*Town of*

**GILBERT | ARIZONA**

# SDF Audit – Final Report

January 2017

WILLDAN FINANCIAL SERVICES

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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) 2015 and FY 2016. 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), to those actually experienced by Gilbert in FYs 2015 and 2016.

## 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:

- Appendix A - ARS§ 9-463.05
- Appendix B – Audit Team Resumes

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

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

## 1.3. Audit Approach

Willdan performed this Audit between October 2016 and January 2017. The Audit was overseen by a Certified Internal Auditor® and performed in accordance with industry standards such as those established by the Institute of Internal Auditors. 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 and adopted by the Gilbert Council on May 1, 2014.

## 1.4. Audit Objectives

The primary objectives of the Audit were to:

a) Audit Gilbert's Biennial System Development Fees for the periods FY 2015 and 2016;
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 2015 and 2016 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 are 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 report, 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 2015 and FY 2016. A summary of the LUA projections can be found on page 22 of the 2014 Report.

**Table 2-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Single Family (Dwelling Units) | Multifamily (Dwelling Units) | Industrial (1,000 sqft) | Commercial (1,000 sqft) | Office & Other (1,000 sqft) |
|---|---|---|---|---|---|
| Development | | | | | |
| Actual | 3,632 | 113 | 677 | 362 | 1,285 |
| Projected | 2,989 | 369 | 500 | 660 | 1,640 |
| Difference | 643 | (256) | 177 | (298) | (355) |
| Revenue | | | | | |
| Actual | $14,822,192 | $316,965 | $203,100 | $181,000 | $899,500 |
| Projected | 12,198,109 | 1,035,045 | 150,000 | 330,000 | 1,148,000 |
| Difference | 2,624,083 | (718,080) | 53,100 | (149,000) | (248,500) |

As indicated in Table 2-2, actual developments for single family and industrial developments exceeded 2014 Report projections, whereas actual multifamily, commercial 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 2-2 represents

a "snapshot" in time: the first two years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining eight 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 2015 and FY 2016 Gilbert generated $19,253,463 in parks and recreation SDF revenues and expended $5,457 on capital projects and $10,663,712 on debt service for total capital and debt expenditures of $10,639,168, resulting in collections exceeding expenses during the two-year period by $8,584,294. No CIP expenditures were made on parks and open space or municipal facilities projects. 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $8,619,464 | $142,453 | $5,457 | $5,333,685 | $0 |
| FY 2016 | 10,633,999 | 300,369 | 0 | 5,300,026 | 0 |
| Total | 19,253,463 | 442,822 | 5,457 | 10,633,712 | 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 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 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 2015 and FY 2016. The 10-year LUA projections can be found on page 27 of the 2014 Report.

**Table 3-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Single Family (Dwelling Units) | Multifamily (Dwelling Units) | Industrial (1,000 sqft) | Commercial (1,000 sqft) | Office & Other (1,000 sqft) |
|---|---|---|---|---|---|
| Development | | | | | |
| Actual | 3,632 | 113 | 677 | 362 | 1,285 |
| Projected | 2,989 | 369 | 500 | 660 | 1,640 |
| Difference | 643 | (256) | 177 | (298) | (355) |
| Revenue | | | | | |
| Actual | $4,194,960 | $89,722 | $135,400 | $108,600 | $514,000 |
| Projected | 3,452,295 | 292,986 | 100,000 | 198,000 | 656,000 |
| Difference | 742,665 | (203,264) | 35,400 | (89,400) | (142,000) |

As indicated in Table 3-2, the actual developments for single family and industrial developments exceeded the 2014 Report projections whereas the actual multifamily, commercial 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 first two years of the 10-year study period. Gilbert staff indicate that overall

growth projections by development type over the remaining eight 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 2015 and FY 2016 Gilbert generated $5,779,118 in general government SDF revenues and expended $4,770,890 on debt service, resulting in collections exceeding expenses for the two-year period by $1,028,228. 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $2,595,244 | $0 | $0 | $2,381,569 | $0 |
| FY 2016 | 3,203,874 | 0 | 0 | 2,389,321 | 0 |
| Total | 5,799,118 | 0 | 0 | 4,770,890 | 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.

## 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 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 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 2015 and FY 2016. 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 2015 & FY 2016**

| | Single Family (Dwelling Units) | Multifamily (Dwelling Units) | Industrial (1,000 sqft) | Commercial (1,000 sqft) | Office & Other (1,000 sqft) |
|---|---|---|---|---|---|
| Development | | | | | |
| Actual | 3,632 | 113 | 677 | 362 | 1,285 |
| Projected | 2,989 | 369 | 500 | 660 | 1,640 |
| Difference | 643 | (256) | 177 | (298) | (355) |
| Revenue | | | | | |
| Actual | $1,634,400 | $33,448 | $318,190 | $390,960 | $835,250 |
| Projected | 1,345,050 | 109,224 | 235,000 | 712,800 | 1,066,000 |
| Difference | 289,350 | (75,776) | 83,190 | (321,840) | (230,750) |

As indicated in Table 4-2, the actual developments for single family and industrial developments exceeded the 2014 Report projections whereas the actual multifamily, commercial 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 first two years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining eight years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

## 4.3. Infrastructure Improvement Plan

Between FY 2015 and FY 2016 Gilbert generated $3,548,414 in traffic signal SDF revenues and expended $2,820,657 on capital projects, resulting in collections exceeding expenses for the two-year period by $727,757. 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $1,644,045 | $45,415 | $955,275 | $0 | $0 |
| FY 2016 | 1,904,369 | 75,755 | 1,865,382 | 0 | 0 |
| Total | 3,548,414 | 121,170 | 2,820,657 | 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 2015 & FY 2016**

| Project | Actual Expenditures | Projected Expenditures | Difference |
|---|---|---|---|
| Higley and Warner | $387,415 | $344,000 | $43,415 |
| Recker and Ray | 217,328 | 343,000 | (125,672) |
| ATMS Communications Phase IV | 330,109 | 387,990 | (57,881) |
| Val Vista – Frye/Spectrum Way | 300,288 | 300,000 | 288 |
| Higley and Seville | 343,245 | 375,000 | (31,755) |
| Lindsay Rd and Settlers Point | 338,952 | 375,000 | (36,048) |
| Higley Rd and Willis Rd/Portola | 319,338 | 375,000 | (55,662) |
| Higley Rd and Agritopia | 308,783 | 375,000 | (66,217) |
| Williamsfield and Palomino Creek | 72,378 | 375,000 | (302,622) |
| Queen Creek and 156th Street | 202,821 | 375,000 | (172,179) |

Both *Val Vista-Frye/Spectrum Way* and *Higley and Agritopia* were completed in FY 2016 and will not incur any additional costs. The balance of the projects listed in Table 4-4 are anticipated to incur additional costs through completion which may result in a closer matching of the actual and projected expenditures. The *Higley and Seville* through *Queen Creek and 156th Street* projects listed in Table 4-4 are components

of the 20 signals over 10-years identified in the 2014 report. 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 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 2015 and FY 2016 represents 7,314 trip ends. Thus, based on the trip ends associated with the new development, Gilbert would need to add 0.7314 signals to maintain the level of service. Since it is not possible to install a fraction of a signal, at the end of FY 2016 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 2015 & FY 2016**

| Development | Incremental Development | PM Peak Trip Ends per Development Unit | Incremental Trip Ends |
|---|---|---|---|
| Single Family (Dwelling Units) | 3,632 | 1.02 | 3,705 |
| Multifamily (Dwelling Units) | 113 | 0.67 | 76 |
| Industrial (1,000 sqft) | 677 | 1.08 | 731 |
| Commercial (1,000 sqft) | 362 | 2.45 | 887 |
| Office & Other (1,000 sqft) | 1,285 | 1.49 | 1,915 |
| **Total Trip Ends** | | | **7,314** |

## 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 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 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 three components:

I. Police component
II. Fire component
III. Debt omponent

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 2015 and FY 2016. Page 48 of the 2014 Report summarizes the adopted LUA projections.

**Table 5-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Single Family (Dwelling Units) | Multifamily (Dwelling Units) | Industrial (1,000 sqft) | Commercial (1,000 sqft) | Office & Other (1,000 sqft) |
|---|---|---|---|---|---|
| Development | | | | | |
| Actual | 3,632 | 113 | 677 | 362 | 1,285 |
| Projected | 2,989 | 369 | 500 | 660 | 1,640 |
| Difference | 643 | (256) | 177 | (298) | (355) |
| Revenue (1) | | | | | |
| Actual | $403,152 | $8,588 | $27,080 | $32,580 | $64,250 |
| Projected | 331,779 | 28,044 | 20,000 | 59,400 | 82,000 |
| Difference | 71,373 | (19,456) | 7,080 | (26,820) | (17,750) |

(1) Does not includes debt component of public safety SDF

As indicated in Table 5-2, the actual developments for single family and industrial developments exceeded the 2014 Report projections whereas the actual multifamily, commercial 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 first two years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining eight years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

## 5.3. Infrastructure Improvement Plan

Between FY 2015 and FY 2016, Gilbert generated $8,755,522 in Public Safety – Police SDF (including the debt component of the fee) revenues and expended $5,349,727 on debt reduction, resulting in collections exceeding expenses for the two-year period by of $3,405,795. While there were police related capital expenditures in FY 2015 and FY 2016, they were minimal and none of the expenditures were made from SDF funds. 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $3,914,269 | $0 | $0 | $2,681,137 | $0 |
| FY 2016 | 4,841,253 | 13,061 | 0 | 2,668,590 | 0 |
| Total | 8,755,522 | 13,061 | 0 | 5,349,727 | 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.

Since there were no capital expenditures in FY 2015 or FY 2016, but there was additional development that was increased the capacity born by existing resources, Gilbert experienced a decline in the overall level of service for police. 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 two years of the study period, but which did not occur. 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 three components:

I. Police component
II. Fire component
III. Debt 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 2015 and FY 2016. The 10-year LUA summary can be found on page 48 of the 2014 Report.

**Table 6-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Single Family (Dwelling Units) | Multifamily (Dwelling Units) | Industrial (1,000 sqft) | Commercial (1,000 sqft) | Office & Other (1,000 sqft) |
|---|---|---|---|---|---|
| Development | | | | | |
| Actual | 3,632 | 113 | 677 | 362 | 1,285 |
| Projected | 2,989 | 369 | 500 | 660 | 1,640 |
| Difference | 643 | (256) | 177 | (298) | (355) |
| Revenue (1) | | | | | |
| Actual | $1,547,232 | $33,109 | $148,940 | $123,080 | $565,400 |
| Projected | 1,273,314 | 108,117 | 110,000 | 224,400 | 721,600 |
| Difference | 273,918 | (75,008) | 38,940 | (101,320) | (156,200) |
| (1) Does not Include debt component of public safety SDF | | | | | |

As indicated in Table 6-2, the actual developments for single family and industrial developments exceeded the 2014 Report projections whereas the actual multifamily, commercial 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 first two years of the 10-year study period. Gilbert staff indicate that overall growth projections by development type over the remaining eight years of the study period are currently not expected to deviate significantly from the 2014 Report projections.

## 6.3. Infrastructure Improvement Plan

Between FY 2015 and FY 2016 Gilbert generated $4,423,394 in Public Safety – Fire SDF (including the debt component) revenues and expended $1,552,345 on debt expenses and $1,408,291 on capital projects for total debt and capital expenditures of $2,960,636. The result was collections exceeding epenses for the two-year period by $1,462,758. Appendices G-1 through G-6 provide summary reports on the revenues and expenditures for FY 2015 and FY 2016. The reports are summarized in Table 6-3.

**Table 6-3**
**Public Safety - Fire SDF Revenues and Expenditures FY 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $2,063,007 | $0 | $1,335,206 | $764,064 | $0 |
| FY 2016 | 2,360,387 | 0 | 73,085 | 788,281 | 0 |
| Total | 4,423,394 | 0 | 1,408,291 | 1,552,345 | 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 6-4 identifies the anticipated capital expenditures from the IIP for FY 2015 and FY 2016 in the 2014 Report and the actual capital expenditures.

**Table 6-4**
**Projected versus Actual Expenditures FY 2015 & FY 2016**

| Project | Actual Expenditures | Projected Expenditures | Difference |
|---|---|---|---|
| MF023 Fire Station 9 | $0 | $5,951,000 | ($5,591,000) |
| MF217 Fire Station 7 Expansion | 1,374,316 | 1,445,000 | (70,684) |
| MF229 Additional Pumper at FS 10 | 0 | 850,000 | (850,000) |
| Fire Station Emergency Signals | 33,975 | n/a | 33,975 |

While the capital projects listed in Table 6-4 were anticipated the completion of projects by FY 2016, projected schedules can become delayed. *MF023 – Fire Station 9* is expected to be completed in FY 2018. *MF217 – Fire Station 7 Expansion* is anticipated to be completed in FY 2017, and *MF229 – Additional Pumper Fire Station 10* is anticipated to be completed in FY 2019. Equipment purchases tend to have a long lead time and Gilbert typically orders the equipment to coincide their arrival to match the point in time when facilities are fully staffed and operational. The *Fire Station Emergency Signals* expenditures are for a project that was started under the SDFs that were in place in 2002 and was ongoing through final expenditures in FY 2015. The full IIP can be found of 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 indicated that there would be the need for two additional fire stations to serve the new growth anticipated through the end of the 10-year study period. Expansion of Fire Station 7 occurred per the schedule, but the additional pumper was not purchased, which has the effect of lowering the overall level of service standard, however, 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. 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 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 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 Report converted infrastructure needs and costs per service unit into a cost per development unit. For Wastewater – Neely, the resulting SDF on a unitized cost basis equals $12.80 per gallon of capacity, and an IIP and SDF preparation cost of $2.65 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 |
|---|---|---|---|
| $3,176 | $5,302 | $10,570 | $16,917 |

## 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 Report and the actual development that was experienced by Gilbert in FY 2015 and FY 2016. The summary of the projection of new Neely connections can be found on page 59 of the 2014 Report.

**Table 7-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Connections |
|---|---|
| Actual | 453 |
| Projected | 840 |
| Difference | (387) |

As indicated in Table 7-2, there were 387 fewer wastewater connections in the Neely service area in FY 2015 and FY 2016 than had been anticipated. The actual development identified in Table 7-2 represent a "snapshot" in time, in this case the first two 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 2015 and FY 2016 Gilbert generated $2,335,541 in wastewater – Neely SDF revenues, but there were no 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $382,102 | $2,324 | $0 | $0 | $0 |
| FY 2016 | 1,953,439 | 16,927 | 0 | 0 | 0 |
| Total | 2,335,541 | 19,251 | 0 | 0 | 0 |

## 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). The 331 new single family connections would not impact the flows per ERU.

## 7.5. Audit Results

Through our audit of the Wastewater - Neely 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 Wastewater - Neely SDF, we are of the opinion that:

a) Gilbert's Biennial SDFs for Wastewater - Neely 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.

# 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 Report 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. 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 |
|---|---|---|---|
| $4,015 | $6,704 | $13,365 | $21,391 |

## 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 Report and the actual development that was experienced by Gilbert in FY 2015 and FY 2016. The full 10-year LUA projections can be found on page 61 of the 2014 Report.

**Table 8-2**
**Projected versus Actual Development**

| | Connections |
|---|---|
| Actual | 2,571 |
| Projected | 2,562 |
| Difference | 9 |

As indicated in Table 8-2, there were nine more wastewater connections in the Greenfield service area in FY 2015 and FY 2016 than had been anticipated. The actual development identified in Table 8-2 represent a "snapshot" in time, in this case the first two 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.

## 8.3. Infrastructure Improvement Plan

Between FY 2015 and FY 2016 Gilbert generated $13,345,093 in wastewater – Greenfield SDF revenues, but there were no expenditures during the same period (See Appendices I-1 through I-4 and Table 8-3).

**Table 8-3**
**Wastewater- Greenfield Revenues and Expenditures FY 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $6,766,591 | $33,676 | $0 | $0 | $0 |
| FY 2016 | 6,578,502 | 139,546 | 0 | 0 | 0 |
| Total | 13,345,093 | 173,222 | 0 | 0 | 0 |

It was determined in the 2014 report, that the facilities required to serve new development would be built in phases. The second phase (south recharge site) is anticipated to be completed during the 10-year study period. Table 8-4 lists two projects that were originally anticipated to occur between FY 2015 and FY 2016. The full IIP for the Wastewater – Greenfield area can be found on page 57 of the 2014 Report.

