

City of Yuma, AZ



Biennial Development Fee Audit FY 2022-23 and FY 2023-24

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Report

Section 1 - Introduction

1.1. Background

Willdan Financial Services (Willdan) was retained by the City of Yuma, Arizona (City or Yuma) to conduct a Biennial Development Fee (DF) Audit (Audit) as required under Arizona Revised Statutes (ARS) 9-463.05(G)(2).¹ This Report details the results of the Audit for the period of fiscal year (FY) 2023 and FY 2024. Yuma's FY is a 12-month period from July 1 through the following June 30.

This Audit actual development and growth-related capital expenditures to the development projections and land use assumptions (LUA), capital needs as identified in the Infrastructure Improvement Plan (IIP), and level of service (LOS) associated with each classification of DF. The study used as the basis for the projections is the Land Use Assumptions and Infrastructure Improvement Plan and Development Fee Report February 27, 2019 (Study). The projections in the Study were compared to those actually experienced by Yuma in FY 2023 and FY 2024.

1.2. Organization of the Audit Report

This Audit Report is organized as follows:

- **Section 1** - Introduction
- **Section 2** – Fire Facilities Development Fee Review
- **Section 3** – Parks and Recreation Facilities Development Fee Review
- **Section 4** – Police Facilities Development Fee Review
- **Section 5** – Streets Facilities Development Fee Review
- **Section 6** – General Government Facilities Development Fee Review
- **Section 7** – Permit Sampling Results
- **Section 8** – Conclusions

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

1.3. Audit Approach

Willdan performed this Audit between July 2025 and October 2025. All Willdan staff supporting the Audit meet the definition of “Qualified Professional” as set forth in ARS§ 9-463.05(T)(8). Consistent with the requirements of ARS§ 9-463.05(G)(2), Willdan audit staff were neither employees or officials of Yuma nor did they prepare the IIP.²

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

In particular, in support of this audit, Willdan reviewed:

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

1.4. Audit Objectives

The primary objectives of the Audit were to:

- a) Audit Yuma’s Biennial Development Fees for the period of FY 2023 and FY 2024 and
- 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 IIP;
 - iii. Reviewing collections and expenditures of development fees for each project in the Study; and

² Yuma’s LUA, IIP, and Development Fees were prepared by Tischler Bise in 2019.

- iv. Evaluating any inequities in implementing the plan or imposing the development fees.

1.5. Audit Results

The results of this audit, based on Willdan's scope of services performed as part of this Audit, as documented in this Report, are as follows:

- a) Yuma's Biennial Development Fees for the periods of FY 2023 and FY 2024 comply with ARS§ 9-463.05 as further discussed in Sections 2 through 6 of this Report; and
- 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 is further discussed in Sections 2 through 6 of this Report;
 - ii. Willdan's review of the progress of the IIP identified projects that differed from the projected schedule as further discussed in Sections 2 through 6 of this Report;
 - iii. Willdan's review of collection of the development fees for each fee area in the plan were properly collected and tracked, as further discussed in Sections 2 through 6 of this Report; and
 - iv. Willdan's evaluation of any inequities in implementing the plan or imposing the development fees indicates that the fees were assessed in an appropriate manner based upon the size and type of development as further discussed in Section 7 of this Report.

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

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

Section 2 - Fire Facilities Development Fee Review

This section of the Audit Report presents Willdan’s review of Yuma’s fire facilities development fees.

2.1. Fee Development

The Study converted infrastructure needs and costs per service unit into a cost per development unit. For fire, the resulting development fee costs per unit were \$104.58 per person and \$259.04 per job. The Council adopted development fees by development type are identified in **Table 1**.

Table 1 - Fire Facilities Development Fees

Development Type	Fee
Residential (per Dwelling Unit)	
Single Family	\$ 324.00
Multi Family	\$ 226.00
All Other	\$ 188.00
Non-Residential (per Square Foot)	
Retail/Shopping Center	\$ 0.520
Office/Institutional	\$ 0.860
Industrial	\$ 0.600
Hotel (per room)	\$ 114.00

2.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in Yuma’s LUA to the actual growth by development type.

Table 2 summarizes the projected development from the Study and the actual development experienced by Yuma in FY 2023 and FY 2024. The development projections can be found on page 20 of the Study. (**Note:** the Study broke down growth into detailed development categories for Non-Residential customers. The Permit Summary Reports provided by Yuma did not contain those breakdowns and all Non-Residential development is shown in the Commercial Category.)

Table 2 - Actual versus Projected Development: FY 2023 & FY 2024

Category	Residential (Dwelling Units)	Commercial/Retail (SF)	Office/Institutional (SF)	Industrial (SF)	Total Non-Residential (SF)
FY 2023					
Actual	370	465,190	-	-	465,190
Projected	498	213,000	88,000	66,000	367,000
Difference	(128)	252,190	(88,000)	(66,000)	98,190
FY 2024					
Actual	545	642,187	-	-	642,187
Projected	505	217,000	89,000	67,000	373,000
Difference	40	425,187	(89,000)	(67,000)	269,187

As indicated in **Table 2**, the actual developments for FY 2023 were less than the Study projections for Residential land use classifications. The combined Non-Residential development category exceeded projections. For FY 2024, both the Residential and the combined Non-Residential development classifications actual development was higher than projected.

