

**IMPACT FEES**

**CASH FLOW STATEMENTS**

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# Impact Fees

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## Background & Purpose

Impact Fees are a financing tool utilized by the City of Madison which requires new developers to pay for a portion of the capital costs necessary to accommodate a development project. Capital costs are the costs to construct, expand, or improve certain public facilities required because of the new land development. Eligible public facilities include highways and other transportation facilities, traffic control devices, facilities for collecting and treating sewage, facilities for collecting and treating storm and surface waters, facilities for pumping, storing and distributing water, parks, playgrounds, and land for athletic fields, solid waste recycling facilities, fire protection facilities, law enforcement facilities, emergency medical facilities, and libraries. Before enacting an impact fee ordinance, a municipality must hold a public hearing on the proposed ordinance or amendment and prepare a needs assessment for the anticipated public facilities (Wis. Stat. § 66.0617).

Every 10 years, the Parks Division conducts an Impact Fee assessment. The last assessment conducted in 2016 recommended consolidating the Parks Division's 11 impact fee districts down into fewer districts. Following the assessment, the Parks Division maintains 6 active impact fee districts: Citywide Infrastructure, North, East, Central, West, and Park Land. The next impact fee assessment for Parks is planned for 2026.

The Engineering Division maintains 10 impact fee districts to fund road construction and associated sanitary sewer and stormwater work for capital projects. For 2026, the Engineering Division anticipates creating a new impact fee district (11 total districts) to facilitate development of the High Point/Raymond/MidTown project in the Engineering – Major Streets Capital Budget (Munis #15401). For the 2026 Executive Capital Budget, the new impact fee district has been tentatively named “High Point – Raymond Sewer.”

The information outlined in the Impact Fee cash flow statements is provided for informational purposes and is not intended to serve as budget.

## 2026 Highlights

Parks Division Impact Fee funded projects in the 2026 Capital Budget include:

- Citywide Infrastructure
  - Madison LakeWay Improvements
  - Park Facility Improvements
- North
  - Playground/Accessibility Improvements
- East
  - Playground/Accessibility Improvements
- Central
  - Brittingham Beach House
  - Playground/Accessibility Improvements
- West
  - Playground/Accessibility Improvements
- Park Land
  - Land Acquisition

Engineering Division Impact Fee funded projects in the 2026 Capital Budget include:

- High Point – Raymond Sewer
  - High Point/Raymond/MidTown (Engineering – Major Streets)

**Impact Fees**  
**Citywide Summary - All Active Impact Fee Funds**  
**2024 Executive Budget**

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	<u>\$ 28,104,996</u>	<u>\$ 41,892,193</u>	<u>\$ 29,564,459</u>	<u>\$ 38,285,718</u>
<b>Fund Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	1,391,607	1,301,388	1,299,005	1,524,282
Revenue - Impact Fees	8,937,679	5,437,266	5,458,084	5,557,266
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 10,329,286</u>	<u>\$ 6,738,654</u>	<u>\$ 6,757,089</u>	<u>\$ 7,081,548</u>
<b>Fund Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	8,806,572	2,395,000	1,485,000	6,366,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	62,956	-	-	-
Debt Service - Interest	296	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	(3,449,170)	-
<b>Total Outflows:</b>	<u>\$ 8,869,824</u>	<u>\$ 2,395,000</u>	<u>\$ (1,964,170)</u>	<u>\$ 6,366,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 1,459,463</u>	<u>\$ 4,343,654</u>	<u>\$ 8,721,260</u>	<u>\$ 715,548</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 29,564,459</u>	<u>\$ 46,235,847</u>	<u>\$ 38,285,719</u>	<u>\$ 39,001,266</u>

