

5-Year  
Development Fee Account Summary

Exhibit B

TRAFFIC CAPITAL FACILITIES					
Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 133,771	\$ 73,988	\$ 442,130	\$ 373,816	\$ 380,981
Interest	\$ 5,745	\$ 5,496	\$ 10,283	\$ 6,487	\$ 6,201
<b>Total Revenues</b>	<b>\$ 139,516</b>	<b>\$ 79,483</b>	<b>\$ 452,413</b>	<b>\$ 380,303</b>	<b>\$ 387,182</b>
<b>EXPENDITURES</b>					
Expense	\$ 50,798	\$ 66,618	\$ 21,624	\$ -	\$ 212,000
<b>Total Expenditures</b>	<b>\$ 50,798</b>	<b>\$ 66,618</b>	<b>\$ 21,624</b>	<b>\$ -</b>	<b>\$ 212,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 88,718</b>	<b>\$ 12,865</b>	<b>\$ 430,789</b>	<b>\$ 380,303</b>	<b>\$ 175,182</b>
Fund Balance, Beginning of Year	\$ 720,005	\$ 808,724	\$ 821,589	1,252,378	1,632,681
Fund Balance, End of Year	\$ 808,724	\$ 821,589	\$ 1,252,378	1,632,681	1,807,863

PUBLIC SAFETY					
Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 79,598	\$ 31,819	\$ 276,621	\$ 198,411	\$ 310,903
Interest		\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 79,598</b>	<b>\$ 31,819</b>	<b>\$ 276,621</b>	<b>\$ 198,411</b>	<b>\$ 310,903</b>
<b>EXPENDITURES</b>					
Expense	\$ 18,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 18,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 61,598</b>	<b>\$ 31,819</b>	<b>\$ 276,621</b>	<b>\$ 198,411.27</b>	<b>\$ 310,903</b>
Fund Balance, Beginning of Year	\$ (1,693,155)	\$ (1,631,557)	\$ (1,422,325)	\$ (1,145,704)	\$ (947,293)
Fund Balance, End of Year	\$ (1,631,557)	\$ (1,599,738)	\$ (1,145,704)	\$ (947,293)	\$ (636,389)

SPECIALIZED RECREATION					
Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 94,949	\$ 29,070	\$ 759,612	\$ 72,675	\$ 184,374
Interest	\$ 4,405	\$ 4,213	\$ 7,884	\$ 4,974	\$ 4,727
<b>Total Revenues</b>	<b>\$ 99,354</b>	<b>\$ 33,283</b>	<b>\$ 767,496</b>	<b>\$ 77,649</b>	<b>\$ 189,101</b>
<b>EXPENDITURES</b>					
Expense	\$ 50,000	\$ 22,977	\$ 618,130	\$ 3,626	\$ 32,064
<b>Total Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 22,977</b>	<b>\$ 618,130</b>	<b>\$ 3,626</b>	<b>\$ 32,064</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 49,354</b>	<b>\$ 10,306</b>	<b>\$ 149,366</b>	<b>\$ 74,023</b>	<b>\$ 157,037</b>
Fund Balance, Beginning of Year	\$ 548,894	\$ 598,247	\$ 608,554	\$ 757,919	\$ 831,942
Fund Balance, End of Year	\$ 598,247	\$ 608,554	\$ 757,919	\$ 831,942	\$ 988,978

**WATER SYSTEM**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 68,649	\$ 25,168	\$ 220,354	\$ 173,029	\$ 260,651
Interest	\$ 4,788	\$ 4,580	\$ 8,569	\$ 5,406	\$ 5,242
<b>Total Revenues</b>	<b>\$ 73,437</b>	<b>\$ 29,748</b>	<b>\$ 228,923</b>	<b>\$ 178,435</b>	<b>\$ 265,893</b>
<b>EXPENDITURES</b>					
Expense	\$ 25,000	\$ -	\$ -	\$ -	\$ 20,840
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,840</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 48,437</b>	<b>\$ 29,748</b>	<b>\$ 228,923</b>	<b>\$ 178,435</b>	<b>\$ 245,053</b>
Fund Balance, Beginning of Year	\$ 608,636	\$ 657,073	\$ 686,821	\$ 915,744	\$ 1,094,179
Fund Balance, End of Year	\$ 657,073	\$ 686,821	\$ 915,744	\$ 1,094,179	\$ 1,339,232

