

## Impact Fee Statements

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### Background & Purpose

Impact fees are paid by developers to support costs associated with the future development of public infrastructure. The City of Madison collects impact fees for Parks and Engineering. The City of Madison currently has 16 Impact Fee Districts: 6 Parks districts and 10 Engineering districts. The City began using an impact fee model for collecting development fees following the adoption of a 1993 Wisconsin state statute that guides the program.

Funds collected in the various districts are reinvested for public infrastructure projects within the district where they were collected, with the exception of the Citywide Parkland fee. Funds for this district are collected from developers that opt out of dedicating land to open space as part of new development.

Effective January 1, 2017, the City's park-related impact fees were repealed and replaced by a combined "Park Impact Fee." This new Park Impact Fee continues to apply to all development in the City, and will consist of two parts: the Park-Land Impact Fee (replacing the Parkland Impact Fee) and the Park-Infrastructure Impact Fee (replacing the Park Development Impact Fee). The Park-Infrastructure Impact Fee rate will be adjusted annually based on the Construction Cost Index. The Park-Land Impact Fee rate will be adjusted annually based on City Assessor land value data.

The previous 11 districts, which were centered around the City's large neighborhood/community parks, have been recreated as four districts: north, east, central and west. The larger districts provide increased flexibility in the expenditure of park development impact fees. In addition, 20% of all Park-Infrastructure Impact Fees will be placed into a City-wide benefit district to be used throughout the City. The previous 11 districts will be closed as the funds are expended.

### 2022 Highlights

Key Impact Fee-funded projects in the 2022 CIP include:

- Funding for courts, paths, and paving improvements in parks located within the East and West districts
- Funding for improvements at Vilas Park, Warner Park Community Center, and other Park Facility Improvements
- Anticipated funding to acquire additional park land

**IMPACT FEES**

**CASH FLOW STATEMENTS**

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**Impact Fees**  
**Citywide Summary - All Active Impact Fee Funds**  
**2022 Executive Budget**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 5,960,428           | \$ 5,750,685           | \$ 11,035,156             | \$ 14,638,121             | \$ 14,638,122          |
| <b>Fund Inflows:</b>                       |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 89,222                 | 124,100                | 28,550                    | 29,640                    | 29,640                 |
| Revenue - Impact Fees                      | 625,303                | 762,000                | 680,000                   | -                         | -                      |
| Park Dev. / Impact Fees                    | 7,162,775              | 4,321,512              | 5,590,000                 | 5,525,000                 | 5,525,000              |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | 1,064                  | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 7,878,364</u>    | <u>\$ 5,207,612</u>    | <u>\$ 6,298,550</u>       | <u>\$ 5,554,640</u>       | <u>\$ 5,554,640</u>    |
| <b>Fund Outflows:</b>                      |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 2,316,447              | 1,965,000              | 979,000                   | 1,920,000                 | 1,920,000              |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | 176,467                | 878,000                | 1,479,000                 | -                         | -                      |
| Sewer Utility                              | 11,679                 | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 268,093                | 215,243                | 215,243                   | 115,251                   | 115,251                |
| Debt Service - Interest                    | 30,950                 | 22,341                 | 22,341                    | 10,678                    | 10,678                 |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | 50,000                 |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 2,803,636</u>    | <u>\$ 3,080,584</u>    | <u>\$ 2,695,584</u>       | <u>\$ 2,045,929</u>       | <u>\$ 2,095,929</u>    |
| <b>Annual Net Cash Flow</b>                | <u>\$ 5,074,728</u>    | <u>\$ 2,127,028</u>    | <u>\$ 3,602,966</u>       | <u>\$ 3,508,711</u>       | <u>\$ 3,458,711</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 11,035,156</u>   | <u>\$ 7,877,713</u>    | <u>\$ 14,638,122</u>      | <u>\$ 18,146,833</u>      | <u>\$ 18,096,834</u>   |

