

Town of

Fountain Hills

Arizona



Biennial Development Impact Fee Audit

FINAL REPORT

August

2017



Willdan Financial Services
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Section 1 - Introduction

1.1. Introduction

Willdan Financial Services (“Willdan”) was retained by the Town of Fountain Hills, Arizona (“Fountain Hills”) to conduct a Biennial Development Impact Fee Audit (“Audit”) as required under Arizona Revised Statutes (ARS) 9-463.05. This report details the results of the Audit for the audited period fiscal year (FY) 2014-15 and FY 2015-16.

1.2. Organization of this Report

This Audit presents a comparison of the development projections (land use assumptions); capital needs (infrastructure improvement plan); and the level of service (los) as identified in the May 7, 2014 Development Impact Fee Report (2014 Report), to the development, capital expenditures and level of service experienced by Fountain Hills in FY 2014-16. The report is organized as follows:

- Section 1 - Introduction
- Section 2 – Parks and Recreation
- Section 3 – Fire and Emergency
- Section 4 – Permit Sampling
- Section 5 – Conclusions and Recommendations

The appendices to this report are as follows:

- Appendix A - ARS§ 9-463.05
- Appendix B – Parks and Recreation Supporting Documents
- Appendix C – Fire and EMS Supporting Documents
- Appendix D – Permit Sampling Results



1.3. Audit Approach

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 Fountain Hills nor did they prepare the IIP¹.

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

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.

1.4. Audit Objectives

The primary objectives of the Audit were to:

- a) Audit Fountain Hills’ Biennial Development Impact Fees for the periods FY 2015 and FY 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 Fountain Hills’ Land Use Assumptions, Infrastructure Improvements Plans, and Development Impact Fees reports were prepared by Raftelis Financial Consultants March 10 and May 7 2014.



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) Fountain Hills' Biennial System Development Fees for the periods FY 2015 and FY 2016 comply with ARS§ 9-463.05 as further discussed in sections two and three;
- 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 and three;
 - ii. Willdan's review of collections and expenditures of the development impact fees for each project in the plan, indicate that no expenditures were made with development impact fee funds in the first 2 years of the study period, as further discussed in sections two and three; and
 - iii. Willdan's evaluation of any inequities in implementing the plan or imposing the development impact 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 four.

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 Fountain Hills and representations made by Fountain Hills 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 Fountain Hills as identified or publicly available information as cited as well as information obtained by Willdan through emails and meetings with key Fountain Hills 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

2.1. Fee Development

The 2014 Report, identified the parks and recreation development impact fee based on investments (existing and new) of \$22,024,182. The investments equated to the fee per dwelling unit as identified in Table 2-1.

Table 2-1
Parks and Recreation Development Impact Fee

Residential (per Dwelling Unit)
\$1,301

2.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Fountain Hills's land use assumptions (LUA) as compared to the growth by development type that was actually experienced. Table 2-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Fountain Hills in FY 2015 and FY 2016.

Table 2-2
Projected versus Actual Development

	Residential (Dwelling Units)	Multifamily (Dwelling Units)
Actual	94	15
Projected	50	26
Difference	44	(11)

As indicated in Table 2-2, the actual development for single family exceeded the 2014 Report projections whereas the actual multifamily development fell short of the projected developments. As is often the case in the development of financial plans, utility rate studies and impact fee studies, the data that is used for projection purposes are based on the best available data at the time. The actual development identified in Table 2-2 represent a "snapshot" in time, in this case the first 2 years of the 10-year study period. Through discussions with Fountain Hills staff, the expectation is that the overall growth projections by development type will not significantly deviate from the 2014 Report projections.

2.3. Infrastructure Improvement Plan

The 2014 Report identified existing parks and recreation assets of \$24,303,333 plus additional CIP costs of \$28,313,000 and study costs of \$9,286. There were subtractions in the IIP for grant funds and



developer funded improvements of \$3,001,637 and \$27,600,000 respectively for a total IIP value of \$22,204,182.

