

Town of
Queen Creek
Arizona

BIENNIAL

IMPACT FEE AUDIT
FY 2014-15 & FY2015-16



October 2018

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Section 1 - Introduction

1.1. Introduction

Willdan Financial Services (“Willdan”) was retained by the Town of Queen Creek, Arizona (“Queen Creek”) to conduct a Biennial Impact Fee Audit (“Audit”) as required under Arizona Revised Statutes (ARS) §9-463.05. This report details the results of the Audit for the audited period fiscal year (FY) 2015 and FY 2016 and follows all guidelines and requirements of ARS §9-463.05.

1.2. Organization of this Report

This Audit presents a comparison of the development projections (land use assumptions); capital needs (infrastructure improvement plan); and the level of service (los) as identified in the May 7, 2014 Infrastructure Improvements Plan, Land Use Assumptions and Development fees (2014 Report), to the development, capital expenditures and level of service experienced by Queen Creek in FY 2014-16. The report is organized as follows:

- Section 1 - Introduction
- Section 2 – Parks
- Section 3 – Town Facilities
- Section 4 – Streets Facilities
- Section 5 – Police
- Section 6 – Fire
- Section 7 – Library
- Section 8 – Permit Sampling
- Section 9 – Conclusions and Recommendations

The appendices to this report are as follows:

- Appendix A – ARS §9-463.05
- Appendix B – Parks Supporting Documents
- Appendix C – Town Facilities Supporting Documents
- Appendix D – Street Facilities Supporting Documents
- Appendix E – Police Supporting Schedules

- Appendix F – Fire Supporting Schedules
- Appendix G – Library Supporting Schedules
- Appendix H – Permit Sampling Results

1.3. Audit Approach

Willdan staff supporting the Audit meet the definition of “Qualified Professional” as set forth in ARS§ 9-463.05(T)(8). Consistent with the requirements of ARS§ 9-463.05(G)(2), Willdan audit staff were neither employees or officials of Queen Creek nor did they prepare the IIP¹.

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

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 land use assumptions (LUA) forecasted and actual developments.
- d) Reviewed level of service (LOS) at two points in time: time of the initial study and the audit timeframe.
- e) Permit data for purposes of sampling to verify the accuracy of the application of the fees.

Per ARS §9-463.05, the Town must post the findings of this audit (the report) on the Town website and conduct a public hearing on the audit within 60 days of the audit being made available to the public.

1.4. Audit Objectives

The primary objectives of the Audit were to:

- a) Audit Queen Creek’ Biennial Impact Fees for the periods FY 2014-15 and FY 2015-16;
- 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 impact fees for each project in the plan; and
 - iv. Evaluating any inequities in implementing the plan or imposing the impact fee.

¹ Queen Creek’s Infrastructure Improvements Plan, Land Use Assumptions, and Development Fees report was prepared by TischlerBise May 7, 2014.

1.5. Audit Results

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

- a) Queen Creek' Biennial System Development Fees for the periods FY 2014-15 and FY 2015-16 comply with the ARS §9-463.05 as further discussed in sections two through seven;
- 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 the development over the 10-year study period will not significantly vary from projections. The audit of the LUA are further discussed in sections two through seven;
 - ii. Willdan's review of collections and expenditures of the impact fees for each project in the plan, indicate that the expenditures made with impact fee funds in the first 2 years of the study period were consistent with impact fee eligible expenses as identified in the 2014 Report, as further discussed in sections two through seven; and
 - iii. Willdan's evaluation of any inequities in implementing the plan or imposing the 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 eight.

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 Queen Creek and representations made by Queen Creek 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 Queen Creek as identified or publicly available information as cited as well as information obtained by Willdan through emails and meetings with key Queen Creek staff involved in this audit. Review of additional documentation or disclosure or discovery of material facts could change the findings cited in this Report.

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

Section 2 - Parks

2.1. Fee Development

Prior to the 2014 Report, the Town had parks impact fees as identified in Table 2-1. Fees were not assessed to non-residential development, only for new residential developments. The new legislation (Senate bill 1525) requires impact fees to be assessed to all developments (residential and non-residential). Upon completion of the impact fee update, the 2014 Report, identified the parks impact fee based on an investment of \$1,183.78 per person and \$281.64 per job. The investments equated to the fees per development type as identified in Table 2-2.

Table 2-1
Original Parks Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$4,325	\$2,846	\$0	\$0	\$0

Table 2-2
2014 Report Parks Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$3,681	\$2,710	\$650	\$563	\$552
Note: The revised parks impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

2.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s land use assumptions (LUA) as compared to the growth by development type that was actually experienced. Table 2-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

Table 2-3
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	1,852	0	0	273	58
Projected	1,384	46	102	142	60
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	(2)
Variance %	34%	n/a	n/a	92%	(3%)
Note: Non-residential impact fees were not collected prior to 8/1/14					

As indicated in Table 2-3, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily, industrial and office & other developments fell short of the projected developments. As is often the case in the development of impact fee studies, the data that is used for projection purposes are based on the best available data at the time. The actual development identified in Table 2-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

2.3. Infrastructure Improvement Plan

The 2014 Report did not specifically identify capital projects to be constructed or acquired over the 10-year study period, but rather identified a need to fund 11 acres of park improvements and 4,901 linear feet of trails. Additionally, the 2014 report identified debt service payments (2007 excise bond & 2008A Greater Arizona Development Authority bond) to be funded from impact fees.

Between FY 2014-15 and FY 2015-16 Queen Creek generated \$6,909,385 in parks impact fee revenue as well as \$111,551 in interest income and expended \$53,136 on capital projects (master plan) \$17,440 on interest expense and \$1,339,528 on debt service for total capital and debt expenditures of \$1,410,104. The debt service that was paid for through impact fee revenues was identified in the IIP of 2014 Report.

There were transfers within the parks impact fee fund to revise prior incorrectly recorded transactions. In FY 2015-16, there was a transfer in of \$200 to correct a prior mistaken transfer of money out of the parks impact fee fund. There was a transfer out of \$747.53 in FY 2015-16 for administrative fees that were held within the parks impact fee fund that should be returned as a result of refunded impact fees. These are one-time corrections that are not anticipated to continue in the future.

2.4. Level of Service

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

The 2014 Report indicated that in order to maintain the current level of service, Queen Creek would need to invest in 11 acres of new improved parks, and 4,901 linear feet of new trails between FY 2014 and FY 2016. These growth needs were identified for the 10-year study period (ending FY 2023).

During the study period, there will be times of increased level of service and times of a lower level of service compared to the 2014 report identified level of service, based on when facilities are constructed or acquired in relation to the amount of new development that has occurred. Since the Town added both new residential and non-residential developments, but did not add park acreage or trails since the adoption of the 2014 Report, at the end of the first 2-year period (a single point in time out of the full 10-year study period), the level of service for parks and recreation is below the level of service at the

time the 2014 report was adopted. In other words, the number of acres of parks and linear feet of trails per resident and per job has decreased since the adoption of the 2014 Report. This is due to new development outpacing the acquisition and construction of new facilities. Over the remainder of the study period, the Town will add more park acreage and trails with the goal of achieving the level of service identified in the 2014 Report.

Section 3 - Town Facilities

3.1. Fee Development

Prior to the 2014 Report, the Town had Town Facility impact fees as identified in Table 3-1. Upon completion of the impact fee update, the 2014 Report identified the Town Facilities impact fee as being based on an investment of \$151.23 per person and \$146.35 per job. The investments equated to the fees per development type as identified in Table 3-2.

Table 3-1
Original Town Facilities Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$1,218	\$801	\$791	\$1,193	\$823

Table 3-2
2014 Report Town Facilities Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$470	\$346	\$338	\$292	\$286
Note: The revised Town facilities impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

Per the 2014 Report, Town Facilities impact fee revenue is to be used for the retirement of outstanding growth-related debt. There are two issuances, a 2004 Greater Arizona Development Authority bond issuance and a 2007 Excise tax bond series. No capital expenditures are anticipated to be funded through impact fees.

3.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s LUA as compared to the growth by development type that was actually experienced. Table 3-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

Table 3-3
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	1,852	0	0	273	58
Projected	<u>1,384</u>	<u>46</u>	<u>102</u>	<u>142</u>	<u>60</u>
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	(2)
Variance %	34%	n/a	n/a	92%	(3%)
Note: Non-residential impact fees were not collected prior to 8/1/14					

As indicated in Table 3-3, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily, industrial and office & other developments fell short of the projected developments. As is often the case in the development of impact fee studies, the data that is used for projection purposes are based on the best available data at the time. The actual development identified in Table 3-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

Infrastructure Improvement Plan

Consistent with the 2014 Report, Queen Creek did not use Town facility impact fee revenue to fund new capital expenditures, but rather used the revenues to pay debt service identified in the IIP of the 2014 Report (2007 Excise Bond & 2004B Greater Arizona Development Authority bond). Between FY 2014-15 and FY 2015-16 Queen Creek generated \$1,022,872 in Town facility impact fee revenue as well as \$37,980 in interest income and expended \$713,632 on debt service. The debt service that was paid for through impact fee revenues as identified in the IIP of 2014 Report.

In FY 2015-16, there were transfers within the Town facilities impact fee fund to revise prior incorrectly recorded transactions. There was a transfer in of \$7,520 for funds that were attributed to the transportation impact fee fund, but should have been attributed to Town facilities. There were transfers out of the Town facility impact fee fund of \$6,485.99, which was comprised of \$6,315.00 in funds that were attributed to streets facilities impact fees, but were recorded as Town facility fees and the release of administrative fees (\$170.99) that should have been provided with impact fee refunds. These are one-time corrections that are not anticipated to continue in the future.

3.3. Level of Service

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

Queen Creek’s Town facilities were oversized to accommodate new growth; therefore, no new capital was anticipated for the Town Facilities fee area in the 2014 Report. Since the facilities were overbuilt at the time of construction, the level of service at the time of completion was artificially high. As new development occurs the level of service is reduced and approaches the level of service identified in the 2014 Report.

Section 4 - Streets Facilities

4.1. Fee Development

Prior to the 2014 Report, the Town had street facilities impact fees as identified in Table 4-1. Upon completion of the impact fee update, the 2014 Report identified growth related costs associated with new development of \$9,808,778 (page 32 of the 2014 Report). These costs were allocated to each development type as identified in Table 4-2.