**Impact Fees  
Parks Subtotal**

|  | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Projected</b> | <b>2022<br/>Executive</b> | <b>2022<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 10,253,246          | \$ 9,746,348           | \$ 15,165,153             | \$ 19,781,400             | \$ 19,781,400          |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 89,143                 | 123,900                | 28,445                    | 29,640                    | 29,640                 |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 7,162,775              | 4,321,512              | 5,590,000                 | 5,525,000                 | 5,525,000              |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | 434                    | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <b>\$ 7,252,352</b>    | <b>\$ 4,445,412</b>    | <b>\$ 5,618,445</b>       | <b>\$ 5,554,640</b>       | <b>\$ 5,554,640</b>    |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 2,316,447              | 1,965,000              | 979,000                   | 1,920,000                 | 1,920,000              |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 19,998                 | 19,998                 | 19,998                    | -                         | -                      |
| Debt Service - Interest                    | 4,000                  | 3,200                  | 3,200                     | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | 50,000                 |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <b>\$ 2,340,445</b>    | <b>\$ 1,988,198</b>    | <b>\$ 1,002,198</b>       | <b>\$ 1,920,000</b>       | <b>\$ 1,970,000</b>    |
| <b>Annual Net Cash Flow</b>                | <b>\$ 4,911,907</b>    | <b>\$ 2,457,214</b>    | <b>\$ 4,616,247</b>       | <b>\$ 3,634,640</b>       | <b>\$ 3,584,640</b>    |
| <b>Cash Balance (Deficit), December 31</b> | <b>\$ 15,165,153</b>   | <b>\$ 12,203,562</b>   | <b>\$ 19,781,400</b>      | <b>\$ 23,416,039</b>      | <b>\$ 23,366,040</b>   |

**Impact Fees  
12405101 Parks - Warner**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (50,113)            | \$ (120,113)           | \$ (70,113)               | \$ (70,113)               | \$ (70,113)            |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 20,000                 | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 20,000</u>       | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ (20,000)</u>     | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (70,113)</u>     | <u>\$ (120,113)</u>    | <u>\$ (70,113)</u>        | <u>\$ (70,113)</u>        | <u>\$ (70,113)</u>     |

**Impact Fees**  
**12405102 Parks - Reindahl**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 201,376             | \$ 121,276             | \$ 92,810                 | \$ 22,935                 | \$ 22,935              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 1,304                  | -                      | 125                       | 20                        | 20                     |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 1,304</u>        | <u>\$ -</u>            | <u>\$ 125</u>             | <u>\$ 20</u>              | <u>\$ 20</u>           |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 109,870                | -                      | 70,000                    | 22,955                    | 22,955                 |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 109,870</u>      | <u>\$ -</u>            | <u>\$ 70,000</u>          | <u>\$ 22,955</u>          | <u>\$ 22,955</u>       |
| <b>Annual Net Cash Flow</b>                | <u>\$ (108,566)</u>    | <u>\$ -</u>            | <u>\$ (69,875)</u>        | <u>\$ (22,935)</u>        | <u>\$ (22,935)</u>     |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 92,810</u>       | <u>\$ 121,276</u>      | <u>\$ 22,935</u>          | <u>\$ (0)</u>             | <u>\$ (0)</u>          |

Includes 2022 amounts as follows:

**Parks Division:**

Park Facility Improvements

|      |                  |
|------|------------------|
| cash | <u>\$ 22,955</u> |
|      | <u>\$ 22,955</u> |

**Impact Fees  
12405105 Parks - Olbrich**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (19,157)            | \$ (19,257)            | \$ (19,243)               | \$ (19,243)               | \$ (19,243)            |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 86                     | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 86</u>           | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ (86)</u>         | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (19,243)</u>     | <u>\$ (19,257)</u>     | <u>\$ (19,243)</u>        | <u>\$ (19,243)</u>        | <u>\$ (19,243)</u>     |

**Impact Fees**  
**12405106 Parks - Law - Tenney**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (71,923)            | \$ (96,421)            | \$ (96,342)               | \$ (119,540)              | \$ (119,540)           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 421                    | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 19,998                 | 19,998                 | 19,998                    | -                         | -                      |
| Debt Service - Interest                    | 4,000                  | 3,200                  | 3,200                     | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 24,419</u>       | <u>\$ 23,198</u>       | <u>\$ 23,198</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ (24,419)</u>     | <u>\$ (23,198)</u>     | <u>\$ (23,198)</u>        | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (96,342)</u>     | <u>\$ (119,619)</u>    | <u>\$ (119,540)</u>       | <u>\$ (119,540)</u>       | <u>\$ (119,540)</u>    |

**Impact Fees**  
**12405107 Parks - Vilas - Brittingham**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 226,549             | \$ 51,649              | \$ 121,813                | \$ 46,988                 | \$ 46,988              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 1,451                  | -                      | 175                       | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 1,451</u>        | <u>\$ -</u>            | <u>\$ 175</u>             | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 106,187                | -                      | 75,000                    | 46,988                    | 46,988                 |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 106,187</u>      | <u>\$ -</u>            | <u>\$ 75,000</u>          | <u>\$ 46,988</u>          | <u>\$ 46,988</u>       |
| <b>Annual Net Cash Flow</b>                | <u>\$ (104,736)</u>    | <u>\$ -</u>            | <u>\$ (74,825)</u>        | <u>\$ (46,988)</u>        | <u>\$ (46,988)</u>     |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 121,813</u>      | <u>\$ 51,649</u>       | <u>\$ 46,988</u>          | <u>\$ -</u>               | <u>\$ -</u>            |