**Table 8-4**
**Projected versus Actual Expenditures FY 2015 & FY 2016**

| Project | Actual Expenditures | Projected Expenditures | Difference |
|---|---|---|---|
| South Recharge Site Phase II | $0 | $523,000 | ($523,000) |
| Pump Station Expansion | 0 | 104,000 | (104,000) |

The *South Recharge Site Phase II* expansion project was delayed temporarily and is anticipated to be completed in FY 2018. The pump station expansion is related to the *South Recharge Site Phase II* expansion and the timing of the project will be coordinated with the Phase II expansion.

## 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. The 2,652 new single family connections would not impact the flows per ERU. The LOS calculation can be found on page 60 of the 2014 Report.

## 8.5. Audit Results

Through our audit of the Wastewater - Greenfield 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 Wastewater - Greenfield SDF, we are of the opinion that:

a) Gilbert's Biennial SDFs for Wastewater - Greenfield 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.

# 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 Report 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. 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 |
|---|---|---|---|
| $5,901 | $9,854 | $19,646 | $31,444 |

## 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 Report and the actual development that was experienced by Gilbert in FY 2015 and FY 2016.

**Table 9-2**
**Projected versus Actual Development FY 2015 & FY 2016**

| | Connections |
|---|---|
| Actual | 4,009 |
| Projected | 3,402 |
| Difference | 607 |

As indicated in Table 9-2, there were 607 more water connections in FY 2015 and FY 2016 than had been anticipated. The actual development identified in Table 9-2 represent a "snapshot" in time, in this case the first two 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. The development projections were identified on page 53 of the 2014 Report.

## 9.3. Infrastructure Improvement Plan

Between FY 2015 and FY 2016 Gilbert generated $27,344,823 in water SDF revenues and expended $7,886,356 on capital projects and an additional $22,907,865 on debt service for a total capital and debt payments of $30,794,221. The result was expenses exceeding collections for the two-year period by $3,449,398. Gilbert also made a repayment to the water replacement fund in the amount of $10,571,920 in FY 2016. 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 2015 & FY 2016**

| Source | SDF Collections | Interest Income | Expenditures | | |
|---|---|---|---|---|---|
| | | | CIP | Debt | Other |
| FY 2015 | $13,118,358 | $174,937 | $5,103,644 | $10,461,708 | $0 |
| FY 2016 | 14,226,465 | 301,829 | 2,782,712 | 12,446,157 | 0 |
| Total | 27,344,823 | 476,766 | 7,886,356 | 22,907,865 | 0 |

Table 9-4 identifies the anticipated capital expenditures from the IIP for FY 2015 and FY 2016 in the 2014 Report and the actual capital expenditures.

**Table 9-4**
**Projected versus Actual Expenditures FY 2015 & FY 2016**

| Project | Actual Expenditures | Projected Expenditures | Difference |
|---|---|---|---|
| **Water Treatment** | | | |
| Santa Vista Phase II (12 MGD) | $0 | $2,213,000 | ($2,213,000) |
| **Wells, Storage and Lines** | | | |
| Cooley Station Well & Reservoir (2MGD) | 855,416 | 900,000 | (44,584) |
| Germann & Val Vista Reservoir (2 MG) | 0 | 1,396,000 | (1,396,000) |
| Appleby and Val Vista Well (2MGD) | 0 | 579,000 | (579,000) |
| Recker and Ocotillo Well | 0 | 1,796,000 | (1,796,000) |
| Warner and Recker Well (2 MGD) | 0 | 220,000 | (220,000) |

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 schedules presented in the 2014 Report, were based on the best available information and projections at the time of the report. Gilbert expended $6,340,753 on water rights between FY 2015 and FY 2016 and Phase II water rights at a cost of $669,939. Surface water rights were originally anticipated to be purchased in FY 2014 at a cost of $8,488,000. Phase II water rights were anticipated to be purchased in FY 2017 at a cost of $29,252,000.

The *Cooley Station Well & Reservoir* expenditure represents a partial project cost, and is anticipated to be completed in FY 2017. SDF funds were expended for an additional project (Ray and Recker Well) during the FY 2015 and FY 2016 period in an amount of $20,248.50. This represents an acceleration in the schedule of a project which originally was not anticipated to be completed until FY 2019.

The full IIP from the 2014 Report can be found on page 51 of the 2014 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 Report identified a level of service per ERU of 570 average day gallons of use per day (see page 52 of the 2014 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 Report was 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 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 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 10 - Permit Sampling

## 10.1. Sampling Results

As part of the audit process Willdan took a random sample of single family (55) and multifamily (5) residential permits that were issued between FY 2015 and FY 2016 and all of the non-residential permits. 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 find some discrepancies, but they were related to the timing of when the fees were assessed for the permits compared to when the development was recorded. Even with the timing issues, our sampling review did not identify any developments that were assessed incorrect SDFs. Tables 10 – 1 through 10-3 provide examples of the sampling analysis that was used in the Audit. The full sample data is shown in Appendices K-1 through K-11.

**Table 10-1**
**Example of Residential Non-Utility SDF Sampling**

| | | Parks & Rec | | Traffic Signals | | General Government | | Public Safety | |
|---|---|---|---|---|---|---|---|---|---|
| Development | Dwelling Units | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee |
| Single Family | | | | | | | | | |
| 1 | 1 | $4,081 | $4,081 | $450 | $450 | $1,155 | $1,155 | $2,469 | $2,469 |
| 2 | 1 | 4,081 | 4,081 | 450 | 450 | 1,155 | 1,155 | 2,469 | 2,469 |
| 3 | 1 | 4,081 | 4,081 | 450 | 450 | 1,155 | 1,155 | 2,469 | 2,469 |
| 4 | 1 | 4,081 | 4,081 | 450 | 450 | 1,155 | 1,155 | 2,469 | 2,469 |
| 5 | 1 | 4,081 | 4,081 | 450 | 450 | 1,155 | 1,155 | 2,469 | 2,469 |
| Multi-Family | | | | | | | | | |
| 1 | 24 | 67,320 | 67,320 | 7,104 | 7,104 | 19,056 | 19,056 | (1) | (1) |
| 2 | 2 | 5,610 | 5,610 | 592 | 592 | 1,588 | 1,588 | (1) | (1) |

(1) Public safety fees were identified on a residential basis only and did not distinguish between single and multi-family.

**Table 10-2**
**Example of Non-Residential Non-Utility SDF Sampling**

| | | Parks & Rec | | Traffic Signals | | General Government | | Public Safety | |
|---|---|---|---|---|---|---|---|---|---|
| Development | Square Feet | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee |
| Industrial | | | | | | | | | |
| 1 | 82,800 | $24,840 | $24,840 | $38,916 | $38,916 | $16,560 | $16,560 | $52,164 | $2,469 |
| 2 | 73,299 | 21,990 | 21,990 | 34,451 | 34,451 | 14,660 | 14,660 | 46,178 | 2,469 |
| 3 | 15,429 | 4,554 | 4,554 | 7,252 | 7,252 | 3,086 | 3,086 | 9,720 | 2,469 |
| Commercial | | | | | | | | | |
| 1 | 11,500 | 5,750 | 5,750 | 12,420 | 12,420 | 3,450 | 3,450 | 11,615 | 11,615 |
| 2 | 1,765 | 883 | 883 | 1,906 | 1,906 | 530 | 530 | 1,783 | 1,783 |
| 3 | 100 | 50 | 50 | 108 | 108 | 30 | 30 | 101 | 101 |
| Office and Other | | | | | | | | | |
| 1 | 7,829 | 5,480 | 5,480 | 5,089 | 5,089 | 3,132 | 3,132 | 9,317 | 9,317 |
| 2 | 4,963 | 3,474 | 3,474 | 3,226 | 3,226 | 1,985 | 1,985 | 5,906 | 5,906 |
| 3 | 5,809 | 4,066 | 4,066 | 3,776 | 3,776 | 2,324 | 2,324 | 6,913 | 6,913 |

**Table 10-3**
**Example of Utility SDF Sampling**

| | | Water | | WW – Neely | | WW - Greenfield | |
|---|---|---|---|---|---|---|---|
| Development | Meter Size | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee | Assessed Fee | Adopted Fee |
| Single Family | | | | | | | |
| 1 | 1" | $9,854 | $9,854 | $5,302 | $5,302 | $6,704 | $6,704 |
| 2 | ¾" | 5,901 | 5,901 | 3,176 | 3,176 | 4,015 | 4,015 |
| 3 | 1" | 9,854 | 9,854 | 5,302 | 5,302 | 6,704 | 6,704 |
| Multi-Family | | | | | | | |
| 1 | 2" | 31,444 | 31,444 | 16,917 | 16,917 | 21,391 | 21,391 |
| 2 | 1 ½" | 19,646 | 19,646 | 10,570 | 10,570 | 13,365 | 13,365 |
| 3 | 1" | 9,854 | 9,854 | 5,302 | 5,302 | 6,704 | 6,704 |
| Non-Residential | | | | | | | |
| 1 | 1 ½" | 19,646 | 19,646 | 10,570 | 10,570 | 13,365 | 13,365 |
| 2 | 1" | 9,854 | 9,854 | 5,302 | 5,302 | 6,704 | 6,704 |
| 3 | 2" | 31,444 | 31,444 | 16,917 | 16,917 | 21,391 | 21,391 |

While we identify some instances where the assessed fee did not match the calculated fees based on the adopted SDFs, however, those instances were cases where the permit was issued for the development prior to the adoption of the new fee. We did not find any instances of fees being incorrectly applied to development based on the development type, square footage or meter size.

# Section 11 - Conclusions

## 11.1. Land Use Assumptions

Willdan conducted an audit of Gilbert's actual development projections for FY 2015 and FY 2016 and compared the actual new development with the development projections in the 2014 Report. 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 2015 and FY 2016 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 the first two years of the 10-year study period (per the 2014 Report). 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 2015 and FY 2016 required the addition of 0.7314 new traffic signals. It is not possible for Gilbert to add a fraction of a traffic signal. 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 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 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 report; 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.

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.

# Lisa Vedder, MPA, CIA, CCSA

**Education**

*Master Public Administration, Harvard University*
*Methodological Areas of Concentration (MACs): Regulation and Industry Analysis Negotiation and Conflict Resolution*

*Bachelor of Science Industrial Engineering, University of Wisconsin-Madison*
*Tau Beta Pi*
*Alpha Pi Mu*

**Areas of Expertise**

*Auditing*

*Rate Making*

*Cost of Service Studies*

*Energy Contracts*

*Litigation Support*

*Alternative Fuels*

*Regulatory Policy*

*Avoided Costs*

*Power Markets*

*Quantitative Modeling*

**Certifications**

*Certified Internal Auditor (CIA), Institute of Internal Auditors*

*Certification in Control Self-Assessment (CCSA) Institute of Internal Auditors*

**Affiliations**

*California Society of Municipal Finance Officers*

*Municipal Management Association of Northern California*

*California Municipal Treasurers Association*

**28 Years' Experience**

Ms. Vedder is a principal consultant in Willdan's Financial Consulting Services group. For nearly 30 years, she has provided professional consulting services to electric, water, wastewater, solid waste, natural gas, and telecommunications utilities/authorities. Her areas of expertise include regulatory policy, auditing, Cost of Service, ratemaking, technical and financial evaluations of utilities, technologies and energy contracts. During her career, Ms. Vedder has served as an Independent Auditor; participated in rate cases, privatization and securitization analyses; and negotiated complex deals and power purchase agreements. She has also provided litigation support and prepared written testimony, reports, and briefs filed at the Federal Energy Regulatory Commission ("FERC"), various state regulatory agencies, and an international tribunal. Ms. Vedder routinely conducts stakeholder workshops and presents to Boards, Commissions, Councils and regulatory bodies.

**Auditing –** Ms. Vedder has provided independent auditing services to municipal utilities, Regional Transmission Operators, and Investor Owned Utilities. In March 2015, she served as expert advisor to the Provincial Auditor of Saskatchewan in an audit of SaskPower's power purchases from and Independent Power Producer. Between 2013 and 2014 she served as the Independent Auditor of the 2013 Request for Wind Proposals process and 2014 Request for Solar Proposals process of Xcel Energy, Inc., dba Northern States Power Company. Between 2013 and 2015, she led operational performance audits of the City of Roseville, California's Electric, Environmental Utilities and Public Works Departments and the Utility Exploration Center. In 2011, she was Lead Auditor for the first consolidated EMS ISO 14001 Audit of the City of Tallahassee's Underground Utilities Department Water Quality and Wastewater Collection and Treatment operations.

**Rate and Cost of Service Studies –** Ms. Vedder has extensive experience specific to utility rates and cost of service studies for electric, water, wastewater, stormwater, solid waste, and natural gas systems. Her expertise includes wholesale and retail markets. She specializes in innovative rate design mechanisms including net metering tariffs, time-of-use rates, tiered pricing mechanisms, wires/standby charges, connection fees, and marginal pricing structures. For EUCI, an industry leader, Ms. Vedder has conducted electric cost of service and rate design classes. In May 2016 she led an EUCI class in electric utility financial basics.

**Regulatory Policy and Expert Testimony –** Ms. Vedder has provided regulatory policy support for utilities and industry stakeholders. Most recently, she performed self-insurance and hazard mitigation fund studies for island utilities in the Caribbean and Western Pacific. Efforts included analyzing pre and post-storm fund, as well as trends in disaster recovery funding, catastrophic risk pooling post Hurricanes Sandy and Irene, and the Obama Administration's 2014 Climate Action Plan.

## Select Relevant Experience

**U.S. Department of Energy (DOE), Washington DC:** Ms. Vedder was the technical lead to design transmission and ancillary services rates and services for the Power Marketing Administrators as part of DOE's Defining the Future Grid Initiative. Efforts included facilitated stakeholder workshops, advising the Joint Outreach Team (JOT) and reporting to Secretary Chu on the IRP process of the Western Area Power Administration—including auditing 104 finance reports and 102 Integrated Resource Plans.

**Xcel Energy/Northern States Power:** Ms. Vedder was the Independent Auditor for the 2014 MN solar procurement that resulted in 187 MW of utility-scale solar from 3 projects and 2013 MN wind procurement of 750 MW from 4 projects. Efforts included auditing Xcel's administration of the RFP process and proposal review. The solar audit included 111 different project configurations in 3 states from nearly 40 separate bidders; a total of over 2,100 MW from projects ranging in size from 5 MW to 100 MW. The wind audit included 200 different project configurations in 6 states from nearly 40 separate bidders.

**Provincial Auditor of Saskatchewan, Canada:** Ms. Vedder provided expert advice in

support of an audit of SaskPower's Independent Power Purchase process and procedures.

**ISO-New England, Holyoke, MA:** Ms. Vedder audited Automatic Generation Control payments over a six-month period to reconcile AGC regulation market payments due generators under Standard Market Design. Efforts included design and implementation of an Audit Tool to analyze real-time dispatch response of generators providing AGC, identify and document data irregularities and reconcile payments.

**City of Roseville, CA:** Ms. Vedder led Operational Performance Audits of Roseville Electric, the Environmental Utilities Department—Solid Waste, Water, Wastewater, Recycled Water, and Stormwater—and the Utility Exploration Center in 2013 and the Public Works Department—Alternative Transportation, Engineering and Street Maintenance—in 2014. Efforts included site visits, interviews, and development of key performance indicators and performance dashboards.

**City of Tallahassee, Florida:** Ms. Vedder was Lead Auditor for the first consolidated EMS ISO 14001 Audit of Water Quality and Wastewater Collection and Treatment operations for a $245M state-of-the art wastewater treatment plant. Efforts included interviewing 55 employees, including the Underground Utilities GM, and 20 sites/processes at six locations. She procured $2 million of Vendor-Managed Inventory services for water and wastewater routine and critical parts resulting in annual savings of 15-25% in price and 12% in avoided warehouse overhead. She established a capital reprogramming schedule for multiple issues of consolidated utility bonds.

**Incorporated County of Los Alamos, NM:** Ms. Vedder served as project manager for the 2014 Electric Utility Cost of Service and Rate Study. Efforts included developing a Power Cost Adjustment Charge, distributed solar wires charges, and remote off-system load rate riders. In addition, she established a capital programming plan to accommodate an aggressive infrastructure refurbishment effort.

**Electric Utility Consultants, Inc. (EUCI):** Ms. Vedder routinely conducts electric financial classes, including four-day training sessions in electric utility COS and rate design, for this respected industry training organization. Most recently, in May 2016, Ms. Vedder conducted a two-day class entitled "Electric Utility Financial Basics."

**South Carolina Public Service Authority (Santee Cooper), SC:** Ms. Vedder supported the 2015 COS, in particular, by authoring a white paper on Economy Power tariff restructuring based on FERC precedent and Open Access Transmission Tariff reforms. She also supported the 2012 electric rate study as part of the two-year effort involving developing specific rate and rate programs for the industrial customer base served by Santee Cooper. Ms. Vedder supported analyses addressing the valuation of interruptible energy sales to wholesale industrial customers and treatment of demand charges for non-firm customers.

