

**Town of Gilbert
System Development Fee
Annual Report**

FY 2015-16



September 2016

UNAUDITED*

* Audited financial statements will be available through the Town of Gilbert Accounting Division.

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BACKGROUND

System Development Fees (SDFs)

The Town of Gilbert, in an effort to ensure that the growth driven capital and infrastructure needs are funded by growth, adopted comprehensive System Development Fees (SDFs) in 1997. The fees are collected at the time a building permit is issued for residential, commercial and other non-residential development. The Town assesses two categories of SDFs - General and Utility.

Most SDFs are calculated on a uniform basis for all new development. Growth-related projects are considered as increases in current system capacity rather than as specific improvements for any particular geographic location within Gilbert. The only exception is wastewater which is broken out into two service areas: Neely and Greenfield. These service areas have unique costs of service and the SDFs are calculated independently for the two service areas to account for this.

Authorization and Purpose

Arizona Revised Statutes Section 9-463.05 authorizes SDFs to fund capital improvements only and SDFs may not be used to fund operating expenses. As an example, the cost to construct and equip a fire station may be funded with SDFs. Firefighting staff assigned to that station may not be funded with SDFs. The amount of the SDF must bear a reasonable relationship to the burden imposed upon the municipality to provide additional necessary public services to the development.

SDFs are calculated based on the Infrastructure Improvement Plan and the annual Capital Improvement Plan. In some cases, depending on the timing and financial requirements of each project, borrowing may also be required. In those cases, all of the borrowing and project costs are included in the amount to be funded through SDFs. In other words, projects that cannot be funded through the revenues generated by new construction permit activity, on a pay as you go basis, are also funded through borrowing. Projects in this category have traditionally been larger projects, such as expansions of the Water and Wastewater Treatment Plants and construction of the Public Safety Complex.

Annual Reporting Requirements

Legislation adopted and signed into law in 2005 and amended in 2011, requires an annual report be prepared to account for the collection and use of development fees. The report is prepared on a cash basis. The report is due within 90 days of the end of each fiscal year and is required to be maintained in the Town Clerk's Office. For the FY 2015-16 reporting period the report is required to be on file by September 28, 2016. The information provided in this report includes development fee revenues and expenses for FY 2015-16; other than the beginning fund balance, the report does not include any inception-to-date detail.

The law also allows for the report to contain financial information that has not yet been audited, because the reporting deadline will occur before the annual audit is completed.

The statute was amended by the 2011 Legislature. As amended, A.R.S. §9-463.05N provides (amended language bolded):

N. Each municipality that assesses development fees shall submit an annual report accounting for the collection and use of the fees for each service area. The annual report shall include the following:

1. The amount assessed by the municipality for each type of system development fee

2. The balance of each fund maintained for each type of system development fee assessed as of the beginning and end of the fiscal year
3. The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year
4. The amount of development fee monies used to repay:
 - (a) Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a system development fee assessment, including the amount needed to repay the debt service obligations on each facility for which development fees have been identified as the source of funding and the time frames in which the debt service will be repaid
 - (b) Monies advanced by the municipality from funds other than the funds established for system development fees in order to pay the cost of a capital improvement project that is the subject of a system development fee assessment, the total amount advanced by the municipality for each facility, the source of the monies advanced and the terms under which the monies will be repaid to the municipality
5. The amount of development fee monies spent on each capital improvement project that is the subject of a system development fee assessment and the physical location of each capital improvement project
6. The amount of system development fee monies spent for each purpose other than a capital improvement project that is the subject of a system development fee assessment

A.R.S.§ 9-463.05(N) provides (amended language bolded):

N – Within ninety days following the end of each fiscal year, each municipality shall submit a copy of the annual report to the city clerk and post the report on the municipality’s website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.

A.R.S.§ 9-463.05(O) provides (amended language bolded):

O – A municipality that fails to file the report and post the report on the municipality’s website as required by this section shall not collect development fees until the report is filed and posted.

AMOUNT ASSESSED FOR EACH TYPE OF DEVELOPMENT FEE

The information that follows is a summary of the amount assessed for each type of development fee. The fees below were approved by Council on May 1, 2014 with an effective date of July 15, 2014.