Development of forward-looking financial plans for development fee studies rely on the best available forecast at a point in time. Actual conditions often vary from projections based on changing market forces.

Table 2 represents a “snapshot” in time for the 10-year study period.

2.3. Infrastructure Improvement Plan

The Study did not specifically identify capital projects to be constructed or acquired over the 10-year study periods, but rather used anticipated development projections to identify funding requirements for:

- Fire facilities;
- Fire apparatus;
- Ambulances; and
- Development fee study.

During FY 2023 and FY 2024 Yuma generated \$679,006 in fire development fee revenues as well as an additional \$121,989 in interest income for total revenues of \$800,995. During the same

period, the City had \$1,861,814 in capital project expenses. **Appendix B** provides a summary of the revenues and expenditures for the fire DF funds. The financials are summarized in **Table 3**.

Table 3 - Fire Facilities DF Revenues and Expenses: FY 2023 & FY 2024

Fiscal Year	Revenues		Expenses	
	DF Collections	Interest Income	CIP	Debt Service
2023	\$ 321,842	\$ 56,780	\$ 473,956	\$ -
2024	357,164	65,209	1,387,858	-
Total	\$ 679,006	\$ 121,989	\$ 1,861,814	\$ -

It should be noted that in some cases collection of DF revenues does not have an exact matching between the year in which the revenues are recorded and the year in which the development occurs. A summary of the full IIP is identified on pages 8 through 14 of the Study.

2.4. Level of Service

LOS projections are intended to ensure that new development is assessed for facilities or capital needs at the existing LOS, not at an increased overall LOS, unless a corresponding funding source from existing development is also provided. As per the development of the Study, in order to maintain the current LOS, the City would need to invest \$369,297 in both FY 2023 and FY 2024. The identified growth needs can be found on pages 16 through 20 of the Study.

During the study periods, the actual LOS will fluctuate as compared to that identified in the Study based on the timing of construction or acquisition of new facilities relative to new development. As of the end of FY 2024, the LOS for fire is above that in the Study due to higher expenditures during the two-year period than was anticipated.

2.5. Audit Results

Through our audit of the fire DFs, we identified some differences between what was projected in the Study and actual occurrences, such as differences in the projected and actual developments. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent

with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the Report was based.

Based on Willdan's review of the fire facilities development fees, we are of the opinion that:

- a) Yuma's Biennial DFs for fire for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified that capital expenditures made during the two years identified in this Report were included in the adopted IIP and were above the IIP projected amounts; and
 - iii. Willdan's review of collections fire facilities development fees indicate that all revenues were appropriately tracked per ARS§ 9-463.05.

Section 3 - Parks and Recreation Facilities Development Fee Review

This section of the Audit Report presents Willdan's review of Yuma's parks and recreation facilities development fees.

3.1. Fee Development

The Study identifies costs of \$382.56 per person. The Council adopted fees per development type are identified in **Table 4**.

Table 4 - Parks and Recreation Facilities Development Fees

Development Type	Fee
Residential (per Dwelling Unit)	
Single Family	\$ 1,003.00
Multi Family	\$ 699.00
All Other	\$ 582.00
Non-Residential (per Square Foot)	
Retail/Shopping Center	N/A
Office/Institutional	N/A
Industrial	N/A
Hotel (per room)	N/A

3.2. Land Use Assumptions

The biennial audit includes comparing the growth projections adopted in Yuma's LUA to actual growth by development type. Table 5 summarizes the projected development in the Study and the actual development that was experienced by Yuma in FY 2023 and FY 2024. The 10-year LUA projections can be found on page 36 of the Study.

Table 5 - Actual versus Projected Development: FY 2023 & FY 2024

Category	Residential (Dwelling Units)
FY 2023	
Actual	370
Projected	498
Difference	(128)
FY 2024	
Actual	545
Projected	505
Difference	40

As indicated in **Table 5**, the actual residential developments for FY 2023 were less than the Study projections but for FY 2024 the residential actual development was higher.

The development of forward-looking DF studies relies on the best available forecast for a point in time. Actual conditions often vary from projections based on market conditions. Table 5 represents a “snapshot” in time for the Study period.

3.3. Infrastructure Improvement Plan

The Study did not specifically identify capital projects to be constructed or acquired over the 10-year study periods, but rather used anticipated development projections to identify funding requirements for:

- PAAC Cost Recovery;
- Community Parks; and
- Development fee study.

Between FY 2023 and FY 2024 Yuma generated \$1,005,564 in parks and recreation DF revenues plus \$142,146 in interest income for total revenues of \$1,147,710. During the same period, the City had \$604,260 in capital expenses and \$1,014,027 in debt service expenses for total expenditures of \$1,618,287. **Appendix C** provides a summary of the revenues and expenditures for the parks and recreation DF funds. The financials are summarized in **Table 6**.

Table 6 - Parks and Recreation Facilities DF Revenues and Expenses: FY 2023 & FY 2024

Fiscal Year	Revenues		Expenses	
	DF Collections	Interest Income	CIP	Debt Service
2023	\$ 460,215	\$ 55,568	\$ 211,214	\$ 459,214
2024	545,349	86,578	393,046	554,813
Total	\$ 1,005,564	\$ 142,146	\$ 604,260	\$ 1,014,027

It should be noted that in some cases collection of DF revenues do not have an exact match between the year in which the revenues are recorded, and the year development occurs. A summary of the full IIP is identified on pages 29 through 34 of the Study.

