

Impact Fee Statements

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, Engineering, and Traffic Engineering. The City of Madison currently has 16 Impact Fee Districts: 6 Parks districts, 9 Engineering districts, and 1 Traffic Engineering district. 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Effective January 1, 2017, The City's park-related impact fees were repealed and replaced by a combined "Park Impact Fee."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 on 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.

2019 Highlights

Key Impact Fee-funded projects in the 2019 CIP include:

- Reauthorized funding to purchase land for a Downtown Park from Citywide Parkland fees
- Reauthorized funding for Improvements at Breese Stevens from the Citywide Infrastructure District
- Improvements at the Olbrich Park Boat Launch from revenue within the East Infrastructure District
- Improvements at Door Creek Park from revenue within the East Infrastructure District
- Investments in paths and courts at various locations throughout the City
- Investments in playgrounds at various locations throughout the City
- Funding for the design of improvements at Hill Creek Park from the Elver Infrastructure District

Impact Fees
Citywide Summary - All Active Impact Fee Funds
2019 Adopted Budget

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 12,169,935	\$ 9,957,266	\$ 16,096,410	\$ 11,281,666	\$ 11,281,666
Fund Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	168,314	72,610	158,290	176,550	176,550
Revenue - Impact Fees	1,203,577	453,000	445,000	292,000	292,000
Park Dev. / Impact Fees	5,318,151	3,079,470	3,728,001	3,890,000	3,890,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	672,526	-	-	-	-
Total Inflows:	<u>\$ 7,362,568</u>	<u>\$ 3,605,080</u>	<u>\$ 4,331,291</u>	<u>\$ 4,358,550</u>	<u>\$ 4,358,550</u>
Fund Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	2,926,148	11,169,000	8,779,652	7,485,000	7,485,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	1,756,000	1,756,000
Sewer Utility	-	-	-	2,200,000	2,200,000
Debt Service - Principal	501,392	336,211	266,243	19,998	19,998
Debt Service - Interest	8,554	59,186	55,139	4,600	4,600
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	520,000	45,000	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 3,436,093</u>	<u>\$ 12,084,397</u>	<u>\$ 9,146,034</u>	<u>\$ 11,465,598</u>	<u>\$ 11,465,598</u>
Annual Net Cash Flow	<u>\$ 3,926,475</u>	<u>\$ (8,479,317)</u>	<u>\$ (4,814,743)</u>	<u>\$ (7,107,048)</u>	<u>\$ (7,107,048)</u>
Cash Balance (Deficit), December 31	<u>\$ 16,096,410</u>	<u>\$ 1,477,949</u>	<u>\$ 11,281,666</u>	<u>\$ 4,174,618</u>	<u>\$ 4,174,618</u>

**Impact Fees
Parks Subtotal**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 17,444,252	\$ 15,213,729	\$ 20,465,118	\$ 15,603,858	\$ 15,603,858
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	167,395	72,610	158,290	176,550	176,550
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	5,318,151	3,079,470	3,728,001	3,890,000	3,890,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	670,366	-	-	-	-
Total Inflows:	<u>\$ 6,155,912</u>	<u>\$ 3,152,080</u>	<u>\$ 3,886,291</u>	<u>\$ 4,066,550</u>	<u>\$ 4,066,550</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	2,928,296	11,169,000	8,675,506	7,485,000	7,485,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	198,196	89,966	19,998	19,998	19,998
Debt Service - Interest	8,554	11,095	7,048	4,600	4,600
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	520,000	45,000	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 3,135,045</u>	<u>\$ 11,790,061</u>	<u>\$ 8,747,552</u>	<u>\$ 7,509,598</u>	<u>\$ 7,509,598</u>
Annual Net Cash Flow	<u>\$ 3,020,867</u>	<u>\$ (8,637,981)</u>	<u>\$ (4,861,261)</u>	<u>\$ (3,443,048)</u>	<u>\$ (3,443,048)</u>
Cash Balance (Deficit), December 31	<u>\$ 20,465,118</u>	<u>\$ 6,575,748</u>	<u>\$ 15,603,857</u>	<u>\$ 12,160,810</u>	<u>\$ 12,160,810</u>

**Impact Fees
12405101 Parks - Warner**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 84,446	\$ 61,292	\$ 87,269	\$ 69,400	\$ 69,400
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	693	300	400	600	600
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	21,445	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 22,138</u>	<u>\$ 300</u>	<u>\$ 400</u>	<u>\$ 600</u>	<u>\$ 600</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	19,315	-	18,269	70,000	70,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 19,315</u>	<u>\$ -</u>	<u>\$ 18,269</u>	<u>\$ 70,000</u>	<u>\$ 70,000</u>
Annual Net Cash Flow	<u>\$ 2,823</u>	<u>\$ 300</u>	<u>\$ (17,869)</u>	<u>\$ (69,400)</u>	<u>\$ (69,400)</u>
Cash Balance (Deficit), December 31	<u>\$ 87,269</u>	<u>\$ 61,592</u>	<u>\$ 69,400</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2019 amounts as follows:

Parks Division:

Playground/Accessibility Improvements, Playground Replacement	cash	\$ 70,000
		<u>\$ 70,000</u>

Impact Fees
12405102 Parks - Reindahl

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 305,352	\$ 256,852	\$ 307,963	\$ 279,963	\$ 279,963
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	2,585	1,250	2,000	1,500	1,500
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	50,000	-	-	-	-
Total Inflows:	<u>\$ 52,585</u>	<u>\$ 1,250</u>	<u>\$ 2,000</u>	<u>\$ 1,500</u>	<u>\$ 1,500</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	49,974	26,000	30,000	172,000	172,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 49,974</u>	<u>\$ 26,000</u>	<u>\$ 30,000</u>	<u>\$ 172,000</u>	<u>\$ 172,000</u>
Annual Net Cash Flow	<u>\$ 2,611</u>	<u>\$ (24,750)</u>	<u>\$ (28,000)</u>	<u>\$ (170,500)</u>	<u>\$ (170,500)</u>
Cash Balance (Deficit), December 31	<u>\$ 307,963</u>	<u>\$ 232,102</u>	<u>\$ 279,963</u>	<u>\$ 109,463</u>	<u>\$ 109,463</u>

Includes 2018 amounts as follows:

Parks Division:

Park Land Improvements	cash	\$ 18,000
Playground/Accessibility		
Improvements, Playgrounds		
Replacements	cash	\$ 8,000
		<u>\$ 26,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements (Reauthorization)	cash	\$ 12,000
Park Land Improvements, Basketball Courts	cash	\$ 90,000
Park Land Improvements, Sun Shelter	cash	<u>\$ 70,000</u>
		<u>\$ 172,000</u>

Impact Fees
12405103 Parks - Door Creek

	2017 Actual	2018 Budget	2018 Projected	2019 Executive	2019 Budget
Cash Balance (Deficit), January 1	\$ 178,321	\$ 105,088	\$ 1,848	\$ -	\$ -
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	610	525	-	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	1,081	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Federal Grants	2,787	-	-	-	-
Total Inflows:	\$ 4,478	\$ 525	\$ -	\$ -	\$ -
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	172,398	69,968	-	-	-
Debt Service - Interest	8,554	5,895	1,848	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	\$ 180,952	\$ 75,863	\$ 1,848	\$ -	\$ -
Annual Net Cash Flow	\$ (176,474)	\$ (75,338)	\$ (1,848)	\$ -	\$ -
Cash Balance (Deficit), December 31	\$ 1,848	\$ 29,750	\$ -	\$ -	\$ -

Impact Fees
12405104 Parks - Yahara Hills

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (63,161)	\$ (63,161)	\$ (35,762)	\$ -	\$ -
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	(27,399)	-	(35,762)	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ (27,399)</u>	<u>\$ -</u>	<u>\$ (35,762)</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 27,399</u>	<u>\$ -</u>	<u>\$ 35,762</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Balance (Deficit), December 31	<u>\$ (35,762)</u>	<u>\$ (63,161)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2017 amounts as follows:

Parks Division:

Park Land Improvements, Shelters Junction Owl Worthington (Reauth)	cash	\$ 10,000
Park Land Improvements, Ski Trails Yahara	cash	\$ 10,000
		<u>\$ 20,000</u>

**Impact Fees
12405105 Parks - Olbrich**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 166,425	\$ 62,225	\$ 58,749	\$ 29,600	\$ 29,600
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	1,223	100	400	400	400
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 1,223</u>	<u>\$ 100</u>	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ 400</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	108,900	22,000	29,549	30,000	30,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 108,900</u>	<u>\$ 22,000</u>	<u>\$ 29,549</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Annual Net Cash Flow	<u>\$ (107,677)</u>	<u>\$ (21,900)</u>	<u>\$ (29,149)</u>	<u>\$ (29,600)</u>	<u>\$ (29,600)</u>
Cash Balance (Deficit), December 31	<u>\$ 58,749</u>	<u>\$ 40,325</u>	<u>\$ 29,600</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2018 amounts as follows:

Parks Division:

Playground/Accessibility
Improvements, Playground
Replacements

cash	\$ 22,000
	<u>\$ 22,000</u>

Includes 2019 amounts as follows:

Parks Division:

Playground/Accessibility Improvements, Playground Replacements

cash	\$ 30,000
	<u>\$ 30,000</u>

Impact Fees
12405106 Parks - Law - Tenney

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 345,355	\$ 137,058	\$ 293,019	\$ 129,510	\$ 129,510
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	4,790	-	3,350	900	900
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	96,510	-	16,339	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 101,300</u>	<u>\$ -</u>	<u>\$ 19,689</u>	<u>\$ 900</u>	<u>\$ 900</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	127,838	-	158,000	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	25,798	19,998	19,998	19,998	19,998
Debt Service - Interest	-	5,200	5,200	4,600	4,600
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 153,636</u>	<u>\$ 25,198</u>	<u>\$ 183,198</u>	<u>\$ 24,598</u>	<u>\$ 24,598</u>
Annual Net Cash Flow	<u>\$ (52,336)</u>	<u>\$ (25,198)</u>	<u>\$ (163,509)</u>	<u>\$ (23,698)</u>	<u>\$ (23,698)</u>
Cash Balance (Deficit), December 31	<u>\$ 293,019</u>	<u>\$ 111,860</u>	<u>\$ 129,510</u>	<u>\$ 105,812</u>	<u>\$ 105,812</u>

Impact Fees
12405107 Parks - Vilas - Brittingham

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 1,608,284	\$ 494,284	\$ 1,133,455	\$ 209,000	\$ 209,000
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	12,408	700	6,000	6,000	6,000
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 12,408</u>	<u>\$ 700</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	487,237	490,000	930,455	215,000	215,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 487,237</u>	<u>\$ 490,000</u>	<u>\$ 930,455</u>	<u>\$ 215,000</u>	<u>\$ 215,000</u>
Annual Net Cash Flow	<u>\$ (474,829)</u>	<u>\$ (489,300)</u>	<u>\$ (924,455)</u>	<u>\$ (209,000)</u>	<u>\$ (209,000)</u>
Cash Balance (Deficit), December 31	<u>\$ 1,133,455</u>	<u>\$ 4,984</u>	<u>\$ 209,000</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2018 amounts as follows:

Parks Division:

Dog Park Improvements, Brittingham	cash	\$ 300,000
Park Land Improvements, Annie C.		
Stewart Memorial Fountain	cash	\$ 20,000
Park Land Improvements, Fencing	cash	\$ 65,000
Playground/Accessibility		
Improvements, Playground	cash	<u>\$ 105,000</u>
		<u>\$ 490,000</u>

Includes 2019 amounts as follows:

Parks Division:

Vilas Park Improvements (Reauthorization)	cash	\$ 175,000
Playground/Accessibility Improvements, Playground (Reauthorization)	cash	<u>\$ 40,000</u>
		<u>\$ 215,000</u>

Impact Fees
12405108 Parks Olin - Turville

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 165,052	\$ 130,878	\$ 145,279	\$ 28,900	\$ 28,900
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	1,248	500	1,100	1,100	1,100
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 1,248</u>	<u>\$ 500</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>	<u>\$ 1,100</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	21,021	130,000	117,479	30,000	30,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 21,021</u>	<u>\$ 130,000</u>	<u>\$ 117,479</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Annual Net Cash Flow	<u>\$ (19,773)</u>	<u>\$ (129,500)</u>	<u>\$ (116,379)</u>	<u>\$ (28,900)</u>	<u>\$ (28,900)</u>
Cash Balance (Deficit), December 31	<u>\$ 145,279</u>	<u>\$ 1,378</u>	<u>\$ 28,900</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2018 amounts as follows:

Parks Division:

Beach and Shoreline Improvements, Olin Boat Launch	cash	\$ 100,000
Park Land Improvements, Seating Areas	cash	<u>\$ 30,000</u>
		<u>\$ 130,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements, Seating (Reauthorization)	cash	<u>30,000</u>
		<u>\$ 30,000</u>

Impact Fees
12405109 Parks - Garner

	2017 Actual	2018 Budget	2018 Projected	2019 Executive	2019 Budget
Cash Balance (Deficit), January 1	\$ 25,023	\$ 33,268	\$ 40,126	\$ 77,546	\$ 77,546
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	1,015	115	300	250	250
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	38,120	38,120	38,120	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	\$ 39,135	\$ 38,235	\$ 38,420	\$ 250	\$ 250
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	24,032	25,000	1,000	65,000	65,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	\$ 24,032	\$ 25,000	\$ 1,000	\$ 65,000	\$ 65,000
Annual Net Cash Flow	\$ 15,103	\$ 13,235	\$ 37,420	\$ (64,750)	\$ (64,750)
Cash Balance (Deficit), December 31	\$ 40,126	\$ 46,503	\$ 77,546	\$ 12,796	\$ 12,796

Includes 2018 amounts as follows:

Parks Division:

Park Land Improvements, Courts	cash	\$ 25,000
		<u>\$ 25,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements, Courts (Reauthorization)	cash	\$ 25,000
Park Land Improvements, Courts	cash	\$ 40,000
		<u>\$ 65,000</u>

