	313622 & 390722	-	-	-	143,167	461,047	419,106	1,023,320
NE 88th St/NE 15th Ave/NE Hwy 99	352622	328	-	-	-	-	-	328
Total Hazel Dell		12,301,013	-	-	1,114,000	880,000	503,006	14,798,019

3063: Orchards:								
NE 99th St (503-137)	330522	124,819	-	-	-	-	-	124,819
St. John's Road	301422	963,035	-	-	-	-	-	963,035
NE Covington Rd	301022	579,471	-	-	-	-	-	579,471
NE 72nd Ave	310122	507,736	-	-	-	-	-	507,736
NE 76th St (SR 503-144th St)	311022	1,200,000	-	-	-	-	-	1,200,000
NE 76th St. (NE 94th -107th Ave)	320922	698,687	-	-	-	-	-	698,687
NE 88th St	321022	1,042,086	-	-	-	-	-	1,042,086
NE 137th Ave (NE 4th Plain to NE 76th St)	321122	319,000	-	-	-	-	-	319,000
NE 63rd St	330422	2,872,827	-	-	-	-	-	2,872,827
NE Padden Expressway	331922	1,921,417	-	-	-	-	-	1,921,417
NE Andreson - Phase I	340422	53,150	-	-	-	-	-	53,150
Covington Road	360822	1,215,019	-	-	-	-	-	1,215,019
NE Fourth Plain Blve/NE 102nd	361922	1,273,947	-	-	-	-	-	1,273,947
Padden Pkway/NE 94th Ave/NE 117th Ave	371822	1,383,605	-	-	-	-	-	1,383,605
NE 137th Ave Extension	380422	46,271	-	-	-	-	-	46,271
Padden Parkway	382922	932,146	-	-	-	-	-	932,146
Padden Parkway	392722	300,000	-	-	-	-	-	300,000
78th St Reconstruction & B20 Widening	11253	10,638	-	-	-	-	-	10,638
NE 99th St East Extension		1,038	-	-	-	-	-	1,038
NE 32nd/NE 33rd Ave	331322	4,734	-	-	-	-	-	4,734
NE 78th St (NE St. Johns to Padden)	320522	256,477	-	-	-	-	-	256,477
NE Andresen Road (40th to 78th St)	310822	690,831	-	-	-	-	-	690,831
NE 99th St (NE 50th-NE 72nd)	332022	(18,318)	-	-	-	-	-	(18,318)
NE Fourth Plain Blve (102nd Improvements)	340122	107,812	-	-	-	-	-	107,812

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2015
Schedule 6

Fund: Project Description	CRP #	1992-2010	2011	2012	2013	2014	2015	Total
NE 76th St. (NE 107th Ave)	330922	86,548	-	-	-	-	-	86,548
NE Andreson (NE 88th St South)	351222	6,405	-	-	-	-	-	6,405
NE 4th Plain Blvd @ 102nd Ave.	350522	40,164	-	-	-	-	-	40,164
NE Ward Rd - NE 152nd Ave/Ne 78th St	351522	27,571	-	-	-	-	-	27,571
Total Orchards		16,647,115	-	-	-	-	-	16,647,115

3066: Rural 2								
NE 119th ST	313622 & 390722	-	-	-	586	233,304	50,802	284,692
Total Rural 2		-	-	-	586	233,304	50,802	284,692

3067 : North Orchards								
NE 88th Street	321022	373,021	-	119,454	-	-	-	492,475
St Johns Road	301422	-	245,000	-	-	-	-	245,000
Orchards TSO	332822	-	-	-	-	26,422	44,000	70,422
NE 119th ST	313622 & 390722	150,000	30,000	150,000	542,942	191,538	821,602	1,886,082
NE 94th Ave (Padden-119th)	350822	-	-	-	60,405	98,311	534,398	693,114
Total North Orchards		523,021	275,000	269,454	603,347	316,271	1,400,000	3,387,093

3068 : South Orchards								
NE 47th Ave	313822	-	-	-	-	-	301,792	301,792
NE 47th Ave at NE 78th St	323222	-	-	-	-	29,302	-	29,302
NE 63rd Street	330422	382,418	-	-	-	-	-	382,418
Orchards TSO	332822	-	-	-	-	18,000	-	18,000
NE 119th ST	313622 & 390722	-	-	-	398,000	162,398	370,357	930,755
VAST: NE Padden/Andresen TSO	390312	-	20,000	34,000	-	-	-	54,000
Total South Orchards		382,418	20,000	34,000	398,000	209,700	672,149	1,716,267