3.4. Level of Service

LOS 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 Yuma development and are not being asked to increase the overall LOS, without a corresponding funding source from existing development to increase their LOS.

The Study indicated that Yuma should expend \$1,824,086 in FY 2023 and FY 2024 on growth-related parks and recreation needs in order to maintain the existing LOS. Yuma did have expenditures during the 2-year audit period, but it was not the full amount indicated in the Study, therefore there was an overall decrease in the parks and recreation adopted LOS. However, the Study sought to achieve the adopted LOS at the end of the 10-year study period not every year. As such there will be fluctuations, in which some years will see an increased LOS while other years will see a decreased LOS. The capital needs can be found on pages 33 and 34 of the Study.

3.5. Audit Results

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

Based on Willdan's review of the parks and recreation facilities development fees, we are of the opinion that:

- a) Yuma's Biennial DFs for parks and recreation for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the current 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified that some capital expenditures made during the two years subject to this Audit of the adopted IIP were for Debt Service as well as on projects included in the IIP; and
 - iii. Willdan's review of collections and expenditures of development fees indicate that all collections were appropriately tracked per ARS§ 9-463.05.

Section 4 - Police Facilities Development Fee Review

This section of the Audit Report presents Willdan’s review of Yuma’s police facilities development fees.

4.1. Fee Development

The Study converted infrastructure needs and costs per service unit into a cost per development unit. The identified costs were \$115.84 per person and \$39.04 per trip. Based on the developed costs, the Council adopted fees are identified in **Table 7**.

Table 7 - Police Facilities Development Fees

Development Type	Fee
Residential (per Dwelling Unit)	
Single Family	\$ 359.00
Multi Family	\$ 250.00
All Other	\$ 209.00
Non-Residential (per Square Foot)	
Retail/Shopping Center	\$ 0.550
Office/Institutional	\$ 0.220
Industrial	\$ 0.140
Hotel (per room)	\$ 110.00

4.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Yuma’s LUA as compared to the growth by development type that was actually experienced. Table 8 summarizes the projected development in the Study and the actual development that was experienced by Yuma in FY 2023 and FY 2024. The LUA used in the development of DFs can be found on page 51 of the Study. (**Note:** as previously discussed, the Study broke down growth into detailed development categories for Non-Residential customers. The Permit Summary Reports provided by Yuma did not contain those breakdowns and all Non-Residential development is shown in the Commercial Category.)

Table 8 - Actual versus Projected Development: FY 2023 & FY 2024

Category	Residential (Dwelling Units)	Commercial/Retail (SF)	Office/Institutional (SF)	Industrial (SF)	Total Non-Residential (SF)
FY 2023					
Actual	370	465,190	-	-	465,190
Projected	498	213,000	88,000	66,000	367,000
Difference	(128)	252,190	(88,000)	(66,000)	98,190
FY 2024					
Actual	545	642,187	-	-	642,187
Projected	505	217,000	89,000	67,000	373,000
Difference	40	425,187	(89,000)	(67,000)	269,187

As indicated in **Table 8**, the actual developments for FY 2023 were less than the Study projections for Residential land use classifications. The combined Non-Residential development category exceeded projections. For FY 2024, both the Residential and the combined Non-Residential development classifications actual development was higher than projected.

In developing forward-looking development fee projections, studies rely on the best available forecast for a point in time. Actual conditions often vary from projections based on current market conditions. **Table 8** represents a “snapshot” in time over the 10-year study period.

4.3. Infrastructure Improvement Plan

The Study did not specifically identify capital projects to be constructed or acquired over the 10-year study periods, but rather used anticipated development projections to identify funding requirements for:

- Police facilities;
- Police vehicles;
- Police equipment;
- Fleet Services; and
- Development fee study.

Between FY 2023 and FY 2024 Yuma generated \$490,435 in police DF revenues plus \$225,577 in interest income for total revenues of \$716,012. During the same period, the City had \$725,753

for capital expenses. **Appendix D** provides a summary of the revenues and expenses of Yuma's police development fee funds. The financials are summarized in **Table 9**.

Table 9 - Police Facilities DF Revenues and Expenses: FY 2023 & FY 2024

Fiscal Year	Revenues		Expenses	
	DF Collections	Interest Income	CIP	Debt Service
2023	\$ 228,213	\$ 79,563	\$ 51,029	\$ -
2024	262,222	146,014	674,724	-
Total	\$ 490,435	\$ 225,577	\$ 725,753	\$ -

It should be noted that in some cases collection of DF revenues do not have an exact matching between the year in which the revenues are recorded, and the development occurs. A summary of the full IIP is identified on pages 46 through 49 of the Study.

4.4. Level of Service

LOS 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 Yuma development and are not being asked to increase the overall LOS, without a corresponding funding source from existing development to increase their LOS.

Yuma had \$725,753 in capital investments during the FY 2023 and FY 2024 period. The Study projected they would need to have \$607,426 in capital investments for FY 2023 and FY 2024. Yuma's capital expenditures was above the projected amount, therefore there was an overall increase in the police adopted LOS. The capital needs can be found on pages 46 through 49 of the Study.