Impact Fees
12405110 Parks - Far West

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 395,981	\$ 196,461	\$ 260,371	\$ 175,521	\$ 175,521
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	3,074	980	2,000	1,800	1,800
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	20,541	28,150	28,150	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 23,615</u>	<u>\$ 29,130</u>	<u>\$ 30,150</u>	<u>\$ 1,800</u>	<u>\$ 1,800</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	159,225	70,000	115,000	110,000	110,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 159,225</u>	<u>\$ 70,000</u>	<u>\$ 115,000</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>
Annual Net Cash Flow	<u>\$ (135,610)</u>	<u>\$ (40,870)</u>	<u>\$ (84,850)</u>	<u>\$ (108,200)</u>	<u>\$ (108,200)</u>
Cash Balance (Deficit), December 31	<u>\$ 260,371</u>	<u>\$ 155,591</u>	<u>\$ 175,521</u>	<u>\$ 67,321</u>	<u>\$ 67,321</u>

Includes 2018 amounts as follows:

Parks Division:

Park Land Improvements, Fields	cash	\$ 70,000
		<u>\$ 70,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements, Fields (Reauthorization)	cash	\$ 10,000
Playground/Accessibility, Playground Replacement	cash	\$ 100,000
		<u>\$ 110,000</u>

Impact Fees
12405111 Parks - Elver

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 890,366	\$ 451,976	\$ 694,816	\$ 226,300	\$ 226,300
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	7,378	1,485	4,000	2,200	2,200
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	4,324	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	200,000	-	-	-	-
Total Inflows:	<u>\$ 211,702</u>	<u>\$ 1,485</u>	<u>\$ 4,000</u>	<u>\$ 2,200</u>	<u>\$ 2,200</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	407,252	405,000	427,516	228,500	228,500
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	45,000	45,000	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 407,252</u>	<u>\$ 450,000</u>	<u>\$ 472,516</u>	<u>\$ 228,500</u>	<u>\$ 228,500</u>
Annual Net Cash Flow	<u>\$ (195,550)</u>	<u>\$ (448,515)</u>	<u>\$ (468,516)</u>	<u>\$ (226,300)</u>	<u>\$ (226,300)</u>
Cash Balance (Deficit), December 31	<u>\$ 694,816</u>	<u>\$ 3,461</u>	<u>\$ 226,300</u>	<u>\$ -</u>	<u>\$ -</u>

Includes 2018 amounts as follows:

Parks Division:

Park Land Improvements, Meadowood Shelter	cash	\$ 45,000
Park Land Improvements, Paving	cash	\$ 10,000
Park Land Improvements, Planning	cash	\$ 45,000
Parks Facility Improvements, Facility Maintenance	cash	\$ 50,000
Playground/Accessibility Improvements, All Inclusive Playground	cash	\$ 300,000
		<u>\$ 450,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements, Planning (Reauthorization)	cash	38,500
Hill Creek Park	cash	150,000
Park Land Improvements, Greenside Park	cash	40,000
		<u>228,500</u>

Impact Fees
12405112 Parks - Citywide Parkland Fee

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 13,342,808	\$ 10,414,508	\$ 11,844,239	\$ 6,838,231	\$ 6,838,231
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	112,511	52,000	93,600	88,000	88,000
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	(60,178)	80,200	125,392	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 52,333</u>	<u>\$ 132,200</u>	<u>\$ 218,992</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	1,550,901	9,000,000	5,225,000	4,772,500	4,772,500
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 1,550,901</u>	<u>\$ 9,000,000</u>	<u>\$ 5,225,000</u>	<u>\$ 4,772,500</u>	<u>\$ 4,772,500</u>
Annual Net Cash Flow	<u>\$ (1,498,568)</u>	<u>\$ (8,867,800)</u>	<u>\$ (5,006,008)</u>	<u>\$ (4,684,500)</u>	<u>\$ (4,684,500)</u>
Cash Balance (Deficit), December 31	<u>\$ 11,844,239</u>	<u>\$ 1,546,708</u>	<u>\$ 6,838,231</u>	<u>\$ 2,153,731</u>	<u>\$ 2,153,731</u>

Includes 2018 amounts as follows:

Parks Division:

Land Acquisition	cash	\$ 9,000,000
		<u>\$ 9,000,000</u>

Includes 2019 amounts as follows:

Parks Division:

Central Park (Reauthorization)	cash	822,500
Land Acquisition (Reauthorization)	cash	3,000,000
Land Acquisition	cash	\$ 900,000
		<u>\$ 4,722,500</u>