Includes 2022 amounts as follows:

**Parks Division:**

|                        |      |                  |
|------------------------|------|------------------|
| Park Land Improvements | cash | <u>\$ 46,988</u> |
|                        |      | <u>\$ 46,988</u> |

**Impact Fees**  
**12405108 Parks Olin - Turville**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 47,075              | \$ 47,575              | \$ 42,180                 | \$ 12,250                 | \$ 12,250              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 325                    | -                      | 70                        | 10                        | 10                     |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 325</u>          | <u>\$ -</u>            | <u>\$ 70</u>              | <u>\$ 10</u>              | <u>\$ 10</u>           |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 5,220                  | -                      | 30,000                    | 12,260                    | 12,260                 |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 5,220</u>        | <u>\$ -</u>            | <u>\$ 30,000</u>          | <u>\$ 12,260</u>          | <u>\$ 12,260</u>       |
| <b>Annual Net Cash Flow</b>                | <u>\$ (4,895)</u>      | <u>\$ -</u>            | <u>\$ (29,930)</u>        | <u>\$ (12,250)</u>        | <u>\$ (12,250)</u>     |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 42,180</u>       | <u>\$ 47,575</u>       | <u>\$ 12,250</u>          | <u>\$ -</u>               | <u>\$ -</u>            |

Includes 2022 amounts as follows:

**Parks Division:**

Park Land Improvements

|      |                  |
|------|------------------|
| cash | \$ 12,260        |
|      | <u>\$ 12,260</u> |

**Impact Fees**  
**12405109 Parks - Garner**

|  | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Projected</b> | <b>2022<br/>Executive</b> | <b>2022<br/>Budget</b> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (20,656)            | \$ (60,656)            | \$ (53,481)               | \$ (53,481)               | \$ (53,481)            |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 40                     | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <b>\$ 40</b>           | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 32,865                 | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <b>\$ 32,865</b>       | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>            |
| <b>Annual Net Cash Flow</b>                | <b>\$ (32,825)</b>     | <b>\$ -</b>            | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>            |
| <b>Cash Balance (Deficit), December 31</b> | <b>\$ (53,481)</b>     | <b>\$ (60,656)</b>     | <b>\$ (53,481)</b>        | <b>\$ (53,481)</b>        | <b>\$ (53,481)</b>     |

**Impact Fees**  
**12405110 Parks - Far West**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 62,253              | \$ 48,853              | \$ (76,088)               | \$ (76,088)               | \$ (76,088)            |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 877                    | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 877</u>          | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 139,218                | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 139,218</u>      | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ (138,341)</u>    | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (76,088)</u>     | <u>\$ 48,853</u>       | <u>\$ (76,088)</u>        | <u>\$ (76,088)</u>        | <u>\$ (76,088)</u>     |

**Impact Fees  
12405111 Parks - Elver**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 263,555             | \$ 248,055             | \$ 200,671                | \$ 188,995                | \$ 188,995             |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 1,829                  | -                      | 324                       | 150                       | 150                    |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 1,829</u>        | <u>\$ -</u>            | <u>\$ 324</u>             | <u>\$ 150</u>             | <u>\$ 150</u>          |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 64,713                 | -                      | 12,000                    | 150,000                   | 150,000                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 64,713</u>       | <u>\$ -</u>            | <u>\$ 12,000</u>          | <u>\$ 150,000</u>         | <u>\$ 150,000</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ (62,884)</u>     | <u>\$ -</u>            | <u>\$ (11,676)</u>        | <u>\$ (149,850)</u>       | <u>\$ (149,850)</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 200,671</u>      | <u>\$ 248,055</u>      | <u>\$ 188,995</u>         | <u>\$ 39,145</u>          | <u>\$ 39,145</u>       |

Includes 2022 amounts as follows:

**Parks Division:**

Elver Park Improvements

|      |                   |
|------|-------------------|
| cash | \$ 150,000        |
|      | <u>\$ 150,000</u> |

**Impact Fees**  
**12405112 Parks - Citywide Parkland Fee**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 1,713,372           | \$ (2,570,628)         | \$ 587,995                | \$ 548,955                | \$ 548,955             |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 10,178                 | -                      | 960                       | 960                       | 960                    |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 10,178</u>       | <u>\$ -</u>            | <u>\$ 960</u>             | <u>\$ 960</u>             | <u>\$ 960</u>          |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 1,135,555              | -                      | 40,000                    | 467,797                   | 467,797                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 1,135,555</u>    | <u>\$ -</u>            | <u>\$ 40,000</u>          | <u>\$ 467,797</u>         | <u>\$ 467,797</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ (1,125,377)</u>  | <u>\$ -</u>            | <u>\$ (39,040)</u>        | <u>\$ (466,837)</u>       | <u>\$ (466,837)</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 587,995</u>      | <u>\$ (2,570,628)</u>  | <u>\$ 548,955</u>         | <u>\$ 82,118</u>          | <u>\$ 82,118</u>       |

