

ATTACHMENT A

# City of Phoenix, AZ

## Biennial Impact Fee Audit FY 2022-23 and FY 2023-24



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## Section 1 - Introduction

### 1.1. Background

Willdan Financial Services (Willdan) was retained by the City of Phoenix, Arizona (City) to conduct a Development Impact Fee (DIF) Audit (Audit) as required under Arizona Revised Statutes (ARS) 9-463.05(G)(2).<sup>1</sup> This report details the results of the audit for the period fiscal year (FY) 2022-23 and FY 2023-24. The City's fiscal year is the 12-month period from July 1 through the following June 30.

This Audit compares the development projections through the land use assumptions (LUA); capital needs as identified in the adopted Infrastructure Improvements Plan (IIP); and level of service (LOS) plan. The adopted plan was the City of Phoenix Infrastructure Financing Plan: 2020 Update with fees effective April 13, 2020 (Plan). The projection of development, revenues and expenditures were compared to those actually experienced by the City in FYs 2022-23 and 2023-24.

### 1.2. Organization of the Audit Report

This audit report is organized as follows:

- Section 1 - Introduction
- Section 2 – Fire Review
- Section 3 – Police Review
- Section 4 – Parks Review
- Section 5 – Libraries Review
- Section 6 – Major Arterials Review
- Section 7 – Storm Drainage Review
- Section 8 – Water System Review
- Section 9 – Water Resources Review
- Section 10 – Wastewater System Review
- Section 11 – Permit Sampling Results
- Section 12 – Conclusions and Recommendations

The appendices to this report are as follows:

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<sup>1</sup> For reference, a copy of this statute appears in Appendix A.

- Appendix A - ARS§ 9-463.05
- Appendix B – Fire Analysis
- Appendix C – Police Analysis
- Appendix D – Parks Analysis
- Appendix E – Libraries Analysis
- Appendix F – Major Arterials Analysis
- Appendix G – Storm Drainage Analysis
- Appendix H – Water System Analysis
- Appendix I – Water Resource Analysis
- Appendix J –Wastewater Analysis
- Appendix K – Permit Sampling Results

### 1.3. Audit Approach

Willdan performed this Audit between September 2023 and January 2024. 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 the City of Phoenix nor did they prepare the IIP.

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

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 plan 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 the City's Biennial Development Impact Fees for the periods FY 2022-23 and FY 2023-24;
- 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 impact fees.

### 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) The City's Biennial Development Impact Fees for the periods FY 2022-23 and FY 2023-24 comply with ARS§ 9-463.05 as further discussed in Sections two through ten;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified minor differences between projected and actual development, but anticipates the development over the 10-year study period will not significantly vary from projections. The audit of the LUA is further discussed in sections two through ten;
  - ii. Willdan's review of the progress of the IIP identified projects that differed from the projected schedule, but all projects for which funds were expended were included in the adopted IIP as further discussed in sections two through ten;
  - iii. Willdan's review of collections and expenditures of the development impact fees for each project in the plan, indicate that all expenditures made with development impact fee funds were on projects or debt expenses as identified in the 2020 Plan, as further discussed in sections two through ten; and
  - iv. 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 eleven.

## 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 the City and representations made by City 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 the City as identified or publicly available information as cited as well as information obtained by Willdan through emails and meetings with key City 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 - Fire Review

This section of the Audit Report presents Willdan's review of the City's fire development impact fees.

### 2.1. Fee Development

The fire DIFs were calculated using the incremental (a forward looking) approach to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Fees were developed for four service areas:

- Northwest
- Northeast
- Southwest
- Ahwatukee

The resulting DIFs per development type are identified in Table 2-1.

**Table 2-1**

**Fire DIFs**

Service Area	Single Family (per Unit)	Multifamily (per unit)	Com/Ret (per 1,000 sqft)	Office (per 1,000 sqft)	Ind/WH (per 1,000 sqft)	Pub/Inst (per 1,000 sqft)
Northwest	\$516	\$387	\$418	\$330	\$144	\$299
Northeast	551	413	446	353	154	320
Southwest	487	365	394	312	136	282
Ahwatukee	470	353	381	301	132	273

### 2.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Tables 2-2 through 2-5 summarize the projected equivalent demand unit (EDU) development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 2-2**

**Northwest Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	312.00	155.00	2.32	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>164.40</u>	<u>67.50</u>	<u>22.20</u>	<u>88.10</u>
Difference	(376.30)	10.20	(162.08)	(67.50)	(22.20)	(88.10)
Actual 2024	417.00	1,799.75	29.13	0.00	5.50	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>164.40</u>	<u>67.50</u>	<u>22.20</u>	<u>88.10</u>
Difference	(271.30)	1,654.95	(135.27)	(67.50)	(16.70)	(88.10)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 2-2, Northwest actual developments in 2023 exceeded the projected level of development for only the multifamily land use classifications and fell short of projections for all other designations. The actual developments in 2024 again saw actual multifamily development exceed

projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

Table 2-3

## Northeast Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	213.00	192.50	6.88	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>97.60</u>	<u>55.00</u>	<u>0.00</u>	<u>153.40</u>
Difference	(920.90)	(279.30)	(90.72)	(55.00)	0.00	(153.40)
Actual 2024	271.00	432.00	74.82	265.53	0.00	6.08
Projected 2024 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>97.60</u>	<u>55.00</u>	<u>0.00</u>	<u>153.40</u>
Difference	(862.90)	(39.80)	(27.78)	210.53	0.00	(147.32)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 2-3, Northeast actual developments in 2023 fell short of projections for all land use designations except the industrial/warehouse category which did not anticipate any new development. Office development in 2024 exceeded projections, the industrial/warehouse classification did not anticipate nor experience any new development, and all other classifications fell short of projects.

Table 2-4

## Southwest Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,489.00	374.00	33.44	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>290.80</u>	<u>167.70</u>	<u>367.30</u>	<u>369.30</u>
Difference	(91.50)	(88.20)	(257.36)	(167.70)	(367.30)	(369.30)
Actual 2024	1,863.00	301.00	67.33	9.57	469.24	29.14
Projected 2024 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>290.80</u>	<u>167.70</u>	<u>367.30</u>	<u>369.30</u>
Difference	282.50	(161.20)	(223.47)	(158.13)	101.94	(340.16)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 2-4, for 2023 Southwest actual developments fell short of projections for all land use classifications. In 2024 Single family and industrial/warehouse development exceeded projections while the multifamily, commercial/retail, office and public/institution fell short of projections.

Table 2-5

## Ahwatukee Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	3.00	83.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>11.40</u>	<u>18.20</u>	<u>0.00</u>	<u>0.00</u>
Difference	(138.40)	44.30	(11.40)	(18.20)	0.00	0.00
Actual 2024	1.00	0.00	1.59	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>11.40</u>	<u>18.20</u>	<u>0.00</u>	<u>0.00</u>
Difference	(140.40)	(38.70)	(9.81)	(18.20)	0.00	0.00

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 2-5, Ahwatukee actual developments for the multifamily classifications exceeded projections while single family, commercial/retail and office classifications fell short of 2023 projections. In 2024 none of the development classification exceeded projections. There was no anticipated development for the industrial/warehouse and public/institutional classifications in either year.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 2-2 through 2-5 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 2.3. Infrastructure Improvement Plan

The Plan identified capital projects to be constructed or acquired over the 10-year study period as opposed to specific years. Capital projects to be completed for the Northwest, Northeast and Southwest zones included:

- Fire stations;
- Fire station land;
- Fire vehicles and equipment; and
- Record management system.

Capital needs for the Ahwatukee zone included:

- Fire station;
- Fire vehicles and equipment; and
- Record management system.

#### *Northwest Zone*

During FY 2023 and FY 2024 the City generated \$2,124,561 in fire DIF revenues as well as an additional \$151,024 in interest income for total revenues of \$2,275,585. During the same period the City did not expend any funds on capital projects resulting in revenues exceeding expenditures during the two-year period. Appendix B provides a summary of the revenues and expenditures for the fire DIF funds. The financials are summarized in Table 2-6.

Table 2-6

Northwest Fire DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$890,721	\$43,161	\$0	\$0
2024	<u>1,233,840</u>	<u>107,863</u>	<u>0</u>	<u>0</u>
Total	\$2,124,561	\$151,024	\$0	\$0

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

### *Northwest Zone*

During FY 2023 and FY 2024 the City generated \$764,132 in fire DIF revenues as well as an additional \$233,742 in interest income for total revenues of \$997,874. During the same period the City did not expend any funds on capital projects resulting in revenues exceeding expenditures during the two-year period. Appendix B provides a summary of the revenues and expenditures for the fire DIF funds. The financials are summarized in Table 2-7.

Table 2-7

Northeast Fire DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$224,110	\$80,038	\$0	\$0
2024	<u>540,022</u>	<u>153,704</u>	<u>0</u>	<u>0</u>
Total	\$764,132	\$233,742	\$0	\$0

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

### *Southwest Zone*

During FY 2023 and FY 2024 the City generated \$2,250,949 in fire DIF revenues as well as an additional \$398,672 in interest income for total revenues of \$2,649,621. During the same period the City expended \$6,877,918 on fire stations resulting in expenditures exceeding revenues during the two-year period. Appendix B provides a summary of the revenues and expenditures for the fire DIF funds. The financials are summarized in Table 2-8.

Table 2-8

Southwest Fire DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$1,020,037	\$159,802	\$6,729,514	\$0
2024	<u>1,230,912</u>	<u>238,870</u>	<u>148,404</u>	<u>0</u>
Total	\$2,250,949	\$398,672	\$6,877,918	\$0

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

#### Ahwatukee Zone

During FY 2023 and FY 2024 the City generated \$20,745 in fire DIF revenues as well as an additional \$37,344 in interest income for total revenues of \$58,089. During the same period the City expended \$908,622 on capital projects resulting in expenditures exceeding revenues during the two-year period. Appendix B provides a summary of the revenues and expenditures for the fire DIF funds. The financials are summarized in Table 2-9.

Table 2-9

Ahwatukee Fire DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$16,639	\$19,319	\$92,622	\$0
2024	<u>4,106</u>	<u>18,025</u>	<u>816,000</u>	<u>0</u>
Total	\$20,745	\$37,344	\$908,622	\$0

It should be noted that in some cases collection of DIF 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 Northwest and Northeast zones expenditures fell short of the annual average expenditures identified in the Plan. The Southwest and Ahwatukee zones expenditures exceeded the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for fire for the Northwest and Northeast zones is below that in the Plan (the growth-related needs for identified fire facilities were not met). The Southwest and Ahwatukee expenditures outpaced new development indicating an increase in the level of service. However, the LOS should be monitored over

the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

## 2.5. Audit Results

Through our audit of the fire DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the fire DIF, we are of the opinion that:

- a) City's Biennial DIFs for fire in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
  - ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
  - iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.

## Section 3 - Police

This section of the Audit Report presents Willdan's review of City's police DIFs.

### 3.1. Fee Development

The police DIFs were calculated using the incremental (a forward looking) approach to develop a cost per equivalent demand unit (EDU) as the basis for assessing fees. Fees were developed for four service areas:

- Northwest
- Northeast
- Southwest
- Ahwatukee

The resulting DIFs per development type are identified in Table 3-1.

**Table 3-1**  
**Police DIFs**

Service Area	Single Family (per Unit)	Multifamily (per unit)	Com/Ret (per 1,000 sqft)	Office (per 1,000 sqft)	Ind/WH (per 1,000 sqft)	Pub/Inst (per 1,000 sqft)
Northwest	\$293	\$220	\$237	\$188	\$82	\$170
Northeast	314	236	254	201	88	182
Southwest	285	214	231	182	80	165
Ahwatukee	342	257	277	219	96	198

### 3.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual equivalent demand unit growth by development type. Tables 3-2 through 3-5 summarize the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 3-2**  
**Northwest Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	312.00	155.00	2.32	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>164.40</u>	<u>67.50</u>	<u>22.20</u>	<u>88.10</u>
Difference	(376.30)	10.20	(162.08)	(67.50)	(22.20)	(88.10)
Actual 2024	417.00	1,799.75	29.13	0.00	5.50	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>164.40</u>	<u>67.50</u>	<u>22.20</u>	<u>88.10</u>
Difference	(271.30)	1,654.95	(135.27)	(67.50)	(16.70)	(88.10)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 3-2, Northwest actual developments in 2023 exceeded the projected level of development for the multifamily land use classification but fell short of projections for all other designations. The actual developments in 2024 saw actual multifamily development exceed projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

Table 3-3

## Northeast Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	213.00	192.50	6.88	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>97.60</u>	<u>55.00</u>	<u>0.00</u>	<u>153.40</u>
Difference	(920.90)	(279.30)	(90.72)	(55.00)	0.00	(153.40)
Actual 2024	271.00	432.00	74.82	265.53	0.00	6.08
Projected 2024 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>97.60</u>	<u>55.00</u>	<u>0.00</u>	<u>153.40</u>
Difference	(862.90)	(39.80)	(22.78)	210.53	0.00	(147.32)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 3-3, Northeast actual developments in 2023 fell short of projections for all land use classifications except the industrial/warehouse (no development projected), and in 2024 fell short of projections for all other land use designations except office which exceeded projections and the industrial/warehouse category which did not anticipate any new development.

Table 3-4

## Southwest Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,489.00	374.00	33.44	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>290.80</u>	<u>167.70</u>	<u>367.30</u>	<u>369.30</u>
Difference	(91.50)	(88.20)	(257.36)	(167.70)	(367.30)	(369.30)
Actual 2024	1,863.00	301.00	67.33	9.57	469.24	29.14
Projected 2024 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>290.80</u>	<u>167.70</u>	<u>367.30</u>	<u>369.30</u>
Difference	282.50	(161.20)	(223.47)	(158.13)	101.94	(340.16)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 3-4, for 2023 Southwest actual developments for all categories fell short of projections. In 2024 Single family and industrial/warehouse development exceeded projections while the multifamily, commercial/retail, office and public/institution fell short of projections.

Table 3-5

## Ahwatukee Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	3.00	83.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>11.40</u>	<u>18.20</u>	<u>0.00</u>	<u>0.00</u>
Difference	(138.40)	44.30	(11.40)	(18.20)	0.00	0.00
Actual 2024	1.00	0.00	1.59	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>11.40</u>	<u>18.20</u>	<u>0.00</u>	<u>0.00</u>
Difference	(140.40)	(38.70)	(9.81)	(18.20)	0.00	0.00

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 13.

As indicated in Table 3-5, Ahwatukee actual developments for the multifamily category exceeded projections while single family, commercial/retail and office fell short of 2023 projections. In 2024 all developments fell short of projections. There were no developments projected for the industrial/warehouse or public/institutional in either year.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 3-2 through 3-5 represent a “snapshot” in



time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 3.3. Infrastructure Improvement Plan

The Plan identified capital projects to be constructed or acquired over the 10-year study period as opposed to specific years. Capital projects to be completed for all four zones included:

- Police precincts
- Police station land
- Police vehicles and radios
- Record management system

#### *Northwest Zone*

During FY 2023 and FY 2024 the City generated \$1,092,311 in police DIF revenues as well as an additional \$164,782 in interest income for total revenues of \$1,257,093. During the same period the City did not have any expenditures, resulting in revenues exceeding expenditures during the two-year period. Appendix C provides a summary of the revenues and expenditures for the police DIF funds. The financials are summarized in Table 3-6.

**Table 3-6**  
**Northwest Police DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$478,816	\$55,506	\$0	\$0
2024	<u>613,495</u>	<u>109,276</u>	<u>0</u>	<u>0</u>
Total	\$1,092,311	\$164,782	\$0	\$0

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

#### *Northeast Zone*

During FY 2023 and FY 2024 the City generated \$435,458 in police DIF revenues as well as an additional \$180,268 in interest income for total revenues of \$615,726. During the same period the City did not have any expenditures, resulting in revenues exceeding expenditures during the two-year period. Appendix C provides a summary of the revenues and expenditures for the police DIF funds. The financials are summarized in Table 3-7.

Table 3-7

Northeast Police DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$127,713	\$64,542	\$0	\$0
2024	<u>307,745</u>	<u>115,726</u>	<u>0</u>	<u>0</u>
Total	\$435,458	\$180,268	\$0	\$0

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

### Southwest Zone

During FY 2023 and FY 2024 the City generated \$1,434,846 in police DIF revenues as well as an additional \$376,794 in interest income for total revenues of \$1,811,640. During the same period the City did not have any expenditures, resulting in revenues exceeding expenditures during the two-year period. Appendix C provides a summary of the revenues and expenditures for the police DIF funds. The financials are summarized in Table 3-8.

Table 3-8

Southwest Police DIF Revenues and Expenditures FY 2023 &amp; FY 2024

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$625,007	\$131,568	\$0	\$0
2024	<u>809,839</u>	<u>245,226</u>	<u>0</u>	<u>0</u>
Total	\$1,434,846	\$376,794	\$0	\$0

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

### Ahwatukee Zone

During FY 2023 and FY 2024 the City generated \$15,322 in police DIF revenues as well as an additional \$22,344 in interest income for total revenues of \$37,666. During the same period the City did not have any expenditures, resulting in revenues exceeding expenditures during the two-year period. Appendix C provides a summary of the revenues and expenditures for the police DIF funds. The financials are summarized in Table 3-9.

**Table 3-9**  
**Ahwatukee Police DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$11,766	\$8,207	\$0	\$0
2024	<u>3,556</u>	<u>14,137</u>	<u>0</u>	<u>0</u>
Total	\$15,322	\$22,344	\$0	\$0

It should be noted that in some cases collection of DIF 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 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. In each of the four zones expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for police for all zones is below that in the Plan (the growth-related needs for identified police facilities were not met). However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

### 3.5. Audit Results

Through our audit of the police DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the police DIF, we are of the opinion that:

- a) City's Biennial DIFs for police in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;

- ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
- iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.

## Section 4 - Parks

This section of the Audit Report presents Willdan's review of City's parks DIFs.

### 4.1. Fee Development

The parks DIFs were calculated using the incremental (a forward looking) approach to develop a cost per equivalent demand unit (EDU) as the basis for assessing fees. Fees were developed for four service areas:

- Northwest
- Northeast
- Southwest
- Ahwatukee

The resulting DIFs per development type are identified in Table 4-1.

**Table 4-1**

**Parks DIFs**

Service Area	Single Family (per Unit)	Multifamily (per unit)	Com/Ret (per 1,000 sqft)	Office (per 1,000 sqft)	Ind/WH (per 1,000 sqft)	Pub/Inst (per 1,000 sqft)
Northwest	\$1,368	\$1,026	\$68	\$96	\$27	\$68
Northeast	1,236	927	62	87	25	62
Southwest	1,241	931	62	87	25	62
Ahwatukee	1,225	919	61	86	25	61

### 4.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Tables 4-2 through 4-5 summarize the projected development from the Plan and the actual equivalent demand units of development experienced by the City in FY 2023 and FY 2024.

**Table 4-2**

**Northwest Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	312.00	155.00	2.32	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>10.20</u>	<u>7.40</u>	<u>1.60</u>	<u>7.60</u>
Difference	(376.30)	10.20	(7.88)	(7.40)	(1.60)	(7.60)
Actual 2024	417.00	1,799.75	29.13	0.00	5.50	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>10.20</u>	<u>7.40</u>	<u>1.60</u>	<u>7.60</u>
Difference	(271.30)	1,654.95	18.93	(7.40)	3.90	(7.60)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 4-2, Northwest actual developments in 2023 exceeded the projected level of development for the multifamily land use classification but fell short of projections for all other designations. The actual developments in 2024 saw actual multifamily, commercial/retail and

industrial/warehouse development exceed projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

Table 4-3

## Northeast Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	213.00	192.50	6.88	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>13.20</u>
Difference	(920.90)	(279.30)	0.88	(6.00)	0.00	(13.20)
Actual 2024	271.00	432.00	74.82	265.53	0.00	6.08
Projected 2024 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>13.20</u>
Difference	(862.90)	(39.80)	68.82	259.53	0.00	(7.12)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 4-3, Northeast actual developments in 2023 fell short of projections for all land use classifications except commercial/retail which exceeded projections and the industrial/warehouse category which did not anticipate new development. In 2024 commercial/retail and office classifications exceeded projections while the other categories fell short of projections except for the industrial/warehouse category which did not anticipate any new development.

Table 4-4

## Southwest Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,489.00	374.00	33.44	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>18.00</u>	<u>18.30</u>	<u>26.20</u>	<u>31.80</u>
Difference	(91.50)	(88.20)	15.44	(18.30)	(26.20)	(31.80)
Actual 2024	1,863.00	301.00	67.33	9.57	33.49	29.14
Projected 2024 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>18.00</u>	<u>18.30</u>	<u>26.20</u>	<u>31.80</u>
Difference	282.50	(161.20)	49.33	(8.73)	7.29	(2.66)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 4-4, for 2023 Southwest actual developments for the commercial/retails category exceeded projections while the other land use classifications fell short of projections. In 2024 Single family, commercial/retail and industrial/warehouse development exceeded projections while the multifamily, office and public/institution fell short of projections.

Table 4-5

## Ahwatukee Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	3.00	83.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>0.70</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Difference	(138.40)	44.30	(0.70)	(2.00)	0.00	0.00
Actual 2024	1.00	0.00	1.59	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>0.70</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Difference	(140.40)	(38.70)	0.89	(2.00)	0.00	0.00

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 4-5, Ahwatukee actual developments for the multifamily category exceeded projections while single family, commercial/retail and office fell short of 2023 projections. In 2024 only

commercial/retail development exceeded projections. No development was anticipated for industrial/warehouse or public/institutional in either year.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 4-2 through 4-5 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 4.3. Infrastructure Improvement Plan

The Plan identified capital projects to be constructed or acquired over the 10-year study period as opposed to specific years. Capital projects to be completed for the Northwest zone included:

- Park development
- Land acquisition

Capital projects for the remaining three zones assumed “park development” in each zone.

#### Northwest Zone

During FY 2023 and FY 2024 the City generated \$2,000,056 in parks DIF revenues as well as an additional \$291,986 in interest income for total revenues of \$2,292,042. During the same period the City expended \$17,255 on capital resulting in revenues exceeding expenditures during the two-year period. Appendix D provides a summary of the revenues and expenditures for the parks DIF funds. The financials are summarized in Table 4-6.

**Table 4-6**  
**Northwest Parks DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$392,218	\$92,665	\$0	\$0
2024	<u>1,607,838</u>	<u>199,321</u>	<u>17,255</u>	<u>0</u>
Total	\$2,000,056	\$291,986	\$17,255	\$0

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

#### Northeast Zone

During FY 2023 and FY 2024 the City generated \$3,098,059 in parks DIF revenues as well as an additional \$682,083 in interest income for total revenues of \$3,780,142. During the same period the City expended

\$952,515 on park development resulting in revenues exceeding expenditures during the two-year period. Appendix D provides a summary of the revenues and expenditures for the parks DIF funds. The financials are summarized in Table 4-7.

**Table 4-7**  
**Northeast Parks DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$923,672	\$229,648	\$7,375	\$0
2024	<u>2,174,387</u>	<u>452,435</u>	<u>945,140</u>	<u>0</u>
Total	\$3,098,059	\$682,083	\$952,515	\$0

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

#### *Southwest Zone*

During FY 2023 and FY 2024 the City generated \$4,477,789 in parks DIF revenues as well as an additional \$881,412 in interest income for total revenues of \$5,359,201. During the same period the City expended \$13,038,247 on park development resulting in expenditures exceeding revenues during the two-year period. Appendix D provides a summary of the revenues and expenditures for the parks DIF funds. The financials are summarized in Table 4-8.

**Table 4-8**  
**Southwest Parks DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$1,898,980	\$347,725	\$4,178,889	\$0
2024	<u>2,578,809</u>	<u>533,687</u>	<u>8,859,358</u>	<u>0</u>
Total	\$4,477,789	\$881,412	\$13,038,247	\$0

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

#### *Ahwatukee Zone*

During FY 2023 and FY 2024 the City generated \$106,279 in parks DIF revenues as well as an additional \$43,768 in interest income for total revenues of \$150,047. During the same period the City did not expend any funds on capital resulting in revenues exceeding expenditures during the two-year period. Appendix D provides a summary of the revenues and expenditures for the parks DIF funds. The financials are summarized in Table 4-9.



**Table 4-9**  
**Ahwatukee Parks DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$100,417	\$15,344	\$0	\$0
2024	<u>5,862</u>	<u>28,424</u>	<u>0</u>	<u>0</u>
Total	\$106,279	\$43,768	\$0	\$0

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

#### 4.4. 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. For the Northwest, Northeast and Ahwatukee zones expenditures fell short of the annual average expenditures identified in the Plan which would result in a lowering of the level of service. The expenditures for the Southwest zone exceeded planned improvements resulting in an increase in level of service. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

#### 4.5. Audit Results

Through our audit of the parks DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the parks DIF, we are of the opinion that:

- a) City's Biennial DIFs for parks in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;

- ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
- iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.

## Section 5 - Libraries

### 5.1. Fee Development

The libraries DIFs were calculated using the incremental (a forward looking) approach to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Fees were developed for four service areas:

- Northwest
- Northeast
- Southwest
- Ahwatukee

The resulting DIFs per development type are identified in Table 5-1.

**Table 5-1**  
**Libraries DIFs**

Service Area	Single Family (per Unit)	Multifamily (per unit)	Com/Ret (per 1,000 sqft)	Office (per 1,000 sqft)	Ind/WH (per 1,000 sqft)	Pub/Inst (per 1,000 sqft)
Northwest	\$105	\$79	\$5	\$7	\$2	\$5
Northeast	105	79	5	7	2	5
Southwest	105	79	5	7	2	5
Ahwatukee	105	79	5	7	2	5

### 5.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual equivalent demand units of growth by development type. Tables 5-2 through 5-5 summarize the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 5-2**  
**Northwest Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	312.00	155.00	2.32	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>10.20</u>	<u>7.40</u>	<u>1.60</u>	<u>7.60</u>
Difference	(376.30)	10.20	(7.88)	(7.40)	(1.60)	(7.60)
Actual 2024	417.00	1,799.75	29.13	0.00	5.50	0.00
Projected 2024 <sup>(1)</sup>	<u>688.30</u>	<u>144.80</u>	<u>10.20</u>	<u>7.40</u>	<u>1.60</u>	<u>7.60</u>
Difference	(271.30)	1,654.95	18.93	(7.40)	3.90	(7.60)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 5-2, Northwest actual developments in 2023 exceeded the projected level of development for the multifamily land use classification but fell short of projections for all other designations. The actual developments in 2024 saw actual multifamily, commercial/retail and industrial/warehouse development exceed projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

Table 5-3

## Northeast Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	213.00	192.50	6.88	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>13.20</u>
Difference	(920.90)	(279.30)	0.88	(6.00)	0.00	(13.20)
Actual 2024	271.00	432.00	74.82	265.53	0.00	6.08
Projected 2024 <sup>(1)</sup>	<u>1,133.90</u>	<u>471.80</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>	<u>13.20</u>
Difference	(862.90)	(39.80)	68.82	259.53	0.00	(7.12)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 5-3, Northeast actual developments in 2023 fell short of projections for all land use classifications except the commercial/retail class which exceeded projections and the industrial/warehouse (no development projected). In 2024 commercial/retail and office classifications exceeded projections while all other classifications fell short of projections for all other land use designations except the industrial/warehouse category which did not anticipate any new development.

Table 5-4

## Southwest Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,489.00	374.00	33.44	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>18.00</u>	<u>18.30</u>	<u>26.20</u>	<u>31.80</u>
Difference	(91.50)	(88.20)	15.44	(18.30)	(26.20)	(31.80)
Actual 2024	1,863.00	301.00	67.33	9.57	33.49	29.14
Projected 2024 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>18.00</u>	<u>18.30</u>	<u>26.20</u>	<u>31.80</u>
Difference	282.50	(161.20)	49.33	(8.73)	7.29	(2.66)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 5-4, for 2023 Southwest actual developments for the commercial/retail category exceeded projections while the other land use classifications fell short of projections. In 2024 Single family, commercial/retail and industrial/warehouse development exceeded projections while the multifamily, office and public/institution fell short of projections.

Table 5-5

## Ahwatukee Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	3.00	83.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>0.70</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Difference	(138.40)	44.30	(0.70)	(2.00)	0.00	0.00
Actual 2024	1.00	0.00	1.59	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>141.40</u>	<u>38.70</u>	<u>0.70</u>	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Difference	(140.40)	(38.70)	0.89	(2.00)	0.00	0.00

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 14.

As indicated in Table 5-5, Ahwatukee actual developments for the multifamily category exceeded projections while single family, commercial/retail and office fell short of 2023 projections. In 2024 only commercial/retail development exceeded projections. No development was anticipated for industrial/warehouse or public/institutional in either year.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 5-2 through 5-5 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 5.3. Infrastructure Improvement Plan

The Plan identified “library planned costs” as the only projected capital for each zone.

#### *Northwest Zone*

During FY 2023 and FY 2024 the City generated \$280,073 in libraries DIF revenues as well as \$43,045 in interest income for total revenues of \$323,118. During the same period the City did not expend any funds on capital resulting in revenues exceeding expenditures during the two-year period. Appendix E provides a summary of the revenues and expenditures for the libraries DIF funds. The financials are summarized in Table 5-6.

**Table 5-6**  
**Northwest Libraries DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$62,972	\$15,677	\$0	\$0
2024	<u>217,101</u>	<u>27,368</u>	<u>0</u>	<u>0</u>
Total	\$280,073	\$43,045	\$0	\$0

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

#### *Northeast Zone*

During FY 2023 and FY 2024 the City generated \$122,882 in libraries DIF revenues as well as an additional \$77,958 in interest income for total revenues of \$200,840. During the same period the City did not expend any funds on capital resulting in revenues exceeding expenditures during the two-year period. Appendix E provides a summary of the revenues and expenditures for the libraries DIF funds. The financials are summarized in Table 5-7.

**Table 5-7**  
**Northeast Libraries DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$42,094	\$27,480	\$0	\$0
2024	<u>80,788</u>	<u>50,478</u>	<u>0</u>	<u>0</u>
Total	\$122,882	\$77,958	\$0	\$0

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

#### *Southwest Zone*

During FY 2023 and FY 2024 the City generated \$437,005 in libraries DIF revenues as well as an additional \$189,153 in interest income for total revenues of \$626,158. During the same period the City did not expend any funds on capital. The result is revenues exceeding expenditures during the two-year period. Appendix E provides a summary of the revenues and expenditures for the libraries DIF funds. The financials are summarized in Table 5-8.

**Table 5-8**  
**Southwest Libraries DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$198,608	\$65,754	\$0	\$0
2024	<u>238,397</u>	<u>123,399</u>	<u>0</u>	<u>0</u>
Total	\$437,005	\$189,153	\$0	\$0

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

#### *Ahwatukee Zone*

During FY 2023 and FY 2024 the City generated \$11,019 in libraries DIF revenues as well as an additional \$23,327 in interest income for total revenues of \$34,346. During the same period the City did not expend any funds on capital resulting in revenues exceeding expenditures during the two-year period. Appendix E provides a summary of the revenues and expenditures for the libraries DIF funds. The financials are summarized in Table 5-9.

**Table 5-9**  
**Ahwatukee Libraries DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$8,067	\$8,427	\$0	\$0
2024	<u>2,412</u>	<u>14,900</u>	<u>0</u>	<u>0</u>
Total	\$11,019	\$23,327	\$0	\$0

It should be noted that in some cases collection of DIF 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 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. In each of the four zones expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for library for all zones is below that in the Plan (the growth-related needs for identified library facilities were not met). However, this was intended as the facilities were over built with the intention of the overall LOS being lowered over time.

#### 5.5. Audit Results

Through our audit of the libraries DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the libraries DIF, we are of the opinion that:

- a) City's Biennial DIFs for libraries in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;

- ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
- iii. Willdan's review of collections of development impact fees were consistent with State Statutes.



## Section 6 - Major Arterials

### 6.1. Fee Development

The major arterials DIFs were calculated using the hybrid approach to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Fees were developed for two service areas:

- Northern
- Southwest

The resulting DIFs per development type are identified in Table 6-1.