**Municipal Electric Authority of Georgia (MEAG), GA:** Ms. Vedder supported the Consulting Engineer's Report (2012-14), opining on emerging industry trends and regulatory developments at the state and Federal levels.

**Texstar Midstream Services, LLC and TEAK Midstream, LLC:** Ms. Vedder conducted cost-of-service studies for a new natural gas pipeline and crude oil pipeline in Texas. She provided ongoing support for quarterly and annual FERC filings.

**Virgin Islands Water and Power Authority, U.S. Virgin Islands:** Ms. Vedder performed a Self-Insurance Reserve Fund Study. Efforts included developing fund sizing, balance and administration recommendations; analyzing pre and post-storm fund performance; and evaluating trends in disaster recovery funding and catastrophic risk pooling post Hurricanes Sandy and Irene and in light of the Obama Administration's 2014 Climate Action Plan.

# Kevin Burnett

**Education**

*Master of Arts, Economics, State University of New York, Buffalo*

*Bachelor of Arts, University of Waterloo, Ontario*

**Areas of Expertise**

*Financial Planning*

*Cost of Service Studies*

*Rate Design*

*Impact Fees*

*Bond Feasibility*

**Affiliations**

*American Water Works Association*

**15 Years' Experience**

## Project Experience

**City of Bullhead City, AZ – Sewer Cost of Service Rate and Connection Fee Study:** Mr. Burnett served as the project manager for the City's comprehensive study to update sewer rates and connection fees. The study examined the possibility of assessing differential rates based on customer classifications and looked at miscellaneous fees (returned checks, ACH payments) to evaluate whether or not the City was recouping their costs for providing various services. The connection fee review and update was premised upon the idea that new development should be responsible for paying for the cost of infrastructure to serve their new developments and not burden existing customers with growth related costs. Mr. Burnett worked with City staff to identify connection fees that were legally defensible and met the needs and goals of the City.

**City of Chandler, AZ – System Development Charge Study:** Mr. Burnett served as project manager for an update to the City's water system water resource and sewer system development charges. Fees were developed to distinguish between residential and non-residential customers, based on the impact each customer class was anticipated to place on the system. Meetings were held with the development community to obtain buy-in to the process undertaken to update the City's charges.

**Town of Buckeye, AZ – Utility and Non-Utility Impact Fee:** Served as analyst on a study to develop both utility and non-utility impact fees for the Town. Given the uniqueness of the Town, impact fees were developed by zones in order to accommodate growth projections for district service areas within the Town.

**Town of Prescott Valley, AZ – Utility Connection Fee and Non-Utility Impact Fee Study:** Served as project manager for a comprehensive study to update the Town's water and sewer connection fees as well as non-utility impact fees such as general government, library, police and fire. The project involved multiple meetings with a citizen committee, comprised of various members of the Town, including both residents and developers to help generate support for the updated fees.

**Town of Parker, AZ – Water and Roads Impact Fee Study:** Served as project manager on a study (and the subsequent update) to develop first time water and roads for the Town, a landlocked nearly built-out community of one square mile. The Town acquired property for a future community named Parker South, an annexed parcel of land 20 miles south of the original Town. Existing water usage patterns and estimates of water production was used to estimate the per equivalent dwelling unit water service to the undeveloped community of Parker South.

**City of Lake Havasu City, AZ – Non-Utility Impact Fee Study:** Mr. Burnett served as project manager for a non-utility impact fee study that examined impact fees for police, fire, general government and transportation. The study identified the proportionate costs to serve each customer class. Meetings were held with the development community in order to explain the process undertaken to develop the fees and to educate the community on the use and application of the fees.

**City of Flagstaff, AZ – Water and Sewer Capacity Fee Study:** Mr. Burnett served as project manager and lead analyst for a study updating the City's water and sewer capacity fees. Two water capacity fee options were developed, one of which examined the need for long term water resource acquisition. Mr. Burnett met with the City's water advisory group to seek input and recommendations to carry forward to City Council. A component of the water advisory group presentations was educating the members on how the prior capital and land use assumptions had changed and the impact that had on the new capacity fees.

**Town of Queen Creek AZ – Water and Sewer Capacity Fee Review:** Mr. Burnett served as lead analyst on a peer review study of the Town's water and sewer capacity fees. The initial

purpose of the study was to review the prior study and identify any inconsistencies and any areas of concern with the study methodology, projections and the use of projections. Once the analysis was complete a presentation was made to Town staff identifying areas of concern and inconsistencies with the application of data. The review resulted in a new contract for Willdan to update the Town's water and sewer capacity fees.

**Town of Paradise Valley AZ –Sewer Impact Fee Review:** Mr. Burnett served as lead analyst on a study to update the Town's sewer impact fees. The prior completed study was reviewed to understand what had changed (capital projects and development projections) in order to help explain the Town Council the reason for the revision to the Town's sewer impact fees. In addition to the review and update of capital needs and development projections, Willdan staff updated the Town's sewer impact fees to be assessed to new development.

**Triview Metroplitan District, CO – Utility and Non-Utility Impact Fee Study:** Mr. Burnett served as the project manager for the District's comprehensive update to the water and sewer impact fees, as well as storm drainage, park and road impact fees. The purposes of the fees were to ensure that growth was paying for its proportionate share of development costs and did not unecessarily burden existing development.

# Chris Fisher

**Education**

*San Francisco State University, Bachelor of Science, Finance*

**Areas of Expertise**

*Cost of Service Analyses*

*Multi-disciplinary Team Management*

*Special District Formations*

*Client Presentations*

*Proposition 218*

**Affiliations**

*California Society of Municipal Finance Officers*

*Municipal Management Association of Northern California*

*California Municipal Treasurers Association*

**17 Years' Experience**

Mr. Chris Fisher, Vice President and Group Manager of Willdan's Financial Consulting Services group, will serve as project manager for the City of Pomona project. He will also share his extensive knowledge related to cost-of-service principles with members of the project team.

Mr. Fisher joined Willdan in April of 1999, and during that time has managed an array of financial consulting projects for public agencies in California, Arizona, and Florida, coordinating the activities of resources within Willdan, as well as those from other firms working on these projects. He is one of the firm's leading experts for special district financing related to public infrastructure, maintenance, and services, including public safety.

## Related Experience

**Sacramento Public Library Authority, CA — Cost Allocation Plan and OMB Circular A-87:** In April 2014, as Project Manager, Mr. Fisher completed the final report for the Sacramento Public Library Authority. Throughout the project, he provided quality assurance to the project, which involved the development of a methodology for this unique venture. Mr. Fisher presented the final report to the Library Authority Board, as well as the Joint Powers Authority. A 2015 update to the CAP has just been completed and presented to the Board.

**City of Salinas, CA — Comprehensive Fee Study and Full Cost Allocation Plan:** Mr. Fisher served as the project manager for the City of Salinas engagement, to prepare an OMB A-87-compliant full cost allocation plan and comprehensive fee study for the development of a master list of fees. Mr. Fisher led an all-departments overview meeting, where the framework and general process was reviewed, and global practical and policy questions were addressed. Immediately following the overview meeting, individual meetings were held with representatives from each department to discuss their specific fee related activities, and gather necessary information to update fees.

**City of Covina, CA — Comprehensive Cost Allocation Plan and User Fee Study:** Mr. Fisher served in the role of project manager for the City's engagement. The cost allocation plan developed will aid the City in the recovery of overhead costs related to central service activities. The user fee study was focused on fees charged by the following departments: City Clerk, Finance, Police, Fire, Library, and Community Development.

**City of Hemet, CA — Comprehensive Cost Allocation Plan and Comprehensive User Fee Study:** Mr. Fisher oversaw the update of the City's general overhead allocation plan and cost-of-service user fees. Willdan had provided similar financial consulting services to the City in 2007 and were called upon in 2012 to update these analyses. Service fees included those charged by the City Clerk, Finance, Police, Fire, Library and Community Development departments.

**City of Lancaster, CA – CCA Feasibility Study:** Mr. Fisher served as principal-in-charge and project manager for the City of Lancaster's CCA Feasibility Study. Willdan and EnerNex worked jointly to complete a comprehensive feasibility analysis and implementation plan in conjunction with the City's CCA efforts. The work included liaison with SCE for the gathering of necessary load data and coordination of CCA implementation steps and processes, development of load analysis and energy demand forecasts, as well as energy supply alternatives analysis and cost analysis, and a detailed pro forma business case analysis and model. The City's CCA, Lancaster Choice Energy, was successfully implemented and is operational.

**City of San Francisco/SF LAFCO, CA – CleanPower SF CCA Buildout Analysis:** Mr. Fisher was Willdan's project manager for the City's engagement, which included the review and evaluation of several aspects of their efforts to implement a CCA program. Willdan worked with EnerNex to develop a local CCA Build-Out Plan, which built on work that the City had already done, to review and evaluate power procurement and energy efficiency aspects of their proposed program. The study included analysis of local economic impacts of the implementation and operation of the CCA and its ancillary activities such as energy efficiency programs, and provided guidance for evaluating the feasibility of the proposed program and moving it forward to implementation. Economic analysis was performed using several tools and included analysis of direct and induced spending, as well as employment generation. The work of the EnerNex/Willdan Team was successful in helping the CCA process begin to move forward again after it had been stalled for a lengthy period of time.

**Nevada Irrigation District, CA – Water Rate and Cost of Services Studies:** Willdan finalized a water rate and cost of services study for the Nevada Irrigation District. Mr. Fisher was the project manager for this engagement; the project has been completed, and Prop 218 notices mailed. This engagement included review of existing charges, particularly treated and raw water, to ensure the defensibility of the District's tiered rates, as well as recovery of the true costs of providing utility services to its customer base. Particular sensitivity surrounded the question of equity between agricultural and residential customers since the agricultural interests in the area are well known and established. Stakeholder outreach meetings were held to explain the process and results to key interested parties. Willdan developed a comprehensive revenue requirements analysis, with extensive due diligence paid to establishing and verifying expenses and fund balances, and developing, reviewing and analyzing various CIP financing strategies. Willdan staff attended numerous meetings with the Board of Directors to demonstrate the functions of the financial model, including the review of possible revenue and rate scenarios, and attended the final Public Hearing in January 2014.

**San Diego County Sanitation Department, CA – Sewer Rate and Standby Charge Study:** Mr. Fisher served as the Project Manager for the San Diego County Sanitation Department, Harmony Grove engagement, providing the overall management and project direction. Mr. Fisher, in concert with County staff and the Willdan Team, completed the project under the scrutiny of the recent San Juan Capistrano ruling. This project involved the development of sewer rates for an area of new development in northern San Diego County. A rigorous revenue sufficiency analysis and financial plan was completed, and rates developed in compliance with Proposition 218. The project also included cost of service analysis, and the development of financial models that demonstrated the ability of the sewer rates and sewer standby charges for this specific plan area to provide adequate revenue for sewer plant operations and maintenance. The model was constructed to provide projections of revenue from both the assessment and the sewer rates, at various stages of development.

**City of Crescent City, CA – Water and Wastewater Rate and Capacity Fee Analysis:** Willdan completed a water and wastewater rate and capacity fee analysis for the City of Crescent City in 2010, and in 2013 completed an updated and expanded financial plan, again for water and wastewater, which Mr. Fisher managed. The utility rates and fees calculated by Willdan will provide sufficient revenue to cover the repayment of a State Revolving Fund loan secured by the City to finance the costs of construction, ensure adequate funding for repair and periodic maintenance of the new and existing facilities, and for ongoing operations and routine maintenance. Mr. Fisher oversaw the development of the analysis of the water and wastewater financial models, and met with staff and City Council to present results and develop approaches, in response to staff and stakeholder feedback.

**City of Tustin, CA – Formation of Legacy Park Maintenance CFD:** Mr. Fisher oversaw the establishment of a CFD to fund the maintenance of parks, open spaces, lighting, roads, and other maintenance for the City's Legacy Park project. He led the preparation of the cash flow and pro-forma analysis to support the funding of services. This analysis involved a study of market prices for various types of products proposed for the project, and the setting of tax rates at a level in line with market factors, and generating sufficient revenue

for designated purposes. Mr. Fisher was responsible for ensuring that the special tax amount was within the total effective tax rate limitation, and evaluating the feasibility of financing infrastructure through the issuance of bonds.

**City of Moreno Valley, CA – CFD No. 7, Storm Drain and Street Improvements:** As project manager, Mr. Fisher oversaw the formation of a CFD to finance the construction of storm drain and street infrastructure improvements for an industrial/warehouse project in the City. In this role, Mr. Fisher developed the overall project approach to achieve the City's objectives, coordinated Willdan staff activities, and was accountable for quality control and delivery of draft and final work products. He also coordinated with developers and their consultants in gathering data and documentation necessary to complete the analysis and prepared formation documents and reports.

**City of San Jose, CA – Convention Center Facilities District No. 2008-1:** Mr. Fisher served as principal-in-charge for the formation of a unique CFD that was established under the City of San Jose's charter and designated as a Convention Center Facilities District (CCFD). The CCFD was formed to fund an expansion and rehabilitation of the City's Convention Center and levied a special tax on hotel properties within the City's boundaries. The total authorized bonded indebtedness for the CCFD was $750 million.

# Revenue Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015



## 130501 Parks and Recreation SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 8,750,000.00 | 8,619,464.60 | 8,619,464.60 | 130,535.40 | 98.51 |
| **Total** | Taxes and Special Fees | 8,750,000.00 | 8,619,464.60 | 8,619,464.60 | 130,535.40 | 98.51 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 65,000.00 | 142,453.48 | 142,453.48 | -77,453.48 | 219.16 |
| **Total** | Non-Operating Revenue | 65,000.00 | 142,453.48 | 142,453.48 | -77,453.48 | 219.16 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Parks and Recreation SDF | 8,815,000.00 | 8,761,918.08 | 8,761,918.08 | 53,081.92 | 99.40 |
| | **Grand Total** | 8,815,000.00 | 8,761,918.08 | 8,761,918.08 | 53,081.92 | 99.40 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 130501 Parks and Recreation SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 8,000,000.00 | 10,633,998.70 | 10,633,998.70 | -2,633,998.70 | 132.92 |
| **Total** | Taxes and Special Fees | 8,000,000.00 | 10,633,998.70 | 10,633,998.70 | -2,633,998.70 | 132.92 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 65,000.00 | 300,369.46 | 300,369.46 | -235,369.46 | 462.11 |
| **Total** | Non-Operating Revenue | 65,000.00 | 300,369.46 | 300,369.46 | -235,369.46 | 462.11 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Parks and Recreation SDF | 8,065,000.00 | 10,934,368.16 | 10,934,368.16 | -2,869,368.16 | 135.58 |
| | **Grand Total** | 8,065,000.00 | 10,934,368.16 | 10,934,368.16 | -2,869,368.16 | 135.58 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130501 Parks and Recreation SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 1,432.00 | 0.00 | 0.00 | 0.00 | 1,432.00 | 0.00 |
| | **Total** Town Contributions | 1,432.00 | 0.00 | 0.00 | 0.00 | 1,432.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8014 | Op TO - 130400 - CIP Storm Water-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8015 | Op TO-130500-CIP Parks, Open Space-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 3,704,250.00 | 3,705,162.76 | 3,705,162.76 | 0.00 | -912.76 | 100.02 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 1,627,430.00 | 1,627,422.00 | 1,627,422.00 | 0.00 | 8.00 | 100.00 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 1,150.00 | 1,100.47 | 1,100.47 | 0.00 | 49.53 | 95.69 |
| | **Total** Operating Transfers Out | 5,332,830.00 | 5,333,685.23 | 5,333,685.23 | 0.00 | -855.23 | 100.02 |
| | **Total** No Cost Center Required | 5,334,262.00 | 5,333,685.23 | 5,333,685.23 | 0.00 | 576.77 | 99.99 |
| 70120000 | Capital Projects - Parks & Recreation | | | | | | |
| 70120095 | Trail Crossing Signals-Ph II | | | | | | |
| 70120095.6400 | Streets and Transportation | | | | | | |
| 70120095.6403 | Traffic Signals & Control Devices | 67,743.00 | 5,456.72 | 5,456.72 | 0.00 | 62,286.28 | 8.06 |
| | **Total** Capital Projects - Parks & Recreation | 67,743.00 | 5,456.72 | 5,456.72 | 0.00 | 62,286.28 | 8.06 |
| | **Total** Parks and Recreation SDF | 5,402,005.00 | 5,339,141.95 | 5,339,141.95 | 0.00 | 62,863.05 | 98.84 |
| | **Grand Total** | 5,402,005.00 | 5,339,141.95 | 5,339,141.95 | 0.00 | 62,863.05 | 98.84 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 130501 Parks and Recreation SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 793,623.00 | 0.00 | 0.00 | 0.00 | 793,623.00 | 0.00 |
| **Total** | Town Contributions | 793,623.00 | 0.00 | 0.00 | 0.00 | 793,623.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8014 | Op TO - 130400 - CIP Storm Water-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8015 | Op TO-130500-CIP Parks, Open Space-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 3,755,310.00 | 3,755,293.00 | 3,755,293.00 | 0.00 | 17.00 | 100.00 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 1,573,450.00 | 1,573,446.00 | 1,573,446.00 | 0.00 | 4.00 | 100.00 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 2,450.00 | 1,287.26 | 1,287.26 | 0.00 | 1,162.74 | 52.54 |
| **Total** | Operating Transfers Out | 5,331,210.00 | 5,330,026.26 | 5,330,026.26 | 0.00 | 1,183.74 | 99.98 |
| **Total** | No Cost Center Required | 6,124,833.00 | 5,330,026.26 | 5,330,026.26 | 0.00 | 794,806.74 | 87.02 |
| 70120000 | Capital Projects - Parks & Recreation | | | | | | |
| 70120031 | Gilbert Regional Park - Phase II | | | | | | |
| 70120031.6500 | Parks | | | | | | |
| 70120031.6501 | Park Improvements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Gilbert Regional Park - Phase II | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70120095 | Trail Crossing Signals-Ph II | | | | | | |
| 70120095.6400 | Streets and Transportation | | | | | | |
| 70120095.6403 | Traffic Signals & Control Devices | 78,287.00 | 0.00 | 0.00 | 0.00 | 78,287.00 | 0.00 |

