

FY 2017 & FY 2018

SDF Biennial AUDIT



GILBERT

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Section 1 - Introduction

1.1. Background

Willdan Financial Services (Willdan) was retained by the Town of Gilbert, Arizona (Gilbert) to conduct a Biennial System Development Fee (SDF) Audit (Audit) as required under Arizona Revised Statutes (ARS) 9-463.05(G)(2).¹ This report details the results of the audit for the period fiscal year (FY) 2017 and FY 2018. Gilbert's FY is the 12-month period from July 1 through the following June 30.

This Audit compares the development projections (land use assumptions); capital needs as identified in the Infrastructure Improvements Plan (IIP); and level of service (LOS) identified in the Land Use Assumptions (LUA), Infrastructure Improvements Plan and Development Fees study dated May 1, 2014 (the 2014 Report), and the Land Use Assumptions, Infrastructure Improvements Plan, and Development Fees For Water & Wastewater Facilities dated July 25, 2017 (2017 Report) to those actually experienced by Gilbert in FYs 2017 and 2018.

1.2. Organization of the Audit Report

This audit report is organized as follows:

- Section 1 - Introduction
- Section 2 – Parks and Recreation Review
- Section 3 – General Government Review
- Section 4 – Traffic Signals Review
- Section 5 – Public Safety – Police Department Review
- Section 6 – Public Safety – Fire Department Review
- Section 7 – Wastewater Department – Neely Service Area Review
- Section 8 – Wastewater Department – Greenfield Service Area Review
- Section 9 – Water System and Water Resource Department Review
- Section 10 – Permit Sampling Results
- Section 11 – Conclusions and Recommendations

The appendices to this report are as follows:

¹ For reference, a copy of this statute appears in Appendix A.

- Appendix A - ARS§ 9-463.05
- Appendix B – Parks and Recreation Supporting Documents
- Appendix C – General Government Supporting Documents
- Appendix D – Traffic Signals Supporting Documents
- Appendix E – Public Safety – Police Supporting Documents
- Appendix F – Public Safety – Fire Supporting Documents
- Appendix G – Wastewater – Neely Supporting Documents
- Appendix H – Wastewater– Greenfield Supporting Documents
- Appendix I – Water System and Water Resource Supporting Documents
- Appendix J – Permit Sampling Results

1.3. Audit Approach

Willdan performed this Audit between August 2018 and October 2018. All Willdan staff supporting the Audit meet the definition of “Qualified Professional” as set forth in ARS§ 9-463.05(T)(8). Consistent with the requirements of ARS§ 9-463.05(G)(2), Willdan audit staff were neither employees or officials of Gilbert nor did they prepare the IIP.² Appendix B presents the resumes of Willdan Audit staff.

Audit activities consisted solely of document review and discussions with Gilbert staff via email and teleconference. Audit activities did not include site visits, first-hand data collection, or independent verification of data submitted by Gilbert.

In particular, in support of this audit, Willdan:

- a) Reviewed IIP forecast and actual expenditures.
- b) Reviewed projected and actual IIP-related fee offsets or credits.
- c) Reviewed LUA forecasted and actual developments.
- d) Reviewed LOS at two points in time: time of the initial study and the audit timeframe.
- e) Permit data for purposes of sampling to verify the accuracy of the application of the fees.

² Gilbert’s LUA, IIP, and SD Fees were prepared by Tischler Bise in 2014 with water and wastewater fees updated in 2017.

1.4. Audit Objectives

The primary objectives of the Audit were to:

- a) Audit Gilbert's Biennial System Development Fees for the periods FY 2017 and 2018;
- b) Comply with ARS§ 9-463.05 by:
 - i. Reviewing the progress of anticipated development as identified in the LUA;
 - ii. Reviewing the progress of the infrastructure improvements plan;
 - iii. Reviewing collections and expenditures of development impact fees for each project in the plan; and
 - iv. Evaluating any inequities in implementing the plan or imposing the development fee.

1.5. Audit Results

Based on Willdan's scope of services performed as part of this Audit as documented in this Report, the results of this audit follow.

- a) Gilbert's Biennial System Development Fees for the periods FY 2017 and 2018 comply with the ARS§ 9-463.05 as further discussed in Sections two through nine;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates the development over the 10-year study period will not significantly vary from projections. The audit of the LUA is further discussed in sections two through nine;
 - ii. Willdan's review of the progress of the IIP identified projects that were either accelerated from the projected schedule or delayed based on the projected schedule, but all projects for which funds were expended were included in the adopted IIP as further discussed in sections two through nine;
 - iii. Willdan's review of collections and expenditures of the system development fees for each project in the plan, indicate that all expenditures made with SDF funds were on projects or debt expenses as identified in the 2014 and 2017 Reports, as further discussed in sections two through nine; and

- iv. Willdan's evaluation of any inequities in implementing the plan or imposing the system development fees indicates that the fees were assessed in an appropriate manner based upon the size and type of the development as further discussed in section 10.

1.6. Audit Limitations

Willdan's role in this Audit was solely that of third-party independent auditor. The results presented in this Audit Report are predicated upon information provided by Gilbert and representations made by Gilbert personnel. Willdan made reasonable efforts given the nature of this audit to assess the reasonableness of such representations. However, Willdan has no means to determine the extent to which material facts concerning information provided have been fully and accurately disclosed, nor is this a forensic audit. All findings in this report are based solely on Willdan's review of materials furnished by Gilbert as identified or publicly available information as cited as well as information obtained by Willdan through emails and meetings with key Gilbert staff involved in this audit. Review of additional documentation or disclosure or discovery of material facts could change the findings cited in this Report.

This report documents the audit for the sole purpose of demonstrating compliance with the requirements of ARS§ 9-463.05(G)(2); no other use is expressed or implied. Nothing in this report can be considered a legal opinion.

Section 2 - Parks and Recreation Review

This section of the Audit Report presents Willdan’s review of Gilbert’s Parks and Recreation Department SDFs.

2.1. Fee Development

The 2014 Report converted infrastructure needs and costs per service unit into a cost per development unit. For Parks and Recreation, the resulting SDF on a unitized cost basis equals \$1,417.03 per person and \$211.65 per job as well as the SDFs per development type identified in Table 2-1.

Table 2-1
Parks and Recreation SDFs

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$4,081	\$2,805	\$300	\$500	\$700

2.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in Gilbert’s LUA to the actual growth by development type. Table 2-2 summarizes the projected development from the 2014 Report and the actual development experienced by Gilbert in FY 2017 and FY 2018. A summary of the LUA projections can be found on page 22 of the 2014 Report.

Table 2-2
Projected versus Actual Development FY 2017 & FY 2018

	Residential (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	3,116	893	1,984	1,359
Projected	<u>3,358</u>	<u>500</u>	<u>660</u>	<u>1,670</u>
Difference	(242)	393	1,324	(311)
Note: Permits were issued for charter schools impacting overall square feet of development, however, the schools are not assessed a parks and recreation system development fee.				

As indicated in Table 2-2, actual developments for single family and office and other developments were less than the 2014 Report projections, whereas actual industrial and commercial developments exceeded the projected level of development.

Development of forward-looking financial plans, utility rate projections and SDF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections. Table 2-2 represents a “snapshot” in time: the third and fourth years of the 10-year study period. Gilbert staff indicate that

overall growth projections by development type over the remaining years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

2.3. Infrastructure Improvement Plan

The 2014 Report did not specifically identify capital projects to be constructed or acquired over the 10-year study period, but rather identified funding requirements for:

- Debt service payments;
- Park improvements;
- Pools;
- Trails;
- Community Centers; and
- Master plan IIP and fee study.

During FY 2017 and FY 2018 Gilbert generated \$15,415,715 in parks and recreation SDF revenues and expended \$1,877,821 on capital projects and \$11,293,394 on debt service for total capital and debt expenditures of \$13,171,215, resulting in collections exceeding expenses during the two-year period by \$2,244,500. Capital expenditures that were made on parks and open space or municipal facilities projects were identified in the IIP of the 2014 Report. Debt service paid for with SDF revenues was identified in the IIP of 2014 Report. Appendices C-1 through C-5 provide summary reports of the revenues and expenditures for the parks and recreation SDF funds. The reports are summarized in Table 2-3.

**Table 2-3
Parks and Recreation SDF Revenues and Expenditures FY 2017 & FY 2018**

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$7,761,603	\$108,140	\$663	\$5,331,721	\$0
FY 2018	<u>7,253,289</u>	<u>292,683</u>	<u>1,877,158</u>	<u>5,961,673</u>	<u>0</u>
Total	15,014,892	400,823	1,877,821	11,293,394	0

It should be noted that in some cases collection of SDF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

2.4. Level of Service

Level of service projections are intended to ensure that new development is assessed for facilities or capital needs at the existing level of service (LOS), not at an increased overall level of service, unless a corresponding funding source from existing development is also provided. The 2014 Report indicated that in order to maintain the current level of service, Gilbert would need to invest in 57.1 acres of new improved parks, 81% of a new pool and 18,921 linear feet of new trails. These growth needs were identified for the 10-year study period (ending FY 2023) and is summarized on pages 13 through 20 of the 2014 Report.

During the study period, the actual LOS will fluctuate as compared to that identified in the 2014 Report based on the timing of construction or acquisition of new facilities relative to new development. At the end of the first two-year period, due to new development outpacing acquisition and construction of new facilities, the LOS for parks and recreation is below that in the 2014 report (the growth related needs for additional parks acreage, linear foot of trails and additional community center space were not met). However, the LOS is expected to increase to the level identified in the 2014 Report over the remaining eight years as the full IIP and LUA projections are realized.

2.5. Audit Results

Through our audit of the Parks and Recreations SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan's review of the Parks and Recreation SDF, we are of the opinion that:

- a) Gilbert's Biennial SDFs for Parks and Recreation periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the debt for which funds were expended were included in the adopted IIP; and

-
- iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were on projects or debt expenses as identified in the 2014 Report.

Section 3 - General Government

This section of the Audit Report presents Willdan’s review of Gilbert’s General Government SDFs.

3.1. Fee Development

The 2014 Report converted infrastructure needs and costs per service unit into a cost per development unit. For General Government, the resulting SDF on a unitized cost basis equals \$401.27 per person and \$130.88 per job. The investments equated to the fees per development type as identified in Table 3-1.

Table 3-1
General Government SDFs

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$1,155	\$794	\$200	\$300	\$400

3.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in Gilbert’s LUA to actual growth by development type. Table 3-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. The 10-year LUA projections can be found on page 27 of the 2014 Report.

Table 3-2
Projected versus Actual Development FY 2017 & FY 2018

	Residential (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	3,116	893	1,715	1,362
Projected	<u>3,358</u>	<u>500</u>	<u>660</u>	<u>1,670</u>
Difference	(242)	393	1,055	(308)
Note: Permits were issued for charter schools impacting overall square feet of development, however, the schools are not assessed a general government system development fee.				

As indicated in Table 3-2, the actual developments for commercial and industrial developments exceeded the 2014 Report projections whereas the actual residential and office & other developments fell short of the projected developments.