Between FY 2015 and FY 2016 Fountain Hills generated \$124,594 in parks and recreation development impact fee revenues. There were no expenditures of parks and recreation development impact fee funds during the FY 2014-14 through FY 2015-16 period.

2.4. 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 Fountain Hills 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 IIP indicated the need for a single park improvement funded by development impact fees, a 3.4-acre park in FY 2022-23.

During the study period, there will be times of increased level of service and times of a lower level of service compared to the 2014 report identified level of service, based on when facilities are constructed or acquired in relation to the amount of new development that has occurred. The IIP identified the need for a new park in FY 2022-23 indicating that the existing park facilities are sufficient to meet the level of service needs based on the anticipated population growth through the first 2 years of the 10-year study period. Staff continuously monitors the level of service with the overall objective of achieving the designated level of service at the end of the 10-year study period.



Section 3 - Fire and EMS

3.1. Fee Development

The 2014 Report, identified the fire and EMS development impact fee based on investments (existing and new) of \$5,921,033. The investments equated to the fees per unit as identified in Table 3-1.

Table 3-1
Fire and EMS Development Impact Fees

Residential (per Dwelling Unit)	Commercial/Industrial (per square foot)
\$300	\$0.243

3.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Fountain Hills's LUA as compared to the growth by development type that was actually experienced. Table 3-2 summarizes the projected development in the 2014 Report and the actual development that was experienced by Fountain Hills in FY 2015 and FY 2016.

Table 3-2
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)
Actual	94	15	0	111.46
Projected	<u>50</u>	<u>26</u>	<u>0.98</u>	<u>22.24</u>
Difference	44	(11)	(0.98)	89.22

As indicated in Table 3-2, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily and industrial developments fell short of the projected developments. As is often the case in the development of financial plans, utility rate studies and impact fee studies, the data that is used for projection purposes are based on the best available data at the time. The actual development identified in Table 3-2 represent a "snapshot" in time, in this case the first 2 years of the 10-year study period. Through discussions with Town staff, it was identified that a parcel of State land that was expected to be developed, has not yet been advertised for sale and therefore the population projections originally developed will not be met. Thus, the Town may want to consider revisiting its land use assumptions to reflect the change in anticipated development from the delay in the State land sale.

Infrastructure Improvement Plan

The 2014 Report identified existing fire and EMS assets of \$4,289,257 plus additional CIP costs of \$2,767,000, interest on new debt of \$1,560,139 and study costs of \$9,286. There were subtractions in



the IIP for grant funds and developer funded improvements of \$59,789 and \$2,644,859 respectively for a total IIP value of \$5,921,033.

Between FY 2015 and FY 2016 Fountain Hills generated \$53,525 in fire and EMS development impact fee revenues. There were no expenditures of fire and EMS development impact fee funds during the FY 2014-14 through FY 2015-16 period.

As discussed previously, the development projections are not anticipated to occur as originally projected. The Town therefore, will generate less development impact fee revenue than originally projected, adversely affecting the funding of the new fire station. The Town may want to revisit the IIP and the development impact fees themselves in light of the decrease in growth compared to the land use assumptions used as the basis for the current development impact fee.

3.3. 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 Fountain Hills 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 IIP identified the need for a new fire station (Fire Station #3) by FY 2022-23 indicating that the existing facilities are sufficient to meet the level of service needs based on the anticipated population growth through the first 2 years of the 10-year study period. Growth was projected to be less than 0.5% for both residential and non-residential development through FY 2018-19, at which point residential growth increases to nearly 4%, before dropping to approximately 2% per year for subsequent years. While the delay in the sale of State land does not impact the level of service at this current "snapshot" in time, it is recommended that staff continuously monitor the level of service with the overall objective of achieving the designated level of service at the end of the 10-year study period.



Section 4 - Permit Sampling

4.1. Sampling Results

As part of the audit process Willdan took a random sample of residential (20) permits that were issued between FY 2015 and FY 2016 and non-residential (5) 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 a per dwelling unit or square footage of development basis. Our sampling review did not identify any developments that were assessed incorrect development impact fees.