4.5. Audit Results

Through our audit of the police facilities development fees, we identified some differences between what was projected in the Study and actual occurrences, such as differences in the projected and actual developments and the anticipated capital project expenditures during the audit period and the actual capital expenditures. These differences are the results of projections being made based on the available data at the time. Our review of the current development

environment is consistent with the regulations set forth in ARS§ 9-463.05. The LUA, IIP and LOS should continue to be monitored over the 10-year study period on which the 2019 Study was based.

Based on Willdan's review of the police facilities development fees, we are of the opinion that:

- a) Yuma's Biennial development fees for police for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the Study 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified that Yuma was above the IIP's projected capital expenditures for FY 2023 and 2024; and
 - iii. Willdan's review of collections of development fees were appropriately tracked per ARS§ 9-463.05.

Section 5 - Streets Facilities Development Fee Review

5.1. Fee Development

The Study identified streets costs on a per vehicle mile traveled (VMT) basis. The calculated VMT was \$200.91. Based on the cost per VMT the Council adopted fees per development type are identified in **Table 10**.

Table 10 - Streets Facilities Development Fees

Development Type	Fee
Residential (per Dwelling Unit)	
Single Family	\$ 862.00
Multi Family	\$ 765.00
All Other	\$ 505.00
Non-Residential (per Square Foot)	
Retail/Shopping Center	\$ 0.840
Office/Institutional	\$ 0.090
Industrial	\$ 0.010
Hotel (per room)	\$ 272.00

5.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Yuma's LUA as compared to the growth by development type that was actually experienced. **Table 11** summarizes the projected development in the Study and the actual development that was experienced by Yuma in FY 2023 and FY 2024. Page 65 of the Study summarizes the adopted LUA projections. As previously discussed, it should be noted that the Study broke down growth into detailed development categories for Non-Residential customers. The Permit Summary Reports provided by the City did not contain those breakdowns and all Non-Residential development is shown in the Commercial Category.

Table 11 - Actual versus Projected Development: FY 2023 & FY 2024

Category	Residential (Dwelling Units)	Commercial/Retail (SF)	Office/Institutional (SF)	Industrial (SF)	Total Non-Residential (SF)
FY 2023					
Actual	370	465,190	-	-	465,190
Projected	498	213,000	88,000	66,000	367,000
Difference	(128)	252,190	(88,000)	(66,000)	98,190
FY 2024					
Actual	545	642,187	-	-	642,187
Projected	505	217,000	89,000	67,000	373,000
Difference	40	425,187	(89,000)	(67,000)	269,187

As indicated in **Table 11**, the actual developments for FY 2023 were less than the Study projections for Residential land use classifications. The combined Non-Residential development category exceeded projections. For FY 2024, both the Residential and the combined Non-Residential development classifications actual development was higher than projected.

Development of forward-looking and DF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections as market conditions cause development to ebb and flow. **Table 11** represents a “snapshot” in time during the 10-year study period.

5.3. Infrastructure Improvement Plan

The Study did not specifically identify capital projects to be constructed or acquired over the 10-year study period, but rather used anticipated development projections to identify funding requirements for:

- Arterials;
- Signalized Intersections;
- Bike Lanes;
- Bridges; and
- Development fee study.

Between FY 2023 and FY 2024 Yuma generated \$882,640 in streets DF revenues plus \$127,191 in interest income for total revenues of \$1,009,831. During the same period, the City had

\$2,116,710 for capital expenses. **Appendix E** provides a summary of the revenues and expenses for the streets facilities DF funds. The financials are summarized in **Table 12**.

Table 12 - Streets Facilities DF Revenues and Expenses: FY 2023 & FY 2024

Fiscal Year	Revenues		Expenses	
	DF Collections	Interest Income	CIP	Debt Service
2023	\$ 335,913	\$ 54,249	\$ 680,496	\$ -
2024	546,727	72,942	1,436,214	-
Total	\$ 882,640	\$ 127,191	\$ 2,116,710	\$ -

It should be noted that in some cases collection of DF revenues do not have an exact matching between the year in which the revenues are recorded, and the development occurs. The full IIP can be found on page 63 of the Study.

5.4. Level of Service

LOS 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 Yuma development and are not being asked to increase the overall LOS, without a corresponding funding source from existing development to increase their LOS.

Yuma had \$2,116,710 in capital investments during the FY 2023 and FY 2024 period. The Study projected they would need to have \$2,081,354 in capital investments for FY 2023 and FY 2024. Yuma's actual capital expenditures were above the projected amount, therefore there was an overall increase in the streets adopted LOS. The capital needs can be found on pages 53 through 63 of the Study.

5.5. Audit Results

Through our audit of the streets facilities DFs, we identified some differences between what was projected in the Study and actual occurrences, such as differences in the projected and actual developments and expenditures on streets facilities anticipated in the study period, which have not been met. These differences are the results of projections being made based on the available data at the time. Our review of the current development environment is consistent with the

regulations set forth in ARS§ 9-463.05. The LUA, IIP, and LOS should continue to be monitored over the 10-year study period on which the Study was based.