Development of forward-looking financial plans, utility rate projections and SDF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections. Table 3-2 represents a “snapshot” in time: the third and fourth years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

3.3. Infrastructure Improvement Plan

Consistent with the 2014 Report, Gilbert did not use general government SDF revenues to fund new capital expenditures, but rather used the revenues to pay debt service identified in the IIP of the 2014 Report. The outstanding debt to be funded by SDF revenues are summarized on page 25 of the 2014 Report. Between FY 2017 and FY 2018 Gilbert generated \$4,883,606 in general government SDF revenues and expended \$4,657,624 on debt service and \$211,173 on internal borrowings (to the General Fund), resulting in collections exceeding expenses for the two-year period by \$14,809. The debt service that was paid for through SDF revenues was identified in the IIP of 2014 Report. Appendices D-1 through D-4 provide summary reports of the revenues and expenditures for the general government SDF funds. The reports are summarized in Table 3-3.

**Table 3-3
General Government SDF Revenues and Expenditures FY 2017 & FY 2018**

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$2,400,140	\$0	\$0	\$2,327,450	\$85,342
FY 2018	<u>2,483,466</u>	<u>0</u>	<u>0</u>	<u>2,330,174</u>	<u>125,831</u>
Total	4,883,606	0	0	4,657,624	211,173

It should be noted that in some cases collection of SDF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

3.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

Facilities funded through General Government System Development Fees were oversized to accommodate growth, therefore no new capital was anticipated for the General Government fee are in the 2014 Report and Gilbert’s adopted level of service has not been impacted.

3.5. Audit Results

Through our audit of the General Government SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan's review of the General Government SDF, we are of the opinion that:

- a) Gilbert's Biennial SDFs for General Government periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the debt for which funds were expended were included in the adopted IIP; and
 - iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were debt expenses as identified in the 2014 Report.

Section 4 - Traffic Signals

This section of the Audit Report presents Willdan's review of Gilbert's Traffic Signals SDFs.

4.1. Fee Development

The 2014 Report identified converted infrastructure needs and costs per service unit into a cost per development unit. For Traffic Signals, growth related costs associated with new development were \$15,947,682. These costs were allocated to each development class as identified in Table 4-1.

Table 4-1
Traffic Signals SDFs

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$450	\$296	\$470	\$1,080	\$650

4.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert's LUA as compared to the growth by development type that was actually experienced. Table 4-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. The LUA used in the development of SDFs can be found on page 34 of the 2014 Report.

Table 4-2
Projected versus Actual Development FY 2017 & FY 2018

	Residential (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	3,116	893	1,986	1,363
Projected	<u>3,358</u>	<u>500</u>	<u>660</u>	<u>1,670</u>
Difference	(242)	393	1,326	(307)

As indicated in Table 4-2, the actual developments for commercial and industrial developments exceeded the 2014 Report projections whereas the actual residential and office & other developments fell short of the projected developments.

Development of forward-looking financial plans, utility rate projections and SDF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections. Table 4-2 represents a "snapshot" in time: the third and fourth years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

4.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018 Gilbert generated \$4,935,969 in traffic signal SDF revenues and expended \$2,488,123 on capital projects, resulting in collections exceeding expenses for the two-year period by \$2,447,847. Appendices E-1 through E-9 provide summary reports of the revenues and expenditures of Gilbert’s traffic signal SDF funds. The reports are summarized in Table 4-3.

Table 4-3
Traffic Signal SDF Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$2,337,313	\$28,013	\$1,122,790	\$0	\$0
FY 2018	<u>2,462,720</u>	<u>107,923</u>	<u>1,365,333</u>	<u>0</u>	<u>0</u>
Total	4,800,033	135,936	2,488,123	0	0

It should be noted that in some cases collection of SDF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

Table 4-4 summarizes the projects that were included in the IIP of the 2014 Report and the projects that were completed as well as the projected and actual expenditures on the projects.

Table 4-4
Projected versus Actual Expenditures FY 2017 & FY 2018

Project	Actual Expenditures
Higley and Warner	\$19,416
Recker and Ray	115,047
ATMS Communications Phase IV	17,893
Greenfield and Ocotillo	306,892
Williams Field and Palomino Creek	285,844
Queen Creek and 156 th Street	4,180
Warner and Concord	443,272
Ray and Biscayne	340,522
Chandler Heights/Seville Blvd	482,217
Higley Rd and Marbella Rd	472,804
System Development Fee Study	36

The *Higley and Warner* through *Warner and Concord* projects listed in Table 4-4 have been completed and will not incur any additional costs. The *Ray and Biscayne* through *System Development Fee Study* projects are active and ongoing projects that will continue to incur costs. A summary of the full IIP is identified in the 2014 Report on page 32.

4.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

The Town constructed nine new traffic signals between fiscal years 2017 and 2018. The 2014 Report identified a level of service of 11.5 signalized intersections per 10,000 PM-Peak Hour Vehicle Trip Ends (see 2014 Report page 28). As identified in Table 4-5, the development in FY 2017 and FY 2018 represents 11,001 trip ends. Thus, based on the trip ends associated with the new development, Gilbert would need to add 12.65 signals to maintain the level of service. Since the town added nine new traffic signals (it is not possible to install a fraction of a signal) leaving the Town short 3.65 signals, at the end of FY 2018 there would be a slight decrease in the level of service, however, the overall objective is to maintain the 2014 Report identified level of service at the end of the 10-year study period.

**Table 4-5
Incremental Vehicle Trip Ends FY 2017 & FY 2018**

Development	Incremental Development	PM Peak Trip Ends per Development Unit	Incremental Trip Ends
Single Family (Dwelling Units)	3,007	1.02	3,067
Multifamily (Dwelling Units)	109	0.67	73
Industrial (1,000 sqft)	893	1.08	964
Commercial (1,000 sqft)	1,986	2.45	4,866
Office & Other (1,000 sqft)	1,363	1.49	<u>2,031</u>
Total Trip Ends			11,001

4.5. Audit Results

Through our audit of the Traffic Signal SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments and the anticipated capital project expenditures in the first two years of the study period and the actual capital expenditures. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan’s review of the Traffic Signals SDF, we are of the opinion that:

- a) Gilbert’s Biennial SDFs for Traffic Signals periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:

- i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
- ii. Willdan's review of the progress of the IIP identified the capital projects and debt for which funds were expended were included in the adopted IIP; and
- iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were capital and debt expenses as identified in the 2014 Report.

Section 5 - Public Safety – Police

The full Public Safety SDF is composed of two components:

- I. Police component
- II. Fire component

This section of the Audit Report presents Willdan’s review of Gilbert’s Public Safety - Police SDFs

5.1. Fee Development

The 2014 Report converted infrastructure needs and costs per service unit into a cost per development unit. For Public Safety – Police, the resulting SDF on a unitized basis equals \$38.59 per person and \$37.62 per trip end. The investments equated to the fees per development type as identified in Table 5-1.

Table 5-1
Public Safety - Police SDFs

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$111	\$76	\$40	\$90	\$50

The 2014 Report anticipated Public Safety – Police SDF revenue to be used for the expansion of Gilbert’s fleet of police vehicles and equipment to serve new development as well as growth related debt service.

5.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert’s LUA as compared to the growth by development type that was actually experienced. Table 5-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. Page 48 of the 2014 Report summarizes the adopted LUA projections.

Table 5-2
Projected versus Actual Development FY 2017 & FY 2018

	Residential (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	3,116	893	1,724	1,362
Projected	<u>3,358</u>	<u>500</u>	<u>660</u>	<u>1,670</u>
Difference	(242)	393	1,064	(308)
Note: Permits were issued for charter schools impacting overall square feet of development, however, the schools are not assessed a public safety system development fee.				

As indicated in Table 5-2, the actual developments for commercial and industrial developments exceeded the 2014 Report projections whereas the actual residential and office & other developments fell short of the projected developments.

Development of forward-looking financial plans, utility rate projections and SDF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections. Table 5-2 represents a “snapshot” in time: the third and fourth years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

5.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018, Gilbert generated \$7,598,691 in Public Safety – Police SDF revenues and expended \$6,037,371 on IIP identified capital items and debt reduction, resulting in collections exceeding expenses for the two-year period by of \$1,561,340. Appendices F-1 through F-4 provide summary reports of the revenues and expenditures for the Public Safety – Police SDF funds. The outstanding debt to be funded through SDFs are listed on page 45 of the 2014 Report. The reports are summarized in Table 5-3.

Table 5-3
Public Safety - Police SDF Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$3,706,919	\$9,207	\$243,288	\$2,663,666	\$0
FY 2018	<u>3,851,785</u>	<u>30,780</u>	<u>449,378</u>	<u>2,681,039</u>	<u>0</u>
Total	7,558,704	39,987	692,666	5,344,705	0

It should be noted that in some cases collection of SDF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

5.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert

development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service. Page 39 of the 2014 Report summarizes the Public Safety – Police LOS needs associated with new development.

The 2014 Report anticipated the need for an additional 10 police vehicles and 17 additional communication equipment units. The Town purchased 12 vehicles and 22 units of communications equipment over the last two years which is greater than what was anticipated in the 2014 Report. However, the 2014 Report anticipated the purchase of 10 new vehicles and 16 units of communication equipment in the first two-years of the study period and those expenditures did not occur. The Town therefore, is a behind on the overall purchase of vehicles and units of communication equipment through the first 4-years of the study period, resulting in a slight decrease in the overall level of service from an equipment standpoint. However, the overall level of service to be maintained through the Public Safety - Police SDF was identified through the 10-year study period not at specific points in time such as the end of FY 2016.

5.5. Audit Results

Through our audit of the Public Safety - Police SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments and expenditures on police vehicles and equipment anticipated in the first four years of the study period, have not been met. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan’s review of the Public Safety - Police SDF, we are of the opinion that:

- a) Gilbert’s Biennial SDFs for Public Safety - Police periods FY 2015 and 2016 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan’s review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan’s review of the progress of the IIP identified the debt for which funds were expended were included in the adopted IIP; and
 - iii. Willdan’s review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were debt expenses as identified in the 2014 Report.

Section 6 - Public Safety – Fire

The full Public Safety SDF is composed of two components:

- I. Police component
- II. Fire component

This section of the Audit Report presents Willdan’s review of Gilbert’s Public Safety - Fire SDFs

6.1. Fee Development

The 2014 Report converted infrastructure needs and costs per service unit into a cost per development unit. For Public Safety – Fire, the resulting SDF on a unitized cost basis equals \$148.26 per person and \$134.07 per job. The investments equated to the fees per development type as identified in Table 6-1.

Table 6-1
Public Safety - Fire SDFs

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$426	\$293	\$220	\$340	\$440

Per the 2014 Report, the Public Safety – Fire SDF revenue is to be used for the construction and equipping of two additional fire stations over the 10-year study period in order to maintain adequate response times due to the additional demands placed on the fire system by new development.

6.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert’s LUA as compared to the growth by development type that was actually experienced. Table 6-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. The 10-year LUA summary can be found on page 48 of the 2014 Report.

Table 6-2
Projected versus Actual Development FY 2017 & FY 2018

	Residential (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	3,116	893	1,724	1,362
Projected	<u>3,358</u>	<u>500</u>	<u>660</u>	<u>1,670</u>
Difference	(242)	393	1,064	(308)
Note: Permits were issued for charter schools impacting overall square feet of development, however, the schools are not assessed a public safety system development fee.				

As indicated in Table 6-2, the actual developments for commercial and industrial developments exceeded the 2014 Report projections whereas the actual residential and office & other developments fell short of the projected developments.