Impact Fees
12405113 Parks - Citywide Infrastructure Fee

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ -	\$ 220,000	\$ 364,410	\$ 47,410	\$ 47,410
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	1,179	1,100	3,000	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	363,231	220,000	330,000	440,000	440,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
State Grant	-	-	-	-	-
Total Inflows:	<u>\$ 364,410</u>	<u>\$ 221,100</u>	<u>\$ 333,000</u>	<u>\$ 440,000</u>	<u>\$ 440,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	-	650,000	750,000	750,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	475,000	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ 475,000</u>	<u>\$ 650,000</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>
Annual Net Cash Flow	<u>\$ 364,410</u>	<u>\$ (253,900)</u>	<u>\$ (317,000)</u>	<u>\$ (310,000)</u>	<u>\$ (310,000)</u>
Cash Balance (Deficit), December 31	<u>\$ 364,410</u>	<u>\$ (33,900)</u>	<u>\$ 47,410</u>	<u>\$ (262,590)</u>	<u>\$ (262,590)</u>

Includes 2018 amounts as follows:

Parks Division:

Breese Stevens Improvements	cash	\$ 475,000
		<u>\$ 475,000</u>

Includdes 2019 amounts as follows:

Parks Division:

Law Park	cash	\$ 100,000
Breese Stevens Improvements (Reauthorized)	cash	\$ 650,000
		<u>\$ 750,000</u>

**Impact Fees
12405114 - North**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ -	\$ 108,000	\$ 113,655	\$ (260,805)	\$ (260,805)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	84	540	540	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	113,571	108,000	180,000	250,000	250,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
State Grant	-	-	-	-	-
Total Inflows:	<u>\$ 113,655</u>	<u>\$ 108,540</u>	<u>\$ 180,540</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	585,000	555,000	130,000	130,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ 585,000</u>	<u>\$ 555,000</u>	<u>\$ 130,000</u>	<u>\$ 130,000</u>
Annual Net Cash Flow	<u>\$ 113,655</u>	<u>\$ (476,460)</u>	<u>\$ (374,460)</u>	<u>\$ 120,000</u>	<u>\$ 120,000</u>
Cash Balance (Deficit), December 31	<u>\$ 113,655</u>	<u>\$ (368,460)</u>	<u>\$ (260,805)</u>	<u>\$ (140,805)</u>	<u>\$ (140,805)</u>

Includes 2018 amounts as follows:

Parks Division:

Beach and Shoreline Improvements, Warner Boat Launch	cash	\$ 400,000
Park Land Improvements, Courts	cash	\$ 35,000
Park Land Improvements, Lighting	cash	\$ 80,000
Park Land Improvements, Paving	cash	\$ 70,000
		<u>\$ 585,000</u>

Includes 2019 amounts as follows:

Parks Division:

Field Improvements	cash	\$ 60,000
Park Land Improvements, Courts	cash	\$ 20,000
Park Land Improvements, Paths	cash	\$ 50,000
		<u>\$ 130,000</u>

**Impact Fees
12405115 - East**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ -	\$ 285,000	\$ 1,061,714	\$ 1,256,314	\$ 1,256,314
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	2,970	1,425	8,600	10,000	10,000
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	1,058,744	285,000	300,000	350,000	350,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
State Grant	-	-	-	-	-
Total Inflows:	<u>\$ 1,061,714</u>	<u>\$ 286,425</u>	<u>\$ 308,600</u>	<u>\$ 360,000</u>	<u>\$ 360,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	156,000	114,000	407,000	407,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ 156,000</u>	<u>\$ 114,000</u>	<u>\$ 407,000</u>	<u>\$ 407,000</u>
Annual Net Cash Flow	<u>\$ 1,061,714</u>	<u>\$ 130,425</u>	<u>\$ 194,600</u>	<u>\$ (47,000)</u>	<u>\$ (47,000)</u>
Cash Balance (Deficit), December 31	<u>\$ 1,061,714</u>	<u>\$ 415,425</u>	<u>\$ 1,256,314</u>	<u>\$ 1,209,314</u>	<u>\$ 1,209,314</u>

Includes 2018 amounts as follows:

Parks Division:

Dog Park Improvements	cash	\$ 50,000
Park Land Improvements, Courts	cash	\$ 31,000
Park Land Improvements, Planning	cash	\$ 30,000
Park Facility Imp., Irrigation	cash	\$ 15,000
Playground/Accessibility Imp., Playground Replacements	cash	<u>\$ 30,000</u>
		<u>\$ 156,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements (Reauthorization)	cash	\$ 42,000
Beach and Shoreline Improvements, Olbrich Park Boat Launch	cash	\$ 50,000
Park Land Improvements, Door Creek, Galaxy Park, Patriot Park, Paving	cash	\$ 295,000
Playground/Accessibility, Playground Replacement	cash	<u>\$ 20,000</u>
		<u>\$ 407,000</u>