Based on Willdan's review of the streets facilities development fees, we are of the opinion that:

- a) Yuma's Biennial DFs for streets facilities for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA identified differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified that Yuma was above the IIP's projected capital expenditures for FY 2023 and 2024; and
 - iii. Willdan's review of the collection of development fees indicate that all revenues were appropriately tracked per ARS§ 9-463.05.

Section 6 - General Government Facilities Development Fee Review

6.1. Fee Development

The Study converted general government infrastructure needs and costs per service unit into a cost per development unit. The identified costs were \$7.76 per person and \$3.51 per job. Based on the developed costs, the Council adopted fees per development type are identified in **Table 13**.

Table 13 - General Government Facilities Development Fees

Development Type	Fee
Residential (per Dwelling Unit)	
Single Family	\$ 24.00
Multi Family	\$ 17.00
All Other	\$ 14.00
Non-Residential (per Square Foot)	
Retail/Shopping Center	\$ 0.010
Office/Institutional	\$ 0.010
Industrial	\$ 0.010
Hotel (per room)	\$ 2.00

6.2. Land Use Assumptions

The biennial audit requires an audit of the anticipated growth projections that were adopted in Yuma's LUA as compared to the growth by development type that was actually experienced. **Table 14** summarizes the projected development in the Study and the actual development that was experienced by Yuma in FY 2023 and FY 2024. Page 27 of the Study summarizes the adopted LUA projections.

Table 14 - Actual versus Projected Development: FY 2023 & FY 2024

Category	Residential (Dwelling Units)	Commercial/Retail (SF)	Office/Institutional (SF)	Industrial (SF)	Total Non-Residential (SF)
FY 2023					
Actual	370	465,190	-	-	465,190
Projected	498	213,000	88,000	66,000	367,000
Difference	(128)	252,190	(88,000)	(66,000)	98,190
FY 2024					
Actual	545	642,187	-	-	642,187
Projected	505	217,000	89,000	67,000	373,000
Difference	40	425,187	(89,000)	(67,000)	269,187

Table 14, summarizes the projected development in the Study and the actual development that was experienced by Yuma in FY 2023 and FY 2024. Page 65 of the Study summarizes the adopted LUA projections. As previously discussed, it should be noted that the Study broke down growth into detailed development categories for Non-Residential customers. The Permit Summary Reports provided by the City did not contain those breakdowns and all Non-Residential development is shown in the Commercial Category.

Development of forward-looking and DF studies rely on the best available forecast for a point in time. Actual conditions often vary from projections as market conditions cause development to ebb and flow. **Table 14** represents a “snapshot” in time during the 10-year study period.

6.3. Infrastructure Improvement Plan

The Study did not specifically identify capital projects to be constructed or acquired over the 10-year study periods, but rather used anticipated development projections to identify funding requirements for:

- City Hall Debt and
- Development fee study.

Between FY 2023 and FY 2024 Yuma generated \$29,868 in general government DF revenues plus \$7,952 in interest income for total revenues of \$37,820. During the same period, the City did not have any capital expenses. **Appendix F** provides a summary of the revenues and expenses for the general government DF funds. The financials are summarized in **Table 15**.

Table 15 - General Government Facilities DF Revenues and Expenses: FY 2023 & FY 2024

Fiscal Year	Revenues		Expenses	
	DF Collections	Interest Income	CIP	Debt Service
2023	\$ 14,059	\$ 2,603	\$ -	\$ -
2024	15,809	5,349	-	-
Total	\$ 29,868	\$ 7,952	\$ -	\$ -

It should be noted that in some cases collection of DF revenues do not have an exact matching between the year in which the revenues are recorded, and the development occurs. The full IIP can be found on pages 23 and 24 of the Study.

6.4. Level of Service

LOS 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 Yuma development and are not being asked to increase the overall LOS, without a corresponding funding source from existing development to increase their LOS.

With no new capital expenditures in FY 2023 or FY 2024, but an increase in development there was an overall decrease in general government LOS. However, the overall LOS is to be maintained through the general government fees through the 10-year study period rather than at specific points in time such as the end of FY 2024. The LOS should be monitored over the entire 10-year study period rather than at an individual point in time.

6.5. Audit Results

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

Based on Willdan's review of the general government facilities development fees, we are of the opinion that:

- a) Yuma's Biennial DFs for general government for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:

- i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but anticipates development over the 10-year study period will not significantly vary from projections;
- ii. Willdan's review of the progress of the IIP identified none of the adopted IIP capital projects were completed in the 2-year audit period; and
- iii. Willdan's review of the collection of development fees indicate that all revenues were appropriately tracked per ARS§ 9-463.05.

Section 7 - Permit Sampling Results

7.1. Sampling Results

As part of the audit process, Willdan took a random sample of 40 residential and 20 non-residential permits that were issued in FY 2023 and FY 2024. 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. We did not find any discrepancies and did not identify any developments that were assessed incorrectly. The full sample data is shown in **Appendix G**.

Section 8 - Conclusions

8.1. Land Use Assumptions

Willdan conducted an audit of Yuma's actual development projections for FY 2023 and FY 2024 and compared the actual new development with the development projections in the Study. While there were variances between what had been originally projected and what actually occurred, the original projections were based on the best available data at the time of the Study.