**Table 6-1**  
**Major Arterials DIFs**

Service Area	Single Family (per Unit)	Multifamily (per unit)	Com/Ret (per 1,000 sqft)	Office (per 1,000 sqft)	Industrial (per 1,000 sqft)	Pub/Inst (per 1,000 sqft)	Mini-Warehouse (per 1,000 sqft)	Hotel (room)
Northern	\$3,080	\$2,310	\$3,758	\$1,694	\$986	\$1,386	\$277	\$1,078
Southwest	1,928	1,446	2,352	1,060	617	868	174	675

### 6.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual equivalent demand units of growth by development type. Tables 6-2 and 6-3 summarize the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 6-2**  
**Northern Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	525.00	347.50	9.20	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,822.20</u>	<u>616.60</u>	<u>394.70</u>	<u>105.20</u>	<u>25.40</u>	<u>187.30</u>
Difference	(1,297.20)	(269.10)	(385.50)	(105.20)	(25.40)	(187.30)
Actual 2024	688.00	2,231.75	103.95	265.53	5.50	6.08
Projected 2024 <sup>(1)</sup>	<u>1,822.20</u>	<u>616.60</u>	<u>394.70</u>	<u>105.20</u>	<u>25.40</u>	<u>187.30</u>
Difference	(1,134.20)	1,615.15	(290.75)	160.33	(19.90)	(181.22)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 15.

As indicated in Table 6-2, Northern actual developments in 2023 fall short of the projected level of development for all designations. The actual developments in 2024 saw actual multifamily and office developments exceed projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

**Table 6-3**  
**Southwest Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,489.00	374.00	33.44	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>438.00</u>	<u>144.10</u>	<u>419.80</u>	<u>286.60</u>
Difference	(91.50)	(88.20)	(404.56)	(144.10)	(419.80)	(286.60)
Actual 2024	1,863.00	301.00	67.33	9.57	343.17	29.14
Projected 2024 <sup>(1)</sup>	<u>1,580.50</u>	<u>462.20</u>	<u>438.00</u>	<u>144.10</u>	<u>419.80</u>	<u>286.60</u>
Difference	282.50	(161.20)	(370.67)	(134.53)	(76.63)	257.46

(1) Projections are the average annual over the 10-year study period, rather than specific development by year. Plan page 15.

As indicated in Table 6-3, Southwest actual developments in 2023 fell short of projected development for all land use classifications. In 2024 single family and public/institutional classifications exceeded projections while all other land use classifications fell short of projections.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 6-2 and 6-3 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 6.3. Infrastructure Improvement Plan

The Plan identified major arterial roads, culverts and bridges capital projects for the Northern zone and major arterial roads, storm drains and bridges for the southwest zone.

#### *Northern Zone*

During FY 2023 and FY 2024 the City generated \$17,281,852 in major arterial DIF revenues. During the same period the City expended \$1,065,355 on capital resulting in revenues exceeding expenditures during the two-year period. Appendix F provides a summary of the revenues and expenditures for the major arterials DIF funds. The financials are summarized in Table 6-4.

**Table 6-4**  
**Northern Major Arterials DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$6,657,485	\$462,809	\$921,386	\$0
2024	<u>9,390,482</u>	<u>771,076</u>	<u>143,969</u>	<u>0</u>
Total	\$16,047,967	\$1,233,885	\$1,065,355	\$0

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

### Southwest Zone

During FY 2023 and FY 2024 the City generated \$9,958,069 in major arterials DIF revenues as well as an additional \$1,271,101 in interest income for total revenues of \$11,229,170. During the same period the City expended \$18,405 on capital resulting in revenues exceeding expenditures during the two-year period. Appendix F provides a summary of the revenues and expenditures for the major arterials DIF funds. The financials are summarized in Table 6-5.

**Table 6-5**  
**Southwest Major Arterials DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$4,403,407	\$396,683	\$2,376	\$0
2024	<u>5,554,662</u>	<u>874,418</u>	<u>(2,305,994)</u>	<u>0</u>
Total	\$9,958,069	\$1,271,101	(\$2,303,618)	\$0

The negative capital expenditure in FY 2024 represents cancelled encumbrances. It should be noted that in some cases collection of DIF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

### 6.4. 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. In each of the two zones expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for major arterials for both zones is below that in the Plan (the growth-related needs for identified major arterials infrastructure were not met). However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

### 6.5. Audit Results

Through our audit of the major arterials DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the major arterials DIF, we are of the opinion that:

- a) City's Biennial DIFs for major arterials in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
  - ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
  - iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.

## Section 7 - Storm Drainage

This section of the Audit Report presents Willdan's review of City's storm drainage DIFs.

### 7.1. Fee Development

Fees were developed for three service areas:

- Northeast
- Estrella
- Laveen

The storm drainage DIFs were calculated using the plan based approach for the Northeast zone and a hybrid approach for Estrella and Laveen to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. The fees were then translated to a per dwelling unit or per acre basis for different customer classes.

The resulting DIFs per development type are identified in Table 7-1.

**Table 7-1**  
**Storm Drainage DIFs**

Service Area	Single Family (per Unit)	Multifamily (per acre)	Com/Ret (per acre)	Office (per acre)	Industrial (per acre)	Pub/Inst (per acre)
Northeast	\$1,715	\$6,860	\$6,860	\$6,860	\$6,860	\$6,860
Estrella	770	3,080	3,080	3,080	3,080	3,080
Laveen	1,037	4,148	4,148	4,148	4,148	4,148

### 7.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Table 7-2 summarizes the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 7-2**  
**Northeast Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDU)	Multifamily & Nonresidential (EDU)
Actual 2023	0	0.00
Projected 2023 <sup>(1)</sup>	<u>276</u>	<u>111.60</u>
Difference	(276)	(111.60)
Actual 2024	0	0.00
Projected 2024 <sup>(1)</sup>	<u>276</u>	<u>111.60</u>
Difference	(276)	(111.60)
(1) Projections are the average annual over the 10-year study period, rather than specific development by year		

As indicated in Table 7-2, there was no Northeast storm water related development in either 2023 or 2024.

**Table 7-3**  
**Estrella & Laveen Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDU)	Multifamily & Nonresidential (EDU)
Actual 2023	1,487	468.72
Projected 2023 <sup>(1)</sup>	<u>1,581</u>	<u>964.50</u>
Difference	(94)	(495.78)
Actual 2024	1,863	497.57
Projected 2024 <sup>(1)</sup>	<u>1,581</u>	<u>964.50</u>
Difference	283	(466.93)
(1) Projections are the average annual over the 10-year study period, rather than specific development by year		

As indicated in Table 7-3, single family developments in Estrella and Laveen actual development exceeded projections for 2024 but not 2023, whereas multifamily and nonresidential developments fell short of projections for both 2023 and 2024.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 7-2 and 7-3 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 7.3. Infrastructure Improvement Plan

The Plan identified NE Phoenix/Rawhide Wash capital projects for the Northeast zone and existing and planned drainage facility costs for Estrella & Laveen.

#### *Northeast Zone*

The City did not generate any revenue nor were any funds expended in the Northeast storm drainage zone.

#### *Estrella & Laveen Zones*

During FY 2023 and FY 2024 the City generated \$3,721,439 in storm drainage DIF revenues as well as an additional \$869,566 in interest income for total revenues of \$4,591,005. During the same period the City expended \$1,244,760 on Laveen drainage capital resulting in revenues exceeding expenditures during the two-year period. Appendix G provides a summary of the revenues and expenditures for the storm drainage DIF funds. The financials are summarized in Table 7-4.

**Table 7-4**  
**Estrella & Laveen DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$1,576,875	\$307,495	\$0	\$0
2024	<u>2,144,564</u>	<u>562,071</u>	<u>1,244,760</u>	<u>0</u>
Total	\$3,721,439	\$869,566	1,244,760	\$0

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

#### 7.4. 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. In each of the zones expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for storm drainage for the three zones is below that in the Plan (the growth-related needs for identified storm drainage infrastructure were not met). However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

#### 7.5. Audit Results

Through our audit of the storm drainage DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the storm drainage DIF, we are of the opinion that:

- a) City's Biennial DIFs for storm drainage in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;

- ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
- iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.



## Section 8 - Water System

This section of the Audit Report presents Willdan's review of City's water system DIFs.

### 8.1. Fee Development

The water system DIFs were calculated using a mix of incremental (forward looking) and buy-in approaches to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Fees were developed for two service areas:

- Northern
- Southern

The resulting DIFs per development type are identified in Table 8-1.

**Table 8-1**  
**Water System DIFs**

Meter Size	Northern	Southern
Single Family up to 1-inch	\$6,330	\$4,016
Single Family 1.5-inch	22,477	14,771
Single Family 2-inch	36,337	24,003
Multifamily unit	2,273	1,394
¾-inch Displacement (nonres)	14,092	9,186
1-inch Displacement (nonres)	23,032	14,841
1.5-inch Displacement (nonres)	46,166	29,829
2-inch Displacement (nonres)	73,809	47,661
2-inch Turbine Class II	85,801	54,747
3-inch Compound Class II	162,209	104,960
3-inch Turbine Class II	196,829	125,696
4-inch Compound Class II	278,832	180,719
4-inch Turbine Class II	349,290	226,648
6-inch Compound Class II	633,522	412,767
6-inch Turbine Class II	746,006	484,385
8-inch Compound Class II	735,506	473,885
8-inch Turbine Class II	1,317,170	859,322

### 8.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Tables 8-2 and 8-3 summarize the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

Table 8-2

## Northern Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	528.00	185.24	69.94	0.00	259.90	11.30
Projected 2023 <sup>(1)</sup>	<u>1,822.20</u>	<u>427.50</u>	<u>139.10</u>	<u>53.60</u>	<u>17.50</u>	<u>91.60</u>
Difference	(1,294.20)	(242.26)	(69.16)	(53.60)	242.40	(80.30)
Actual 2024	688.00	970.00	81.96	53.00	11.30	7.06
Projected 2024 <sup>(1)</sup>	<u>1,822.20</u>	<u>427.50</u>	<u>139.10</u>	<u>53.60</u>	<u>17.50</u>	<u>91.60</u>
Difference	(1,134.20)	542.50	(57.14)	(0.60)	(6.20)	(84.54)
(1) Projections are the average annual over the 10-year study period, rather than specific development by year						

As indicated in Table 8-2, Northern actual developments in 2023 exceeded the projected level of development for the industrial/warehouse land use classification but fell short of projections for all other designations. The actual developments in 2024 saw actual multifamily developments exceed projections, but the actual development for all other land use classifications fell short of the projected development in the Plan.

Table 8-3

## Southern Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	1,458.00	176.36	488.14	0.00	146.94	0.00
Projected 2023 <sup>(1)</sup>	<u>1,721.90</u>	<u>347.30</u>	<u>160.40</u>	<u>81.30</u>	<u>288.60</u>	<u>140.10</u>
Difference	(263.90)	(170.94)	327.74	(81.30)	(141.66)	(140.10)
Actual 2024	1,858.00	273.00	214.82	10.60	153.98	10.60
Projected 2024 <sup>(1)</sup>	<u>1,721.90</u>	<u>347.30</u>	<u>160.40</u>	<u>81.30</u>	<u>288.60</u>	<u>140.10</u>
Difference	136.10	(74.30)	54.42	(70.70)	(134.62)	(129.50)
(1) Projections are the average annual over the 10-year study period, rather than specific development by year						

As indicated in Table 8-3, Southern actual developments in 2023 exceeded projected development for only the commercial/retail classification and fell short of projections for all other classifications. In 2024 single family and commercial/retail developments exceeded projections while all other land use classifications fell short of projections.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 8-2 and 8-3 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 8.3. Infrastructure Improvement Plan

The Plan identified the following capital projects for the Northern zone:

- New transmission mains
- New booster stations
- New PRV stations

- New wells

The Plan identified the following capital projects for the Southern zone:

- New transmission mains
- New PRV stations

#### *Northern Zone*

During FY 2023 and FY 2024 the City generated \$19,583,646 in water system DIF revenues and an additional \$2,819,622 in interest earnings for total revenues of \$22,403,268. During the same period the City expended \$2,177,615 on water system capital and \$5,554,747 on advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix H provides a summary of the revenues and expenditures for the water system DIF funds. The financials are summarized in Table 8-4.

**Table 8-4**  
**Northern Water System DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$5,983,104	\$895,741	\$1,873,319	\$0
2024	<u>13,600,542</u>	<u>1,923,881</u>	<u>304,297</u>	<u>5,554,747</u>
Total	\$19,583,646	\$2,819,622	\$2,177,616	\$5,554,747

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

#### *Southern Zone*

During FY 2023 and FY 2024 the City generated \$18,038,364 in water system DIF revenues as well as an additional \$3,365,654 in interest income for total revenues of \$21,404,018. During the same period the City expended \$5,640,446 on water system capital and \$6,384,361 on advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix H provides a summary of the revenues and expenditures for the water system DIF funds. The financials are summarized in Table 8-5.

**Table 8-5**  
**Southern Water System DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$9,021,143	\$1,123,333	\$43,261	\$0
2024	<u>9,017,221</u>	<u>2,242,321</u>	<u>5,597,185</u>	<u>6,384,361</u>
Total	\$18,038,364	\$3,365,654	\$5,640,446	\$6,384,361

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

#### 8.4. 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 Northern zone capital expenditures fell short of projections resulting in a decrease in the level of service whereas the Southern zone expenditures slightly exceeded projections resulting in a slight increase in the level of service. However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

#### 8.5. Audit Results

Through our audit of the water system DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the water system DIF, we are of the opinion that:

- a) City's Biennial DIFs for water system in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
  - ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
  - iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.

## Section 9 - Water Resource

This section of the Audit Report presents Willdan's review of City's water resource DIFs.

### 9.1. Fee Development

The water resource DIFs were calculated using the incremental (forward looking) approach to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Water resource fees are divided into two service areas:

- On-Project
- Off-Project

Only development within the off-project zone are assessed fees. The resulting DIFs per development type are identified in Table 9-1.

**Table 9-1**  
**Water Resource DIFs**

Meter Size	EDUs	Off-Project Fee/EDU
Single Family up to 1-inch	1.00	\$583
Single Family 1.5-inch	3.33	1,940
Single Family 2-inch	5.33	3,106
Multifamily and Mobile Home (indoor)	0.38	221
¾-inch Displacement (nonres)	2.12	1,235
1-inch Displacement (nonres)	3.54	12,063
1.5-inch Displacement (nonres)	7.06	2,063
2-inch Displacement (nonres)	11.30	4,114
2-inch Turbine Class II	13.42	6,584
3-inch Compound Class II	24.74	7,820
3-inch Turbine Class II	30.74	14,416
4-inch Compound Class II	42.40	17,912
4-inch Turbine Class II	53.00	24,707
6-inch Compound Class II	95.40	30,884
6-inch Turbine Class II	113.06	55,590
8-inch Compound Class II	113.06	65,881
8-inch Turbine Class II	197.86	115,295

### 9.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Table 9-2 summarizes the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.

**Table 9-2**  
**Off-Project Projected versus Actual Development FY 2023 & FY 2024**

Year	Single Family (EDUs)	Multifamily (EDUs)	Nonresidential (EDUs)
Actual 2023	23.32	1,201.94	2,011.66
Projected 2023 <sup>(1)</sup>	<u>2,204.10</u>	<u>614.50</u>	<u>589.30</u>
Difference	(2,180.78)	587.44	1,422.36
Actual 2024	42.97.00	1,725.20	1,196.24
Projected 2024 <sup>(1)</sup>	<u>2,204.10</u>	<u>614.50</u>	<u>589.30</u>
Difference	(2,161.13)	1,110.70	606.94
(1) Projections are the average annual over the 10-year study period, rather than specific development by year			

As indicated in Table 9-2, actual developments in both 2023 and 2024 fell short of the projected level of development for single family development designations, but exceeded projections for the multifamily and nonresidential categories.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Table 9-2 represents a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 9.3. Infrastructure Improvement Plan

The Plan identified the following water resource capital projects:

- Arizona state land department CAP allocation
- New service area ASR wells

During FY 2023 and FY 2024 the City generated \$4,833,537 in water resource DIF revenues and an additional \$1,866,581 in interest earnings for total revenues of \$6,700,118. During the same period the City did not expend any funds on water resource capital resulting in revenues exceeding expenditures during the two-year period. Appendix I provides a summary of the revenues and expenditures for the water system DIF funds. The financials are summarized in Table 9-3.

**Table 9-3**  
**Water Resource DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$2,097,325	\$687,692	(\$5,017)	\$0
2024	<u>2,736,212</u>	<u>1,178,889</u>	<u>0</u>	<u>0</u>
Total	\$4,833,537	\$1,866,581	(\$5,017)	\$0

The negative capital expenditure in FY 2024 represents cancelled encumbrances. It should be noted that in some cases collection of DIF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

#### 9.4. 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. Expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS water resources are below that in the Plan (the growth-related needs for identified water resource infrastructure were not met). However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

#### 9.5. Audit Results

Through our audit of the water resource DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the water resource DIF, we are of the opinion that:

- a) City's Biennial DIFs for water resource in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
  - ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
  - iii. Willdan's review of collections of development impact fees indicate that all expenditures were consistent with State statutes.

## Section 10 - Wastewater

This section of the Audit Report presents Willdan's review of City's wastewater DIFs.

### 10.1. Fee Development

The wastewater DIFs were calculated using a mix of the buy-in, incremental (forward looking) and plan development fee approaches to develop a cost per equivalent dwelling unit (EDU) as the basis for assessing fees. Fees were developed for seven service areas:

- Northern (Northwest and Northeast)
- Deer Valley
- Estrella North
- Estrella South
- Laveen West
- Laveen East
- Ahwatukee

The resulting DIFs per development type are identified in Table 10-1.

**Table 10-1**  
**Wastewater DIFs**

Meter Size	Northern	Deer Valley	Estrella North, Laveen East & Ahwatukee	Estrella South	Laveen West
Single Family up to 1-inch	\$3,303	\$1,380	\$1,380	\$3,787	\$3,630
Single Family 1.5-inch	12,397	5,993	5,993	14,008	13,486
Single Family 2-inch	20,203	9,953	9,953	22,782	21,946
Multifamily unit	1,552	610	610	1,789	1,712
¾-inch Displacement (nonres)	8,182	3,855	3,855	9,271	8,917
1-inch Displacement (nonres)	13,175	5,945	5,945	14,995	14,405
1.5-inch Displacement (nonres)	26,473	12,070	12,070	30,098	28,922
2-inch Displacement (nonres)	42,297	19,240	19,240	48,100	46,218
2-inch Turbine Class II	48,379	20,995	20,995	55,271	53,035
3-inch Compound Class II	93,252	42,754	42,754	105,962	101,839
3-inch Turbine Class II	111,155	48,407	48,407	126,948	121,825
4-inch Compound Class II	160,635	74,100	74,100	182,415	175,350
4-inch Turbine Class II	201,544	93,375	93,375	228,769	219,937
6-inch Compound Class II	367,579	172,875	172,875	416,584	400,687
6-inch Turbine Class II	430,821	200,080	200,080	488,896	470,058
8-inch Compound Class II	420,321	189,580	189,580	478,396	459,558
8-inch Turbine Class II	765,591	361,780	361,780	867,226	834,258

### 10.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in the City's LUA to the actual growth by development type. Tables 10-2 through 10-8 summarize the projected development from the Plan and the actual development experienced by the City in FY 2023 and FY 2024.



Table 10-2

## Northern Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	447.00	96.04	19.48	0.00	35.97	11.99
Projected 2023 <sup>(1)</sup>	<u>1,817.20</u>	<u>403.50</u>	<u>138.20</u>	<u>51.50</u>	<u>18.10</u>	<u>93.10</u>
Difference	(1,340.20)	(307.46)	(118.72)	(51.50)	17.87	(81.11)
Actual 2024	648.00	253.83	35.97	48.76	0.00	7.49
Projected 2024 <sup>(1)</sup>	<u>1,817.20</u>	<u>403.50</u>	<u>138.20</u>	<u>51.50</u>	<u>18.10</u>	<u>93.10</u>
Difference	(1,169.20)	(149.67)	(102.23)	(2.74)	(18.10)	(85.61)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-2, Northern actual developments in 2023 exceeded the projected level of development for the industrial/warehouse land use classification but fell short of projections for all other designations. The actual developments in 2024 saw all land use classifications fall short of the projected development in the Plan.

Table 10-3

## Deer Valley Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	51.00	100.94	2.25	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>5.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.70</u>
Difference	46.00	100.94	2.25	0.00	0.00	(1.70)
Actual 2024	36.00	314.94	0.00	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>5.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.70</u>
Difference	31.00	314.94	0.00	0.00	0.00	(1.70)

(2) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-3, Deer Valley actual developments in 2023 exceeded projections for all land use classification except the public/institutional classification which fell short of projections. In 2024 both single family and multifamily land uses exceeded projections while the public/institutional land use classification fell short of projections. No development was projected for office or industrial/warehouse in either year.

Table 10-4

## Estrella North Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	0.00	0.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>1.00</u>	<u>23.10</u>	<u>10.60</u>	<u>8.80</u>	<u>119.50</u>	<u>17.60</u>
Difference	(1.00)	(23.10)	(10.60)	(8.80)	(119.50)	(17.60)
Actual 2024	2.00	0.00	19.48	0.00	43.46	7.49
Projected 2024 <sup>(1)</sup>	<u>1.00</u>	<u>23.10</u>	<u>10.60</u>	<u>8.80</u>	<u>119.50</u>	<u>17.60</u>
Difference	1.00	(23.10)	8.88	(8.80)	(76.04)	(10.11)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-4, Estrella North actual developments in 2023 fell short of projections for all land use classifications. In 2024 both the single family and the commercial/retail actual developments exceeded projections while all other land use classification fell short of projections.

Table 10-5

## Estrella South Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	485.00	0.00	26.23	0.00	69.72	0.00
Projected 2023 <sup>(1)</sup>	<u>554.50</u>	<u>112.60</u>	<u>54.30</u>	<u>31.10</u>	<u>174.80</u>	<u>62.80</u>
Difference	(69.50)	(112.60)	(28.07)	(31.10)	(105.08)	(62.80)
Actual 2024	623.00	18.62	32.24	0.00	47.96	0.00
Projected 2024 <sup>(1)</sup>	<u>554.50</u>	<u>112.60</u>	<u>54.30</u>	<u>31.10</u>	<u>174.80</u>	<u>62.80</u>
Difference	68.50	(93.98)	(22.06)	(31.10)	(126.84)	(62.80)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-5, Estrella South actual developments in both 2023 and 2024 all development fell short of projected development with the exception of single family in 2024 which exceeded projections.

Table 10-6

## Laveen West Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	661.00	150.92	132.66	0.00	11.99	0.00
Projected 2023 <sup>(1)</sup>	<u>830.10</u>	<u>166.80</u>	<u>65.90</u>	<u>30.70</u>	<u>4.30</u>	<u>52.20</u>
Difference	(169.10)	(15.88)	66.76	(30.70)	7.69	(52.20)
Actual 2024	920.00	42.63	15.75	3.76	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>830.10</u>	<u>166.80</u>	<u>65.90</u>	<u>30.70</u>	<u>4.30</u>	<u>52.20</u>
Difference	89.90	(124.17)	(50.15)	(26.94)	(4.30)	(52.20)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-6, Laveen West actual developments for the commercial/retail and industrial/warehouse land use classification exceeded projections in 2023, while all other land use classifications fell short. In 2024, single family developments exceed projected development while all other land use classification fell short of projections.

Table 10-7

## Laveen East Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	309.00	0.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>194.90</u>	<u>0.00</u>	<u>22.50</u>	<u>0.00</u>	<u>0.00</u>	<u>12.30</u>
Difference	114.10	0.00	(22.50)	0.00	0.00	(12.30)
Actual 2024	196.00	15.68	7.52	0.00	15.75	0.00
Projected 2024 <sup>(1)</sup>	<u>194.90</u>	<u>0.00</u>	<u>22.50</u>	<u>0.00</u>	<u>0.00</u>	<u>12.30</u>
Difference	1.10	15.68	(14.98)	0.00	15.75	(12.30)

(1) Projections are the average annual over the 10-year study period, rather than specific development by year

As indicated in Table 10-7, single family exceeded projections and commercial/retail and public/institutional fell short of projections in 2023. In 2024, single family and industrial/warehouse developments exceed projected development, while commercial/retail and public/institutional land use classification fell short of projections. No development was anticipated in either year for multifamily, office or industrial/warehouse.

Table 10-8

## Ahwatukee Projected versus Actual Development FY 2023 &amp; FY 2024

Year	Single Family (EDUs)	Multifamily (EDUs)	Com/Ret (EDUs)	Office (EDUs)	Ind/WH (EDUs)	Pub/Inst (EDUs)
Actual 2023	3.00	0.00	0.00	0.00	0.00	0.00
Projected 2023 <sup>(1)</sup>	<u>141.40</u>	<u>25.30</u>	<u>6.00</u>	<u>7.70</u>	<u>0.00</u>	<u>0.00</u>
Difference	(138.40)	(25.30)	(6.00)	(7.70)	0.00	0.00
Actual 2024	1.00	0.00	0.00	0.00	0.00	0.00
Projected 2024 <sup>(1)</sup>	<u>141.40</u>	<u>25.30</u>	<u>6.00</u>	<u>7.70</u>	<u>0.00</u>	<u>0.00</u>
Difference	(140.40)	(25.30)	(6.00)	(7.70)	0.00	0.00
(1) Projections are the average annual over the 10-year study period, rather than specific development by year						

As indicated in Table 10-8, all developments fell short of projections in 2023 and 2024. The exception is industrial/warehouse and public/institutional which did not anticipate any development.

Development of forward-looking financial plans, DIF studies rely on the best available forecast at a point in time. Actual conditions often vary from projections. Tables 10-2 through 10-8 represent a “snapshot” in time for the 10-year study period. Over time new studies are undertaken as circumstances change and new information becomes available. It should also be noted that projections in the report were made for a 10-year period in aggregate and not for individual years within the study period. As such, development in aggregate should be considered the focus rather than fluctuations from year to year.

### 10.3. Infrastructure Improvement Plan

The Plan identified the following capital projects by zone:

#### Northern

- New sewers
- WWTP expansion
- New force mains
- New lift stations

#### Deer Valley

- WWTP expansion

#### Estrella North

- WWTP expansion

#### Estrella South

- New sewers
- WWTP expansion
- New force mains
- New lift stations

## Laveen West

- New sewers
- WWTP expansion
- New force mains
- New lift stations

## Laveen East

- WWTP expansion

## Ahwatukee

- WWTP expansion

*Northern Zone*

During FY 2023 and FY 2024 the City generated \$7,727,123 in wastewater DIF and DIF related revenues. During the same period the City expended \$8,569,718 on capital and expended \$2,224,130 on advance repayments and debt service resulting in expenditures exceeding revenues during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-9.

**Table 10-9**  
**Northern Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$1,679,114	\$299,228	\$714,941	\$0
2024	<u>5,229,681</u>	<u>519,100</u>	<u>7,854,777</u>	<u>2,224,130</u>
Total	\$6,908,795	\$818,328	\$8,569,718	\$2,224,130

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

*Deer Valley Zone*

During FY 2023 and FY 2024 the City generated \$543,841 in wastewater DIF revenues as well as an additional \$32,369 in interest income for total revenues of \$576,210. During the same period the City did not expend any funds on capital, but did expend \$518,861 in advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-10.

**Table 10-10**  
**Deer Valley Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$198,841	\$10,431	\$0	\$0
2024	<u>345,000</u>	<u>21,938</u>	<u>0</u>	<u>518,861</u>
Total	\$543,841	\$32,369	\$0	\$518,861

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

#### *Estrella North Zone*

During FY 2023 and FY 2024 the City generated \$154,410 in wastewater DIF revenues as well as an additional \$17,078 in interest income for total revenues of \$171,488. During the same period the City did not expend any funds on capital but did expend \$304,800 in advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-11.

**Table 10-11**  
**Estrella North Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$34,480	\$6,291	\$0	\$0
2024	<u>115,930</u>	<u>10,787</u>	<u>0</u>	<u>304,800</u>
Total	\$154,410	\$17,078	\$0	\$304,800

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

#### *Estrella South Zone*

During FY 2023 and FY 2024 the City generated \$3,174,117 in wastewater DIF revenues as well as an additional \$493,222 in interest income for total revenues of \$3,667,339. During the same period the City expended \$5,959,799 on capital resulting in expenditures exceeding revenues during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-12.

**Table 10-12**  
**Estrella South Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$1,184,780	\$212,671	\$4,349,792	\$0
2024	<u>1,989,337</u>	<u>280,551</u>	<u>1,610,007</u>	<u>0</u>
Total	\$3,174,117	\$493,222	\$5,959,799	\$0

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

#### *Laveen West Zone*

During FY 2023 and FY 2024 the City generated \$7,205,003 in wastewater DIF revenues as well as an additional \$471,569 in interest income for total revenues of \$7,676,572. During the same period the City expended \$15,861 on capital and expended \$3,529,122 in advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-13.

**Table 10-13**  
**Laveen West Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$3,436,127	\$132,396	(\$722,193)	\$0
2024	<u>3,768,876</u>	<u>339,173</u>	<u>15,861</u>	<u>3,529,122</u>
Total	\$7,205,003	\$471,569	(\$706,322)	\$3,529,122

The negative capital expenditure in FY 2024 represents cancelled encumbrances. It should be noted that in some cases collection of DIF revenues do not have an exact matching between the year in which the revenues are recorded and the development occurs.

#### *Laveen East Zone*

During FY 2023 and FY 2024 the City generated \$750,921 in wastewater DIF revenues as well as an additional \$48,715 in interest income for total revenues of \$799,636. During the same period the City did not expend any funds on capital and expended \$856,253 in advance repayments and debt service resulting in revenues exceeding expenditures during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-14.

**Table 10-14**  
**Laveen East Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$419,520	\$14,526	\$0	\$0
2024	<u>331,401</u>	<u>34,189</u>	<u>0</u>	<u>856,253</u>
Total	\$750,921	\$48,715	\$0	\$856,253

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

#### *Ahwatukee Zone*

During FY 2023 and FY 2024 the City generated \$10,369 in wastewater DIF revenues as well as an additional \$5,252 in interest income for total revenues of \$15,621. During the same period the City did not expend any funds on capital and expended \$98,333 in advance repayments and debt service resulting in expenditures exceeding revenues during the two-year period. Appendix J provides a summary of the revenues and expenditures for the wastewater DIF funds. The financials are summarized in Table 10-15.

**Table 10-15**  
**Ahwatukee Wastewater DIF Revenues and Expenditures FY 2023 & FY 2024**

Fiscal Year	Revenues		Expenditures	
	DIF Collections	Interest Income	CIP	Advance Repayments & Debt
2023	\$4,140	\$2,123	\$0	\$0
2024	<u>6,229</u>	<u>3,129</u>	<u>0</u>	<u>98,333</u>
Total	\$10,369	\$5,252	\$0	\$98,333

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

## **10.4. 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. In each of the seven zones expenditures fell short of the annual average expenditures identified in the Plan. During the study period, the actual LOS will fluctuate as compared to that identified in the Plan based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, due to new development outpacing acquisition and construction of new facilities, the LOS for wastewater for all zones are below that in the Plan (the growth-related needs for identified wastewater infrastructure were not met). However, the LOS should be monitored over the entire study period compared to the level identified in the Plan over the remaining study period as the full IIP and LUA projections are realized.

## 10.5. Audit Results

Through our audit of the wastewater DIFs we identified some differences between what was projected in the Plan 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 Plan was based.

Based on Willdan's review of the wastewater DIF, we are of the opinion that:

- c) City's Biennial DIFs for wastewater in FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- d) With respect to ARS§ 9-463.05 compliance:
  - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
  - ii. Willdan's review of the progress of the IIP identified the projects for which funds were expended were included in the adopted IIP; and
  - iii. Willdan's review of collections and expenditures of development impact fees indicate that all expenditures made with DIF funds were on projects as identified in the Plan.



## Section 11 - Permit Sampling

### 11.1. Sampling Results

As part of the audit process Willdan took a random sample of residential and non-residential permits that were issued between FY 2023 and FY 2024 (approximately 60 residential and 60 non-residential permits by zone for each year). The purpose of the sampling was to identify any instances where the fee that was assessed to the development varied from the fee that should have been assessed based on number of dwelling units, square footage of development or meter size. We did not find any discrepancies and did not identify any developments that were assessed incorrect DIFs. The full sample data is shown in Appendix K.