**Impact Fees
12405116 - Central**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ -	\$ 82,000	\$ 34,316	\$ (5,284)	\$ (5,284)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	238	400	400	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	34,078	82,000	200,000	250,000	250,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
State Grant	-	-	-	-	-
Total Inflows:	<u>\$ 34,316</u>	<u>\$ 82,400</u>	<u>\$ 200,400</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	55,000	240,000	205,000	205,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ 55,000</u>	<u>\$ 240,000</u>	<u>\$ 205,000</u>	<u>\$ 205,000</u>
Annual Net Cash Flow	<u>\$ 34,316</u>	<u>\$ 27,400</u>	<u>\$ (39,600)</u>	<u>\$ 45,000</u>	<u>\$ 45,000</u>
Cash Balance (Deficit), December 31	<u>\$ 34,316</u>	<u>\$ 109,400</u>	<u>\$ (5,284)</u>	<u>\$ 39,716</u>	<u>\$ 39,716</u>

Includes 2018 amounts as follows:

Parks Division:

Parks Facility Improvements, Facility Maintenance	cash	\$ 15,000
Playground/Accessibility Improvements, Playground	cash	<u>\$ 40,000</u>
		<u>\$ 55,000</u>

Includes 2019 amounts as follows:

Parks Division:

Parks Facility Improvements, Facility Improvements (Reauthorization)	cash	\$ 15,000
Park Land Improvements, Paving	cash	\$ 50,000
Playground and Accessibility, Penn Park	cash	\$ 40,000
Vilas Park Improvements	cash	<u>\$ 100,000</u>
		<u>\$ 205,000</u>

**Impact Fees
12405117 - West**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ -	\$ 238,000	\$ 423,553	\$ 837,153	\$ 837,153
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	1,780	1,190	3,600	7,800	7,800
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	421,773	238,000	510,000	600,000	600,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
State Grant	-	-	-	-	-
Total Inflows:	<u>\$ 423,553</u>	<u>\$ 239,190</u>	<u>\$ 513,600</u>	<u>\$ 607,800</u>	<u>\$ 607,800</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	205,000	100,000	300,000	300,000
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ 205,000</u>	<u>\$ 100,000</u>	<u>\$ 300,000</u>	<u>\$ 300,000</u>
Annual Net Cash Flow	<u>\$ 423,553</u>	<u>\$ 34,190</u>	<u>\$ 413,600</u>	<u>\$ 307,800</u>	<u>\$ 307,800</u>
Cash Balance (Deficit), December 31	<u>\$ 423,553</u>	<u>\$ 272,190</u>	<u>\$ 837,153</u>	<u>\$ 1,144,953</u>	<u>\$ 1,144,953</u>

Includes 2018 amounts as follows:

Parks Division:

Park Land Improvements, Courts	cash	\$ 45,000
Park Land Improvements, Paving	cash	\$ 100,000
Playground/Accessibility Improvements, Playground Replacements	cash	\$ 60,000
		<u>\$ 205,000</u>

Includes 2019 amounts as follows:

Parks Division:

Park Land Improvements, Paving (Reauthorization)	cash	\$ 30,000
Playground/Accessibility Improvements (Reauthorization)	cash	\$ 20,000
Park Land Improvements, Courts	cash	\$ 25,000
Park Land Improvements, Park Development	cash	\$ 15,000
Playground and Accessibility, Playground Replacements	cash	\$ 210,000
		<u>\$ 300,000</u>

Impact Fees
12405118 - Park Land

	2017 Actual	2018 Budget	2018 Projected	2019 Executive	2019 Budget
Cash Balance (Deficit), January 1	\$ -	\$ 2,000,000	\$ 3,636,098	\$ 5,665,098	\$ 5,665,098
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	13,609	10,000	29,000	56,000	56,000
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	3,204,910	2,000,000	2,000,000	2,000,000	2,000,000
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	417,579	-	-	-	-
Total Inflows:	\$ 3,636,098	\$ 2,010,000	\$ 2,029,000	\$ 2,056,000	\$ 2,056,000
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	\$ -	\$ -	\$ -	\$ -	\$ -
Annual Net Cash Flow	\$ 3,636,098	\$ 2,010,000	\$ 2,029,000	\$ 2,056,000	\$ 2,056,000
Cash Balance (Deficit), December 31	\$ 3,636,098	\$ 4,010,000	\$ 5,665,098	\$ 7,721,098	\$ 7,721,098