8.2. Infrastructure Improvement Plan

We reviewed the projects that were anticipated to be completed in the FY 2023 and FY 2024 timeframe of the study period (per the Study). 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. More specifically, additional facilities and equipment were not constructed or acquired. However, the differences that did occur were related to the timing of projects that were originally anticipated as a result of insufficient development fee funds being collected due to a slowing in the development market. We believe that the City will continue to undertake the appropriate expenditures as additional revenue occurs, consistent with the overall capital needs objectives identified in the IIP.

8.3. Level of Service

The LOS for a given fee area is in flux over time and will change as new projects are incorporated into Yuma's existing facilities and networks or as development within Yuma changes. There are cases where it is not possible to exactly match the existing LOS with the required LOS based on new development. For example, the projected development over FY 2023 and FY 2024 equated to the addition of \$23,000 in new ambulances, but the City did not complete the purchase of the new ambulances. The purchase did not occur because the funds may not have been available to do so. The City does, however, intend to meet the LOS goals by the end of the 10-year study period.

8.4. Findings and Conclusions

Based on Willdan's scope of services performed as part of this Audit as documented in this Report and the results of this Audit, it is concluded that:

- a) Yuma's Biennial Development Fees for the periods FY 2023 and FY 2024 comply with ARS§ 9-463.05;
- b) With respect to ARS§ 9-463.05 compliance:
 - i. Willdan's review of the progress of the LUA, identified differences between projected and actual development, but Willdan anticipates the development over the 10-year study period will not significantly vary from projections;
 - ii. Willdan's review of the progress of the IIP identified projects that were delayed based on funding needs as compared to the projected schedule, but projects included in the adopted IIP will be completed as funding allows;
 - iii. Willdan's review of collections and expenditures of the development fees for each project in the plan, indicate that all collections were appropriately tracked per ARS§ 9-463.05; and
 - iv. Willdan's evaluation of any inequities in implementing the plan or imposing the development fees indicates that the fees were assessed in an appropriate manner based upon the size and type of development.
- c) The City's Development Fees are lower than the average of other comparable municipalities in the State.
- d) Non-Utility Development Fees should be reviewed and updated at a minimum of every five years and no later than every ten years. Because the current development fees are based on cost data from 2018–2019, and construction costs have continued to rise at a rate exceeding general inflation since that time, the City should consider updating the Development Fees, as well as the LUA and IIP, sooner than the maximum allowable interval.

Appendices

Appendix A

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

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

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

1. Development fees shall result in a beneficial use to the development.
2. The municipality shall calculate the development fee based on the infrastructure improvements plan adopted pursuant to this section.
3. The development fee shall not exceed a proportionate share of the cost of necessary public services, based on service units, needed to provide necessary public services to the development.
4. Costs for necessary public services made necessary by new development shall be based on the same level of service provided to existing development in the service area.
5. Development fees may not be used for any of the following:
 - (a) Construction, acquisition or expansion of public facilities or assets other than necessary public services or facility expansions identified in the infrastructure improvements plan.
 - (b) Repair, operation or maintenance of existing or new necessary public services or facility expansions.
 - (c) Upgrading, updating, expanding, correcting or replacing existing necessary public services to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards.
 - (d) Upgrading, updating, expanding, correcting or replacing existing necessary public services to provide a higher level of service to existing development.
 - (e) Administrative, maintenance or operating costs of the municipality.
6. Any development for which a development fee has been paid is entitled to the use and benefit of the services for which the fee was imposed and is entitled to receive immediate service from any existing facility with available capacity to serve the new service units if the available capacity has not been reserved or pledged in connection with the construction or financing of the facility.
7. Development fees may be collected if any of the following occurs:
 - (a) The collection is made to pay for a necessary public service or facility expansion that is identified in the infrastructure improvements plan and the municipality plans to complete construction and to have the service available within the time period established in the

infrastructure improvement plan, but in no event longer than the time period provided in subsection H, paragraph 3 of this section.

(b) The municipality reserves in the infrastructure improvements plan adopted pursuant to this section or otherwise agrees to reserve capacity to serve future development.

(c) The municipality requires or agrees to allow the owner of a development to construct or finance the necessary public service or facility expansion and any of the following apply:

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

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

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

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

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

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

11. If a municipality requires as a condition of development approval the construction or improvement of, contributions to or dedication of any facilities that were not included in a previously adopted infrastructure improvements plan, the municipality shall cause the infrastructure improvements plan to be amended to include the facilities and shall provide a credit toward the

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

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

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

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

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

D. Before the adoption or amendment of a development fee, the governing body of the municipality shall adopt or update the land use assumptions and infrastructure improvements plan for the designated service area. The municipality shall conduct a public hearing on the land use assumptions and infrastructure improvements plan at least thirty days before the adoption or update of the plan. The municipality shall release the plan to the public, post the plan on its website or the

website of an association of cities and towns if the municipality does not have a website, including in the posting its land use assumptions, the time period of the projections, a description of the necessary public services included in the infrastructure improvements plan and a map of the service area to which the land use assumptions apply, make available to the public the documents used to prepare the assumptions and plan and provide public notice at least sixty days before the public hearing, subject to the following:

1. The land use assumptions and infrastructure improvements plan shall be approved or disapproved within sixty days after the public hearing on the land use assumptions and infrastructure improvements plan and at least thirty days before the public hearing on the report required by subsection C of this section. A municipality shall not adopt an ordinance, order or resolution approving the land use assumptions or infrastructure improvements plan as an emergency measure.
2. An infrastructure improvements plan shall be developed by qualified professionals using generally accepted engineering and planning practices pursuant to subsection E of this section.
3. A municipality shall update the land use assumptions and infrastructure improvements plan at least every five years. The initial five year period begins on the day the infrastructure improvements plan is adopted. The municipality shall review and evaluate its current land use assumptions and shall cause an update of the infrastructure improvements plan to be prepared pursuant to this section.
4. Within sixty days after completion of the updated land use assumptions and infrastructure improvements plan, the municipality shall schedule and provide notice of a public hearing to discuss and review the update and shall determine whether to amend the assumptions and plan.
5. A municipality shall hold a public hearing to discuss the proposed amendments to the land use assumptions, the infrastructure improvements plan or the development fee. The land use assumptions and the infrastructure improvements plan, including the amount of any proposed changes to the development fee per service unit, shall be made available to the public on or before the date of the first publication of the notice of the hearing on the amendments.
6. The notice and hearing procedures prescribed in paragraph 1 of this subsection apply to a hearing on the amendment of land use assumptions, an infrastructure improvements plan or a development fee. Within sixty days after the date of the public hearing on the amendments, a municipality shall approve or disapprove the amendments to the land use assumptions, infrastructure improvements plan or development fee. A municipality shall not adopt an ordinance, order or resolution approving the amended land use assumptions, infrastructure improvements plan or development fee as an emergency measure.
7. The advisory committee established under subsection G of this section shall file its written comments on any proposed or updated land use assumptions, infrastructure improvements plan and development fees before the fifth business day before the date of the public hearing on the proposed or updated assumptions, plan and fees.
8. If, at the time an update as prescribed in paragraph 3 of this subsection is required, the municipality determines that no changes to the land use assumptions, infrastructure improvements plan or development fees are needed, the municipality may as an alternative to the updating requirements of this subsection publish notice of its determination on its website and include the following:

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

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

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

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

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

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

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

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

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

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

4. A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an

equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.

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

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

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

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

G. A municipality shall do one of the following:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

J. A refund shall include any interest earned by the municipality from the date of collection to the date of refund on the amount of the refunded fee. All refunds shall be made to the record owner of the property at the time the refund is paid. If the development fee is paid by a governmental entity, the refund shall be paid to the governmental entity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. Development fees were pledged to repay debt service obligations related to the construction of the facility.

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

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

1. The facility that is being financed is a facility that is described under subsection T, paragraph 7, subdivisions (a) through (g) of this section.

2. The facility was included in an infrastructure improvements plan adopted before June 1, 2011.

3. The development fees are used for the payment of principal and interest on the portion of the bonds, notes or other debt service obligations issued to finance construction of the necessary public services or facility expansions identified in the infrastructure improvement plan.

T. For the purposes of this section:

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

2. "Development" means:

- (a) The subdivision of land.

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

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

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

4. "Final approval" means:

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

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

5. "Infrastructure improvements plan" means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality's capital improvements plan.

6. "Land use assumptions" means projections of changes in land uses, densities, intensities and population for a specified service area over a period of at least ten years and pursuant to the general plan of the municipality.

7. "Necessary public service" means any of the following facilities that have a life expectancy of three or more years and that are owned and operated by or on behalf of the municipality:

(a) Water facilities, including the supply, transportation, treatment, purification and distribution of water, and any appurtenances for those facilities.

(b) Wastewater facilities, including collection, interception, transportation, treatment and disposal of wastewater, and any appurtenances for those facilities.

(c) Storm water, drainage and flood control facilities, including any appurtenances for those facilities.

(d) Library facilities of up to ten thousand square feet that provide a direct benefit to development, not including equipment, vehicles or appurtenances.

(e) Street facilities located in the service area, including arterial or collector streets or roads that have been designated on an officially adopted plan of the municipality, traffic signals and rights-of-way and improvements thereon.

(f) Fire and police facilities, including all appurtenances, equipment and vehicles. Fire and police facilities do not include a facility or portion of a facility that is used to replace services that were once provided elsewhere in the municipality, vehicles and equipment used to provide administrative services, helicopters or airplanes or a facility that is used for training firefighters or officers from more than one station or substation.

(g) Neighborhood parks and recreational facilities on real property up to thirty acres in area, or parks and recreational facilities larger than thirty acres if the facilities provide a direct benefit to the development. Park and recreational facilities do not include vehicles, equipment or that portion of any facility that is used for amusement parks, aquariums, aquatic centers, auditoriums, arenas, arts and cultural facilities, bandstand and orchestra facilities, bathhouses, boathouses, clubhouses, community centers greater than three thousand square feet in floor area, environmental education

centers, equestrian facilities, golf course facilities, greenhouses, lakes, museums, theme parks, water reclamation or riparian areas, wetlands, zoo facilities or similar recreational facilities, but may include swimming pools.

(h) Any facility that was financed and that meets all of the requirements prescribed in subsection R of this section.

8. "Qualified professional" means a professional engineer, surveyor, financial analyst or planner providing services within the scope of the person's license, education or experience.

9. "Service area" means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services or facility expansions and the development being served as prescribed in the infrastructure improvements plan.