## Section 12 - Conclusions

### 12.1. Land Use Assumptions

Willdan conducted an audit of City's actual development projections for FY 2023 and FY 2024 and compared the actual new development with the development projections in the Plan. 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 Plan. We believe that the actual developments for FY 2023 and FY 2024 are still consistent with the overall development projections for the 10-year study period.

### 12.2. Infrastructure Improvement Plan

We reviewed the projects that were anticipated to be completed in FY 2023 and FY 2024 timeframe of the study period (per the Plan). 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.

### 12.3. 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 City's existing facilities and networks or as development within City 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 2023 and FY 2024 may require the construction of 1/5 of a fire station. Building a fraction of a fire station is not feasible or realistic, but not building the fraction of a fire station would technically result in a lowering of the overall level of service. The City intends to meet the level of service goals by the end of the 10-year study period.

### 12.4. Permit Sampling

Our review of the sample permits did not identify any cases where a development was assessed an incorrect fee based on development type, square footage or meter size.

### 12.5. 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) The City's Biennial development impact fees for the periods FY 2023 and FY 2024 comply with 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 as summarized in Table 12-1;

**Table 12-1**  
**Land Use Assumptions Summary**

Fee Category	Actual EDUs	Projected EDUs	Accuracy of LUA
Fire & Police	8,907	13,069	68%
Library & Parks	8,471	9,621	88%
Major Arterials	8,692	12,965	67%
Storm Drainage	4,316	5,865	74%
Water	7,656	10,582	72%
Wastewater	7,940	10,518	75%
WRAF	6,201	6,816	91%

- 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. The capital expenditures are identified in Table 12-2;

**Table 12-2**  
**Actual Capital Expenditures by Fee Area**

Fee Category	Capital Expenditures
Fire	\$7,7856,540
Parks	14,008,017
Storm Drainage	1,244,760
Water	7,818,062
Wastewater	14,529,517

- iii. Willdan's review of collections and expenditures of the development impact fees for each project in the plan, indicate that all expenditures made with DIF funds were on projects or debt expenses as identified in the Plan. The DIF revenues (and associated interest) that were collected by Fee area is summarized in Table 12-3; and

**Table 12-3**  
**Actual DIF Revenue by Fee Area**

Fee Category	DIF Revenue
Fire	\$5,981,169
Police	3,722,124
Parks	11,581,432
Library	1,184,462
Major Arterials	28,511,022
Storm Drainage	4,591,005
Water	43,807,286
Wastewater	20,633,989
WRAF	6,700,118

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

# Appendix A

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

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

- (c) The municipality requires or agrees to allow the owner of a development to construct or finance the necessary public service or facility expansion and any of the following apply:
- i. The costs incurred or money advanced are credited against or reimbursed from the development fees otherwise due from a development.
  - ii. The municipality reimburses the owner for those costs from the development fees paid from all developments that will use those necessary public services or facility expansions.
  - iii. For those costs incurred the municipality allows the owner to assign the credits or reimbursement rights from the development fees otherwise due from a development to other developments for the same category of necessary public services in the same service area.
8. Projected interest charges and other finance costs may be included in determining the amount of development fees only if the monies are used for the payment of principal and interest on the portion of the bonds, notes or other obligations issued to finance construction of necessary public services or facility expansions identified in the infrastructure improvements plan.
9. Monies received from development fees assessed pursuant to this section shall be placed in a separate fund and accounted for separately and may only be used for the purposes authorized by this section. Monies received from a development fee identified in an infrastructure improvements plan adopted or updated pursuant to subsection D of this section shall be used to provide the same category of necessary public services or facility expansions for which the development fee was assessed and for the benefit of the same service area, as defined in the infrastructure improvements plan, in which the development fee was assessed. Interest earned on monies in the separate fund shall be credited to the fund.
10. The schedule for payment of fees shall be provided by the municipality. Based on the cost identified in the infrastructure improvements plan, the municipality shall provide a credit toward the payment of a development fee for the required or agreed to dedication of public sites, improvements and other necessary public services or facility expansions included in the infrastructure improvements plan and for which a development fee is assessed, to the extent the public sites, improvements and necessary public services or facility expansions are provided by the developer. The developer of residential dwelling units shall be required to pay development fees when construction permits for the dwelling units are issued, or at a later time if specified in a development agreement pursuant to section 9-500.05. If a development agreement provides for fees to be paid at a time later than the issuance of construction permits, the deferred fees shall be paid no later than fifteen days after the issuance of a certificate of occupancy. The development agreement shall provide for the value of any deferred fees to be supported by appropriate security, including a surety bond, letter of credit or cash bond.
11. If a municipality requires as a condition of development approval the construction or improvement of, contributions to or dedication of any facilities that were not included in a previously adopted infrastructure improvements plan, the municipality shall cause the infrastructure improvements plan to be amended to include the facilities and shall provide a credit toward the payment of a

development fee for the construction, improvement, contribution or dedication of the facilities to the extent that the facilities will substitute for or otherwise reduce the need for other similar facilities in the infrastructure improvements plan for which development fees were assessed.

12. The municipality shall forecast the contribution to be made in the future in cash or by taxes, fees, assessments or other sources of revenue derived from the property owner towards the capital costs of the necessary public service covered by the development fee and shall include these contributions in determining the extent of the burden imposed by the development. Beginning August 1, 2014, for purposes of calculating the required offset to development fees pursuant to this subsection, if a municipality imposes a construction contracting or similar excise tax rate in excess of the percentage amount of the transaction privilege tax rate imposed on the majority of other transaction privilege tax classifications, the entire excess portion of the construction contracting or similar excise tax shall be treated as a contribution to the capital costs of necessary public services provided to development for which development fees are assessed, unless the excess portion was already taken into account for such purpose pursuant to this subsection.
13. If development fees are assessed by a municipality, the fees shall be assessed against commercial, residential and industrial development, except that the municipality may distinguish between different categories of residential, commercial and industrial development in assessing the costs to the municipality of providing necessary public services to new development and in determining the amount of the development fee applicable to the category of development. If a municipality agrees to waive any of the development fees assessed on a development, the municipality shall reimburse the appropriate development fee accounts for the amount that was waived. The municipality shall provide notice of any such waiver to the advisory committee established pursuant to subsection G of this section within thirty days.
14. In determining and assessing a development fee applying to land in a community facilities district established under title 48, chapter 4, article 6, the municipality shall take into account all public infrastructure provided by the district and capital costs paid by the district for necessary public services and shall not assess a portion of the development fee based on the infrastructure or costs.

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



- D. Before the adoption or amendment of a development fee, the governing body of the municipality shall adopt or update the land use assumptions and infrastructure improvements plan for the designated service area. The municipality shall conduct a public hearing on the land use assumptions and infrastructure improvements plan at least thirty days before the adoption or update of the plan. The municipality shall release the plan to the public, post the plan on its website or the website of an association of cities and towns if the municipality does not have a website, including in the posting its land use assumptions, the time period of the projections, a description of the necessary public services included in the infrastructure improvements plan and a map of the service area to which the land use assumptions apply, make available to the public the documents used to prepare the assumptions and plan and provide public notice at least sixty days before the public hearing, subject to the following:
1. The land use assumptions and infrastructure improvements plan shall be approved or disapproved within sixty days after the public hearing on the land use assumptions and infrastructure improvements plan and at least thirty days before the public hearing on the report required by subsection C of this section. A municipality shall not adopt an ordinance, order or resolution approving the land use assumptions or infrastructure improvements plan as an emergency measure.
  2. An infrastructure improvements plan shall be developed by qualified professionals using generally accepted engineering and planning practices pursuant to subsection E of this section.
  3. A municipality shall update the land use assumptions and infrastructure improvements plan at least every five years. The initial five year period begins on the day the infrastructure improvements plan is adopted. The municipality shall review and evaluate its current land use assumptions and shall cause an update of the infrastructure improvements plan to be prepared pursuant to this section.
  4. Within sixty days after completion of the updated land use assumptions and infrastructure improvements plan, the municipality shall schedule and provide notice of a public hearing to discuss and review the update and shall determine whether to amend the assumptions and plan.
  5. A municipality shall hold a public hearing to discuss the proposed amendments to the land use assumptions, the infrastructure improvements plan or the development fee. The land use assumptions and the infrastructure improvements plan, including the amount of any proposed changes to the development fee per service unit, shall be made available to the public on or before the date of the first publication of the notice of the hearing on the amendments.
  6. The notice and hearing procedures prescribed in paragraph 1 of this subsection apply to a hearing on the amendment of land use assumptions, an infrastructure improvements plan or a development fee. Within sixty days after the date of the public hearing on the amendments, a municipality shall approve or disapprove the amendments to the land use assumptions, infrastructure improvements plan or development fee. A municipality shall not adopt an ordinance, order or resolution approving the amended land use assumptions, infrastructure improvements plan or development fee as an emergency measure.
  7. The advisory committee established under subsection G of this section shall file its written comments on any proposed or updated land use assumptions, infrastructure improvements plan and development fees before the fifth business

day before the date of the public hearing on the proposed or updated assumptions, plan and fees.

8. If, at the time an update as prescribed in paragraph 3 of this subsection is required, the municipality determines that no changes to the land use assumptions, infrastructure improvements plan or development fees are needed, the municipality may as an alternative to the updating requirements of this subsection publish notice of its determination on its website and include the following:
  - (a) A statement that the municipality has determined that no change to the land use assumptions, infrastructure improvements plan or development fee is necessary.
  - (b) A description and map of the service area in which an update has been determined to be unnecessary.
  - (c) A statement that by a specified date, which shall be at least sixty days after the date of publication of the first notice, a person may make a written request to the municipality requesting that the land use assumptions, infrastructure improvements plan or development fee be updated.
  - (d) A statement identifying the person or entity to whom the written request for an update should be sent.
9. If, by the date specified pursuant to paragraph 8 of this subsection, a person requests in writing that the land use assumptions, infrastructure improvements plan or development fee be updated, the municipality shall cause, accept or reject an update of the assumptions and plan to be prepared pursuant to this subsection.
10. Notwithstanding the notice and hearing requirements for adoption of an infrastructure improvements plan, a municipality may amend an infrastructure improvements plan adopted pursuant to this section without a public hearing if the amendment addresses only elements of necessary public services in the existing infrastructure improvements plan and the changes to the plan will not, individually or cumulatively with other amendments adopted pursuant to this subsection, increase the level of service in the service area or cause a development fee increase of greater than five per cent when a new or modified development fee is assessed pursuant to this section. The municipality shall provide notice of any such amendment at least thirty days before adoption, shall post the amendment on its website or on the website of an association of cities and towns if the municipality does not have a website and shall provide notice to the advisory committee established pursuant to subsection G of this section that the amendment complies with this subsection.

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

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

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

estate, development or building industries, of which at least one member of the committee must be from the home building industry. Members shall not be employees or officials of the municipality.

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

- i. Advise the municipality in adopting land use assumptions and in determining whether the assumptions are in conformance with the general plan of the municipality.
- ii. Review the infrastructure improvements plan and file written comments.
- iii. Monitor and evaluate implementation of the infrastructure improvements plan.
- iv. Every year file reports with respect to the progress of the infrastructure improvements plan and the collection and expenditures of development fees and report to the municipality any perceived inequities in implementing the plan or imposing the development fee.
- v. Advise the municipality of the need to update or revise the land use assumptions, infrastructure improvements plan and development fee.

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

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

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

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

1. Pursuant to subsection B, paragraph 6 of this section, existing facilities are available and service is not provided.
2. The municipality has, after collecting the fee to construct a facility when service is not available, failed to complete construction within the time period identified in the infrastructure improvements plan, but in no event later than the time period specified in paragraph 3 of this subsection.
3. For a development fee other than a development fee for water or wastewater facilities, any part of the development fee is not spent as authorized by this section within ten years after the fee has been paid or, for a development fee for water or

wastewater facilities, any part of the development fee is not spent as authorized by this section within fifteen years after the fee has been paid.

- I. If the development fee was collected for the construction of all or a portion of a specific item of infrastructure, and on completion of the infrastructure the municipality determines that the actual cost of construction was less than the forecasted cost of construction on which the development fee was based and the difference between the actual and estimated cost is greater than ten per cent, the current owner may receive a refund of the portion of the development fee equal to the difference between the development fee paid and the development fee that would have been due if the development fee had been calculated at the actual construction cost.
- J. A refund shall include any interest earned by the municipality from the date of collection to the date of refund on the amount of the refunded fee. All refunds shall be made to the record owner of the property at the time the refund is paid. If the development fee is paid by a governmental entity, the refund shall be paid to the governmental entity.
- K. A development fee that was adopted before January 1, 2012 may continue to be assessed only to the extent that it will be used to provide a necessary public service for which development fees can be assessed pursuant to this section and shall be replaced by a development fee imposed under this section on or before August 1, 2014. Any municipality having a development fee that has not been replaced under this section on or before August 1, 2014 shall not collect development fees until the development fee has been replaced with a fee that complies with this section. Any development fee monies collected before January 1, 2012 remaining in a development fee account:
  - 1. Shall be used towards the same category of necessary public services as authorized by this section.
  - 2. If development fees were collected for a purpose not authorized by this section, shall be used for the purpose for which they were collected on or before January 1, 2020, and after which, if not spent, shall be distributed equally among the categories of necessary public services authorized by this section.
- L. A moratorium shall not be placed on development for the sole purpose of awaiting completion of all or any part of the process necessary to develop, adopt or update development fees.
- M. In any judicial action interpreting this section, all powers conferred on municipal governments in this section shall be narrowly construed to ensure that development fees are not used to impose on new residents a burden all taxpayers of a municipality should bear equally.
- N. Each municipality that assesses development fees shall submit an annual report accounting for the collection and use of the fees for each service area. The annual report shall include the following:
  - 1. The amount assessed by the municipality for each type of development fee.
  - 2. The balance of each fund maintained for each type of development fee assessed as of the beginning and end of the fiscal year.
  - 3. The amount of interest or other earnings on the monies in each fund as of the end of the fiscal year.

4. The amount of development fee monies used to repay:
    - (a) Bonds issued by the municipality to pay the cost of a capital improvement project that is the subject of a development fee assessment, including the amount needed to repay the debt service obligations on each facility for which development fees have been identified as the source of funding and the time frames in which the debt service will be repaid.
    - (b) Monies advanced by the municipality from funds other than the funds established for development fees in order to pay the cost of a capital improvement project that is the subject of a development fee assessment, the total amount advanced by the municipality for each facility, the source of the monies advanced and the terms under which the monies will be repaid to the municipality.
  5. The amount of development fee monies spent on each capital improvement project that is the subject of a development fee assessment and the physical location of each capital improvement project.
  6. The amount of development fee monies spent for each purpose other than a capital improvement project that is the subject of a development fee assessment.
- O. Within ninety days following the end of each fiscal year, each municipality shall submit a copy of the annual report to the city clerk and post the report on the municipality's website or the website of an association of cities and towns if the municipality does not have a website. Copies shall be made available to the public on request. The annual report may contain financial information that has not been audited.
- P. A municipality that fails to file the report and post the report on the municipality's website or the website of an association of cities and towns if the municipality does not have a website as required by this section shall not collect development fees until the report is filed and posted.
- Q. Any action to collect a development fee shall be commenced within two years after the obligation to pay the fee accrues.
- R. A municipality may continue to assess a development fee adopted before January 1, 2012 for any facility that was financed before June 1, 2011 if:
1. Development fees were pledged to repay debt service obligations related to the construction of the facility.
  2. After August 1, 2014, any development fees collected under this subsection are used solely for the payment of principal and interest on the portion of the bonds, notes or other debt service obligations issued before June 1, 2011 to finance construction of the facility.
- S. Through August 1, 2014, a development fee adopted before January 1, 2012 may be used to finance construction of a facility and may be pledged to repay debt service obligations if:
1. The facility that is being financed is a facility that is described under subsection T, paragraph 7, subdivisions (a) through (g) of this section.
  2. The facility was included in an infrastructure improvements plan adopted before June 1, 2011.
  3. The development fees are used for the payment of principal and interest on the portion of the bonds, notes or other debt service obligations issued to finance

construction of the necessary public services or facility expansions identified in the infrastructure improvement plan.

T. For the purposes of this section:

1. "Dedication" means the actual conveyance date or the date an improvement, facility or real or personal property is placed into service, whichever occurs first.
2. "Development" means:
  - (a) The subdivision of land.
  - (b) The construction, reconstruction, conversion, structural alteration, relocation or enlargement of any structure that adds or increases the number of service units.
  - (c) Any use or extension of the use of land that increases the number of service units.
3. "Facility expansion" means the expansion of the capacity of an existing facility that serves the same function as an otherwise new necessary public service in order that the existing facility may serve new development. Facility expansion does not include the repair, maintenance, modernization or expansion of an existing facility to better serve existing development.
4. "Final approval" means:
  - (a) For a nonresidential or multifamily development, the approval of a site plan or, if no site plan is submitted for the development, the approval of a final subdivision plat.
  - (b) For a single family residential development, the approval of a final subdivision plat.
5. "Infrastructure improvements plan" means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality's capital improvements plan.
6. "Land use assumptions" means projections of changes in land uses, densities, intensities and population for a specified service area over a period of at least ten years and pursuant to the general plan of the municipality.
7. "Necessary public service" means any of the following facilities that have a life expectancy of three or more years and that are owned and operated by or on behalf of the municipality:
  - (a) Water facilities, including the supply, transportation, treatment, purification and distribution of water, and any appurtenances for those facilities.
  - (b) Wastewater facilities, including collection, interception, transportation, treatment and disposal of wastewater, and any appurtenances for those facilities.
  - (c) Storm water, drainage and flood control facilities, including any appurtenances for those facilities.
  - (d) Library facilities of up to ten thousand square feet that provide a direct benefit to development, not including equipment, vehicles or appurtenances.
  - (e) Street facilities located in the service area, including arterial or collector streets or roads that have been designated on an officially adopted plan of the municipality, traffic signals and rights-of-way and improvements thereon.

- (f) Fire and police facilities, including all appurtenances, equipment and vehicles. Fire and police facilities do not include a facility or portion of a facility that is used to replace services that were once provided elsewhere in the municipality, vehicles and equipment used to provide administrative services, helicopters or airplanes or a facility that is used for training firefighters or officers from more than one station or substation.
  - (g) Neighborhood parks and recreational facilities on real property up to thirty acres in area, or parks and recreational facilities larger than thirty acres if the facilities provide a direct benefit to the development. Park and recreational facilities do not include vehicles, equipment or that portion of any facility that is used for amusement parks, aquariums, aquatic centers, auditoriums, arenas, arts and cultural facilities, bandstand and orchestra facilities, bathhouses, boathouses, clubhouses, community centers greater than three thousand square feet in floor area, environmental education centers, equestrian facilities, golf course facilities, greenhouses, lakes, museums, theme parks, water reclamation or riparian areas, wetlands, zoo facilities or similar recreational facilities, but may include swimming pools.
  - (h) Any facility that was financed and that meets all of the requirements prescribed in subsection R of this section.
- 8. "Qualified professional" means a professional engineer, surveyor, financial analyst or planner providing services within the scope of the person's license, education or experience.
  - 9. "Service area" means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services or facility expansions and the development being served as prescribed in the infrastructure improvements plan.
  - 10. "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated pursuant to generally accepted engineering or planning standards for a particular category of necessary public services or facility expansions.

|



# Appendix B

Fire - Northwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$890,721	\$1,233,840	\$2,124,561
Interest Income	43,161	107,863	151,024
<b>Total Revenues</b>	<b>933,882</b>	<b>1,341,703</b>	<b>2,275,585</b>
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fire - Northwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	312.00	417.00	729.00	688.30	688.30
Multifamily Residential	155.00	1,799.75	1,954.75	144.80	144.80
Commercial/Retail	2.32	29.13	31.45	164.40	164.40
Office	0.00	0.00	0.00	67.50	67.50
Industrial/Warehouse	0.00	5.50	5.50	22.20	22.20
Public/Institutional	0.00	0.00	0.00	88.10	88.10

<b>Expenditure Detail <sup>(1)</sup></b>					
Fire Stations	0	0	0	475,162	475,162
Fire Station Land	0	0	0	54,243	54,243
Fire Vehicles & Equipment	0	0	0	172,717	172,717
Record Management System	0	0	0	25,857	25,857
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,980</b>	<b>727,980</b>

(1) Represents IIP identified costs for 2020 through 2029

Fire - Northwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$890,721	\$1,233,840	\$2,124,561
Interest Income	43,161	107,863	151,024
<b>Total Revenues</b>	<b>933,882</b>	<b>1,341,703</b>	<b>2,275,585</b>
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fire - Northwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	312.00	417.00	729.00	688.30	688.30
Multifamily Residential	155.00	1,799.75	1,954.75	144.80	144.80
Commercial/Retail	2.32	29.13	31.45	164.40	164.40
Office	0.00	0.00	0.00	67.50	67.50
Industrial/Warehouse	0.00	5.50	5.50	22.20	22.20
Public/Institutional	0.00	0.00	0.00	88.10	88.10

<b>Expenditure Detail <sup>(1)</sup></b>					
Fire Stations	0	0	0	475,162	475,162
Fire Station Land	0	0	0	54,243	54,243
Fire Vehicles & Equipment	0	0	0	172,717	172,717
Record Management System	0	0	0	25,857	25,857
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>727,980</b>	<b>727,980</b>

(1) Represents IIP identified costs for 2020 through 2029

Fire - Southwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$1,020,037	\$1,230,912	\$2,250,949
Interest Income	159,802	238,870	398,672
<b>Total Revenues</b>	<u>1,179,839</u>	<u>1,469,782</u>	<u>2,649,621</u>
<b>Expenditures</b>			
Capital Outlay	6,729,514	148,404	6,877,918
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<u>6,729,514</u>	<u>148,404</u>	<u>6,877,918</u>

Fire - Southwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	1,489.00	1,863.00	3,352.00	1,580.50	1,580.50
Multifamily Residential	374.00	301.00	675.00	462.20	462.20
Commercial/Retail	33.44	67.33	100.77	290.80	290.80
Office	0.00	9.57	9.57	167.70	167.70
Industrial/Warehouse	0.00	469.24	469.24	367.30	367.30
Public/Institutional	0.00	29.14	29.14	369.30	369.30

<b>Expenditure Detail <sup>(1)</sup></b>					
Fire Station 62	6,729,514	148,404	6,877,918	1,309,011	1,309,011
Fire Station Land	0	0	0	55,607	55,607
Fire Vehicles & Equipment	0	0	0	475,814	475,814
Record Management System	0	0	0	71,222	71,222
<b>Total</b>	<u>6,729,514</u>	<u>148,404</u>	<u>6,877,918</u>	<u>1,911,654</u>	<u>1,911,654</u>

(1) Represents IIP identified costs for 2020 through 2029

Fire - Ahwatukee			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$16,639	\$4,106	\$20,745
Interest Income	19,319	18,025	37,344
<b>Total Revenues</b>	<b>35,958</b>	<b>22,131</b>	<b>58,089</b>
<b>Expenditures</b>			
Capital Outlay	92,622	816,000	908,622
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>92,622</b>	<b>816,000</b>	<b>908,622</b>

Fire - Ahwatukee				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	3.00	1.00	4.00	141.40	141.40
Multifamily Residential	83.00	0.00	83.00	38.70	38.70
Commercial/Retail	0.00	1.59	1.59	11.40	11.40
Office	0.00	0.00	0.00	18.20	18.20
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>					
Fire Station 74	92,622	816,000	908,622	84,780	84,780
Fire Vehicles & Equipment	0	0	0	30,817	30,817
Record Management System	0	0	0	4,613	4,613
<b>Total</b>	<b>92,622</b>	<b>816,000</b>	<b>908,622</b>	<b>120,210</b>	<b>120,210</b>

(1) Represents IIP identified costs for 2020 through 2029

# Appendix C

Police - Northwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$478,816	\$613,495	\$1,092,311
Interest Income	55,506	109,276	164,782
<b>Total Revenues</b>	<b>534,322</b>	<b>722,771</b>	<b>1,257,093</b>
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Police - Northwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	312.00	417.00	729.00	688.30	688.30
Multifamily Residential	155.00	1,799.75	1,954.75	144.80	144.80
Commercial/Retail	2.32	29.13	31.45	164.40	164.40
Office	0.00	0.00	0.00	67.50	67.50
Industrial/Warehouse	0.00	5.50	5.50	22.20	22.20
Public/Institutional	0.00	0.00	0.00	88.10	88.10

<b>Expenditure Detail <sup>(1)</sup></b>					
Police Precincts	0	0	0	146,371	146,371
Police Station Land	0	0	0	35,520	35,520
Police Vehicles	0	0	0	155,258	155,258
Police Radios	0	0	0	23,008	23,008
Record Management System	0	0	0	37,610	37,610
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,766</b>	<b>397,766</b>

(1) Represents IIP identified costs for 2020 through 2029

Police - Northeast			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$127,713	\$307,745	\$435,458
Interest Income	64,542	115,726	180,268
<b>Total Revenues</b>	192,255	423,471	615,726
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Police - Northeast				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	213.00	271.00	484.00	1,133.90	1,133.90
Multifamily Residential	192.50	432.00	624.50	471.80	471.80
Commercial/Retail	6.88	74.82	81.70	97.60	97.60
Office	0.00	265.53	265.53	55.00	55.00
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	6.08	6.08	153.40	153.40

<b>Expenditure Detail <sup>(1)</sup></b>					
Police Precincts	0	0	0	237,853	237,853
Police Station Land	0	0	0	101,400	101,400
Police Vehicles	0	0	0	248,413	248,413
Police Radios	0	0	0	37,649	37,649
Record Management System	0	0	0	61,174	61,174
<b>Total</b>	0	0	0	686,489	686,489

(1) Represents IIP identified costs for 2020 through 2029



Police - Southwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$625,007	\$809,839	\$1,434,846
Interest Income	131,568	245,226	376,794
<b>Total Revenues</b>	756,575	1,055,065	1,811,640
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Police - Southwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	1,489.00	1,863.00	3,352.00	1,580.50	1,580.50
Multifamily Residential	374.00	301.00	675.00	462.20	462.20
Commercial/Retail	33.44	67.33	100.77	290.80	290.80
Office	0.00	9.57	9.57	167.70	167.70
Industrial/Warehouse	0.00	469.24	469.24	367.30	367.30
Public/Institutional	0.00	29.14	29.14	369.30	369.30
<b>Expenditure Detail <sup>(1)</sup></b>					
Police Precincts	0	0	0	411,669	411,669
Police Station Land	0	0	0	70,200	70,200
Police Vehicles	0	0	0	419,197	419,197
Police Radios	0	0	0	63,794	63,794
Record Management System	0	0	0	103,610	103,610
<b>Total</b>	0	0	0	1,068,469	1,068,469

(1) Represents IIP identified costs for 2020 through 2029

Police - Ahwatukee			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$11,766	\$3,556	\$15,322
Interest Income	8,207	14,137	22,344
<b>Total Revenues</b>	19,973	17,693	37,666
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Police - Ahwatukee				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	3.00	1.00	4.00	141.40	141.40
Multifamily Residential	83.00	0.00	83.00	38.70	38.70
Commercial/Retail	0.00	1.59	1.59	11.40	11.40
Office	0.00	0.00	0.00	18.20	18.20
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>					
Police Precincts	0	0	0	27,445	27,445
Police Station Land	0	0	0	11,700	11,700
Police Vehicles	0	0	0	31,052	31,052
Police Radios	0	0	0	4,183	4,183
Record Management System	0	0	0	6,710	6,710
<b>Total</b>	0	0	0	81,090	81,090

(1) Represents IIP identified costs for 2020 through 2029

# Appendix D

Parks - Northwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$392,218	\$1,607,838	\$2,000,056
Interest Income	92,665	199,321	291,986
<b>Total Revenues</b>	<b>484,883</b>	<b>1,807,159</b>	<b>2,292,042</b>
<b>Expenditures</b>			
Capital Outlay	0	17,255	17,255
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>17,255</b>	<b>17,255</b>

Parks - Northwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	312.00	417.00	729.00	688.30	688.30
Multifamily Residential	155.00	1,799.75	1,954.75	144.80	144.80
Commercial/Retail	2.32	29.13	31.45	10.20	10.20
Office	0.00	0.00	0.00	7.40	7.40
Industrial/Warehouse	0.00	5.50	5.50	1.60	1.60
Public/Institutional	0.00	0.00	0.00	7.60	7.60

<b>Expenditure Detail <sup>(1)</sup></b>					
Park Development	0	17,255	17,255	1,119,888	1,119,888
Land Acquisition	0	0	0	132,000	132,000
<b>Total</b>	<b>0</b>	<b>17,255</b>	<b>17,255</b>	<b>1,251,888</b>	<b>1,251,888</b>

(1) Represents IIP identified costs for 2020 through 2029

Parks - Northeast			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$923,672	\$2,174,387	\$3,098,059
Interest Income	229,648	452,435	682,083
<b>Total Revenues</b>	<b>1,153,320</b>	<b>2,626,822</b>	<b>3,780,142</b>
<b>Expenditures</b>			
Capital Outlay	7,375	945,140	952,515
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>7,375</b>	<b>945,140</b>	<b>952,515</b>

Parks - Northeast				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	213.00	271.00	484.00	1,133.90	1,133.90
Multifamily Residential	192.50	432.00	624.50	471.80	471.80
Commercial/Retail	6.88	74.82	81.70	6.00	6.00
Office	0.00	265.53	265.53	6.00	6.00
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	6.08	6.08	13.20	13.20
<b>Expenditure Detail <sup>(1)</sup></b>					
Park Development	7,375	945,140	952,515	2,159,784	2,159,784
<b>Total</b>	<b>7,375</b>	<b>945,140</b>	<b>952,515</b>	<b>2,159,784</b>	<b>2,159,784</b>

(1) Represents IIP identified costs for 2020 through 2029

Parks - Southwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$1,898,980	\$2,578,809	\$4,477,789
Interest Income	347,725	533,687	881,412
<b>Total Revenues</b>	2,246,705	3,112,496	5,359,201
<b>Expenditures</b>			
Capital Outlay	4,178,889	8,859,358	13,038,247
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	4,178,889	8,859,358	13,038,247

Parks - Southwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	1,489.00	1,863.00	3,352.00	1,580.50	1,580.50
Multifamily Residential	374.00	301.00	675.00	462.20	462.20
Commercial/Retail	33.44	67.33	100.77	18.00	18.00
Office	0.00	9.57	9.57	18.30	18.30
Industrial/Warehouse	0.00	33.49	33.49	26.20	26.20
Public/Institutional	0.00	29.14	29.14	31.80	31.80
<b>Expenditure Detail <sup>(1)</sup></b>					
Park Development	4,178,889	8,859,358	13,038,247	2,839,716	2,839,716
<b>Total</b>	4,178,889	8,859,358	13,038,247	2,839,716	2,839,716

(1) Represents IIP identified costs for 2020 through 2029

Parks - Ahwatukee			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$100,417	\$5,862	\$106,279
Interest Income	15,344	28,424	43,768
<b>Total Revenues</b>	115,761	34,286	150,047
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Parks - Ahwatukee			
Development (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family Residential	3.00	1.00	4.00
Multifamily Residential	83.00	0.00	83.00
Commercial/Retail	0.00	1.59	1.59
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00

Projected in IFP	
FY 2022-23	FY 2023-24
141.40	141.40
38.70	38.70
0.70	0.70
2.00	2.00
0.00	0.00
0.00	0.00

<b>Expenditure Detail</b> <sup>(1)</sup>					
Park Development	0	0	0	2,399,760	2,399,760
<b>Total</b>	0	0	0	2,399,760	2,399,760

(1) Represents IIP identified costs for 2020 through 2029

# Appendix E



Libraries - Northwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$62,972	\$217,101	\$280,073
Interest Income	15,677	27,368	43,045
<b>Total Revenues</b>	<b>78,649</b>	<b>244,469</b>	<b>323,118</b>
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>