**GENERAL GOVERNMENT**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 96,823	\$ 32,049	\$ 234,665	\$ 116,526	\$ 316,021
Interest	\$ 4,213	\$ 4,030	\$ 7,541	\$ 4,757	\$ 4,445
<b>Total Revenues</b>	<b>\$ 101,037</b>	<b>\$ 36,079</b>	<b>\$ 242,206</b>	<b>\$ 121,283</b>	<b>\$ 320,466</b>
<b>EXPENDITURES</b>					
Expense	\$ 37,500	\$ 11,922	\$ 22,489	\$ 43,945	\$ 13,750
<b>Total Expenditures</b>	<b>\$ 37,500</b>	<b>\$ 11,922</b>	<b>\$ 22,489</b>	<b>\$ 43,945</b>	<b>\$ 13,750</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 63,537</b>	<b>\$ 24,157</b>	<b>\$ 219,717</b>	<b>\$ 77,338</b>	<b>\$ 306,716</b>
Fund Balance, Beginning of Year	\$ 516,093	\$ 579,629	\$ 603,786	\$ 823,504	\$ 900,842
Fund Balance, End of Year	\$ 579,629	\$ 603,786	\$ 823,504	\$ 900,842	\$ 1,207,558

**SEWER CONNECTION SYSTEMS**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 33,089	\$ 17,115	\$ 16,904	\$ 112,959	\$ 164,304
Interest	\$ 13,202	\$ 10,764	\$ 128,168	\$ 7,211	\$ 5,396
<b>Total Revenues</b>	<b>\$ 46,291</b>	<b>\$ 27,879</b>	<b>\$ 145,072</b>	<b>\$ 120,170</b>	<b>\$ 169,700</b>
<b>EXPENDITURES</b>					
Expense	\$ 25,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 21,291</b>	<b>\$ 27,879</b>	<b>\$ 145,072</b>	<b>\$ 120,170</b>	<b>\$ 169,700</b>
Fund Balance, Beginning of Year	\$ 1,027,775	\$ 1,049,066	\$ 1,076,945	\$ 1,222,017	\$ 1,342,187
Fund Balance, End of Year	\$ 1,049,066	\$ 1,076,945	\$ 1,222,017	\$ 1,342,187	\$ 1,511,887

**STORM DRAIN SYSTEMS**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 39,503	\$ 109,344	\$ 11,131	\$ 110,250	\$ 81,706
Interest	\$ 585	\$ 1,382	\$ 3,375	\$ 1,419	\$ 968
<b>Total Revenues</b>	<b>\$ 40,088</b>	<b>\$ 110,726</b>	<b>\$ 14,506</b>	<b>\$ 111,669</b>	<b>\$ 82,674</b>
<b>EXPENDITURES</b>					
Expense	\$ -	\$ -	\$ -	\$ 2,190	\$ 184,254
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,190</b>	<b>\$ 184,254</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>\$ 40,088</b>	<b>\$ 110,726</b>	<b>\$ 14,506</b>	<b>\$ 109,479</b>	<b>\$ (101,580)</b>
Fund Balance, Beginning of Year	\$ 27,050	\$ 67,138	\$ 177,864	\$ 192,370	\$ 301,849
Fund Balance, End of Year	\$ 67,138	\$ 177,864	\$ 192,370	\$ 301,849	\$ 200,270

**TRAFFIC IMPACT ZONE**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Expense	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Fund Balance, Beginning of Year	\$ 13,414	\$ 13,414	\$ 13,414	\$ 13,414	\$ 13,414
Fund Balance, End of Year	\$ 13,414	\$ 13,414	\$ 13,414	\$ 13,414	\$ 13,414

**PARK & RECREATION FUND (NEIGHBORHOOD PARK & COMMUNITY)**

Description	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>REVENUES</b>					
Fees	\$ 22,692	\$ 14,330	\$ 70,992	\$ 57,926	\$ 135,740
Interest	\$ 2,511	\$ 2,305	\$ 4,147	\$ 1,942	\$ 1,837
<b>Total Revenues</b>	<b>\$ 25,203</b>	<b>\$ 16,635</b>	<b>\$ 75,139</b>	<b>\$ 59,868</b>	<b>\$ 137,577</b>
<b>EXPENDITURES</b>					
Expense	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>\$ 25,203</b>	<b>\$ 16,635</b>	<b>\$ 75,139</b>	<b>\$ 59,868</b>	<b>\$ 137,577</b>
Fund Balance, Beginning of Year	\$ 246,367	\$ 271,569	\$ 288,204	\$ 363,344	\$ 423,212
Fund Balance, End of Year	\$ 271,569	\$ 288,204	\$ 363,344	\$ 423,212	\$ 560,789