**Impact Fees  
Parks Subtotal**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 33,664,145	\$ 47,638,294	\$ 35,202,636	\$ 43,503,230
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	1,388,634	1,301,088	1,298,339	1,522,613
Revenue - Impact Fees	8,506,429	5,072,266	5,038,084	5,072,266
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 9,895,063</u>	<u>\$ 6,373,354</u>	<u>\$ 6,336,423</u>	<u>\$ 6,594,879</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	8,356,572	1,595,000	1,485,000	5,840,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	(3,449,170)	-
<b>Total Outflows:</b>	<u>\$ 8,356,572</u>	<u>\$ 1,595,000</u>	<u>\$ (1,964,170)</u>	<u>\$ 5,840,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 1,538,491</u>	<u>\$ 4,778,354</u>	<u>\$ 8,300,593</u>	<u>\$ 754,879</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 35,202,636</u>	<u>\$ 52,416,648</u>	<u>\$ 43,503,230</u>	<u>\$ 44,258,108</u>

**Impact Fees**  
**12405101 Parks - Warner**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (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>
<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	-	-	(70,113)	-
<b>Total Outflows:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (70,113)</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,113</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (70,113)</u>	<u>\$ (70,113)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	\$ 81,570	\$ 84,766	\$ 53,526	\$ -
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	3,138	3,109	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<b>\$ 3,138</b>	<b>\$ 3,109</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	31,183	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	53,526	-
<b>Total Outflows:</b>	<b>\$ 31,183</b>	<b>\$ -</b>	<b>\$ 53,526</b>	<b>\$ -</b>
<b>Annual Net Cash Flow</b>	<b>\$ (28,044)</b>	<b>\$ 3,109</b>	<b>\$ (53,526)</b>	<b>\$ -</b>
<b>Cash Balance (Deficit), December 31</b>	<b>\$ 53,526</b>	<b>\$ 87,875</b>	<b>\$ -</b>	<b>\$ -</b>

**Impact Fees**  
**12405105 Parks - Olbrich**

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	\$ (19,244)	\$ (19,244)	\$ (19,244)	\$ -
<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>	\$ -	\$ -	\$ -	\$ -
<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	-	-	(19,244)	-
<b>Total Outflows:</b>	\$ -	\$ -	\$ (19,244)	\$ -
<b>Annual Net Cash Flow</b>	\$ -	\$ -	\$ 19,244	\$ -
<b>Cash Balance (Deficit), December 31</b>	\$ (19,244)	\$ (19,244)	\$ -	\$ -

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (160,725)	\$ (180,107)	\$ (180,107)	\$ -
<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>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	19,382	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	(180,107)	-
<b>Total Outflows:</b>	<u>\$ 19,382</u>	<u>\$ -</u>	<u>\$ (180,107)</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ (19,382)</u>	<u>\$ -</u>	<u>\$ 180,107</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (180,107)</u>	<u>\$ (180,107)</u>	<u>\$ -</u>	<u>\$ -</u>



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

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	\$ 30,872	\$ 32,037	\$ 32,067	\$ -
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	1,195	1,168	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<b>\$ 1,195</b>	<b>\$ 1,168</b>	<b>\$ -</b>	<b>\$ -</b>
<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	-	-	32,067	-
<b>Total Outflows:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,067</b>	<b>\$ -</b>
<b>Annual Net Cash Flow</b>	<b>\$ 1,195</b>	<b>\$ 1,168</b>	<b>\$ (32,067)</b>	<b>\$ -</b>
<b>Cash Balance (Deficit), December 31</b>	<b>\$ 32,067</b>	<b>\$ 33,204</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 20,802	\$ 22,327	\$ 20,807	\$ -
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	805	794	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 805</u>	<u>\$ 794</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	800	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	20,807	-
<b>Total Outflows:</b>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ 20,807</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ 6</u>	<u>\$ 794</u>	<u>\$ (20,807)</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 20,807</u>	<u>\$ 23,120</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	\$ (53,481)	\$ (53,481)	\$ (53,481)	\$ -
<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>	\$ -	\$ -	\$ -	\$ -
<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	-	-	(53,481)	-
<b>Total Outflows:</b>	\$ -	\$ -	\$ (53,481)	\$ -
<b>Annual Net Cash Flow</b>	\$ -	\$ -	\$ 53,481	\$ -
<b>Cash Balance (Deficit), December 31</b>	\$ (53,481)	\$ (53,481)	\$ -	\$ -