Libraries - Northwest			
Development (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family Residential	312.00	417.00	729.00
Multifamily Residential	155.00	1,799.75	1,954.75
Commercial/Retail	2.32	29.13	31.45
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	5.50	5.50
Public/Institutional	0.00	0.00	0.00

Projected in IFP	
FY 2022-23	FY 2023-24
688.30	688.30
144.80	144.80
10.20	10.20
7.40	7.40
1.60	1.60
7.60	7.60

<b>Expenditure Detail</b> <sup>(1)</sup>					
Library Plan Cost	0	0	0	90,290	90,290
Total	0	0	0	90,290	90,290

(1) Represents IIP identified costs for 2020 through 2029

Libraries - Northeast			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$42,094	\$80,788	\$122,882
Interest Income	27,480	50,478	77,958
<b>Total Revenues</b>	69,574	131,266	200,840
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Libraries - Northeast				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	213.00	271.00	484.00	1,133.90	1,133.90
Multifamily Residential	192.50	432.00	624.50	471.80	471.80
Commercial/Retail	6.88	74.82	81.70	6.00	6.00
Office	0.00	265.53	265.53	6.00	6.00
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	6.08	6.08	13.20	13.20
<b>Expenditure Detail <sup>(1)</sup></b>					
Library Plan Cost	0	0	0	171,245	171,245
<b>Total</b>	0	0	0	171,245	171,245

(1) Represents IIP identified costs for 2020 through 2029

Libraries - Southwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$198,608	\$238,397	\$437,005
Interest Income	65,754	123,399	189,153
<b>Total Revenues</b>	264,362	361,796	626,158
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Libraries - Southwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	1,489.00	1,863.00	3,352.00	1,580.50	1,580.50
Multifamily Residential	374.00	301.00	675.00	462.20	462.20
Commercial/Retail	33.44	67.33	100.77	18.00	18.00
Office	0.00	9.57	9.57	18.30	18.30
Industrial/Warehouse	0.00	33.49	33.49	26.20	26.20
Public/Institutional	0.00	29.14	29.14	31.80	31.80
<b>Expenditure Detail <sup>(1)</sup></b>					
Library Plan Cost	0	0	0	224,385	224,385
<b>Total</b>	0	0	0	224,385	224,385

(1) Represents IIP identified costs for 2020 through 2029

Libraries - Ahwatukee			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$8,607	\$2,412	\$11,019
Interest Income	8,427	14,900	23,327
<b>Total Revenues</b>	17,034	17,312	34,346
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Libraries - Ahwatukee				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	3.00	1.00	4.00	141.40	141.40
Multifamily Residential	83.00	0.00	83.00	38.70	38.70
Commercial/Retail	0.00	1.59	1.59	0.70	0.70
Office	0.00	0.00	0.00	2.00	2.00
Industrial/Warehouse	0.00	0.00	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>					
Library Plan Cost	0	0	0	19,194	19,194
<b>Total</b>	0	0	0	19,194	19,194

(1) Represents IIP identified costs for 2020 through 2029

# Appendix F

Major Arterials - Northern			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$6,657,485	\$9,390,482	\$16,047,967
Interest Income	462,809	771,076	1,233,885
<b>Total Revenues</b>	7,120,294	10,161,558	17,281,852
<b>Expenditures</b>			
Capital Outlay	921,386	143,969	1,065,355
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	921,386	143,969	1,065,355

Major Arterials - Northern				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	525.00	688.00	1,213.00	1,822.20	1,822.20
Multifamily Residential	347.50	2,231.75	2,579.25	616.60	616.60
Commercial/Retail	9.20	103.95	113.15	394.70	394.70
Office	0.00	265.53	265.53	105.20	105.20
Industrial/Warehouse	0.00	5.50	5.50	25.40	25.40
Public/Institutional	0.00	6.08	6.08	187.30	187.30
<b>Expenditure Detail <sup>(1)</sup></b>					
Major Arterial Roads	921,541	142,507	1,064,048	7,020,889	7,020,889
Culverts	0	0	0	3,314,174	3,314,174
Bridges	(155)	1,462	1,307	9,402,118	9,402,118
<b>Total</b>	921,386	143,969	1,065,355	19,737,181	19,737,181

(1) Represents IIP identified costs for 2020 through 2029

Major Arterials - Southwest			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$4,403,407	\$5,554,662	\$9,958,069
Interest Income	396,683	874,418	1,271,101
<b>Total Revenues</b>	<b>4,800,090</b>	<b>6,429,080</b>	<b>11,229,170</b>
<b>Expenditures</b>			
Capital Outlay	2,376	(2,305,994)	(2,303,618)
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>2,376</b>	<b>(2,305,994)</b>	<b>(2,303,618)</b>

Major Arterials - Southwest				Projected in IFP	
Development (EDUs)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family Residential	1,489.00	1,863.00	3,352.00	1,580.50	1,580.50
Multifamily Residential	374.00	301.00	675.00	462.20	462.20
Commercial/Retail	33.44	67.33	100.77	438.00	438.00
Office	0.00	9.57	9.57	144.10	144.10
Industrial/Warehouse	0.00	343.17	343.17	419.80	419.80
Public/Institutional	0.00	29.14	29.14	286.60	286.60
<b>Expenditure Detail <sup>(1)</sup></b>					
Major Arterial Roads	2,376	(2,321,688)	(2,319,312)	2,886,821	2,886,821
Storm Drains	0	15,694	15,694	1,990,383	1,990,383
Bridges	0	0	0	2,815,914	2,815,914
<b>Total</b>	<b>2,376</b>	<b>(2,305,994)</b>	<b>(2,303,618)</b>	<b>7,693,119</b>	<b>7,693,119</b>

(1) Represents IIP identified costs for 2020 through 2029

# Appendix G



Storm Drainage - Paradise Ridge			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$0	\$0	\$0
Interest Income	0	0	0
<b>Total Revenues</b>	0	0	0
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Storm Drainage - Paradise Ridge			
Development	FY 2022-23	FY 2023-24	Total
Single Family Residential <sup>(1)</sup>	0	0	0
Multifamily <sup>(1)</sup>	0.00	0.00	0.00
Retail <sup>(2)</sup>	0.00	0.00	0.00
Office <sup>(2)</sup>	0.00	0.00	0.00
Industrial <sup>(2)</sup>	0.00	0.00	0.00
Public/Institutional <sup>(2)</sup>	0.00	0.00	0.00

(1) Dwelling units

(2) 1,000's of square feet

<b>Expenditure Detail <sup>(3)</sup></b>			
NE Phoenix/Rawhide Wash	0	0	0
<b>Total</b>	0	0	0

Projected in IFP	
FY 2022-23	FY 2023-24
276	276
38.00	38.00
52.40	52.40
0.00	0.00
0.00	0.00
21.20	21.20

2,144,607	2,144,607
2,144,607	2,144,607

(3) Represents IIP identified costs for 2020 through 2029

Storm Drainage - Estrella			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$577,531	\$881,332	\$1,458,863
Interest Income	198,210	372,954	571,164
<b>Total Revenues</b>	775,741	1,254,286	2,030,027
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	0	0	0

Storm Drainage - Estrella			
Developmentt	FY 2022-23	FY 2023-24	Total
Single Family Residential	515	744	1,259
Non-residential and MF	308.68	422.15	730.83
<b>Expenditure Detail <sup>(1)</sup></b>			
Estrella	0	0	0
<b>Total</b>	0	0	0

Projected in IFP	
FY 2022-23	FY 2023-24
556	556
652.40	652.40
4,295,945	4,295,945
4,295,945	4,295,945

(1) Represents IIP identified costs for 2020 through 2029

Storm Drainage - Laveen			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$999,344	\$1,263,232	\$2,262,576
Interest Income	109,285	189,117	298,402
<b>Total Revenues</b>	<b>1,108,629</b>	<b>1,452,349</b>	<b>2,560,978</b>
<b>Expenditures</b>			
Capital Outlay	0	1,244,760	1,244,760
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,244,760</b>	<b>1,244,760</b>

Storm Drainage - Laveen			
Development	FY 2022-23	FY 2023-24	Total
Single Family Residential	972	1,119	2,091
Non-residential and MF	160.04	75.42	235.46
<b>Expenditure Detail <sup>(1)</sup></b>			
Laveen	0	1,244,760	1,244,760
<b>Total</b>	<b>0</b>	<b>1,244,760</b>	<b>1,244,760</b>

Projected in IFP	
FY 2022-23	FY 2023-24
1,025	1,025
312.10	312.10

5,237,571	5,237,571
5,237,571	5,237,571

(1) Represents IIP identified costs for 2020 through 2029

# Appendix H

Water - Northern			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$5,983,104	\$13,600,542	\$19,583,646
Interest Income	895,741	1,923,881	2,819,622
<b>Total Revenues</b>	<b>6,878,845</b>	<b>15,524,423</b>	<b>22,403,268</b>
<b>Expenditures</b>			
Capital Outlay	1,873,319	304,297	2,177,616
Advance Repayments & Debt Service	0	5,554,747	5,554,747
<b>Total Expenditures</b>	<b>1,873,319</b>	<b>5,859,044</b>	<b>7,732,363</b>

Water - Northern			
Connections (EDU)	FY 2022-23	FY 2023-24	Total
<b>Water D</b>			
Single Family	528.00	688.00	1,216.00
Multifamily	152.76	871.00	1,023.76
Commercial/Retail	20.48	33.90	54.38
Office	0.00	45.94	45.94
Industrial/Warehouse	33.90	0.00	33.90
Public/Institutional	11.30	7.06	18.36
<b>Water L</b>			
Single Family	0	0	0
Multifamily	32.48	99.00	131.48
Commercial/Retail	49.46	48.06	97.52
Office	0.00	7.06	7.06
Industrial/Warehouse	226.00	11.30	237.30
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
New Transmission Mains	0	304,297	304,297
New Booster Stations	1,873,319	0	1,873,319
New PRV Stations	0	0	0
New Wells	0	0	0
<b>Total</b>	<b>1,873,319</b>	<b>304,297</b>	<b>2,177,616</b>

Projected in IFP	
FY 2022-23	FY 2023-24
1,822.20	1,822.20
427.50	427.50
139.10	139.10
53.60	53.60
17.50	17.50
91.60	91.60
5,798,659	5,798,659
1,108,688	1,108,688
321,750	321,750
642,312	642,312
<b>7,871,409</b>	<b>7,871,409</b>

(1) Represents IIP identified costs for 2020 through 2029

Water - Southern			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$9,021,143	\$9,017,221	\$18,038,364
Interest Income	1,123,333	2,242,321	3,365,654
<b>Total Revenues</b>	10,144,476	11,259,542	21,404,018
<b>Expenditures</b>			
Capital Outlay	43,261	5,597,185	5,640,446
Advance Repayments & Debt Service	0	6,384,361	6,384,361
<b>Total Expenditures</b>	43,261	11,981,546	12,024,807

Water - Southern				Projected in IFP	
Connections (EDU)	FY 2022-23	FY 2023-24	Total	FY 2022-23	FY 2023-24
Single Family	1,458.00	1,858.00	3,316.00	1,721.90	1,721.90
Multifamily	176.36	273.00	449.36	347.30	347.30
Commercial/Retail	488.14	214.82	702.96	160.40	160.40
Office	0.00	10.60	10.60	81.30	81.30
Industrial/Warehouse	146.94	153.98	300.92	288.60	288.60
Public/Institutional	0.00	10.60	10.60	140.10	140.10
<b>Expenditure Detail <sup>(1)</sup></b>					
New Transmission Mains	41,883	5,597,185	5,639,068	2,461,206	2,461,206
New PRVs	1,378	0	1,378	100,738	100,738
<b>Total</b>	43,261	5,597,185	5,640,446	2,561,943	2,561,943

(1) Represents IIP identified costs for 2020 through 2029

# Appendix I

Water Resources - Off-Project			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$2,097,325	\$2,736,212	\$4,833,537
Interest Income	687,692	1,178,889	1,866,581
<b>Total Revenues</b>	<u>2,785,017</u>	<u>3,915,101</u>	<u>6,700,118</u>
<b>Expenditures</b>			
Capital Outlay	(5,017)	0	(5,017)
Advance Repayments & Debt Service	0		0
<b>Total Expenditures</b>	<u>(5,017)</u>	<u>0</u>	<u>(5,017)</u>

Water Resources - Off-Project			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	23.32	42.97	66.29
Multifamily	1,201.94	1,725.20	2,927.14
Nonresidential	2,011.66	1,196.24	3,207.90
<b>Expenditure Detail <sup>(1)</sup></b>			
Arizona State Land Department CAP Allocation	(5,007)	0	(5,007)
New Service Area ASR Wells	(10)	0	(10)
<b>Total</b>	<u>(5,017)</u>	<u>0</u>	<u>(5,017)</u>

Projected in IFP	
FY 2022-23	FY 2023-24
2,204.10	2,204.10
614.50	614.50
589.30	589.30
323,766	323,766
1,662,012	1,662,012
<u>1,985,778</u>	<u>1,985,778</u>

(1) Represents IIP identified costs for 2020 through 2029



# Appendix J

Wastewater - Northern			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$1,679,114	\$5,229,681	\$6,908,795
Interest Income	299,228	519,100	818,328
<b>Total Revenues</b>	<b>1,978,342</b>	<b>5,748,781</b>	<b>7,727,123</b>
<b>Expenditures</b>			
Capital Outlay	714,941	7,854,777	8,569,718
Advance Repayments & Debt Service	0	2,324,130	2,324,130
<b>Total Expenditures</b>	<b>714,941</b>	<b>10,178,907</b>	<b>10,893,848</b>

Wastewater - Northern			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	477.00	648.00	1,125.00
Multifamily	96.04	253.83	349.87
Commercial/Retail	19.48	35.97	55.45
Office	0.00	48.76	48.76
Industrial/Warehouse	35.97	0.00	35.97
Public/Institutional	11.99	7.49	19.48
<b>Expenditure Detail <sup>(1)</sup></b>			
New Sewers	0	0	0
New Force Mains	0	0	0
WWTP Expansion	0	0	0
New Lift Stations	714,941	7,854,777	8,569,718
<b>Total</b>	<b>714,941</b>	<b>7,854,777</b>	<b>8,569,718</b>

Projected in IFP	
FY 2022-23	FY 2023-24
1,817.20	1,817.20
403.50	403.50
138.20	138.20
51.50	51.50
18.10	18.10
93.10	93.10
3,683,915	3,683,915
289,850	289,850
15,254,531	15,254,531
538,938	538,938
19,767,233	19,767,233

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Deer Valley			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$198,841	\$345,000	\$543,841
Interest Income	10,431	21,938	32,369
<b>Total Revenues</b>	209,272	366,938	576,210
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	518,861	518,861
<b>Total Expenditures</b>	0	518,861	518,861

Wastewater - Deer Valley			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	51.00	36.00	87.00
Multifamily	100.94	314.94	415.88
Commercial/Retail	2.25	0.00	2.25
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
WWTP Expansion	0	0	0
<b>Total</b>	0	0	0

Projected in IFP		
	FY 2022-23	FY 2023-24
	5.00	5.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	0.00	0.00
	1.70	1.70
	15,254,531	15,254,531
	15,254,531	15,254,531

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Estrella North			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$38,480	\$115,930	\$154,410
Interest Income	6,291	10,787	17,078
<b>Total Revenues</b>	<b>44,771</b>	<b>126,717</b>	<b>171,488</b>
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	304,800	304,800
<b>Total Expenditures</b>	<b>0</b>	<b>304,800</b>	<b>304,800</b>

Wastewater - Estrella North			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	0.00	2.00	2.00
Multifamily	0.00	0.00	0.00
Commercial/Retail	0.00	19.48	19.48
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	43.46	43.46
Public/Institutional	0.00	7.49	7.49
<b>Expenditure Detail <sup>(1)</sup></b>			
WWTP Expansion	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Projected in IFP	
FY 2022-23	FY 2023-24
1.00	1.00
23.10	23.10
10.60	10.60
8.80	8.80
119.50	119.50
17.60	17.60
15,254,531	15,254,531
15,254,531	15,254,531

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Estrella South			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$1,184,780	\$1,989,337	\$3,174,117
Interest Income	212,671	280,551	493,222
<b>Total Revenues</b>	<b>1,397,451</b>	<b>2,269,888</b>	<b>3,667,339</b>
<b>Expenditures</b>			
Capital Outlay	4,349,792	1,610,007	5,959,799
Advance Repayments & Debt Service	0	0	0
<b>Total Expenditures</b>	<b>4,349,792</b>	<b>1,610,007</b>	<b>5,959,799</b>

Wastewater - Estrella South			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	485.00	623.00	1,108.00
Multifamily	0.00	18.62	18.62
Commercial/Retail	26.23	32.24	58.47
Office	0.00	0.00	0.00
Industrial/Warehouse	69.72	47.96	117.68
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
New Sewers	4,308,245	886,309	5,194,554
WWTP Expansion	0	0	0
New Force Mains	0	0	0
New Lift Stations	41,547	723,698	765,245
<b>Total</b>	<b>4,349,792</b>	<b>1,610,007</b>	<b>5,959,799</b>

Projected in IFP	
FY 2022-23	FY 2023-24
554.50	554.50
112.60	112.60
54.30	54.30
31.10	31.10
174.80	174.80
62.80	62.80
1,212,599	1,212,599
15,254,531	15,254,531
751,793	751,793
983,750	983,750
18,202,672	18,202,672

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Laveen West			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$3,436,127	\$3,768,876	\$7,205,003
Interest Income	132,396	339,173	471,569
<b>Total Revenues</b>	<b>3,568,523</b>	<b>4,108,049</b>	<b>7,676,572</b>
<b>Expenditures</b>			
Capital Outlay	(722,193)	15,861	(706,332)
Advance Repayments & Debt Service	0	3,529,122	3,529,122
<b>Total Expenditures</b>	<b>(722,193)</b>	<b>3,544,983</b>	<b>2,822,790</b>

Wastewater - Laveen West			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	661.00	920.00	1,581.00
Multifamily	150.92	42.63	193.55
Commercial/Retail	132.66	15.75	148.41
Office	0.00	3.76	3.76
Industrial/Warehouse	11.99	0.00	11.99
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
New Sewers	(722,193)	15,861	(706,332)
WWTP Expansion	0	0	0
New Lift Stations	0	0	0
<b>Total</b>	<b>(722,193)</b>	<b>15,861</b>	<b>(706,332)</b>

Projected in IFP	
FY 2022-23	FY 2023-24
830.10	830.10
166.80	166.80
65.90	65.90
30.70	30.70
4.30	4.30
52.20	52.20
1,153,155	1,153,155
15,254,531	15,254,531
177,200	177,200
16,584,885	16,584,885

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Laveen East			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$419,520	\$331,401	\$750,921
Interest Income	14,526	34,189	48,715
<b>Total Revenues</b>	434,046	365,590	799,636
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	856,253	856,253
<b>Total Expenditures</b>	0	856,253	856,253

Wastewater - Laveen East			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	309.00	196.00	505.00
Multifamily	0.00	15.68	15.68
Commercial/Retail	0.00	7.52	7.52
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	15.75	15.75
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
WWTP Expansion	0	0	0
<b>Total</b>	0	0	0

Projected in IFP	
FY 2022-23	FY 2023-24
194.90	194.90
0.00	0.00
22.50	22.50
0.00	0.00
0.00	0.00
12.30	12.30
15,254,531	15,254,531
15,254,531	15,254,531

(1) Represents IIP identified costs for 2020 through 2029

Wastewater - Ahwatukee			
	FY 2022-23	FY 2023-24	Total
<b>Revenues</b>			
Impact Fees	\$4,140	\$6,229	\$10,369
Interest Income	2,123	3,129	5,252
<b>Total Revenues</b>	6,263	9,358	15,621
<b>Expenditures</b>			
Capital Outlay	0	0	0
Advance Repayments & Debt Service	0	98,333	98,333
<b>Total Expenditures</b>	0	98,333	98,333

Wastewater - Ahwatukee			
Connections (EDUs)	FY 2022-23	FY 2023-24	Total
Single Family	3.00	1.00	4.00
Multifamily	0.00	0.00	0.00
Commercial/Retail	0.00	0.00	0.00
Office	0.00	0.00	0.00
Industrial/Warehouse	0.00	0.00	0.00
Public/Institutional	0.00	0.00	0.00
<b>Expenditure Detail <sup>(1)</sup></b>			
WWTP Expansion	0	0	0
<b>Total</b>	0	0	0

Projected in IFP	
FY 2022-23	FY 2023-24
141.40	141.40
25.30	25.30
6.00	6.00
7.70	7.70
0.00	0.00
0.00	0.00
15,254,531	15,254,531
15,254,531	15,254,531

(1) Represents IIP identified costs for 2020 through 2029



# Appendix K

Residential							
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference
FY 2022-23							
1	Ahwatukee	RPRCT116377	Single Family	Wastewater	\$1,380.00	\$1,380.00	\$0.00
2	Ahwatukee	RPRCT116377	Single Family	Water	4,016.00	4,016.00	0.00
3	Ahwatukee	RPRCT116377	Single Family	Fire	470.00	470.00	0.00
4	Ahwatukee	RPRCT116377	Single Family	Library	105.00	105.00	0.00
5	Ahwatukee	RPRCT116377	Single Family	Police	342.00	342.00	0.00
6	Ahwatukee	RPRCT116377	Single Family	Parks	1,125.00	1,125.00	0.00
7	Ahwatukee	CTR-102203006	Single Family	Fire	470.00	470.00	0.00
8	Ahwatukee	CTR-102203006	Single Family	Wastewater	1,380.00	1,380.00	0.00
9	Ahwatukee	CTR-102203006	Single Family	Library	105.00	105.00	0.00
10	Ahwatukee	CTR-102203006	Single Family	Police	342.00	342.00	0.00
11	Ahwatukee	CTR-102203006	Single Family	Water	4,016.00	4,016.00	0.00
12	Ahwatukee	CTR-102203006	Single Family	Parks	1,125.00	1,125.00	0.00
13	Ahwatukee	CTR-102203559	Single Family	Fire	470.00	470.00	0.00
14	Ahwatukee	CTR-102203559	Single Family	Wastewater	1,380.00	1,380.00	0.00
15	Ahwatukee	CTR-102203559	Single Family	Library	105.00	105.00	0.00
16	Ahwatukee	CTR-102203559	Single Family	Water	4,016.00	4,016.00	0.00
17	Ahwatukee	CTR-102203559	Single Family	Police	342.00	342.00	0.00
18	Ahwatukee	CTR-102203559	Single Family	Parks	1,125.00	1,125.00	0.00

Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23								
1	Deer Valley	CTR-102200931	Single Family	Library	\$105.00	\$105.00	\$0.00	
2	Deer Valley	CTR-102200931	Single Family	Major Arterials	3,080.00	3,080.00	0.00	up to 1-inch
3	Deer Valley	CTR-102202068	Single Family	Wastewater	1,380.00	1,380.00	0.00	
4	Deer Valley	CTR-102202068	Single Family	Library	105.00	105.00	0.00	
5	Deer Valley	CTR-102201854	Single Family	Parks	1,368.00	1,368.00	0.00	
6	Deer Valley	RPRC 2203097	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
7	Deer Valley	CTR-1022200952	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
8	Deer Valley	CTR-1022200952	Single Family	Police	293.00	293.00	0.00	
9	Deer Valley	RPRC 2201924	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
10	Deer Valley	CTR-102202714	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
11	Deer Valley	CTR-102202952	Single Family	Library	105.00	105.00	0.00	
12	Deer Valley	CTR-102202952	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
13	Deer Valley	CTR-102204338	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
14	Deer Valley	CTR-102204340	Single Family	Police	293.00	293.00	0.00	
15	Deer Valley	CTR-102204340	Single Family	Fire	516.00	516.00	0.00	
16	Deer Valley	CTR-102205807	Single Family	Parks	1,368.00	1,368.00	0.00	
17	Deer Valley	CTR-102204746	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
18	Deer Valley	CTR-102300228	Single Family	Library	105.00	105.00	0.00	
19	Deer Valley	CTR-102300228	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
20	Deer Valley	CTR-102300916	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
21	Deer Valley	CTR-102300920	Single Family	Police	293.00	293.00	0.00	
22	Deer Valley	CTR-102300920	Single Family	Fire	516.00	516.00	0.00	
23	Deer Valley	CTR-102300917	Single Family	Parks	1,368.00	1,368.00	0.00	
24	Deer Valley	CTR-102300922	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
25	Deer Valley	CTR-102300918	Single Family	Library	105.00	105.00	0.00	
26	Deer Valley	CTR-102300918	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
27	Deer Valley	CTR-102300914	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
28	Deer Valley	CTR-102300921	Single Family	Police	293.00	293.00	0.00	
29	Deer Valley	CTR-102300921	Single Family	Fire	516.00	516.00	0.00	
30	Deer Valley	CTR-102300919	Single Family	Parks	1,368.00	1,368.00	0.00	
31	Deer Valley	CTR-102206075	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
32	Deer Valley	CTR-102300939	Single Family	Library	105.00	105.00	0.00	
33	Deer Valley	CTR-102300939	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
34	Deer Valley	CTR-102301291	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
35	Deer Valley	CTR-102301292	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
36	Deer Valley	CTR-102301408	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
37	Deer Valley	CTR-102302554	Single Family	Police	293.00	293.00	0.00	
38	Deer Valley	CTR-102302554	Single Family	Fire	516.00	516.00	0.00	
39	Deer Valley	CTR-102302555	Single Family	Parks	1,368.00	1,368.00	0.00	
40	Deer Valley	CTR-102303293	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
41	Deer Valley	CTR-102303208	Single Family	Library	105.00	105.00	0.00	
42	Deer Valley	CTR-102303208	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
43	Deer Valley	CTR-102303807	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
44	Deer Valley	CTR-102304332	Single Family	Police	293.00	293.00	0.00	
45	Deer Valley	CTR-102304332	Single Family	Fire	516.00	516.00	0.00	
46	Deer Valley	CTR-102304062	Single Family	Parks	1,368.00	1,368.00	0.00	
47	Deer Valley	CTR-102304373	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
48	Deer Valley	CTR-102305013	Single Family	Library	105.00	105.00	0.00	
49	Deer Valley	CTR-102305013	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
50	Deer Valley	CTR-102305010	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
51	Deer Valley	CTR-102305144	Single Family	Police	293.00	293.00	0.00	
52	Deer Valley	CTR-102305144	Single Family	Fire	516.00	516.00	0.00	
53	Deer Valley	CTR-102304691	Single Family	Parks	1,368.00	1,368.00	0.00	
54	Deer Valley	CTR-102305302	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
55	Deer Valley	CTR-102305295	Single Family	Library	105.00	105.00	0.00	
56	Deer Valley	CTR-102305295	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
57	Deer Valley	CTR-102305354	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
58	Deer Valley	CTR-102305357	Single Family	Police	293.00	293.00	0.00	
59	Deer Valley	CTR-102305916	Single Family	Parks	1,368.00	1,368.00	0.00	
60	Deer Valley	CTR-102305357	Single Family	Fire	516.00	516.00	0.00	

Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23								
1	Estrella-North	CTR-102207720	Single Family	Wastewater	\$1,380.00	\$1,380.00	\$0.00	up to 1-inch
2	Estrella-North	CTR-102207720	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
3	Estrella-North	CTR-102207720	Single Family	Fire	487.00	487.00	0.00	
4	Estrella-North	CTR-102207720	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
5	Estrella-North	CTR-102207720	Single Family	Parks	1,241.00	1,241.00	0.00	
6	Estrella-North	CTR-102207720	Single Family	Storm	770.00	770.00	0.00	
7	Estrella-North	CTR-102207720	Single Family	Library	105.00	105.00	0.00	
8	Estrella-North	CTR-102207720	Single Family	Police	285.00	285.00	0.00	
9	Estrella-North	CTR-102304377	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
10	Estrella-North	CTR-102304377	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
11	Estrella-North	CTR-102304377	Single Family	Fire	487.00	487.00	0.00	
12	Estrella-North	CTR-102304377	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
13	Estrella-North	CTR-102304377	Single Family	Parks	1,241.00	1,241.00	0.00	
14	Estrella-North	CTR-102304377	Single Family	Storm	770.00	770.00	0.00	
15	Estrella-North	CTR-102304377	Single Family	Library	105.00	105.00	0.00	
16	Estrella-North	CTR-102304377	Single Family	Police	285.00	285.00	0.00	

Residential									
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes	
1	Estrella-South	RM 20026192	Single Family	Water	\$46,319.00	\$46,319.00	\$0.00	11.3 EDUs	
2	Estrella-South	CTR-102201471	Single Family	Fire	487.00	487.00	0.00		
3	Estrella-South	CTR-102201684	Single Family	Fire	487.00	487.00	0.00		
4	Estrella-South	CTR-102202823	Single Family	Fire	487.00	487.00	0.00		
5	Estrella-South	CTR-102203424	Single Family	Fire	487.00	487.00	0.00		
6	Estrella-South	CTR-102203538	Single Family	Police	285.00	285.00	0.00		
7	Estrella-South	CTR-102205674	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
8	Estrella-South	CTR-102205797	Single Family	Police	285.00	285.00	0.00		
9	Estrella-South	CTR-102206274	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
10	Estrella-South	CTR-102205886	Single Family	Parks	1,241.00	1,241.00	0.00		
11	Estrella-South	CTR-102206294	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
12	Estrella-South	CTR-102205586	Single Family	Fire	487.00	487.00	0.00		
13	Estrella-South	CTR-102206782	Single Family	Fire	487.00	487.00	0.00		
14	Estrella-South	CTR-102207294	Single Family	Parks	1,241.00	1,241.00	0.00		
15	Estrella-South	CTR-102300083	Single Family	Parks	1,241.00	1,241.00	0.00		
16	Estrella-South	CTR-102204968	Single Family	Parks	1,241.00	1,241.00	0.00		
17	Estrella-South	CTR-102300716	Single Family	Fire	487.00	487.00	0.00		
18	Estrella-South	CTR-102301215	Single Family	Parks	1,241.00	1,241.00	0.00		
19	Estrella-South	CTR-102301453	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
20	Estrella-South	CTR-102301868	Single Family	Police	285.00	285.00	0.00		
21	Estrella-South	CTR-102302054	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch	
22	Estrella-South	CTR-102302490	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
23	Estrella-South	CTR-102302490	Single Family	Parks	1,241.00	1,241.00	0.00		
24	Estrella-South	CTR-102302723	Single Family	Library	105.00	105.00	0.00		
25	Estrella-South	CTR-102204981	Single Family	Parks	1,241.00	1,241.00	0.00		
26	Estrella-South	CTR-102204981	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
27	Estrella-South	CTR-102302395	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
28	Estrella-South	CTR-102303242	Single Family	Fire	487.00	487.00	0.00		
29	Estrella-South	CTR-102303499	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
30	Estrella-South	CTR-102302804	Single Family	Library	105.00	105.00	0.00		
31	Estrella-South	CTR-102302879	Single Family	Parks	1,241.00	1,241.00	0.00		
32	Estrella-South	CTR-102303166	Single Family	Library	105.00	105.00	0.00		
33	Estrella-South	CTR-102303338	Single Family	Police	285.00	285.00	0.00		
34	Estrella-South	CTR-102303120	Single Family	Fire	487.00	487.00	0.00		
35	Estrella-South	CTR-102303867	Single Family	Library	105.00	105.00	0.00		
36	Estrella-South	CTR-102303963	Single Family	Library	105.00	105.00	0.00		
37	Estrella-South	CTR-102304553	Single Family	Parks	1,241.00	1,241.00	0.00		
38	Estrella-South	CTR-102304391	Single Family	Fire	487.00	487.00	0.00		
39	Estrella-South	CTR-102304370	Single Family	Library	105.00	105.00	0.00		
40	Estrella-South	CTR-102304546	Single Family	Fire	487.00	487.00	0.00		
41	Estrella-South	CTR-102304621	Single Family	Parks	1,241.00	1,241.00	0.00		
42	Estrella-South	CTR-102304898	Single Family	Parks	1,241.00	1,241.00	0.00		
43	Estrella-South	CTR-102305233	Single Family	Library	105.00	105.00	0.00		
44	Estrella-South	CTR-102305570	Single Family	Parks	1,241.00	1,241.00	0.00		
45	Estrella-South	CTR-102305236	Single Family	Library	105.00	105.00	0.00		
46	Estrella-South	CTR-102305585	Single Family	Parks	1,241.00	1,241.00	0.00		
47	Estrella-South	CTR-102305053	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
48	Estrella-South	CTR-102305053	Single Family	Police	285.00	285.00	0.00		
49	Estrella-South	CTR-102305291	Single Family	Parks	1,241.00	1,241.00	0.00		
50	Estrella-South	CTR-102306095	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
51	Estrella-South	CTR-102306023	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
52	Estrella-South	CTR-102306128	Single Family	Fire	487.00	487.00	0.00		
53	Estrella-South	CTR-102200512	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
54	Estrella-South	CTR-102306336	Single Family	Police	285.00	285.00	0.00		
55	Estrella-South	CTR-102305908	Single Family	Fire	487.00	487.00	0.00		
56	Estrella-South	CTR-102304513	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch	
57	Estrella-South	CTR-102306644	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
58	Estrella-South	CTR-102306792	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	
59	Estrella-South	CTR-102306792	Single Family	Major Arterials	1,928.00	1,928.00	0.00		
60	Estrella-South	CTR-102205102	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch	