Section 5 - Conclusions

5.1. Land Use Assumptions

Willdan conducted an audit of Fountain Hills'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. Projected development on a parcel of State land is no longer anticipated to occur as planned as the land has not yet been sold. As such, the Town may want to consider revising the land use assumptions to reflect the delay in development.

5.2. Infrastructure Improvement Plan

We reviewed the projects that were included in 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. There were no projects anticipated to be funded by either the parks and recreation or the fire and EMS development impact fees. Consistent with the plan, the Town did not expend any development impact fee revenues in the first 2 years of the study period.

The Town may want to consider updating its IIP and development impact fees to reflect changes in anticipated development due to the delay in the sale of State land.

5.3. 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 Fountain Hills's existing facilities and networks or as development within Fountain Hills changes. The parks and recreation and EMS systems for the Town were overbuilt in order to accommodate new development in the short term. New facilities are not anticipated to be constructed until FY 2022-23. As such, as new development occurs until the new facilities are acquired or constructed, there will be a decrease in the overall level of service (while still achieving the Town's standard). We recommend that the Town closely monitor the level of service in the future as the timing of the sale of State land becomes more clear and make adjustments to the IIP as appropriate.

5.4. Final Conclusion

It is our opinion that Fountain Hills's development, development impact fee collections and expenditures are consistent with the 10-year plan identified in the 2014 Report, and is consistent with ARS§ 9-463.05.

APPENDIX A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2. An analysis of the total capacity, the level of current usage and commitments for usage of capacity of the existing necessary public services, which shall be prepared by qualified professionals licensed in this state, as applicable.
 3. A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.
 4. A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.
 5. The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.
 6. The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.
 7. A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section.
- F. A municipality's development fee ordinance shall provide that a new development fee or an increased portion of a modified development fee shall not be assessed against a development for twenty-four months after the date that the municipality issues the final approval for a commercial, industrial or multifamily development or the date that the first building permit is issued for a residential development pursuant to an approved site plan or subdivision plat, provided that no subsequent changes are made to the approved site plan or subdivision plat that would increase the number of service units. If the number of service units increases, the new or increased portion of a modified development fee shall be limited to the amount attributable to the additional service units. The twenty-four month period shall not be extended by a renewal or amendment of the site plan or the final subdivision plat that was the subject of the final approval. The municipality shall issue, on request, a written statement of the development fee schedule applicable to the development. If, after the date of the municipality's final approval of a development, the municipality reduces the development fee assessed on development, the reduced fee shall apply to the development.
- G. A municipality shall do one of the following:
1. Before the adoption of proposed or updated land use assumptions, infrastructure improvements plan and development fees as prescribed in subsection D of this section, the municipality shall appoint an infrastructure improvements advisory committee, subject to the following requirements:
 - (a) The advisory committee shall be composed of at least five members who are appointed by the governing body of the municipality. At least fifty per cent of the members of the advisory committee must be representatives of the real estate, development or building industries, of which at least one member of the committee must be from the home building industry. Members shall not be employees or officials of the municipality.
 - (b) The advisory committee shall serve in an advisory capacity and shall:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Shall be used towards the same category of necessary public services as authorized by this section.

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

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

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

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

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

2. The balance of each fund maintained for each type of development fee assessed as of the beginning and end of the fiscal year.

3. The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year.

4. The amount of development fee monies used to repay:

- (a) Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a development fee assessment, including the amount needed to repay the debt service obligations on each facility for which development fees have been identified as the source of funding and the time frames in which the debt service will be repaid.

- (b) Monies advanced by the municipality from funds other than the funds established for development fees in order to pay the cost of a capital improvement project that is the subject of a development fee assessment, the total amount advanced by the municipality for each facility, the source of the monies advanced and the terms under which the monies will be repaid to the municipality.

5. The amount of development fee monies spent on each capital improvement project that is the subject of a development fee assessment and the physical location of each capital improvement project.