**Impact Fees
Engineering Subtotal**

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (5,374,987)	\$ (5,357,134)	\$ (4,472,855)	\$ (4,322,191)	\$ (4,322,191)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	80	-	-	-	-
Revenue - Impact Fees	1,200,940	453,000	445,000	292,000	292,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	2,160	-	-	-	-
Total Inflows:	<u>\$ 1,203,180</u>	<u>\$ 453,000</u>	<u>\$ 445,000</u>	<u>\$ 292,000</u>	<u>\$ 292,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	(2,148)	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	1,756,000	1,756,000
Sewer Utility	-	-	-	2,200,000	2,200,000
Debt Service - Principal	303,196	246,245	246,245	-	-
Debt Service - Interest	-	48,091	48,091	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 301,048</u>	<u>\$ 294,336</u>	<u>\$ 294,336</u>	<u>\$ 3,956,000</u>	<u>\$ 3,956,000</u>
Annual Net Cash Flow	<u>\$ 902,132</u>	<u>\$ 158,664</u>	<u>\$ 150,664</u>	<u>\$ (3,664,000)</u>	<u>\$ (3,664,000)</u>
Cash Balance (Deficit), December 31	<u>\$ (4,472,855)</u>	<u>\$ (5,198,470)</u>	<u>\$ (4,322,191)</u>	<u>\$ (7,986,191)</u>	<u>\$ (7,986,191)</u>

Impact Fees
12404020 Engr. - Door Creek North Phase 2

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (661,235)	\$ (595,635)	\$ (501,232)	\$ (401,232)	\$ (401,232)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	160,003	50,000	100,000	75,000	75,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 160,003</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 160,003</u>	<u>\$ 50,000</u>	<u>\$ 100,000</u>	<u>\$ 75,000</u>	<u>\$ 75,000</u>
Cash Balance (Deficit), December 31	<u>\$ (501,232)</u>	<u>\$ (545,635)</u>	<u>\$ (401,232)</u>	<u>\$ (326,232)</u>	<u>\$ (326,232)</u>

Impact Fees
12404021 Engr. - Valley View Road

	<u>2017</u> <u>Actual</u>	<u>2018</u> <u>Budget</u>	<u>2018</u> <u>Projected</u>	<u>2019</u> <u>Executive</u>	<u>2019</u> <u>Budget</u>
Cash Balance (Deficit), January 1	\$ (644,496)	\$ (660,405)	\$ (659,689)	\$ (678,944)	\$ (678,944)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	8,735	11,000	5,000	2,000	2,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Federal Grants	932	-	-	-	-
Total Inflows:	<u>\$ 9,667</u>	<u>\$ 11,000</u>	<u>\$ 5,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	24,860	22,000	22,000	-	-
Debt Service - Interest	-	2,255	2,255	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 24,860</u>	<u>\$ 24,255</u>	<u>\$ 24,255</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ (15,193)</u>	<u>\$ (13,255)</u>	<u>\$ (19,255)</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Cash Balance (Deficit), December 31	<u>\$ (659,689)</u>	<u>\$ (673,660)</u>	<u>\$ (678,944)</u>	<u>\$ (676,944)</u>	<u>\$ (676,944)</u>

Impact Fees
12404022 Engr. - Upper Badger Mill Creek

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (94,462)	\$ (87,562)	\$ (78,595)	\$ (63,595)	\$ (63,595)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	15,867	15,000	15,000	10,000	10,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 15,867</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 15,867</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Cash Balance (Deficit), December 31	<u>\$ (78,595)</u>	<u>\$ (72,562)</u>	<u>\$ (63,595)</u>	<u>\$ (53,595)</u>	<u>\$ (53,595)</u>

Impact Fees
12404023 Engr. - Felland Road Impact Fee

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (1,697,754)	\$ (1,705,754)	\$ (1,674,025)	\$ (1,659,025)	\$ (1,659,025)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	23,729	7,000	15,000	15,000	15,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 23,729</u>	<u>\$ 7,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 23,729</u>	<u>\$ 7,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>
Cash Balance (Deficit), December 31	<u>\$ (1,674,025)</u>	<u>\$ (1,698,754)</u>	<u>\$ (1,659,025)</u>	<u>\$ (1,644,025)</u>	<u>\$ (1,644,025)</u>

Impact Fees
12404024 Engr. - Elderberry Neighborhood

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (140,623)	\$ (91,873)	\$ (89,394)	\$ (39,394)	\$ (39,394)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	51,229	20,000	50,000	30,000	30,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 51,229</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 51,229</u>	<u>\$ 20,000</u>	<u>\$ 50,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Cash Balance (Deficit), December 31	<u>\$ (89,394)</u>	<u>\$ (71,873)</u>	<u>\$ (39,394)</u>	<u>\$ (9,394)</u>	<u>\$ (9,394)</u>

Impact Fees
12404025 Engr. - Northeast Neighborhood

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (551,854)	\$ (584,274)	\$ (583,396)	\$ (605,368)	\$ (605,368)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	-	-	10,000	10,000	10,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Federal Grants	1,228	-	-	-	-
Total Inflows:	<u>\$ 1,228</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	32,770	29,000	29,000	-	-
Debt Service - Interest	-	2,972	2,972	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 32,770</u>	<u>\$ 31,972</u>	<u>\$ 31,972</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ (31,542)</u>	<u>\$ (31,972)</u>	<u>\$ (21,972)</u>	<u>\$ 10,000</u>	<u>\$ 10,000</u>
Cash Balance (Deficit), December 31	<u>\$ (583,396)</u>	<u>\$ (616,246)</u>	<u>\$ (605,368)</u>	<u>\$ (595,368)</u>	<u>\$ (595,368)</u>