Includes 2022 amounts as follows:

**Parks Division:**

|                        |      |                   |
|------------------------|------|-------------------|
| Land Acquisition       | cash | 300,000           |
| Park Land Improvements | cash | 167,797           |
|                        |      | <u>\$ 467,797</u> |

**Impact Fees**  
**12405113 Parks - Citywide Infrastructure Fee**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (451,974)           | \$ (421,974)           | \$ 45,181                 | \$ 395,467                | \$ 395,467             |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 295                    | -                      | 286                       | 300                       | 300                    |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 524,828                | -                      | 400,000                   | 400,000                   | 400,000                |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| State Grant                                | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 525,123</u>      | <u>\$ -</u>            | <u>\$ 400,286</u>         | <u>\$ 400,300</u>         | <u>\$ 400,300</u>      |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 27,968                 | 80,000                 | 50,000                    | 420,000                   | 420,000                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 27,968</u>       | <u>\$ 80,000</u>       | <u>\$ 50,000</u>          | <u>\$ 420,000</u>         | <u>\$ 420,000</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ 497,155</u>      | <u>\$ (80,000)</u>     | <u>\$ 350,286</u>         | <u>\$ (19,700)</u>        | <u>\$ (19,700)</u>     |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 45,181</u>       | <u>\$ (501,974)</u>    | <u>\$ 395,467</u>         | <u>\$ 375,767</u>         | <u>\$ 375,767</u>      |

Includes 2021 amounts as follows:

**Parks Division:**

|                            |      |                  |
|----------------------------|------|------------------|
| Conservation Parks         | cash | \$ 30,000        |
| Park Facility Improvements | cash | <u>\$ 50,000</u> |
|                            |      | <u>\$ 80,000</u> |

Includes 2022 amounts as follows:

**Parks Division:**

|                              |      |                   |
|------------------------------|------|-------------------|
| Vilas Park Improvements      | cash | \$ 20,000         |
| Warner Park Community Center | cash | <u>\$ 400,000</u> |
|                              |      | <u>\$ 420,000</u> |

**Impact Fees  
12405114 - North**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 283,115             | \$ 585,215             | \$ 352,170                | \$ 452,875                | \$ 452,875             |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 2,618                  | 5,800                  | 705                       | 700                       | 700                    |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 320,795                | 251,496                | 200,000                   | 200,000                   | 200,000                |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| State Grant                                | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 323,413</u>      | <u>\$ 257,296</u>      | <u>\$ 200,705</u>         | <u>\$ 200,700</u>         | <u>\$ 200,700</u>      |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 254,358                | 703,000                | 100,000                   | 200,000                   | 200,000                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 254,358</u>      | <u>\$ 703,000</u>      | <u>\$ 100,000</u>         | <u>\$ 200,000</u>         | <u>\$ 200,000</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ 69,055</u>       | <u>\$ (445,704)</u>    | <u>\$ 100,705</u>         | <u>\$ 700</u>             | <u>\$ 700</u>          |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 352,170</u>      | <u>\$ 139,511</u>      | <u>\$ 452,875</u>         | <u>\$ 453,575</u>         | <u>\$ 453,575</u>      |

Includes 2021 amounts as follows:

**Parks Division:**

|                                       |      |                   |
|---------------------------------------|------|-------------------|
| Athletic Field Improvements           | cash | \$ 200,000        |
| Beach and Shoreline Improvements      | cash | \$ 200,000        |
| Park Land Improvements                | cash | \$ 218,000        |
| Park Facility Improvements            | cash | \$ 20,000         |
| Playground/Accessibility, Playgrounds | cash | \$ 65,000         |
|                                       |      | <u>\$ 703,000</u> |

Includes 2022 amounts as follows:

**Parks Division:**

|                                  |      |                   |
|----------------------------------|------|-------------------|
| Beach and Shoreline Improvements | cash | \$ 150,000        |
| Park Land Improvements           |      | \$ 50,000         |
|                                  |      | <u>\$ 150,000</u> |