**130501 Parks and Recreation SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| **Total** Capital Projects - Parks & Recreation | 78,287.00 | 0.00 | 0.00 | 0.00 | 78,287.00 | 0.00 |
| **Total** Parks and Recreation SDF | 6,203,120.00 | 5,330,026.26 | 5,330,026.26 | 0.00 | 873,093.74 | 85.92 |
| **Grand Total** | 6,203,120.00 | 5,330,026.26 | 5,330,026.26 | 0.00 | 873,093.74 | 85.92 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130303 General SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 1,000,000.00 | 2,595,244.41 | 2,595,244.41 | -1,595,244.41 | 259.52 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | General SDF | 1,000,000.00 | 2,595,244.41 | 2,595,244.41 | -1,595,244.41 | 259.52 |
| | **Grand Total** | 1,000,000.00 | 2,595,244.41 | 2,595,244.41 | -1,595,244.41 | 259.52 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 130303 General SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 2,300,000.00 | 3,203,874.30 | 3,203,874.30 | -903,874.30 | 139.30 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | General SDF | 2,300,000.00 | 3,203,874.30 | 3,203,874.30 | -903,874.30 | 139.30 |
| | **Grand Total** | 2,300,000.00 | 3,203,874.30 | 3,203,874.30 | -903,874.30 | 139.30 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

**130303 General SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Town Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 0.00 | 52,076.70 | 52,076.70 | 0.00 | -52,076.70 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 2,328,220.00 | 2,329,105.81 | 2,329,105.81 | 0.00 | -885.81 | 100.04 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 470.00 | 386.76 | 386.76 | 0.00 | 83.24 | 82.29 |
| **Total** | General SDF | 2,328,690.00 | 2,381,569.27 | 2,381,569.27 | 0.00 | -52,879.27 | 102.27 |
| | **Grand Total** | 2,328,690.00 | 2,381,569.27 | 2,381,569.27 | 0.00 | -52,879.27 | 102.27 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



**130303 General SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Town Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 0.00 | 63,248.82 | 63,248.82 | 0.00 | -63,248.82 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 2,325,530.00 | 2,325,507.00 | 2,325,507.00 | 0.00 | 23.00 | 100.00 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 1,420.00 | 564.70 | 564.70 | 0.00 | 855.30 | 39.77 |
| **Total** | General SDF | 2,326,950.00 | 2,389,320.52 | 2,389,320.52 | 0.00 | -62,370.52 | 102.68 |
| | **Grand Total** | 2,326,950.00 | 2,389,320.52 | 2,389,320.52 | 0.00 | -62,370.52 | 102.68 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130201 Traffic Signal SDF

| Account Number | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|
| 00000000 No Cost Center Required | | | | | |
| 00000000 No Cost Center Required | | | | | |
| 00000000.4000 Taxes and Special Fees | | | | | |
| 00000000.4041 System Development Fees | 2,500,000.00 | 1,644,045.03 | 1,644,045.03 | 855,954.97 | 65.76 |
| **Total** Taxes and Special Fees | 2,500,000.00 | 1,644,045.03 | 1,644,045.03 | 855,954.97 | 65.76 |
| 00000000.4500 Non-Operating Revenue | | | | | |
| 00000000.4501 Investment Income | 0.00 | 45,415.49 | 45,415.49 | -45,415.49 | 0.00 |
| **Total** Non-Operating Revenue | 0.00 | 45,415.49 | 45,415.49 | -45,415.49 | 0.00 |
| 00000000.8300 Operating Transfers In | | | | | |
| 00000000.8301 OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Traffic Signal SDF | 2,500,000.00 | 1,689,460.52 | 1,689,460.52 | 810,539.48 | 67.58 |
| **Grand Total** | 2,500,000.00 | 1,689,460.52 | 1,689,460.52 | 810,539.48 | 67.58 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 130201 Traffic Signal SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 2,000,000.00 | 1,904,369.35 | 1,904,369.35 | 95,630.65 | 95.22 |
| **Total** | Taxes and Special Fees | 2,000,000.00 | 1,904,369.35 | 1,904,369.35 | 95,630.65 | 95.22 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 15,000.00 | 75,755.29 | 75,755.29 | -60,755.29 | 505.04 |
| **Total** | Non-Operating Revenue | 15,000.00 | 75,755.29 | 75,755.29 | -60,755.29 | 505.04 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Traffic Signal SDF | 2,015,000.00 | 1,980,124.64 | 1,980,124.64 | 34,875.36 | 98.27 |
| | **Grand Total** | 2,015,000.00 | 1,980,124.64 | 1,980,124.64 | 34,875.36 | 98.27 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130201 Traffic Signal SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 24,920.00 | 0.00 | 0.00 | 0.00 | 24,920.00 | 0.00 |
| **Total** | Town Contributions | 24,920.00 | 0.00 | 0.00 | 0.00 | 24,920.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8008 | Op TO - 130200-CIP Traffic Controls-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | No Cost Center Required | 24,920.00 | 0.00 | 0.00 | 0.00 | 24,920.00 | 0.00 |
| 70080100 | Ranch House and Germann-CLOSED | | | | | | |
| 70080122 | Higley and Warner | | | | | | |
| 70080122.6400 | Streets and Transportation | | | | | | |
| 70080122.6403 | Traffic Signals & Control Devices | 397,976.00 | 64,248.10 | 64,248.10 | 0.00 | 333,727.90 | 16.14 |
| **Total** | Higley and Warner | 397,976.00 | 64,248.10 | 64,248.10 | 0.00 | 333,727.90 | 16.14 |
| 70080123 | Recker and Ray | | | | | | |
| 70080123.6400 | Streets and Transportation | | | | | | |
| 70080123.6403 | Traffic Signals & Control Devices | 354,176.00 | 12,961.30 | 12,961.30 | 0.00 | 341,214.70 | 3.66 |
| **Total** | Recker and Ray | 354,176.00 | 12,961.30 | 12,961.30 | 0.00 | 341,214.70 | 3.66 |
| 70080132 | ATMS Communications Phase IV | | | | | | |
| 70080132.6300 | Machinery and Equipment | | | | | | |

**130201 Traffic Signal SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 70080132.6302 Communication Equipment | 283,000.00 | 231,604.57 | 231,604.57 | 0.00 | 51,395.43 | 81.84 |
| **Total** Machinery and Equipment | 283,000.00 | 231,604.57 | 231,604.57 | 0.00 | 51,395.43 | 81.84 |
| 70080132.6400 Streets and Transportation | | | | | | |
| 70080132.6403 Traffic Signals & Control Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Streets and Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** ATMS Communications Phase IV | 283,000.00 | 231,604.57 | 231,604.57 | 0.00 | 51,395.43 | 81.84 |
| 70080171 Gilbert and Vaughn | | | | | | |
| 70080171.6400 Streets and Transportation | | | | | | |
| 70080171.6403 Traffic Signals & Control Devices | 17,343.00 | 0.00 | 0.00 | 0.00 | 17,343.00 | 0.00 |
| **Total** Gilbert and Vaughn | 17,343.00 | 0.00 | 0.00 | 0.00 | 17,343.00 | 0.00 |
| 70080172 Val Vista--Frye/Spectrum Way | | | | | | |
| 70080172.6400 Streets and Transportation | | | | | | |
| 70080172.6403 Traffic Signals & Control Devices | 315,583.00 | 300,288.08 | 300,288.08 | 0.00 | 15,294.92 | 95.15 |
| **Total** Val Vista--Frye/Spectrum Way | 315,583.00 | 300,288.08 | 300,288.08 | 0.00 | 15,294.92 | 95.15 |
| 70080173 East Valley Travel Monitoring | | | | | | |
| 70080173.6400 Streets and Transportation | | | | | | |
| 70080173.6403 Traffic Signals & Control Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** East Valley Travel Monitoring | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70080176 Higley Road and Seville Blvd | | | | | | |
| 70080176.6400 Streets and Transportation | | | | | | |
| 70080176.6403 Traffic Signals & Control Devices | 325,000.00 | 67,269.88 | 67,269.88 | 0.00 | 257,730.12 | 20.70 |
| **Total** Higley Road and Seville Blvd | 325,000.00 | 67,269.88 | 67,269.88 | 0.00 | 257,730.12 | 20.70 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130201 Traffic Signal SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 70080177 | Lindsay Road and Settlers Point Drive | | | | | | |
| 70080177.6400 | Streets and Transportation | | | | | | |
| 70080177.6403 | Traffic Signals & Control Devices | 325,000.00 | 45,472.68 | 45,472.68 | 0.00 | 279,527.32 | 13.99 |
| | **Total** Lindsay Road and Settlers Point Drive | 325,000.00 | 45,472.68 | 45,472.68 | 0.00 | 279,527.32 | 13.99 |
| 70080178 | Higley Rd and Willis Rd/Portola Valley | | | | | | |
| 70080178.6400 | Streets and Transportation | | | | | | |
| 70080178.6403 | Traffic Signals & Control Devices | 325,000.00 | 150,898.15 | 150,898.15 | 0.00 | 174,101.85 | 46.43 |
| | **Total** Higley Rd and Willis Rd/Portola Valley | 325,000.00 | 150,898.15 | 150,898.15 | 0.00 | 174,101.85 | 46.43 |
| 70080179 | Higley Road and Agritopia Loop | | | | | | |
| 70080179.6400 | Streets and Transportation | | | | | | |
| 70080179.6403 | Traffic Signals & Control Devices | 325,000.00 | 82,532.08 | 82,532.08 | 0.00 | 242,467.92 | 25.39 |
| | **Total** Higley Road and Agritopia Loop | 325,000.00 | 82,532.08 | 82,532.08 | 0.00 | 242,467.92 | 25.39 |
| | **Total** Ranch House and Germann-CLOSED | 2,668,078.00 | 955,274.84 | 955,274.84 | 0.00 | 1,712,803.16 | 35.80 |
| | **Total** Traffic Signal SDF | 2,692,998.00 | 955,274.84 | 955,274.84 | 0.00 | 1,737,723.16 | 35.47 |
| | **Grand Total** | 2,692,998.00 | 955,274.84 | 955,274.84 | 0.00 | 1,737,723.16 | 35.47 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 130201 Traffic Signal SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 331,044.00 | 0.00 | 0.00 | 0.00 | 331,044.00 | 0.00 |
| **Total** | Town Contributions | 331,044.00 | 0.00 | 0.00 | 0.00 | 331,044.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8008 | Op TO - 130200-CIP Traffic Controls-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | No Cost Center Required | 331,044.00 | 0.00 | 0.00 | 0.00 | 331,044.00 | 0.00 |
| 70080100 | Ranch House and Germann-CLOSED | | | | | | |
| 70080122 | Higley and Warner | | | | | | |
| 70080122.6400 | Streets and Transportation | | | | | | |
| 70080122.6403 | Traffic Signals & Control Devices | 358,842.00 | 323,167.62 | 323,167.62 | 0.00 | 35,674.38 | 90.06 |
| **Total** | Higley and Warner | 358,842.00 | 323,167.62 | 323,167.62 | 0.00 | 35,674.38 | 90.06 |
| 70080123 | Recker and Ray | | | | | | |
| 70080123.6400 | Streets and Transportation | | | | | | |
| 70080123.6403 | Traffic Signals & Control Devices | 361,215.00 | 204,367.04 | 204,367.04 | 0.00 | 156,847.96 | 56.58 |
| **Total** | Recker and Ray | 361,215.00 | 204,367.04 | 204,367.04 | 0.00 | 156,847.96 | 56.58 |
| 70080132 | ATMS Communications Phase IV | | | | | | |
| 70080132.6300 | Machinery and Equipment | | | | | | |

**130201 Traffic Signal SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 70080132.6302 Communication Equipment | 149,396.00 | 98,504.68 | 98,504.68 | 0.00 | 50,891.32 | 65.94 |
| **Total** Machinery and Equipment | 149,396.00 | 98,504.68 | 98,504.68 | 0.00 | 50,891.32 | 65.94 |
| 70080132.6400 Streets and Transportation | | | | | | |
| 70080132.6403 Traffic Signals & Control Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Streets and Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** ATMS Communications Phase IV | 149,396.00 | 98,504.68 | 98,504.68 | 0.00 | 50,891.32 | 65.94 |
| 70080156 Greenfield and Ocotillo | | | | | | |
| 70080156.6400 Streets and Transportation | | | | | | |
| 70080156.6403 Traffic Signals & Control Devices | 384,000.00 | 0.00 | 0.00 | 0.00 | 384,000.00 | 0.00 |
| **Total** Greenfield and Ocotillo | 384,000.00 | 0.00 | 0.00 | 0.00 | 384,000.00 | 0.00 |
| 70080171 Gilbert and Vaughn | | | | | | |
| 70080171.6400 Streets and Transportation | | | | | | |
| 70080171.6403 Traffic Signals & Control Devices | 17,343.00 | 0.00 | 0.00 | 0.00 | 17,343.00 | 0.00 |
| **Total** Gilbert and Vaughn | 17,343.00 | 0.00 | 0.00 | 0.00 | 17,343.00 | 0.00 |
| 70080172 Val Vista-Frye/Spectrum Way | | | | | | |
| 70080172.6400 Streets and Transportation | | | | | | |
| 70080172.6403 Traffic Signals & Control Devices | 15,295.00 | 0.00 | 0.00 | 0.00 | 15,295.00 | 0.00 |
| **Total** Val Vista-Frye/Spectrum Way | 15,295.00 | 0.00 | 0.00 | 0.00 | 15,295.00 | 0.00 |
| 70080173 East Valley Travel Monitoring | | | | | | |
| 70080173.6400 Streets and Transportation | | | | | | |
| 70080173.6403 Traffic Signals & Control Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** East Valley Travel Monitoring | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

**130201 Traffic Signal SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 70080174 | Advanced Detection Safety Improvement | | | | | | |
| 70080174.6400 | Streets and Transportation | | | | | | |
| 70080174.6403 | Traffic Signals & Control Devices | 165,000.00 | 0.00 | 0.00 | 0.00 | 165,000.00 | 0.00 |
| **Total** | Advanced Detection Safety Improvement | 165,000.00 | 0.00 | 0.00 | 0.00 | 165,000.00 | 0.00 |
| 70080176 | Higley Road and Seville Blvd | | | | | | |
| 70080176.6400 | Streets and Transportation | | | | | | |
| 70080176.6403 | Traffic Signals & Control Devices | 287,731.00 | 275,974.79 | 275,974.79 | 0.00 | 11,756.21 | 95.91 |
| **Total** | Higley Road and Seville Blvd | 287,731.00 | 275,974.79 | 275,974.79 | 0.00 | 11,756.21 | 95.91 |
| 70080177 | Lindsay Road and Settlers Point Drive | | | | | | |
| 70080177.6400 | Streets and Transportation | | | | | | |
| 70080177.6403 | Traffic Signals & Control Devices | 316,528.00 | 293,478.82 | 293,478.82 | 0.00 | 23,049.18 | 92.72 |
| **Total** | Lindsay Road and Settlers Point Drive | 316,528.00 | 293,478.82 | 293,478.82 | 0.00 | 23,049.18 | 92.72 |
| 70080178 | Higley Rd and Willis Rd/Portola Valley | | | | | | |
| 70080178.6400 | Streets and Transportation | | | | | | |
| 70080178.6403 | Traffic Signals & Control Devices | 176,102.00 | 168,439.70 | 168,439.70 | 0.00 | 7,662.30 | 95.65 |
| **Total** | Higley Rd and Willis Rd/Portola Valley | 176,102.00 | 168,439.70 | 168,439.70 | 0.00 | 7,662.30 | 95.65 |
| 70080179 | Higley Road and Agritopia Loop | | | | | | |
| 70080179.6400 | Streets and Transportation | | | | | | |
| 70080179.6403 | Traffic Signals & Control Devices | 242,468.00 | 226,250.84 | 226,250.84 | 0.00 | 16,217.16 | 93.31 |
| **Total** | Higley Road and Agritopia Loop | 242,468.00 | 226,250.84 | 226,250.84 | 0.00 | 16,217.16 | 93.31 |
| 70080182 | Williams Field and Palomino Creek | | | | | | |
| 70080182.6400 | Streets and Transportation | | | | | | |