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (77,857)	\$ (77,857)	\$ (77,857)	\$ -
<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>
<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	-	-	(77,857)	-
<b>Total Outflows:</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (77,857)</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,857</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (77,857)</u>	<u>\$ (77,857)</u>	<u>\$ -</u>	<u>\$ -</u>

**Impact Fees**  
**12405111 Parks - Elver**

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2025 Projected</b>	<b>2026 Executive</b>
<b>Cash Balance (Deficit), January 1</b>	\$ 169,036	\$ 175,205	\$ 186,476	\$ -
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	6,790	6,544	-	-
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<b>\$ 6,790</b>	<b>\$ 6,544</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	(10,650)	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	186,476	-
<b>Total Outflows:</b>	<b>\$ (10,650)</b>	<b>\$ -</b>	<b>\$ 186,476</b>	<b>\$ -</b>
<b>Annual Net Cash Flow</b>	<b>\$ 17,440</b>	<b>\$ 6,544</b>	<b>\$ (186,476)</b>	<b>\$ -</b>
<b>Cash Balance (Deficit), December 31</b>	<b>\$ 186,476</b>	<b>\$ 181,749</b>	<b>\$ -</b>	<b>\$ -</b>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (125,507)	\$ (175,621)	\$ (3,341,244)	\$ -
<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>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	3,215,737	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	(3,341,244)	-
<b>Total Outflows:</b>	<u>\$ 3,215,737</u>	<u>\$ -</u>	<u>\$ (3,341,244)</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ (3,215,737)</u>	<u>\$ -</u>	<u>\$ 3,341,244</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (3,341,244)</u>	<u>\$ (175,621)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 1,593,683	\$ 1,827,538	\$ 2,074,375	\$ 2,298,004
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	68,341	63,482	72,603	80,430
Revenue - Impact Fees	547,898	351,025	351,025	351,025
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 616,239</u>	<u>\$ 414,507</u>	<u>\$ 423,628</u>	<u>\$ 431,455</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	135,547	300,000	200,000	4,485,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 135,547</u>	<u>\$ 300,000</u>	<u>\$ 200,000</u>	<u>\$ 4,485,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 480,692</u>	<u>\$ 114,507</u>	<u>\$ 223,628</u>	<u>\$ (4,053,545)</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 2,074,375</u>	<u>\$ 1,942,045</u>	<u>\$ 2,298,004</u>	<u>\$ (1,755,541)</u>

Includes 2025 amounts as follows:

**Parks Division:**

Madison LakeWay Improvements	cash	\$ 200,000
Park Facility Improvements	cash	\$ 100,000
		<u>\$ 300,000</u>

Includes 2026 amounts as follows:

**Parks Division:**

Madison LakeWay Improvements	cash	\$ 4,460,000
Park Facility Improvements	cash	\$ 25,000
		<u>\$ 4,485,000</u>

**Impact Fees**  
**12405114 - North**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 710,356	\$ 498,185	\$ 1,029,898	\$ 938,751
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	31,622	18,682	18,682	32,856
Revenue - Impact Fees	575,373	155,172	155,172	155,172
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 606,995</u>	<u>\$ 173,854</u>	<u>\$ 173,854</u>	<u>\$ 188,028</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	287,453	265,000	265,000	75,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 287,453</u>	<u>\$ 265,000</u>	<u>\$ 265,000</u>	<u>\$ 75,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 319,541</u>	<u>\$ (91,146)</u>	<u>\$ (91,146)</u>	<u>\$ 113,028</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 1,029,898</u>	<u>\$ 407,039</u>	<u>\$ 938,751</u>	<u>\$ 1,051,780</u>

Includes 2025 amounts as follows:

**Parks Division:**

James Madison Park Improvements	cash	\$ 35,000
Park Land Improvements	cash	\$ 200,000
Playground/Accessibility Improvements		<u>\$ 30,000</u>
		<u><u>\$ 265,000</u></u>

Includes 2026 amounts as follows:

**Parks Division:**

Playground/Accessibility Improvements	cash	\$ 75,000
	cash	<u><u>\$ 75,000</u></u>