**Impact Fees  
12405115 - East**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 1,390,798           | \$ 1,459,798           | \$ 1,494,087              | \$ 1,786,587              | \$ 1,786,587           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 10,246                 | 14,600                 | 2,500                     | 2,500                     | 2,500                  |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 331,481                | 745,645                | 440,000                   | 400,000                   | 400,000                |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| State Grant                                | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 341,727</u>      | <u>\$ 760,245</u>      | <u>\$ 442,500</u>         | <u>\$ 402,500</u>         | <u>\$ 402,500</u>      |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 238,438                | 190,000                | 150,000                   | 200,000                   | 200,000                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 238,438</u>      | <u>\$ 190,000</u>      | <u>\$ 150,000</u>         | <u>\$ 200,000</u>         | <u>\$ 200,000</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ 103,289</u>      | <u>\$ 570,245</u>      | <u>\$ 292,500</u>         | <u>\$ 202,500</u>         | <u>\$ 202,500</u>      |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 1,494,087</u>    | <u>\$ 2,030,043</u>    | <u>\$ 1,786,587</u>       | <u>\$ 1,989,087</u>       | <u>\$ 1,989,087</u>    |

Includes 2021 amounts as follows:

**Parks Division:**

|  |      |                   |
|--|------|-------------------|
| Park Land Improvements                   | cash | \$ 150,000        |
| Playground/Accessibility,<br>Playgrounds | cash | <u>\$ 40,000</u>  |
|  |      | <u>\$ 190,000</u> |

Includes 2022 amounts as follows:

**Parks Division:**

|                                       |      |                   |
|---------------------------------------|------|-------------------|
| Park Facility Improvements            | cash | 100,000           |
| Playground/Accessibility Improvements | cash | <u>\$ 100,000</u> |
|                                       |      | <u>\$ 200,000</u> |

**Impact Fees**  
**12405116 - Central**

|  | <u>2020</u><br><u>Actual</u> | <u>2021</u><br><u>Budget</u> | <u>2021</u><br><u>Projected</u> | <u>2022</u><br><u>Executive</u> | <u>2022</u><br><u>Budget</u> |
|--|------------------------------|------------------------------|---------------------------------|---------------------------------|------------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (316,482)                 | \$ (327,482)                 | \$ (178,605)                    | \$ (213,605)                    | \$ (213,605)                 |
| <b>Project Inflows:</b>                    |                              |                              |                                 |                                 |                              |
| County Grants                              | -                            | -                            | -                               | -                               | -                            |
| Interest on Investments                    | -                            | -                            | -                               | -                               | -                            |
| Revenue - Impact Fees                      | -                            | -                            | -                               | -                               | -                            |
| Park Dev. / Impact Fees                    | 280,293                      | 85,888                       | 50,000                          | 25,000                          | 25,000                       |
| General Obligation Debt                    | -                            | -                            | -                               | -                               | -                            |
| Revenue Bonds                              | -                            | -                            | -                               | -                               | -                            |
| State Grant                                | -                            | -                            | -                               | -                               | -                            |
| <b>Total Inflows:</b>                      | <u>\$ 280,293</u>            | <u>\$ 85,888</u>             | <u>\$ 50,000</u>                | <u>\$ 25,000</u>                | <u>\$ 25,000</u>             |
| <b>Project Outflows:</b>                   |                              |                              |                                 |                                 |                              |
| Advances - Principal                       | -                            | -                            | -                               | -                               | -                            |
| Advances - Interest                        | -                            | -                            | -                               | -                               | -                            |
| Land and Land Improvements                 | 142,416                      | -                            | 85,000                          | -                               | -                            |
| Major Streets                              | -                            | -                            | -                               | -                               | -                            |
| Storm Utility                              | -                            | -                            | -                               | -                               | -                            |
| Sewer Utility                              | -                            | -                            | -                               | -                               | -                            |
| Debt Service - Principal                   | -                            | -                            | -                               | -                               | -                            |
| Debt Service - Interest                    | -                            | -                            | -                               | -                               | -                            |
| Development and Plan                       | -                            | -                            | -                               | -                               | -                            |
| Equipment                                  | -                            | -                            | -                               | -                               | -                            |
| Buildings                                  | -                            | -                            | -                               | -                               | -                            |
| Other                                      | -                            | -                            | -                               | -                               | -                            |
| <b>Total Outflows:</b>                     | <u>\$ 142,416</u>            | <u>\$ -</u>                  | <u>\$ 85,000</u>                | <u>\$ -</u>                     | <u>\$ -</u>                  |
| <b>Annual Net Cash Flow</b>                | <u>\$ 137,877</u>            | <u>\$ 85,888</u>             | <u>\$ (35,000)</u>              | <u>\$ 25,000</u>                | <u>\$ 25,000</u>             |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (178,605)</u>          | <u>\$ (241,594)</u>          | <u>\$ (213,605)</u>             | <u>\$ (188,605)</u>             | <u>\$ (188,605)</u>          |

