

Cash Flow Summary

Town of Easton, Maryland

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10-Year | Cumulative |
|--|---------------|---------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|--------------------------------|--------------|
| (Current \$ in thousands) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Average | Total |
| REVENUES | | | | | | | | | | | | |
| PARKS AND RECREATION | | | | | | | | | | | | |
| 1 Parks and Rec Fee - SFD | \$56 | \$57 | \$58 | \$58 | \$59 | \$60 | \$61 | \$62 | \$63 | \$64 | \$60 | \$598 |
| 2 Parks and Rec Fee - SFA | \$8 | \$8 | \$8 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$87 |
| 3 Parks and Rec Fee - Multi/Other Res | \$24 | \$25 | \$25 | \$25 | \$26 | \$26 | \$27 | \$27 | \$27 | \$28 | \$26 | \$260 |
| Subtotal Parks and Rec Fees | \$88 | \$90 | \$91 | \$92 | \$94 | \$95 | \$97 | \$98 | \$99 | \$101 | \$95 | \$945 |
| CAPITAL COSTS | | | | | | | | | | | | |
| PARKS AND RECREATION | | | | | | | | | | | | |
| Community Parks (Incremental) | \$78 | \$80 | \$81 | \$82 | \$83 | \$85 | \$84 | \$85 | \$87 | \$89 | \$83 | \$835 |
| Skate Park (Buy-In) | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Trails (Incremental) | \$6 | \$6 | \$6 | \$6 | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$66 |
| Parks Admin Space (Plan Based) | \$14 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1 | \$14 |
| Parks and Rec Consultant Cost | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$29 |
| Subtotal Parks & Rec Costs | \$101 | \$89 | \$90 | \$92 | \$93 | \$94 | \$94 | \$95 | \$97 | \$99 | \$94 | \$944 |
| NET CAPITAL FACILITIES CASH FLOW - PARKS AND RECREATION | | | | | | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$13) | \$1 | \$1 | \$0 | \$1 | \$1 | \$3 | \$3 | \$2 | \$2 | \$0 | |
| Cumulative Surplus (or Deficit) | (\$13) | (\$12) | (\$11) | (\$11) | (\$10) | (\$9) | (\$6) | (\$3) | (\$1) | \$1 | | \$1 |

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Town of Easton, Maryland

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10-Year Average | Cumulative Total |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------------------------|---------------------|
| (Current \$ in thousands) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | Annual | |
| REVENUES | | | | | | | | | | | | |
| MUNICIPAL FACILITIES | | | | | | | | | | | | |
| 4 Municipal Facilities Fee - SFD | \$4.8 | \$4.9 | \$4.9 | \$5.0 | \$5.1 | \$5.2 | \$5.3 | \$5.3 | \$5.4 | \$5.5 | \$5 | \$51 |
| 5 Municipal Facilities Fee - SFA | \$0.7 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$0.8 | \$1 | \$8 |
| 6 Municipal Facilities Fee - Multi/Ot | \$2.1 | \$2.1 | \$2.2 | \$2.2 | \$2.2 | \$2.3 | \$2.3 | \$2.4 | \$2.4 | \$2.4 | \$2 | \$23 |
| 7 Municipal Facilities Fee - Commerc | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$0.9 | \$1 | \$9 |
| 8 Municipal Facilities Fee - Office/In | \$1.4 | \$1.4 | \$1.4 | \$1.4 | \$1.4 | \$1.5 | \$1.5 | \$1.5 | \$1.5 | \$1.5 | \$1 | \$14 |
| 9 Municipal Facilities Fee - Industria | \$0.2 | \$0.2 | \$0.3 | \$0.3 | \$0.3 | \$0.3 | \$0.3 | \$0.3 | \$0.3 | \$0.3 | \$0 | \$3 |
| Subtotal Municipal Facilities Fees | \$10 | \$10 | \$10 | \$11 | \$11 | \$11 | \$11 | \$11 | \$11 | \$12 | \$11 | \$108 |
| CAPITAL COSTS | | | | | | | | | | | | |
| MUNICIPAL FACILITIES | | | | | | | | | | | | |
| Buildings | \$6 | \$6 | \$6 | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$7 | \$67 |
| Vehicles | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$1 | \$2 | \$2 | \$1 | \$15 |
| Municipal Facilities Consultant Cost | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$28 |
| Subtotal Municipal Facilities Costs | \$10 | \$10 | \$11 | \$11 | \$11 | \$11 | \$11 | \$11 | \$11 | \$12 | \$11 | \$109 |
| NET CAPITAL FACILITIES CASH FLOW | | | | | | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$0.1) | (\$0.2) | (\$0.2) | (\$0.2) | (\$0.2) | (\$0.2) | \$0.0 | \$0.0 | \$0.0 | (\$0.0) | (\$0) | |
| Cumulative Surplus (or Deficit) | (\$0.1) | (\$0.3) | (\$0.5) | (\$0.7) | (\$0.8) | (\$1.0) | (\$0.9) | (\$0.9) | (\$0.9) | (\$0.9) | | (\$1) |