**Impact Fees**  
**12405115 - East**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 3,091,207	\$ 3,063,786.34	\$ 2,103,825	\$ 2,234,811
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	114,703	121,194	121,194	78,218
Revenue - Impact Fees	180,559	364,791	364,791	364,791
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 295,262</u>	<u>\$ 485,985.43</u>	<u>\$ 485,985</u>	<u>\$ 443,009</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	1,282,644	355,000	355,000	190,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 1,282,644</u>	<u>\$ 355,000</u>	<u>\$ 355,000</u>	<u>\$ 190,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ (987,382)</u>	<u>\$ 130,985</u>	<u>\$ 130,985</u>	<u>\$ 253,009</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 2,103,825</u>	<u>\$ 3,194,772</u>	<u>\$ 2,234,811</u>	<u>\$ 2,487,820</u>

Includes 2025 amounts as follows:

**Parks Division:**

Beach and Shoreline Improvements	cash	\$ 90,000
McPike Park (Central Park)	cash	\$ 15,000
Park Land Improvements	cash	\$ 120,000
Playground/Accessibility Improvements	cash	\$ 130,000
		<u>\$ 355,000</u>

Includes 2026 amounts as follows:

**Parks Division:**

Park Land Improvements	cash	\$ 10,000
Playground/Accessibility Improvements	cash	\$ 180,000
		<u>\$ 190,000</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 1,017,642	\$ 1,380,984	\$ 1,596,053	\$ 1,894,395
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	48,998	43,211	42,956	66,304
Revenue - Impact Fees	717,951	354,568	320,386	354,568
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 766,949</u>	<u>\$ 397,779</u>	<u>\$ 363,342</u>	<u>\$ 420,872</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	188,537	65,000	65,000	675,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 188,537</u>	<u>\$ 65,000</u>	<u>\$ 65,000</u>	<u>\$ 675,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 578,411</u>	<u>\$ 332,779</u>	<u>\$ 298,342</u>	<u>\$ (254,128)</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 1,596,053</u>	<u>\$ 1,713,763</u>	<u>\$ 1,894,395</u>	<u>\$ 1,640,267</u>

Includes 2025 amounts as follows:

**Parks Division:**

Brittingham Beach House	cash	\$ 50,000
Park Land Improvements	cash	\$ 15,000
		<u>65,000</u>

Includes 2026 amounts as follows:

**Parks Division:**

Brittingham Beach House	cash	\$ 600,000
Park Land Improvements	cash	\$ 75,000
		<u>675,000</u>

**Impact Fees**  
**12405117 - West**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 3,066,716	\$ 2,611,953	\$ 3,980,720	\$ 4,318,078
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	140,799	107,790	107,790	151,133
Revenue - Impact Fees	717,705	529,569	529,569	529,569
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
State Grant	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 858,504</u>	<u>\$ 637,359</u>	<u>\$ 637,359</u>	<u>\$ 680,702</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	(55,500)	310,000	300,000	115,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ (55,500)</u>	<u>\$ 310,000</u>	<u>\$ 300,000</u>	<u>\$ 115,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 914,004</u>	<u>\$ 327,359</u>	<u>\$ 337,359</u>	<u>\$ 565,702</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 3,980,720</u>	<u>\$ 2,939,312</u>	<u>\$ 4,318,078</u>	<u>\$ 4,883,780</u>

Includes 2025 amounts as follows:

**Parks Division:**

Beach and Shoreline Improvements	cash	\$ 250,000
Park Land Improvements	cash	\$ 10,000
Playground/Accessibility Improvements	cash	\$ 50,000
		<u>\$ 310,000</u>

Includes 2026 amounts as follows:

**Parks Division:**

Park Land Improvements	cash	\$ 40,000
Playground/Accessibility Improvements	cash	\$ 75,000
		<u>\$ 115,000</u>