Table 4-1
Original Streets Facilities Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$631	\$415	\$668	\$3,063	\$1,193

Table 4-2
2014 Report Streets Facilities Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$1,263	\$882	\$429	\$1,569	\$679
Note: The revised streets impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

4.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s LUA as compared to the growth by development type that was actually experienced. Table 4-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

Table 4-3
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft) ¹
Actual	1,852	0	0	273	516
Projected	<u>1,384</u>	<u>46</u>	<u>102</u>	<u>142</u>	<u>60</u>
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	456
Variance %	34%	n/a	n/a	92%	760%
(1) Actual square footage of office & other square feet for transportation includes school related permits not included in other fees areas.					
Note: Non-residential impact fees were not collected prior to 8/1/14					

As indicated in Table 4-3, the actual developments for single family, commercial and office & other developments exceeded the 2014 Report projections whereas the actual multifamily and industrial developments fell short of the projected developments. As is often the case in the development of

impact fee studies, the data that is used for projections purposes are based on the best available data at the time. The actual development identified in Table 4-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

4.3. Infrastructure Improvement Plan

The 2014 Report identified several new capital projects to be funded through impact fees as well as debt service identified in the IIP of the 2014 Report (2007 Excise Bond).

The Town generated \$3,158,694 in streets impact fee revenue and \$29,058 in interest income between FY 2014-15 and FY 2015-16. The IIP identified street facility projects totaling over two separate time periods, FY 2014-15 through FY 2018-19 and FY 2019-20 through FY 2023-24. All of the capital expenditures made from the transportation impact fee fund, were for capital projects that were identified in the IIP.

There were transfers within the streets facilities impact fee fund to revise prior incorrectly recorded transactions. In FY 2015-16 the streets facilities impact fee fund received a transfer in of \$6,315.00 for impact fee revenues that were incorrectly attributed to Town facilities. There were transfers out totaling \$9,003.87, which were comprised of \$220.87 in administrative fees that should have been returned along with impact fees that were refunded, \$1,263 in police impact fee funds that were incorrectly attributed to streets facilities and \$7,520 in funds that should have been attributed to Town facilities. These are one-time corrections that are not anticipated to continue in the future.

4.4. Level of Service

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

The 2014 Report identified 108,971 of anticipated additional vehicle miles traveled (VMT) during the period of FY 2014-15 through FY 2015-16 as summarized in Table 4-4.

**Table 4-4
Projected VMT FY 2015 through FY 2016**

Development	Incremental Development	VMT per Development Unit	Incremental VMT
Single Family (Dwelling Units)	1,384	65.67	90,887
Multifamily (Dwelling Units)	46	45.87	2,110
Industrial (1,000 sqft)	102	22.31	2,275
Commercial (1,000 sqft)	142	81.56	11,581
Office & Other (1,000 sqft)	60	35.31	2,118
Total VMT			108,971

**Table 4-5
Actual VMT FY 2015 through FY 2016**

Development	Incremental Development	VMT per Development Unit	Incremental VMT
Single Family (Dwelling Units)	1,852	65.67	121,621
Multifamily (Dwelling Units)	0	45.87	0
Industrial (1,000 sqft)	0	22.31	0
Commercial (1,000 sqft)	273	81.56	22,266
Office & Other (1,000 sqft)	516	35.31	<u>18,214</u>
Total Trip Ends			162,101

As identified in Table 4-5, the actual development in FY 2014-15 and FY 2015-16 represents 162,101 VMT, which is 53,130 VMT more than anticipated. Thus, based on the VMT associated with the new development, Queen Creek would need to add 21.63 lane miles to maintain the level of service². The Town added 1.75 lane miles between FY 2014-15 and FY 2015-16, compared to the anticipated average over 10 years of 6.8 miles per year. The 1.75 lanes miles constructed is below the projected level of service standard per the 2014 Report, however, the overall objective is to maintain the 2014 Report identified level of service at the end of the 10-year study period and level of service which fluctuate from year to year, throughout the study period.

² Page 29 of the 2014 Report indicates the Town will need to add 68.0 lane miles to accommodate the anticipated incremental 509,671 vehicle miles traveled, which equates to a ratio of approximately 7,495 VMT per lane mile per year.

Section 5 - Police

5.1. Fee Development

Prior to the 2014 Report, the Town had police impact fees as identified in Table 5-1. Upon completion of the impact fee update, the 2014 Report identified the police impact fee as being based on an investment of \$53.97 per person and \$16.32 non-residential vehicle trip. The investments equated to the fees per development type as identified in Table 5-2.

**Table 5-1
Original Police Impact Fees**

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$704	\$463	\$39	\$180	\$55

**Table 5-2
2014 Report Police Impact Fees**

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$167	\$123	\$56	\$229	\$90
Note: The revised police impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

The 2014 Report anticipated police impact fee revenue to be used for the expansion of Queen Creek’s police buildings and fleet of police vehicles plus equipment to serve the new development. Per the 2014 Report (page 37) over the next 10-years the Town will need an additional 2,000 square feet of police facilities and will need additional vehicles and equipment totaling \$745,000 to maintain the existing level of service.

5.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s LUA as compared to the growth by development type that was actually experienced. Table 5-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

**Table 5-3
Projected versus Actual Development**

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	1,852	0	0	273	58
Projected	<u>1,384</u>	<u>46</u>	<u>102</u>	<u>142</u>	<u>60</u>
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	(2)
Variance %	34%	n/a	n/a	92%	(3%)

Note: Non-residential impact fees were not collected prior to 8/1/14

As indicated in Table 5-3, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily, industrial and office & other developments fell short of the projected developments. As is often the case in the development of impact fee studies, the data that is used for projections purposes are based on the best available data at the time. The actual development identified in Table 5-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

5.3. Infrastructure Improvement Plan

The 2014 Report identified capital expenditures (police buildings and equipment) to be funded from police impact fees.

The Town generated \$388,866 in impact fee revenue based on new development and \$21,419 in interest income for a total of \$410,285. There were no police impact fee related capital, debt service or interest expense expenditures in the FY 2014-15 through FY 2015-16 period.

In FY 2015-16, there were transfers within the police impact fee fund to revise prior incorrectly recorded transactions. There was a \$1,263.00 transfer into the police impact fee fund which was previously attributed to streets facilities, and a \$100.94 transfer out for administrative fees that were incorrectly withheld from impact fee refunds. These are one-time corrections that are not anticipated to continue in the future.

5.4. Level of Service

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

The 2014 Report anticipated the Town would need an additional 440 square feet of police buildings and 7 new police vehicles (2014 Report page 38), in the first two years of the study period based on growth projections. However, the facilities expansion and additional equipment needs were identified over the 10-year study period not just the first two years. The existing facilities and equipment are being used to meet the needs of additional development (the existing development as of the 2014 Report plus 2 years

of additional development), resulting in a reduction in level of service (facilities and equipment per person and per non-residential trip) the goal of the study is to achieve the proposed level of service at the end of the 10-year study period.

Section 6 - Fire

6.1. Fee Development

Prior to the 2014 Report, the Town had fire impact fees as identified in Table 6-1. Upon completion of the impact fee update, the 2014 Report identified the fire impact fee as being based on an investment of \$157.86 per person and \$145.42 per job. The investments equated to the fees per development type as identified in Table 6-2.

Table 6-1
Original Fire Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$693	\$456	\$190	\$869	\$267

Table 6-2
2014 Report Fire Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$490	\$361	\$335	\$290	\$285
Note: The revised police impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

Per the 2014 Report, the fire impact fee revenue is to be used for the construction of an additional 7,657 square feet of fire buildings and 6 fire apparatus items (page 44 of the 2014 Report) over the 10-year study period in order to maintain adequate response times due to the additional demands placed on the fire system by new development.

6.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s LUA as compared to the growth by development type that was actually experienced. Table 6-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

Table 6-3
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	1,852	0	0	273	58
Projected	<u>1,384</u>	<u>46</u>	<u>102</u>	<u>142</u>	<u>60</u>
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	(2)
Variance %	34%	n/a	n/a	92%	(3%)
Note: Non-residential impact fees were not collected prior to 8/1/14					

As indicated in Table 6-3, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily, industrial and office & other developments fell short of the projected developments. As is often the case in the development of impact fee studies, the data that is used for projections purposes are based on the best available data at the time. The actual development identified in Table 6-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

6.3. Infrastructure Improvement Plan

The 2014 Report identified capital expenditures (police buildings and equipment) to be funded from fire impact fees.

Between FY 2014-15 and FY 2015-16 the Town generated \$1,039,203 in fire impact fee revenues as well as \$43,451 in interest income and expended \$291,977 on debt expenses, \$54,522 on interest expense and \$625,524 on capital projects (a new fire truck) for expenditures of \$972,023.

There were transfers within the fire impact fee fund to revise prior incorrectly recorded transactions. There was a transfer of \$95,300 in FY 2014-15 which was used to fund purchase of fire apparatus that was originally paid for from an incorrect fund. There was a second transfer which occurred in FY 2015-16 and was a \$136.99 transfer out for admin fees that were incorrectly withheld from impact fee refunds. These are one-time corrections that are not anticipated to continue in the future.

6.4. Level of Service

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

From a level of service perspective, the 2014 Report indicated that there would be the need for an additional 7,657 square feet of buildings and 5.8 new fire vehicles and equipment (page 45 of the 2014 Report) to serve the new growth anticipated through the end of the 10-year study period. The 2014 Report anticipated the Town would need an additional 1,581 square feet of fire buildings and 1.2 new fire vehicles in the first two years of the study period (2014 Report page 45). The existing facilities and equipment plus the addition of 1 new fire truck are being used to meet the needs of additional development (the existing development as of the 2014 Report plus 2 years of additional development), resulting in a reduction in level of service (facilities and equipment per person and per job) the goal of the study is to achieve the proposed level of service at the end of the 10-year study period.

Section 7 - Library

7.1. Fee Development

Prior to the 2014 Report, the Town had library impact fees as identified in Table 7-1. Fees were not assessed to non-residential development, only for new residential developments. The new legislation (Senate bill 1525) requires impact fees to be assessed to all developments (residential and non-residential). Upon completion of the impact fee update, the 2014 Report identified the library impact fee as being based on a cost of \$232.52 per person and \$55.68 per job. The costs identified equated to the fees per development type as identified in Table 7-2.

Table 7-1
Original Library Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$1,370	\$901	\$0	\$0	\$0

Table 7-2
2014 Report Library Impact Fees

Single Family (per Unit)	Multifamily (per unit)	Industrial (per 1,000 sqft)	Commercial (per 1,000 sqft)	Office & Other (per 1,000 sqft)
\$723	\$532	\$128	\$111	\$109
Note: The revised library impact fees went into effect 8/1/2014 and only apply to new development as of that date.				

Per the 2014 Report, the library impact fees are to be used for the retirement of outstanding growth-related debt. There are three issuances, a 2005 Greater Arizona Development Authority bond issuance, a 2006 Greater Arizona Development Authority bond issuance and a 2007 Excise tax bond series. No capital expenditures are anticipated to be funded through impact fees.

7.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Queen Creek’s LUA as compared to the growth by development type that was actually experienced. Table 7-3 summarizes the projected development in the 2014 Report and the actual development that was experienced by Queen Creek in FY 2014-15 and FY 2015-16.