Cash Flow Summary

Town of Easton, Maryland

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10-Year Average Annual | Cumulative Total |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------------------|---------------------|
| (Current \$ in thousands) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | | |
| REVENUES | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |
| 10 Transportation Fee - SFD | \$72 | \$74 | \$75 | \$76 | \$77 | \$78 | \$79 | \$81 | \$82 | \$83 | \$78 | \$777 |
| 11 Transportation Fee - SFA | \$7 | \$7 | \$8 | \$8 | \$8 | \$8 | \$8 | \$8 | \$8 | \$8 | \$8 | \$78 |
| 12 Transportation Fee - Multi/Other Res | \$31 | \$31 | \$32 | \$32 | \$33 | \$33 | \$34 | \$35 | \$35 | \$36 | \$33 | \$333 |
| 13 Transportation Fee - Commercial | \$87 | \$88 | \$89 | \$90 | \$91 | \$92 | \$93 | \$94 | \$95 | \$96 | \$91 | \$914 |
| 14 Transportation Fee - Office/Instit | \$39 | \$40 | \$40 | \$40 | \$41 | \$41 | \$42 | \$42 | \$43 | \$43 | \$41 | \$412 |
| 15 Transportation Fee - Industrial | \$6 | \$6 | \$6 | \$6 | \$6 | \$6 | \$7 | \$7 | \$7 | \$7 | \$6 | \$64 |
| Subtotal Transportation Fees | \$242 | \$246 | \$249 | \$252 | \$256 | \$259 | \$263 | \$267 | \$270 | \$274 | \$258 | \$2,579 |
| CAPITAL COSTS | | | | | | | | | | | | |
| TRANSPORTATION | | | | | | | | | | | | |
| Road Improvements | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$1,660 | \$16,600 |
| Transportation Building | \$8 | \$8 | \$8 | \$8 | \$8 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$85 |
| Transportation Vehicles/Equipment | \$12 | \$12 | \$12 | \$13 | \$13 | \$13 | \$13 | \$13 | \$14 | \$14 | \$13 | \$128 |
| Transportation Consultant Cost | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$22 |
| Subtotal Transportation Costs | \$1,682 | \$1,682 | \$1,683 | \$1,683 | \$1,683 | \$1,684 | \$1,684 | \$1,684 | \$1,685 | \$1,685 | \$1,684 | \$16,836 |
| NET CAPITAL FACILITIES CASH FLOW- TRANSPORTATION | | | | | | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$1,439) | (\$1,437) | (\$1,434) | (\$1,431) | (\$1,427) | (\$1,424) | (\$1,421) | (\$1,418) | (\$1,415) | (\$1,411) | | (\$1,426) |
| Cumulative Surplus (or Deficit) | (\$1,439) | (\$2,876) | (\$4,310) | (\$5,740) | (\$7,167) | (\$8,592) | (\$10,013) | (\$11,431) | (\$12,846) | (\$14,257) | | (\$14,257) |

Cash Flow Summary

Town of Easton, Maryland

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 10-Year Average Annual | Cumulative Total |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--------------------------------|---------------------|
| (Current \$ in thousands) | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | | |
| REVENUES | | | | | | | | | | | | |
| FIRE | | | | | | | | | | | | |
| 22 Fire Fee - SFD | \$23 | \$23 | \$23 | \$24 | \$24 | \$24 | \$24 | \$24 | \$25 | \$25 | \$24 | \$238 |
| 23 Fire Fee - SFA | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$3 | \$32 |
| 24 Fire Fee - Multifamily/Other Res | \$8 | \$8 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$9 | \$88 |
| 25 Fire Fee - Commercial | \$9 | \$9 | \$9 | \$9 | \$9 | \$10 | \$10 | \$10 | \$10 | \$10 | \$10 | \$96 |
| 26 Fire Fee - Office/Instit | \$14 | \$14 | \$14 | \$14 | \$14 | \$15 | \$15 | \$15 | \$15 | \$15 | \$15 | \$149 |
| 27 Fire Fee - Industrial | \$5 | \$5 | \$5 | \$5 | \$5 | \$6 | \$6 | \$5 | \$5 | \$5 | \$5 | \$53 |
| Subtotal Fire Fees | \$63 | \$63 | \$64 | \$64 | \$65 | \$67 | \$67 | \$67 | \$68 | \$68 | \$66 | \$656 |
| CAPITAL COSTS | | | | | | | | | | | | |
| FIRE | | | | | | | | | | | | |
| Fire Stations** | \$910 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$91 | \$910 |
| Vehicles/Equipment | \$43 | \$44 | \$44 | \$44 | \$44 | \$46 | \$46 | \$46 | \$46 | \$47 | \$45 | \$449 |
| Fire Consultant Cost | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$2 | \$22 |
| Subtotal Fire Costs | \$955 | \$46 | \$46 | \$46 | \$47 | \$48 | \$48 | \$48 | \$49 | \$49 | \$138 | \$1,381 |
| NET CAPITAL FACILITIES CASH FLOW- FIRE | | | | | | | | | | | <i>Current \$ in thousands</i> | |
| Annual Surplus (or Deficit) | (\$892) | \$18 | \$18 | \$18 | \$18 | \$19 | \$19 | \$19 | \$19 | \$19 | (\$73) | |
| Cumulative Surplus (or Deficit) | (\$892) | (\$875) | (\$857) | (\$839) | (\$821) | (\$802) | (\$783) | (\$764) | (\$744) | (\$725) | | (\$725) |

** A portion of capital costs (\$600,000) is debt financed; for purposes of Impact Fee cash flow, full cost of facility is shown as one-time cost.