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

O. Within ninety days following the end of each fiscal year, each municipality shall submit a copy of the annual report to the city clerk and post the report on the municipality's website or the website of an association of cities and towns if the municipality does not have a website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.

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

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

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

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

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

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

T. For the purposes of this section:

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

2. "Development" means:

(a) The subdivision of land.

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

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

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

4. "Final approval" means:

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

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

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

APPENDIX B

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2015

Summary of the Collection and Use of Development Fees

Fund/	710 Law Enforcement	720 Fire & Emergency	730 Streets	740 Parks & Recreation	750 Open Space	760 Library / Museum	Total
Beginning Balance 07/01/14	\$ 202,754	\$ 50,578	\$374,116	\$132,279	\$1,647,920	\$42,958	\$2,450,605
Revenues							
Development Fees Collected	672	20,504	33,684	68,651	-	474	123,985
Transfers	-	-	-	-	-	-	-
Interest/Earnings	58	45	121	34	13,240	13	13,511
Total Revenues	730	20,549	33,805	68,685	13,240	487	137,496
Expenditures							
Professional Fees	-	-	-	-	535	-	535
Capital Project Expenditures	-	-	407,921	-	-	43,445	451,366
Total Expenditures	-	-	407,921	-	535	43,445	451,901
Net Increase <Decrease>	730	20,549	(374,116)	68,685	12,705	(42,958)	(314,405)
Ending Balance 06/30/15	\$ 203,484	\$ 71,127	\$ -	\$200,964	\$1,660,625	\$ -	\$2,136,200

Note:

1. No bonds were issued to pay the cost of a capital improvement project that is the subject of a development fee assessment.
2. No monies were advanced from funds other than the funds established for development fees.

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2015

Schedule of Capital Project Expenditures

<u>Fund</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Project Location</u>	<u>Expenditures</u>
730	N/A	Shea Boulevard Widening	Shea Boulevard	\$ 407,921
750	N/A	Debt Service on Bonds		<u>43,445</u>
Total Expenditures				<u><u>\$ 451,366</u></u>

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2016

Summary of the Collection and Use of Development Fees

	Fund/ 710 Law Enforcement	720 Fire & Emergency	740 Parks & Recreation	750 Open Space	Total
Beginning Balance 07/01/15	\$ 203,484	\$ 71,127	\$ 200,964	\$ 1,660,625	\$ 2,136,200
Revenues					
Development Fees Collected	-	33,021	55,943	-	88,964
Transfers	-	-	-	-	-
Interest/Earnings	-	216	428	21,858	22,502
Total Revenues	-	33,237	56,371	21,858	111,466
Expenditures					
Professional Fees	-	-	-	536	536
Capital Project Expenditures	-	-	-	-	-
Total Expenditures	-	-	-	536	536
Net Increase <Decrease>	-	33,237	56,371	21,322	110,930
Ending Balance 06/30/16	\$ 203,484	\$ 104,364	\$ 257,335	\$ 1,681,947	\$ 2,247,130

Note:

1. No bonds were issued to pay the cost of a capital improvement project that is the subject of a development fee assessment.
2. No monies were advanced from funds other than the funds established for development fees.

Town of Fountain Hills, Arizona Annual Development Fee Report Fiscal Year 2016

Schedule of Capital Project Expenditures

<u>Fund</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Project Location</u>	<u>Expenditures</u>
		none		_____ -
	Total Expenditures			\$ _____ -

APPENDIX C

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2015

Summary of the Collection and Use of Development Fees

Fund/	710 Law Enforcement	720 Fire & Emergency	730 Streets	740 Parks & Recreation	750 Open Space	760 Library / Museum	Total
Beginning Balance 07/01/14	\$ 202,754	\$ 50,578	\$374,116	\$132,279	\$1,647,920	\$42,958	\$2,450,605
Revenues							
Development Fees Collected	672	20,504	33,684	68,651	-	474	123,985
Transfers	-	-	-	-	-	-	-
Interest/Earnings	58	45	121	34	13,240	13	13,511
Total Revenues	730	20,549	33,805	68,685	13,240	487	137,496
Expenditures							
Professional Fees	-	-	-	-	535	-	535
Capital Project Expenditures	-	-	407,921	-	-	43,445	451,366
Total Expenditures	-	-	407,921	-	535	43,445	451,901
Net Increase <Decrease>	730	20,549	(374,116)	68,685	12,705	(42,958)	(314,405)
Ending Balance 06/30/15	\$ 203,484	\$ 71,127	\$ -	\$200,964	\$1,660,625	\$ -	\$2,136,200