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

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (1,592,201)	\$ (1,639,268)	\$ (896,457)	\$ (884,566)	\$ (884,566)
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	941,377	350,000	250,000	150,000	150,000
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 941,377</u>	<u>\$ 350,000</u>	<u>\$ 250,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	67	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	1,756,000	1,756,000
Sewer Utility	-	-	-	2,200,000	2,200,000
Debt Service - Principal	245,566	195,245	195,245	-	-
Debt Service - Interest	-	42,864	42,864	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ 245,633</u>	<u>\$ 238,109</u>	<u>\$ 238,109</u>	<u>\$ 3,956,000</u>	<u>\$ 3,956,000</u>
Annual Net Cash Flow	<u>\$ 695,744</u>	<u>\$ 111,891</u>	<u>\$ 11,891</u>	<u>\$ (3,806,000)</u>	<u>\$ (3,806,000)</u>
Cash Balance (Deficit), December 31	<u>\$ (896,457)</u>	<u>\$ (1,527,377)</u>	<u>\$ (884,566)</u>	<u>\$ (4,690,566)</u>	<u>\$ (4,690,566)</u>

Includes 2019 amounts as follows:

Sewer Utility

Sewer Impact Fee Districts borrow \$ 2,200,000

Stormwater Utility

Stormwater Quality System Improvements borrow \$ 1,756,000

\$ 3,956,000

Impact Fees
12404027 Engr. - Pumpkin Hollow

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ (2,215)	\$ (2,215)	\$ -	\$ -	\$ -
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	-	-	-	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	(2,215)	-	-	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ (2,215)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 2,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Balance (Deficit), December 31	<u>\$ -</u>	<u>\$ (2,215)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Impact Fees
12404028 Engr. - Jeffy Trail

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 9,852	\$ 9,852	\$ 9,932	\$ 9,932	\$ 9,932
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	80	-	-	-	-
Revenue - Impact Fees	-	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Project Outflows:					
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	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 80</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Balance (Deficit), December 31	<u>\$ 9,932</u>	<u>\$ 9,852</u>	<u>\$ 9,932</u>	<u>\$ 9,932</u>	<u>\$ 9,932</u>

**Impact Fees
Traffic Engineering Subtotal**

	2017 Actual	2018 Budget	2018 Projected	2019 Executive	2019 Budget
Cash Balance (Deficit), January 1	\$ 100,671	\$ 100,671	\$ 104,147	\$ -	\$ -
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	839	-	-	-	-
Revenue - Impact Fees	2,637	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	\$ 3,476	\$ -	\$ -	\$ -	\$ -
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
Land and Land Improvements	-	-	104,146	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	\$ -	\$ -	\$ 104,146	\$ -	\$ -
Annual Net Cash Flow	\$ 3,476	\$ -	\$ (104,146)	\$ -	\$ -
Cash Balance (Deficit), December 31	\$ 104,147	\$ 100,671	\$ -	\$ -	\$ -

Impact Fees
12404540 TE - Hawks Woods

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Projected</u>	<u>2019 Executive</u>	<u>2019 Budget</u>
Cash Balance (Deficit), January 1	\$ 100,671	\$ 100,671	\$ 104,147	\$ -	\$ -
Project Inflows:					
County Grants	-	-	-	-	-
Interest on Investments	839	-	-	-	-
Revenue - Impact Fees	2,637	-	-	-	-
Park Dev. / Impact Fees	-	-	-	-	-
General Obligation Debt	-	-	-	-	-
Revenue Bonds	-	-	-	-	-
Other	-	-	-	-	-
Total Inflows:	<u>\$ 3,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Project Outflows:					
Advances - Principal	-	-	-	-	-
Advances - Interest	-	-	-	-	-
* Land and Land Improvements	-	-	104,146	-	-
Major Streets	-	-	-	-	-
Storm Utility	-	-	-	-	-
Sewer Utility	-	-	-	-	-
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Development and Plan	-	-	-	-	-
Equipment	-	-	-	-	-
Buildings	-	-	-	-	-
Other	-	-	-	-	-
Total Outflows:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,146</u>	<u>\$ -</u>	<u>\$ -</u>
Annual Net Cash Flow	<u>\$ 3,476</u>	<u>\$ -</u>	<u>\$ (104,146)</u>	<u>\$ -</u>	<u>\$ -</u>
Cash Balance (Deficit), December 31	<u>\$ 104,147</u>	<u>\$ 100,671</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* A resolution (RES-18-00077) passed in 2017 authorized the use of these funds to replace General Obligation Borrowing in the CTH M Project in the Engineering - Major Streets Capital Budget.