**130201 Traffic Signal SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 70080182.6403 Traffic Signals & Control Devices | 409,000.00 | 72,377.86 | 72,377.86 | 0.00 | 336,622.14 | 17.70 |
| **Total** Williams Field and Palomino Creek | 409,000.00 | 72,377.86 | 72,377.86 | 0.00 | 336,622.14 | 17.70 |
| 70080183 Queen Creek and 156th Street | | | | | | |
| 70080183.6400 Streets and Transportation | | | | | | |
| 70080183.6403 Traffic Signals & Control Devices | 269,000.00 | 202,820.77 | 202,820.77 | 0.00 | 66,179.23 | 75.40 |
| **Total** Queen Creek and 156th Street | 269,000.00 | 202,820.77 | 202,820.77 | 0.00 | 66,179.23 | 75.40 |
| **Total** Ranch House and Germann-CLOSED | 3,151,920.00 | 1,865,382.12 | 1,865,382.12 | 0.00 | 1,286,537.88 | 59.18 |
| **Total** Traffic Signal SDF | 3,482,964.00 | 1,865,382.12 | 1,865,382.12 | 0.00 | 1,617,581.88 | 53.56 |
| **Grand Total** | 3,482,964.00 | 1,865,382.12 | 1,865,382.12 | 0.00 | 1,617,581.88 | 53.56 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130301 Police SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 1,400,000.00 | 3,914,268.63 | 3,914,268.63 | -2,514,268.63 | 279.59 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Police SDF | 1,400,000.00 | 3,914,268.63 | 3,914,268.63 | -2,514,268.63 | 279.59 |
| | **Grand Total** | 1,400,000.00 | 3,914,268.63 | 3,914,268.63 | -2,514,268.63 | 279.59 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

**130301 Police SDF**

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 2,300,000.00 | 4,841,253.32 | 4,841,253.32 | -2,541,253.32 | 210.49 |
| **Total** | Taxes and Special Fees | 2,300,000.00 | 4,841,253.32 | 4,841,253.32 | -2,541,253.32 | 210.49 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 13,060.56 | 13,060.56 | -13,060.56 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 13,060.56 | 13,060.56 | -13,060.56 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Police SDF | 2,300,000.00 | 4,854,313.88 | 4,854,313.88 | -2,554,313.88 | 211.06 |
| | **Grand Total** | 2,300,000.00 | 4,854,313.88 | 4,854,313.88 | -2,554,313.88 | 211.06 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015



**130301 Police SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Town Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 0.00 | 16,591.73 | 16,591.73 | 0.00 | -16,591.73 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 2,637,480.00 | 2,638,077.07 | 2,638,077.07 | 0.00 | -597.07 | 100.02 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 25,760.00 | 25,757.00 | 25,757.00 | 0.00 | 3.00 | 99.99 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 690.00 | 710.99 | 710.99 | 0.00 | -20.99 | 103.04 |
| **Total** | Police SDF | 2,663,930.00 | 2,681,136.79 | 2,681,136.79 | 0.00 | -17,206.79 | 100.65 |
| | **Grand Total** | 2,663,930.00 | 2,681,136.79 | 2,681,136.79 | 0.00 | -17,206.79 | 100.65 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



**130301 Police SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Town Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 0.00 | 6,314.19 | 6,314.19 | 0.00 | -6,314.19 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 2,636,550.00 | 2,636,537.00 | 2,636,537.00 | 0.00 | 13.00 | 100.00 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 24,910.00 | 24,903.00 | 24,903.00 | 0.00 | 7.00 | 99.97 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 1,710.00 | 835.82 | 835.82 | 0.00 | 874.18 | 48.88 |
| **Total** | Police SDF | 2,663,170.00 | 2,668,590.01 | 2,668,590.01 | 0.00 | -5,420.01 | 100.20 |
| | **Grand Total** | 2,663,170.00 | 2,668,590.01 | 2,668,590.01 | 0.00 | -5,420.01 | 100.20 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 130302 Fire SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 2,000,000.00 | 2,063,007.54 | 2,063,007.54 | -63,007.54 | 103.15 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Fire SDF | 2,000,000.00 | 2,063,007.54 | 2,063,007.54 | -63,007.54 | 103.15 |
| | **Grand Total** | 2,000,000.00 | 2,063,007.54 | 2,063,007.54 | -63,007.54 | 103.15 |

# Revenue Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



**130302 Fire SDF**

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 3,100,000.00 | 2,360,386.64 | 2,360,386.64 | 739,613.36 | 76.14 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8301 | OP TI - 110100 - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Fire SDF | 3,100,000.00 | 2,360,386.64 | 2,360,386.64 | 739,613.36 | 76.14 |
| | **Grand Total** | 3,100,000.00 | 2,360,386.64 | 2,360,386.64 | 739,613.36 | 76.14 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

**130302 Fire SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 187,532.00 | 0.00 | 0.00 | 0.00 | 187,532.00 | 0.00 |
| | **Total** Town Contributions | 187,532.00 | 0.00 | 0.00 | 0.00 | 187,532.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 100,000.00 | 100,713.46 | 100,713.46 | 0.00 | -713.46 | 100.71 |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 431,340.00 | 431,327.28 | 431,327.28 | 0.00 | 12.72 | 100.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 231,820.00 | 231,815.00 | 231,815.00 | 0.00 | 5.00 | 100.00 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 190.00 | 208.61 | 208.61 | 0.00 | -18.61 | 109.79 |
| | **Total** Operating Transfers Out | 763,350.00 | 764,064.35 | 764,064.35 | 0.00 | -714.35 | 100.09 |
| | **Total** No Cost Center Required | 950,882.00 | 764,064.35 | 764,064.35 | 0.00 | 186,817.65 | 80.35 |
| 70130000 | Capital Projects - Municipal Facilities | | | | | | |
| 70130015 | Fire Station Emergency Signals | | | | | | |
| 70130015.6100 | Building | | | | | | |
| 70130015.6101 | New Building Construction | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Building | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70130015.6400 | Streets and Transportation | | | | | | |
| 70130015.6403 | Traffic Signals & Control Devices | 223,120.00 | 33,975.35 | 33,975.35 | 0.00 | 189,144.65 | 15.23 |
| | **Total** Capital Projects - Municipal Facilities | 223,120.00 | 33,975.35 | 33,975.35 | 0.00 | 189,144.65 | 15.23 |
| 70130200 | Additional Response Unit Station 1 | | | | | | |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015

**130302 Fire SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 70130217 | Fire Station 7 Remodel | | | | | | |
| 70130217.6000 | Land | | | | | | |
| 70130217.6002 | Land Acquisition | 1,005.00 | 1,005.00 | 1,005.00 | 0.00 | 0.00 | 100.00 |
| **Total** Land | | 1,005.00 | 1,005.00 | 1,005.00 | 0.00 | 0.00 | 100.00 |
| 70130217.6100 | Building | | | | | | |
| 70130217.6101 | New Building Construction | 1,473,139.00 | 1,300,226.03 | 1,300,226.03 | 0.00 | 172,912.97 | 88.26 |
| **Total** Building | | 1,473,139.00 | 1,300,226.03 | 1,300,226.03 | 0.00 | 172,912.97 | 88.26 |
| **Total** Additional Response Unit Station 1 | | 1,474,144.00 | 1,301,231.03 | 1,301,231.03 | 0.00 | 172,912.97 | 88.27 |
| **Total** Fire SDF | | 2,648,146.00 | 2,099,270.73 | 2,099,270.73 | 0.00 | 548,875.27 | 79.27 |
| **Grand Total** | | 2,648,146.00 | 2,099,270.73 | 2,099,270.73 | 0.00 | 548,875.27 | 79.27 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

**130302 Fire SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 470,939.00 | 0.00 | 0.00 | 0.00 | 470,939.00 | 0.00 |
| | **Total** Town Contributions | 470,939.00 | 0.00 | 0.00 | 0.00 | 470,939.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8001 | Op TO - 110100 - General Fund | 100,000.00 | 124,695.60 | 124,695.60 | 0.00 | -24,695.60 | 124.70 |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8017 | Op TO - 140100 - Debt Service | 439,050.00 | 439,041.00 | 439,041.00 | 0.00 | 9.00 | 100.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8037 | Op TO - 140101 - Debt Sinking Fund | 224,130.00 | 224,126.00 | 224,126.00 | 0.00 | 4.00 | 100.00 |
| 00000000.8047 | Op TO - 130304 - MPC - Public Facilities | 320.00 | 208.61 | 208.61 | 0.00 | 111.39 | 65.19 |
| | **Total** Operating Transfers Out | 763,500.00 | 788,071.21 | 788,071.21 | 0.00 | -24,571.21 | 103.22 |
| | **Total** No Cost Center Required | 1,234,439.00 | 788,071.21 | 788,071.21 | 0.00 | 446,367.79 | 63.84 |
| 70130000 | Capital Projects - Municipal Facilities | | | | | | |
| 70130015 | Fire Station Emergency Signals | | | | | | |
| 70130015.6100 | Building | | | | | | |
| 70130015.6101 | New Building Construction | 189,145.00 | 0.00 | 0.00 | 0.00 | 189,145.00 | 0.00 |
| | **Total** Building | 189,145.00 | 0.00 | 0.00 | 0.00 | 189,145.00 | 0.00 |
| 70130015.6400 | Streets and Transportation | | | | | | |
| 70130015.6403 | Traffic Signals & Control Devices | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Streets and Transportation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Capital Projects - Municipal Facilities | 189,145.00 | 0.00 | 0.00 | 0.00 | 189,145.00 | 0.00 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016

**130302 Fire SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 70130200 | Additional Response Unit Station 1 | | | | | | |
| 70130217 | Fire Station 7 Remodel | | | | | | |
| 70130217.6000 | Land | | | | | | |
| 70130217.6002 | Land Acquisition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70130217.6100 | Building | | | | | | |
| 70130217.6101 | New Building Construction | 166,216.00 | 73,085.22 | 73,085.22 | 0.00 | 93,130.78 | 43.97 |
| | **Total** Additional Response Unit Station 1 | 166,216.00 | 73,085.22 | 73,085.22 | 0.00 | 93,130.78 | 43.97 |
| | **Total** Fire SDF | 1,589,800.00 | 861,156.43 | 861,156.43 | 0.00 | 728,643.57 | 54.17 |
| | **Grand Total** | 1,589,800.00 | 861,156.43 | 861,156.43 | 0.00 | 728,643.57 | 54.17 |

# Revenue Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015



## 210207 Neely Wastewater SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 0.00 | 382,102.00 | 382,102.00 | -382,102.00 | 0.00 |
| 00000000.4042 | Committed to Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Taxes and Special Fees | 0.00 | 382,102.00 | 382,102.00 | -382,102.00 | 0.00 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 2,323.76 | 2,323.76 | -2,323.76 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 2,323.76 | 2,323.76 | -2,323.76 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8325 | OP TI - 210203 - MPC Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Neely Wastewater SDF | 0.00 | 384,425.76 | 384,425.76 | -384,425.76 | 0.00 |
| | **Grand Total** | 0.00 | 384,425.76 | 384,425.76 | -384,425.76 | 0.00 |

# Revenue Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



## 210207 Neely Wastewater SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 450,000.00 | 1,953,439.00 | 1,953,439.00 | -1,503,439.00 | 434.10 |
| 00000000.4042 | Committed to Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Taxes and Special Fees | 450,000.00 | 1,953,439.00 | 1,953,439.00 | -1,503,439.00 | 434.10 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 16,927.38 | 16,927.38 | -16,927.38 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 16,927.38 | 16,927.38 | -16,927.38 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8325 | OP TI - 210203 - MPC Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Neely Wastewater SDF | 450,000.00 | 1,970,366.38 | 1,970,366.38 | -1,520,366.38 | 437.86 |
| | **Grand Total** | 450,000.00 | 1,970,366.38 | 1,970,366.38 | -1,520,366.38 | 437.86 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

**210207 Neely Wastewater SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8023 | Op TO - 210201 - Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8031 | Op TO - 210203 - Wastewater MPC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Neely Wastewater SDF | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Grand Total** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



**210207 Neely Wastewater SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8023 | Op TO - 210201 - Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8031 | Op TO - 210203 - Wastewater MPC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Neely Wastewater SDF | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Grand Total** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 210208 Greenfield Wastewater SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 0.00 | 6,766,591.33 | 6,766,591.33 | -6,766,591.33 | 0.00 |
| 00000000.4042 | Committed to Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Taxes and Special Fees | 0.00 | 6,766,591.33 | 6,766,591.33 | -6,766,591.33 | 0.00 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 33,676.13 | 33,676.13 | -33,676.13 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 33,676.13 | 33,676.13 | -33,676.13 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8325 | OP TI - 210203 - MPC Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Greenfield Wastewater SDF | 0.00 | 6,800,267.46 | 6,800,267.46 | -6,800,267.46 | 0.00 |
| | **Grand Total** | 0.00 | 6,800,267.46 | 6,800,267.46 | -6,800,267.46 | 0.00 |

# Revenue Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



## 210208 Greenfield Wastewater SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 5,500,000.00 | 6,578,502.00 | 6,578,502.00 | -1,078,502.00 | 119.61 |
| **Total** | Taxes and Special Fees | 5,500,000.00 | 6,578,502.00 | 6,578,502.00 | -1,078,502.00 | 119.61 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 0.00 | 139,545.56 | 139,545.56 | -139,545.56 | 0.00 |
| **Total** | Non-Operating Revenue | 0.00 | 139,545.56 | 139,545.56 | -139,545.56 | 0.00 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8325 | OP TI - 210203 - MPC Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Greenfield Wastewater SDF | 5,500,000.00 | 6,718,047.56 | 6,718,047.56 | -1,218,047.56 | 122.15 |
| | **Grand Total** | 5,500,000.00 | 6,718,047.56 | 6,718,047.56 | -1,218,047.56 | 122.15 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 210208 Greenfield Wastewater SDF

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8023 | Op TO - 210201 - Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8031 | Op TO - 210203 - Wastewater MPC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Greenfield Wastewater SDF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Grand Total** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



**210208 Greenfield Wastewater SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8023 | Op TO - 210201 - Wastewater | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8031 | Op TO - 210203 - Wastewater MPC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Greenfield Wastewater SDF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Grand Total** | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 210104 Water SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 11,000,000.00 | 10,461,708.15 | 10,461,708.15 | 538,291.85 | 95.11 |
| **Total** | Taxes and Special Fees | 11,000,000.00 | 10,461,708.15 | 10,461,708.15 | 538,291.85 | 95.11 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 100,000.00 | 121,322.31 | 121,322.31 | -21,322.31 | 121.32 |
| **Total** | Non-Operating Revenue | 100,000.00 | 121,322.31 | 121,322.31 | -21,322.31 | 121.32 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8320 | OP TI - 210103 - MPC Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Water SDF | 11,100,000.00 | 10,583,030.46 | 10,583,030.46 | 516,969.54 | 95.34 |
| | **Grand Total** | 11,100,000.00 | 10,583,030.46 | 10,583,030.46 | 516,969.54 | 95.34 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 210104 Water SDF