Development of forward-looking financial plans, utility rate projections and SDF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections. Table 6-2 represents a “snapshot” in time: the third and fourth years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

6.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018 Gilbert generated \$4,336,387 in Public Safety – Fire SDF revenues and expended \$1,579,360 on debt expenses, \$385,476 on internal borrowings (to the General Fund) and \$296,001 on capital projects for total expenditures of \$2,260,836. The result was collections exceeding expenses for the two-year period by \$2,075,551. Appendices G-1 through G-6 provide summary reports on the revenues and expenditures for FY 2017 and FY 2018. The reports are summarized in Table 6-3.

Table 6-3
Public Safety - Fire SDF Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Prior Year Reimbursement	Expenditures		
				CIP	Debt	Other
FY 2017	\$1,895,180	\$0	\$0	\$295,965	\$663,526	\$163,609
FY 2018	<u>2,145,242</u>	<u>0</u>	<u>295,965</u>	<u>36</u>	<u>915,834</u>	<u>221,866</u>
Total	4,040,422	0	295,965	296,001	1,579,360	385,476

It should be noted that in some cases collection of SDF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

Table 6-4 identifies the anticipated capital expenditures from the IIP for FY 2017 and FY 2018 in the 2014 Report and the actual capital expenditures.

Table 6-4
Projected versus Actual Expenditures FY 2017 & FY 2018

Project	Actual Expenditures
MF023 Fire Station 9	\$295,965
System Development Fee Study	36

While the *MF023 – Fire Station 9* was projected to be completed in FY 2016, the project was delayed with all funds expended in FY 2017, but the station did not go into service until the beginning of FY 2018. The full IIP can be found on page 43 of the 2014 Report.

6.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

From a level of service perspective, the 2014 Report did not identify any capital projects that would be required in the third and fourth years of the study period in order to maintain the level of service indicated in the 2014 Report. While fire station 9 was completed in FY 2018, it was the completion of a project that had been delayed a year from the original completion projection. The completion of fire station 9 brings the anticipated capital program on track with the 2014 Report, however, it should be noted that the level of service standard was intended to be achieved at the end of the study period once all anticipated growth and capital expenditures were made and will fluctuate in years one through nine of the study period. Page 42 of the 2014 Report outlines the Public Safety – Fire LOS.

6.5. Audit Results

Through our audit of the Public Safety - Fire SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments and expenditures on equipment for the expanded fire stations anticipated in the first two years of the study period, but which did not occur until the third year of the study period. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan’s review of the Public Safety - Fire SDF, we are of the opinion that:

-
- a) Gilbert's Biennial SDFs for Public Safety - Fire periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
 - b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the capital projects and debt for which funds were expended were included in the adopted IIP; and
 - iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were capital and debt expenses as identified in the 2014 Report.

Section 7 - Wastewater – Neely Service Area

This section of the Audit Report presents Willdan’s review of Gilbert’s Wastewater – Neely SDFs.

7.1. Fee Development

The 2014 and 2017 Reports converted infrastructure needs and costs per service unit into a cost per development unit. For Wastewater – Neely, the 2014 Report resulted in an SDF on a unitized cost basis equal to \$12.80 per gallon of capacity, and an IIP and SDF preparation cost of \$2.65 per customer. The 2017 Report identified a cost per gallon of \$13.05 and an IIP and development fee preparation cost of \$2.63 per customer. The costs identified equated to the fees per meter size as identified in Table 7-1.

Table 7-1
Wastewater - Neely SDFs

	¾-inch meter	1-inch meter	1 ½-inch meter	2-inch meter
2014 Report	\$3,176	\$5,302	\$10,570	\$16,917
2017 Report	1,933	3,226	6,431	10,292

7.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert’s LUA as compared to the growth by development type that was actually experienced. Table 7-2 summarizes the projected development in the 2014 and 2017 Reports and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. The summary of the projection of new Neely connections can be found on page 59 of the 2014 Report and page 16 of the 2017 Report.

Table 7-2
Projected versus Actual Development FY 2017 & FY 2018

	Connections
Actual	548
Projected	<u>1,056</u>
Difference	(508)

As indicated in Table 7-2, there were 508 fewer wastewater connections in the Neely service area in FY 2017 and FY 2018 than had been anticipated. The actual development identified in Table 7-2 represent a “snapshot” in time, in this case the third and fourth years of the 10-year study period. Through discussions with Gilbert staff, the expectation is that the overall growth projections by development type will not significantly deviate from in the 2014 Report projections.

7.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018 Gilbert generated \$2,660,755 in wastewater – Neely SDF revenues, with \$7,109 in IIP identified expenditures during the same period (see Appendices H-1 through H-4 and the

summary in Table 7-3). The analysis supporting the 2014 Report determined that there was sufficient capacity available in the Neely WRF plant to serve the projected development during the 10-year study period, therefore no additional treatment capacity was required.

Table 7-3
Wastewater- Neely Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$1,607,052	\$21,583	\$0	\$0	\$0
FY 2018	<u>977,427</u>	<u>54,693</u>	<u>7,109</u>	<u>0</u>	<u>0</u>
Total	2,584,479	76,276	7,109	0	0

While no additional treatment plant capacity was determined to not be needed, the 2014 and 2017 Reports did identify growth-related capital projects identified for FY 2017 and FY 2018, that would be required to serve new development. Table 7-4 lists the identified projects.

Table 7-4
Projected versus Actual Expenditures FY 2017 & FY 2018

Project	Actual Expenditures
Candlewood Lift Station and Force Main	\$7,073
System Development Fee Study	36

The Candlewood Lift station and force main project as well as the development fee study line item are active projects that will continue to incur costs and were identified in the IIP. The full IIP can be found on page 56 of the 2014 Report and page 14 of the 2017 Report.

7.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

From a level of service perspective, the 2014 Report indicated a level of service per equivalent residential unit (ERU) of 248 gallons of flow per day (see page 58 of the 2014 Report) and was reduced to 148 gallons of flow per day in the 2017 Report. The shortfall of 508 new connections would not impact the calculation of flows per ERU used as the basis of determining level of service.

7.5. Audit Results

Through our audit of the Wastewater - Neely SDFs we identified some differences between what was projected in the 2014 and 2017 Reports and actual occurrences, such as differences in the projected and actual developments. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 and 2017 Reports were based.

Based on Willdan's review of the Wastewater - Neely SDF, we are of the opinion that:

- a) Gilbert's Biennial SDFs for Wastewater - Neely periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the capital projects for which funds were expended were included in the adopted IIP; and
 - iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were capital and debt expenses as identified in the 2014 and 2017 Reports.

Section 8 - Wastewater – Greenfield Service Area

This section of the Audit Report presents Willdan’s review of Gilbert’s Wastewater – Greenfield SDFs.

8.1. Fee Development

The 2014 and 2017 Reports converted infrastructure needs and costs per service unit into a cost per development unit. For Wastewater – Greenfield, the resulting SDF on a unitized cost basis equals \$17.30 per gallon of capacity, and an IIP and SDF preparation cost of \$2.65 per customer in the 2014 Report. The 2017 Report unitized costs at \$21.49 per gallon of capacity and IIP and development fee preparation costs of \$2.63 per customer. The costs identified equated to the fees per meter size as identified in Table 8-1.

Table 8-1
Wastewater - Greenfield SDFs

	¾-inch meter	1-inch meter	1 ½-inch meter	2-inch meter
2014 Report	\$4,015	\$6,704	\$13,365	\$21,391
2017 Report	3,182	5,313	10,593	16,953

8.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert’s LUA as compared to the growth by development type that was actually experienced. Table 8-2 summarizes the projected development in the 2014 and 2017 Reports and the actual development that was experienced by Gilbert in FY 2017 and FY 2018. The full 10-year LUA projections can be found on page 61 of the 2014 Report and page 18 of the 2017 Report.

Table 8-2
Projected versus Actual Development

	Connections
Actual	2,422
Projected	<u>2,880</u>
Difference	(458)

As indicated in Table 8-2, there were 458 fewer wastewater connections in the Greenfield service area in FY 2017 and FY 2018 than had been anticipated. The actual development identified in Table 8-2 represent a “snapshot” in time, in this case the third and fourth years of the 10-year study period. Through discussions with Gilbert staff, the expectation is that the overall growth projections by development type will not significantly deviate from in the 2014 and 2017 Report projections.

8.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018 Gilbert generated \$11,051,674 in wastewater – Greenfield SDF revenues, with capital expenditures of \$1,355,492 and debt expenditures of \$2,683,987 during the same period (See Appendices I-1 through I-4 and Table 8-3). The net result is a collection of revenues over expenses of \$7,012,195.

Table 8-3
Wastewater- Greenfield Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$5,385,312	\$78,660	\$459,704	\$0	\$0
FY 2018	<u>5,332,866</u>	<u>254,836</u>	<u>895,788</u>	<u>2,683,987</u>	<u>0</u>
Total	10,718,178	333,496	1,355,492	2,683,987	0

It was determined in the 2014 and 2017 Reports, that additional facilities would be required to serve new development. Table 8-4 lists the projects that were anticipated to occur between FY 2017 and FY 2018.

Table 8-4
Projected versus Actual Expenditures FY 2017 & FY 2018

Project	Actual Expenditures
Germann and Higley 18" Main	\$951,529
South Recharge Site Phase II	54,900
Pump Station Expansion	349,027
System Development Fee Study	36

The three projects listed in table 8-4 are active projects and will continue to incur costs. All of the projects were identified in the IIP. The full IIP can be found on page 57 of the 2014 Report and page 14 of the 2017 Report.

8.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

From a level of service perspective, the 2014 Report indicated a level of service per ERU of 232 gallons of flow per day which was reduced to 148 gallons of flow per day. The 2,422 new connections would not impact the flows per ERU. The LOS metric can be found on page 60 of the 2014 Report and page 17 of the 2017 Report.

8.5. Audit Results

Through our audit of the Wastewater - Greenfield SDFs we identified some differences between what was projected in the 2014 and 2017 Reports and actual occurrences, such as differences in the projected and actual developments. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 Report was based.

Based on Willdan's review of the Wastewater - Greenfield SDF, we are of the opinion that:

- a) Gilbert's Biennial SDFs for Wastewater - Greenfield periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the capital projects and debt for which funds were expended were included in the adopted IIP; and
 - iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were capital and debt expenses as identified in the 2014 and 2017 Reports.

Section 9 - Water System and Water Resource

This section of the Audit Report presents Willdan’s review of Gilbert’s Water System and Water Resource SDFs.

9.1. Fee Development

The 2014 and 2017 Reports converted infrastructure needs and costs per service unit into a cost per development unit. For Water and Water Resources, the resulting SDF on a unitized cost basis equals \$10.35 per gallon of capacity, and an IIP and SDF preparation cost of \$2.65 per customer per the 2014 Report and \$15.56 per gallon and \$2.63 for IIP and development fee preparation cost per meter per the 2017 Report. The costs identified equated to the fees per meter size as identified in Table 9-1.

Table 9-1
Water SDFs

	¾-inch meter	1-inch meter	1 ½-inch meter	2-inch meter
FY 2017	\$5,901	\$9,854	\$19,646	\$31,444
FY 2018	6,286	10,495	20,925	33,491

9.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Gilbert’s LUA as compared to the growth by development type that was actually experienced. Table 9-2 summarizes the projected development in the 2014 and 2017 Reports and the actual development that was experienced by Gilbert in FY 2017 and FY 2018.