General System Development Fees:

| | Police | Fire | General Government | Parks and Recreation | Traffic Signals |
|--|-------------|-----------|--------------------|----------------------|-----------------|
| <i>Residential (per housing unit)</i> | | | | | |
| Single Unit | \$ 1,719.67 | \$ 749.33 | \$ 1,155.00 | \$ 4,081.00 | \$ 450.00 |
| 2+ Units per Structure | \$ 1,181.75 | \$ 515.25 | \$ 794.00 | \$ 2,805.00 | \$ 296.00 |
| <i>Non-Residential (per sq ft of building)</i> | | | | | |
| Industrial | \$ 0.35 | \$ 0.28 | \$ 0.20 | \$ 0.30 | \$ 0.47 |
| Commercial | \$ 0.57 | \$ 0.44 | \$ 0.30 | \$ 0.50 | \$ 1.08 |
| Office and Other Services | \$ 0.63 | \$ 0.56 | \$ 0.40 | \$ 0.70 | \$ 0.65 |

Utility System Development Fees:*

Neely Service Area

| <i>All Development (by water meter size)</i> | Water Resource and Dev | Wastewater |
|--|------------------------|------------|
| Meter Size (inches) | | |
| 0.75 | \$ 5,901 | \$ 3,176 |
| 1.00 | \$ 9,854 | \$ 5,302 |
| 1.50 | \$ 19,646 | \$ 10,570 |
| 2.00 | \$ 31,444 | \$ 16,917 |

Greenfield Service Area

| <i>All Development (by water meter size)</i> | Water Resource and Dev | Wastewater |
|--|------------------------|------------|
| Meter Size (inches) | | |
| 0.75 | \$ 5,901 | \$ 4,015 |
| 1.00 | \$ 9,854 | \$ 6,704 |
| 1.50 | \$ 19,646 | \$ 13,365 |
| 2.00 | \$ 31,444 | \$ 21,391 |

*The report dated May 1, 2014 prepared by Tischler Bise entitled "Land Use Assumptions, Infrastructure Improvement Plans and Development Fees" defines the relevant service areas.

A complete breakdown of fees for all use classes is described in the [Land Use Assumptions, Infrastructure Improvement Plan and Development Fees Report – May 2014](#).

BEGINNING/ENDING FUND BALANCE FOR EACH DEVELOPMENT FEE

| | Beginning Balance 7/1/2015 | Ending Balance 6/30/2016 |
|----------------------------------|-------------------------------|-----------------------------|
| Police Protection | \$ (1,796,329.00) | \$ 389,395.00 |
| Fire Protection | \$ (14,705,008.00) | \$ (13,205,778.00) |
| General Government | \$ (7,466,548.00) | \$ (6,651,995.00) |
| Parks and Recreation | \$ 22,669,002.00 | \$ 28,273,344.00 |
| Traffic Signals | \$ 6,875,107.00 | \$ 6,989,850.00 |
| Water System | \$ 18,784,724.00 | \$ 7,832,200.00 |
| Water Resources | \$ 8,667,791.00 | \$ 8,347,818.00 |
| Wastewater System | \$ 2,038,495.00 | \$ 2,001,320.00 |
| Neely Service Area - WW SDF | \$ 384,426.00 | \$ 2,354,792.00 |
| Greenfield Service Area - WW SDF | \$ 6,800,267.00 | \$ 13,518,315.00 |

INTEREST EARNINGS ON FUND BALANCES FOR EACH DEVELOPMENT FEE

| | Interest Earnings |
|----------------------------------|-------------------|
| Police Protection | \$ 13,060.56 |
| Fire Protection | \$ 0.00 |
| General Government | \$ 0.00 |
| Parks and Recreation | \$ 300,369.46 |
| Traffic Signals | \$ 75,755.29 |
| Water System | \$ 211,977.81 |
| Water Resources | \$ 89,851.42 |
| Wastewater System | \$ 21,468.59 |
| Neely Service Area - WW SDF | \$ 16,927.38 |
| Greenfield Service Area - WW SDF | \$ 139,545.56 |

DEVELOPMENT FEES USED TO REPAY BONDS ISSUED

| | Total Payments |
|----------------------------------|------------------|
| Police Protection | \$ 2,662,275.82 |
| Fire Protection | \$ 663,375.61 |
| General Government | \$ 2,326,071.70 |
| Parks and Recreation | \$ 5,330,026.26 |
| Traffic Signals | \$ 0.00 |
| Water System | \$ 12,446,157.24 |
| Water Resources | \$ 0.00 |
| Wastewater System | \$ 0.00 |
| Neely Service Area - WW SDF | \$ 0.00 |
| Greenfield Service Area - WW SDF | \$ 0.00 |