**Impact Fees**  
**12405118 - Park Land**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 24,389,188	\$ 38,517,937	\$ 27,866,935	\$ 31,819,190
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	972,242	935,114	935,114	1,113,672
Revenue - Impact Fees	5,766,944	3,317,141	3,317,141	3,317,141
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 6,739,186</u>	<u>\$ 4,252,255</u>	<u>\$ 4,252,255</u>	<u>\$ 4,430,813</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	3,261,439	300,000	300,000	300,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 3,261,439</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ 3,477,747</u>	<u>\$ 3,952,255</u>	<u>\$ 3,952,255</u>	<u>\$ 4,130,813</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 27,866,935</u>	<u>\$ 42,470,192</u>	<u>\$ 31,819,190</u>	<u>\$ 35,950,003</u>

Includes 2025 amounts as follows:

**Parks Division:**

Land Acquisition	cash	\$ 300,000
		<u>\$ 300,000</u>

Includes 2026 amounts as follows:

**Parks Division:**

Land Acquisition	cash	\$ 300,000
		<u>\$ 300,000</u>

**Impact Fees  
Engineering Subtotal**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (5,559,149)	\$ (5,746,101)	\$ (5,638,177)	\$ (5,217,511)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	2,973	300	666	1,669
Revenue - Impact Fees	431,250	365,000	420,000	485,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
	-	-	-	-
<b>Total Inflows:</b>	\$ 434,224	\$ 365,300	\$ 420,666	\$ 486,669
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	450,000	800,000	-	526,000
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	62,956	-	-	-
Debt Service - Interest	296	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
	-	-	-	-
<b>Total Outflows:</b>	\$ 513,252	\$ 800,000	\$ -	\$ 526,000
<b>Annual Net Cash Flow</b>	\$ (79,028)	\$ (434,700)	\$ 420,666	\$ (39,331)
<b>Cash Balance (Deficit), December 31</b>	\$ (5,638,177)	\$ (6,180,801)	\$ (5,217,511)	\$ (5,256,842)

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (23,263)	\$ 1,737	\$ 7,676	\$ 35,944
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	39	-	269	1,258
Revenue - Impact Fees	30,899	25,000	28,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 30,938</u>	<u>\$ 25,000</u>	<u>\$ 28,269</u>	<u>\$ 26,258</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>
<b>Annual Net Cash Flow</b>	<u>\$ 30,938</u>	<u>\$ 25,000</u>	<u>\$ 28,269</u>	<u>\$ 26,258</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 7,676</u>	<u>\$ 26,737</u>	<u>\$ 35,944</u>	<u>\$ 62,202</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (676,493)	\$ (671,493)	\$ (676,493)	\$ (671,493)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	-	5,000	5,000	5,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Federal Grants	-	-	-	-
<b>Total Inflows:</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</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>
<b>Annual Net Cash Flow</b>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (676,493)</u>	<u>\$ (666,493)</u>	<u>\$ (671,493)</u>	<u>\$ (666,493)</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 54,313	\$ (394,687)	\$ (389,858)	\$ (337,858)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	2,065	-	-	-
Revenue - Impact Fees	3,765	-	52,000	70,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 5,830</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 70,000</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	450,000	-	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	-	-	-	-
Debt Service - Interest	-	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 450,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ (444,170)</u>	<u>\$ -</u>	<u>\$ 52,000</u>	<u>\$ 70,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (389,858)</u>	<u>\$ (394,687)</u>	<u>\$ (337,858)</u>	<u>\$ (267,858)</u>