Table 7-3
Projected versus Actual Development

	Single Family (Dwelling Units)	Multifamily (Dwelling Units)	Industrial (1,000 sqft)	Commercial (1,000 sqft)	Office & Other (1,000 sqft)
Actual	1,852	0	0	273	58
Projected	<u>1,384</u>	<u>46</u>	<u>102</u>	<u>142</u>	<u>60</u>
Favorable/(Unfavorable) Variance	468	(46)	(102)	131	(2)
Variance %	34%	n/a	n/a	92%	(3%)
Note: Non-residential impact fees were not collected prior to 8/1/14					

As indicated in Table 7-3, the actual developments for single family and commercial developments exceeded the 2014 Report projections whereas the actual multifamily, industrial and office & other developments fell short of the projected developments. As is often the case in the development of impact fee studies, the data that is used for projections purposes are based on the best available data at the time. The actual development identified in Table 7-3 represent a “snapshot” in time, in this case the first 2 years of the 10-year study period. The growth projections are being monitored by Town Staff.

Infrastructure Improvement Plan

Consistent with the 2014 Report, Queen Creek did not use library impact fee revenues to fund new capital expenditures, but rather used the revenues to pay debt service identified in the IIP of the 2014 Report (2007 Excise bond, 2005B GADA bond and 2006A GADA bond). Between FY 2015 and FY 2016, Queen Creek generated \$1,381,728 in library impact fee revenues and \$20,752 in interest income. The Town expended \$982,077 on debt service (interest and principle).

There were three transfers within the library impact fee fund to revise prior incorrectly recorded transactions. There was a transfer in of \$9,399 for funds that were recorded to the General Fund instead of the library impact fee fund. There was a transfer out for \$210.33 for administrative fees that should have been returned along with an impact fee refund, but were incorrectly retained. There was a credit in the library fund from FY 2014-15 for \$338.25 that was also corrected. The transfers and corrections were one-time revisions and are not anticipated to continue into the future.

7.3. Level of Service

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

Queen Creek’s library was oversized to accommodate new growth; therefore, no new capital was anticipated for the library in the 2014 Report. Since the library was overbuilt at the time of construction, the level of service at the time of completion was artificially high. As new development occurs, the level of service is reduced and approaches the level of service identified in the 2014 Report.

Section 8 - Permit Sampling

8.1. Sampling Results

As part of the audit process Willdan took a random sample of single family (20) residential permits that were issued between FY 2014-15 and FY 2015-16 and a random sample of non-residential (10) permits. The purpose of the sampling was to identify any instances where the fee that was assessed to the development varied from the fee that should have been assessed based on number of dwelling units or square footage of development. Our sampling review did not identify any developments that were assessed incorrect impact fees based on these parameters.

There was a second area in the permit sampling that Willdan reviewed. The second permit review we undertook was specific to Section F of the State Statutes which states:

“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 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 that would increase the number of service units.”

In our review of residential permits we identified some developments that fell within the 24 month period specified in the State Statute. We found incidents in both in FY 2014-15 and FY 2015-16 where the impact fees effective August 1, 2014 were lowered for parks, library police, Town facilities and fire, and the developments were correctly assessed the lower adopted fee, per the requirement of the State Statute. There were also incidents where the streets fee was raised as of August 1, 2014, and some developments (8 of the 20 sampled) were incorrectly assessed the higher fee (\$632 higher per development units).

For non-residential developments, there were permits that fell within the 24-month period restricting increased or modified impact fees. Specifically, there were 2 out of 5 cases in FY 2014-15, where the Town had not adopted parks and library fees for non-residential developments, but non-residential developments were assessed impact fees for these two categories. A commercial development was charged a parks impact fee of \$2,564.47 and a library fee of \$505.61 for total incorrect impact fee charges of \$3,070.08. An office/other development was assessed a parks impact fee of \$1,461.14 and a library fee of \$288.52 for an incorrect impact fee assessment totaling \$1,749.66. There were incidents where the police, Town Facilities, streets and fire fees were higher prior to August 1, 2014, but the lower fees were appropriately assessed to the developments that fell within the 24-month rule. The permit sampling results can be found in Appendix H.

Section 9 - Conclusions

9.1. Land Use Assumptions

Willdan conducted an audit of Queen Creek's development projections for FY 2014-15 and FY 2015-16 and compared the new development with the development projections in the 2014 Report. While there were variances between what had been originally projected and what occurred, the original projections were based on the best available data at the time of the study. We believe that the actual developments for FY 2014-15 and FY 2015-16 are still consistent with the overall development projections for the original 10-year study period.

9.2. Infrastructure Improvement Plan

Our review indicated that revenues were collected and appropriately tracked in separate impact fee funds based on the fee area for which they were associated, and that interest income was also tracked by fund as required in ARS §9-463.05.

We reviewed the projects that were anticipated to be completed in the first 2 years of the 10-year study period (per the 2014 Report). As was the case with the LUA, the IIP was developed based on the best available information at the time of the analysis, and the actual expenditures differed from what was projected. However, the differences that did occur were related to the timing of projects that were originally anticipated rather than the addition of new projects. We therefore conclude that the expenditures were consistent with the overall capital needs objectives identified in the IIP.

9.3. 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 Queen Creek's existing facilities and networks or as development within Queen Creek 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 2014-15 and FY 2015-16 required the addition of 21% of the anticipated police and fire facilities expansions. It is not reasonable for Queen Creek to add incremental components of new police and fire facilities rather than build the full expansion all at once. In these instances, the level of service at any point in time prior to the construction of the full expansion will be lower than the identified level of service for existing residents. By the same token, if the expansions occur prior to the end of the 10-year period, the system will be over built and until the full development projections are realized, the level of service will be higher than was previously identified for existing development. We do, however, believe the level of service goals will be achieved by the end of the 10-year study period.

9.4. Final Conclusion

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

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.

Parks			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$2,886,251	\$4,023,134	\$6,909,385
Interest Income	42,590	68,961	111,551
Transfer In	0	200	200
Total Revenues	2,928,841	4,092,295	7,021,136
Expenditures			
Capital Outlay	0	53,136	53,136
Transfers Out	0	748	748
Interest Expense	17,440	0	17,440
Debt Service	734,201	605,326	1,339,528
Total Expenditures	751,641	659,210	1,410,851

Parks			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	21,614	178,959	200,573
Office and Other ⁽²⁾	2,647	55,744	58,391
(1) Dwelling units			
(2) Square feet			

TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PARK DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 2,025,000	\$ 2,025,000	\$ 2,886,251	\$ 861,251
Investment Income	-	-	42,590	42,590
Total Revenues	<u>2,025,000</u>	<u>2,025,000</u>	<u>2,928,841</u>	<u>903,841</u>
EXPENDITURES				
Current:				
Economic Development	623,593	250,000	-	250,000
Capital Outlay	360,000	535,587	-	535,587
Debt Service:				
Principal Retirement	405,600	-	-	-
Interest on Long-Term Debt	635,807	-	17,440	(17,440)
Total Expenditures	<u>2,025,000</u>	<u>785,587</u>	<u>17,440</u>	<u>768,147</u>
Excess (Deficiency) of Revenues Over Expenditures	-	1,239,413	2,911,401	1,671,988
OTHER FINANCING SOURCES (USES)				
Transfers Out	-	-	(734,201)	(734,201)
Total Other Financing Sources (Uses)	-	-	<u>(734,201)</u>	<u>(734,201)</u>
Net Change in Fund Balance	-	1,239,413	2,177,200	937,787
FUND BALANCE				
Beginning of Year	-	-	2,986,408	2,986,408
End of Year	<u>\$ -</u>	<u>\$ 1,239,413</u>	<u>\$ 5,163,608</u>	<u>\$ 3,924,195</u>

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PARK DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 2,754,480	\$ 2,754,480	\$ 4,023,134	\$ 1,268,654
Investment Income	45,300	45,300	51,222	5,922
Total Revenues	<u>2,799,780</u>	<u>2,799,780</u>	<u>4,074,356</u>	<u>1,274,576</u>
EXPENDITURES				
Capital Outlay	<u>25,000</u>	<u>378,672</u>	<u>53,136</u>	<u>325,536</u>
Excess (Deficiency) of Revenues Over Expenditures	2,774,780	2,421,108	4,021,220	1,600,112
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	200	200
Transfers Out	<u>(839,846)</u>	<u>(839,846)</u>	<u>(606,074)</u>	<u>233,772</u>
Total Other Financing Sources (Uses)	<u>(839,846)</u>	<u>(839,846)</u>	<u>(605,874)</u>	<u>233,972</u>
Net Change in Fund Balance	<u>1,934,934</u>	<u>1,581,262</u>	<u>3,415,346</u>	<u>1,834,084</u>

RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:

Unrealized Gain (Loss) on Investments	<u>17,739</u>
Net Change in Fund Balance - GAAP Basis	<u>3,433,085</u>

Town Facilities			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$454,401	\$568,471	\$1,022,872
Interest Income	21,049	16,931	37,980
Transfers In	0	7,520	7,520
Total Revenues	475,450	592,922	1,068,372
Expenditures			
Capital Outlay	0	0	0
Transfers Out	0	6,486	6,486
Interest Expense	0	0	0
Debt Service	357,146	356,486	713,632
Total Expenditures	357,146	362,972	720,118

Town Facilities			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	93,624	178,959	272,583
Office and Other ⁽²⁾	2,647	55,744	58,391
(1) Dwelling units			
(2) Square feet			

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TOWN BUILDING DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 303,000	\$ 303,000	\$ 454,401	\$ 151,401
Investment Income	-	-	21,049	21,049
Total Revenues	303,000	303,000	475,450	172,450
EXPENDITURES				
Capital Outlay	1,950,000	-	-	-
Debt Service:				
Principal Retirement	317,400	-	-	-
Interest on Long-Term Debt	369,212	-	-	-
Total Expenditures	2,636,612	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(2,333,612)	303,000	475,450	172,450
OTHER FINANCING SOURCES (USES)				
Transfers In	2,333,612	-	-	-
Transfers Out	-	-	(357,146)	(357,146)
Total Other Financing Sources (Uses)	2,333,612	-	(357,146)	(357,146)
Net Change in Fund Balance	-	303,000	118,304	(184,696)
FUND BALANCE				
Beginning of Year	-	-	1,388,299	1,388,299
End of Year	\$ -	\$ 303,000	\$ 1,506,603	\$ 1,203,603

TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TOWN BUILDING AND VEHICLES DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 386,798	\$ 386,798	\$ 568,471	\$ 181,673
Investment Income	27,100	27,100	10,603	(16,497)
Total Revenues	<u>413,898</u>	<u>413,898</u>	579,074	165,176
EXPENDITURES				
Capital Outlay	<u>25,000</u>	<u>25,000</u>	-	<u>25,000</u>
Excess (Deficiency) of Revenues Over Expenditures	388,898	388,898	579,074	190,176
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	7,520	7,520
Transfers Out	(353,999)	(353,999)	(362,972)	(8,973)
Total Other Financing Sources (Uses)	<u>(353,999)</u>	<u>(353,999)</u>	<u>(355,452)</u>	<u>(1,453)</u>
Net Change in Fund Balance	<u>34,899</u>	<u>34,899</u>	<u>223,622</u>	<u>188,723</u>
RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:				
Unrealized Gain (Loss) on Investments			<u>6,328</u>	
Net Change in Fund Balance - GAAP Basis			<u>229,950</u>	

Streets			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$1,433,770	\$1,724,924	\$3,158,694
Interest Income	8,989	20,069	29,058
Transfers In	0	6,315	6,315
Total Revenues	1,442,759	1,751,308	3,194,067
Expenditures			
Capital Outlay	0	11,639	11,639
Transfers Out	0	9,004	9,004
Interest Expense	0	0	0
Debt Service	333,508	2,777,306	3,110,814
Total Expenditures	333,508	2,797,949	3,131,457

Streets			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	93,624	179,308	272,932
Office and Other ⁽²⁾	373,553	142,268	515,821
(1) Dwelling units			
(2) Square feet			

TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 885,000	\$ 885,000	\$ 1,433,770	\$ 548,770
Investment Income	-	-	8,989	8,989
Total Revenues	885,000	885,000	1,442,759	557,759
OTHER FINANCING SOURCES (USES)				
Transfers Out	(885,000)	(885,000)	(333,508)	551,492
Net Change in Fund Balance	-	-	1,109,251	1,109,251
FUND BALANCE				
Beginning of Year	-	-	466,720	466,720
End of Year	\$ -	\$ -	\$ 1,575,971	\$ 1,575,971

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
TRANSPORTATION DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 1,066,875	\$ 1,066,875	\$ 1,724,924	\$ 658,049
Investment Income	7,000	7,000	16,756	9,756
Total Revenues	<u>1,073,875</u>	<u>1,073,875</u>	<u>1,741,680</u>	<u>667,805</u>
EXPENDITURES				
Current:				
Highways and Streets	<u>50,000</u>	<u>117,450</u>	<u>11,639</u>	<u>105,811</u>
Excess (Deficiency) of Revenues Over Expenditures	1,023,875	956,425	1,730,041	773,616
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	6,315	6,315
Transfers Out	<u>(333,164)</u>	<u>(333,164)</u>	<u>(2,786,310)</u>	<u>(2,453,146)</u>
Total Other Financing Sources (Uses)	<u>(333,164)</u>	<u>(333,164)</u>	<u>(2,779,995)</u>	<u>(2,446,831)</u>
Net Change in Fund Balance	<u>690,711</u>	<u>623,261</u>	<u>(1,049,954)</u>	<u>(1,673,215)</u>
RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:				
Unrealized Gain (Loss) on Investments			<u>3,313</u>	
Net Change in Fund Balance - GAAP Basis			<u>(1,046,641)</u>	

Police			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$165,382	\$223,484	\$388,866
Interest Income	10,137	11,282	21,419
Transfers In	0	1,263	1,263
Total Revenues	175,519	236,029	411,548
Expenditures			
Capital Outlay	0	0	0
Transfers Out	0	101	101
Interest Expense	0	0	0
Debt Service	0	0	0
Total Expenditures	0	101	101

Police			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	93,624	178,959	272,583
Office and Other ⁽²⁾	2,647	55,744	58,391
(1) Dwelling units			
(2) Square feet			

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 111,000	\$ 111,000	\$ 165,382	\$ 54,382
Investment Income	-	-	10,137	10,137
Total Revenues	111,000	111,000	175,519	64,519
OTHER FINANCING SOURCES (USES)				
Transfers Out	(235,000)	(235,000)	-	235,000
Total Other Financing Sources (Uses)	(235,000)	(235,000)	-	235,000
Net Change in Fund Balance	(124,000)	(124,000)	175,519	299,519
FUND BALANCE				
Beginning of Year	124,000	124,000	908,555	784,555
End of Year	\$ -	\$ -	\$ 1,084,074	\$ 1,084,074

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
PUBLIC SAFETY DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 142,713	\$ 142,713	\$ 223,484	\$ 80,771
Investment Income	11,100	11,100	7,487	(3,613)
Total Revenues	<u>153,813</u>	<u>153,813</u>	<u>230,971</u>	<u>77,158</u>
EXPENDITURES				
Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess (Deficiency) of Revenues Over Expenditures	128,813	128,813	230,971	102,158
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	1,263	1,263
Transfers Out	-	-	(101)	(101)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,162</u>	<u>1,162</u>
Net Change in Fund Balance	<u>128,813</u>	<u>128,813</u>	<u>232,133</u>	<u>103,320</u>

RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:

Unrealized Gain (Loss) on Investments	<u>3,795</u>
Net Change in Fund Balance - GAAP Basis	<u>235,928</u>

Fire			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$449,281	\$589,922	\$1,039,203
Interest Income	25,983	17,468	43,451
Total Revenues	475,264	607,390	1,082,654
Expenditures			
Capital Outlay	0	625,524	625,524
Transfers Out	95,300	137	95,437
Interest Expense	30,837	23,685	54,522
Debt Service	142,481	149,496	291,977
Total Expenditures	268,618	798,842	1,067,460

Fire			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	93,624	178,959	272,583
Office and Other ⁽²⁾	2,647	55,744	58,391

(1) Dwelling units

(2) Square feet

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FIRE DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 300,000	\$ 300,000	\$ 449,281	\$ 149,281
Investment Income	-	-	25,983	25,983
Total Revenues	300,000	300,000	475,264	175,264
EXPENDITURES				
Capital Outlay	3,246,070	85,000	-	85,000
Debt Service:				
Principal Retirement	142,481	142,481	142,481	-
Interest on Long-Term Debt	30,837	30,837	30,837	-
Total Expenditures	3,419,388	258,318	173,318	85,000
Excess (Deficiency) of Revenues Over Expenditures	(3,119,388)	41,682	301,946	260,264
OTHER FINANCING SOURCES (USES)				
Transfers In	3,119,388	-	-	-
Transfers Out	-	-	(95,300)	(95,300)
Total Other Financing Sources (Uses)	3,119,388	-	(95,300)	(95,300)
Net Change in Fund Balance	-	41,682	206,646	164,964
FUND BALANCE				
Beginning of Year	-	-	1,530,898	1,530,898
End of Year	\$ -	\$ 41,682	\$ 1,737,544	\$ 1,695,862

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
FIRE DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 400,958	\$ 400,958	\$ 589,922	\$ 188,964
Investment Income	33,700	33,700	9,672	(24,028)
Total Revenues	<u>434,658</u>	<u>434,658</u>	<u>599,594</u>	<u>164,936</u>
EXPENDITURES				
Capital Outlay	25,000	650,524	625,524	25,000
Debt Service:				
Principal Retirement	149,633	149,633	149,633	-
Interest on Long-Term Debt	23,685	23,685	23,685	-
Total Expenditures	<u>198,318</u>	<u>823,842</u>	<u>798,842</u>	<u>25,000</u>
Excess (Deficiency) of Revenues Over Expenditures	236,340	(389,184)	(199,248)	189,936
OTHER FINANCING SOURCES (USES)				
Transfers Out	<u>-</u>	<u>-</u>	<u>(137)</u>	<u>(137)</u>
Net Change in Fund Balance	<u><u>236,340</u></u>	<u><u>(389,184)</u></u>	<u><u>(199,385)</u></u>	<u><u>189,799</u></u>
RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:				
Unrealized Gain (Loss) on Investments			<u>7,796</u>	
Net Change in Fund Balance - GAAP Basis			<u><u>(191,589)</u></u>	

Library			
	FY 2014-15	FY 2015-16	Total
Revenues			
Impact Fees	\$585,716	\$796,012	\$1,381,728
Interest Income	11,470	9,282	20,752
Transfers In	0	9,399	9,399
Total Revenues	597,186	814,693	1,411,879
Expenditures			
Capital Outlay	0	0	0
Transfers Out	0	210	210
Interest Expense	0	339	339
Debt Service	490,689	491,049	981,738
Total Expenditures	490,689	491,598	982,287

Library			
Development	FY 2014-15	FY 2015-16	Total
Single Family ⁽¹⁾	786	1,066	1,852
Multifamily ⁽¹⁾	0	0	0
Industrial ⁽²⁾	0	0	0
Commercial ⁽²⁾	21,614	178,959	200,573
Office and Other ⁽²⁾	2,647	55,744	58,391
(1) Dwelling units			
(2) Square feet			

TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIBRARY DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 342,000	\$ 342,000	\$ 585,716	\$ 243,716
Investment Income	-	-	11,470	11,470
Total Revenues	342,000	342,000	597,186	255,186
EXPENDITURES				
Debt Service:				
Principal Retirement	376,800	-	-	-
Interest on Long-Term Debt	632,646	-	-	-
Total Expenditures	1,009,446	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(667,446)	342,000	597,186	255,186
OTHER FINANCING SOURCES (USES)				
Transfers In	667,446	-	-	-
Transfers Out	-	-	(490,689)	(490,689)
Total Other Financing Sources (Uses)	667,446	-	(490,689)	(490,689)
Net Change in Fund Balance	-	342,000	106,497	(235,503)
FUND BALANCE				
Beginning of Year	-	-	846,179	846,179
End of Year	\$ -	\$ 342,000	\$ 952,676	\$ 610,676

**TOWN OF QUEEN CREEK, ARIZONA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE
BUDGET AND ACTUAL
LIBRARY DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2016**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
REVENUES				
Impact Fees	\$ 541,076	\$ 541,076	\$ 796,012	\$ 254,936
Investment Income	13,400	13,400	8,576	(4,824)
Total Revenues	<u>554,476</u>	<u>554,476</u>	<u>804,588</u>	<u>250,112</u>
EXPENDITURES				
Capital Outlay	25,000	25,000	-	25,000
Debt Service:				
Interest on Long-Term Debt	-	-	339	(339)
Total Expenditures	<u>25,000</u>	<u>25,000</u>	<u>339</u>	<u>24,661</u>
Excess (Deficiency) of Revenues Over Expenditures	529,476	529,476	804,249	274,773
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	9,399	9,399
Transfers Out	(486,765)	(486,765)	(491,259)	(4,494)
Total Other Financing Sources (Uses)	<u>(486,765)</u>	<u>(486,765)</u>	<u>(481,860)</u>	<u>4,905</u>
Net Change in Fund Balance	<u>42,711</u>	<u>42,711</u>	<u>322,389</u>	<u>279,678</u>
RECONCILIATION OF BUDGETARY-BASIS STATEMENT TO GAAP-BASIS:				
Unrealized Gain (Loss) on Investments			<u>706</u>	
Net Change in Fund Balance - GAAP Basis			<u>323,095</u>	