DEVELOPMENT FEES USED TO REPAY INTERNAL BORROWING

| | Total Payments | Repayment Made To: | Terms |
|----------------------------------|------------------|------------------------|--|
| Police Protection | \$ 6,314.19 | General Fund | Annual Interest |
| Fire Protection | \$ 124,695.60 | General Fund | Annual Interest |
| General Government | \$ 63,248.82 | General Fund | Annual Interest |
| Parks and Recreation | | | |
| Traffic Signals | | | |
| Water System | \$ 10,571,920.00 | Water Replacement Fund | Repayment of borrowed funds without interest; no balance outstanding |
| Water Resources | | | |
| Wastewater System | | | |
| Neely Service Area - WW SDF | | | |
| Greenfield Service Area - WW SDF | | | |

DEBT SERVICE REPAYMENT SCHEDULE

| Police Protection | Police Portion of Debt Service | Last Payment |
|-------------------|--------------------------------|--------------|
| 2014 PFMPC | \$ 6,014,407.26 | FY2021 |
| 2011 PFMPC | \$ 8,274,916.84 | FY2021 |
| 2009 PFMPC | \$ 754,158.28 | FY2028 |
| 2006 PFMPC | \$ 973,579.95 | FY2016 |
| TOTAL | \$ 16,017,062.33 | |

| Fire Protection | Fire Portion of Debt Service | Last Payment |
|-----------------|------------------------------|--------------|
| 2011 PFMPC | \$ 1,007,844.66 | FY2021 |
| 2009 PFMPC | \$ 6,777,812.12 | FY2028 |
| TOTAL | \$ 7,785,656.78 | |

| General Government | General Government Portion of Debt Service | Last Payment |
|--------------------|--|--------------|
| 2014 PFMPC | \$ 8,582,026.32 | FY2021 |
| 2011 PFMPC | \$ 3,415,319.74 | FY2021 |
| 2006 PFMPC | \$ 1,389,211.95 | FY2006 |
| TOTAL | \$ 13,386,558.01 | |

| Parks and Recreation | Parks and Recreation Portion of Debt Service | Last Payment |
|----------------------|--|--------------|
| 2014 PFMPC | \$ 9,020,260.34 | FY2021 |
| 2009 PFMPC | \$ 47,574,383.96 | FY2028 |
| 2006 PFMPC | \$ 1,460,151.00 | FY2016 |
| TOTAL | \$ 58,054,795.30 | |

| Traffic Signals | Traffic Signals Portion of Debt Service | Last Payment |
|-----------------|---|--------------|
| NOT APPLICABLE | | |
| TOTAL | \$ - | |

| Water System | Water System Portion of Debt Service | Last Payment |
|--------------|--------------------------------------|--------------|
| 2016 WRMPC | \$ 140,520,968.75 | FY2031 |
| TOTAL | \$ 140,520,968.75 | |

| Water Resources | Water Resources Portion of Debt Service | Last Payment |
|-----------------|---|--------------|
| NOT APPLICABLE | | |
| TOTAL | \$ - | |

| Wastewater System | Water Resources Portion of Debt Service | Last Payment |
|-------------------|---|--------------|
| NOT APPLICABLE | | |
| TOTAL | \$ - | |

| Neely Service Area - WW SDF | Neely Service Area - WW SDF Portion of Debt Service | Last Payment |
|-----------------------------|---|--------------|
| NOT APPLICABLE | | |
| TOTAL | \$ - | |

| Greenfield Service Area - WW SDF | Greenfield Service Area - WW SDF Portion of Debt Service | Last Payment |
|----------------------------------|--|--------------|
| NOT APPLICABLE | | |
| TOTAL | \$ - | |

DEVELOPMENT FEES EXPENDED ON EACH CAPITAL IMPROVEMENT PROJECT

Complete descriptions of each project, including all of the identified funding sources, are included in the Gilbert 2016-2025 Capital Improvement Plan and Infrastructure Improvement Plan or prior approved Capital Improvement Plans/Infrastructure Improvement Plans. Copies of the documents are available upon request and may also be found on the Gilbert website.

Police System Development Fees

| Project | Project Description | Location | Amount |
|---------|---------------------|----------|--------|
| | NOT APPLICABLE | | \$ - |
| | TOTAL | | \$ - |

Fire System Development Fees

| Project | Project Description | Location | Amount |
|---------|---------------------|-----------------|--------------|
| MF217 | Fire Station 7 | Cooper & Warner | \$ 73,085.22 |
| | | TOTAL | \$ 73,085.22 |

General Government System Development Fees

| Project | Project Description | Location | Amount |
|---------|---------------------|--------------|--------|
| | NOT APPLICABLE | | \$ - |
| | | TOTAL | \$ - |

Parks and Recreation System Development Fees

| Project | Project Description | Location | Amount |
|---------|---------------------|--------------|--------|
| | NOT APPLICABLE | | |
| | | TOTAL | \$ - |