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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (1,511,280)	\$ (1,486,281)	\$ (1,495,186)	\$ (1,470,186)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	16,095	25,000	25,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 16,095</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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>
<b>Annual Net Cash Flow</b>	<u>\$ 16,095</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (1,495,186)</u>	<u>\$ (1,461,281)</u>	<u>\$ (1,470,186)</u>	<u>\$ (1,445,186)</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 9,601	\$ 29,601	\$ 17,134	\$ 27,134
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	447	-	-	-
Revenue - Impact Fees	7,085	10,000	10,000	10,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 7,532</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</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>
<b>Annual Net Cash Flow</b>	<u>\$ 7,532</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 17,134</u>	<u>\$ 39,601</u>	<u>\$ 27,134</u>	<u>\$ 37,134</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (569,389)	\$ (544,389)	\$ (545,589)	\$ (520,589)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	23,800	25,000	25,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 23,800</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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>
<b>Annual Net Cash Flow</b>	<u>\$ 23,800</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (545,589)</u>	<u>\$ (519,389)</u>	<u>\$ (520,589)</u>	<u>\$ (495,589)</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (2,383,191)	\$ (2,246,443)	\$ (2,127,392)	\$ (1,877,392)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	319,051	250,000	250,000	300,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 319,051</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 300,000</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	800,000	-	-
Major Streets	-	-	-	-
Storm Utility	-	-	-	-
Sewer Utility	-	-	-	-
Debt Service - Principal	62,956	-	-	-
Debt Service - Interest	296	-	-	-
Development and Plan	-	-	-	-
Equipment	-	-	-	-
Buildings	-	-	-	-
Other	-	-	-	-
<b>Total Outflows:</b>	<u>\$ 63,252</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Annual Net Cash Flow</b>	<u>\$ 255,799</u>	<u>\$ (550,000)</u>	<u>\$ 250,000</u>	<u>\$ 300,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (2,127,392)</u>	<u>\$ (2,796,443)</u>	<u>\$ (1,877,392)</u>	<u>\$ (1,577,392)</u>

Includes 2025 amounts as follows:

**Stormwater Utility**

Lower Badger Mill Creek

Pond at Mineral Point

Road

cash	\$ 800,000
	<u>\$ 800,000</u>

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

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 10,934	\$ 11,234	\$ 11,357	\$ 11,754
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	423	300	397	411
Revenue - Impact Fees	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 423</u>	<u>\$ 300</u>	<u>\$ 397</u>	<u>\$ 411</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>
<b>Annual Net Cash Flow</b>	<u>\$ 423</u>	<u>\$ 300</u>	<u>\$ 397</u>	<u>\$ 411</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 11,357</u>	<u>\$ 11,534</u>	<u>\$ 11,754</u>	<u>\$ 12,166</u>

**Impact Fees**  
**12408329 Engr. - West Elderberry**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ (505,833)	\$ (480,833)	\$ (475,278)	\$ (450,278)
<b>Project Inflows:</b>				
County Grants	-	-	-	-
Interest on Investments	-	-	-	-
Revenue - Impact Fees	30,556	25,000	25,000	25,000
Park Dev. / Impact Fees	-	-	-	-
General Obligation Debt	-	-	-	-
Revenue Bonds	-	-	-	-
Other	-	-	-	-
<b>Total Inflows:</b>	<u>\$ 30,556</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</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>
<b>Annual Net Cash Flow</b>	<u>\$ 30,556</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ (475,278)</u>	<u>\$ (455,833)</u>	<u>\$ (450,278)</u>	<u>\$ (425,278)</u>

**Impact Fees**  
**12408430 Engr. - Westside Drainage**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ 35,453	\$ 35,453	\$ 35,453	\$ 35,453
<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>
<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>
<b>Annual Net Cash Flow</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ 35,453</u>	<u>\$ 35,453</u>	<u>\$ 35,453</u>	<u>\$ 35,453</u>

**Impact Fees**  
**1240441 Engr. - High Point - Raymond Sewer**

	<u>2024 Actual</u>	<u>2025 Budget</u>	<u>2025 Projected</u>	<u>2026 Executive</u>
<b>Cash Balance (Deficit), January 1</b>	\$ -	\$ -	\$ -	\$ -
<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>
<b>January 1 Balance, Plus Inflows:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Project Outflows:</b>				
Advances - Principal	-	-	-	-
Advances - Interest	-	-	-	-
Land and Land Improvements	-	-	-	526,000
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>\$ -</u>	<u>\$ -</u>	<u>\$ 526,000</u>
<b>Annual Net Cash Flow</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (526,000)</u>
<b>Cash Balance (Deficit), December 31</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (526,000)</u>

Includes 2026 amounts as follows:

Engineering - Major Streets

High Point/Raymond/MidTown

cash	\$ 526,000
	<u>\$ 526,000</u>