Sample No.	Location	Receipt	Development Type	Residential			Assessed Fee	Fee in Effect	Difference	Notes
				Fee Category	Fee Category	Fee Category				
FY 2022-23										
1	Laveen-West	RSF T882005	Single Family	Fire			\$487.00	\$487.00	\$0.00	
2	Laveen-West	CTR-102200494	Single Family	Fire			487.00	487.00	0.00	
3	Laveen-West	CTR-102200978	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
4	Laveen-West	CTR-102201734	Single Family	Police			285.00	285.00	0.00	
5	Laveen-West	CTR-102201777	Single Family	Library			105.00	105.00	0.00	
6	Laveen-West	CTR-102201871	Single Family	Parks			1,241.00	1,241.00	0.00	
7	Laveen-West	CTR-102202156	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
8	Laveen-West	CTR-102202396	Single Family	Fire			487.00	487.00	0.00	
9	Laveen-West	CTR-102202405	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
10	Laveen-West	CTR-102202601	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
11	Laveen-West	CTR-1022010504	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
12	Laveen-West	CTR-102202702	Single Family	Major Arterials			105.00	105.00	0.00	
13	Laveen-West	CTR-102203268	Single Family	Police			285.00	285.00	0.00	
14	Laveen-West	CTR-102203675	Single Family	Fire			487.00	487.00	0.00	
15	Laveen-West	CTR-102204041	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
16	Laveen-West	RSF T887841	Single Family	Police			285.00	285.00	0.00	
17	Laveen-West	CTR-102204244	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
18	Laveen-West	CTR-102204797	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
19	Laveen-West	CTR-102205450	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
20	Laveen-West	CTR-102205165	Single Family	Parks			1,241.00	1,241.00	0.00	
21	Laveen-West	CTR-102206334	Single Family	Library			105.00	105.00	0.00	
22	Laveen-West	CTR-102206330	Single Family	Parks			1,241.00	1,241.00	0.00	
23	Laveen-West	CTR-102207508	Single Family	Library			105.00	105.00	0.00	
24	Laveen-West	CTR-102300022	Single Family	Police			285.00	285.00	0.00	
25	Laveen-West	CTR-102300547	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
26	Laveen-West	CTR-102300834	Single Family	Fire			487.00	487.00	0.00	
27	Laveen-West	CTR-102300852	Single Family	Library			105.00	105.00	0.00	
28	Laveen-West	CTR-102301206	Single Family	Police			285.00	285.00	0.00	
29	Laveen-West	CTR-102301359	Single Family	Library			105.00	105.00	0.00	
30	Laveen-West	CTR-102301470	Single Family	Police			285.00	285.00	0.00	
31	Laveen-West	CTR-102302411	Single Family	Fire			487.00	487.00	0.00	
32	Laveen-West	CTR-102301770	Single Family	Parks			1,241.00	1,241.00	0.00	
33	Laveen-West	CTR-102203055	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
34	Laveen-West	CTR-102207271	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
35	Laveen-West	CTR-102202175	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
36	Laveen-West	CTR-102302611	Single Family	Parks			1,241.00	1,241.00	0.00	
37	Laveen-West	CTR-102302045	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
38	Laveen-West	CTR-102302195	Single Family	Parks			1,241.00	1,241.00	0.00	
39	Laveen-West	CTR-102302093	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
40	Laveen-West	CTR-102303225	Single Family	Police			285.00	285.00	0.00	
41	Laveen-West	CTR-102302771	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
42	Laveen-West	CTR-102302850	Single Family	Police			285.00	285.00	0.00	
43	Laveen-West	CTR-102303124	Single Family	Library			105.00	105.00	0.00	
44	Laveen-West	CTR-102303142	Single Family	Parks			1,241.00	1,241.00	0.00	
45	Laveen-West	CTR-102303026	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
46	Laveen-West	CTR-102303884	Single Family	Fire			487.00	487.00	0.00	
47	Laveen-West	CTR-102303855	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
48	Laveen-West	CTR-102304429	Single Family	Police			285.00	285.00	0.00	
49	Laveen-West	CTR-102304411	Single Family	Library			105.00	105.00	0.00	
50	Laveen-West	CTR-102304403	Single Family	Parks			1,241.00	1,241.00	0.00	
51	Laveen-West	CTR-102304891	Single Family	Library			105.00	105.00	0.00	
52	Laveen-West	CTR-102304913	Single Family	Police			285.00	285.00	0.00	
53	Laveen-West	CTR-102305376	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
54	Laveen-West	CTR-102305607	Single Family	Parks			1,241.00	1,241.00	0.00	
55	Laveen-West	CTR-102305738	Single Family	Major Arterials			1,928.00	1,928.00	0.00	
56	Laveen-West	CTR-102306014	Single Family	Fire			487.00	487.00	0.00	
57	Laveen-West	CTR-102306200	Single Family	Water			4,016.00	4,016.00	0.00	up to 1-inch
58	Laveen-West	CTR-102306242	Single Family	Fire			487.00	487.00	0.00	
59	Laveen-West	CTR-102306532	Single Family	Fire			487.00	487.00	0.00	
60	Laveen-West	CTR-102306532	Single Family	Police			285.00	285.00	0.00	

Sample No.	Location	Receipt	Residential				Notes
			Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference
FY 2022-23							
1	Northeast	CTR-102201924	Single Family	Parks	\$1,236.00	\$1,236.00	\$0.00
2	Northeast	CTR-102201924	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
3	Northeast	CTR-102202093	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
4	Northeast	CTR-102201421	Single Family	Fire	551.00	551.00	0.00
5	Northeast	CTR-102205219	Single Family	Library	105.00	105.00	0.00
6	Northeast	CTR-102205322	Single Family	Police	314.00	314.00	0.00
7	Northeast	CTR-102204859	Single Family	Major Arterials	3,080.00	3,080.00	0.00
8	Northeast	CTR-102206791	Single Family	Parks	1,236.00	1,236.00	0.00
9	Northeast	CTR-102206822	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
10	Northeast	CTR-102204498	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
11	Northeast	CTR-102204499	Single Family	Fire	551.00	551.00	0.00
12	Northeast	CTR-102206919	Single Family	Library	105.00	105.00	0.00
13	Northeast	CTR-102207264	Single Family	Police	314.00	314.00	0.00
14	Northeast	CTR-102207279	Single Family	Major Arterials	3,080.00	3,080.00	0.00
15	Northeast	CTR-102207621	Single Family	Parks	1,236.00	1,236.00	0.00
16	Northeast	CTR-102300476	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
17	Northeast	CTR-102300476	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
18	Northeast	CTR-102300788	Single Family	Fire	551.00	551.00	0.00
19	Northeast	CTR-102300804	Single Family	Library	105.00	105.00	0.00
20	Northeast	CTR-102301641	Single Family	Police	314.00	314.00	0.00
21	Northeast	CTR-102301659	Single Family	Major Arterials	3,080.00	3,080.00	0.00
22	Northeast	CTR-10301758	Single Family	Parks	1,236.00	1,236.00	0.00
23	Northeast	CTR-102302229	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
24	Northeast	CTR-102302229	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
25	Northeast	CTR-102302227	Single Family	Fire	551.00	551.00	0.00
26	Northeast	CTR-102302272	Single Family	Library	105.00	105.00	0.00
27	Northeast	CTR-102302345	Single Family	Police	314.00	314.00	0.00
28	Northeast	CTR-102302350	Single Family	Major Arterials	3,080.00	3,080.00	0.00
29	Northeast	CTR-102302353	Single Family	Parks	1,236.00	1,236.00	0.00
30	Northeast	CTR-102302353	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
31	Northeast	CTR-102301784	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
32	Northeast	CTR-102301713	Single Family	Library	105.00	105.00	0.00
33	Northeast	CTR-102301786	Single Family	Fire	551.00	551.00	0.00
34	Northeast	CTR-102302895	Single Family	Police	314.00	314.00	0.00
35	Northeast	CTR-102302991	Single Family	Major Arterials	3,080.00	3,080.00	0.00
36	Northeast	CTR-102302996	Single Family	Parks	1,236.00	1,236.00	0.00
37	Northeast	CTR-102303110	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
38	Northeast	CTR-102302658	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
39	Northeast	CTR-102302658	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
40	Northeast	CTR-102304242	Single Family	Fire	551.00	551.00	0.00
41	Northeast	CTR-102304267	Single Family	Library	105.00	105.00	0.00
42	Northeast	CTR-102304250	Single Family	Police	314.00	314.00	0.00
43	Northeast	CTR-102304283	Single Family	Major Arterials	3,080.00	3,080.00	0.00
44	Northeast	CTR-102304311	Single Family	Parks	1,236.00	1,236.00	0.00
45	Northeast	CTR-102304306	Single Family	Parks	1,236.00	1,236.00	0.00
46	Northeast	CTR-102304368	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
47	Northeast	CTR-102304519	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch
48	Northeast	CTR-102304561	Single Family	Fire	551.00	551.00	0.00
49	Northeast	CTR-102304748	Single Family	Library	105.00	105.00	0.00
50	Northeast	CTR-102304752	Single Family	Police	314.00	314.00	0.00
51	Northeast	CTR-102304481	Single Family	Police	314.00	314.00	0.00
52	Northeast	CTR-102304874	Single Family	Library	105.00	105.00	0.00
53	Northeast	CTR-102304252	Single Family	Police	314.00	314.00	0.00
54	Northeast	CTR-102304718	Single Family	Major Arterials	3,080.00	3,080.00	0.00
55	Northeast	CTR-102305252	Single Family	Major Arterials	3,080.00	3,080.00	0.00
56	Northeast	CTR-102305345	Single Family	Parks	1,236.00	1,236.00	0.00
57	Northeast	CTR-102300723	Single Family	Water	6,330.00	6,330.00	0.00 up to 1-inch
58	Northeast	CTR-102305843	Single Family	Major Arterials	3,080.00	3,080.00	0.00
59	Northeast	CTR-102306441	Single Family	Parks	1,236.00	1,236.00	0.00
60	Northeast	CTR-102306525	Single Family	Wastewater	3,303.00	3,303.00	0.00 up to 1-inch



Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23								
1	Northwest	CTR-102200607	Single Family	Water	\$6,330.00	\$6,330.00	\$0.00	up to 1-inch
2	Northwest	CTR-102201790	Single Family	Police	293.00	293.00	0.00	
3	Northwest	CTR-102201827	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
4	Northwest	CTR-102201914	Single Family	Parks	1,368.00	1,368.00	0.00	
5	Northwest	CTR-102202033	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
6	Northwest	CTR-102202038	Single Family	Fire	516.00	516.00	0.00	
7	Northwest	CTR-102202570	Single Family	Library	105.00	105.00	0.00	
8	Northwest	CTR-102202947	Single Family	Police	293.00	293.00	0.00	
9	Northwest	CTR-102203482	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
10	Northwest	CTR-102203692	Single Family	Parks	1,368.00	1,368.00	0.00	
11	Northwest	CTR-102203854	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
12	Northwest	CTR-102203875	Single Family	Fire	516.00	516.00	0.00	
13	Northwest	CTR-102203361	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
14	Northwest	CTR-102203365	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
15	Northwest	CTR-102203365	Single Family	Fire	516.00	516.00	0.00	
16	Northwest	CTR-102204777	Single Family	Parks	1,368.00	1,368.00	0.00	
17	Northwest	CTR-102204794	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
18	Northwest	CTR-102205011	Single Family	Fire	516.00	516.00	0.00	
19	Northwest	CTR-102205012	Single Family	Library	105.00	105.00	0.00	
20	Northwest	CTR-102205357	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
21	Northwest	CTR-102205424	Single Family	Water	6,330.00	6,330.00	0.00	
22	Northwest	CTR-102206238	Single Family	Parks	1,368.00	1,368.00	0.00	
23	Northwest	CTR-102206234	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
24	Northwest	CTR-102206163	Single Family	Fire	516.00	516.00	0.00	
25	Northwest	CTR-102205338	Single Family	Parks	1,368.00	1,368.00	0.00	
26	Northwest	CTR-102205384	Single Family	Police	293.00	293.00	0.00	
27	Northwest	CTR-102205868	Single Family	Library	105.00	105.00	0.00	
28	Northwest	CTR-102206165	Single Family	Library	105.00	105.00	0.00	
29	Northwest	CTR-102300349	Single Family	Police	293.00	293.00	0.00	
30	Northwest	CTR-102300894	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
31	Northwest	CTR-102301299	Single Family	Police	293.00	293.00	0.00	
32	Northwest	CTR-102301523	Single Family	Police	293.00	293.00	0.00	
33	Northwest	CTR-102301327	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
34	Northwest	CTR-102301333	Single Family	Parks	1,368.00	1,368.00	0.00	
35	Northwest	CTR-102302328	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
36	Northwest	CTR-102302335	Single Family	Parks	1,368.00	1,368.00	0.00	
37	Northwest	CTR-102302370	Single Family	Parks	1,368.00	1,368.00	0.00	
38	Northwest	CTR-102302337	Single Family	Fire	516.00	516.00	0.00	
39	Northwest	CTR-102302447	Single Family	Library	105.00	105.00	0.00	
40	Northwest	CTR-102302767	Single Family	Police	293.00	293.00	0.00	
41	Northwest	CTR-102303088	Single Family	Fire	516.00	516.00	0.00	
42	Northwest	CTR-102303510	Single Family	Library	105.00	105.00	0.00	
43	Northwest	CTR-102303455	Single Family	Police	293.00	293.00	0.00	
44	Northwest	CTR-102303788	Single Family	Library	105.00	105.00	0.00	
45	Northwest	CTR-102303386	Single Family	Fire	516.00	516.00	0.00	
46	Northwest	CTR-102200188	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
47	Northwest	CTR-102304425	Single Family	Fire	516.00	516.00	0.00	
48	Northwest	CTR-102304043	Single Family	Parks	1,368.00	1,368.00	0.00	
49	Northwest	CTR-102304495	Single Family	Police	293.00	293.00	0.00	
50	Northwest	CTR-102304672	Single Family	Library	105.00	105.00	0.00	
51	Northwest	CTR-102305035	Single Family	Parks	1,368.00	1,368.00	0.00	
52	Northwest	CTR-102305021	Single Family	Police	293.00	293.00	0.00	
53	Northwest	CTR-102305023	Single Family	Library	105.00	105.00	0.00	
54	Northwest	CTR-102305482	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
55	Northwest	CTR-102305780	Single Family	Fire	516.00	516.00	0.00	
56	Northwest	CTR-102306486	Single Family	Library	105.00	105.00	0.00	
57	Northwest	CTR-102306207	Single Family	Police	293.00	293.00	0.00	
58	Northwest	CTR-102304497	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
59	Northwest	CTR-102306849	Single Family	Police	293.00	293.00	0.00	
60	Northwest	CTR-102307077	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch

Residential									
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes	
FY 2022-23									
1	Paradise Ridge	CTR-102205299	Single Family	Wastewater	\$3,303.00	\$3,303.00	\$0.00	up to 1-inch	
2	Paradise Ridge	CTR-102205299	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
3	Paradise Ridge	CTR-102205299	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
4	Paradise Ridge	CTR-102205299	Single Family	Libraries	105.00	105.00	0.00		
5	Paradise Ridge	CTR-102205324	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
6	Paradise Ridge	CTR-102205324	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
7	Paradise Ridge	CTR-102205324	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
8	Paradise Ridge	CTR-102205324	Single Family	Libraries	105.00	105.00	0.00		

Residential									
FY 2023-24	Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
	1	Ahwatukee	CTR-102313018	Single Family	Fire	\$470.00	\$470.00	\$0.00	
	2	Ahwatukee	CTR-102313018	Single Family	Wastewater	1,380.00	1,380.00	0.00	
	3	Ahwatukee	CTR-102313018	Single Family	Libraries	105.00	105.00	0.00	
	4	Ahwatukee	CTR-102313018	Single Family	Water	4,016.00	4,016.00	0.00	
	5	Ahwatukee	CTR-102313018	Single Family	Police	342.00	342.00	0.00	
	6	Ahwatukee	CTR-102313018	Single Family	Parks	1,225.00	1,225.00	0.00	
	7	Ahwatukee	CTR-102305895	Single Family	Fire	470.00	470.00	0.00	
	8	Ahwatukee	CTR-102305895	Single Family	Wastewater	1,380.00	1,380.00	0.00	
	9	Ahwatukee	CTR-102305895	Single Family	Libraries	105.00	105.00	0.00	
	10	Ahwatukee	CTR-102305895	Single Family	Water	4,016.00	4,016.00	0.00	
	11	Ahwatukee	CTR-102305895	Single Family	Police	342.00	342.00	0.00	
	12	Ahwatukee	CTR-102305895	Single Family	Parks	1,225.00	1,225.00	0.00	

Residential						
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Notes
FY 2023-24						
1	Deer Valley	CTR-1023027342	Single Family	Wastewater	\$1,380.00	\$0.00
2	Deer Valley	CTR-102307626	Single Family	Library	105.00	105.00
3	Deer Valley	CTR102307626	Single Family	Water	6,330.00	0.00
4	Deer Valley	CTR-102307626	Single Family	Fire	516.00	0.00
5	Deer Valley	CTR-102300305	Single Family	Wastewater	1,380.00	0.00
6	Deer Valley	CTR-102300305	Single Family	Major Arterials	3,080.00	0.00
7	Deer Valley	CTR-102307981	Single Family	Police	293.00	0.00
8	Deer Valley	CTR-102307981	Single Family	Major Arterials	3,080.00	0.00
9	Deer Valley	CTR-102307888	Single Family	Water	6,330.00	0.00
10	Deer Valley	CTR-102307888	Single Family	Fire	516.00	0.00
11	Deer Valley	CTR-102203251	Single Family	Wastewater	1,380.00	0.00
12	Deer Valley	CTR-102308242	Single Family	Library	105.00	0.00
13	Deer Valley	CTR-102308242	Single Family	Parks	1,368.00	0.00
14	Deer Valley	CTR-102308216	Single Family	Police	293.00	0.00
15	Deer Valley	CTR-102308216	Single Family	Major Arterials	3,080.00	0.00
16	Deer Valley	CTR-102308557	Single Family	Water	6,330.00	0.00
17	Deer Valley	CTR-102308557	Single Family	Fire	516.00	0.00
18	Deer Valley	CTR-102308670	Single Family	Wastewater	1,380.00	0.00
19	Deer Valley	CTR-102300824	Single Family	Police	293.00	0.00
20	Deer Valley	CTR-102300824	Single Family	Major Arterials	3,080.00	0.00
21	Deer Valley	CTR-102300827	Single Family	Water	6,330.00	0.00
22	Deer Valley	CTR-102300827	Single Family	Fire	516.00	0.00
23	Deer Valley	CTR-102309684	Single Family	Wastewater	1,380.00	0.00
24	Deer Valley	CTR-102309783	Single Family	Library	105.00	0.00
25	Deer Valley	CTR-102309783	Single Family	Parks	1,368.00	0.00
26	Deer Valley	CTR-102309792	Single Family	Police	293.00	0.00
27	Deer Valley	CTR-102309792	Single Family	Major Arterials	3,080.00	0.00
28	Deer Valley	CTR-102309786	Single Family	Water	6,330.00	0.00
29	Deer Valley	CTR-102309786	Single Family	Fire	516.00	0.00
30	Deer Valley	CTR-102309787	Single Family	Wastewater	1,380.00	0.00
31	Deer Valley	CTR-102309788	Single Family	Library	105.00	0.00
32	Deer Valley	CTR-102309788	Single Family	Parks	1,368.00	0.00
33	Deer Valley	CTR-102309775	Single Family	Police	293.00	0.00
34	Deer Valley	CTR-102309775	Single Family	Major Arterials	3,080.00	0.00
35	Deer Valley	CTR-102309782	Single Family	Water	6,330.00	0.00
36	Deer Valley	CTR-102309782	Single Family	Fire	516.00	0.00
37	Deer Valley	CTR-102310007	Single Family	Wastewater	1,380.00	0.00
38	Deer Valley	CTR-102310004	Single Family	Library	105.00	0.00
39	Deer Valley	CTR-102310004	Single Family	Police	293.00	0.00
40	Deer Valley	CTR-102310004	Single Family	Major Arterials	3,080.00	0.00
41	Deer Valley	CTR-102310369	Single Family	Water	6,330.00	0.00
42	Deer Valley	CTR-102310369	Single Family	Fire	516.00	0.00
43	Deer Valley	CTR-102310374	Single Family	Wastewater	1,380.00	0.00
44	Deer Valley	CTR-102310376	Single Family	Library	105.00	0.00
45	Deer Valley	CTR-102310376	Single Family	Parks	1,368.00	0.00
46	Deer Valley	CTR-102310458	Single Family	Police	293.00	0.00
47	Deer Valley	CTR-102310458	Single Family	Major Arterials	3,080.00	0.00
48	Deer Valley	CTR-102310453	Single Family	Water	6,330.00	0.00
49	Deer Valley	CTR-102310453	Single Family	Wastewater	1,380.00	0.00
50	Deer Valley	CTR-102310378	Single Family	Library	105.00	0.00
51	Deer Valley	CTR-102310378	Single Family	Parks	1,368.00	0.00
52	Deer Valley	CTR-102312063	Single Family	Police	293.00	0.00
53	Deer Valley	CTR-102312063	Single Family	Major Arterials	3,080.00	0.00
54	Deer Valley	CTR-102312066	Single Family	Water	6,330.00	0.00
55	Deer Valley	CTR-102312066	Single Family	Fire	516.00	0.00
56	Deer Valley	CTR-102312065	Single Family	Wastewater	1,380.00	0.00
57	Deer Valley	CTR-102312064	Single Family	Library	105.00	0.00
58	Deer Valley	CTR-102312064	Single Family	Parks	1,368.00	0.00
59	Deer Valley	CTR-102312064	Single Family	Fire	516.00	0.00
60	Deer Valley	CTR-102312148	Single Family	Water	6,330.00	0.00

Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
1	Estrella-North	CTR-102207720	Single Family	Wastewater	\$1,380.00	\$1,380.00	\$0.00	
2	Estrella-North	CTR-102207720	Single Family	Water	4,016.00	4,016.00	0.00	
3	Estrella-North	CTR-102207720	Single Family	Fire	487.00	487.00	0.00	
4	Estrella-North	CTR-102207720	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
5	Estrella-North	CTR-102207720	Single Family	Parks	1,241.00	1,241.00	0.00	
6	Estrella-North	CTR-102207720	Single Family	Library	105.00	105.00	0.00	
7	Estrella-North	CTR-102207720	Single Family	Police	285.00	285.00	0.00	
8	Estrella-North	CTR-102304377	Single Family	Wastewater	1,380.00	1,380.00	0.00	
9	Estrella-North	CTR-102304377	Single Family	Water	4,016.00	4,016.00	0.00	
10	Estrella-North	CTR-102304377	Single Family	Fire	487.00	487.00	0.00	
11	Estrella-North	CTR-102304377	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
12	Estrella-North	CTR-102304377	Single Family	Parks	1,241.00	1,241.00	0.00	
13	Estrella-North	CTR-102304377	Single Family	Library	105.00	105.00	0.00	
14	Estrella-North	CTR-102304377	Single Family	Police	285.00	285.00	0.00	

Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
1	Estrella-South	CTR-102301465	Single Family	Wastewater	\$3,787.00	\$3,787.00	\$0.00	up to 1-inch
2	Estrella-South	CTR-102307324	Single Family	Parks	1,241.00	1,241.00	0.00	
3	Estrella-South	CTR-102307677	Single Family	Police	285.00	285.00	0.00	
4	Estrella-South	CTR-102308055	Single Family	Library	105.00	105.00	0.00	
5	Estrella-South	CTR-102308426	Single Family	Parks	1,241.00	1,241.00	0.00	
6	Estrella-South	CTR-102309659	Multifamily	Wastewater	1,789.63	1,789.63	0.00	
7	Estrella-South	CTR-102309828	Multifamily	Major Arterials	1,446.00	1,446.00	0.00	
8	Estrella-South	CTR-102309869	Multifamily	Police	213.75	213.75	0.00	
9	Estrella-South	CTR-102310064	Multifamily	Fire	365.25	365.25	0.00	
10	Estrella-South	CTR-102310075	Multifamily	Police	213.75	213.75	0.00	
11	Estrella-South	CTR-102308964	Single Family	Parks	1,241.00	1,241.00	0.00	
12	Estrella-South	CTR-102310142	Multifamily	Major Arterials	1,446.00	1,446.00	0.00	
13	Estrella-South	CTR-102309092	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
14	Estrella-South	CTR-102309234	Single Family	Fire	487.00	487.00	0.00	
15	Estrella-South	CTR-102309267	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
16	Estrella-South	CTR-102309498	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
17	Estrella-South	CTR-102309524	Single Family	Police	285.00	285.00	0.00	
18	Estrella-South	CTR-102309899	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
19	Estrella-South	CTR-102310390	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
20	Estrella-South	CTR-102310809	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
21	Estrella-South	CTR-102310674	Single Family	Police	285.00	285.00	0.00	
22	Estrella-South	CTR-102310677	Single Family	Parks	1,241.00	1,241.00	0.00	
23	Estrella-South	CTR-102311193	Single Family	Library	105.00	105.00	0.00	
24	Estrella-South	CTR-102311427	Single Family	Parks	1,241.00	1,241.00	0.00	
25	Estrella-South	CTR-102311435	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
26	Estrella-South	CTR-102311677	Single Family	Fire	487.00	487.00	0.00	
27	Estrella-South	CTR-102312003	Single Family	Fire	487.00	487.00	0.00	
28	Estrella-South	CTR-102312026	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
29	Estrella-South	CTR-102312100	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
30	Estrella-South	CTR-102312407	Single Family	Police	285.00	285.00	0.00	
31	Estrella-South	CTR-102312420	Single Family	Parks	1,241.00	1,241.00	0.00	
32	Estrella-South	CTR-102312624	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
33	Estrella-South	CTR-102312740	Single Family	Fire	487.00	487.00	0.00	
34	Estrella-South	CTR-102311358	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
35	Estrella-South	CTR-102313204	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
36	Estrella-South	CTR-102313543	Single Family	Police	285.00	285.00	0.00	
37	Estrella-South	CTR-102313639	Single Family	Library	105.00	105.00	0.00	
38	Estrella-South	CTR-102313624	Single Family	Parks	1,241.00	1,241.00	0.00	
39	Estrella-South	CTR-102313675	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
40	Estrella-South	CTR-102314165	Single Family	Police	285.00	285.00	0.00	
41	Estrella-South	CTR-102314506	Single Family	Police	285.00	285.00	0.00	
42	Estrella-South	CTR-102314925	Single Family	Library	105.00	105.00	0.00	
43	Estrella-South	CTR-102314900	Single Family	Parks	1,241.00	1,241.00	0.00	
44	Estrella-South	CTR-102314891	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
45	Estrella-South	CTR-102314918	Single Family	Fire	487.00	487.00	0.00	
46	Estrella-South	CTR-102401197	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
47	Estrella-South	CTR-102400767	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
48	Estrella-South	CTR-102401732	Single Family	Police	285.00	285.00	0.00	
49	Estrella-South	CTR-102402305	Single Family	Library	105.00	105.00	0.00	
50	Estrella-South	CTR-102402954	Single Family	Police	285.00	285.00	0.00	
51	Estrella-South	CTR-102402362	Single Family	Library	105.00	105.00	0.00	
52	Estrella-South	CTR-102403864	Single Family	Fire	487.00	487.00	0.00	
53	Estrella-South	CTR-102404929	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
54	Estrella-South	CTR-102403596	Single Family	Police	285.00	285.00	0.00	
55	Estrella-South	CTR-102402424	Single Family	Wastewater	3,787.00	3,787.00	0.00	up to 1-inch
56	Estrella-South	CTR-102405663	Single Family	Fire	487.00	487.00	0.00	
57	Estrella-South	CTR-102406027	Single Family	Police	285.00	285.00	0.00	
58	Estrella-South	CTR-102406584	Single Family	Parks	1,241.00	1,241.00	0.00	
59	Estrella-South	CTR-102406441	Single Family	Fire	487.00	487.00	0.00	
60	Estrella-South	CTR-102405421	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch

Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
FY 2023-24								
1	Laveen-East	CTR-102304860	Single Family	Wastewater	\$1,380.00	\$1,380.00	\$0.00	up to 1-inch
2	Laveen-East	CTR-102305958	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
3	Laveen-East	CTR-102306172	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
4	Laveen-East	CTR-102306887	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
5	Laveen-East	CTR-102306886	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
6	Laveen-East	CTR-102307295	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
7	Laveen-East	CTR-102307386	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
8	Laveen-East	CTR-102307453	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
9	Laveen-East	CTR-102307715	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
10	Laveen-East	CTR-102308444	Single Family	Police	285.00	285.00	0.00	
11	Laveen-East	CTR-102305798	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
12	Laveen-East	CTR-102306001	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
13	Laveen-East	CTR-102307099	Single Family	Parks	1,241.00	1,241.00	0.00	
14	Laveen-East	CTR-102305991	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
15	Laveen-East	CTR-102306003	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
16	Laveen-East	CTR-102307100	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
17	Laveen-East	CTR-102307103	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
18	Laveen-East	CTR-102305997	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
19	Laveen-East	CTR-102305998	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
20	Laveen-East	CTR-102307118	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
21	Laveen-East	CTR-102308483	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
22	Laveen-East	CTR-102308466	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
23	Laveen-East	CTR-102308597	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
24	Laveen-East	CTR-102308838	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
25	Laveen-East	CTR-102309177	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
26	Laveen-East	CTR-102309240	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
27	Laveen-East	CTR-102309164	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
28	Laveen-East	CTR-102309285	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
29	Laveen-East	CTR-102309433	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
30	Laveen-East	CTR-102309598	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
31	Laveen-East	CTR-102309990	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
32	Laveen-East	CTR-102309880	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
33	Laveen-East	CTR-102310295	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
34	Laveen-East	CTR-102310293	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
35	Laveen-East	CTR-102310574	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
36	Laveen-East	CTR-102311656	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
37	Laveen-East	CTR-102312402	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
38	Laveen-East	CTR-102312403	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
39	Laveen-East	CTR-102312648	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
40	Laveen-East	CTR-102313330	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
41	Laveen-East	CTR-102313334	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
42	Laveen-East	CTR-102313556	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
43	Laveen-East	CTR-102313564	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
44	Laveen-East	CTR-102313558	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
45	Laveen-East	CTR-102314080	Single Family	Wastewater	1,380.00	1,380.00	0.00	up to 1-inch
46	Laveen-East	CTR-102314075	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
47	Laveen-East	CTR-102314076	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
48	Laveen-East	CTR-102314247	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
49	Laveen-East	CTR-102314482	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
50	Laveen-East	CTR-102314977	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
51	Laveen-East	CTR-102400061	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
52	Laveen-East	CTR-102400067	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
53	Laveen-East	CTR-102401069	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
54	Laveen-East	CTR-102401925	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
55	Laveen-East	CTR-102402594	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
56	Laveen-East	CTR-102403013	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
57	Laveen-East	CTR-102403503	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
58	Laveen-East	CTR-102207522	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
59	Laveen-East	CTR-102404702	Single Family	Library	105.00	105.00	0.00	
60	Laveen-East	CTR-102405994	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
				Wastewater	1,380.00	1,380.00	0.00	up to 1-inch