Note:

1. No bonds were issued to pay the cost of a capital improvement project that is the subject of a development fee assessment.
2. No monies were advanced from funds other than the funds established for development fees.

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2015

Schedule of Capital Project Expenditures

<u>Fund</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Project Location</u>	<u>Expenditures</u>
730	N/A	Shea Boulevard Widening	Shea Boulevard	\$ 407,921
750	N/A	Debt Service on Bonds		<u>43,445</u>
		Total Expenditures		<u><u>\$ 451,366</u></u>

Town of Fountain Hills, Arizona
Annual Development Fee Report
Fiscal Year 2016

Summary of the Collection and Use of Development Fees

	Fund/	710 Law Enforcement	720 Fire & Emergency	740 Parks & Recreation	750 Open Space	Total
Beginning Balance 07/01/15	\$	203,484	\$ 71,127	\$ 200,964	\$ 1,660,625	\$ 2,136,200
Revenues						
Development Fees Collected		-	33,021	55,943	-	88,964
Transfers		-	-	-	-	-
Interest/Earnings		-	216	428	21,858	22,502
Total Revenues		-	33,237	56,371	21,858	111,466
Expenditures						
Professional Fees		-	-	-	536	536
Capital Project Expenditures		-	-	-	-	-
Total Expenditures		-	-	-	536	536
Net Increase <Decrease>		-	33,237	56,371	21,322	110,930
Ending Balance 06/30/16	\$	203,484	\$ 104,364	\$ 257,335	\$ 1,681,947	\$ 2,247,130

Note:

1. No bonds were issued to pay the cost of a capital improvement project that is the subject of a development fee assessment.
2. No monies were advanced from funds other than the funds established for development fees.

Town of Fountain Hills, Arizona Annual Development Fee Report Fiscal Year 2016

Schedule of Capital Project Expenditures

<u>Fund</u>	<u>Project Number</u>	<u>Project Name</u>	<u>Project Location</u>	<u>Expenditures</u>
		none		_____ -
	Total Expenditures			\$ _____ -

APPENDIX D

Single Family/Multifamily							
	Sample No.	Class	Fee Category	Assessed Fee	Adopted Fee	Difference	Notes
FY 2014-15	1	Single Family	Parks & Recreation	\$1,301.00	\$1,301.00	\$0.00	
	2	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	3	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	4	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	5	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	6	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	7	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	8	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	9	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	10	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	11	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	12	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	13	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	14	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	15	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	16	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	17	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	18	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	
	19	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	
	20	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	

Single Family/Multifamily							
	Sample No.	Class	Fee Category	Assessed Fee	Adopted Fee	Difference	Notes
FY 2014-15	1	Single Family	Fire & EMS	\$300.00	\$300.00	\$0.00	
	2	Single Family	Fire & EMS	300.00	300.00	0.00	
	3	Single Family	Fire & EMS	300.00	300.00	0.00	
	4	Single Family	Fire & EMS	300.00	300.00	0.00	
	5	Single Family	Fire & EMS	300.00	300.00	0.00	
	6	Single Family	Fire & EMS	300.00	300.00	0.00	
	7	Single Family	Fire & EMS	300.00	300.00	0.00	
	8	Single Family	Fire & EMS	300.00	300.00	0.00	
	9	Single Family	Fire & EMS	300.00	300.00	0.00	
	10	Single Family	Fire & EMS	300.00	300.00	0.00	
	11	Single Family	Fire & EMS	300.00	300.00	0.00	
	12	Single Family	Fire & EMS	300.00	300.00	0.00	
	13	Single Family	Fire & EMS	300.00	300.00	0.00	
	14	Single Family	Fire & EMS	300.00	300.00	0.00	
	15	Single Family	Fire & EMS	300.00	300.00	0.00	
	16	Single Family	Fire & EMS	300.00	300.00	0.00	
	17	Single Family	Fire & EMS	300.00	300.00	0.00	
	18	Multifamily	Fire & EMS	300.00	300.00	0.00	
	19	Multifamily	Fire & EMS	300.00	300.00	0.00	
	20	Multifamily	Fire & EMS	300.00	300.00	0.00	