Traffic Signal System Development Fees

| Project | Project Description | Location | Amount |
|---------|-----------------------------------|--|-----------------|
| TS122 | Higley and Warner | Same as project description | \$ 323,167.62 |
| TS123 | Ray and Recker | Same as project description | \$ 204,367.04 |
| TS132 | ATMS Communications-Phase IV | Along Houston Avenue, Cooper, Guadalupe, McQueen, Elliot, and Warner Roads | \$ 98,504.68 |
| TS176 | Higley and Seville | Same as project description | \$ 275,974.79 |
| TS177 | Lindsay and Settlers Point | Same as project description | \$ 293,478.82 |
| TS178 | Higley and Willis/Portola Valley | Same as project description | \$ 168,439.70 |
| TS179 | Higley and Agritopia Loop | Same as project description | \$ 226,250.84 |
| TS182 | Williams Field and Palomino Creek | Same as project description | \$ 72,377.86 |
| TS183 | Queen Creek and 156th Street | Same as project description | \$ 202,820.77 |
| | | TOTAL | \$ 1,865,382.12 |

Water System Development Fees

| Project | Project Description | Location | Amount |
|---------|---------------------------------|----------------------|--------------|
| WA071 | Ray - Recker Direct Well System | Ray and Recker Roads | \$ 20,248.50 |
| | | TOTAL | \$ 20,248.50 |

Water Resources System Development Fees

| Project | Project Description | Location | Amount |
|---------|-------------------------|----------------|------------------------|
| WA052 | Water Rights - Phase I | Not applicable | \$ 2,092,525.00 |
| WA094 | Water Rights - Phase II | Not applicable | \$ 669,939.33 |
| | | TOTAL | \$ 2,762,464.33 |

Wastewater System Development Fees

| Project | Project Description | Location | Amount |
|---------|-------------------------|--------------------------------|---------------------|
| WW070 | Candlewood Lift Station | East along Hackamore alignment | \$ 58,643.99 |
| | | TOTAL | \$ 58,643.99 |

Neely Service Area – Wastewater System Development Fee

| Project | Project Description | Location | Amount |
|---------|---------------------|--------------|-------------|
| | NOT APPLICABLE | | |
| | | TOTAL | \$ - |

Greenfield Service Area – Wastewater System Development Fee

| Project | Project Description | Location | Amount |
|---------|---------------------|--------------|-------------|
| | NOT APPLICABLE | | |
| | | TOTAL | \$ - |

DEVELOPMENT FEES EXPENDED ON EACH PURPOSE OTHER THAN CAPITAL IMPROVEMENT PROJECTS

NONE

DEVELOPMENT FEE FUND RECAPS

Other income includes transfers into the system development fee fund due to changes in original funding sources.

POLICE SYSTEM DEVELOPMENT FEE

| | |
|--------------------------|--------------------------|
| BEGINNING BALANCE | \$ (1,796,329.00) |
| REVENUES | |
| COLLECTIONS | \$ 4,841,253.32 |
| INTEREST INCOME | \$ 13,060.56 |
| EXPENSES | |
| DEBT SERVICE | \$ 2,662,275.82 |
| INTERNAL BORROWING | \$ 6,314.19 |
| PROJECT EXPENSES | \$ 0.00 |
| ENDING BALANCE | \$ 389,394.87 |

FIRE SYSTEM DEVELOPMENT FEE

| | |
|--------------------------|---------------------------|
| BEGINNING BALANCE | \$ (14,705,008.00) |
| REVENUES | |
| COLLECTIONS | \$ 2,360,386.64 |
| INTEREST INCOME | \$ 0.00 |
| EXPENSES | |
| DEBT SERVICE | \$ 663,375.61 |
| INTERNAL BORROWING | \$ 124,695.60 |
| PROJECT EXPENSES | \$ 73,085.22 |
| ENDING BALANCE | \$ (13,205,777.79) |

GENERAL GOVERNMENT SYSTEM DEVELOPMENT FEE

| | |
|--------------------------|--------------------------|
| BEGINNING BALANCE | \$ (7,466,548.00) |
| REVENUES | |
| COLLECTIONS | \$ 3,203,874.30 |
| INTEREST INCOME | \$ 0.00 |
| EXPENSES | |
| DEBT SERVICE | \$ 2,326,071.70 |
| INTERNAL BORROWING | \$ 63,248.82 |
| PROJECT EXPENSES | \$ 0.00 |
| ENDING BALANCE | \$ (6,651,994.22) |