FY 2023-24								
Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
1	Laveen-West	CTR-102300302	Single Family	Wastewater	\$3,630.00	\$3,630.00	\$0.00	up to 1-inch
2	Laveen-West	CTR-102305181	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
3	Laveen-West	CTR-102306899	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
4	Laveen-West	CTR-102307629	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
5	Laveen-West	CTR-102307730	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
6	Laveen-West	CTR-102307402	Single Family	Police	285.00	285.00	0.00	
7	Laveen-West	CTR-102307798	Single Family	Library	105.00	105.00	0.00	
8	Laveen-West	CTR-102307783	Single Family	Parks	1,241.00	1,241.00	0.00	
9	Laveen-West	CTR-102307835	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
10	Laveen-West	CTR-102308314	Single Family	Fire	487.00	487.00	0.00	
11	Laveen-West	CTR-102308226	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
12	Laveen-West	CTR-102308588	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
13	Laveen-West	CTR-102308747	Single Family	Police	285.00	285.00	0.00	
14	Laveen-West	CTR-102308897	Single Family	Library	105.00	105.00	0.00	
15	Laveen-West	CTR-102309377	Single Family	Parks	1,241.00	1,241.00	0.00	
16	Laveen-West	CTR-102309170	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
17	Laveen-West	CTR-102309741	Single Family	Fire	487.00	487.00	0.00	
18	Laveen-West	CTR-102309936	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
19	Laveen-West	CTR-102310540	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
20	Laveen-West	CTR-102310707	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
21	Laveen-West	CTR-102311311	Single Family	Police	285.00	285.00	0.00	
22	Laveen-West	CTR-102311642	Single Family	Library	105.00	105.00	0.00	
23	Laveen-West	CTR-102311786	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
24	Laveen-West	CTR-102312045	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
25	Laveen-West	CTR-102312306	Single Family	Fire	487.00	487.00	0.00	
26	Laveen-West	CTR-102312446	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
27	Laveen-West	CTR-102312981	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
28	Laveen-West	CTR-102313323	Single Family	Police	285.00	285.00	0.00	
29	Laveen-West	CTR-102313605	Single Family	Library	105.00	105.00	0.00	
30	Laveen-West	CTR-102313829	Single Family	Parks	1,241.00	1,241.00	0.00	
31	Laveen-West	CTR-102314032	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
32	Laveen-West	CTR-102314306	Single Family	Fire	487.00	487.00	0.00	
33	Laveen-West	CTR-102314417	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
34	Laveen-West	CTR-102313942	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
35	Laveen-West	CTR-102400066	Single Family	Police	285.00	285.00	0.00	
36	Laveen-West	CTR-102400393	Single Family	Library	105.00	105.00	0.00	
37	Laveen-West	CTR-102400615	Single Family	Parks	1,241.00	1,241.00	0.00	
38	Laveen-West	CTR-102400834	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
39	Laveen-West	CTR-102400943	Single Family	Fire	487.00	487.00	0.00	
40	Laveen-West	CTR-102401166	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
41	Laveen-West	CTR-102401457	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
42	Laveen-West	CTR-102401586	Single Family	Library	105.00	105.00	0.00	
43	Laveen-West	CTR-102401563	Single Family	Library	105.00	105.00	0.00	
44	Laveen-West	CTR-102314450	Single Family	Parks	1,241.00	1,241.00	0.00	
45	Laveen-West	CTR-102402413	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
46	Laveen-West	CTR-102402582	Single Family	Fire	487.00	487.00	0.00	
47	Laveen-West	CTR-102402816	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
48	Laveen-West	CTR-102403164	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
49	Laveen-West	CTR-102403361	Single Family	Police	285.00	285.00	0.00	
50	Laveen-West	CTR-102403280	Single Family	Library	105.00	105.00	0.00	
51	Laveen-West	CTR-102403563	Single Family	Parks	1,241.00	1,241.00	0.00	
52	Laveen-West	CTR-102403924	Single Family	Police	285.00	285.00	0.00	
53	Laveen-West	CTR-102403755	Single Family	Library	105.00	105.00	0.00	
54	Laveen-West	CTR-102404245	Single Family	Parks	1,241.00	1,241.00	0.00	
55	Laveen-West	CTR-102404510	Single Family	Water	4,016.00	4,016.00	0.00	up to 1-inch
56	Laveen-West	CTR-102404660	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
57	Laveen-West	CTR-102404265	Single Family	Parks	1,241.00	1,241.00	0.00	
58	Laveen-West	CTR-102404954	Single Family	Major Arterials	1,928.00	1,928.00	0.00	
59	Laveen-West	CTR-102405350	Single Family	Wastewater	3,630.00	3,630.00	0.00	up to 1-inch
60	Laveen-West	CTR-102405688	Single Family	Police	285.00	285.00	0.00	



FY 2023-24									
Sample No.	Location	Receipt	Residential			Assessed Fee	Fee in Effect	Difference	Notes
			Development Type	Fee Category					
1	Northeast	CTR-102303984	Single Family	Wastewater		3,303.00	3,303.00	\$0.00	up to 1-inch
2	Northeast	CTR-102307855	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
3	Northeast	CTR-102307861	Single Family	Parks		1,236.00	1,236.00	0.00	
4	Northeast	CTR-102307966	Single Family	Police		314.00	314.00	0.00	
5	Northeast	CTR-102307951	Single Family	Fire		551.00	551.00	0.00	
6	Northeast	CTR-102308173	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
7	Northeast	CTR-102308169	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
8	Northeast	CTR-102307947	Single Family	Library		105.00	105.00	0.00	
9	Northeast	CTR-102308454	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
10	Northeast	CTR-102308006	Single Family	Parks		1,236.00	1,236.00	0.00	
11	Northeast	CTR-102302228	Single Family	Parks		1,236.00	1,236.00	0.00	
12	Northeast	CTR-102308994	Single Family	Fire		551.00	551.00	0.00	
13	Northeast	CTR-102308941	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
14	Northeast	CTR-102308991	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
15	Northeast	CTR-102309084	Single Family	Library		105.00	105.00	0.00	
16	Northeast	CTR-102308996	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
17	Northeast	CTR-102309544	Single Family	Parks		1,236.00	1,236.00	0.00	
18	Northeast	CTR-102309602	Single Family	Police		314.00	314.00	0.00	
19	Northeast	CTR-102309910	Single Family	Fire		551.00	551.00	0.00	
20	Northeast	CTR-102309912	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
21	Northeast	CTR-102310478	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
22	Northeast	CTR-102310643	Single Family	Library		105.00	105.00	0.00	
23	Northeast	CTR-102310883	Single Family	Fire		551.00	551.00	0.00	
24	Northeast	CTR-102311017	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
25	Northeast	CTR-102311018	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
26	Northeast	CTR-102309087	Single Family	Library		105.00	105.00	0.00	
27	Northeast	CTR-102311250	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
28	Northeast	CTR-102311556	Single Family	Parks		1,236.00	1,236.00	0.00	
29	Northeast	CTR-102311559	Single Family	Police		314.00	314.00	0.00	
30	Northeast	CTR-102311603	Single Family	Fire		551.00	551.00	0.00	
31	Northeast	CTR-102312249	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
32	Northeast	CTR-102312253	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
33	Northeast	CTR-102312265	Single Family	Library		105.00	105.00	0.00	
34	Northeast	CTR-102312590	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
35	Northeast	CTR-102312543	Single Family	Parks		1,236.00	1,236.00	0.00	
36	Northeast	CTR-102312547	Single Family	Police		314.00	314.00	0.00	
37	Northeast	CTR-102312552	Single Family	Fire		551.00	551.00	0.00	
38	Northeast	CTR-102312602	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
39	Northeast	CTR-102312679	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
40	Northeast	CTR-102312851	Single Family	Library		105.00	105.00	0.00	
41	Northeast	CTR-102312881	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
42	Northeast	CTR-102312853	Single Family	Parks		1,236.00	1,236.00	0.00	
43	Northeast	CTR-102312858	Single Family	Police		314.00	314.00	0.00	
44	Northeast	CTR-102312850	Single Family	Fire		551.00	551.00	0.00	
45	Northeast	CTR-102313337	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
46	Northeast	CTR-102312889	Single Family	Major Arterials		3,080.00	3,080.00	0.00	
47	Northeast	CTR-102314466	Single Family	Library		105.00	105.00	0.00	
48	Northeast	CTR-102400652	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
49	Northeast	CTR-102402187	Single Family	Parks		1,236.00	1,236.00	0.00	
50	Northeast	CTR-102402246	Single Family	Police		314.00	314.00	0.00	
51	Northeast	CTR-102402858	Single Family	Fire		1,102.00	1,102.00	0.00	2 EDUs
52	Northeast	CTR-102403087	Single Family	Water		12,660.00	12,660.00	0.00	2 up to 1-inch
53	Northeast	CTR-102403086	Single Family	Major Arterials		6,160.00	6,160.00	0.00	2 EDUs
54	Northeast	CTR-102403756	Single Family	Library		105.00	105.00	0.00	
55	Northeast	CTR-102404175	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch
56	Northeast	CTR-102405147	Single Family	Parks		1,236.00	1,236.00	0.00	
57	Northeast	CTR-102405755	Single Family	Police		628.00	628.00	0.00	2 EDUs
58	Northeast	CTR-102303415	Single Family	Fire		551.00	551.00	0.00	
59	Northeast	CTR-102302893	Single Family	Water		6,330.00	6,330.00	0.00	up to 1-inch
60	Northeast	CTR-102304481	Single Family	Wastewater		3,303.00	3,303.00	0.00	up to 1-inch

FY 2023-24								
Residential								
Sample No.	Location	Receipt	Development Type	Fee Category	Assessed Fee	Fee in Effect	Difference	Notes
1	Northwest	CTR-102304003	Single Family	Library	\$105.00	\$105.00	\$0.00	
2	Northwest	CTR-102307517	Single Family	Police	293.00	293.00	0.00	
3	Northwest	CTR-102305643	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
4	Northwest	CTR-102308080	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
5	Northwest	CTR-102305659	Single Family	Parks	1,368.00	1,368.00	0.00	
6	Northwest	CTR-102305394	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
7	Northwest	CTR-102307170	Single Family	Fire	516.00	516.00	0.00	
8	Northwest	CTR-102308342	Single Family	Library	105.00	105.00	0.00	
9	Northwest	CTR-102308340	Single Family	Police	293.00	293.00	0.00	
10	Northwest	CTR-102308504	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
11	Northwest	CTR-102308502	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
12	Northwest	CTR-102308565	Single Family	Parks	1,368.00	1,368.00	0.00	
13	Northwest	CTR-102308594	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
14	Northwest	CTR-102308850	Single Family	Fire	516.00	516.00	0.00	
15	Northwest	CTR-102309133	Single Family	Library	105.00	105.00	0.00	
16	Northwest	CTR-102309370	Single Family	Police	293.00	293.00	0.00	
17	Northwest	CTR-102309369	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
18	Northwest	CTR-102309685	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
19	Northwest	CTR-102309666	Single Family	Parks	1,368.00	1,368.00	0.00	
20	Northwest	CTR-102309662	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
21	Northwest	CTR-102309725	Single Family	Fire	516.00	516.00	0.00	
22	Northwest	CTR-102309678	Single Family	Fire	516.00	516.00	0.00	
23	Northwest	CTR-102310665	Single Family	Library	105.00	105.00	0.00	
24	Northwest	CTR-102310739	Single Family	Police	293.00	293.00	0.00	
25	Northwest	CTR-102310764	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
26	Northwest	CTR-102311035	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
27	Northwest	CTR-102311287	Single Family	Parks	1,368.00	1,368.00	0.00	
28	Northwest	CTR-102311465	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
29	Northwest	CTR-102311632	Single Family	Fire	516.00	516.00	0.00	
30	Northwest	CTR-102310678	Single Family	Library	105.00	105.00	0.00	
31	Northwest	CTR-102312171	Single Family	Police	293.00	293.00	0.00	
32	Northwest	CTR-102312282	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
33	Northwest	CTR-102312277	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
34	Northwest	CTR-102312321	Single Family	Parks	1,368.00	1,368.00	0.00	
35	Northwest	CTR-102312527	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
36	Northwest	CTR-102207451	Single Family	Fire	516.00	516.00	0.00	
37	Northwest	CTR-102313507	Single Family	Library	105.00	105.00	0.00	
38	Northwest	CTR-102313597	Single Family	Police	293.00	293.00	0.00	
39	Northwest	CTR-102313602	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
40	Northwest	CTR-102313569	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
41	Northwest	CTR-102313625	Single Family	Parks	1,368.00	1,368.00	0.00	
42	Northwest	CTR-102313820	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
43	Northwest	CTR-102314126	Single Family	Fire	516.00	516.00	0.00	
44	Northwest	CTR-102314125	Single Family	Library	105.00	105.00	0.00	
45	Northwest	CTR-102314070	Single Family	Police	293.00	293.00	0.00	
46	Northwest	CTR-102313999	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
47	Northwest	CTR-102314298	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
48	Northwest	CTR-102400362	Single Family	Parks	1,368.00	1,368.00	0.00	
49	Northwest	CTR-102400363	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
50	Northwest	CTR-102401326	Single Family	Library	105.00	105.00	0.00	
51	Northwest	CTR-102401591	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch
52	Northwest	CTR-102401501	Single Family	Fire	516.00	516.00	0.00	
53	Northwest	CTR-102401470	Single Family	Library	105.00	105.00	0.00	
54	Northwest	CTR-102400370	Single Family	Police	293.00	293.00	0.00	
55	Northwest	CTR-102400375	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch
56	Northwest	CTR-102402518	Single Family	Library	105.00	105.00	0.00	
57	Northwest	CTR-102402743	Single Family	Major Arterials	3,080.00	3,080.00	0.00	
58	Northwest	CTR-102402726	Single Family	Fire	516.00	516.00	0.00	
59	Northwest	CTR-102402744	Single Family	Library	105.00	105.00	0.00	
60	Northwest	CTR-102404010	Single Family	Police	293.00	293.00	0.00	

Sample No.	Residential					Assessed Fee	Fee in Effect	Difference	Notes
	Location	Receipt	Development Type	Fee Category					
1	Paradise Ridge	CTR-102303523	Single Family	Fire	\$551.00	\$551.00	\$0.00		
2	Paradise Ridge	CTR-102303523	Single Family	Parks	1,236.00	1,236.00	0.00		
3	Paradise Ridge	CTR-102303523	Single Family	Police	314.00	314.00	0.00		
4	Paradise Ridge	CTR-102303517	Single Family	Fire	551.00	551.00	0.00		
5	Paradise Ridge	CTR-102303517	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
6	Paradise Ridge	CTR102303517	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
7	Paradise Ridge	CTR-102303517	Single Family	Library	105.00	105.00	0.00		
8	Paradise Ridge	CTR-102303483	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
9	Paradise Ridge	CTR-102303483	Single Family	Parks	1,236.00	1,236.00	0.00		
10	Paradise Ridge	CTR-102303483	Single Family	Police	314.00	314.00	0.00		
11	Paradise Ridge	CTR-102303482	Single Family	Fire	551.00	551.00	0.00		
12	Paradise Ridge	CTR-102303482	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
13	Paradise Ridge	CTR-102303482	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
14	Paradise Ridge	CTR-102303482	Single Family	Library	105.00	105.00	0.00		
15	Paradise Ridge	CTR-102303524	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
16	Paradise Ridge	CTR-102303524	Single Family	Parks	1,236.00	1,236.00	0.00		
17	Paradise Ridge	CTR-102303524	Single Family	Police	314.00	314.00	0.00		
18	Paradise Ridge	CTR-102304483	Single Family	Fire	551.00	551.00	0.00		
19	Paradise Ridge	CTR-102304483	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
20	Paradise Ridge	CTR-102304483	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
21	Paradise Ridge	CTR-102304483	Single Family	Library	105.00	105.00	0.00		
22	Paradise Ridge	CTR-102303521	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
23	Paradise Ridge	CTR-102303521	Single Family	Parks	1,236.00	1,236.00	0.00		
24	Paradise Ridge	CTR-102303521	Single Family	Police	314.00	314.00	0.00		
25	Paradise Ridge	CTR-102305835	Single Family	Fire	551.00	551.00	0.00		
26	Paradise Ridge	CTR-102305835	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
27	Paradise Ridge	CTR-102305835	Single Family	Parks	1,236.00	1,236.00	0.00		
28	Paradise Ridge	CTR-102305835	Single Family	Police	314.00	314.00	0.00		
29	Paradise Ridge	CTR-102305835	Single Family	Library	105.00	105.00	0.00		
30	Paradise Ridge	CTR-102305837	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
31	Paradise Ridge	CTR-102305837	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
32	Paradise Ridge	CTR-102305837	Single Family	Library	105.00	105.00	0.00		
33	Paradise Ridge	CTR-102305836	Single Family	Fire	551.00	551.00	0.00		
34	Paradise Ridge	CTR-102305836	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
35	Paradise Ridge	CTR-102305836	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
36	Paradise Ridge	CTR-102305836	Single Family	Library	105.00	105.00	0.00		
37	Paradise Ridge	CTR-102305838	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
38	Paradise Ridge	CTR-102305838	Single Family	Parks	1,236.00	1,236.00	0.00		
39	Paradise Ridge	CTR-102305838	Single Family	Police	314.00	314.00	0.00		
40	Paradise Ridge	CTR-102307459	Single Family	Fire	551.00	551.00	0.00		
41	Paradise Ridge	CTR-102307459	Single Family	Water	6,330.00	6,330.00	0.00	up to 1-inch	
42	Paradise Ridge	CTR-102307459	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
43	Paradise Ridge	CTR-102307459	Single Family	Library	105.00	105.00	0.00		
44	Paradise Ridge	CTR-102307454	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
45	Paradise Ridge	CTR-102307454	Single Family	Parks	1,236.00	1,236.00	0.00		
46	Paradise Ridge	CTR-102307454	Single Family	Police	314.00	314.00	0.00		
47	Paradise Ridge	CTR-102306884	Single Family	Fire	551.00	551.00	0.00		
48	Paradise Ridge	CTR-102306884	Single Family	Water	6,330.00	6,330.00	0.00		
49	Paradise Ridge	CTR-102306884	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
50	Paradise Ridge	CTR-102306884	Single Family	Library	105.00	105.00	0.00		
51	Paradise Ridge	CTR-102311530	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
52	Paradise Ridge	CTR-102311530	Single Family	Parks	1,236.00	1,236.00	0.00		
53	Paradise Ridge	CTR-102311530	Single Family	Police	314.00	314.00	0.00		
54	Paradise Ridge	CTR-102312466	Single Family	Fire	551.00	551.00	0.00		
55	Paradise Ridge	CTR-102312466	Single Family	Water	6,330.00	6,330.00	0.00		
56	Paradise Ridge	CTR-102312466	Single Family	Major Arterials	3,080.00	3,080.00	0.00		
57	Paradise Ridge	CTR-102312466	Single Family	Library	105.00	105.00	0.00		
58	Paradise Ridge	CTR-102310836	Single Family	Wastewater	3,303.00	3,303.00	0.00	up to 1-inch	
59	Paradise Ridge	CTR-102310836	Single Family	Parks	1,236.00	1,236.00	0.00		
60	Paradise Ridge	CTR-102310836	Single Family	Police	314.00	314.00	0.00		

FY 2022-23											
Sample No.	Location	Receipt	Development Type	Non-Residential		DIF/sqft/unit	Assessed Fee	Fee in Effect	Difference	Notes	
				Fee Category	Square Feet/EDU						
1	Ahwatukee	23000515	Hotel to Multifamily	Fire	32		\$353	\$6,918.00	\$0.00		
2	Ahwatukee	23000515	Hotel to Multifamily	Library	32		79	3,273	3,273	0.00	
3	Ahwatukee	23000515	Hotel to Multifamily	Parks	32		919	38,183	38,183	0.00	
4	Ahwatukee	23000515	Hotel to Multifamily	Police	32		257	5,035	5,035	0.00	
5	Ahwatukee	23000517	Hotel to Multifamily	Fire	24		353	3,922	3,922	0.00	
6	Ahwatukee	23000517	Hotel to Multifamily	Library	24		79	2,419	2,419	0.00	
7	Ahwatukee	23000517	Hotel to Multifamily	Parks	24		919	28,216	28,216	0.00	
8	Ahwatukee	23000517	Hotel to Multifamily	Police	24		257	2,854	2,854	0.00	
9	Ahwatukee	23000518	Hotel to Multifamily	Library	2		79	182	182	0.00	
10	Ahwatukee	23000518	Hotel to Multifamily	Parks	2		919	2,127	2,127	0.00	

Sample No.	Location	Receipt	Non-Residential					DIF /sq N/Acre/DU	Assessed Fee	Fee in Effect	Difference	Notes
			Development Type	Fee Category	Square Feet/Acres	Water-D	Wastewater-M					
1	Deer Valley	23005959	Commercial-Retail	Water-D	n/a	n/a	n/a	n/a	\$14,092.00	\$14,092.00	\$0.00	3/4-inch
2	Deer Valley	23005959	Commercial-Retail	Wastewater-M	n/a	n/a	n/a	n/a	3,855.00	3,855.00	0.00	3/4-inch
3	Deer Valley	22022325	Commercial-Retail	Water-L	n/a	n/a	n/a	n/a	14,092.00	14,092.00	0.00	3/4-inch
4	Deer Valley	22022809	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
5	Deer Valley	22022809	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
6	Deer Valley	22022809	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
7	Deer Valley	22022809	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
8	Deer Valley	22022809	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
9	Deer Valley	22022809	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
10	Deer Valley	22022809	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
11	Deer Valley	22022810	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
12	Deer Valley	22022810	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
13	Deer Valley	22022810	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
14	Deer Valley	22022810	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
15	Deer Valley	22022810	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
16	Deer Valley	22022810	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
17	Deer Valley	22022810	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
18	Deer Valley	22022811	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
19	Deer Valley	22022811	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
20	Deer Valley	22022811	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
21	Deer Valley	22022811	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
22	Deer Valley	22022811	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
23	Deer Valley	22022811	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
24	Deer Valley	22022811	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
25	Deer Valley	22022812	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
26	Deer Valley	22022812	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
27	Deer Valley	22022812	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
28	Deer Valley	22022812	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
29	Deer Valley	22022812	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
30	Deer Valley	22022812	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
31	Deer Valley	22022812	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
32	Deer Valley	22022813	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
33	Deer Valley	22022813	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
34	Deer Valley	22022813	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
35	Deer Valley	22022813	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
36	Deer Valley	22022813	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
37	Deer Valley	22022813	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
38	Deer Valley	22022813	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
39	Deer Valley	22022814	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
40	Deer Valley	22022814	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
41	Deer Valley	22022814	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
42	Deer Valley	22022814	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
43	Deer Valley	22022814	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
44	Deer Valley	22022814	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
45	Deer Valley	22022814	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
46	Deer Valley	22022815	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
47	Deer Valley	22022815	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
48	Deer Valley	22022815	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
49	Deer Valley	22022815	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
50	Deer Valley	22022815	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
51	Deer Valley	22022815	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
52	Deer Valley	22022815	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
53	Deer Valley	22022816	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU
54	Deer Valley	22022816	Multifamily	Wastewater-M	n/a	n/a	n/a	n/a	12,204.00	12,204.00	0.00	10 EDU
55	Deer Valley	22022816	Multifamily	Fire	n/a	n/a	n/a	387	7,740.00	7,740.00	0.00	15 EDU
56	Deer Valley	22022816	Multifamily	Library	n/a	n/a	n/a	79	1,575.00	1,575.00	0.00	15 EDU
57	Deer Valley	22022816	Multifamily	Major Arterials	n/a	n/a	n/a	2,310	46,200.00	46,200.00	0.00	15 EDU
58	Deer Valley	22022816	Multifamily	Parks	n/a	n/a	n/a	1,026	20,520.00	20,520.00	0.00	15 EDU
59	Deer Valley	22022816	Multifamily	Police	n/a	n/a	n/a	220	4,395.00	4,395.00	0.00	15 EDU
60	Deer Valley	22022817	Multifamily	Water-D	n/a	n/a	n/a	n/a	45,468.00	45,468.00	0.00	8 EDU

FY 2022-23												
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet/Acres	DIF/sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes		
1	Estrella-North	2203352	Industrial-Warehouse	Library	3,094		\$0.002	\$6.00	\$6.00	\$0.00 Rounded		
2	Estrella-North	2203352	Industrial-Warehouse	Parks	3,094		0.025	75.00	75.00	0.00 Rounded		
3	Estrella-North	2203352	Industrial-Warehouse	Fire	3,094		0.136	423.00	423.00	0.00 Rounded		
4	Estrella-North	2203352	Industrial-Warehouse	Police	3,094		0.080	248.00	248.00	0.00 Rounded		
5	Estrella-North	2203352	Industrial-Warehouse	Major Arterials	3,094		0.617	1,909.00	1,909.00	0.00 Rounded		
6	Estrella-North	2300428	Industrial-Warehouse	Water-L				14,841.00	14,841.00	0.00 1-inch		
7	Estrella-North	2203144	Commercial-Retail	Library	n/a	n/a		41.00	41.00	0.00 Rounded		
8	Estrella-North	2203144	Commercial-Retail	Parks	7,837		0.062	484.00	484.00	0.00 Rounded		
9	Estrella-North	2203144	Commercial-Retail	Fire	7,837		0.394	3,093.00	3,093.00	0.00 Rounded		
10	Estrella-North	2203144	Commercial-Retail	Police	7,837		0.231	1,810.00	1,810.00	0.00 Rounded		
11	Estrella-North	2203144	Commercial-Retail	Major Arterials	7,837		2.352	18,432.00	18,432.00	0.00 Rounded		
12	Estrella-North	2303411	Industrial-Warehouse	Library	3,562		0.002	7.00	7.00	0.00 Rounded		
13	Estrella-North	2303411	Industrial-Warehouse	Parks	3,562		0.025	87.00	87.00	0.00 Rounded		
14	Estrella-North	2303411	Industrial-Warehouse	Fire	3,562		0.136	487.00	487.00	0.00 Rounded		
15	Estrella-North	2303411	Industrial-Warehouse	Police	3,562		0.080	285.00	285.00	0.00 Rounded		
16	Estrella-North	2303411	Industrial-Warehouse	Major Arterials	3,562		0.617	2,198.00	2,198.00	0.00 Rounded		
17	Estrella-North	23010789	Industrial-Warehouse	Library	71,500		0.002	143.00	143.00	0.00 Rounded		
18	Estrella-North	23010789	Industrial-Warehouse	Parks	67,480		0.025	1,687.00	1,687.00	0.00 Rounded		
19	Estrella-North	23010789	Industrial-Warehouse	Fire	68,324		0.136	9,292.00	9,292.00	0.00 Rounded		
20	Estrella-North	23010789	Industrial-Warehouse	Police	67,963		0.080	5,437.00	5,437.00	0.00 Rounded		
21	Estrella-North	23010789	Industrial-Warehouse	Major Arterials	68,120		0.617	42,030.00	42,030.00	0.00 Rounded		
22	Estrella-North	23000863	Industrial-Warehouse	Library	21,500		0.002	43.00	43.00	0.00 Rounded		
23	Estrella-North	23000863	Industrial-Warehouse	Parks	20,360		0.025	509.00	509.00	0.00 Rounded		
24	Estrella-North	23000863	Industrial-Warehouse	Fire	109,125		0.136	14,841.00	14,841.00	0.00 Rounded		
25	Estrella-North	23000863	Industrial-Warehouse	Police	34,888		0.080	2,791.00	2,791.00	0.00 Rounded		
26	Estrella-North	23000863	Industrial-Warehouse	Major Arterials	2,647		0.617	1,633.00	1,633.00	0.00 Rounded		
27	Estrella-North	23000863	Industrial-Warehouse	Storm	7		3,080.000	20,359.00	20,359.00	0.00 Rounded		
28	Estrella-North	22022976	Industrial-Warehouse	Water-D	n/a	n/a		47,661.00	47,661.00	0.00 2-inch		
29	Estrella-North	22022976	Industrial-Warehouse	Wastewater-M	n/a	n/a		19,240.00	19,240.00	0.00 2-inch		
30	Estrella-North	2202993	Industrial-Warehouse	Water-D	n/a	n/a		47,661.00	47,661.00	0.00 2-inch		
31	Estrella-North	2202993	Industrial-Warehouse	Wastewater-M	n/a	n/a		19,240.00	19,240.00	0.00 2-inch		

