

**Exhibit 1**

**POLICE & FIRE CONSTRUCTION IMPACT FEE (Fund 161)**  
**FUND BALANCE ANALYSIS**  
**FISCAL YEAR 2013-14**

**Fund Balance as of 6/30/2013** \$ 28,734

**Revenue:**

Police Fire Construction Impact Fee \$ 43,034

Transfer from General Fund \$ 231,000

**Total Revenue and Transfer In** \$274,034

**Expenditures:**

Transfer to Police Building Debt Service \$ 232,300

**Total Expenditures and Transfer Out** \$232,300

**Fund Balance as of 6/30/2014** \$ 70,468