Table 9-2
Projected versus Actual Development FY 2017 & FY 2018

	Connections
Actual	3,116
Projected	<u>3,925</u>
Difference	(809)

As indicated in Table 9-2, there were 809 fewer water connections in FY 2017 and FY 2018 than had been anticipated. The actual development identified in Table 9-2 represent a “snapshot” in time, in this case the third and fourth years of the 10-year study period. Through discussions with Gilbert staff, the expectation is that the overall growth projections by development type will not significantly deviate from in the 2014 Report projections.

9.3. Infrastructure Improvement Plan

Between FY 2017 and FY 2018 Gilbert generated \$24,889,273 in water SDF revenues and expended \$12,071,524 on capital projects and an additional \$19,639,415 on debt service for a total capital and debt payments of \$31,710,939. The result was expenses exceeding collections for the two-year period by \$6,821,666. A summary of the Water SDF revenues and expenditures can be found in Appendices J-1 through J-12 and summarized in Table 9-3.

Table 9-3
Water System and Water Resource Revenues and Expenditures FY 2017 & FY 2018

Source	SDF Collections	Interest Income	Expenditures		
			CIP	Debt	Other
FY 2017	\$11,864,119	\$13,553	\$5,825,279	\$9,805,579	\$0
FY 2018	<u>12,827,322</u>	<u>184,279</u>	<u>6,246,245</u>	<u>9,833,836</u>	<u>0</u>
Total	24,691,441	197,832	12,071,524	19,639,415	0

Table 9-4 identifies the anticipated capital expenditures from the IIP for FY 2017 and FY 2018 in the 2014 and 2017 Reports and the actual capital expenditures.

Table 9-4
Projected versus Actual Expenditures FY 2017 & FY 2018

Project	Actual Expenditures
Water Rights Phase II	\$10,991,394
Santan Vista Phase II (12 mgd)	0
Germann and Val Vista Reservoir (2 mgd)	0
Warner and Recker Well (2 mgd)	0
Zone 2 to 4 Interconnect	0
Ray and Recker Well (2 mgd)	660,870
Trend Homes Direct System Well Conversion (2 mgd)	8,188
NIA Priority CAP Water Acquisition	0
Reservoir, Pump Station and Well Conversion	411,000
System Development Fee Study	72

Water is leased by Gilbert for several years prior to the opportunity to purchase the rights. The length of time of the leases vary and are not predictable. The water rights Phase II project is ongoing and is anticipated to incur additional costs in the future. The project was identified in the IIP.

The Santan Vista Phase III, Ray and Recker Well, Trend Homes Direct System Well Conversion, Reservoir, Pump Station and Well Conversion and the System Development Fee projects are all active and ongoing. They were identified in the IIP. The Germann and Val Vista Reservoir and Warner and Recker Well projects are components of other IIP identified projects, while the Zone 2 to Zone 4 Interconnect and NIA Priority CAP Water Acquisition projects are currently scheduled to occur in FY 2019.

The full IIP from the 2014 Report can be found on page 51 of the 2014 Report and pages 7 and 8 of the 2017 Report.

9.4. Level of Service

Level of service projections are intended to ensure that new development is only being asked to pay for facilities or capital needs at the same level as is currently being experienced by existing Gilbert development and are not being asked to increase the overall level of service, without a corresponding funding source from existing development to increase their level of service.

The 2014 and 2017 Reports identified a level of service per ERU of 570 average day gallons of use per day (see page 52 of the 2014 Report) and was reduced to 404 gallons per day in the 2017 Report (page 8 of the 2017 Report). The additional new connections to the Gilbert water system would not impact the identified water level of service.

9.5. Audit Results

Through our audit of the Water SDFs we identified some differences between what was projected in the 2014 Report and actual occurrences, such as differences in the projected and actual developments and projected and actual expenditures on capital projects. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2014 and 2017 Reports were based.

Based on Willdan's review of the Water SDF, we are of the opinion that:

- a) Gilbert's Biennial SDFs for Water periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified the capital projects and debt for which funds were expended were included in the adopted IIP; and
 - iii. Willdan's review of collections and expenditures of system development fees indicate that all expenditures made with SDF funds were capital and debt expenses as identified in the 2014 and 2017 Reports.

Section 10 - Permit Sampling

10.1. Sampling Results

As part of the audit process Willdan took a random sample (60 permits) of residential and non-residential permits that were issued between FY 2017 and FY 2018. The purpose of the sampling was to identify any instances where the fee that was assessed to the development varied from the fee that should have been assessed based on number of dwelling units, square footage of development or meter size. We did not find any discrepancies and did not identify any developments that were assessed incorrect SDFs. The full sample data is shown in Appendices K-1 through K-11.

Section 11 - Conclusions

11.1. Land Use Assumptions

Willdan conducted an audit of Gilbert's actual development projections for FY 2017 and FY 2018 and compared the actual new development with the development projections in the 2014 and 2017 Reports. While there were variances between what had been originally projected and what actually occurred, the original projections were based on the best available data at the time of the study. We believe that the actual developments for FY 2017 and FY 2018 are still consistent with the overall development projections for the original 10-year study period.

11.2. Infrastructure Improvement Plan

We reviewed the projects that were anticipated to be completed in FY 2017 and FY 2018 sections of the 10-year study period (per the 2014 and 2017 Reports). As was the case with the LUA, the IIP was developed based on the best available information at the time of the analysis, and the actual expenditures differed from what was projected. However, the differences that did occur were related to the timing of projects that were originally anticipated rather than the addition of new projects. We therefore conclude that the expenditures were consistent with the overall capital needs objectives identified in the IIP.

11.3. Level of Service

The level of service for a given fee area is in flux over time and will change as new projects are incorporated into Gilbert's existing facilities and networks or as development within Gilbert changes. There are cases where it is not possible to exactly match the existing level of service with the required level of service based on new development. For example, the new development over FY 2017 and FY 2018 required the addition of 12.65 new traffic signals, while the Town actually added nine. It is not possible for Gilbert to add a fraction (0.65) of a traffic signal, but the Town added between three and four too few traffic signals based on the level of service identified in the 2014 Report. However, we believe the level of service goals will be achieved by the end of the 10-year study period.

11.4. Final Conclusion

Based on Willdan's scope of services performed as part of this Audit as documented in this Report, the results of this Audit follow.

- a) Gilbert's Biennial System Development Fees for the periods FY 2017 and 2018 comply with the ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:

- i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates the development over the 10-year study period will not significantly vary from projections;
- ii. Willdan's review of the progress of the IIP identified projects that were either accelerated from the projected schedule or delayed based on the projected schedule, but all projects for which funds were expended were included in the adopted IIP;
- iii. Willdan's review of collections and expenditures of the system development fees for each project in the plan, indicate that all expenditures made with SDF funds were on projects or debt expenses as identified in the 2014 and 2017 Reports; and
- iv. Willdan's evaluation of any inequities in implementing the plan or imposing the system development fees indicates that the fees were assessed in an appropriate manner based upon the size and type of the development.

APPENDIX A

9-463.05. Development fees; imposition by cities and towns; infrastructure improvements plan; annual report; advisory committee; limitation on actions; definitions

A. A municipality may assess development fees to offset costs to the municipality associated with providing necessary public services to a development, including the costs of infrastructure, improvements, real property, engineering and architectural services, financing and professional services required for the preparation or revision of a development fee pursuant to this section, including the relevant portion of the infrastructure improvements plan.

B. Development fees assessed by a municipality under this section are subject to the following requirements:

1. Development fees shall result in a beneficial use to the development.
2. The municipality shall calculate the development fee based on the infrastructure improvements plan adopted pursuant to this section.
3. The development fee shall not exceed a proportionate share of the cost of necessary public services, based on service units, needed to provide necessary public services to the development.
4. Costs for necessary public services made necessary by new development shall be based on the same level of service provided to existing development in the service area.
5. Development fees may not be used for any of the following:
 - (a) Construction, acquisition or expansion of public facilities or assets other than necessary public services or facility expansions identified in the infrastructure improvements plan.
 - (b) Repair, operation or maintenance of existing or new necessary public services or facility expansions.
 - (c) Upgrading, updating, expanding, correcting or replacing existing necessary public services to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards.
 - (d) Upgrading, updating, expanding, correcting or replacing existing necessary public services to provide a higher level of service to existing development.
 - (e) Administrative, maintenance or operating costs of the municipality.
6. Any development for which a development fee has been paid is entitled to the use and benefit of the services for which the fee was imposed and is entitled to receive immediate service from any existing facility with available capacity to serve the new service units if the available capacity has not been reserved or pledged in connection with the construction or financing of the facility.
7. Development fees may be collected if any of the following occurs:
 - (a) The collection is made to pay for a necessary public service or facility expansion that is identified in the infrastructure improvements plan and the municipality plans to complete construction and to have the service available within the time period established in the infrastructure improvement plan, but in no event longer than the time period provided in subsection H, paragraph 3 of this section.
 - (b) The municipality reserves in the infrastructure improvements plan adopted pursuant to this section or otherwise agrees to reserve capacity to serve future development.
 - (c) The municipality requires or agrees to allow the owner of a development to construct or finance the necessary public service or facility expansion and any of the following apply:

(i) The costs incurred or money advanced are credited against or reimbursed from the development fees otherwise due from a development.

(ii) The municipality reimburses the owner for those costs from the development fees paid from all developments that will use those necessary public services or facility expansions.

(iii) For those costs incurred the municipality allows the owner to assign the credits or reimbursement rights from the development fees otherwise due from a development to other developments for the same category of necessary public services in the same service area.

8. Projected interest charges and other finance costs may be included in determining the amount of development fees only if the monies are used for the payment of principal and interest on the portion of the bonds, notes or other obligations issued to finance construction of necessary public services or facility expansions identified in the infrastructure improvements plan.

9. Monies received from development fees assessed pursuant to this section shall be placed in a separate fund and accounted for separately and may only be used for the purposes authorized by this section. Monies received from a development fee identified in an infrastructure improvements plan adopted or updated pursuant to subsection D of this section shall be used to provide the same category of necessary public services or facility expansions for which the development fee was assessed and for the benefit of the same service area, as defined in the infrastructure improvements plan, in which the development fee was assessed. Interest earned on monies in the separate fund shall be credited to the fund.

10. The schedule for payment of fees shall be provided by the municipality. Based on the cost identified in the infrastructure improvements plan, the municipality shall provide a credit toward the payment of a development fee for the required or agreed to dedication of public sites, improvements and other necessary public services or facility expansions included in the infrastructure improvements plan and for which a development fee is assessed, to the extent the public sites, improvements and necessary public services or facility expansions are provided by the developer. The developer of residential dwelling units shall be required to pay development fees when construction permits for the dwelling units are issued, or at a later time if specified in a development agreement pursuant to section 9-500.05. If a development agreement provides for fees to be paid at a time later than the issuance of construction permits, the deferred fees shall be paid no later than fifteen days after the issuance of a certificate of occupancy. The development agreement shall provide for the value of any deferred fees to be supported by appropriate security, including a surety bond, letter of credit or cash bond.

11. If a municipality requires as a condition of development approval the construction or improvement of, contributions to or dedication of any facilities that were not included in a previously adopted infrastructure improvements plan, the municipality shall cause the infrastructure improvements plan to be amended to include the facilities and shall provide a credit toward the payment of a development fee for the construction, improvement, contribution or dedication of the facilities to the extent that the facilities will substitute for or otherwise reduce the need for other similar facilities in the infrastructure improvements plan for which development fees were assessed.