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 9,500,000.00 | 11,873,823.77 | 11,873,823.77 | -2,373,823.77 | 124.99 |
| **Total** | Taxes and Special Fees | 9,500,000.00 | 11,873,823.77 | 11,873,823.77 | -2,373,823.77 | 124.99 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 100,000.00 | 211,977.81 | 211,977.81 | -111,977.81 | 211.98 |
| **Total** | Non-Operating Revenue | 100,000.00 | 211,977.81 | 211,977.81 | -111,977.81 | 211.98 |
| 00000000.8300 | Operating Transfers In | | | | | |
| 00000000.8320 | OP TI - 210103 - MPC Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8332 | OP TI - Replacement Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Water SDF | 9,600,000.00 | 12,085,801.58 | 12,085,801.58 | -2,485,801.58 | 125.89 |
| | **Grand Total** | 9,600,000.00 | 12,085,801.58 | 12,085,801.58 | -2,485,801.58 | 125.89 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 210105 Water Resource Fee

| Account Number | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|
| 00000000 No Cost Center Required | | | | | |
| 00000000 No Cost Center Required | | | | | |
| 00000000.4000 Taxes and Special Fees | | | | | |
| 00000000.4041 System Development Fees | 3,000,000.00 | 2,656,650.14 | 2,656,650.14 | 343,349.86 | 88.56 |
| **Total** Taxes and Special Fees | 3,000,000.00 | 2,656,650.14 | 2,656,650.14 | 343,349.86 | 88.56 |
| 00000000.4500 Non-Operating Revenue | | | | | |
| 00000000.4501 Investment Income | 50,000.00 | 53,614.79 | 53,614.79 | -3,614.79 | 107.23 |
| **Total** Non-Operating Revenue | 50,000.00 | 53,614.79 | 53,614.79 | -3,614.79 | 107.23 |
| **Total** Water Resource Fee | 3,050,000.00 | 2,710,264.93 | 2,710,264.93 | 339,735.07 | 88.86 |
| **Grand Total** | 3,050,000.00 | 2,710,264.93 | 2,710,264.93 | 339,735.07 | 88.86 |

# Revenue Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 210105 Water Resource Fee

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | |
| 00000000 | No Cost Center Required | | | | | |
| 00000000.4000 | Taxes and Special Fees | | | | | |
| 00000000.4041 | System Development Fees | 2,100,000.00 | 2,352,640.70 | 2,352,640.70 | -252,640.70 | 112.03 |
| **Total** | Taxes and Special Fees | 2,100,000.00 | 2,352,640.70 | 2,352,640.70 | -252,640.70 | 112.03 |
| 00000000.4500 | Non-Operating Revenue | | | | | |
| 00000000.4501 | Investment Income | 50,000.00 | 89,851.42 | 89,851.42 | -39,851.42 | 179.70 |
| **Total** | Non-Operating Revenue | 50,000.00 | 89,851.42 | 89,851.42 | -39,851.42 | 179.70 |
| **Total** | No Cost Center Required | 2,150,000.00 | 2,442,492.12 | 2,442,492.12 | -292,492.12 | 113.60 |
| 70090000 | Capital Projects - Water | | | | | |
| 70090052 | Water Rights | | | | | |
| 70090052.4600 | Enterprise Revenue | | | | | |
| 70090052.4619 | Non-taxable Water Revenue | 0.00 | 369,000.00 | 369,000.00 | -369,000.00 | 0.00 |
| **Total** | Enterprise Revenue | 0.00 | 369,000.00 | 369,000.00 | -369,000.00 | 0.00 |
| 70090052.8300 | Operating Transfers In | | | | | |
| 70090052.8318 | OP TI - 210101 - Water | 0.00 | 231,000.00 | 231,000.00 | -231,000.00 | 0.00 |
| **Total** | Operating Transfers In | 0.00 | 231,000.00 | 231,000.00 | -231,000.00 | 0.00 |

# Revenue Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016



## 210105 Water Resource Fee

| Account Number | | Adjusted Estimate | Revenues | Year-to-date Revenues | Balance | Prct Rcvd |
|---|---|---|---|---|---|---|
| 70090094 | Water Rights - Phase II | | | | | |
| 70090094.4600 | Enterprise Revenue | | | | | |
| 70090094.4619 | Non-taxable Water Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Water Rights - Phase II | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Capital Projects - Water | 0.00 | 600,000.00 | 600,000.00 | -600,000.00 | 0.00 |
| **Total** | Water Resource Fee | 2,150,000.00 | 3,042,492.12 | 3,042,492.12 | -892,492.12 | 141.51 |
| | **Grand Total** | 2,150,000.00 | 3,042,492.12 | 3,042,492.12 | -892,492.12 | 141.51 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2014 through 6/30/2015

**210104 Water SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 304.00 | 0.00 | 0.00 | 0.00 | 304.00 | 0.00 |
| | **Total** Town Contributions | 304.00 | 0.00 | 0.00 | 0.00 | 304.00 | 0.00 |
| 00000000.6900 | Asset Contra | | | | | | |
| 00000000.6999 | Asset Contra Conversion Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Asset Contra | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 13,089,640.00 | 10,461,708.15 | 10,461,708.15 | 0.00 | 2,627,931.85 | 79.92 |
| | **Total** Operating Transfers Out | 13,089,640.00 | 10,461,708.15 | 10,461,708.15 | 0.00 | 2,627,931.85 | 79.92 |
| | **Total** No Cost Center Required | 13,089,944.00 | 10,461,708.15 | 10,461,708.15 | 0.00 | 2,628,235.85 | 79.92 |
| 70090000 | Capital Projects - Water | | | | | | |
| 70090027 | Well, 2MG Res, Pump-Williamsfld & Higley | | | | | | |
| 70090027.6000 | Land | | | | | | |
| 70090027.6002 | Land Acquisition | 896,746.00 | 855,416.00 | 855,416.00 | 0.00 | 41,330.00 | 95.39 |
| | **Total** Well, 2MG Res, Pump-Williamsfld & Higley | 896,746.00 | 855,416.00 | 855,416.00 | 0.00 | 41,330.00 | 95.39 |
| 70090059 | 2 MG Res & Pump - Ray & Recker | | | | | | |
| 70090059.6600 | Water System | | | | | | |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015

**210104 Water SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 70090059.6601 Water System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** 2 MG Res & Pump - Ray & Recker | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Capital Projects - Water | 896,746.00 | 855,416.00 | 855,416.00 | 0.00 | 41,330.00 | 95.39 |
| **Total** Water SDF | 13,986,690.00 | 11,317,124.15 | 11,317,124.15 | 0.00 | 2,669,565.85 | 80.91 |
| **Grand Total** | 13,986,690.00 | 11,317,124.15 | 11,317,124.15 | 0.00 | 2,669,565.85 | 80.91 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

**210104 Water SDF**

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 389,000.00 | 0.00 | 0.00 | 0.00 | 389,000.00 | 0.00 |
| | **Total** Town Contributions | 389,000.00 | 0.00 | 0.00 | 0.00 | 389,000.00 | 0.00 |
| 00000000.6900 | Asset Contra | | | | | | |
| 00000000.6999 | Asset Contra Conversion Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | **Total** Asset Contra | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8006 | Op TO - Replacement Fund | 0.00 | 10,571,920.00 | 10,571,920.00 | 0.00 | -10,571,920.00 | 0.00 |
| 00000000.8007 | Op TO - 130100 - GO Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8022 | Op TO - 210103 - MPC Water Treatmt Plant | 12,503,000.00 | 12,446,157.24 | 12,446,157.24 | 0.00 | 56,842.76 | 99.55 |
| | **Total** Operating Transfers Out | 12,503,000.00 | 23,018,077.24 | 23,018,077.24 | 0.00 | -10,515,077.24 | 184.10 |
| | **Total** No Cost Center Required | 12,892,000.00 | 23,018,077.24 | 23,018,077.24 | 0.00 | -10,126,077.24 | 178.55 |
| 70090000 | Capital Projects - Water | | | | | | |
| 70090027 | Well, 2MG Res, Pump-Williamsfld & Higley | | | | | | |
| 70090027.6000 | Land | | | | | | |
| 70090027.6002 | Land Acquisition | 41,330.00 | 0.00 | 0.00 | 0.00 | 41,330.00 | 0.00 |
| | **Total** Well, 2MG Res, Pump-Williamsfld & Higley | 41,330.00 | 0.00 | 0.00 | 0.00 | 41,330.00 | 0.00 |
| 70090059 | 2 MG Res & Pump - Ray & Recker | | | | | | |
| 70090059.6600 | Water System | | | | | | |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016

**210104 Water SDF**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| 70090059.6601 Water System | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** 2 MG Res & Pump - Ray & Recker | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 70090071 Direct System Well | | | | | | |
| 70090071.6600 Water System | | | | | | |
| 70090071.6603 Wells & Reservoirs | 182,246.00 | 20,248.50 | 20,248.50 | 0.00 | 161,997.50 | 11.11 |
| **Total** Direct System Well | 182,246.00 | 20,248.50 | 20,248.50 | 0.00 | 161,997.50 | 11.11 |
| **Total** Capital Projects - Water | 223,576.00 | 20,248.50 | 20,248.50 | 0.00 | 203,327.50 | 9.06 |
| 70090100 NWTP - Backwash Pumps | | | | | | |
| 70090110 Constellation Way Water Main | | | | | | |
| 70090110.6600 Water System | | | | | | |
| 70090110.6602 Water Mains/Services/Valves | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** NWTP - Backwash Pumps | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** Water SDF | 13,115,576.00 | 23,038,325.74 | 23,038,325.74 | 0.00 | -9,922,749.74 | 175.66 |
| **Grand Total** | 13,115,576.00 | 23,038,325.74 | 23,038,325.74 | 0.00 | -9,922,749.74 | 175.66 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2014 through 6/30/2015

## 210105 Water Resource Fee

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 638,580.00 | 0.00 | 0.00 | 0.00 | 638,580.00 | 0.00 |
| **Total** | Town Contributions | 638,580.00 | 0.00 | 0.00 | 0.00 | 638,580.00 | 0.00 |
| 00000000.6900 | Asset Contra | | | | | | |
| 00000000.6999 | Asset Contra Conversion Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Asset Contra | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8020 | Op TO - 210101 - Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | No Cost Center Required | 638,580.00 | 0.00 | 0.00 | 0.00 | 638,580.00 | 0.00 |
| 70090000 | Capital Projects - Water | | | | | | |
| 70090052 | Water Rights | | | | | | |
| 70090052.6000 | Land | | | | | | |
| 70090052.6002 | Land Acquisition | 4,290,828.00 | 4,248,227.73 | 4,248,227.73 | 0.00 | 42,600.27 | 99.01 |
| **Total** | Capital Projects - Water | 4,290,828.00 | 4,248,227.73 | 4,248,227.73 | 0.00 | 42,600.27 | 99.01 |
| **Total** | Water Resource Fee | 4,929,408.00 | 4,248,227.73 | 4,248,227.73 | 0.00 | 681,180.27 | 86.18 |
| | **Grand Total** | 4,929,408.00 | 4,248,227.73 | 4,248,227.73 | 0.00 | 681,180.27 | 86.18 |

# Expenditure Status Report



TOWN OF GILBERT
7/1/2015 through 6/30/2016

## 210105 Water Resource Fee

| Account Number | | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|---|
| 00000000 | No Cost Center Required | | | | | | |
| 00000000 | No Cost Center Required | | | | | | |
| 00000000.5900 | Town Contributions | | | | | | |
| 00000000.5999 | Contingency Reserve | 195,125.00 | 0.00 | 0.00 | 0.00 | 195,125.00 | 0.00 |
| **Total** | Town Contributions | 195,125.00 | 0.00 | 0.00 | 0.00 | 195,125.00 | 0.00 |
| 00000000.6900 | Asset Contra | | | | | | |
| 00000000.6999 | Asset Contra Conversion Clearing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Asset Contra | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8000 | Operating Transfers Out | | | | | | |
| 00000000.8010 | Op TO - 130300- CIP Muni Facilities-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8020 | Op TO - 210101 - Water | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 00000000.8021 | Op TO - 210102 - CIP Water Sys Imps-CLSD | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | Operating Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **Total** | No Cost Center Required | 195,125.00 | 0.00 | 0.00 | 0.00 | 195,125.00 | 0.00 |
| 70090000 | Capital Projects - Water | | | | | | |
| 70090052 | Water Rights | | | | | | |
| 70090052.6000 | Land | | | | | | |
| 70090052.6002 | Land Acquisition | 2,342,525.00 | 2,092,525.00 | 2,092,525.00 | 0.00 | 250,000.00 | 89.33 |
| **Total** | Water Rights | 2,342,525.00 | 2,092,525.00 | 2,092,525.00 | 0.00 | 250,000.00 | 89.33 |
| 70090094 | Water Rights - Phase II | | | | | | |
| 70090094.6000 | Land | | | | | | |
| 70090094.6002 | Land Acquisition | 2,600,000.00 | 669,939.33 | 669,939.33 | 0.00 | 1,930,060.67 | 25.77 |

# Expenditure Status Report

TOWN OF GILBERT
7/1/2015 through 6/30/2016

**210105 Water Resource Fee**

| Account Number | Adjusted Appropriation | Expenditures | Year-to-date Expenditures | Year-to-date Encumbrances | Balance | Prct Used |
|---|---|---|---|---|---|---|
| **Total** Water Rights - Phase II | 2,600,000.00 | 669,939.33 | 669,939.33 | 0.00 | 1,930,060.67 | 25.77 |
| **Total** Capital Projects - Water | 4,942,525.00 | 2,762,464.33 | 2,762,464.33 | 0.00 | 2,180,060.67 | 55.89 |
| **Total** Water Resource Fee | 5,137,650.00 | 2,762,464.33 | 2,762,464.33 | 0.00 | 2,375,185.67 | 53.77 |
| **Grand Total** | 5,137,650.00 | 2,762,464.33 | 2,762,464.33 | 0.00 | 2,375,185.67 | 53.77 |

| Industrial | | | | | |
|---|---|---|---|---|---|
| Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| 82,800 | $0.30 | $24,840 | $24,840 | $0.00 | |
| 73,299 | 0.30 | 21,990 | 21,990 | 0.00 | |
| 87,876 | 0.30 | 26,363 | 26,363 | 0.00 | |
| 47,234 | 0.30 | 14,170 | 14,170 | 0.00 | |
| 552 | 0.30 | 166 | 166 | 0.00 | |
| 52,920 | 0.30 | 15,876 | 15,876 | 0.00 | |
| 120,700 | 0.30 | 36,210 | 36,210 | 0.00 | |
| 104,900 | 0.30 | 31,470 | 31,470 | 0.00 | |
| 4,859 | 0.30 | 1,458 | 1,458 | 0.00 | |
| 68,003 | 0.30 | 294 | 20,401 | (20,107.20) | partial payment - permit still in process |
| 2,600 | 0.30 | 780 | 780 | 0.00 | |
| 15,429 | 0.30 | 4,629 | 4,629 | 0.30 | |

| Commercial | | | | | |
|---|---|---|---|---|---|
| Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| 11,500 | $0.50 | $5,750 | 5,750 | $0.00 | |
| 1,765 | 0.50 | 883 | 883 | 0.00 | |
| 100 | 0.50 | 50 | 50 | 0.00 | |
| 11,775 | 0.50 | 5,888 | 5,888 | 0.00 | |
| 42,585 | 0.50 | 21,293 | 21,293 | 0.00 | |
| 42,975 | 0.50 | 21,488 | 21,488 | 0.00 | |
| 6,945 | 0.50 | 3,473 | 3,473 | 0.00 | |
| 77,843 | 0.50 | 38,922 | 38,922 | 0.00 | |
| 6,415 | 0.50 | 3,208 | 3,208 | 0.00 | |
| 62,083 | 0.50 | 31,042 | 31,042 | 0.00 | |
| 352 | 0.50 | 176 | 176 | 0.00 | |
| 11,281 | 0.50 | 5,641 | 5,641 | 0.00 | |
| 10,220 | 0.50 | 5,110 | 5,110 | 0.00 | |
| 626 | 0.50 | 313 | 313 | 0.00 | |