Sample No.	Location	Receipt	Development Type	Non-Residential					Assessed Fee	Fee in Effect	Difference	Notes
				Fee Category	Square Feet/Acres	DF/sgt/Acre						
1	Estrella-South	22025365	Industrial-Warehouse	Library	103,760	\$0.002		\$219.00	\$0.00	\$219.00	\$0.00	Rounded
2	Estrella-South	22025365	Industrial-Warehouse	Police	103,760	n/a		2,594.00	0.00	2,594.00	0.00	2-inch
3	Estrella-South	22025365	Industrial-Warehouse	Water-D	n/a	n/a	0.025	47,661.00	0.00	47,661.00	0.00	2-inch
4	Estrella-South	22025365	Industrial-Warehouse	Water-L	n/a	n/a		47,661.00	0.00	47,661.00	0.00	2-inch
5	Estrella-South	22025365	Industrial-Warehouse	Wastewater-M	n/a	n/a		48,100.00	0.00	48,100.00	0.00	2-inch
6	Estrella-South	22025365	Industrial-Warehouse	Storm	n/a	n/a		38,480.00	0.00	38,480.00	0.00	Rounded
7	Estrella-South	22025365	Industrial-Warehouse	Fire	104,681	6	3,080.000	14,274.00	0.00	14,274.00	0.00	Rounded
8	Estrella-South	22025365	Industrial-Warehouse	Police	104,681		0.136	8,353.00	0.00	8,353.00	0.00	Rounded
9	Estrella-South	22025365	Industrial-Warehouse	Major Arterials	104,681		0.080	64,588.00	0.00	64,588.00	0.00	Rounded
10	Estrella-South	22025367	Industrial-Warehouse	Police	75,320		0.017	101.00	0.00	101.00	0.00	Rounded
11	Estrella-South	22025367	Industrial-Warehouse	Library	75,320		0.002	1,165.00	0.00	1,165.00	0.00	Rounded
12	Estrella-South	22025367	Industrial-Warehouse	Water-D	n/a	n/a	0.025	47,661.00	0.00	47,661.00	0.00	2-inch
13	Estrella-South	22025367	Industrial-Warehouse	Wastewater-M	n/a	n/a		48,100.00	0.00	48,100.00	0.00	2-inch
14	Estrella-South	22025367	Industrial-Warehouse	Fire	76,402		0.136	10,417.00	0.00	10,417.00	0.00	Rounded
15	Estrella-South	22025367	Industrial-Warehouse	Police	76,402		0.080	6,096.00	0.00	6,096.00	0.00	Rounded
16	Estrella-South	22025367	Industrial-Warehouse	Storm	6	3,080.000		18,480.00	0.00	18,480.00	0.00	Rounded
17	Estrella-South	22025367	Industrial-Warehouse	Major Arterials	76,402		0.017	47,140.00	0.00	47,140.00	0.00	Rounded
18	Estrella-South	22025367	Industrial-Warehouse	Library	21,800		0.005	12.00	0.00	12.00	0.00	Rounded
19	Estrella-South	220253178	Commercial-Retail	Police	2,180		0.062	136.00	0.00	136.00	0.00	Rounded
20	Estrella-South	220253178	Commercial-Retail	Fire	2,180		0.394	857.00	0.00	857.00	0.00	Rounded
21	Estrella-South	220253178	Commercial-Retail	Police	2,180		0.331	502.00	0.00	502.00	0.00	Rounded
22	Estrella-South	220253178	Commercial-Retail	Major Arterials	2,180		2,352	5,128.00	0.00	5,128.00	0.00	Rounded
23	Estrella-South	220253178	Commercial-Retail	Storm	1	3,080.000		3,049.00	0.00	3,049.00	0.00	Rounded
24	Estrella-South	220253178	Commercial-Retail	Water-D	n/a	n/a		28,829.00	0.00	28,829.00	0.00	1.5-inch
25	Estrella-South	220253178	Commercial-Retail	Wastewater-M	n/a	n/a		30,098.00	0.00	30,098.00	0.00	1.5-inch
26	Estrella-South	220253644	Commercial-Retail	Library	1,262		0.005	6.00	0.00	6.00	0.00	Rounded
27	Estrella-South	220253644	Commercial-Retail	Police	1,262		0.062	75.00	0.00	75.00	0.00	Rounded
28	Estrella-South	220253644	Commercial-Retail	Fire	1,262		0.394	497.00	0.00	497.00	0.00	Rounded
29	Estrella-South	220253644	Commercial-Retail	Police	1,262		0.331	291.00	0.00	291.00	0.00	Rounded
30	Estrella-South	220253644	Commercial-Retail	Major Arterials	1,262		2,352	2,969.00	0.00	2,969.00	0.00	Rounded
31	Estrella-South	220253644	Commercial-Retail	Storm	1	3,080.000		2,518.00	0.00	2,518.00	0.00	Rounded
32	Estrella-South	220253644	Commercial-Retail	Water-D	n/a	n/a		14,841.00	0.00	14,841.00	0.00	1-inch
33	Estrella-South	220253644	Commercial-Retail	Wastewater-M	n/a	n/a		14,995.00	0.00	14,995.00	0.00	1-inch
34	Estrella-South	220253644	Commercial-Retail	Library	6,000		0.005	30.00	0.00	30.00	0.00	Rounded
35	Estrella-South	220253644	Commercial-Retail	Police	5,790		0.062	359.00	0.00	359.00	0.00	Rounded
36	Estrella-South	220253644	Commercial-Retail	Fire	5,790		0.394	14,000.00	0.00	14,000.00	0.00	1-inch
37	Estrella-South	220253644	Commercial-Retail	Water-L	n/a	n/a		2,328.00	0.00	2,328.00	0.00	Rounded
38	Estrella-South	220253644	Commercial-Retail	Police	5,894		0.394	1,362.00	0.00	1,362.00	0.00	Rounded
39	Estrella-South	220253644	Commercial-Retail	Fire	5,894		0.331	29,829.00	0.00	29,829.00	0.00	1.5-inch
40	Estrella-South	220253644	Commercial-Retail	Water-D	n/a	n/a		13,862.00	0.00	13,862.00	0.00	Rounded
41	Estrella-South	220253644	Commercial-Retail	Major Arterials	5,894		2,352	30,098.00	0.00	30,098.00	0.00	1.5-inch
42	Estrella-South	220253644	Commercial-Retail	Wastewater-M	n/a	n/a		6,006.00	0.00	6,006.00	0.00	Rounded
43	Estrella-South	220253644	Commercial-Retail	Storm	2	3,080.000		2.00	0.00	2.00	0.00	Rounded
44	Estrella-South	220253644	Commercial-Retail	Library	451		0.005	25.00	0.00	25.00	0.00	Rounded
45	Estrella-South	220253644	Commercial-Retail	Police	451		0.062	175.00	0.00	175.00	0.00	Rounded
46	Estrella-South	220253644	Commercial-Retail	Fire	451		0.394	103.00	0.00	103.00	0.00	Rounded
47	Estrella-South	220253644	Commercial-Retail	Police	451		0.331	1,060.00	0.00	1,060.00	0.00	Rounded
48	Estrella-South	220253644	Commercial-Retail	Major Arterials	451		2,352	21.00	0.00	21.00	0.00	Rounded
49	Estrella-South	220253644	Commercial-Retail	Library	3,959		0.005	248.00	0.00	248.00	0.00	Rounded
50	Estrella-South	220253644	Commercial-Retail	Police	3,959		0.062	1,563.00	0.00	1,563.00	0.00	Rounded
51	Estrella-South	220253644	Commercial-Retail	Fire	3,959		0.394	915.00	0.00	915.00	0.00	Rounded
52	Estrella-South	220253644	Commercial-Retail	Police	3,959		0.331	9,312.00	0.00	9,312.00	0.00	Rounded
53	Estrella-South	220253644	Commercial-Retail	Major Arterials	25,000		2,352	50.00	0.00	50.00	0.00	Rounded
54	Estrella-South	220253644	Commercial-Retail	Library	23,904		0.025	596.00	0.00	596.00	0.00	Rounded
55	Estrella-South	220253644	Commercial-Retail	Police	n/a	n/a		14,841.00	0.00	14,841.00	0.00	1-inch
56	Estrella-South	220253644	Commercial-Retail	Water-L	23,904		0.136	3,258.00	0.00	3,258.00	0.00	Rounded
57	Estrella-South	220253644	Commercial-Retail	Police	23,904		0.080	1,907.00	0.00	1,907.00	0.00	Rounded
58	Estrella-South	220253644	Commercial-Retail	Water-D	n/a	n/a		29,829.00	0.00	29,829.00	0.00	1.5-inch
59	Estrella-South	220253644	Commercial-Retail	Wastewater-M	n/a	n/a		30,098.00	0.00	30,098.00	0.00	1.5-inch
60	Estrella-South	220253644	Commercial-Retail	Major Arterials	23,904		0.617	14,749.00	0.00	14,749.00	0.00	Rounded

Non-Residential									
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet/Acres	Diff/sqft/Acre	Assessed Fee	Fee in Effect	Difference
1	Laveen-East	2203922	Commercial-Retail	Water-L	n/a	n/a	\$32,589.00	\$32,589.00	\$0.00
2	Laveen-East	2203923	Commercial-Retail	Water-L	n/a	n/a	52,161.00	52,161.00	0.00
3	Laveen-East	22034031	Multifamily	Water-L	n/a	n/a	16,341.00	16,341.00	0.00

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Sample No.	FY 2022-23	Location	Receipt	Development Type	Non-Residential				DIF /sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes
					Fee Category	Square Feet/Acres	Library	Major Arterials					
1		Laven-West	23000337 Commercial-Retail		Library	1,295			0.005	\$6.00	\$6.00	\$0.00	Rounded
2		Laven-West	23000337 Commercial-Retail		Fire	1,295			0.394	512.00	512.00	0.00	Rounded
3		Laven-West	23000337 Commercial-Retail		Major Arterials	1,295			2.352	3,046.00	3,046.00	0.00	Rounded
4		Laven-West	23000337 Commercial-Retail		Water-L	n/a			n/a	14,841.00	14,841.00	0.00	1-inch
5		Laven-West	23000337 Commercial-Retail		Wastewater-M	n/a			n/a	14,405.00	14,405.00	0.00	1-inch
6		Laven-West	23002578 Commercial-Retail		Police	1,926			0.062	124.00	124.00	0.00	Rounded
7		Laven-West	23002578 Commercial-Retail		Police	1,926			0.231	445.00	445.00	0.00	Rounded
8		Laven-West	23002578 Commercial-Retail		Water-D	n/a			n/a	14,841.00	14,841.00	0.00	1-inch
9		Laven-West	23002578 Commercial-Retail		Wastewater-M	n/a			n/a	14,405.00	14,405.00	0.00	1-inch
10		Laven-West	23005965 Industrial-Warehouse		Library	131,491			0.002	29,276.00	29,276.00	0.00	Rounded
11		Laven-West	23005965 Industrial-Warehouse		Water-L	n/a			n/a	39,593.00	39,593.00	0.00	1.5-inch
12		Laven-West	23005965 Industrial-Warehouse		Wastewater-M	n/a			n/a	46,218.00	46,218.00	0.00	2-inch
13		Laven-West	23005965 Industrial-Warehouse		Police	131,491			0.080	10,494.00	10,494.00	0.00	Rounded
14		Laven-West	23005965 Industrial-Warehouse		Major Arterials	131,491			0.617	81,130.00	81,130.00	0.00	Rounded
15		Laven-West	23005965 Industrial-Warehouse		Library	4,878			0.005	25.00	25.00	0.00	Rounded
16		Laven-West	23005960 Commercial-Retail		Water-L	n/a			n/a	14,841.00	14,841.00	0.00	1-inch
17		Laven-West	23005960 Commercial-Retail		Police	4,878			0.231	1,126.00	1,126.00	0.00	Rounded
18		Laven-West	23005960 Commercial-Retail		Major Arterials	4,878			2.352	11,472.00	11,472.00	0.00	Rounded
19		Laven-West	23005960 Commercial-Retail		Wastewater-M	n/a			n/a	28,922.00	28,922.00	0.00	1.5-inch
20		Laven-West	23005602 Commercial-Retail		Police	4,000			0.062	248.00	248.00	0.00	Rounded
21		Laven-West	23005602 Commercial-Retail		Police	3,922			0.231	906.00	906.00	0.00	Rounded
22		Laven-West	23005643 Commercial-Retail		Library	5,303			0.005	28.00	28.00	0.00	Rounded
23		Laven-West	23005643 Commercial-Retail		Water-L	n/a			n/a	14,841.00	14,841.00	0.00	1-inch
24		Laven-West	23005643 Commercial-Retail		Police	5,303			0.231	1,225.00	1,225.00	0.00	Rounded
25		Laven-West	23005643 Commercial-Retail		Storm	2			4,148.000	7,300.00	7,300.00	0.00	Rounded
26		Laven-West	23005643 Commercial-Retail		Wastewater-M	n/a			n/a	28,922.00	28,922.00	0.00	1.5-inch
27		Laven-West	23002528 Commercial-Retail		Police	4,922			0.062	310.00	310.00	0.00	Rounded
28		Laven-West	23002528 Commercial-Retail		Police	4,922			0.231	1,137.00	1,137.00	0.00	Rounded
29		Laven-West	23002528 Commercial-Retail		Police	42,964			0.062	2,668.00	2,668.00	0.00	Rounded
30		Laven-West	23004658 Commercial-Retail		Storm	4			4,148.000	18,417.00	18,417.00	0.00	Rounded
31		Laven-West	23004658 Commercial-Retail		Fire	42,964			0.394	16,928.00	16,928.00	0.00	Rounded
32		Laven-West	23004072 Commercial-Retail		Library	5,996			0.005	32.00	32.00	0.00	Rounded
33		Laven-West	23004072 Commercial-Retail		Storm	1			4,148.000	2,945.00	2,945.00	0.00	Rounded
34		Laven-West	23000016 Commercial-Retail		Police	5,996			0.231	1,385.00	1,385.00	0.00	Rounded
35		Laven-West	23000016 Commercial-Retail		Library	5,799			0.005	30.00	30.00	0.00	Rounded
36		Laven-West	23000016 Commercial-Retail		Fire	5,799			4,148.000	2,945.00	2,945.00	0.00	Rounded
37		Laven-West	23000016 Commercial-Retail		Storm	1			4,148.000	6,056.00	6,056.00	0.00	Rounded
38		Laven-West	23006603 Commercial-Retail		Library	11,484			0.005	60.00	60.00	0.00	Rounded
39		Laven-West	23006603 Commercial-Retail		Storm	2			4,148.000	6,265.00	6,265.00	0.00	Rounded
40		Laven-West	23006603 Commercial-Retail		Fire	11,484			0.394	45,791.00	45,791.00	0.00	Rounded
41		Laven-West	23006603 Commercial-Retail		Water-D	n/a			n/a	47,661.00	47,661.00	0.00	2-inch
42		Laven-West	23009478 Commercial-Retail		Major Arterials	11,484			2.352	27,011.00	27,011.00	0.00	Rounded
43		Laven-West	23009478 Commercial-Retail		Library	3,772			0.005	20.00	20.00	0.00	Rounded
44		Laven-West	23009478 Commercial-Retail		Fire	3,772			0.394	1,486.00	1,486.00	0.00	Rounded
45		Laven-West	23009478 Commercial-Retail		Water-L	n/a			n/a	14,841.00	14,841.00	0.00	1-inch
46		Laven-West	23009478 Commercial-Retail		Water-D	n/a			n/a	29,829.00	29,829.00	0.00	1.5-inch
47		Laven-West	23003133 Commercial-Retail		Library	4,615			0.005	24.00	24.00	0.00	Rounded
48		Laven-West	23003133 Commercial-Retail		Fire	4,615			0.394	1,822.00	1,822.00	0.00	Rounded
49		Laven-West	23003133 Commercial-Retail		Major Arterials	4,615			2.352	10,855.00	10,855.00	0.00	Rounded
50		Laven-West	23003133 Commercial-Retail		Wastewater-M	n/a			n/a	46,218.00	46,218.00	0.00	2-inch
51		Laven-West	23003134 Commercial-Retail		Police	4,909			0.062	310.00	310.00	0.00	Rounded
52		Laven-West	23003134 Commercial-Retail		Police	4,909			0.231	1,134.00	1,134.00	0.00	Rounded
53		Laven-West	23003134 Commercial-Retail		Water-D	n/a			n/a	47,661.00	47,661.00	0.00	2-inch
54		Laven-West	23006212 Commercial-Retail		Wastewater-M	n/a			n/a	14,405.00	14,405.00	0.00	1-inch
55		Laven-West	23006212 Commercial-Retail		Storm	2			4,148.000	6,265.00	6,265.00	0.00	Rounded
56		Laven-West	23004593 Commercial-Retail		Wastewater-M	n/a			n/a	46,218.00	46,218.00	0.00	2-inch
57		Laven-West	23009478 Commercial-Retail		Water-D	n/a			n/a	29,829.00	29,829.00	0.00	1.5-inch
58		Laven-West	23009478 Commercial-Retail		Wastewater-M	n/a			n/a	28,922.00	28,922.00	0.00	1.5-inch
59		Laven-West	23005965 Industrial-Warehouse		Water-D	n/a			n/a	47,661.00	47,661.00	0.00	2-inch
60		Laven-West	23005965 Industrial-Warehouse		Wastewater-M	n/a			n/a	46,218.00	46,218.00	0.00	2-inch

FY 2022-23											
Sample No.	Location	Receipt	Non-Residential			DIF /sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes	
			Development Type	Fee Category	Square Feet/Acres						
1	Northeast	22023721	Commercial-Retail	Library		4,647	\$0.005	\$24.00		\$0.00	Rounded
2	Northeast	22023721	Commercial-Retail	Parks		4,647	0.062	285.00	285.00	0.00	1-inch
3	Northeast	22023721	Commercial-Retail	Water-L	n/a			23,032.00	23,032.00	0.00	1-inch
4	Northeast	22023721	Commercial-Retail	Fire		4,647	0.446	2,072.00	2,072.00	0.00	Rounded
5	Northeast	22023721	Commercial-Retail	Police		4,647	0.254	1,181.00	1,181.00	0.00	Rounded
6	Northeast	22023721	Commercial-Retail	Major Arterials		4,647	3.758	17,464.00	17,464.00	0.00	Rounded
7	Northeast	22023721	Commercial-Retail	Water-D	n/a			73,809.00	73,809.00	0.00	2-inch
8	Northeast	22023721	Commercial-Retail	Wastewater-M	n/a			42,297.00	42,297.00	0.00	2-inch
9	Northeast	22033312	Commercial-Retail	Library		2,237	0.005	12.00	12.00	0.00	2-inch
10	Northeast	22033312	Commercial-Retail	Parks		2,237	0.062	136.00	136.00	0.00	2-inch
11	Northeast	22033312	Commercial-Retail	Fire		2,237	0.446	998.00	998.00	0.00	2-inch
12	Northeast	22033312	Commercial-Retail	Police		2,237	0.254	569.00	569.00	0.00	2-inch
13	Northeast	22033312	Commercial-Retail	Major Arterials		2,237	3.758	8,408.00	8,408.00	0.00	2-inch

FY 2022-23										
Sample No.	Location	Receipt	Development Type	Non-Residential			Assessed Fee	Fee In Effect	Difference	Notes
				Fee Category	Square Feet/Acres	Df/sqft/Acre				
1	Northwest	203-03-086A	Commercial-Retail	Library	1,500	\$0.005	\$8.00	\$8.00	\$0.00	Rounded
2	Northwest	203-03-086A	Commercial-Retail	Fire	1,500	0.418	629.00	629.00	0.00	Rounded
3	Northwest	203-03-086A	Commercial-Retail	Major Arterials	1,500	3.758	5,636.00	5,636.00	0.00	Rounded
4	Northwest	203-03-086A	Commercial-Retail	Wastewater-M	n/a	n/a	26,473.00	26,473.00	270.00	1.5-inch
5	Northwest	204-09-005	Industrial-Warehouse	Library	2,880.643	0.002	6,052.00	6,052.00	0.00	Rounded
6	Northwest	204-09-005	Industrial-Warehouse	Fire	2,880.643	0.144	416,365.00	416,365.00	0.00	Rounded
7	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	2,880.643	0.986	2,840,314.00	2,840,314.00	0.00	Rounded
8	Northwest	204-09-005	Industrial-Warehouse	Parks	348.074	0.027	9,398.00	9,398.00	0.00	Rounded
9	Northwest	204-09-005	Industrial-Warehouse	Police	348.074	0.082	28,196.00	28,196.00	0.00	Rounded
10	Northwest	204-09-005	Industrial-Warehouse	Library	207.479	0.002	436.00	436.00	0.00	Rounded
11	Northwest	204-09-005	Industrial-Warehouse	Fire	207.479	0.144	29,990.00	29,990.00	0.00	Rounded
12	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	207.479	0.986	204,574.00	204,574.00	0.00	Rounded
13	Northwest	204-09-005	Industrial-Warehouse	Parks	70.037	0.027	2,134.00	2,134.00	0.00	Rounded
14	Northwest	204-09-005	Industrial-Warehouse	Police	70.037	0.082	6,414.00	6,414.00	0.00	Rounded
15	Northwest	204-09-005	Industrial-Warehouse	Library	5.998	0.002	13.00	13.00	0.00	Rounded
16	Northwest	204-09-005	Industrial-Warehouse	Fire	5.998	0.144	867.00	867.00	0.00	Rounded
17	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	5.998	0.986	5,914.00	5,914.00	0.00	Rounded
18	Northwest	204-09-005	Industrial-Warehouse	Parks	5.998	0.027	137.00	137.00	0.00	Rounded
19	Northwest	204-09-005	Industrial-Warehouse	Police	5.998	0.082	414.00	414.00	0.00	Rounded
20	Northwest	204-09-005	Industrial-Warehouse	Library	12.370	0.002	26.00	26.00	0.00	Rounded
21	Northwest	204-09-005	Industrial-Warehouse	Fire	12.370	0.144	1,791.00	1,791.00	0.00	Rounded
22	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	12.370	0.986	12,197.00	12,197.00	0.00	Rounded
23	Northwest	204-09-005	Industrial-Warehouse	Parks	4.037	0.027	109.00	109.00	0.00	Rounded
24	Northwest	204-09-005	Industrial-Warehouse	Police	4.037	0.082	325.00	325.00	0.00	Rounded
25	Northwest	204-09-005	Industrial-Warehouse	Library	78.156	0.002	164.00	164.00	0.00	Rounded
26	Northwest	204-09-005	Industrial-Warehouse	Fire	78.156	0.144	11,295.00	11,295.00	0.00	Rounded
27	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	78.156	0.986	77,062.00	77,062.00	0.00	Rounded
28	Northwest	204-09-005	Industrial-Warehouse	Parks	6.074	0.027	164.00	164.00	0.00	Rounded
29	Northwest	204-09-005	Industrial-Warehouse	Police	6.074	0.082	492.00	492.00	0.00	Rounded
30	Northwest	204-09-005	Industrial-Warehouse	Library	5.029	0.002	11.00	11.00	0.00	Rounded
31	Northwest	204-09-005	Industrial-Warehouse	Fire	5.029	0.144	728.00	728.00	0.00	Rounded
32	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	5.029	0.986	4,959.00	4,959.00	0.00	Rounded
33	Northwest	204-09-005	Industrial-Warehouse	Parks	12.667	0.027	342.00	342.00	0.00	Rounded
34	Northwest	204-09-005	Industrial-Warehouse	Police	12.667	0.082	1,017.00	1,017.00	0.00	Rounded
35	Northwest	204-09-005	Industrial-Warehouse	Library	3.968	0.002	8.00	8.00	0.00	Rounded
36	Northwest	204-09-005	Industrial-Warehouse	Fire	3.968	0.144	573.00	573.00	0.00	Rounded
37	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	3.968	0.986	3,912.00	3,912.00	0.00	Rounded
38	Northwest	204-09-005	Industrial-Warehouse	Parks	201.148	0.027	5,431.00	5,431.00	0.00	Rounded
39	Northwest	204-09-005	Industrial-Warehouse	Police	201.148	0.082	16,300.00	16,300.00	0.00	Rounded
40	Northwest	204-09-005	Industrial-Warehouse	Library	81.124	0.002	170.00	170.00	0.00	Rounded
41	Northwest	204-09-005	Industrial-Warehouse	Fire	81.124	0.144	11,729.00	11,729.00	0.00	Rounded
42	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	81.124	0.986	79,988.00	79,988.00	0.00	Rounded
43	Northwest	204-09-005	Industrial-Warehouse	Parks	6.074	0.027	164.00	164.00	0.00	Rounded
44	Northwest	204-09-005	Industrial-Warehouse	Police	6.074	0.082	492.00	492.00	0.00	Rounded
45	Northwest	204-09-005	Industrial-Warehouse	Library	5.029	0.002	11.00	11.00	0.00	Rounded
46	Northwest	204-09-005	Industrial-Warehouse	Fire	5.029	0.144	728.00	728.00	0.00	Rounded
47	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	5.029	0.986	4,959.00	4,959.00	0.00	Rounded
48	Northwest	204-09-005	Industrial-Warehouse	Parks	12.667	0.027	342.00	342.00	0.00	Rounded
49	Northwest	204-09-005	Industrial-Warehouse	Police	12.667	0.082	1,017.00	1,017.00	0.00	Rounded
50	Northwest	204-09-005	Industrial-Warehouse	Library	3.968	0.002	8.00	8.00	0.00	Rounded
51	Northwest	204-09-005	Industrial-Warehouse	Fire	3.968	0.144	573.00	573.00	0.00	Rounded
52	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	3.968	0.986	3,912.00	3,912.00	0.00	Rounded
53	Northwest	204-09-005	Industrial-Warehouse	Library	9.403	0.002	20.00	20.00	0.00	Rounded
54	Northwest	204-09-005	Industrial-Warehouse	Fire	9.403	0.144	1,357.00	1,357.00	0.00	Rounded
55	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	9.403	0.986	9,271.00	9,271.00	0.00	Rounded
56	Northwest	204-09-005	Industrial-Warehouse	Parks	1.939	0.027	54.00	54.00	0.00	Rounded
57	Northwest	204-09-005	Industrial-Warehouse	Police	1.939	0.082	159.00	159.00	0.00	Rounded
58	Northwest	204-09-005	Industrial-Warehouse	Library	437	0.002	1.00	1.00	0.00	Rounded
59	Northwest	204-09-005	Industrial-Warehouse	Fire	437	0.144	62.00	62.00	0.00	Rounded
60	Northwest	204-09-005	Industrial-Warehouse	Major Arterials	437	0.986	431.00	431.00	0.00	Rounded

FY 2022-23										
Non-Residential										
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet/Acres	DIF/sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes
1	Paradise Ridge	23005931	Commercial-Retail	Library	820	\$0.005	\$4.00	\$4.00	\$0.00	Rounded
2	Paradise Ridge	23005931	Commercial-Retail	Parks	820	0.062	49.00	49.00	0.00	Rounded
3	Paradise Ridge	23005931	Commercial-Retail	Fire	820	0.446	364.00	364.00	0.00	Rounded
4	Paradise Ridge	23005931	Commercial-Retail	Police	820	0.254	207.00	207.00	0.00	Rounded
5	Paradise Ridge	23005931	Commercial-Retail	Major Arterials	820	3.758	3,080.00	3,080.00	0.00	Rounded

FY 2022-23

FY 2023-24									
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet	DF/sqft	Assessed Fee	Fee in Effect	Difference
1	Ahiwatukee	23023855	Commercial-Retail	Library	1,600	\$0.005	\$8	\$8	\$0.00
2	Ahiwatukee	23023855	Commercial-Retail	Parks	1,600	0.061	98	98	0.00
3	Ahiwatukee	23023855	Commercial-Retail	Fire	1,600	0.381	606	606	0.00
4	Ahiwatukee	23023855	Commercial-Retail	Police	1,600	0.277	441	441	0.00
									Rounded
									Rounded
									Rounded

FY 2023-24											
Sample No.	Location	Receipt	Development Type	Fee Category	Non-Residential			Assessed Fee	Fee in Effect	Difference	Notes
					Square Feet/Acres	DF/Aq/N/Acre					
1	Estrella-North	23015673 Commercial-Retail	Library	Parks	5,909	5,005	\$30.00	\$30.00	\$30.00	\$0.00	0.00
2	Estrella-North	23015673 Commercial-Retail	Parks	Water-L	5,909	0.062		359.00	359.00	0.00	0.00
3	Estrella-North	23015673 Commercial-Retail	Storm	Water-L	n/a			14,841.00	14,841.00	0.00	1-inch
4	Estrella-North	23015673 Commercial-Retail	Storm	Storm	1,120	3,080.000		3,450.00	3,450.00	0.00	0.00
5	Estrella-North	23015673 Commercial-Retail	Police	Police	5,909	0.394		2,328.00	2,328.00	0.00	0.00
6	Estrella-North	23015673 Commercial-Retail	Police	Police	5,909	0.231		1,362.00	1,362.00	0.00	0.00
7	Estrella-North	23015673 Commercial-Retail	Water-D	Water-D	n/a			29,829.00	29,829.00	0.00	1.5-inch
8	Estrella-North	23015673 Commercial-Retail	Major Arterials	Major Arterials	5,900	2.352		13,862.00	13,862.00	0.00	0.00
9	Estrella-North	23015673 Commercial-Retail	Wastewater-M	Wastewater-M	n/a			12,070.00	12,070.00	0.00	1.5-inch
10	Estrella-North	23015673 Commercial-Retail	Library	Library	3,861	0.005		20.00	20.00	0.00	0.00
11	Estrella-North	23015673 Commercial-Retail	Parks	Parks	3,861	0.062		236.00	236.00	0.00	0.00
12	Estrella-North	23015675 Commercial-Retail	Fire	Fire	3,861	0.394		1,525.00	1,525.00	0.00	0.00
13	Estrella-North	23015675 Commercial-Retail	Police	Police	3,861	0.231		892.00	892.00	0.00	0.00
14	Estrella-North	23015675 Commercial-Retail	Major Arterials	Major Arterials	3,861	2.352		9,081.00	9,081.00	0.00	0.00
15	Estrella-North	23015676 Commercial-Retail	Library	Library	444	0.005		2.00	2.00	0.00	0.00
16	Estrella-North	23015676 Commercial-Retail	Parks	Parks	444	0.062		25.00	25.00	0.00	0.00
17	Estrella-North	23015676 Commercial-Retail	Fire	Fire	444	0.394		175.00	175.00	0.00	0.00
18	Estrella-North	23015676 Commercial-Retail	Police	Police	444	0.231		103.00	103.00	0.00	0.00
19	Estrella-North	23015676 Commercial-Retail	Major Arterials	Major Arterials	444	2.352		1,761.00	1,761.00	0.00	0.00
20	Estrella-North	23016185 Commercial-Retail	Water-D	Water-D	n/a			19,240.00	19,240.00	0.00	2-inch
21	Estrella-North	23016185 Commercial-Retail	Wastewater-M	Wastewater-M	n/a			29,829.00	29,829.00	0.00	0.00
22	Estrella-North	24006927 Commercial-Retail	Water-L	Water-L	n/a			24.00	24.00	0.00	0.00
23	Estrella-North	23015294 Industrial-Warehouse	Library	Library	11,650	0.002		286.00	286.00	0.00	0.00
24	Estrella-North	23015294 Industrial-Warehouse	Parks	Parks	11,650	0.075		1,592.00	1,592.00	0.00	0.00
25	Estrella-North	23015294 Industrial-Warehouse	Fire	Fire	11,650	0.136		932.00	932.00	0.00	0.00
26	Estrella-North	23015294 Industrial-Warehouse	Police	Police	11,650	0.08		148.00	148.00	0.00	0.00
27	Estrella-North	23015294 Industrial-Warehouse	Water-L	Water-L	n/a			14,841.00	14,841.00	0.00	1-inch
28	Estrella-North	23015294 Industrial-Warehouse	Storm	Storm	0.900	3,080.000		2,772.00	2,772.00	0.00	0.00
29	Estrella-North	23015294 Industrial-Warehouse	Major Arterials	Major Arterials	11,650	0.617		7,191.00	7,191.00	0.00	0.00
30	Estrella-North	23015294 Industrial-Warehouse	Water-D	Water-D	n/a			29,829.00	29,829.00	0.00	1.5-inch
31	Estrella-North	23015294 Industrial-Warehouse	Wastewater-M	Wastewater-M	n/a			12,070.00	12,070.00	0.00	0.00
32	Estrella-North	24011133 Public-Institutional	Library	Library	28,170	0.005		148.00	148.00	0.00	0.00
33	Estrella-North	24011133 Public-Institutional	Parks	Parks	28,170	0.062		1,750.00	1,750.00	0.00	0.00
34	Estrella-North	24011133 Public-Institutional	Water-L	Water-L	n/a			14,841.00	14,841.00	0.00	1-inch
35	Estrella-North	24011133 Public-Institutional	Water-D	Water-D	n/a			29,829.00	29,829.00	0.00	0.00
36	Estrella-North	24011133 Public-Institutional	Wastewater-M	Wastewater-M	n/a			12,070.00	12,070.00	0.00	0.00
37	Estrella-North	24011133 Public-Institutional	Storm	Storm	2,160	3,080.000		6,653.00	6,653.00	0.00	0.00
38	Estrella-North	24011133 Public-Institutional	Major Arterials	Major Arterials	28,170	0.868		24,408.00	24,408.00	0.00	0.00
39	Estrella-North	24011133 Public-Institutional	Fire	Fire	28,170	0.282		7,943.00	7,943.00	0.00	0.00
40	Estrella-North	24011133 Public-Institutional	Police	Police	28,170	0.165		4,648.00	4,648.00	0.00	0.00
41	Estrella-North	24011132 Public-Institutional	Library	Library	1,018	0.005		5.00	5.00	0.00	0.00
42	Estrella-North	24011132 Public-Institutional	Parks	Parks	1,018	0.062		62.00	62.00	0.00	0.00
43	Estrella-North	24011132 Public-Institutional	Major Arterials	Major Arterials	1,018	0.868		887.00	887.00	0.00	0.00
44	Estrella-North	24011132 Public-Institutional	Fire	Fire	1,018	0.282		287.00	287.00	0.00	0.00
45	Estrella-North	24011132 Public-Institutional	Police	Police	1,018	0.165		168.00	168.00	0.00	0.00
46	Estrella-North	24009145 Industrial-Warehouse	Library	Library	300,950	0.002		63.00	63.00	0.00	0.00
47	Estrella-North	24009145 Industrial-Warehouse	Parks	Parks	300,950	0.025		748.00	748.00	0.00	0.00
48	Estrella-North	24009145 Industrial-Warehouse	Water-L	Water-L	n/a			29,829.00	29,829.00	0.00	1.5-inch
49	Estrella-North	24009145 Industrial-Warehouse	Water-D	Water-D	n/a			19,240.00	19,240.00	0.00	0.00
50	Estrella-North	24009145 Industrial-Warehouse	Wastewater-M	Wastewater-M	n/a			12,070.00	12,070.00	0.00	0.00
51	Estrella-North	24009145 Industrial-Warehouse	Storm	Storm	n/a			43,844.00	43,844.00	0.00	2-inch
52	Estrella-North	24009145 Industrial-Warehouse	Fire	Fire	14,235	3,080.000		41,142.00	41,142.00	0.00	0.00
53	Estrella-North	24009145 Industrial-Warehouse	Police	Police	300,950	0.136		24,076.00	24,076.00	0.00	0.00
54	Estrella-North	24009145 Industrial-Warehouse	Major Arterials	Major Arterials	300,950	0.868		186,148.00	186,148.00	0.00	0.00
55	Estrella-North	24009150 Industrial-Warehouse	Library	Library	310,500	0.002		62.00	62.00	0.00	0.00
56	Estrella-North	24009150 Industrial-Warehouse	Parks	Parks	293,360	0.025		733.00	733.00	0.00	0.00
57	Estrella-North	24009150 Industrial-Warehouse	Water-L	Water-L	n/a			29,829.00	29,829.00	0.00	1.5-inch
58	Estrella-North	24009150 Industrial-Warehouse	Water-D	Water-D	n/a			19,240.00	19,240.00	0.00	0.00
59	Estrella-North	24009150 Industrial-Warehouse	Wastewater-M	Wastewater-M	n/a			12,070.00	12,070.00	0.00	0.00
60	Estrella-North	24009150 Industrial-Warehouse	Storm	Storm	14,000	3,080.000		43,120.00	43,120.00	0.00	2-inch