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Parks	\$4,325.00	4/17/2013	4/17/2015	7/9/2014	\$4,325.00	\$0.00	
	2	52263	Parks	4,325.00	10/8/2012	10/8/2014	7/16/2014	4,325.00	0.00	
	3	52836	Parks	3,681.00	9/17/2013	9/17/2015	8/26/2014	4,325.00	(644.00)	(i)
	4	52849	Parks	3,681.00	5/23/2006	5/22/2008	8/27/2014	3,681.00	0.00	
	5	52985	Parks	3,681.00	10/17/2013	10/17/2015	9/9/2014	4,325.00	(644.00)	(i)
	6	53275	Parks	3,681.00	6/5/2006	6/4/2008	9/25/2014	3,681.00	0.00	
	7	53347	Parks	3,681.00	2/13/2014	2/13/2016	10/1/2014	4,325.00	(644.00)	(i)
	8	53644	Parks	3,681.00	9/8/2006	9/7/2008	10/20/2014	3,681.00	0.00	
	9	53639	Parks	3,004.72	5/24/2007	5/23/2009	10/20/2014	3,681.00	(676.28)	(ii)
	10	53853	Parks	3,681.00	6/13/2008	6/13/2010	11/3/2014	3,681.00	0.00	
	11	54058	Parks	3,681.00	10/21/2013	10/21/2015	11/17/2014	4,325.00	(644.00)	(i)
	12	54287	Parks	3,681.00	10/31/2006	10/30/2008	12/3/2014	3,681.00	0.00	
	13	54387	Parks	3,681.00	2/18/2014	2/18/2016	12/9/2014	4,325.00	(644.00)	(i)
	14	54693	Parks	3,681.00	9/8/2006	9/7/2008	1/5/2015	3,681.00	0.00	
	15	55148	Parks	3,410.00	12/31/2013	12/31/2015	2/3/2015	4,325.00	(915.00)	(ii)
	16	55543	Parks	3,681.00	4/17/2013	4/17/2015	2/25/2015	4,325.00	(644.00)	(i)
	17	55717	Parks	3,681.00	6/23/2014	6/22/2016	3/9/2015	4,325.00	(644.00)	(i)
	18	56302	Parks	3,681.00	4/25/2007	4/24/2009	4/8/2015	3,681.00	0.00	
	19	56854	Parks	3,681.00	6/5/2006	6/4/2008	5/12/2015	3,681.00	0.00	
	20	57562	Parks	3,681.00	6/5/2006	6/4/2008	6/22/2015	3,681.00	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

(ii) Reflects correct fee paid under a development agreement

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Parks	\$3,681.00	6/5/2006	6/4/2008	7/1/15	\$3,681.00	\$0.00	
	2	57836	Parks	3,681.00	10/21/2013	10/21/2015	7/13/15	4,325.00	(644.00)	(i)
	3	58289	Parks	3,681.00	5/10/2001	5/10/2003	8/10/15	3,681.00	0.00	
	4	58297	Parks	3,681.00	3/19/2014	3/18/2016	8/10/15	4,325.00	(644.00)	(i)
	5	59166	Parks	3,410.00	3/26/2015	3/25/2017	10/6/15	3,681.00	(271.00)	(ii)
	6	59176	Parks	3,681.00	6/5/2006	6/4/2008	10/6/15	3,681.00	0.00	
	7	59574	Parks	3,410.00	12/31/2013	12/31/2015	11/3/15	4,325.00	(915.00)	(ii)
	8	59803	Parks	3,681.00	9/16/2004	9/16/2006	11/19/15	3,681.00	0.00	
	9	59982	Parks	3,681.00	4/2/2015	4/1/2017	12/2/15	3,681.00	0.00	
	10	60271	Parks	3,681.00	6/5/2006	6/4/2008	12/23/15	3,681.00	0.00	
	11	60511	Parks	3,681.00	5/23/2006	5/22/2008	1/11/16	3,681.00	0.00	
	12	60727	Parks	3,681.00	6/5/2006	6/4/2008	1/25/16	3,681.00	0.00	
	13	60992	Parks	3,681.00	10/16/2013	10/16/2015	2/11/16	4,325.00	(644.00)	(i)
	14	61408	Parks	3,681.00	9/8/2006	9/7/2008	3/2/16	3,681.00	0.00	
	15	61972	Parks	3,681.00	2/13/2014	2/13/2016	4/4/16	4,325.00	(644.00)	(i)
	16	62057	Parks	3,681.00	4/8/2015	4/7/2017	4/11/16	3,681.00	0.00	
	17	62393	Parks	3,681.00	6/5/2006	6/4/2008	5/2/16	3,681.00	0.00	
	18	62545	Parks	3,681.00	12/3/2013	12/3/2015	5/10/16	4,325.00	(644.00)	(i)
	19	62921	Parks	3,681.00	3/19/2014	3/18/2016	6/1/16	4,325.00	(644.00)	(i)
	20	63322	Parks	3,681.00	5/29/2013	5/29/2015	6/22/16	4,325.00	(644.00)	(i)

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

(ii) Reflects correct fee paid under a development agreement

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Library	\$1,370.00	4/17/2013	4/17/2015	7/9/2014	\$1,370.00	\$0.00	
	2	52263	Library	1,370.00	10/8/2012	10/8/2014	7/16/2014	1,370.00	0.00	
	3	52836	Library	723.00	9/17/2013	9/17/2015	8/26/2014	1,370.00	(647.00)	(i)
	4	52849	Library	723.00	5/23/2006	5/22/2008	8/27/2014	723.00	0.00	
	5	52985	Library	723.00	10/17/2013	10/17/2015	9/9/2014	1,370.00	(647.00)	(i)
	6	53275	Library	723.00	6/5/2006	6/4/2008	9/25/2014	723.00	0.00	
	7	53347	Library	723.00	2/13/2014	2/13/2016	10/1/2014	1,370.00	(647.00)	(i)
	8	53644	Library	723.00	9/8/2006	9/7/2008	10/20/2014	723.00	0.00	
	9	53639	Library	723.00	5/24/2007	5/23/2009	10/20/2014	723.00	0.00	
	10	53853	Library	723.00	6/13/2008	6/13/2010	11/3/2014	723.00	0.00	
	11	54058	Library	723.00	10/21/2013	10/21/2015	11/17/2014	1,370.00	(647.00)	(i)
	12	54287	Library	723.00	10/31/2006	10/30/2008	12/3/2014	723.00	0.00	
	13	54387	Library	723.00	2/18/2014	2/18/2016	12/9/2014	1,370.00	(647.00)	(i)
	14	54693	Library	723.00	9/8/2006	9/7/2008	1/5/2015	723.00	0.00	
	15	55148	Library	723.00	12/31/2013	12/31/2015	2/3/2015	1,370.00	(647.00)	(i)
	16	55543	Library	723.00	4/17/2013	4/17/2015	2/25/2015	1,370.00	(647.00)	(i)
	17	55717	Library	723.00	6/23/2014	6/22/2016	3/9/2015	1,370.00	(647.00)	(i)
	18	56302	Library	723.00	4/25/2007	4/24/2009	4/8/2015	723.00	0.00	
	19	56854	Library	723.00	6/5/2006	6/4/2008	5/12/2015	723.00	0.00	
	20	57562	Library	723.00	6/5/2006	6/4/2008	6/22/2015	723.00	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Library	\$723.00	6/5/2006	6/4/2008	7/1/15	\$723.00	\$0.00	
	2	57836	Library	723.00	10/21/2013	10/21/2015	7/13/15	1,370.00	(647.00)	(i)
	3	58289	Library	723.00	5/10/2001	5/10/2003	8/10/15	723.00	0.00	
	4	58297	Library	723.00	3/19/2014	3/18/2016	8/10/15	1,370.00	(647.00)	(i)
	5	59166	Library	723.00	3/26/2015	3/25/2017	10/6/15	723.00	0.00	
	6	59176	Library	723.00	6/5/2006	6/4/2008	10/6/15	723.00	0.00	
	7	59574	Library	723.00	12/31/2013	12/31/2015	11/3/15	1,370.00	(647.00)	(i)
	8	59803	Library	723.00	9/16/2004	9/16/2006	11/19/15	723.00	0.00	
	9	59982	Library	723.00	4/2/2015	4/1/2017	12/2/15	723.00	0.00	
	10	60271	Library	723.00	6/5/2006	6/4/2008	12/23/15	723.00	0.00	
	11	60511	Library	723.00	5/23/2006	5/22/2008	1/11/16	723.00	0.00	
	12	60727	Library	723.00	6/5/2006	6/4/2008	1/25/16	723.00	0.00	
	13	60992	Library	723.00	10/16/2013	10/16/2015	2/11/16	1,370.00	(647.00)	(i)
	14	61408	Library	723.00	9/8/2006	9/7/2008	3/2/16	723.00	0.00	
	15	61972	Library	723.00	2/13/2014	2/13/2016	4/4/16	1,370.00	(647.00)	(i)
	16	62057	Library	723.00	4/8/2015	4/7/2017	4/11/16	723.00	0.00	
	17	62393	Library	723.00	6/5/2006	6/4/2008	5/2/16	723.00	0.00	
	18	62545	Library	723.00	12/3/2013	12/3/2015	5/10/16	1,370.00	(647.00)	(i)
	19	62921	Library	723.00	3/19/2014	3/18/2016	6/1/16	1,370.00	(647.00)	(i)
	20	63322	Library	723.00	5/29/2013	5/29/2015	6/22/16	1,370.00	(647.00)	(i)