| Office and Other | | | | | |
|---|---|---|---|---|---|
| Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| 7,829 | $0.70 | $5,480 | 5,480 | $0.00 | |
| 4,963 | 0.70 | 3,474 | 3,474 | 0.00 | |
| 5,809 | 0.70 | 4,066 | 4,066 | 0.00 | |
| 6,500 | 0.70 | 4,550 | 4,550 | 0.00 | |
| 4,425 | 0.70 | 3,098 | 3,098 | 0.00 | |
| 2,760 | 0.70 | 1,932 | 1,932 | 0.00 | |
| 4,200 | 0.70 | 2,940 | 2,940 | 0.00 | |
| 11,393 | 0.70 | 7,975 | 7,975 | 0.00 | |
| 89,861 | 0.70 | 62,903 | 62,903 | 0.00 | |
| 7,304 | 0.70 | 5,113 | 5,113 | 0.00 | |
| 12,000 | 0.70 | 8,400 | 8,400 | 0.00 | |
| 65,525 | 0.70 | 45,868 | 45,868 | 0.00 | |
| 140,490 | 0.70 | 98,343 | 98,343 | 0.00 | |
| 3,281 | 0.70 | 2,297 | 2,297 | 0.00 | |
| 7,294 | 0.70 | 5,106 | 5,106 | 0.00 | |
| 9,566 | 0.70 | 6,696 | 6,696 | 0.00 | |
| 2,887 | 0.70 | 2,021 | 2,021 | 0.00 | |
| 166,221 | 0.70 | 116,355 | 116,355 | 0.00 | |
| 13,033 | 0.70 | 9,123 | 9,123 | 0.00 | |
| 18,217 | 0.70 | 12,752 | 12,752 | 0.00 | |
| 4,831 | 0.70 | 3,382 | 3,382 | 0.00 | |
| 10,120 | 0.70 | 7,084 | 7,084 | 0.00 | |
| 7,996 | 0.70 | 5,597 | 5,597 | 0.00 | |
| 4,815 | 0.70 | 3,371 | 3,371 | 0.00 | |
| 8,711 | 0.70 | 6,098 | 6,098 | 0.00 | |
| 2,997 | 0.70 | 2,098 | 2,098 | 0.00 | |
| 10,214 | 0.70 | 7,150 | 7,150 | 0.00 | |
| 6,630 | 0.70 | 4,641 | 4,641 | 0.00 | |
| 13,312 | 0.70 | 9,318 | 9,318 | 0.00 | |
| 26,594 | 0.70 | 18,616 | 18,616 | 0.00 | |
| 22,007 | 0.70 | 15,405 | 15,405 | 0.00 | |
| 3,594 | 0.70 | 2,516 | 2,516 | 0.00 | |
| 4,683 | 0.70 | 3,278 | 3,278 | 0.00 | |
| 896 | 0.70 | 627 | 627 | 0.00 | |
| 19,758 | 0.70 | 13,831 | 13,831 | 0.00 | |
| 15,169 | 0.70 | 10,618 | 10,618 | 0.00 | |
| 15,086 | 0.70 | 10,560 | 10,560 | 0.00 | |
| 12,182 | 0.70 | 8,527 | 8,527 | 0.00 | |
| 98,400 | 0.70 | 68,880 | 68,880 | 0.00 | |
| 4,772 | 0.70 | 3,340 | 3,340 | 0.00 | |
| 8,563 | 0.70 | 5,994 | 5,994 | 0.00 | |
| 6,056 | 0.70 | 4,239 | 4,239 | 0.00 | |
| 17,611 | 0.70 | 12,328 | 12,328 | 0.00 | |
| 1,741 | 0.70 | 1,219 | 1,219 | 0.00 | |
| 7,859 | 0.70 | 5,501 | 5,501 | 0.00 | |
| 33,603 | 0.70 | 23,522 | 23,522 | 0.00 | |
| 14,776 | 0.70 | 10,343 | 10,343 | 0.00 | |
| 5,300 | 0.70 | 3,710 | 3,710 | 0.00 | |
| 1,228 | 0.70 | 860 | 860 | 0.00 | |
| 4,636 | 0.70 | 3,245 | 3,245 | 0.00 | |
| 4,773 | 0.70 | 3,341 | 3,341 | 0.00 | |
| 4,636 | 0.70 | 3,245 | 3,245 | 0.00 | |
| 8,000 | 0.70 | 5,600 | 5,600 | 0.00 | |
| 1,750 | 0.70 | 1,225 | 1,225 | 0.00 | |
| 4,636 | 0.70 | 3,245 | 3,245 | 0.00 | |
| 13,192 | 0.70 | 9,234 | 9,234 | 0.00 | |
| 7,570 | 0.70 | 5,299 | 5,299 | 0.00 | |
| 13,524 | 0.70 | 9,467 | 9,467 | 0.00 | |
| 8,328 | 0.70 | 5,830 | 5,830 | 0.00 | |
| 5,537 | 0.70 | 3,876 | 3,876 | 0.00 | |
| 3,256 | 0.70 | 2,279 | 2,279 | 0.00 | |
| 1,420 | 0.70 | 994 | 994 | 0.00 | |
| 86,590 | 0.70 | 60,613 | 60,613 | 0.00 | |
| 27,718 | 0.70 | 19,403 | 19,403 | 0.00 | |
| 2,934 | 0.70 | 2,054 | 2,054 | 0.00 | |

| Industrial | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 7,700 | $0.47 | $3,119 | $3,619 | ($500.50) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 64,640 | 0.47 | 26,179 | 30,381 | (4,201.60) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 3,971 | 0.47 | 1,608 | 1,866 | (258.11) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 7,707 | 0.47 | 3,121 | 3,622 | (500.95) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 7,908 | 0.47 | 3,203 | 3,717 | (514.02) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 8,865 | 0.47 | 3,590 | 4,167 | (576.22) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 8,786 | 0.47 | 3,558 | 4,129 | (571.09) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 5,030 | 0.47 | 2,037 | 2,364 | (326.95) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 18,256 | 0.47 | 7,394 | 8,580 | (1,186.64) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 68,043 | 0.47 | 27,557 | 31,980 | (4,422.79) | Before new rates were effective |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 82,800 | 0.47 | 38,916 | 38,916 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 73,299 | 0.47 | 34,451 | 34,451 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 87,876 | 0.47 | 41,302 | 41,302 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 47,234 | 0.47 | 22,200 | 22,200 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 552 | 0.47 | 259 | 259 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 52,920 | 0.47 | 24,872 | 24,872 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 120,700 | 0.47 | 56,729 | 56,729 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 104,900 | 0.47 | 49,303 | 49,303 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 4,859 | 0.47 | 2,284 | 2,284 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 2,600 | 0.47 | 1,222 | 1,222 | 0.00 | |
| TRAFFIC SIGNAL FEE INDUSTRIAL | 15,429 | 0.47 | 7,252 | 7,252 | 0.00 | |

| Commercial | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | |
| TRAFFIC SIGNAL FEE COMM | 11,500 | $1.08 | $12,420 | 12,420 | $0.00 | |
| TRAFFIC SIGNAL FEE COMM | 21,254 | 1.08 | 22,954 | 22,954 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 1,765 | 1.08 | 1,906 | 1,906 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 100 | 1.08 | 108 | 108 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 21,900 | 1.08 | 23,652 | 23,652 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 11,775 | 1.08 | 12,717 | 12,717 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 42,585 | 1.08 | 45,992 | 45,992 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 42,975 | 1.08 | 46,413 | 46,413 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 77,843 | 1.08 | 84,070 | 84,070 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 6,415 | 1.08 | 6,928 | 6,928 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 62,083 | 1.08 | 67,050 | 67,050 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 352 | 1.08 | 380 | 380 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 11,281 | 1.08 | 12,183 | 12,183 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 10,220 | 1.08 | 11,038 | 11,038 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 626 | 1.08 | 676 | 676 | 0.00 | |
| TRAFFIC SIGNAL FEE COMM | 13,983 | 1.08 | 15,102 | 15,102 | 0.00 | |
| TRAFFIC SIGNAL FEE RETAIL | 8,476 | 1.08 | 13,502 | 9,154 | 4,348.19 | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 2,760 | 1.08 | 4,397 | 2,981 | 1,415.88 | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 2,760 | 1.08 | (4,397) | 2,981 | (7,377.48) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 2,760 | 1.08 | 0 | 2,981 | (2,980.80) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 2,760 | 1.08 | 1,794 | 2,981 | (1,186.80) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 4,200 | 1.08 | (6,691) | 4,536 | (11,226.60) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 4,200 | 1.08 | 2,730 | 4,536 | (1,806.00) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 4,200 | 1.08 | 6,691 | 4,536 | 2,154.60 | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 1,867 | 1.08 | 0 | 2,016 | (2,016.36) | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 4,450 | 1.08 | 7,089 | 4,806 | 2,282.85 | Before new rates were effective |
| TRAFFIC SIGNAL FEE RETAIL | 6,065 | 1.08 | 9,662 | 6,550 | 3,111.35 | Before new rates were effective |

| Office and Other | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,829 | $0.65 | $5,089 | 5,089 | $0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,963 | 0.65 | 3,226 | 3,226 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 5,809 | 0.65 | 3,776 | 3,776 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 6,500 | 0.65 | 4,225 | 4,225 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,425 | 0.65 | 2,876 | 2,876 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE | 9,612 | 0.65 | 5,479 | 6,248 | (768.96) | Before new rates were effective |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 11,393 | 0.65 | 7,405 | 7,405 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE | 3,461 | 0.65 | 1,973 | 2,250 | (276.88) | Before new rates were effective |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 89,861 | 0.65 | 58,410 | 58,410 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,304 | 0.65 | 4,748 | 4,748 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE | 7,200 | 0.65 | 655 | 4,680 | (4,024.80) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| TRAFFIC SIGNAL FEE OFFICE | 7,200 | 0.65 | 0 | 4,680 | (4,680.00) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| TRAFFIC SIGNAL FEE OFFICE | 6,215 | 0.65 | 566 | 4,040 | (3,474.19) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| TRAFFIC SIGNAL FEE OFFICE | 5,795 | 0.65 | 527 | 3,767 | (3,239.41) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 12,000 | 0.65 | 7,800 | 7,800 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 65,525 | 0.65 | 42,591 | 42,591 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 140,490 | 0.65 | 91,319 | 91,319 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 3,281 | 0.65 | 2,133 | 2,133 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,294 | 0.65 | 4,741 | 4,741 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 9,566 | 0.65 | 6,218 | 6,218 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 2,887 | 0.65 | 1,877 | 1,877 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 166,221 | 0.65 | 108,044 | 108,044 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 13,033 | 0.65 | 8,471 | 8,471 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 18,217 | 0.65 | 11,841 | 11,841 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,831 | 0.65 | 3,140 | 3,140 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 10,120 | 0.65 | 6,578 | 6,578 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,996 | 0.65 | 5,197 | 5,197 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,815 | 0.65 | 3,130 | 3,130 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 8,711 | 0.65 | 5,662 | 5,662 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 2,997 | 0.65 | 1,948 | 1,948 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 10,214 | 0.65 | 6,639 | 6,639 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 6,630 | 0.65 | 4,310 | 4,310 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 13,312 | 0.65 | 8,653 | 8,653 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 26,594 | 0.65 | 17,286 | 17,286 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 22,007 | 0.65 | 14,305 | 14,305 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 3,594 | 0.65 | 2,336 | 2,336 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,683 | 0.65 | 3,044 | 3,044 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 896 | 0.65 | 582 | 582 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 19,758 | 0.65 | 12,843 | 12,843 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 15,169 | 0.65 | 9,860 | 9,860 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 15,086 | 0.65 | 9,806 | 9,806 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 12,182 | 0.65 | 7,918 | 7,918 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 98,400 | 0.65 | 63,960 | 63,960 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,772 | 0.65 | 3,102 | 3,102 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 8,563 | 0.65 | 5,566 | 5,566 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 6,056 | 0.65 | 3,936 | 3,936 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 17,611 | 0.65 | 11,447 | 11,447 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 1,741 | 0.65 | 1,132 | 1,132 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,859 | 0.65 | 5,108 | 5,108 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 33,603 | 0.65 | 21,842 | 21,842 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 14,776 | 0.65 | 9,604 | 9,604 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 5,300 | 0.65 | 3,445 | 3,445 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 1,228 | 0.65 | 798 | 798 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,636 | 0.65 | 3,013 | 3,013 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,773 | 0.65 | 3,102 | 3,102 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,636 | 0.65 | 3,013 | 3,013 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 8,000 | 0.65 | 5,200 | 5,200 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 1,750 | 0.65 | 1,138 | 1,138 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 4,636 | 0.65 | 3,013 | 3,013 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 13,192 | 0.65 | 8,575 | 8,575 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 7,570 | 0.65 | 4,921 | 4,921 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 13,524 | 0.65 | 8,791 | 8,791 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 8,328 | 0.65 | 5,413 | 5,413 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 5,537 | 0.65 | 3,599 | 3,599 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 3,256 | 0.65 | 2,116 | 2,116 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 1,420 | 0.65 | 923 | 923 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 86,590 | 0.65 | 56,284 | 56,284 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 27,718 | 0.65 | 18,017 | 18,017 | 0.00 | |
| TRAFFIC SIGNAL FEE OFFICE/RETL | 2,934 | 0.65 | 1,907 | 1,907 | 0.00 | |

| Industrial | | | | | | |
|---|---|---|---|---|---|---|
| | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| GENERAL GOV FEE OFFICE/INDUST | 9,612 | $0.20 | $1,961 | $1,922 | $38.45 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 7,700 | 0.20 | 1,571 | 1,540 | 30.80 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 64,640 | 0.20 | 13,187 | 12,928 | 258.56 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 3,971 | 0.20 | 810 | 794 | 15.88 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 7,707 | 0.20 | 1,572 | 1,541 | 30.83 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 7,908 | 0.20 | 1,613 | 1,582 | 31.63 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 8,865 | 0.20 | 1,808 | 1,773 | 35.46 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 3,461 | 0.20 | 706 | 692 | 13.84 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 8,786 | 0.20 | 1,792 | 1,757 | 35.14 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 5,030 | 0.20 | 1,026 | 1,006 | 20.12 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 18,256 | 0.20 | 3,724 | 3,651 | 73.02 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 68,043 | 0.20 | 13,881 | 13,609 | 272.17 | Before new rates were effective |
| GENERAL GOV FEE OFFICE/INDUST | 7,200 | 0.20 | 0 | 1,440 | (1,440.00) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| GENERAL GOV FEE OFFICE/INDUST | 7,200 | 0.20 | 58 | 1,440 | (1,382.40) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| GENERAL GOV FEE OFFICE/INDUST | 6,215 | 0.20 | 50 | 1,243 | (1,193.28) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| GENERAL GOV FEE OFFICE/INDUST | 5,795 | 0.20 | 46 | 1,159 | (1,112.64) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| GENERAL GOV FEE - INDUSTRIAL | 82,800 | 0.20 | 16,560 | 16,560 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 73,299 | 0.20 | 14,660 | 14,660 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 87,876 | 0.20 | 17,575 | 17,575 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 47,234 | 0.20 | 9,447 | 9,447 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 552 | 0.20 | 110 | 110 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 52,920 | 0.20 | 10,584 | 10,584 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 120,700 | 0.20 | 24,140 | 24,140 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 104,900 | 0.20 | 20,980 | 20,980 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 4,859 | 0.20 | 972 | 972 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 2,600 | 0.20 | 520 | 520 | 0.00 | |
| GENERAL GOV FEE - INDUSTRIAL | 15,429 | 0.20 | 3,086 | 3,086 | 0.00 | |

| Commercial | | | | | | |
|---|---|---|---|---|---|---|
| | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| GENERAL GOV FEE RETAIL | 8,476 | $0.30 | $1,729 | 2,543 | ($813.70) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 2,760 | 0.30 | (563) | 828 | (1,391.04) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 2,760 | 0.30 | 0 | 828 | (828.00) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 2,760 | 0.30 | 1,104 | 828 | 276.00 | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 2,760 | 0.30 | 563 | 828 | (264.96) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 4,200 | 0.30 | (857) | 1,260 | (2,116.80) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 4,200 | 0.30 | 1,680 | 1,260 | 420.00 | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 4,200 | 0.30 | 857 | 1,260 | (403.20) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 1,867 | 0.30 | 0 | 560 | (560.10) | Before new rates were effective |
| GENERAL GOV FEE COMM | 11,500 | 0.30 | 3,450 | 3,450 | 0.00 | |
| GENERAL GOV FEE RETAIL | 4,450 | 0.30 | 908 | 1,335 | (427.20) | Before new rates were effective |
| GENERAL GOV FEE RETAIL | 6,065 | 0.30 | 1,237 | 1,820 | (582.24) | Before new rates were effective |
| GENERAL GOV FEE COMM | 1,765 | 0.30 | 530 | 530 | 0.00 | |
| GENERAL GOV FEE COMM | 100 | 0.30 | 30 | 30 | 0.00 | |
| GENERAL GOV FEE COMM | 11,775 | 0.30 | 3,533 | 3,533 | 0.00 | |
| GENERAL GOV FEE COMM | 42,585 | 0.30 | 12,776 | 12,776 | 0.00 | |
| GENERAL GOV FEE COMM | 42,975 | 0.30 | 12,893 | 12,893 | 0.00 | |
| GENERAL GOV FEE COMM | 77,843 | 0.30 | 23,353 | 23,353 | 0.00 | |
| GENERAL GOV FEE COMM | 6,415 | 0.30 | 1,925 | 1,925 | 0.00 | |
| GENERAL GOV FEE COMM | 62,083 | 0.30 | 18,625 | 18,625 | 0.00 | |
| GENERAL GOV FEE COMM | 352 | 0.30 | 106 | 106 | 0.00 | |
| GENERAL GOV FEE COMM | 11,281 | 0.30 | 3,384 | 3,384 | 0.00 | |
| GENERAL GOV FEE COMM | 10,220 | 0.30 | 3,066 | 3,066 | 0.00 | |
| GENERAL GOV FEE COMM | 626 | 0.30 | 188 | 188 | 0.00 | |