**Impact Fees  
12405117 - West**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 756,148             | \$ 1,351,148           | \$ 1,892,093              | \$ 2,528,393              | \$ 2,528,393           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 8,331                  | 13,500                 | 3,300                     | 4,000                     | 4,000                  |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 1,166,746              | 673,728                | 1,000,000                 | 1,000,000                 | 1,000,000              |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| State Grant                                | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 1,175,077</u>    | <u>\$ 687,228</u>      | <u>\$ 1,003,300</u>       | <u>\$ 1,004,000</u>       | <u>\$ 1,004,000</u>    |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | 39,132                 | 472,000                | 367,000                   | 400,000                   | 400,000                |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | 50,000                 |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 39,132</u>       | <u>\$ 472,000</u>      | <u>\$ 367,000</u>         | <u>\$ 400,000</u>         | <u>\$ 450,000</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ 1,135,945</u>    | <u>\$ 215,228</u>      | <u>\$ 636,300</u>         | <u>\$ 604,000</u>         | <u>\$ 554,000</u>      |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 1,892,093</u>    | <u>\$ 1,566,376</u>    | <u>\$ 2,528,393</u>       | <u>\$ 3,132,393</u>       | <u>\$ 3,082,393</u>    |

Includes 2021 amounts as follows:

**Parks Division:**

|                              |      |                   |
|------------------------------|------|-------------------|
| Beach and Shoreline          | cash | \$ 50,000         |
| Park Land Improvements       | cash | \$ 157,000        |
| <br>                         |      |                   |
| Park Facility Improvements   | cash | \$ 100,000        |
| <br>                         |      |                   |
| Playground and Accessibility | cash | <u>\$ 165,000</u> |
|                              |      | <u>\$ 472,000</u> |

Includes 2022 amounts as follows:

**Parks Division:**

|                                 |      |                   |
|---------------------------------|------|-------------------|
| Elver Park                      | cash | \$ 300,000        |
| Playground and Accessibility    | cash | \$ 100,000        |
| Country Grove Restroom Facility | cash | <u>\$ 50,000</u>  |
|                                 |      | <u>\$ 450,000</u> |

**Impact Fees  
12405118 - Park Land**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 6,239,310           | \$ 9,449,310           | \$ 10,830,025             | \$ 14,350,025             | \$ 14,350,025          |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 51,649                 | 90,000                 | 20,000                    | 21,000                    | 21,000                 |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | 4,538,632              | 2,564,755              | 3,500,000                 | 3,500,000                 | 3,500,000              |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | 434                    | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 4,590,715</u>    | <u>\$ 2,654,755</u>    | <u>\$ 3,520,000</u>       | <u>\$ 3,521,000</u>       | <u>\$ 3,521,000</u>    |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | 520,000                | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ 520,000</u>      | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 4,590,715</u>    | <u>\$ 2,134,755</u>    | <u>\$ 3,520,000</u>       | <u>\$ 3,521,000</u>       | <u>\$ 3,521,000</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 10,830,025</u>   | <u>\$ 11,584,065</u>   | <u>\$ 14,350,025</u>      | <u>\$ 17,871,025</u>      | <u>\$ 17,871,025</u>   |

Includes 2021 amounts as follows:

**Parks Division:**

|                  |      |                   |
|------------------|------|-------------------|
| Land Acquisition | cash | \$ 520,000        |
|                  |      | <u>\$ 520,000</u> |

**Impact Fees  
Engineering Subtotal**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (4,292,818)         | \$ (3,995,663)         | \$ (4,129,997)            | \$ (5,143,278)            | \$ (5,143,278)         |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 79                     | 200                    | 105                       | -                         | -                      |
| Revenue - Impact Fees                      | 625,303                | 762,000                | 680,000                   | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | 630                    | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 626,012</u>      | <u>\$ 762,200</u>      | <u>\$ 680,105</u>         | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | 176,467                | 878,000                | 1,479,000                 | -                         | -                      |
| Sewer Utility                              | 11,679                 | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 248,095                | 195,245                | 195,245                   | 115,251                   | 115,251                |
| Debt Service - Interest                    | 26,950                 | 19,141                 | 19,141                    | 10,678                    | 10,678                 |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 463,191</u>      | <u>\$ 1,092,386</u>    | <u>\$ 1,693,386</u>       | <u>\$ 125,929</u>         | <u>\$ 125,929</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ 162,821</u>      | <u>\$ (330,186)</u>    | <u>\$ (1,013,281)</u>     | <u>\$ (125,929)</u>       | <u>\$ (125,929)</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (4,129,997)</u>  | <u>\$ (4,325,849)</u>  | <u>\$ (5,143,278)</u>     | <u>\$ (5,269,206)</u>     | <u>\$ (5,269,206)</u>  |