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Police	\$704.00	4/17/2013	4/17/2015	7/9/2014	\$704.00	\$0.00	
	2	52263	Police	704.00	10/8/2012	10/8/2014	7/16/2014	704.00	0.00	
	3	52836	Police	167.00	9/17/2013	9/17/2015	8/26/2014	704.00	(537.00)	(i)
	4	52849	Police	167.00	5/23/2006	5/22/2008	8/27/2014	167.00	0.00	
	5	52985	Police	167.00	10/17/2013	10/17/2015	9/9/2014	704.00	(537.00)	(i)
	6	53275	Police	167.00	6/5/2006	6/4/2008	9/25/2014	167.00	0.00	
	7	53347	Police	167.00	2/13/2014	2/13/2016	10/1/2014	704.00	(537.00)	(i)
	8	53644	Police	167.00	9/8/2006	9/7/2008	10/20/2014	167.00	0.00	
	9	53639	Police	167.00	5/24/2007	5/23/2009	10/20/2014	167.00	0.00	
	10	53853	Police	167.00	6/13/2008	6/13/2010	11/3/2014	167.00	0.00	
	11	54058	Police	167.00	10/21/2013	10/21/2015	11/17/2014	704.00	(537.00)	(i)
	12	54287	Police	167.00	10/31/2006	10/30/2008	12/3/2014	167.00	0.00	
	13	54387	Police	167.00	2/18/2014	2/18/2016	12/9/2014	704.00	(537.00)	(i)
	14	54693	Police	167.00	9/8/2006	9/7/2008	1/5/2015	167.00	0.00	
	15	55148	Police	167.00	12/31/2013	12/31/2015	2/3/2015	704.00	(537.00)	(i)
	16	55543	Police	167.00	4/17/2013	4/17/2015	2/25/2015	704.00	(537.00)	(i)
	17	55717	Police	167.00	6/23/2014	6/22/2016	3/9/2015	704.00	(537.00)	(i)
	18	56302	Police	167.00	4/25/2007	4/24/2009	4/8/2015	167.00	0.00	
	19	56854	Police	167.00	6/5/2006	6/4/2008	5/12/2015	167.00	0.00	
	20	57562	Police	167.00	6/5/2006	6/4/2008	6/22/2015	167.00	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Police	\$167.00	6/5/2006	6/4/2008	7/1/15	\$167.00	\$0.00	
	2	57836	Police	167.00	10/21/2013	10/21/2015	7/13/15	704.00	(537.00)	(i)
	3	58289	Police	167.00	5/10/2001	5/10/2003	8/10/15	167.00	0.00	
	4	58297	Police	167.00	3/19/2014	3/18/2016	8/10/15	704.00	(537.00)	(i)
	5	59166	Police	167.00	3/26/2015	3/25/2017	10/6/15	167.00	0.00	
	6	59176	Police	167.00	6/5/2006	6/4/2008	10/6/15	167.00	0.00	
	7	59574	Police	167.00	12/31/2013	12/31/2015	11/3/15	704.00	(537.00)	(i)
	8	59803	Police	167.00	9/16/2004	9/16/2006	11/19/15	167.00	0.00	
	9	59982	Police	167.00	4/2/2015	4/1/2017	12/2/15	167.00	0.00	
	10	60271	Police	167.00	6/5/2006	6/4/2008	12/23/15	167.00	0.00	
	11	60511	Police	167.00	5/23/2006	5/22/2008	1/11/16	167.00	0.00	
	12	60727	Police	167.00	6/5/2006	6/4/2008	1/25/16	167.00	0.00	
	13	60992	Police	167.00	10/16/2013	10/16/2015	2/11/16	704.00	(537.00)	(i)
	14	61408	Police	167.00	9/8/2006	9/7/2008	3/2/16	167.00	0.00	
	15	61972	Police	167.00	2/13/2014	2/13/2016	4/4/16	704.00	(537.00)	(i)
	16	62057	Police	167.00	4/8/2015	4/7/2017	4/11/16	167.00	0.00	
	17	62393	Police	167.00	6/5/2006	6/4/2008	5/2/16	167.00	0.00	
	18	62545	Police	167.00	12/3/2013	12/3/2015	5/10/16	704.00	(537.00)	(i)
	19	62921	Police	167.00	3/19/2014	3/18/2016	6/1/16	704.00	(537.00)	(i)
	20	63322	Police	167.00	5/29/2013	5/29/2015	6/22/16	704.00	(537.00)	(i)

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Town Facilities	\$1,218.00	4/17/2013	4/17/2015	7/9/2014	\$1,218.00	\$0.00	
	2	52263	Town Facilities	1,218.00	10/8/2012	10/8/2014	7/16/2014	1,218.00	0.00	
	3	52836	Town Facilities	470.00	9/17/2013	9/17/2015	8/26/2014	1,218.00	(748.00)	(i)
	4	52849	Town Facilities	470.00	5/23/2006	5/22/2008	8/27/2014	470.00	0.00	
	5	52985	Town Facilities	470.00	10/17/2013	10/17/2015	9/9/2014	1,218.00	(748.00)	(i)
	6	53275	Town Facilities	470.00	6/5/2006	6/4/2008	9/25/2014	470.00	0.00	
	7	53347	Town Facilities	470.00	2/13/2014	2/13/2016	10/1/2014	1,218.00	(748.00)	(i)
	8	53644	Town Facilities	470.00	9/8/2006	9/7/2008	10/20/2014	470.00	0.00	
	9	53639	Town Facilities	470.00	5/24/2007	5/23/2009	10/20/2014	470.00	0.00	
	10	53853	Town Facilities	470.00	6/13/2008	6/13/2010	11/3/2014	470.00	0.00	
	11	54058	Town Facilities	470.00	10/21/2013	10/21/2015	11/17/2014	1,218.00	(748.00)	(i)
	12	54287	Town Facilities	470.00	10/31/2006	10/30/2008	12/3/2014	470.00	0.00	
	13	54387	Town Facilities	470.00	2/18/2014	2/18/2016	12/9/2014	1,218.00	(748.00)	(i)
	14	54693	Town Facilities	470.00	9/8/2006	9/7/2008	1/5/2015	470.00	0.00	
	15	55148	Town Facilities	470.00	12/31/2013	12/31/2015	2/3/2015	1,218.00	(748.00)	(i)
	16	55543	Town Facilities	470.00	4/17/2013	4/17/2015	2/25/2015	1,218.00	(748.00)	(i)
	17	55717	Town Facilities	470.00	6/23/2014	6/22/2016	3/9/2015	1,218.00	(748.00)	(i)
	18	56302	Town Facilities	470.00	4/25/2007	4/24/2009	4/8/2015	470.00	0.00	
	19	56854	Town Facilities	470.00	6/5/2006	6/4/2008	5/12/2015	470.00	0.00	
	20	57562	Town Facilities	470.00	6/5/2006	6/4/2008	6/22/2015	470.00	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Town Facilities	\$470.00	6/5/2006	6/4/2008	7/1/15	\$470.00	\$0.00	
	2	57836	Town Facilities	470.00	10/21/2013	10/21/2015	7/13/15	1,218.00	(748.00)	(i)
	3	58289	Town Facilities	470.00	5/10/2001	5/10/2003	8/10/15	470.00	0.00	
	4	58297	Town Facilities	470.00	3/19/2014	3/18/2016	8/10/15	1,218.00	(748.00)	(i)
	5	59166	Town Facilities	470.00	3/26/2015	3/25/2017	10/6/15	470.00	0.00	
	6	59176	Town Facilities	470.00	6/5/2006	6/4/2008	10/6/15	470.00	0.00	
	7	59574	Town Facilities	470.00	12/31/2013	12/31/2015	11/3/15	1,218.00	(748.00)	(i)
	8	59803	Town Facilities	470.00	9/16/2004	9/16/2006	11/19/15	470.00	0.00	
	9	59982	Town Facilities	470.00	4/2/2015	4/1/2017	12/2/15	470.00	0.00	
	10	60271	Town Facilities	470.00	6/5/2006	6/4/2008	12/23/15	470.00	0.00	
	11	60511	Town Facilities	470.00	5/23/2006	5/22/2008	1/11/16	470.00	0.00	
	12	60727	Town Facilities	470.00	6/5/2006	6/4/2008	1/25/16	470.00	0.00	
	13	60992	Town Facilities	470.00	10/16/2013	10/16/2015	2/11/16	1,218.00	(748.00)	(i)
	14	61408	Town Facilities	470.00	9/8/2006	9/7/2008	3/2/16	470.00	0.00	
	15	61972	Town Facilities	470.00	2/13/2014	2/13/2016	4/4/16	1,218.00	(748.00)	(i)
	16	62057	Town Facilities	470.00	4/8/2015	4/7/2017	4/11/16	470.00	0.00	
	17	62393	Town Facilities	470.00	6/5/2006	6/4/2008	5/2/16	470.00	0.00	
	18	62545	Town Facilities	470.00	12/3/2013	12/3/2015	5/10/16	1,218.00	(748.00)	(i)
	19	62921	Town Facilities	470.00	3/19/2014	3/18/2016	6/1/16	1,218.00	(748.00)	(i)
	20	63322	Town Facilities	470.00	5/29/2013	5/29/2015	6/22/16	1,218.00	(748.00)	(i)

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Streets	\$631.00	4/17/2013	4/17/2015	7/9/2014	\$631.00	\$0.00	
	2	52263	Streets	631.00	10/8/2012	10/8/2014	7/16/2014	631.00	0.00	
	3	52836	Streets	1,263.00	9/17/2013	9/17/2015	8/26/2014	631.00	632.00	(iii)
	4	52849	Streets	1,263.00	5/23/2006	5/22/2008	8/27/2014	1,263.00	0.00	
	5	52985	Streets	1,263.00	10/17/2013	10/17/2015	9/9/2014	631.00	632.00	(iii)
	6	53275	Streets	1,263.00	6/5/2006	6/4/2008	9/25/2014	1,263.00	0.00	
	7	53347	Streets	1,263.00	2/13/2014	2/13/2016	10/1/2014	631.00	632.00	(iii)
	8	53644	Streets	1,263.00	9/8/2006	9/7/2008	10/20/2014	1,263.00	0.00	
	9	53639	Streets	1,263.00	5/24/2007	5/23/2009	10/20/2014	1,263.00	0.00	
	10	53853	Streets	1,263.00	6/13/2008	6/13/2010	11/3/2014	1,263.00	0.00	
	11	54058	Streets	1,263.00	10/21/2013	10/21/2015	11/17/2014	631.00	632.00	(iii)
	12	54287	Streets	1,263.00	10/31/2006	10/30/2008	12/3/2014	631.00	632.00	
	13	54387	Streets	1,263.00	2/18/2014	2/18/2016	12/9/2014	631.00	632.00	(iii)
	14	54693	Streets	1,263.00	9/8/2006	9/7/2008	1/5/2015	1,263.00	0.00	
	15	55148	Streets	1,263.00	12/31/2013	12/31/2015	2/3/2015	631.00	632.00	(iii)
	16	55543	Streets	1,263.00	4/17/2013	4/17/2015	2/25/2015	631.00	632.00	(iii)
	17	55717	Streets	1,263.00	6/23/2014	6/22/2016	3/9/2015	631.00	632.00	(iii)
	18	56302	Streets	1,263.00	4/25/2007	4/24/2009	4/8/2015	1,263.00	0.00	
	19	56854	Streets	1,263.00	6/5/2006	6/4/2008	5/12/2015	1,263.00	0.00	
	20	57562	Streets	1,263.00	6/5/2006	6/4/2008	6/22/2015	1,263.00	0.00	

(iii) Permit was issued for the incorrect (higher) amount using the Town's revised fee schedules as of 8/1/201, when it should have been issued for a lower amount due to the 24-month fee hold period