| Office and Other | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| GENERAL GOV FEE OFFICE/RETAIL | 7,829 | $0.40 | $3,132 | 3,132 | $0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,963 | 0.40 | 1,985 | 1,985 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 5,809 | 0.40 | 2,324 | 2,324 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 6,500 | 0.40 | 2,600 | 2,600 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,425 | 0.40 | 1,770 | 1,770 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 11,393 | 0.40 | 4,557 | 4,557 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 89,861 | 0.40 | 35,944 | 35,944 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 7,304 | 0.40 | 2,922 | 2,922 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 12,000 | 0.40 | 4,800 | 4,800 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 65,525 | 0.40 | 26,210 | 26,210 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 140,490 | 0.40 | 56,196 | 56,196 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 7,294 | 0.40 | 2,918 | 2,918 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 9,566 | 0.40 | 3,826 | 3,826 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 2,887 | 0.40 | 1,155 | 1,155 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 166,221 | 0.40 | 66,488 | 66,488 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 13,033 | 0.40 | 5,213 | 5,213 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 18,217 | 0.40 | 7,287 | 7,287 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,831 | 0.40 | 1,932 | 1,932 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 10,120 | 0.40 | 4,048 | 4,048 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 7,996 | 0.40 | 3,198 | 3,198 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,815 | 0.40 | 1,926 | 1,926 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 8,711 | 0.40 | 3,484 | 3,484 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 2,997 | 0.40 | 1,199 | 1,199 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 10,214 | 0.40 | 4,086 | 4,086 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 6,630 | 0.40 | 2,652 | 2,652 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 22,007 | 0.40 | 8,803 | 8,803 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 3,594 | 0.40 | 1,438 | 1,438 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,683 | 0.40 | 1,873 | 1,873 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 896 | 0.40 | 358 | 358 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 19,758 | 0.40 | 7,903 | 7,903 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 15,169 | 0.40 | 6,068 | 6,068 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 15,086 | 0.40 | 6,034 | 6,034 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 12,182 | 0.40 | 4,873 | 4,873 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 98,400 | 0.40 | 39,360 | 39,360 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,772 | 0.40 | 1,909 | 1,909 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 8,563 | 0.40 | 3,425 | 3,425 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 6,056 | 0.40 | 2,422 | 2,422 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 17,611 | 0.40 | 7,044 | 7,044 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 1,741 | 0.40 | 696 | 696 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 7,859 | 0.40 | 3,144 | 3,144 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 33,603 | 0.40 | 13,441 | 13,441 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 14,776 | 0.40 | 5,910 | 5,910 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 5,300 | 0.40 | 2,120 | 2,120 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 1,228 | 0.40 | 491 | 491 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,636 | 0.40 | 1,854 | 1,854 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,773 | 0.40 | 1,909 | 1,909 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,636 | 0.40 | 1,854 | 1,854 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 8,000 | 0.40 | 3,200 | 3,200 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 1,750 | 0.40 | 700 | 700 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 4,636 | 0.40 | 1,854 | 1,854 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 13,192 | 0.40 | 5,277 | 5,277 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 7,570 | 0.40 | 3,028 | 3,028 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 13,524 | 0.40 | 5,410 | 5,410 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 8,328 | 0.40 | 3,331 | 3,331 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 5,537 | 0.40 | 2,215 | 2,215 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 3,256 | 0.40 | 1,302 | 1,302 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 1,420 | 0.40 | 568 | 568 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 86,590 | 0.40 | 34,636 | 34,636 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 27,718 | 0.40 | 11,087 | 11,087 | 0.00 | |
| GENERAL GOV FEE OFFICE/RETAIL | 2,934 | 0.40 | 1,174 | 1,174 | 0.00 | |

| Industrial | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| POLICE SYSTEM FEE INDUSTRIAL | 82,800 | $0.63 | $52,164 | $52,164 | $0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 73,299 | 0.63 | 46,178 | 46,178 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 87,876 | 0.63 | 55,362 | 55,362 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 47,234 | 0.63 | 29,757 | 29,757 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 552 | 0.63 | 348 | 348 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 52,920 | 0.63 | 33,340 | 33,340 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 120,700 | 0.63 | 76,041 | 76,041 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 104,900 | 0.63 | 66,087 | 66,087 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 4,859 | 0.63 | 3,061 | 3,061 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 2,600 | 0.63 | 1,638 | 1,638 | 0.00 | |
| POLICE SYSTEM FEE INDUSTRIAL | 15,429 | 0.63 | 9,720 | 9,720 | 0.00 | |

| Commercial | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | |
| POLICE SYSTEM FEE RETAIL | 4,450 | 1.01 | 3,404 | 4,495 | (1,090.25) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 6,065 | 1.01 | 4,640 | 6,126 | (1,485.92) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 1,867 | 1.01 | 0 | 1,886 | (1,885.67) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 8,476 | $1.01 | $6,484 | 8,561 | ($2,076.62) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 2,760 | 1.01 | 2,111 | 2,788 | (676.20) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 2,760 | 1.01 | (2,111) | 2,788 | (4,899.00) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 2,760 | 1.01 | 0 | 2,788 | (2,787.60) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 2,760 | 1.01 | 3,284 | 2,788 | 496.80 | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 4,200 | 1.01 | (3,213) | 4,242 | (7,455.00) | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 4,200 | 1.01 | 4,998 | 4,242 | 756.00 | Before new rates were effective |
| POLICE SYSTEM FEE RETAIL | 4,200 | 1.01 | 3,213 | 4,242 | (1,029.00) | Before new rates were effective |
| POLICE SYSTEM FEE COMM | 1,765 | 1.01 | 1,783 | 1,783 | 0.00 | |
| POLICE SYSTEM FEE COMM | 100 | 1.01 | 101 | 101 | 0.00 | |
| POLICE SYSTEM FEE COMM | 11,500 | 1.01 | 11,615 | 11,615 | 0.00 | |
| POLICE SYSTEM FEE COMM | 11,775 | 1.01 | 11,893 | 11,893 | 0.00 | |
| POLICE SYSTEM FEE COMM | 42,585 | 1.01 | 43,011 | 43,011 | 0.00 | |
| POLICE SYSTEM FEE COMM | 42,975 | 1.01 | 43,884 | 43,405 | 479.25 | Before new rates were effective |
| POLICE SYSTEM FEE COMM | 6,415 | 1.01 | 6,479 | 6,479 | 0.00 | |
| POLICE SYSTEM FEE COMM | 77,843 | 1.01 | 78,621 | 78,621 | 0.00 | |
| POLICE SYSTEM FEE COMM | 62,083 | 1.01 | 62,704 | 62,704 | 0.00 | |
| POLICE SYSTEM FEE COMM | 10,220 | 1.01 | 10,322 | 10,322 | 0.00 | |
| POLICE SYSTEM FEE COMM | 626 | 1.01 | 632 | 632 | 0.00 | |

| Office and Other | | | | | | |
|---|---|---|---|---|---|---|
| Class | Sq ft | Rate $/sqft | Assessed Fee | Calc. Fee | Difference | Notes |
| POLICE SYSTEM FEE OFFICE/INDUS | 7,200 | $1.19 | $749 | 8,568 | ($7,819.20) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| POLICE SYSTEM FEE OFFICE/INDUS | 6,215 | 1.19 | 646 | 7,396 | (6,749.49) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| POLICE SYSTEM FEE OFFICE/INDUS | 5,795 | 1.19 | 603 | 6,896 | (6,293.37) | approved and paid 2007, paid new fees (difference only) to reach 2014 fee to reinstate the project in 2014 |
| POLICE SYSTEM FEE OFFICE/INDUS | 7,700 | 1.19 | 5,891 | 9,163 | (3,272.50) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 64,640 | 1.19 | 49,450 | 76,922 | (27,472.00) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 3,971 | 1.19 | 3,038 | 4,725 | (1,687.67) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 7,707 | 1.19 | 5,896 | 9,171 | (3,275.47) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 7,908 | 1.19 | 6,050 | 9,411 | (3,360.90) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 8,865 | 1.19 | 6,782 | 10,549 | (3,767.62) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 9,612 | 1.19 | 7,353 | 11,438 | (4,085.10) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 3,461 | 1.19 | 2,648 | 4,119 | (1,470.92) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 8,786 | 1.19 | 6,721 | 10,455 | (3,734.05) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 68,043 | 1.19 | 52,053 | 80,971 | (28,918.28) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 5,030 | 1.19 | 3,848 | 5,986 | (2,137.75) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/INDUS | 18,256 | 1.19 | 13,966 | 21,725 | (7,758.80) | Before new rates were effective |
| POLICE SYSTEM FEE OFFICE/RETL | 89,861 | 1.19 | 106,935 | 106,935 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,304 | 1.19 | 8,692 | 8,692 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 65,525 | 1.19 | 77,975 | 77,975 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 12,000 | 1.19 | 14,280 | 14,280 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 140,490 | 1.19 | 167,183 | 167,183 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,294 | 1.19 | 8,680 | 8,680 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 9,566 | 1.19 | 11,384 | 11,384 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 2,887 | 1.19 | 3,436 | 3,436 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 166,221 | 1.19 | 197,803 | 197,803 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,996 | 1.19 | 9,515 | 9,515 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,815 | 1.19 | 5,730 | 5,730 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 13,033 | 1.19 | 15,509 | 15,509 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 8,711 | 1.19 | 10,366 | 10,366 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 2,997 | 1.19 | 3,566 | 3,566 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 10,214 | 1.19 | 12,155 | 12,155 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 6,630 | 1.19 | 7,890 | 7,890 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,425 | 1.19 | 5,266 | 5,266 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 3,281 | 1.19 | 3,904 | 3,904 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 13,312 | 1.19 | 15,841 | 15,841 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 26,594 | 1.19 | 31,647 | 31,647 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 22,007 | 1.19 | 26,188 | 26,188 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 19,758 | 1.19 | 23,512 | 23,512 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,683 | 1.19 | 5,573 | 5,573 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 3,594 | 1.19 | 4,277 | 4,277 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 896 | 1.19 | 1,066 | 1,066 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 14,776 | 1.19 | 17,583 | 17,583 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 98,400 | 1.19 | 117,096 | 117,096 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 1,741 | 1.19 | 2,072 | 2,072 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 8,563 | 1.19 | 10,190 | 10,190 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,859 | 1.19 | 9,352 | 9,352 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 6,056 | 1.19 | 7,207 | 7,207 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 33,603 | 1.19 | 39,988 | 39,988 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,829 | 1.19 | 9,317 | 9,317 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,963 | 1.19 | 5,906 | 5,906 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 5,809 | 1.19 | 6,913 | 6,913 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 6,500 | 1.19 | 7,735 | 7,735 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 11,393 | 1.19 | 13,558 | 13,558 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,772 | 1.19 | 5,679 | 5,679 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 18,217 | 1.19 | 21,678 | 21,678 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,831 | 1.19 | 5,749 | 5,749 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 10,120 | 1.19 | 12,043 | 12,043 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 15,169 | 1.19 | 18,051 | 18,051 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 15,086 | 1.19 | 17,952 | 17,952 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 5,300 | 1.19 | 6,307 | 6,307 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,636 | 1.19 | 5,517 | 5,517 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,773 | 1.19 | 5,680 | 5,680 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,636 | 1.19 | 5,517 | 5,517 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 8,000 | 1.19 | 9,520 | 9,520 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 1,750 | 1.19 | 2,083 | 2,083 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 4,636 | 1.19 | 5,517 | 5,517 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 13,192 | 1.19 | 15,698 | 15,698 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 12,182 | 1.19 | 14,497 | 14,497 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 1,228 | 1.19 | 1,461 | 1,461 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 7,570 | 1.19 | 9,008 | 9,008 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 8,328 | 1.19 | 9,910 | 9,910 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 3,256 | 1.19 | 3,875 | 3,875 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 5,537 | 1.19 | 6,589 | 6,589 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 1,420 | 1.19 | 1,690 | 1,690 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 17,611 | 1.19 | 20,957 | 20,957 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 13,524 | 1.19 | 16,094 | 16,094 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 86,590 | 1.19 | 103,042 | 103,042 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 2,934 | 1.19 | 3,491 | 3,491 | 0.00 | |
| POLICE SYSTEM FEE OFFICE/RETL | 27,718 | 1.19 | 32,984 | 32,984 | 0.00 | |

| Single Family | | | | | Multi-Family | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes | Development | Units | Assessed Fee | Adopted Fee | Difference |
| Parks and Rec | $4,081 | $4,081 | $0.00 | | Parks and Rec | 24 | $67,320 | $67,320 | $0.00 |
| Parks and Rec | 4,030 | 4,081 | (51.00) | Before new rates were effective | Parks and Rec | 24 | 67,320 | 67,320 | 0.00 |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | Parks and Rec | 24 | 67,320 | 67,320 | 0.00 |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | Parks and Rec | 2 | 5,610 | 5,610 | 0.00 |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | Parks and Rec | 22 | 61,710 | 61,710 | 0.00 |
| Parks and Rec | 4,030 | 4,081 | (51.00) | Before new rates were effective | Parks and Rec | 2 | 5,610 | 5,610 | 0.00 |
| Parks and Rec | 4,030 | 4,081 | (51.00) | Before new rates were effective | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,030 | 4,081 | (51.00) | Before new rates were effective | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |
| Parks and Rec | 4,081 | 4,081 | 0.00 | | | | | | |

| Single Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Traffic Signals | $450 | $450 | $0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |
| Traffic Signals | 450 | 450 | 0.00 | |

| Multi-Family | | | | | |
|---|---|---|---|---|---|
| Development | Units | Assessed Fee | Adopted Fee | Difference | Notes |
| Traffic Signals | 24 | $7,104 | $7,104 | $0.00 | |
| Traffic Signals | 4 | 1,184 | 1,184 | 0.00 | |
| Traffic Signals | 24 | 7,104 | 7,104 | 0.00 | |
| Traffic Signals | 2 | 594 | 594 | 0.00 | |
| Traffic Signals | 22 | 6,512 | 6,512 | 0.00 | |
| Traffic Signals | 2 | 592 | 592 | 0.00 | |

| Single Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Gen Gov | $1,155 | $1,155 | $0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |
| Gen Gov | 1,155 | 1,155 | 0.00 | |

| Multi-Family | | | | | |
|---|---|---|---|---|---|
| Development | Units | Assessed Fee | Adopted Fee | Difference | Notes |
| Gen Gov | 24 | $19,056 | $19,056 | $0.00 | |
| Gen Gov | 24 | 19,056 | 19,056 | 0.00 | |
| Gen Gov | 24 | 19,056 | 19,056 | 0.00 | |
| Gen Gov | 2 | 1,588 | 1,588 | 0.00 | |
| Gen Gov | 22 | 17,468 | 17,468 | 0.00 | |
| Gen Gov | 2 | 1,588 | 1,588 | 0.00 | |

| Residential | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Public Safety | $2,469 | $2,469 | $0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |
| Public Safety | 2,469 | 2,469 | 0.00 | |

| Single Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Water | $9,854 | $9,854 | $0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |

| Multi-Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Water | $31,444 | $31,444 | $0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |

| Non-Residential | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Water | $19,646 | $19,646 | $0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 62,888 | 62,888 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 19,646 | 19,646 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 5,901 | 5,901 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |
| Water | 9,854 | 9,854 | 0.00 | |
| Water | 31,444 | 31,444 | 0.00 | |

| Single Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Neely | $3,176 | $3,176 | $0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |

| Multi-Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Neely | $16,917 | $16,917 | $0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |

| Non-Residential | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Neely | $5,302 | $5,302 | $0.00 | |
| Neely | 5,302 | 5,302 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 3,176 | 3,176 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 10,570 | 10,570 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |
| Neely | 16,917 | 16,917 | 0.00 | |

| Single Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Greenfield | $6,704 | $6,704 | $0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |
| Greenfield | 4,015 | 4,015 | 0.00 | |

| Multi-Family | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Greenfield | $21,391 | $21,391 | $0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |

| Non-Residential | | | | |
|---|---|---|---|---|
| Development | Assessed Fee | Adopted Fee | Difference | Notes |
| Greenfield | $6,704 | $6,704 | $0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 42,782 | 42,782 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 42,782 | 42,782 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 42,782 | 42,782 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 13,365 | 13,365 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 42,782 | 42,782 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 21,391 | 21,391 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |
| Greenfield | 6,704 | 6,704 | 0.00 | |