PARKS AND RECREATION SYSTEM DEVELOPMENT FEE

| | |
|--------------------------|-------------------------|
| BEGINNING BALANCE | \$ 22,669,002.00 |
| REVENUES | |
| COLLECTIONS | \$ 10,633,998.70 |
| INTEREST INCOME | \$ 300,369.46 |
| EXPENSES | |
| DEBT SERVICE | \$ 5,330,026.26 |
| INTERNAL BORROWING | \$ 0.00 |
| PROJECT EXPENSES | \$ 0.00 |
| ENDING BALANCE | \$ 28,273,343.90 |

TRAFFIC SIGNAL SYSTEM DEVELOPMENT FEE

| | | |
|--------------------------|-----------|---------------------|
| BEGINNING BALANCE | \$ | 6,875,107.00 |
| REVENUES | | |
| COLLECTIONS | \$ | 1,904,369.35 |
| INTEREST INCOME | \$ | 75,755.29 |
| EXPENSES | | |
| DEBT SERVICE | \$ | 0.00 |
| INTERNAL BORROWING | \$ | 0.00 |
| PROJECT EXPENSES | \$ | 1,865,382.12 |
| ENDING BALANCE | \$ | 6,989,849.52 |

WATER SYSTEM DEVELOPMENT FEE

| | | |
|--------------------------|-----------|----------------------|
| BEGINNING BALANCE | \$ | 18,784,724.00 |
| REVENUES | | |
| COLLECTIONS | \$ | 11,873,823.77 |
| INTEREST INCOME | \$ | 211,977.81 |
| EXPENSES | | |
| DEBT SERVICE | \$ | 12,446,157.24 |
| INTERNAL BORROWING | \$ | 10,571,920.00 |
| PROJECT EXPENSES | \$ | 20,248.50 |
| ENDING BALANCE | \$ | 7,832,199.84 |

WATER RESOURCES SYSTEM DEVELOPMENT FEE

| | | |
|--------------------------|-----------|---------------------|
| BEGINNING BALANCE | \$ | 8,667,791.00 |
| REVENUES | | |
| COLLECTIONS | \$ | 2,352,640.70 |
| INTEREST INCOME | \$ | 89,851.42 |
| EXPENSES | | |
| DEBT SERVICE | \$ | 0.00 |
| INTERNAL BORROWING | \$ | 0.00 |
| PROJECT EXPENSES | \$ | 2,762,464.33 |
| ENDING BALANCE | \$ | 8,347,818.79 |

WASTEWATER SYSTEM DEVELOPMENT FEE

| | |
|--------------------------|-------------------------------|
| BEGINNING BALANCE | \$ 2,038,495.00 |
| REVENUES | |
| COLLECTIONS | \$ 0.00 |
| INTEREST INCOME | \$ 21,468.59 |
| EXPENSES | |
| DEBT SERVICE | \$ 0.00 |
| INTERNAL BORROWING | \$ 0.00 |
| PROJECT EXPENSES | \$ 58,643.99 |
| ENDING BALANCE | <u>\$ 2,001,319.60</u> |

NEELY SERVICE AREA – Wastewater System Development Fees

| | |
|--------------------------|-------------------------------|
| BEGINNING BALANCE | \$ 384,426.00 |
| REVENUES | |
| COLLECTIONS | \$ 1,953,439.00 |
| INTEREST INCOME | \$ 16,927.38 |
| EXPENSES | |
| DEBT SERVICE | \$ 0.00 |
| INTERNAL BORROWING | \$ 0.00 |
| PROJECT EXPENSES | \$ 0.00 |
| ENDING BALANCE | <u>\$ 2,354,792.38</u> |

GREENFIELD SERVICE AREA – Wastewater System Development Fees

| | |
|--------------------------|--------------------------------|
| BEGINNING BALANCE | \$ 6,800,267.00 |
| REVENUES | |
| COLLECTIONS | \$ 6,578,502.00 |
| INTEREST INCOME | \$ 139,545.56 |
| EXPENSES | |
| DEBT SERVICE | \$ 0.00 |
| INTERNAL BORROWING | \$ 0.00 |
| PROJECT EXPENSES | \$ 0.00 |
| ENDING BALANCE | <u>\$ 13,518,314.56</u> |

ADDITIONAL RESOURCES

Gilbert FY2016-FY2025 Capital Improvement Plan – June 4, 2015

**Land Use Assumptions, Infrastructure Improvement Plan and
Development Fees – May 1, 2014**

The documents identified above are available on Gilbert's website www.gilbertaz.gov by selecting Transparency Portal.

Inquiries should be directed to the Office of Management and Budget:

Phone: 480.503.6757
Email: budget@gilbertaz.gov