12. The municipality shall forecast the contribution to be made in the future in cash or by taxes, fees, assessments or other sources of revenue derived from the property owner towards the capital costs of the necessary public service covered by the development fee and shall include these contributions in determining the extent of the burden imposed by the development. Beginning August 1, 2014, for purposes of calculating the required offset to development fees pursuant to this subsection, if a municipality imposes a construction contracting or similar excise tax rate in excess of the percentage amount of the transaction privilege tax rate imposed on the majority of other transaction privilege tax classifications, the entire excess portion of the construction contracting or similar excise tax shall be treated as a contribution to the capital costs of necessary public services provided to development for which development fees are assessed, unless the excess portion was already taken into account for such purpose pursuant to this subsection.

13. If development fees are assessed by a municipality, the fees shall be assessed against commercial, residential and industrial development, except that the municipality may distinguish between different categories of residential, commercial and industrial development in assessing the costs to the municipality of providing necessary public services to new development and in determining the amount of the development fee applicable to the category of development. If a municipality agrees to waive any of the development fees assessed on a development, the municipality shall reimburse the appropriate development fee accounts for the amount that was waived. The municipality shall provide notice of any such waiver to the advisory committee established pursuant to subsection G of this section within thirty days.

14. In determining and assessing a development fee applying to land in a community facilities district established under title 48, chapter 4, article 6, the municipality shall take into account all public infrastructure provided by the district and capital costs paid by the district for necessary public services and shall not assess a portion of the development fee based on the infrastructure or costs.

C. A municipality shall give at least thirty days' advance notice of intention to assess a development fee and shall release to the public and post on its website or the website of an association of cities and towns if a municipality does not have a website a written report of the land use assumptions and infrastructure improvements plan adopted pursuant to subsection D of this section. The municipality shall conduct a public hearing on the proposed development fee at any time after the expiration of the thirty day notice of intention to assess a development fee and at least thirty days before the scheduled date of adoption of the fee by the governing body. Within sixty days after the date of the public hearing on the proposed development fee, a municipality shall approve or disapprove the imposition of the development fee. A municipality shall not adopt an ordinance, order or resolution approving a development fee as an emergency measure. A development fee assessed pursuant to this section shall not be effective until seventy-five days after its formal adoption by the governing body of the municipality. Nothing in this subsection shall affect any development fee adopted before July 24, 1982.

D. Before the adoption or amendment of a development fee, the governing body of the municipality shall adopt or update the land use assumptions and infrastructure improvements plan for the designated service area. The municipality shall conduct a public hearing on the land use assumptions and infrastructure improvements plan at least thirty days before the adoption or update of the plan. The municipality shall release the plan to the public, post the plan on its website or the website of an association of cities and towns if the municipality does not have a website, including in the posting its land use assumptions, the time period of the projections, a description of the necessary public services included in the infrastructure improvements plan and a map of the service area to which the land use assumptions apply, make available to the public the documents used to prepare the assumptions and plan and provide public notice at least sixty days before the public hearing, subject to the following:

1. The land use assumptions and infrastructure improvements plan shall be approved or disapproved within sixty days after the public hearing on the land use assumptions and infrastructure improvements plan and at least thirty days before the public hearing on the report required by subsection C of this section. A municipality shall not adopt an ordinance, order or resolution approving the land use assumptions or infrastructure improvements plan as an emergency measure.

2. An infrastructure improvements plan shall be developed by qualified professionals using generally accepted engineering and planning practices pursuant to subsection E of this section.

3. A municipality shall update the land use assumptions and infrastructure improvements plan at least every five years. The initial five year period begins on the day the infrastructure improvements plan is adopted. The municipality shall review and evaluate its current land use assumptions and shall cause an update of the infrastructure improvements plan to be prepared pursuant to this section.

4. Within sixty days after completion of the updated land use assumptions and infrastructure improvements plan, the municipality shall schedule and provide notice of a public hearing to discuss and review the update and shall determine whether to amend the assumptions and plan.

5. A municipality shall hold a public hearing to discuss the proposed amendments to the land use assumptions, the infrastructure improvements plan or the development fee. The land use assumptions and the infrastructure improvements plan, including the amount of any proposed changes to the development fee per service unit, shall be made available to the public on or before the date of the first publication of the notice of the hearing on the amendments.

6. The notice and hearing procedures prescribed in paragraph 1 of this subsection apply to a hearing on the amendment of land use assumptions, an infrastructure improvements plan or a development fee. Within sixty days after the date of the public hearing on the amendments, a municipality shall approve or disapprove the amendments to the land use assumptions, infrastructure improvements plan or development fee. A municipality shall not adopt an ordinance, order or resolution approving the amended land use assumptions, infrastructure improvements plan or development fee as an emergency measure.

7. The advisory committee established under subsection G of this section shall file its written comments on any proposed or updated land use assumptions, infrastructure improvements plan and development fees before the fifth business day before the date of the public hearing on the proposed or updated assumptions, plan and fees.

8. If, at the time an update as prescribed in paragraph 3 of this subsection is required, the municipality determines that no changes to the land use assumptions, infrastructure improvements plan or development fees are needed, the municipality may as an alternative to the updating requirements of this subsection publish notice of its determination on its website and include the following:

(a) A statement that the municipality has determined that no change to the land use assumptions, infrastructure improvements plan or development fee is necessary.

(b) A description and map of the service area in which an update has been determined to be unnecessary.

(c) A statement that by a specified date, which shall be at least sixty days after the date of publication of the first notice, a person may make a written request to the municipality requesting that the land use assumptions, infrastructure improvements plan or development fee be updated.

(d) A statement identifying the person or entity to whom the written request for an update should be sent.

9. If, by the date specified pursuant to paragraph 8 of this subsection, a person requests in writing that the land use assumptions, infrastructure improvements plan or development fee be updated, the municipality shall cause, accept or reject an update of the assumptions and plan to be prepared pursuant to this subsection.

10. Notwithstanding the notice and hearing requirements for adoption of an infrastructure improvements plan, a municipality may amend an infrastructure improvements plan adopted pursuant to this section without a public hearing if the amendment addresses only elements of necessary public services in the existing infrastructure improvements plan and the changes to the plan will not, individually or cumulatively with other amendments adopted pursuant to this subsection, increase the level of service in the service area or cause a development fee increase of greater than five per cent when a new or modified development fee is assessed pursuant to this section. The municipality shall provide notice of any such amendment at least thirty days before adoption, shall post the amendment on its website or on the website of an association of cities and towns if the municipality does not have a website and shall provide notice to the advisory committee established pursuant to subsection G of this section that the amendment complies with this subsection.

E. For each necessary public service that is the subject of a development fee, the infrastructure improvements plan shall include:

1. A description of the existing necessary public services in the service area and the costs to upgrade, update, improve, expand, correct or replace those necessary public services to meet existing needs and usage and stricter safety, efficiency, environmental or regulatory standards, which shall be prepared by qualified professionals licensed in this state, as applicable.

2. An analysis of the total capacity, the level of current usage and commitments for usage of capacity of the existing necessary public services, which shall be prepared by qualified professionals licensed in this state, as applicable.

3. A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.

4. A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.

5. The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.

6. The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.

7. A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section.

F. A municipality's development fee ordinance shall provide that a new development fee or an increased portion of a modified development fee shall not be assessed against a development for twenty-four months after the date that the municipality issues the final approval for a commercial, industrial or multifamily development or the date that the first building permit is issued for a residential development pursuant to an approved site plan or subdivision plat, provided that no subsequent changes are made to the approved site plan or subdivision plat that would increase the number of service units. If the number of service units increases, the new or increased portion of a modified development fee shall be limited to the amount attributable to the additional service units. The twenty-four month period shall not be extended by a renewal or amendment of the site plan or the final subdivision plat that was the subject of the final approval. The municipality shall issue, on request, a written statement of the development fee schedule applicable to the development. If, after the date of the municipality's final approval of a development, the municipality reduces the development fee assessed on development, the reduced fee shall apply to the development.

G. A municipality shall do one of the following:

1. Before the adoption of proposed or updated land use assumptions, infrastructure improvements plan and development fees as prescribed in subsection D of this section, the municipality shall appoint an infrastructure improvements advisory committee, subject to the following requirements:

(a) The advisory committee shall be composed of at least five members who are appointed by the governing body of the municipality. At least fifty per cent of the members of the advisory committee must be representatives of the real estate, development or building industries, of which at least one member of the committee must be from the home building industry. Members shall not be employees or officials of the municipality.

(b) The advisory committee shall serve in an advisory capacity and shall:

(i) Advise the municipality in adopting land use assumptions and in determining whether the assumptions are in conformance with the general plan of the municipality.

(ii) Review the infrastructure improvements plan and file written comments.

(iii) Monitor and evaluate implementation of the infrastructure improvements plan.

(iv) Every year file reports with respect to the progress of the infrastructure improvements plan and the collection and expenditures of development fees and report to the municipality any perceived inequities in implementing the plan or imposing the development fee.

(v) Advise the municipality of the need to update or revise the land use assumptions, infrastructure improvements plan and development fee.

(c) The municipality shall make available to the advisory committee any professional reports with respect to developing and implementing the infrastructure improvements plan.

(d) The municipality shall adopt procedural rules for the advisory committee to follow in carrying out the committee's duties.

2. In lieu of creating an advisory committee pursuant to paragraph 1 of this subsection, provide for a biennial certified audit of the municipality's land use assumptions, infrastructure improvements plan and development fees. An audit pursuant to this paragraph shall be conducted by one or more qualified professionals who are not employees or officials of the municipality and who did not prepare the infrastructure improvements plan. The audit shall review the progress of the infrastructure improvements plan, including the collection and expenditures of development fees for each project in the plan, and evaluate any inequities in implementing the plan or imposing the development fee. The municipality shall post the findings of the audit on the municipality's website or the website of an association of cities and towns if the municipality does not have a website and shall conduct a public hearing on the audit within sixty days of the release of the audit to the public.

H. On written request, an owner of real property for which a development fee has been paid after July 31, 2014 is entitled to a refund of a development fee or any part of a development fee if:

1. Pursuant to subsection B, paragraph 6 of this section, existing facilities are available and service is not provided.

2. The municipality has, after collecting the fee to construct a facility when service is not available, failed to complete construction within the time period identified in the infrastructure improvements plan, but in no event later than the time period specified in paragraph 3 of this subsection.

3. For a development fee other than a development fee for water or wastewater facilities, any part of the development fee is not spent as authorized by this section within ten years after the fee has been paid or, for a development fee for water or wastewater facilities, any part of the development fee is not spent as authorized by this section within fifteen years after the fee has been paid.

I. If the development fee was collected for the construction of all or a portion of a specific item of infrastructure, and on completion of the infrastructure the municipality determines that the actual cost of construction was less than the forecasted cost of construction on which the development fee was based and the difference between the actual and estimated cost is greater than ten per cent, the current owner may receive a refund of the portion of the development fee equal to the difference between the development fee paid and the development fee that would have been due if the development fee had been calculated at the actual construction cost.

J. A refund shall include any interest earned by the municipality from the date of collection to the date of refund on the amount of the refunded fee. All refunds shall be made to the record owner of the property at the time the

refund is paid. If the development fee is paid by a governmental entity, the refund shall be paid to the governmental entity.