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Streets	\$1,263.00	6/5/2006	6/4/2008	7/1/15	\$1,263.00	\$0.00	
	2	57836	Streets	1,263.00	10/21/2013	10/21/2015	7/13/15	631.00	632.00	(iii)
	3	58289	Streets	1,263.00	5/10/2001	5/10/2003	8/10/15	1,263.00	0.00	
	4	58297	Streets	1,263.00	3/19/2014	3/18/2016	8/10/15	631.00	632.00	(iii)
	5	59166	Streets	1,263.00	3/26/2015	3/25/2017	10/6/15	1,263.00	0.00	
	6	59176	Streets	1,263.00	6/5/2006	6/4/2008	10/6/15	1,263.00	0.00	
	7	59574	Streets	1,263.00	12/31/2013	12/31/2015	11/3/15	631.00	632.00	(iii)
	8	59803	Streets	1,263.00	9/16/2004	9/16/2006	11/19/15	1,263.00	0.00	
	9	59982	Streets	1,263.00	4/2/2015	4/1/2017	12/2/15	1,263.00	0.00	
	10	60271	Streets	1,263.00	6/5/2006	6/4/2008	12/23/15	1,263.00	0.00	
	11	60511	Streets	1,263.00	5/23/2006	5/22/2008	1/11/16	1,263.00	0.00	
	12	60727	Streets	1,263.00	6/5/2006	6/4/2008	1/25/16	1,263.00	0.00	
	13	60992	Streets	1,263.00	10/16/2013	10/16/2015	2/11/16	631.00	632.00	(iii)
	14	61408	Streets	1,263.00	9/8/2006	9/7/2008	3/2/16	1,263.00	0.00	
	15	61972	Streets	1,263.00	2/13/2014	2/13/2016	4/4/16	631.00	632.00	(iii)
	16	62057	Streets	1,263.00	4/8/2015	4/7/2017	4/11/16	1,263.00	0.00	
	17	62393	Streets	1,263.00	6/5/2006	6/4/2008	5/2/16	1,263.00	0.00	
	18	62545	Streets	1,263.00	12/3/2013	12/3/2015	5/10/16	631.00	632.00	(iii)
	19	62921	Streets	1,263.00	3/19/2014	3/18/2016	6/1/16	631.00	632.00	(iii)
	20	63322	Streets	1,263.00	5/29/2013	5/29/2015	6/22/16	631.00	632.00	(iii)

(iii) Permit was issued for the incorrect (higher) amount using the Town's revised fee schedules as of 8/1/201, when it should have been issued for a lower amount due to the 24-month fee hold period

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Fee in Effect	Difference	Notes
FY 2014-15	1	52193	Fire	\$693.00	4/17/2013	4/17/2015	7/9/2014	\$693.00	\$0.00	
	2	52263	Fire	693.00	10/8/2012	10/8/2014	7/16/2014	693.00	0.00	
	3	52836	Fire	490.00	9/17/2013	9/17/2015	8/26/2014	693.00	(203.00)	(i)
	4	52849	Fire	490.00	5/23/2006	5/22/2008	8/27/2014	490.00	0.00	
	5	52985	Fire	490.00	10/17/2013	10/17/2015	9/9/2014	693.00	(203.00)	(i)
	6	53275	Fire	490.00	6/5/2006	6/4/2008	9/25/2014	490.00	0.00	
	7	53347	Fire	490.00	2/13/2014	2/13/2016	10/1/2014	693.00	(203.00)	(i)
	8	53644	Fire	490.00	9/8/2006	9/7/2008	10/20/2014	490.00	0.00	
	9	53639	Fire	490.00	5/24/2007	5/23/2009	10/20/2014	490.00	0.00	
	10	53853	Fire	490.00	6/13/2008	6/13/2010	11/3/2014	490.00	0.00	
	11	54058	Fire	490.00	10/21/2013	10/21/2015	11/17/2014	693.00	(203.00)	(i)
	12	54287	Fire	490.00	10/31/2006	10/30/2008	12/3/2014	490.00	0.00	
	13	54387	Fire	490.00	2/18/2014	2/18/2016	12/9/2014	693.00	(203.00)	(i)
	14	54693	Fire	490.00	9/8/2006	9/7/2008	1/5/2015	490.00	0.00	
	15	55148	Fire	490.00	12/31/2013	12/31/2015	2/3/2015	693.00	(203.00)	(i)
	16	55543	Fire	490.00	4/17/2013	4/17/2015	2/25/2015	693.00	(203.00)	(i)
	17	55717	Fire	490.00	6/23/2014	6/22/2016	3/9/2015	693.00	(203.00)	(i)
	18	56302	Fire	490.00	4/25/2007	4/24/2009	4/8/2015	490.00	0.00	
	19	56854	Fire	490.00	6/5/2006	6/4/2008	5/12/2015	490.00	0.00	
	20	57562	Fire	490.00	6/5/2006	6/4/2008	6/22/2015	490.00	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Single Family										
	Sample No.	Receipt	Fee Category	Assessed Fee	First Permit	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1	57697	Fire	\$490.00	6/5/2006	6/4/2008	7/1/15	\$490.00	\$0.00	
	2	57836	Fire	490.00	10/21/2013	10/21/2015	7/13/15	693.00	(203.00)	(i)
	3	58289	Fire	490.00	5/10/2001	5/10/2003	8/10/15	490.00	0.00	
	4	58297	Fire	490.00	3/19/2014	3/18/2016	8/10/15	693.00	(203.00)	(i)
	5	59166	Fire	490.00	3/26/2015	3/25/2017	10/6/15	490.00	0.00	
	6	59176	Fire	490.00	6/5/2006	6/4/2008	10/6/15	490.00	0.00	
	7	59574	Fire	490.00	12/31/2013	12/31/2015	11/3/15	693.00	(203.00)	(i)
	8	59803	Fire	490.00	9/16/2004	9/16/2006	11/19/15	490.00	0.00	
	9	59982	Fire	490.00	4/2/2015	4/1/2017	12/2/15	490.00	0.00	
	10	60271	Fire	490.00	6/5/2006	6/4/2008	12/23/15	490.00	0.00	
	11	60511	Fire	490.00	5/23/2006	5/22/2008	1/11/16	490.00	0.00	
	12	60727	Fire	490.00	6/5/2006	6/4/2008	1/25/16	490.00	0.00	
	13	60992	Fire	490.00	10/16/2013	10/16/2015	2/11/16	693.00	(203.00)	(i)
	14	61408	Fire	490.00	9/8/2006	9/7/2008	3/2/16	490.00	0.00	
	15	61972	Fire	490.00	2/13/2014	2/13/2016	4/4/16	693.00	(203.00)	(i)
	16	62057	Fire	490.00	4/8/2015	4/7/2017	4/11/16	490.00	0.00	
	17	62393	Fire	490.00	6/5/2006	6/4/2008	5/2/16	490.00	0.00	
	18	62545	Fire	490.00	12/3/2013	12/3/2015	5/10/16	693.00	(203.00)	(i)
	19	62921	Fire	490.00	3/19/2014	3/18/2016	6/1/16	693.00	(203.00)	(i)
	20	63322	Fire	490.00	5/29/2013	5/29/2015	6/22/16	693.00	(203.00)	(i)

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Non-Residential												
Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes	
FY 2014-15	1 - Commercial	52736	Parks	4,555	\$0.00	\$2,564.47	6/16/2014	6/15/2016	8/20/14	\$0.00	\$2,564.47	(iv)
	2 - Office/Other	53355	Parks	2,647	0.00	1,461.14	6/4/2014	6/3/2016	10/2/14	0.00	1,461.14	(iv)
	3 - Commercial	56813	Parks	4,962	0.56	2,793.61	2/18/2015	2/17/2017	5/11/15	2,793.61	0.00	
	4 - Commercial	57369	Parks	6,445	0.56	3,628.54	1/22/2015	1/21/2017	6/11/15	3,628.54	0.00	
	5 - Commercial	57383	Parks	5,652	0.56	3,182.08	4/9/2015	4/8/2017	6/15/15	3,182.08	0.00	

(iv) Permit was incorrectly charged a Parks fee when it should not have been charged due to the required 24-month fee hold period

Non-Residential												
Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes	
FY 2015-16	1 - Commercial	57835	Parks	4,441	\$0.56	\$2,500.28	2/24/2015	2/24/2017	7/13/2015	\$2,500.28	\$0.00	
	2 - Commercial	57932	Parks	4,790	0.56	2,696.77	6/17/2015	6/17/2017	7/16/2015	2,696.77	0.00	
	3 - Commercial	57982	Parks	42,953	0.56	24,182.53	3/18/2015	3/18/2017	7/21/2015	24,182.53	0.00	
	4 - Commercial	60908	Parks	4,548	0.56	2,560.52	3/18/2015	3/18/2017	2/4/2016	2,560.52	0.00	
	5 - Office/Other	61409	Parks	11,200	0.55	6,182.40	3/2/2016	3/2/2018	3/2/2016	6,182.40	0.00	
	6 - Office/Other	62368	Parks	22,901	0.55	12,641.35	11/19/2015	11/19/2017	4/28/2016	12,641.35	0.00	
	7 - Commercial	62458	Parks	3,382	0.56	1,904.07	12/2/2015	12/2/2017	5/4/2016	1,904.07	0.00	
	8 - Office/Other	62764	Parks	3,598	0.55	1,986.10	4/27/2016	4/27/2018	5/23/2016	1,986.10	0.00	
	9 - Commercial	63452	Parks	25,000	0.56	14,075.00	10/15/2014	10/15/2016	6/28/2016	14,075.00	0.00	
	10 - Commercial	63464	Parks	2,844	0.56	1,601.17	12/16/2015	12/16/2017	6/29/2016	1,601.17	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	52736	Library	4,555	\$0.00	\$505.61	6/16/2014	6/15/2016	8/20/14	\$0.00	\$505.61	(v)
	2 - Office/Other	53355	Library	2,647	0.00	288.52	6/4/2014	6/3/2016	10/2/14	0.00	288.52	(v)
	3 - Commercial	56813	Library	4,962	0.11	550.78	2/18/2015	2/17/2017	5/11/15	550.78	0.00	
	4 - Commercial	57369	Library	6,445	0.11	715.40	1/22/2015	1/21/2017	6/11/15	715.40	0.00	
	5 - Commercial	57383	Library	5,652	0.11	627.37	4/9/2015	4/8/2017	6/15/15	627.37	0.00	

(v) Permit was incorrectly charged a Library fee when it should not have been charged due to the required 24-month fee hold period