Sample No.	Location	Receipt	Development Type	Non-Residential				Assessed Fee	Fee in Effect	Difference	Notes
				Fee Category	Square Feet/Acres	DIF/sq/ft/Acre					
1	Estrella-South	24007712	Miniwarehouse	Library	101.809	\$0.002		\$213.00	\$213.00	\$0.00	Rounded
2	Estrella-South	24007712	Miniwarehouse	Water-L	n/a	n/a		14,841.00	14,841.00	0.00	1-inch
3	Estrella-South	24007712	Miniwarehouse	Major Arterials	101.809	0.174		17,622.00	17,622.00	0.00	Rounded
4	Estrella-South	24007712	Miniwarehouse	Wastewater-M	n/a	n/a		48,100.00	48,100.00	0.00	2-inch
5	Estrella-South	24007712	Miniwarehouse	Fire	101.809	0.136		13,846.00	13,846.00	0.00	Rounded
6	Estrella-South	23021024	Industrial-Warehouse	Library	102.425	0.002		215.00	215.00	0.00	Rounded
7	Estrella-South	23021024	Industrial-Warehouse	Water-D	n/a	n/a		47,661.00	47,661.00	0.00	2-inch
8	Estrella-South	23021024	Industrial-Warehouse	Police	102.425	0.080		8,194.00	8,194.00	0.00	Rounded
9	Estrella-South	23021024	Industrial-Warehouse	Storm	9.95	3.080		30,631.00	30,631.00	0.00	Rounded
10	Estrella-South	23021060	Industrial-Warehouse	Parks	175.713	0.025		4,368.00	4,368.00	0.00	Rounded
11	Estrella-South	23021060	Industrial-Warehouse	Water-D	n/a	n/a		47,661.00	47,661.00	0.00	2-inch
12	Estrella-South	23021060	Industrial-Warehouse	Storm	9.95	3.080		30,631.00	30,631.00	0.00	Rounded
13	Estrella-South	23021060	Industrial-Warehouse	Police	175.713	0.080		14,057.00	14,057.00	0.00	Rounded
14	Estrella-South	23019813	Commercial-Retail	Library	1,828	0.005		9.00	9.00	0.00	Rounded
15	Estrella-South	23019813	Commercial-Retail	Fire	1,828	0.394		721.00	721.00	0.00	Rounded
16	Estrella-South	23019813	Commercial-Retail	Major Arterials	1,828	2.352		4,299.00	4,299.00	0.00	Rounded
17	Estrella-South	23019813	Commercial-Retail	Water-D	n/a	n/a		14,841.00	14,841.00	0.00	2-inch
18	Estrella-South	23019813	Commercial-Retail	Wastewater-M	n/a	n/a		14,995.00	14,995.00	0.00	1-inch
19	Estrella-South	23022368	Commercial-Retail	Parks	1,713	0.062		112.00	112.00	0.00	Rounded
20	Estrella-South	23022368	Commercial-Retail	Police	1,713	0.231		396.00	396.00	0.00	Rounded
21	Estrella-South	23022368	Commercial-Retail	Major Arterials	1,713	2.352		4,030.00	4,030.00	0.00	Rounded
22	Estrella-South	23022368	Commercial-Retail	Water-D	n/a	n/a		29,829.00	29,829.00	0.00	1.5-inch
23	Estrella-South	23022368	Commercial-Retail	Wastewater-M	n/a	n/a		30,098.00	30,098.00	0.00	1.5-inch
24	Estrella-South	24007170	Commercial-Retail	Library	3,401	0.005		18.00	18.00	0.00	Rounded
25	Estrella-South	24007170	Commercial-Retail	Fire	3,401	0.394		1,340.00	1,340.00	0.00	Rounded
26	Estrella-South	24007170	Commercial-Retail	Water-L	n/a	n/a		14,841.00	14,841.00	0.00	1-inch
27	Estrella-South	24007170	Commercial-Retail	Water-D	n/a	n/a		29,829.00	29,829.00	0.00	1.5-inch
28	Estrella-South	24007170	Commercial-Retail	Storm	1.95	3.080		6,006.00	6,006.00	0.00	Rounded
29	Estrella-South	24000444	Industrial-Warehouse	Parks	254.900	0.025		6,341.00	6,341.00	0.00	Rounded
30	Estrella-South	24000444	Industrial-Warehouse	Police	254.900	0.080		20,392.00	20,392.00	0.00	Rounded
31	Estrella-South	23022164	Commercial-Retail	Library	770	0.005		4.00	4.00	0.00	Rounded
32	Estrella-South	23022164	Commercial-Retail	Fire	770	0.394		302.00	302.00	0.00	Rounded
33	Estrella-South	23022164	Commercial-Retail	Major Arterials	770	2.352		1,812.00	1,812.00	0.00	Rounded
34	Estrella-South	23022164	Commercial-Retail	Water-D	n/a	n/a		14,841.00	14,841.00	0.00	2-inch
35	Estrella-South	23022164	Commercial-Retail	Wastewater-M	n/a	n/a		14,995.00	14,995.00	0.00	1-inch
36	Estrella-South	23020106	Commercial-Retail	Library	3,188	0.002		9,271.00	9,271.00	0.00	3/4-inch
37	Estrella-South	23020106	Commercial-Retail	Fire	3,188	0.136		433.00	433.00	0.00	Rounded
38	Estrella-South	23020106	Industrial-Warehouse	Major Arterials	3,188	0.617		1,967.00	1,967.00	0.00	Rounded
39	Estrella-South	23020106	Industrial-Warehouse	Police	3,188	0.080		15.00	15.00	0.00	Rounded
40	Estrella-South	23023614	Industrial-Warehouse	Library	5,022	0.005		26.00	26.00	0.00	Rounded
41	Estrella-South	24005054	Commercial-Retail	Water-D	n/a	n/a		14,841.00	14,841.00	0.00	2-inch
42	Estrella-South	24005054	Commercial-Retail	Police	5,022	0.231		1,160.00	1,160.00	0.00	Rounded
43	Estrella-South	24005054	Commercial-Retail	Water-D	n/a	n/a		29,829.00	29,829.00	0.00	1.5-inch
44	Estrella-South	24005054	Commercial-Retail	Storm	3.10	3.080		9,548.00	9,548.00	0.00	Rounded
45	Estrella-South	24005054	Commercial-Retail	Library	4,763	0.005		25.00	25.00	0.00	Rounded
46	Estrella-South	24005053	Commercial-Retail	Parks	4,763	0.062		298.00	298.00	0.00	Rounded
47	Estrella-South	24005053	Commercial-Retail	Fire	4,763	0.394		1,879.00	1,879.00	0.00	Rounded
48	Estrella-South	24005053	Commercial-Retail	Police	4,763	0.231		1,100.00	1,100.00	0.00	Rounded
49	Estrella-South	24005053	Commercial-Retail	Major Arterials	4,763	2.352		11,202.00	11,202.00	0.00	Rounded
50	Estrella-South	23022164	Commercial-Retail	Police	766	0.231		177.00	177.00	0.00	Rounded
51	Estrella-South	24001080	Industrial-Warehouse	Library	300.011	0.002		630.00	630.00	0.00	Rounded
52	Estrella-South	24001080	Industrial-Warehouse	Parks	300.011	0.025		7,446.00	7,446.00	0.00	Rounded
53	Estrella-South	24001080	Industrial-Warehouse	Water-L	n/a	n/a		29,829.00	29,829.00	0.00	1.5-inch
54	Estrella-South	24001080	Industrial-Warehouse	Water-D	n/a	n/a		47,661.00	47,661.00	0.00	2-inch
55	Estrella-South	24001080	Industrial-Warehouse	Wastewater-M	n/a	n/a		48,100.00	48,100.00	0.00	2-inch
56	Estrella-South	24001080	Industrial-Warehouse	Fire	300.011	0.136		40,913.00	40,913.00	0.00	Rounded
57	Estrella-South	24001080	Industrial-Warehouse	Police	300.011	0.080		23,943.00	23,943.00	0.00	Rounded
58	Estrella-South	24001080	Industrial-Warehouse	Major Arterials	300.011	0.617		185,107.00	185,107.00	0.00	Rounded
59	Estrella-South	24001080	Industrial-Warehouse	Storm	30.06	3.080		92,585.00	92,585.00	0.00	Rounded
60	Estrella-South	24001080	Industrial-Warehouse								

FY 2023-24										Non-Residential			
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet/Acres	Df/sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes			
1	Laveen-East	23017076 Commercial-Retail	Library	Library	2,164	\$0.005	\$12.00	\$12.00	\$0.00	Rounded			
2	Laveen-East	23017076 Commercial-Retail	Parks	Parks	2,164	0.062	136.00	136.00	0.00	Rounded			
3	Laveen-East	23017076 Commercial-Retail	Fire	Fire	2,164	0.394	853.00	853.00	0.00	Rounded			
4	Laveen-East	23017076 Commercial-Retail	Police	Police	2,164	0.231	499.00	499.00	0.00	Rounded			
5	Laveen-East	23017076 Commercial-Retail	Major Arterials	Major Arterials	2,164	2.352	5,090.00	5,090.00	0.00	Rounded			
6	Laveen-East	23017076 Commercial-Retail	Storm	Storm	3,58	4,148,000	14,841.00	14,841.00	0.00	Rounded			
7	Laveen-East	23018725 Commercial-Retail	Library	Library	1,574	0.005	8.00	8.00	0.00	Rounded			
8	Laveen-East	23018725 Commercial-Retail	Parks	Parks	1,574	0.062	99.00	99.00	0.00	Rounded			
9	Laveen-East	23018725 Commercial-Retail	Fire	Fire	1,574	0.394	623.00	623.00	0.00	Rounded			
10	Laveen-East	23018725 Commercial-Retail	Police	Police	1,574	0.231	364.00	364.00	0.00	Rounded			
11	Laveen-East	23018725 Commercial-Retail	Major Arterials	Major Arterials	1,574	n/a	3,702.00	3,702.00	0.00	Rounded			
12	Laveen-East	23018725 Commercial-Retail	Water-D	Water-D	n/a	n/a	14,841.00	14,841.00	0.00	1-inch			
13	Laveen-East	23018725 Commercial-Retail	Water-L	Water-L	n/a	n/a	14,841.00	14,841.00	0.00	1-inch			
14	Laveen-East	23018725 Commercial-Retail	Wastewater-M	Wastewater-M	n/a	n/a	5,945.00	5,945.00	0.00	1-inch			
15	Laveen-East	24005297 Miniwarehouse	Water-D	Water-D	n/a	0.025	2,184.00	2,184.00	0.00	Rounded			
16	Laveen-East	24005297 Miniwarehouse	Water-L	Water-L	n/a	n/a	14,841.00	14,841.00	0.00	1-inch			
17	Laveen-East	24005297 Miniwarehouse	Wastewater-M	Wastewater-M	n/a	n/a	5,945.00	5,945.00	0.00	1-inch			
18	Laveen-East	24005297 Miniwarehouse	Major Arterials	Major Arterials	87,775	0.174	15,270.00	15,270.00	0.00	Rounded			
19	Laveen-East	24005297 Miniwarehouse	Storm	Storm	5,20	4,148,000	21,570.00	21,570.00	0.00	Rounded			
20	Laveen-East	24005297 Miniwarehouse	Fire	Fire	87,775	0.136	12,000.00	12,000.00	0.00	Rounded			
21	Laveen-East	24005297 Miniwarehouse	Police	Police	87,775	0.080	7,022.00	7,022.00	0.00	Rounded			
22	Laveen-East	24005298 Miniwarehouse	Library	Library	5,728	0.002	12.00	12.00	0.00	Rounded			
23	Laveen-East	24005298 Miniwarehouse	Major Arterials	Major Arterials	5,728	0.174	983.00	983.00	0.00	Rounded			
24	Laveen-East	24005298 Miniwarehouse	Fire	Fire	5,728	0.136	779.00	779.00	0.00	Rounded			
25	Laveen-East	24005298 Miniwarehouse	Police	Police	5,728	0.080	456.00	456.00	0.00	Rounded			
26	Laveen-East	24005299 Miniwarehouse	Library	Library	7,475	0.002	16.00	16.00	0.00	Rounded			
27	Laveen-East	24005299 Miniwarehouse	Parks	Parks	7,475	0.025	186.00	186.00	0.00	Rounded			
28	Laveen-East	24005299 Miniwarehouse	Major Arterials	Major Arterials	7,475	0.174	1,311.00	1,311.00	0.00	Rounded			
29	Laveen-East	24005299 Miniwarehouse	Fire	Fire	7,475	0.136	1,023.00	1,023.00	0.00	Rounded			
30	Laveen-East	24005299 Miniwarehouse	Police	Police	7,475	0.080	598.00	598.00	0.00	Rounded			
31	Laveen-East	24005300 Miniwarehouse	Library	Library	14,960	0.002	32.00	32.00	0.00	Rounded			
32	Laveen-East	24005300 Miniwarehouse	Parks	Parks	14,960	0.025	373.00	373.00	0.00	Rounded			
33	Laveen-East	24005300 Miniwarehouse	Major Arterials	Major Arterials	14,960	0.174	2,603.00	2,603.00	0.00	Rounded			
34	Laveen-East	24005300 Miniwarehouse	Fire	Fire	14,960	0.136	2,045.00	2,045.00	0.00	Rounded			
35	Laveen-East	24005301 Miniwarehouse	Police	Police	4,213	0.080	1,197.00	1,197.00	0.00	Rounded			
36	Laveen-East	24005301 Miniwarehouse	Library	Library	4,213	0.002	8.00	8.00	0.00	Rounded			
37	Laveen-East	24005301 Miniwarehouse	Parks	Parks	4,213	0.025	99.00	99.00	0.00	Rounded			
38	Laveen-East	24005301 Miniwarehouse	Major Arterials	Major Arterials	4,213	0.174	733.00	733.00	0.00	Rounded			
39	Laveen-East	24005301 Miniwarehouse	Fire	Fire	4,213	0.136	574.00	574.00	0.00	Rounded			
40	Laveen-East	24005301 Miniwarehouse	Police	Police	4,213	0.080	336.00	336.00	0.00	Rounded			
41	Laveen-East	24005302 Miniwarehouse	Parks	Parks	6,759	0.002	15.00	15.00	0.00	Rounded			
42	Laveen-East	24005302 Miniwarehouse	Major Arterials	Major Arterials	6,759	0.174	1,176.00	1,176.00	0.00	Rounded			
43	Laveen-East	24005302 Miniwarehouse	Fire	Fire	6,759	0.136	925.00	925.00	0.00	Rounded			
44	Laveen-East	24005302 Miniwarehouse	Police	Police	6,759	0.080	541.00	541.00	0.00	Rounded			
45	Laveen-East	24005302 Miniwarehouse	Library	Library	4,431	0.002	9.00	9.00	0.00	Rounded			
46	Laveen-East	24005303 Miniwarehouse	Parks	Parks	4,431	0.025	112.00	112.00	0.00	Rounded			
47	Laveen-East	24005303 Miniwarehouse	Major Arterials	Major Arterials	4,431	0.174	771.00	771.00	0.00	Rounded			
48	Laveen-East	24005303 Miniwarehouse	Fire	Fire	4,431	0.136	599.00	599.00	0.00	Rounded			
49	Laveen-East	24005303 Miniwarehouse	Police	Police	4,431	0.080	351.00	351.00	0.00	Rounded			
50	Laveen-East	24005304 Miniwarehouse	Library	Library	7,000	0.002	14.00	14.00	0.00	Rounded			
51	Laveen-East	24005304 Miniwarehouse	Parks	Parks	6,540	0.025	162.00	162.00	0.00	Rounded			
52	Laveen-East	24005304 Miniwarehouse	Major Arterials	Major Arterials	6,540	0.174	1,138.00	1,138.00	0.00	Rounded			
53	Laveen-East	24005304 Miniwarehouse	Fire	Fire	6,540	0.136	901.00	901.00	0.00	Rounded			
54	Laveen-East	24005304 Miniwarehouse	Police	Police	6,540	0.080	528.00	528.00	0.00	Rounded			
55	Laveen-East	23022631 Industrial-Warehouse	Storm	Storm	1.68	4,148,000	6,969.00	6,969.00	0.00	Rounded			
56	Laveen-East	23022631 Industrial-Warehouse	Water-D	Water-D	n/a	n/a	47,661.00	47,661.00	0.00	2-inch			
57	Laveen-East	23022631 Industrial-Warehouse	Wastewater-M	Wastewater-M	n/a	n/a	19,240.00	19,240.00	0.00	2-inch			
58	Laveen-East	23022631 Industrial-Warehouse	Major Arterials	Major Arterials	1,593	0.617	983.00	983.00	0.00	Rounded			
59	Laveen-East	23022480 Industrial-Warehouse	Major Arterials	Major Arterials	1,593	0.617	983.00	983.00	0.00	Rounded			
60	Laveen-East	23022480 Industrial-Warehouse	Major Arterials	Major Arterials	1,593	0.617	983.00	983.00	0.00	Rounded			



Sample No.	Location	Receipt	Development Type	Non-Residential				Diff/sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes
				Fee Category	Square Feet/Acres							
1	Laurein-West	23016212	Commercial-Retail	Library	975			\$0.005	\$5.00	\$5.00	\$0.00	Rounded
2	Laurein-West	23016212	Commercial-Retail	Parks	975			0.062	62.00	62.00	0.00	Rounded
3	Laurein-West	23016212	Commercial-Retail	Fire	975			0.394	385.00	385.00	0.00	Rounded
4	Laurein-West	23016212	Commercial-Retail	Police	975			0.231	225.00	225.00	0.00	Rounded
5	Laurein-West	23016212	Commercial-Retail	Major Arterials	975			2.352	2,294.00	2,294.00	0.00	Rounded
6	Laurein-West	23016212	Commercial-Retail	Storm	059			4,148.000	2,447.00	2,447.00	0.00	Rounded
7	Laurein-West	23016212	Commercial-Retail	Water-D	n/a				14,841.00	14,841.00	0.00	1-inch
8	Laurein-West	23016212	Commercial-Retail	Water-L	n/a				14,841.00	14,841.00	0.00	1-inch
9	Laurein-West	23018916	Commercial-Retail	Library	1213			0.005	6.00	6.00	0.00	1-inch
10	Laurein-West	23018916	Commercial-Retail	Parks	1213			0.062	75.00	75.00	0.00	Rounded
11	Laurein-West	23018916	Commercial-Retail	Fire	1213			0.394	477.00	477.00	0.00	Rounded
12	Laurein-West	23018916	Commercial-Retail	Major Arterials	1213			2.352	2,852.00	2,852.00	0.00	Rounded
13	Laurein-West	23018916	Commercial-Retail	Storm	159			4,148.000	6,598.00	6,598.00	0.00	Rounded
14	Laurein-West	24010267	Commercial-Retail	Library	21,706			0.005	114.00	144.00	30.00	Rounded
15	Laurein-West	24010267	Commercial-Retail	Parks	21,706			0.062	1,355.00	1,355.00	0.00	Rounded
16	Laurein-West	24010267	Commercial-Retail	Fire	21,706			0.394	8,561.00	8,561.00	0.00	Rounded
17	Laurein-West	24010267	Commercial-Retail	Police	21,706			0.231	5,010.00	5,010.00	0.00	Rounded
18	Laurein-West	24010267	Commercial-Retail	Storm	467			4,148.000	19,371.00	19,371.00	0.00	Rounded
19	Laurein-West	24010267	Commercial-Retail	Major Arterials	21,706			2.352	51,053.00	51,053.00	0.00	Rounded
20	Laurein-West	24010267	Commercial-Retail	Library	1,254			0.005	6.00	6.00	0.00	Rounded
21	Laurein-West	24010268	Commercial-Retail	Parks	1,254			0.062	75.00	75.00	0.00	Rounded
22	Laurein-West	24010268	Commercial-Retail	Fire	1,254			0.394	492.00	492.00	0.00	Rounded
23	Laurein-West	24010268	Commercial-Retail	Police	1,254			0.231	288.00	288.00	0.00	Rounded
24	Laurein-West	24010268	Commercial-Retail	Major Arterials	1,254			2.352	2,950.00	2,950.00	0.00	Rounded
25	Laurein-West	23019582	Office	Library	10,000			0.007	70.00	70.00	0.00	Rounded
26	Laurein-West	23019582	Office	Parks	9,552			0.087	831.00	831.00	0.00	Rounded
27	Laurein-West	23019582	Office	Water-D	n/a				14,841.00	14,841.00	0.00	1-inch
28	Laurein-West	23019582	Office	Wastewater-M	n/a				14,405.00	14,405.00	0.00	1-inch
29	Laurein-West	23019582	Office	Major Arterials	9,586			1.060	10,161.00	10,161.00	0.00	Rounded
30	Laurein-West	23019582	Office	Fire	9,571			0.312	2,986.00	2,986.00	0.00	Rounded
31	Laurein-West	23019582	Office	Police	9,599			0.382	1,747.00	1,747.00	0.00	Rounded
32	Laurein-West	23019582	Office	Water-L	n/a				29,829.00	29,829.00	0.00	1.5-inch
33	Laurein-West	23019582	Office	Storm	202			4,148.000	8,379.00	8,379.00	0.00	Rounded

FY 2023-24												
Sample No.	Location	Receipt	Development Type	Non-Residential			Assessed Fee	Fee In Effect	Difference	Notes		
				Fee Category	Square Feet/Acres	Diff/Sqft/Acre						
1	Northeast	24010854	Office	Water-D	n/a	n/a	\$23,032.00	\$23,032.00	\$0.00	1-inch		
2	Northeast	24010854	Office	Wastewater-M	n/a	n/a	13,175.00	13,175.00	0.00	1-inch		
3	Northeast	24010854	Office	Water-L	n/a	n/a	46,166.00	46,166.00	0.00	1.5-inch		
4	Northeast	24010854	Office	Library	265,527	0.007	1,952.00	1,952.00	0.00	Rounded		
5	Northeast	24010854	Office	Parks	265,527	0.087	22,977.00	22,977.00	0.00	Rounded		
6	Northeast	24010854	Office	Water-D	n/a	n/a	278,832.00	278,832.00	0.00	4-inch		
7	Northeast	24010854	Office	Wastewater-M	n/a	n/a	160,635.00	160,635.00	0.00	4-inch		
8	Northeast	24010854	Office	Major Arterials	265,527	1.694	449,803.00	449,803.00	0.00	Rounded		
9	Northeast	24010854	Office	Fire	265,527	0.353	93,637.00	93,637.00	0.00	Rounded		
10	Northeast	24010854	Office	Police	265,527	0.201	53,361.00	53,361.00	0.00	Rounded		

Sample No.	Location	Receipt	Development Type	Non-Residential					DIF /sqft/Acre	Assessed Fee	Fee in Effect	Difference	Notes
				Fee Category	Square Feet/Acres	Water-D	Water-L	Library					
1	Northwest	23021703	Commercial-Retail	Water-D	n/a	n/a	n/a	n/a	n/a	\$73,809.00	\$73,809.00	\$0.00	2-inch
2	Northwest	23021703	Commercial-Retail	Wastewater-M	n/a	n/a	n/a	n/a	n/a	42,297.00	42,297.00	0.00	2-inch
3	Northwest	23016370	Industrial-Warehouse	Water-L	n/a	n/a	n/a	n/a	n/a	73,809.00	73,809.00	0.00	2-inch
4	Northwest	23016370	Industrial-Warehouse	Parks	3,155	3,155	3,155	0.002	0.002	6.00	6.00	0.00	Rounded
5	Northwest	23016370	Industrial-Warehouse	Police	3,155	3,155	3,155	0.027	0.027	82.00	82.00	0.00	Rounded
6	Northwest	23016370	Industrial-Warehouse	Police	3,155	3,155	3,155	0.144	0.144	454.00	454.00	0.00	Rounded
7	Northwest	23016370	Industrial-Warehouse	Police	3,155	3,155	3,155	0.082	0.082	257.00	257.00	0.00	Rounded
8	Northwest	23016370	Industrial-Warehouse	Police	3,155	3,155	3,155	0.086	0.086	3,111.00	3,111.00	0.00	Rounded
9	Northwest	23022421	Commercial-Retail	Major Arterials	6,450	6,450	6,450	0.005	0.005	34.00	34.00	0.00	Rounded
10	Northwest	23022421	Commercial-Retail	Library	6,450	6,450	6,450	0.068	0.068	438.00	438.00	0.00	Rounded
11	Northwest	23022421	Commercial-Retail	Parks	6,450	6,450	6,450	0.027	0.027	14.00	14.00	0.00	Rounded
12	Northwest	23022421	Commercial-Retail	Police	6,450	6,450	6,450	0.044	0.044	57.00	57.00	0.00	Rounded
13	Northwest	23022421	Commercial-Retail	Police	6,450	6,450	6,450	0.082	0.082	37.00	37.00	0.00	Rounded
14	Northwest	23022421	Commercial-Retail	Police	6,450	6,450	6,450	0.086	0.086	370.00	370.00	0.00	Rounded
15	Northwest	23022421	Commercial-Retail	Major Arterials	1,874	1,874	1,874	0.002	0.002	4.00	4.00	0.00	Rounded
16	Northwest	23022421	Commercial-Retail	Parks	1,874	1,874	1,874	0.027	0.027	54.00	54.00	0.00	Rounded
17	Northwest	23022421	Commercial-Retail	Police	1,874	1,874	1,874	0.144	0.144	273.00	273.00	0.00	Rounded
18	Northwest	23022421	Commercial-Retail	Police	1,874	1,874	1,874	0.082	0.082	155.00	155.00	0.00	Rounded
19	Northwest	23022421	Commercial-Retail	Police	1,874	1,874	1,874	0.086	0.086	1,848.00	1,848.00	0.00	Rounded
20	Northwest	23022423	Commercial-Retail	Water-D	n/a	n/a	n/a	n/a	n/a	73,809.00	73,809.00	0.00	2-inch
21	Northwest	23022423	Commercial-Retail	Wastewater-M	n/a	n/a	n/a	n/a	n/a	42,297.00	42,297.00	0.00	2-inch
22	Northwest	23022423	Commercial-Retail	Library	6,409	6,409	6,409	0.005	0.005	34.00	34.00	0.00	Rounded
23	Northwest	23022423	Commercial-Retail	Parks	6,409	6,409	6,409	0.068	0.068	438.00	438.00	0.00	Rounded
24	Northwest	23022423	Commercial-Retail	Police	6,409	6,409	6,409	0.027	0.027	2,678.00	2,678.00	0.00	Rounded
25	Northwest	23022423	Commercial-Retail	Police	6,409	6,409	6,409	0.148	0.148	1,570.00	1,570.00	0.00	Rounded
26	Northwest	23022423	Commercial-Retail	Police	6,409	6,409	6,409	0.037	0.037	24,086.00	24,086.00	0.00	Rounded
27	Northwest	23022424	Commercial-Retail	Major Arterials	8,138	8,138	8,138	0.005	0.005	43.00	43.00	0.00	Rounded
28	Northwest	23022424	Commercial-Retail	Parks	8,138	8,138	8,138	0.068	0.068	561.00	561.00	0.00	Rounded
29	Northwest	23022424	Commercial-Retail	Police	8,138	8,138	8,138	0.048	0.048	3,405.00	3,405.00	0.00	Rounded
30	Northwest	23022424	Commercial-Retail	Police	8,138	8,138	8,138	0.037	0.037	1,934.00	1,934.00	0.00	Rounded
31	Northwest	23022424	Commercial-Retail	Police	8,138	8,138	8,138	0.037	0.037	30,584.00	30,584.00	0.00	Rounded
32	Northwest	23022424	Commercial-Retail	Major Arterials	n/a	n/a	n/a	n/a	n/a	73,809.00	73,809.00	0.00	2-inch
33	Northwest	23022424	Commercial-Retail	Wastewater-M	n/a	n/a	n/a	n/a	n/a	42,297.00	42,297.00	0.00	2-inch
34	Northwest	23022425	Commercial-Retail	Library	8,138	8,138	8,138	0.005	0.005	43.00	43.00	0.00	Rounded
35	Northwest	23022425	Commercial-Retail	Parks	8,138	8,138	8,138	0.068	0.068	561.00	561.00	0.00	Rounded
36	Northwest	23022425	Commercial-Retail	Police	8,138	8,138	8,138	0.048	0.048	3,400.00	3,400.00	0.00	Rounded
37	Northwest	23022425	Commercial-Retail	Police	8,138	8,138	8,138	0.037	0.037	1,930.00	1,930.00	0.00	Rounded
38	Northwest	23022425	Commercial-Retail	Police	8,138	8,138	8,138	0.037	0.037	30,584.00	30,584.00	0.00	Rounded
39	Northwest	23017739	Industrial-Warehouse	Major Arterials	375	375	375	0.002	0.002	1.00	1.00	0.00	Rounded
40	Northwest	23017739	Industrial-Warehouse	Library	375	375	375	0.027	0.027	14.00	14.00	0.00	Rounded
41	Northwest	23017739	Industrial-Warehouse	Parks	375	375	375	0.068	0.068	57.00	57.00	0.00	Rounded
42	Northwest	23017739	Industrial-Warehouse	Police	375	375	375	0.044	0.044	37.00	37.00	0.00	Rounded
43	Northwest	23017739	Industrial-Warehouse	Police	375	375	375	0.082	0.082	370.00	370.00	0.00	Rounded
44	Northwest	23033394	Industrial-Warehouse	Major Arterials	1,874	1,874	1,874	0.002	0.002	4.00	4.00	0.00	Rounded
45	Northwest	23033394	Industrial-Warehouse	Parks	1,874	1,874	1,874	0.027	0.027	54.00	54.00	0.00	Rounded
46	Northwest	23033394	Industrial-Warehouse	Police	1,874	1,874	1,874	0.144	0.144	273.00	273.00	0.00	Rounded
47	Northwest	23033394	Industrial-Warehouse	Police	1,874	1,874	1,874	0.082	0.082	155.00	155.00	0.00	Rounded
48	Northwest	23033394	Industrial-Warehouse	Police	1,874	1,874	1,874	0.086	0.086	1,848.00	1,848.00	0.00	Rounded

FY 2023-24									
Sample No.	Location	Receipt	Development Type	Fee Category	Square Feet/Acres	Dif /sqft/Acre	Assessed Fee	Fee in Effect	Difference
1	Paradise Ridge	2302684	Commercial-Retail	Library	74,820	0.005	\$393.00	\$393.00	\$0.00
2	Paradise Ridge	2302684	Commercial-Retail	Parks	74,820	0.062	4,623.00	4,623.00	0.00
3	Paradise Ridge	2302684	Commercial-Retail	Fire	74,820	0.446	33,396.00	33,396.00	0.00
4	Paradise Ridge	2302684	Commercial-Retail	Police	74,820	0.254	19,032.00	19,032.00	0.00
5	Paradise Ridge	2302684	Commercial-Retail	Major Arterials	74,820	3.758	281,173.00	281,173.00	0.00
6	Paradise Ridge	24003386	Public-Institutional	Library	6,089	0.005	32.00	32.00	0.00
7	Paradise Ridge	24003386	Public-Institutional	Parks	6,089	0.062	371.00	371.00	0.00
8	Paradise Ridge	24003386	Public-Institutional	Major Arterials	6,089	1.386	8,439.00	8,439.00	0.00
9	Paradise Ridge	24003386	Public-Institutional	Fire	6,089	0.320	1,945.00	1,945.00	0.00
10	Paradise Ridge	24003386	Public-Institutional	Police	6,089	0.182	1,108.00	1,108.00	0.00