K. A development fee that was adopted before January 1, 2012 may continue to be assessed only to the extent that it will be used to provide a necessary public service for which development fees can be assessed pursuant to this section and shall be replaced by a development fee imposed under this section on or before August 1, 2014. Any municipality having a development fee that has not been replaced under this section on or before August 1, 2014 shall not collect development fees until the development fee has been replaced with a fee that complies with this section. Any development fee monies collected before January 1, 2012 remaining in a development fee account:

1. Shall be used towards the same category of necessary public services as authorized by this section.
2. If development fees were collected for a purpose not authorized by this section, shall be used for the purpose for which they were collected on or before January 1, 2020, and after which, if not spent, shall be distributed equally among the categories of necessary public services authorized by this section.

L. A moratorium shall not be placed on development for the sole purpose of awaiting completion of all or any part of the process necessary to develop, adopt or update development fees.

M. In any judicial action interpreting this section, all powers conferred on municipal governments in this section shall be narrowly construed to ensure that development fees are not used to impose on new residents a burden all taxpayers of a municipality should bear equally.

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 development fee.
2. The balance of each fund maintained for each type of 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 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 development fees in order to pay the cost of a capital improvement project that is the subject of a 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 development fee assessment and the physical location of each capital improvement project.

6. The amount of development fee monies spent for each purpose other than a capital improvement project that is the subject of a development fee assessment.

O. 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 or the website of an association of cities and towns if the municipality does not have a website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.

P. A municipality that fails to file the report and post the report on the municipality's website or the website of an association of cities and towns if the municipality does not have a website as required by this section shall not collect development fees until the report is filed and posted.

Q. Any action to collect a development fee shall be commenced within two years after the obligation to pay the fee accrues.

R. A municipality may continue to assess a development fee adopted before January 1, 2012 for any facility that was financed before June 1, 2011 if:

1. Development fees were pledged to repay debt service obligations related to the construction of the facility.
2. After August 1, 2014, any development fees collected under this subsection are used solely for the payment of principal and interest on the portion of the bonds, notes or other debt service obligations issued before June 1, 2011 to finance construction of the facility.

S. Through August 1, 2014, a development fee adopted before January 1, 2012 may be used to finance construction of a facility and may be pledged to repay debt service obligations if:

1. The facility that is being financed is a facility that is described under subsection T, paragraph 7, subdivisions (a) through (g) of this section.
2. The facility was included in an infrastructure improvements plan adopted before June 1, 2011.
3. The development fees are used for the payment of principal and interest on the portion of the bonds, notes or other debt service obligations issued to finance construction of the necessary public services or facility expansions identified in the infrastructure improvement plan.

T. For the purposes of this section:

1. "Dedication" means the actual conveyance date or the date an improvement, facility or real or personal property is placed into service, whichever occurs first.

2. "Development" means:

(a) The subdivision of land.

(b) The construction, reconstruction, conversion, structural alteration, relocation or enlargement of any structure that adds or increases the number of service units.

(c) Any use or extension of the use of land that increases the number of service units.

3. "Facility expansion" means the expansion of the capacity of an existing facility that serves the same function as an otherwise new necessary public service in order that the existing facility may serve new development. Facility expansion does not include the repair, maintenance, modernization or expansion of an existing facility to better serve existing development.

4. "Final approval" means:

(a) For a nonresidential or multifamily development, the approval of a site plan or, if no site plan is submitted for the development, the approval of a final subdivision plat.

(b) For a single family residential development, the approval of a final subdivision plat.

5. "Infrastructure improvements plan" means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality's capital improvements plan.
6. "Land use assumptions" means projections of changes in land uses, densities, intensities and population for a specified service area over a period of at least ten years and pursuant to the general plan of the municipality.
7. "Necessary public service" means any of the following facilities that have a life expectancy of three or more years and that are owned and operated by or on behalf of the municipality:
- (a) Water facilities, including the supply, transportation, treatment, purification and distribution of water, and any appurtenances for those facilities.
 - (b) Wastewater facilities, including collection, interception, transportation, treatment and disposal of wastewater, and any appurtenances for those facilities.
 - (c) Storm water, drainage and flood control facilities, including any appurtenances for those facilities.
 - (d) Library facilities of up to ten thousand square feet that provide a direct benefit to development, not including equipment, vehicles or appurtenances.
 - (e) Street facilities located in the service area, including arterial or collector streets or roads that have been designated on an officially adopted plan of the municipality, traffic signals and rights-of-way and improvements thereon.
 - (f) Fire and police facilities, including all appurtenances, equipment and vehicles. Fire and police facilities do not include a facility or portion of a facility that is used to replace services that were once provided elsewhere in the municipality, vehicles and equipment used to provide administrative services, helicopters or airplanes or a facility that is used for training firefighters or officers from more than one station or substation.
 - (g) Neighborhood parks and recreational facilities on real property up to thirty acres in area, or parks and recreational facilities larger than thirty acres if the facilities provide a direct benefit to the development. Park and recreational facilities do not include vehicles, equipment or that portion of any facility that is used for amusement parks, aquariums, aquatic centers, auditoriums, arenas, arts and cultural facilities, bandstand and orchestra facilities, bathhouses, boathouses, clubhouses, community centers greater than three thousand square feet in floor area, environmental education centers, equestrian facilities, golf course facilities, greenhouses, lakes, museums, theme parks, water reclamation or riparian areas, wetlands, zoo facilities or similar recreational facilities, but may include swimming pools.
 - (h) Any facility that was financed and that meets all of the requirements prescribed in subsection R of this section.
8. "Qualified professional" means a professional engineer, surveyor, financial analyst or planner providing services within the scope of the person's license, education or experience.
9. "Service area" means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services or facility expansions and the development being served as prescribed in the infrastructure improvements plan.
10. "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated pursuant to generally accepted engineering or planning standards for a particular category of necessary public services or facility expansions.

APPENDIX B

Parks and Recreation SDF 130501

	FY 2017	FY 2018	
Beginning Balance	\$ 28,273,344	\$ 30,810,703	
Revenues	\$ 7,761,603	\$ 7,253,289	
Investment Income	\$ 108,140	\$ 292,683	
Total Revenues	\$ 7,869,743	\$ 7,545,972	
 Expenses			
Fund Balance Transfer	\$ -	\$ 10,337,174	Parks SDF collected prior to 2012 - moved to separate fund
CIP Muni Facilities Projects	\$ -	\$ -	
Debt	\$ 4,067,774	\$ 5,961,673	
Debt Sinking Fund	\$ 1,261,967	\$ -	
2009 PFMPC	\$ 1,980	\$ -	
2014 PFMPC	\$ -	\$ -	
MPC Public Facilities Projects	\$ -	\$ -	
Capital Projects	<u>\$ 663</u>	<u>\$ 1,877,158</u>	
Total Expenses	\$ 5,332,384	\$ 18,176,005	
Ending Balance	<u>\$ 30,810,703</u>	<u>\$ 20,180,670</u>	

APPENDIX C

General Government SDF 130303

	FY 2017	FY 2018
Beginning Balance	\$ (6,651,995)	\$ (6,664,647)
Revenues	\$ 2,400,140	\$ 2,483,466
Investment Income	\$ -	\$ -
Total Revenues	\$ 2,400,140	\$ 2,483,466
 Expenses		
Interest Paid - GF	\$ 85,342	\$ 125,831
CIP Muni Facilities Projects	\$ -	\$ -
Debt	\$ 2,326,697	\$ 2,330,174
2011 PFMPC	\$ -	\$ -
2014 PFMPC	\$ -	\$ -
MPC Public Facilities Projects	\$ 753	\$ -
Capital Projects	\$ -	\$ -
Total Expenses	\$ 2,412,792	\$ 2,456,005
Ending Balance	\$ (6,664,647)	\$ (6,637,186)

APPENDIX D

Traffic Signal SDF 130201

	FY 2017	FY 2018
Beginning Balance	\$ 6,989,850	\$ 8,232,387
Revenues	\$ 2,337,313	\$ 2,462,720
Investment Income	\$ 28,013	\$ 107,923
Transfers In	\$ -	\$ -
Total Revenues	<u>\$ 2,365,326</u>	<u>\$ 2,570,643</u>
Expenses		
Interest Paid - GF	\$ -	\$ -
Capital Projects	<u>\$ 1,122,790</u>	<u>\$ 1,365,333</u>
Total Expenses	<u>\$ 1,122,790</u>	<u>\$ 1,365,333</u>
Ending Balance	<u>\$ 8,232,387</u>	<u>\$ 9,437,697</u>

FY 2017 Expenses

Project #	Project Name	Amounts
TS122	Higley and Warner	\$ 19,416.21
TS123	Recker and Ray	\$ 115,047.29
TS132	ATMS Communications Phase IV	\$ 17,892.59
TS156	Greenfield and Ocotillo	\$ 303,548.74
TS182	Williams Field and Palomino Creek	\$ 285,843.57
TS183	Queen Creek and 156th Street	\$ 4,179.70
TS185	Warner and Concord	\$ 142,553.16
TS187	Ray Rd and Key Biscayne	\$ 234,308.29
		<u>\$ 1,122,789.55</u>

FY 2018 Expenses

Project #	Project Name	Amounts
TS156	Greenfield and Ocotillo	\$ 3,343.51
TS185	Warner and Concord	\$ 300,718.65
TS187	Ray Rd and Key Biscayne	\$ 106,213.83
TS188	Chandler Heights/Seville Blvd	\$ 482,217.34
TS189	Higley and Marbella Rd	\$ 472,803.51
MF239	System Development Fee Study	\$ 35.70
		\$ -
		\$ -
		<u>\$ 1,365,332.54</u>

APPENDIX E

Police SDF 130301

	FY 2017	FY 2018
Beginning Balance	\$ 389,395	\$ 1,198,567
Revenues	\$ 3,706,919	\$ 3,851,785
Investment Income	\$ 9,207	\$ 30,780
Total Revenues	<u>\$ 3,716,126</u>	<u>\$ 3,882,565</u>
Expenses		
Interest Paid - GF	\$ -	\$ -
Police Vehicles	\$ 243,288	\$ 449,378
Debt	\$ 2,642,719	\$ 2,681,039
2009 PFMPC Debt	\$ -	\$ -
2011 PFMPC Debt	\$ -	\$ -
2014 PRMPC Debt	\$ -	\$ -
Debt Sinking Fund	\$ 19,973	\$ -
MPC Public Facilities Projects	\$ 974	\$ -
Capital Projects	\$ -	\$ -
Total Expenses	<u>\$ 2,906,954</u>	<u>\$ 3,130,417</u>
Ending Balance	<u>\$ 1,198,567</u>	<u>\$ 1,950,715</u>

APPENDIX F

Fire SDF 130302

	FY 2017	FY 2018
Beginning Balance	\$ (13,205,777)	\$ (12,433,697)
Revenues	\$ 1,895,180	\$ 2,145,242
Transfer In from PFMPC 2017		\$ 295,965
Investment Income	\$ -	\$ -
Total Revenues	\$ 1,895,180	\$ 2,441,207
Expenses		
Interest Paid - GF	\$ 163,609	\$ 221,866
CIP Muni Facilities Projects	\$ -	\$ -
Debt	\$ 483,486	\$ 915,834
Debt Sinking Fund	\$ 179,760	\$ -
2009 PFMPC	\$ -	\$ -
2011 PFMPC	\$ -	\$ -
MPC Public Facilities Projects	\$ 280	\$ -
Capital Projects	<u>\$ 295,965</u>	<u>\$ 36</u>
Total Expenses	\$ 1,123,100	\$ 1,137,736
Ending Balance	<u>\$ (12,433,697)</u>	<u>\$ (11,130,226)</u>