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	57835	Library	4,441	\$0.11	\$492.95	2/24/2015	2/24/2017	7/13/2015	\$492.95	\$0.00	
	2 - Commercial	57932	Library	4,790	0.11	531.69	6/17/2015	6/17/2017	7/16/2015	531.69	0.00	
	3 - Commercial	57982	Library	42,953	0.11	4,767.77	3/18/2015	3/18/2017	7/21/2015	4,767.77	0.00	
	4 - Commercial	60908	Library	4,548	0.11	504.83	3/18/2015	3/18/2017	2/4/2016	504.83	0.00	
	5 - Office/Other	61409	Library	11,200	0.11	1,220.80	3/2/2016	3/2/2018	3/2/2016	1,220.80	0.00	
	6 - Office/Other	62368	Library	22,901	0.11	2,496.21	11/19/2015	11/19/2017	4/28/2016	2,496.21	0.00	
	7 - Commercial	62458	Library	3,382	0.11	375.40	12/2/2015	12/2/2017	5/4/2016	375.40	0.00	
	8 - Office/Other	62764	Library	3,598	0.11	392.18	4/27/2016	4/27/2018	5/23/2016	392.18	0.00	
	9 - Commercial	63452	Library	25,000	0.11	2,775.00	10/15/2014	10/15/2016	6/28/2016	2,775.00	0.00	
	10 - Commercial	63464	Library	2,844	0.11	315.68	12/16/2015	12/16/2017	6/29/2016	315.68	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	52736	Police	4,555	\$0.23	\$1,043.10	6/16/2014	6/15/2016	8/20/14	\$1,043.10	\$0.00	
	2 - Office/Other	53355	Police	2,647	0.09	238.23	6/4/2014	6/3/2016	10/2/14	238.23	0.00	
	3 - Commercial	56813	Police	4,962	0.23	1,136.30	2/18/2015	2/17/2017	5/11/15	1,136.30	0.00	
	4 - Commercial	57369	Police	6,445	0.23	1,475.91	1/22/2015	1/21/2017	6/11/15	1,475.91	0.00	
	5 - Commercial	57383	Police	5,652	0.23	1,294.31	4/9/2015	4/8/2017	6/15/15	1,294.31	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	57835	Police	4,441	\$0.23	\$1,016.99	2/24/2015	2/24/2017	7/13/2015	\$1,016.99	\$0.00	
	2 - Commercial	57932	Police	4,790	0.23	1,096.91	6/17/2015	6/17/2017	7/16/2015	1,096.91	0.00	
	3 - Commercial	57982	Police	42,953	0.23	9,836.25	3/18/2015	3/18/2017	7/21/2015	9,836.25	0.00	
	4 - Commercial	60908	Police	4,548	0.23	1,041.49	3/18/2015	3/18/2017	2/4/2016	1,041.49	0.00	
	5 - Office/Other	61409	Police	11,200	0.09	1,008.00	3/2/2016	3/2/2018	3/2/2016	1,008.00	0.00	
	6 - Office/Other	62368	Police	22,901	0.09	2,061.09	11/19/2015	11/19/2017	4/28/2016	2,061.09	0.00	
	7 - Commercial	62458	Police	3,382	0.23	774.48	12/2/2015	12/2/2017	5/4/2016	774.48	0.00	
	8 - Office/Other	62764	Police	3,598	0.09	323.82	4/27/2016	4/27/2018	5/23/2016	323.82	0.00	
	9 - Commercial	63452	Police	25,000	0.23	5,725.00	10/15/2014	10/15/2016	6/28/2016	5,725.00	0.00	
	10 - Commercial	63464	Police	2,844	0.23	651.28	12/16/2015	12/16/2017	6/29/2016	651.28	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	52736	Town Facilities	4,555	\$1.19	\$1,330.06	6/16/2014	6/15/2016	8/20/14	\$5,402.23	(\$4,072.17)	(i)
	2 - Office/Other	53355	Town Facilities	2,647	1.60	757.04	6/4/2014	6/3/2016	10/2/14	4,224.61	(3,467.57)	(i)
	3 - Commercial	56813	Town Facilities	4,962	0.29	1,448.90	2/18/2015	2/17/2017	5/11/15	1,448.90	0.00	
	4 - Commercial	57369	Town Facilities	6,445	0.29	1,881.94	1/22/2015	1/21/2017	6/11/15	1,881.94	0.00	
	5 - Commercial	57383	Town Facilities	5,652	0.29	1,650.38	4/9/2015	4/8/2017	6/15/15	1,650.38	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	57835	Town Facilities	4,441	\$0.29	\$1,296.77	2/24/2015	2/24/2017	7/13/2015	\$1,296.77	\$0.00	
	2 - Commercial	57932	Town Facilities	4,790	0.29	1,398.68	6/17/2015	6/17/2017	7/16/2015	1,398.68	0.00	
	3 - Commercial	57982	Town Facilities	42,953	0.29	12,542.28	3/18/2015	3/18/2017	7/21/2015	12,542.27	0.01	rounding
	4 - Commercial	60908	Town Facilities	4,548	0.29	1,328.02	3/18/2015	3/18/2017	2/4/2016	1,328.02	0.00	
	5 - Office/Other	61409	Town Facilities	11,200	0.29	3,203.20	3/2/2016	3/2/2018	3/2/2016	3,203.20	0.00	
	6 - Office/Other	62368	Town Facilities	22,901	0.29	6,549.69	11/19/2015	11/19/2017	4/28/2016	6,549.69	0.00	
	7 - Commercial	62458	Town Facilities	3,382	0.29	987.54	12/2/2015	12/2/2017	5/4/2016	987.54	0.00	
	8 - Office/Other	62764	Town Facilities	3,598	0.29	1,029.03	4/27/2016	4/27/2018	5/23/2016	1,029.03	0.00	
	9 - Commercial	63452	Town Facilities	25,000	0.29	7,300.00	10/15/2014	10/15/2016	6/28/2016	7,300.00	0.00	
	10 - Commercial	63464	Town Facilities	2,844	0.29	830.45	12/16/2015	12/16/2017	6/29/2016	830.45	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	52736	Streets	4,555	\$6.21	\$7,146.80	6/16/2014	6/15/2016	8/20/14	\$28,268.33	(\$21,121.53)	(i)
	2 - Office/Other	53355	Streets	2,647	5.57	1,797.31	6/4/2014	6/3/2016	10/2/14	14,741.14	(12,943.83)	(i)
	3 - Commercial	56813	Streets	4,962	1.57	7,785.38	2/18/2015	2/17/2017	5/11/15	7,785.38	0.00	
	4 - Commercial	57369	Streets	6,445	1.57	10,112.21	1/22/2015	1/21/2017	6/11/15	10,112.21	0.00	
	5 - Commercial	57383	Streets	5,652	1.57	8,867.99	4/9/2015	4/8/2017	6/15/15	8,867.99	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	57835	Streets	4,441	\$1.57	\$6,967.93	2/24/2015	2/24/2017	7/13/2015	\$6,967.93	\$0.00	
	2 - Commercial	57932	Streets	4,790	1.57	7,515.51	6/17/2015	6/17/2017	7/16/2015	7,515.51	0.00	
	3 - Commercial	57982	Streets	42,953	1.57	67,393.27	3/18/2015	3/18/2017	7/21/2015	67,393.23	0.04	rounding
	4 - Commercial	60908	Streets	4,548	1.57	7,135.81	3/18/2015	3/18/2017	2/4/2016	7,135.81	0.00	
	5 - Office/Other	61409	Streets	11,200	0.68	7,604.80	3/2/2016	3/2/2018	3/2/2016	7,604.80	0.00	
	6 - Office/Other	62368	Streets	22,901	0.68	15,549.78	11/19/2015	11/19/2017	4/28/2016	15,549.78	0.00	
	7 - Commercial	62458	Streets	3,382	1.57	5,306.36	12/2/2015	12/2/2017	5/4/2016	5,306.36	0.00	
	8 - Office/Other	62764	Streets	3,598	0.68	2,443.04	4/27/2016	4/27/2018	5/23/2016	2,443.04	0.00	
	9 - Commercial	63452	Streets	25,000	1.57	39,225.00	10/15/2014	10/15/2016	6/28/2016	39,225.00	0.00	
	10 - Commercial	63464	Streets	2,844	1.57	4,462.24	12/16/2015	12/16/2017	6/29/2016	4,462.24	0.00	

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2014-15	1 - Commercial	52736	Fire	4,555	\$1.76	\$1,320.95	6/16/2014	6/15/2016	8/20/14	\$8,021.36	(\$6,700.41)	(i)
	2 - Office/Other	53355	Fire	2,647	1.58	754.40	6/4/2014	6/3/2016	10/2/14	4,184.91	(3,430.51)	(i)
	3 - Commercial	56813	Fire	4,962	0.29	1,438.98	2/18/2015	2/17/2017	5/11/15	1,438.98	0.00	
	4 - Commercial	57369	Fire	6,445	0.29	1,869.03	1/22/2015	1/21/2017	6/11/15	1,869.05	(0.02)	rounding
	5 - Commercial	57383	Fire	5,652	0.29	1,639.08	4/9/2015	4/8/2017	6/15/15	1,639.08	0.00	

(i) Permit was issued for the correct (lower) amount based on the Town's revised fee schedule as of 8/1/2014

Non-Residential												
	Sample	Receipt	Fee Category	Square Feet	Rate \$/sqft	Assessed Fee	Approval Date	24 Month End Date	Permit Date	Adopted Fee	Difference	Notes
FY 2015-16	1 - Commercial	57835	Fire	4,441	\$0.29	\$1,287.89	2/24/2015	2/24/2017	7/13/2015	\$1,287.89	\$0.00	
	2 - Commercial	57932	Fire	4,790	0.29	1,389.10	6/17/2015	6/17/2017	7/16/2015	1,389.10	0.00	
	3 - Commercial	57982	Fire	42,953	0.29	12,456.37	3/18/2015	3/18/2017	7/21/2015	12,456.36	0.01	rounding
	4 - Commercial	60908	Fire	4,548	0.29	1,318.92	3/18/2015	3/18/2017	2/4/2016	1,318.92	0.00	
	5 - Office/Other	61409	Fire	11,200	0.29	3,192.00	3/2/2016	3/2/2018	3/2/2016	3,192.00	0.00	
	6 - Office/Other	62368	Fire	22,901	0.29	6,526.79	11/19/2015	11/19/2017	4/28/2016	6,526.79	0.00	
	7 - Commercial	62458	Fire	3,382	0.29	980.78	12/2/2015	12/2/2017	5/4/2016	980.78	0.00	
	8 - Office/Other	62764	Fire	3,598	0.29	1,025.43	4/27/2016	4/27/2018	5/23/2016	1,025.43	0.00	
	9 - Commercial	63452	Fire	25,000	0.29	7,250.00	10/15/2014	10/15/2016	6/28/2016	7,250.00	0.00	
	10 - Commercial	63464	Fire	2,844	0.29	824.76	12/16/2015	12/16/2017	6/29/2016	824.76	0.00	



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