Single Family/Multifamily							
	Sample No.	Class	Fee Category	Assessed Fee	Adopted Fee	Difference	Notes
FY 2015-16	1	Single Family	Parks & Recreation	\$1,301.00	\$1,301.00	\$0.00	
	2	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	3	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	4	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	5	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	6	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	7	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	8	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	9	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	10	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	11	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	12	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	13	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	14	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	15	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	16	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	17	Single Family	Parks & Recreation	1,301.00	1,301.00	0.00	
	18	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	
	19	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	
	20	Multifamily	Parks & Recreation	1,301.00	1,301.00	0.00	

Single Family/Multifamily							
	Sample No.	Class	Fee Category	Assessed Fee	Adopted Fee	Difference	Notes
FY 2015-16	1	Single Family	Fire & EMS	\$300.00	\$300.00	\$0.00	
	2	Single Family	Fire & EMS	300.00	300.00	0.00	
	3	Single Family	Fire & EMS	300.00	300.00	0.00	
	4	Single Family	Fire & EMS	300.00	300.00	0.00	
	5	Single Family	Fire & EMS	300.00	300.00	0.00	
	6	Single Family	Fire & EMS	300.00	300.00	0.00	
	7	Single Family	Fire & EMS	300.00	300.00	0.00	
	8	Single Family	Fire & EMS	300.00	300.00	0.00	
	9	Single Family	Fire & EMS	300.00	300.00	0.00	
	10	Single Family	Fire & EMS	300.00	300.00	0.00	
	11	Single Family	Fire & EMS	300.00	300.00	0.00	
	12	Single Family	Fire & EMS	300.00	300.00	0.00	
	13	Single Family	Fire & EMS	300.00	300.00	0.00	
	14	Single Family	Fire & EMS	300.00	300.00	0.00	
	15	Single Family	Fire & EMS	300.00	300.00	0.00	
	16	Single Family	Fire & EMS	300.00	300.00	0.00	
	17	Single Family	Fire & EMS	300.00	300.00	0.00	
	18	Multifamily	Fire & EMS	300.00	300.00	0.00	
	19	Multifamily	Fire & EMS	300.00	300.00	0.00	
	20	Multifamily	Fire & EMS	300.00	300.00	0.00	

Non-Residential								
	Sample	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	Parks and Recreation	4,480	\$0.000	\$0.00	\$0.00	\$0.00	
	2 - Commercial	Parks and Recreation	21,702	\$0.000	0.00	0.00	0.00	
	3 - Commercial	Parks and Recreation	81,609	\$0.000	0.00	0.00	0.00	

Non-Residential								
	Sample	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	Parks and Recreation	1,589	\$0.000	\$0.00	\$0.00	\$0.00	
	2 - Commercial	Parks and Recreation	839	\$0.000	0.00	0.00	0.00	

Non-Residential								
	Sample	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	Fire and EMS	4,480	\$0.243	\$1,088.64	\$1,088.64	\$0.00	
	2 - Commercial	Fire and EMS	21,702	0.243	5,273.59	5,273.59	0.00	
	3 - Commercial	Fire and EMS	81,609	0.243	19,830.99	19,830.99	0.00	

Non-Residential								
	Sample	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	Fire and EMS	1,589	\$0.243	\$386.13	\$386.13	\$0.00	
	2 - Commercial	Fire and EMS	839	0.243	203.88	203.88	0.00	