**Impact Fees**  
**12404020 Engr. - Door Creek North Phase 2**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (250,932)           | \$ (150,932)           | \$ (155,292)              | \$ (105,292)              | \$ (105,292)           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 95,640                 | 100,000                | 50,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 95,640</u>       | <u>\$ 100,000</u>      | <u>\$ 50,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 95,640</u>       | <u>\$ 100,000</u>      | <u>\$ 50,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (155,292)</u>    | <u>\$ (50,932)</u>     | <u>\$ (105,292)</u>       | <u>\$ (105,292)</u>       | <u>\$ (105,292)</u>    |

**Impact Fees**  
**12404021 Engr. - Valley View Road**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (692,351)           | \$ (700,149)           | \$ (685,106)              | \$ (675,106)              | \$ (675,106)           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 29,771                 | 15,000                 | 10,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Federal Grants                             | 272                    | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 30,043</u>       | <u>\$ 15,000</u>       | <u>\$ 10,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 22,798                 | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 22,798</u>       | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 7,245</u>        | <u>\$ 15,000</u>       | <u>\$ 10,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (685,106)</u>    | <u>\$ (685,149)</u>    | <u>\$ (675,106)</u>       | <u>\$ (675,106)</u>       | <u>\$ (675,106)</u>    |

**Impact Fees**  
**12404022 Engr. - Upper Badger Mill Creek**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (60,966)            | \$ (45,966)            | \$ 20,165                 | \$ 25,195                 | \$ 25,195              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 7                      | -                      | 30                        | -                         | -                      |
| Revenue - Impact Fees                      | 81,124                 | 15,000                 | 5,000                     | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 81,131</u>       | <u>\$ 15,000</u>       | <u>\$ 5,030</u>           | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 81,131</u>       | <u>\$ 15,000</u>       | <u>\$ 5,030</u>           | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 20,165</u>       | <u>\$ (30,966)</u>     | <u>\$ 25,195</u>          | <u>\$ 25,195</u>          | <u>\$ 25,195</u>       |

**Impact Fees**  
**12404023 Engr. - Felland Road Impact Fee**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (1,616,364)         | \$ (1,591,364)         | \$ (1,589,791)            | \$ (1,574,791)            | \$ (1,574,791)         |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 26,573                 | 25,000                 | 15,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 26,573</u>       | <u>\$ 25,000</u>       | <u>\$ 15,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 26,573</u>       | <u>\$ 25,000</u>       | <u>\$ 15,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (1,589,791)</u>  | <u>\$ (1,566,364)</u>  | <u>\$ (1,574,791)</u>     | <u>\$ (1,574,791)</u>     | <u>\$ (1,574,791)</u>  |

**Impact Fees**  
**12404024 Engr. - Elderberry Neighborhood**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (81,657)            | \$ (79,657)            | \$ (77,651)               | \$ (32,651)               | \$ (32,651)            |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 4,006                  | 2,000                  | 45,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 4,006</u>        | <u>\$ 2,000</u>        | <u>\$ 45,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 4,006</u>        | <u>\$ 2,000</u>        | <u>\$ 45,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (77,651)</u>     | <u>\$ (77,657)</u>     | <u>\$ (32,651)</u>        | <u>\$ (32,651)</u>        | <u>\$ (32,651)</u>     |

**Impact Fees**  
**12404025 Engr. - Northeast Neighborhood**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (600,304)           | \$ (615,356)           | \$ (612,950)              | \$ (597,950)              | \$ (597,950)           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 17,048                 | 20,000                 | 15,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Federal Grants                             | 358                    | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 17,406</u>       | <u>\$ 20,000</u>       | <u>\$ 15,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 30,052                 | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 30,052</u>       | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ (12,646)</u>     | <u>\$ 20,000</u>       | <u>\$ 15,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (612,950)</u>    | <u>\$ (595,356)</u>    | <u>\$ (597,950)</u>       | <u>\$ (597,950)</u>       | <u>\$ (597,950)</u>    |

**Impact Fees**  
**12404026 Engr. - Lower Badger Mill Creek Sanitary Sewer and Stormwater**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (388,121)           | \$ (260,316)           | \$ (448,028)              | \$ (1,691,414)            | \$ (1,691,414)         |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 338,755                | 500,000                | 450,000                   | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 338,755</u>      | <u>\$ 500,000</u>      | <u>\$ 450,000</u>         | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | 176,467                | 878,000                | 1,479,000                 | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | 195,245                | 195,245                | 195,245                   | 115,251                   | 115,251                |
| Debt Service - Interest                    | 26,950                 | 19,141                 | 19,141                    | 10,678                    | 10,678                 |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 398,662</u>      | <u>\$ 1,092,386</u>    | <u>\$ 1,693,386</u>       | <u>\$ 125,929</u>         | <u>\$ 125,929</u>      |
| <b>Annual Net Cash Flow</b>                | <u>\$ (59,907)</u>     | <u>\$ (592,386)</u>    | <u>\$ (1,243,386)</u>     | <u>\$ (125,929)</u>       | <u>\$ (125,929)</u>    |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (448,028)</u>    | <u>\$ (852,702)</u>    | <u>\$ (1,691,414)</u>     | <u>\$ (1,817,343)</u>     | <u>\$ (1,817,343)</u>  |