APPENDIX G

Neely 210207

	FY 2017	FY 2018
Beginning Balance	\$ 2,354,792	\$ 3,983,427
Revenues	\$ 1,607,052	\$ 977,427
Investment Income	\$ 21,583	\$ 54,693
Total Revenues	\$ 1,628,635	\$ 1,032,120
Expenses		
Interest Paid - GF	\$ -	\$ -
CIP Muni Facilities Projects	\$ -	\$ -
Wastewater	\$ -	\$ -
CIP Wwater Sys Imps	\$ -	\$ -
Wastewater MPC	\$ -	\$ -
Debt	\$ -	\$ -
MPC Public Facilities Projects	\$ -	\$ -
Capital Projects	\$ -	\$ 7,109
Total Expenses	\$ -	\$ 7,109
Ending Balance	\$ 3,983,427	\$ 5,008,438

APPENDIX H

Greenfield 210208

	FY 2017	FY 2018
Beginning Balance	\$ 13,518,315	\$ 18,522,583
Revenues	\$ 5,385,312	\$ 5,332,866
Investment Income	\$ 78,660	\$ 254,836
Total Revenues	\$ 5,463,972	\$ 5,587,702
Expenses		
Interest Paid - GF	\$ -	\$ -
CIP Muni Facilities Projects	\$ -	\$ -
Wastewater	\$ -	\$ -
CIP Water Sys Imps	\$ -	\$ -
Wastewater MPC	\$ -	\$ 2,683,987
Debt	\$ -	\$ -
MPC Public Facilities Projects	\$ -	\$ -
Capital Projects	<u>\$ 459,704</u>	<u>\$ 895,788</u>
Total Expenses	\$ 459,704	\$ 3,579,775
Ending Balance	<u>\$ 18,522,583</u>	<u>\$ 20,530,510</u>

FY 2017 Expenses

Project #	Project Name	Amounts
WW072	Germann/Higley 18" Reclaimed Wate	\$ 234,263.86
WW078	GWRP Pump Station Expansion	\$ 225,440.51

\$ 459,704.37

FY 2018 Expenses

Project #	Project Name	Amounts
WW072	Germann/Higley 18" Reclaimed Wate	\$ 717,265.31
WW077	South Recharge Site - Phase II	\$ 54,900.48
WW078	GWRP Pump Station Expansion	\$ 123,586.06
MF239	System Development Fee Study	\$ 35.70

\$ 895,787.55

APPENDIX I

Water SDF 210104

	FY 2017	FY 2018
Beginning Balance	\$ 7,832,200	\$ 7,324,219
Revenues	\$ 9,914,166	\$ 10,013,495
Investment Income	\$ 90	\$ 146,353
Transfers In		
Total Revenues	\$ 9,914,256	\$ 10,159,848
Expenses	\$ -	\$ -
Interest Paid - GF	\$ -	\$ -
CIP Muni Facilities Projects	\$ -	\$ -
CIP Water Sys Imps	\$ -	\$ -
Debt	\$ -	\$ -
MPC Water Treatment Plant	\$ 9,805,579	\$ 9,833,836
2016 WRMPC	\$ -	\$ -
Capital Projects	<u>\$ 616,658</u>	<u>\$ 463,436</u>
Repayment to Water Replacement Fund	\$ -	\$ -
Total Expenses	\$ 10,422,237	\$ 10,297,272
Ending Balance	\$ 7,324,219	\$ 7,186,795

FY 2017 Expenses

Project #	Project Name	Amounts
WA062	Reservoir, Pump Station and Well Cor	\$ 411,000.00
WA071	Ray and Recker Direct Well	\$ 202,120.28
WA088	Trend Homes Direct System Well	\$ 3,538.00
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		<u>\$ 616,658.28</u>

FY 2018 Expenses

Project #	Project Name	Amounts
WA071	Ray and Recker Direct Well	\$ 458,750.11
WA088	Trend Homes Direct System Well	\$ 4,649.87
MF239	System Development Fee Study	\$ 35.70
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		\$ -
		<u>\$ 463,435.68</u>

Water Resource SDF 210105

	FY 2017	FY 2018
Beginning Balance	\$ 8,347,819	\$ 5,102,614
Revenues	\$ 1,949,954	\$ 2,813,827
Investment Income	\$ 13,462	\$ 37,926
Capital Projects	\$ -	\$ -
Total Revenues	<u>\$ 1,963,416</u>	<u>\$ 2,851,753</u>
Expenses		
Interest Paid - GF	\$ -	\$ -
CIP Muni Facilities Projects	\$ -	\$ -
Water	\$ -	\$ -
CIP Water Sys Imps	\$ -	\$ -
Debt	\$ -	\$ -
2006 WR MPC	\$ -	\$ -
MPC Public Facilities Projects	\$ -	\$ -
Capital Projects	<u>\$ 5,208,621</u>	<u>\$ 5,782,809</u>
Total Expenses	<u>\$ 5,208,621</u>	<u>\$ 5,782,809</u>
Ending Balance	<u>\$ 5,102,614</u>	<u>\$ 2,171,558</u>

APPENDIX J

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-02820	Residential Building	Parks	7/14/2016	\$4,081.00	\$4,081.00	\$0.00	
	2	BLD-2016-03254	Residential Building	Parks	8/16/2016	4,081.00	4,081.00	0.00	
	3	BLD-2016-05271	Residential Building	Parks	12/29/2016	4,081.00	4,081.00	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RESD-2017-02569	Residential Building	Parks	11/13/2017	\$4,081.00	\$4,081.00	\$0.00	
	2	MULFM-2018-00024	Commercial Multi-Family	Parks	2/5/2018	4,081.00	4,081.00	0.00	
	3	MULFM-2018-00037	Commercial Multi-Family	Parks	2/1/2018	2,805.00	2,805.00	0.00	
	4	MULFM-2018-00070	Commercial Multi-Family	Parks	7/23/2018	67,320.00	67,320.00	0.00	multiple units
	5	MULFM-2018-00196	Commercial Multi-Family	Parks	5/29/2018	4,081.00	4,081.00	0.00	
	6	MULFM-2018-00209	Commercial Multi-Family	Parks	6/7/2018	2,805.00	2,805.00	0.00	
	7	MULFM-2018-00234	Commercial Multi-Family	Parks	6/21/2018	4,081.00	4,081.00	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-02816	Residential Building	Public Safety	8/24/2016	\$2,469	\$2,469	\$0.00	
	2	BLD-2016-03309	Residential Building	Public Safety	8/23/2016	2,469	2,469	0.00	
	3	BLD-2016-04366	Residential Building	Public Safety	11/14/2016	2,469	2,469	0.00	
	4	BLD-2016-04821	Residential Building	Public Safety	11/17/2016	2,469	2,469	0.00	
	5	BLD-2016-05108	Residential Building	Public Safety	2/14/2017	2,469	2,469	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RESD-2017-02677	Residential Building	Public Safety	1/8/2018	\$2,469	\$2,469	\$0.00	
	2	RESD-2018-00863	Residential Building	Public Safety	6/7/2018	2,469	2,469	0.00	
	3	MULFM-2017-01029	Commercial Multi-Family	Public Safety	11/21/2017	1,697	1,697	0	
	4	MULFM-2018-00005	Commercial Multi-Family	Public Safety	2/20/2018	1,697	1,697	0	
	5	MULFM-2018-00057	Commercial Multi-Family	Public Safety	2/28/2018	1,697	1,697	0	
	6	MULFM-2018-00128	Commercial Multi-Family	Public Safety	4/9/2018	7,407	7,407	0	3 units

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-02828	Residential Building	General Government	7/14/2016	\$1,155	\$1,155	\$0.00	
	2	BLD-2016-04194	Residential Building	General Government	10/17/2016	1,155	1,155	0.00	
	3	BLD-2016-04359	Residential Building	General Government	10/19/2016	1,155	1,155	0.00	
	4	BLD-2016-04950	Residential Building	General Government	2/27/2017	1,155	1,155	0.00	
	5	BLD-2016-05121	Residential Building	General Government	3/7/2017	1,155	1,155	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RESD-2017-02285	Residential Building	General Government	8/28/2017	\$1,155	\$1,155	\$0.00	
	2	RESD-2017-02598	Residential Building	General Government	10/24/2017	1,155	1,155	0.00	
	3	RESD-2018-00097	Residential Building	General Government	2/1/2018	1,155	1,155	0.00	
	4	RESD-2018-00203	Residential Building	General Government	5/16/2018	1,155	1,155	0.00	
	5	MULFM-2017-01029	Commercial Multi-Family	General Government	11/13/2017	794	794	0.00	
	6	MULFM-2017-01030	Commercial Multi-Family	General Government	11/13/2017	794	794	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-02941	Residential Building	Traffic Signal	7/25/2016	\$450	\$450	\$0.00	
	2	BLD-2016-03667	Residential Building	Traffic Signal	9/12/2016	450	450	0.00	
	3	BLD-2016-03892	Residential Building	Traffic Signal	1/12/2017	450	450	0.00	
	4	RESD-2017-01745	Residential Building	Traffic Signal	7/27/2017	450	450	0.00	
	5	RESD-2017-01801	Residential Building	Traffic Signal	6/20/2017	450	450	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RESD-2017-02209	Residential Building	Traffic Signal	7/31/2017	\$450	\$450	\$0.00	
	2	RESD-2017-02416	Residential Building	Traffic Signal	9/12/2017	450	450	0.00	
	3	RESD-2017-02808	Residential Building	Traffic Signal	11/30/2017	450	450	0.00	
	4	RESD-2018-00835	Residential Building	Traffic Signal	5/31/2018	450	450	0.00	
	5	RACC-2017-01054	Residential Accessory Structure	Traffic Signal	7/3/2017	296	296	0.00	
	6	MULFM-2018-00004	Commercial Multi-Family	Traffic Signal	2/20/2018	296	296	0.00	
	7	MULFM-2018-00024	Commercial Multi-Family	Traffic Signal	2/5/2018	450	450	0.00	
	8	MULFM-2018-00046	Commercial Multi-Family	Traffic Signal	3/1/2018	450	450	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	RESD-2017-01005	Residential Building	Wastewater Connection 3/4 - Neely	2/27/2017	\$3,176	\$3,176	\$0.00	
	2	RESD-2017-01136	Residential Building	Wastewater Connection 1 - Neely	3/15/2017	5,302	5,302	0.00	
	3	RESD-2017-01646	Residential Building	Wastewater Connection 3/4 - Neely	5/4/2017	3,176	3,176	0.00	
	4	RESD-2017-01789	Residential Building	Wastewater Connection 3/4 - Neely	5/24/2017	3,176	3,176	0.00	
	5	RESD-2017-02053	Residential Building	Wastewater Connection 3/4 - Neely	8/17/2017	3,176	3,176	0.00	
	6	BLD-2016-05224	Residential Trades/Fire/Misc	bfe55n - NEELY WASTEWATER RES SFR	1/3/2017	3,176	3,176	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RESD-2017-02199	Residential Building	Wastewater Connection 3/4 - Neely	8/3/2017	\$3,176	\$3,176	\$0.00	
	2	RESD-2017-02336	Residential Building	Wastewater Connection 3/4 - Neely	8/30/2017	3,176	3,176	0.00	
	3	RESD-2017-02426	Residential Building	Wastewater Connection 3/4 - Neely	9/20/2017	3,176	3,176	0.00	
	4	RESD-2017-02529	Residential Building	Wastewater Connection 3/4 - Neely	10/3/2017	3,176	3,176	0.00	
	5	RESD-2017-02570	Residential Building	Wastewater Connection 1 - Neely	10/30/2017	5,302	5,302	0.00	
	6	RESD-2017-02670	Residential Building	Wastewater Connection 3/4 - Neely	11/6/2017	1,933	1,933	0.00	
	7	RESD-2018-00499	Residential Building	Wastewater Connection 3/4 - Neely	4/17/2018	1,933	1,933	0.00	
	8	RESD-2018-00584	Residential Building	Wastewater Connection 3/4 - Neely	5/22/2018	1,933	1,933	0.00	