3163 : N. Orchards UH								
NE 119th Street	340722	1,003,537	-	-	-	-	-	1,003,537
NE 119th St (72nd-87th)	390722	844,642	-	73,583	-	-	596,684	1,514,908
Total N. Orchards UH		1,848,178	-	73,583	-	-	596,684	2,518,445

3163: Sifton (Orchards Overlay)								
NE 76th St at 130th Ave	371622	374,530	-	-	-	-	-	374,530
NE 78th St & 13th Ave Signal	380422	172,544	-	-	-	-	-	172,544
Total Sifton		547,074	-	-	-	-	-	547,074

Total TIF Expenditures		43,796,361	360,000	492,037	2,498,932	1,908,275	4,984,345	54,039,951
								<u>54,039,951</u>

* Does not include detail for Evergreen or Cascade Park TIF Districts, where projects are administered by the City of Vancouver. The sch also does not include detail for overlay district funds that are no longer active.

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Credits Issued, Credits Used and Credits Transferred
For the Year Ended 12/31/15
Schedule 7

Fund #	Transportation Impact Fee Districts	Balance 12/31/2014	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2015
3061	Mt. Vista	3,567,831	501,102	-	(2)	4,068,931
3062	Hazel Dell/Felida	491,879	-	-	-	491,879
3063	Orchards	15,645	-	-	-	15,645
3064	Evergreen	163,206	-	-	-	163,206
3067	North Orchards	2,278,377	-	137,765	(30,212)	2,110,400
3068	South Orchards	203	-	30,212	30,212	203
	Transportation Totals	6,517,141	501,102	167,977	(2)	6,850,264
Fund #	Park Acquisition Impact Fee Districts*	Balance 12/31/2014	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2015
3073	District 3	4,113	-	-		4,113
3074	District 4	254	-	-		254
3075	District 5	999	-	-		999
3077	District 7 & 8	18,494	-	-	(18,494)	-
3078	District 8	5,632	-	-		5,632
3079	District 9	16,661	-	-		16,661
3080	District 10	16,328	-	-	18,494	34,822
	Park Acquist Totals	62,481	-	-	-	62,481
	Total All Districts	6,579,622	501,102	167,977	-2	6,912,745

* The County no longer issues Parks Impact Fee Credits.

**Clark County Washington Collected
School District Impact Fees
September 1, 2014 - August 31, 2015**

Schedule 9

School District	Balance 41517	Fees Collected	Interest	Admin Fee	Expenditures*	Balance 41882
Battle Ground**	-	3,372,204	2,708	297	34,897	3,339,718
Camas	1,007,895	695,911	6,327	749	517,237	1,192,147
Evergreen***	4,962,546	2,833,859	28,452	3,361	812,577	7,008,919
Green Mountain	-	6,774	11	1	3,634	3,150
Hockinson	294,581	348,454	2,166	255	1,627	643,319
La Center	182,917	223,712	629	72	203,592	203,594
Ridgefield	490,819	1,033,661	4,833	567	-	1,528,746
Vancouver	1,047,723	848,057	5,273	595	1,425,560	474,898
Washougal	401,645	220,006	1,597	188	-	623,060
Totals	\$ 8,388,126.65	\$ 9,582,638.00	\$ 51,996.00	\$ 6,085.00	\$ 2,999,124.00	\$15,017,551.65

* Expenditures are based on School District records, and may differ from the County's disbursement records due to timing

**Battle Ground spent down all of the impact fees as of 8/31/14.

***Beginning balance adjusted

School District Impact Fees	Facilities & Capital Assets on which fees were expended in the 2013/14 Fiscal Period
Battle Ground	Modular Classrooms at Various Schools
Camas	Modular Classrooms at Various Schools
Evergreen	Modular Classrooms at Various Schools
Green Mountain	Impact Fee Program Admin Costs
Hockinson	Modular Classrooms
Washougal	N/A
La Center	Impact Fee Program Admin Costs
Ridgefield	N/A
Vancouver	Additions to Anderson School & Portables