Includes 2021 amounts as follows:

**Stormwater Utility**

|                           |        |                   |
|---------------------------|--------|-------------------|
| Citywide Flood Mitigation | borrow | <u>\$ 878,000</u> |
|                           |        | <u>\$ 878,000</u> |

**Impact Fees**  
**12404028 Engr. - Jeffy Trail**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ 10,302              | \$ 10,502              | \$ 10,374                 | \$ 10,449                 | \$ 10,449              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | 72                     | 200                    | 75                        | -                         | -                      |
| Revenue - Impact Fees                      | -                      | -                      | -                         | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 72</u>           | <u>\$ 200</u>          | <u>\$ 75</u>              | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 72</u>           | <u>\$ 200</u>          | <u>\$ 75</u>              | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ 10,374</u>       | <u>\$ 10,702</u>       | <u>\$ 10,449</u>          | <u>\$ 10,449</u>          | <u>\$ 10,449</u>       |

**Impact Fees**  
**12404029 Engr. - West Elderberry**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ (612,425)           | \$ (562,425)           | \$ (591,718)              | \$ (551,718)              | \$ (551,718)           |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | 32,386                 | 50,000                 | 40,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ 32,386</u>       | <u>\$ 50,000</u>       | <u>\$ 40,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | 11,679                 | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ 11,679</u>       | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ 20,707</u>       | <u>\$ 50,000</u>       | <u>\$ 40,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ (591,718)</u>    | <u>\$ (512,425)</u>    | <u>\$ (551,718)</u>       | <u>\$ (551,718)</u>       | <u>\$ (551,718)</u>    |

**Impact Fees**  
**12404030 Engr. - Westside Drainage**

|  | <u>2020<br/>Actual</u> | <u>2021<br/>Budget</u> | <u>2021<br/>Projected</u> | <u>2022<br/>Executive</u> | <u>2022<br/>Budget</u> |
|--|------------------------|------------------------|---------------------------|---------------------------|------------------------|
| <b>Cash Balance (Deficit), January 1</b>   | \$ -                   | \$ -                   | \$ -                      | \$ 50,000                 | \$ 50,000              |
| <b>Project Inflows:</b>                    |                        |                        |                           |                           |                        |
| County Grants                              | -                      | -                      | -                         | -                         | -                      |
| Interest on Investments                    | -                      | -                      | -                         | -                         | -                      |
| Revenue - Impact Fees                      | -                      | 35,000                 | 50,000                    | -                         | -                      |
| Park Dev. / Impact Fees                    | -                      | -                      | -                         | -                         | -                      |
| General Obligation Debt                    | -                      | -                      | -                         | -                         | -                      |
| Revenue Bonds                              | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Inflows:</b>                      | <u>\$ -</u>            | <u>\$ 35,000</u>       | <u>\$ 50,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Project Outflows:</b>                   |                        |                        |                           |                           |                        |
| Advances - Principal                       | -                      | -                      | -                         | -                         | -                      |
| Advances - Interest                        | -                      | -                      | -                         | -                         | -                      |
| Land and Land Improvements                 | -                      | -                      | -                         | -                         | -                      |
| Major Streets                              | -                      | -                      | -                         | -                         | -                      |
| Storm Utility                              | -                      | -                      | -                         | -                         | -                      |
| Sewer Utility                              | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Principal                   | -                      | -                      | -                         | -                         | -                      |
| Debt Service - Interest                    | -                      | -                      | -                         | -                         | -                      |
| Development and Plan                       | -                      | -                      | -                         | -                         | -                      |
| Equipment                                  | -                      | -                      | -                         | -                         | -                      |
| Buildings                                  | -                      | -                      | -                         | -                         | -                      |
| Other                                      | -                      | -                      | -                         | -                         | -                      |
| <b>Total Outflows:</b>                     | <u>\$ -</u>            | <u>\$ -</u>            | <u>\$ -</u>               | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Annual Net Cash Flow</b>                | <u>\$ -</u>            | <u>\$ 35,000</u>       | <u>\$ 50,000</u>          | <u>\$ -</u>               | <u>\$ -</u>            |
| <b>Cash Balance (Deficit), December 31</b> | <u>\$ -</u>            | <u>\$ 35,000</u>       | <u>\$ 50,000</u>          | <u>\$ 50,000</u>          | <u>\$ 50,000</u>       |