Residential									
Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes	
FY 2016-17	1	BLD-2016-02812	Residential Building	bfe92g - GREENFIELD WW RES 1"W/FIRESPK	7/13/2016	\$4,015	\$4,015	\$0.00	
	2	BLD-2016-02823	Residential Building	bfe55g1inch - GREENFIELD WASTEWATER RES SFR	7/14/2016	6,704	6,704	0.00	
	3	BLD-2016-03556	Residential Building	bfe55g1inch - GREENFIELD WASTEWATER RES SFR	9/8/2016	6,704	6,704	0.00	
	4	BLD-2017-00356	Residential Building	Wastewater Connection 3/4 - GreenField	2/9/2017	4,015	4,015	0.00	
	5	RESD-2017-01008	Residential Building	Wastewater Connection 1 - GreenField SDF	2/21/2017	6,704	6,704	0.00	

Residential									
Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes	
FY 2017-18	1	RMISC-2017-01662	Residential Trades/Fire/Misc	Wastewater Connection 1 - GreenField SDF	11/29/2017	\$5,313	\$5,313	\$0.00	
	2	MULFM-2018-00028	Commercial Multi-Family	Wastewater Connection 3/4 Meter - GreenField SDF	2/5/2018	3,182	3,182	0.00	
	3	MULFM-2018-00071	Commercial Multi-Family	Wastewater Connection 1.5 Meter - GreenField SDF	7/23/2018	10,593	10,593	0.00	
	4	MULFM-2018-00080	Commercial Multi-Family	Wastewater Connection 2 Meter - GreenField SDF	7/23/2018	16,953	16,953	0.00	
	5	MULFM-2018-00232	Commercial Multi-Family	Wastewater Connection 3/4 Meter - GreenField SDF	6/21/2018	3,182	3,182	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-02975	Residential Building	bfee2 - WATER RESOURCE FEE RESID SFR	8/11/2016	\$5,901	\$5,901	\$0.00	
	2	BLD-2016-03183	Residential Building	bfee2 - WATER RESOURCE FEE RESID SFR	10/27/2016	9,854	9,854	0.00	

Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	RES-2017-02574	Residential Building	Water System Connection 3/4 Meter	10/17/2017	\$5,901	\$5,901	\$0.00	
	2	RES-2017-02595	Residential Building	Water System Connection 1 Meter	11/1/2017	9,854	9,854	0.00	
	3	RES-2017-02664	Residential Building	Water System Connection 3/4" Eff: 10/18/17	11/8/2017	6,286	6,286	0.00	
	4	RES-2017-02677	Residential Building	Water Sys Connection 1" Meter Eff: 10/18/17	1/8/2018	10,495	10,495	0.00	
	5	MULFM-2018-00025	Commercial Multi-Family	Water Sys Connection 3/4" Meter Eff: 10/18/17	2/5/2018	6,286	6,286	0.00	
	6	MULFM-2018-00070	Commercial Multi-Family	Water Sys Connection Fee 1.5" Meter Eff: 10/18/17	7/23/2018	20,925	20,925	0.00	
	7	MULFM-2018-00072	Commercial Multi-Family	Water Sys Connection 2" Meter Eff: 10/18/17	7/23/2018	33,491	33,491	0.00	
	8	MULFM-2018-00080	Commercial Multi-Family	Water Sys Connection 2" Meter Eff: 10/18/17	7/23/2018	33,491	33,491	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-03181	Commercial Building	bfee69 - PARK & REC FEE OFFICE/RETL	9,900	3/10/2017	\$6,930	\$6,930	\$0.00	
	2	BLD-2016-05300	Commercial Building	System Dev Parks & Rec - NR - Off & Othr	62,010	6/18/2018	43,407	43,407	0.00	
	3	COMM-2017-01095	Commercial Building	System Dev Parks & Rec - NR - Com	110,057	7/10/2017	55,029	55,029	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01263	Commercial Building	System Development Parks & Rec - NR - Off & Othr	7,780	1/8/2018	\$5,446	\$5,446	\$0.00	
	2	COMM-2017-01391	Commercial Building	System Development Parks & Rec - NR - Com	15,497	6/11/2018	7,749	7,749	0.00	
	3	COMM-2018-00050	Commercial Building	System Development Parks & Rec - NR - Ind	73,392	7/3/2018	22,018	22,018	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-04984	Commercial Building	bfee61 -Public Safety Fee INDUSTRIAL	907	12/22/2016	\$571	\$571	(\$0.41)	rounding
	2	BLD-2016-05182	Commercial Building	System Dev Public Safety - NR - Off & Othr	4,677	6/13/2017	5,566	5,566	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01209	Commercial Building	System Development Public Safety - NR - Com / Sq Ft	61,094	1/20/2018	\$61,705	\$61,705	\$0.00	
	2	COMM-2017-01209	Commercial Building	System Development Public Safety - NR - Com / Sq Ft	61,094	11/14/2017	61,705	61,705	0.00	
	3	COMM-2018-00016	Commercial Building	System Development Public Safety - NR - Com / Sq Ft	457	3/8/2018	462	462	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-03934	Commercial Building	System Dev Government - NR - Off & Othr	5,491	3/7/2017	\$2,196	\$2,196	\$0.00	
	2	COMM-2017-01023	Commercial Building	System Dev Government - NR - Com	3,024	7/25/2017	907	907	0.00	
	3	COMM-2017-01052	Commercial Building	System Dev Government - NR - Com	21,904	8/7/2017	6,571	6,571	0.00	
	4	COMM-2017-01086	Commercial Building	System Dev Government - NR - Com	11,409	6/29/2017	3,423	3,423	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01213	Commercial Building	System Dev Government - NR - Off & Othr	4,938	2/22/2018	\$1,975	\$1,975	\$0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2017-00345	Commercial Building	System Dev Traffic Signals - NR - Off & Othr	32,125	1/29/2018	\$20,881	\$20,881	\$0.00	
	2	COMM-2017-01086	Commercial Building	System Dev Traffic Signals - NR - Off & Othr	11,409	2/13/2018	7,416	7,416	0.00	
	3	COMM-2017-01107	Commercial Building	System Dev Traffic Signals - NR - Ind	4,149	8/15/2017	1,950	1,950	0.00	
	4	COMM-2017-01129	Commercial Building	System Dev Traffic Signals - NR - Off & Othr	3,500	8/23/2017	2,275	2,275	0.00	

Non-Residential										
	Sample No.	Receipt	Development Type	Fee Category	Square Feet	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01201	Commercial Building	System Dev Traffic Signals - NR - Off & Othr	21,249	2/8/2018	\$13,812	\$13,812	\$0.00	
	2	COMM-2017-01432	Commercial Building	System Dev Traffic Signals - NR - Ind	119,192	3/26/2018	56,020	56,020	0.00	

Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-04340	Commercial Building	Wastewater Connection 2 Meter - Neely SDF	4/17/2017	\$33,834	\$33,834	\$0.00	2 meters
	2	COMM-2017-01158	Commercial Building	Wastewater Connection 2 Meter - Neely SDF	10/17/2017	16,917	16,917	0.00	
	3	CMISC-2017-01183	Commercial Trades/Fire/Misc	Wastewater Connection 1 Meter - Neely SDF	8/7/2018	5,302	5,302	0.00	

Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01299	Commercial Building	Wastewater Connection 2 Meter - Neely SDF	5/1/2018	\$33,834	\$33,834	\$0.00	2 meters
	2	COMM-2018-00118	Commercial Building	Wastewater Connection 1 Meter - Neely SDF	7/26/2018	3,226	3,226	0.00	

Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-04632	Commercial Building	Wastewater Connection 2 Meter - GreenField SDF	7/10/2017	\$21,391	\$21,391	\$0.00	
	2	BLD-2017-00168	Commercial Building	Wastewater Connection 1.5 Meter - GreenField SDF	3/12/2018	13,365	13,365	0.00	

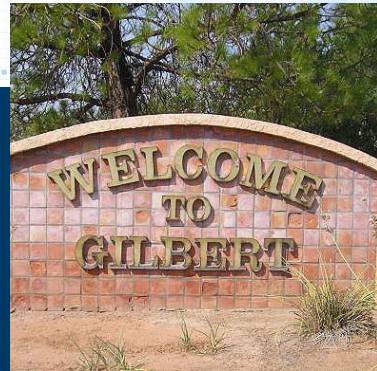
Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01062	Commercial Building	Wastewater Connection 1 Meter - GreenField SDF	9/12/2017	\$97,767	\$97,767	\$0.00	multiple meters
	2	COMM-2017-01238	Commercial Building	Wastewater Connection 1 Meter - GreenField SDF	8/9/2018	6,704	6,704	0.00	
	3	COMM-2017-01287	Commercial Building	Wastewater Connection 2 Meter - GreenField SDF	1/13/2018	21,391	21,391	0.00	
	4	CMISC-2017-01209	Commercial Trades/Fire/Misc	Wastewater Connection 1.5 - GreenField	9/7/2017	13,365	13,365	0.00	
	5	CMISC-2017-01229	Commercial Trades/Fire/Misc	Wastewater Connection 3/4 - GreenField	9/6/2017	4,015	4,015	0.00	
	6	CMISC-2018-00009	Commercial Trades/Fire/Misc	Wastewater Connection 1 - GreenField SDF	2/1/2018	5,313	5,313	0.00	

Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Fee in Effect	Difference	Notes
FY 2016-17	1	BLD-2016-04375	Commercial Building	Landscape 1 Meter	2/27/2017	\$9,854	\$9,854	\$0.00	
	2	BLD-2016-04526	Commercial Building	Water System Connection 1.5 Meter	2/15/2017	19,646	19,646	0.00	
	3	BLD-2017-00302	Commercial Building	Water System Connection 2 Meter	2/15/2017	31,444	31,444	0.00	
	4	CMISC-2017-01003	Commercial Trades/Fire/Misc	Water System Connection 3/4 Meter	2/10/2017	5,901	5,901	0.00	
	5	CMISC-2017-01052	Commercial Trades/Fire/Misc	Landscape 1.5 Meter	5/31/2017	19,646	19,646	0.00	
	6	CMISC-2017-01118	Commercial Trades/Fire/Misc	Water System Connection 1 Meter	5/11/2017	9,854	9,854.00	0.00	

Non-Residential									
	Sample No.	Receipt	Development Type	Fee Category	Receipt Date	Assessed Fee	Adopted Fee	Difference	Notes
FY 2017-18	1	COMM-2017-01213	Commercial Building	Water System Connection 1.5 Meter	2/22/2018	\$19,646	\$19,646	\$0.00	
	2	COMM-2017-01213	Commercial Building	Water System Connection 1.5 Meter	8/20/2018	19,646	19,646	0.00	
	3	COMM-2017-01285	Commercial Building	Water System Connection 2 Meter	11/28/2017	31,444	31,444	0.00	



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