10. "Service unit" means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated pursuant to generally accepted engineering or planning standards for a particular category of necessary public services or facility expansions.

Appendix B

City of Yuma, Arizona
Biennial Development Fee Audit
For the Period of FY 2022-23 and FY 2023-24
Fire Facilities Development Fee

Appendix B

Financial Analysis				
Description	FY 2022-23	FY 2023-24	Total	
Revenues				
System Development Fees	\$ 321,842	\$ 357,164	\$	679,006
Interest Income	56,780	65,209		121,989
Total Revenues	\$ 378,622	\$ 422,373	\$	800,995
Expenditures				
Capital Outlay	\$ 473,956	\$ 1,387,858	\$	1,861,814
Debt Service	0	0		0
Total Expenditures	\$ 473,956	\$ 1,387,858	\$	1,861,814

Development				
Customer Class	FY 2022-23	FY 2023-24	Total	
Residential (DU) ⁽¹⁾	370	545		915
Commercial/Retail (SF) ⁽²⁾	465,190	642,187		1,107,377
Office/Institutional (SF) ⁽²⁾	0	0		0
Industrial (SF) ⁽²⁾	0	0		0

Expense Detail				
Description	FY 2022-23	FY 2023-24	Total	
Fire Station #7 - Construction	\$ 444,031	\$ 1,387,858	\$	1,831,889
Fire Station #7 - Planning	29,925	0		29,925
New Ambulances	0	0		0
Development Fee Study	0	0		0
Total	\$ 473,956	\$ 1,387,858	\$	1,861,814

Notes:

- (1) Dwelling units (DU)
- (2) Square feet (SF)
- (3) IIP identified costs are for FY 2018-19 through FY 2027-28

Appendix C

City of Yuma, Arizona
Biennial Development Fee Audit
For the Period of FY 2022-23 and FY 2023-24
Parks and Recreation Facilities Development Fee

Appendix C

Financial Analysis				
Description	FY 2022-23	FY 2023-24	Total	
Revenues				
System Development Fees	\$ 460,215	\$ 545,349	\$ 1,005,564	
Interest Income	55,568	86,578	142,146	
Total Revenues	\$ 515,783	\$ 631,927	\$ 1,147,710	
Expenditures				
Capital Outlay	\$ 211,214	\$ 393,046	\$ 604,260	
Debt Service	459,214	554,813	1,014,027	
Total Expenditures	\$ 670,428	\$ 947,859	\$ 1,618,287	

Development			
Customer Class	FY 2022-23	FY 2023-24	Total
Residential (DU) ⁽¹⁾	370	545	915
Commercial/Retail (SF) ⁽²⁾	465,190	642,187	1,107,377
Office/Institutional (SF) ⁽²⁾	0	0	0
Industrial (SF) ⁽²⁾	0	0	0

Expense Detail			
Description	FY 2022-23	FY 2023-24	Total
Bond payments for construction of the Pacific Avenue Athletic Center	\$ 459,214	\$ 554,813	\$ 1,014,027
East Mesa Community Park - Project Design	211,214	393,046	604,260
Development Fee Study	0	0	0
Total	\$ 670,428	\$ 947,859	\$ 1,618,287

Notes:

- (1) Dwelling units (DU)
- (2) Square feet (SF)
- (3) IIP identified costs are for FY 2018-19 through FY 2027-28

Appendix D

City of Yuma, Arizona
Biennial Development Fee Audit
For the Period of FY 2022-23 and FY 2023-24
Police Facilities Development Fee

Appendix D

Financial Analysis				
Description	FY 2022-23	FY 2023-24	Total	
Revenues				
System Development Fees	\$ 228,213	\$ 262,222	\$	490,435
Interest Income	79,563	146,014		225,577
Total Revenues	\$ 307,776	\$ 408,236	\$	716,012
Expenditures				
Capital Outlay	\$ 51,029	\$ 674,724	\$	725,753
Debt Service	0	0		0
Total Expenditures	\$ 51,029	\$ 674,724	\$	725,753

Development			
Customer Class	FY 2022-23	FY 2023-24	Total
Residential (DU) ⁽¹⁾	370	545	915
Commercial/Retail (SF) ⁽²⁾	465,190	642,187	1,107,377
Office/Institutional (SF) ⁽²⁾	0	0	0
Industrial (SF) ⁽²⁾	0	0	0

Expense Detail			
Description	FY 2022-23	FY 2023-24	Total
Police vehicles - Fleet expansion	\$ 36,149	\$ 432,367	\$ 468,516
Equipment and Installation for new vehicles - Fleet Expansion	0	215,403	215,403
Project Designs for Police Storage Facility	14,880	26,954	41,834
Development Fee Study	0	0	0
Total	\$ 51,029	\$ 674,724	\$ 725,753

Notes:

- (1) Dwelling units (DU)
- (2) Square feet (SF)
- (3) IIP identified costs are for FY 2018-19 through FY 2027-28

Appendix E

City of Yuma, Arizona
Biennial Development Fee Audit
For the Period of FY 2022-23 and FY 2023-24
Streets Facilities Development Fee

Appendix E

Financial Analysis				
Description	FY 2022-23	FY 2023-24	Total	
Revenues				
System Development Fees	\$ 335,913	\$ 546,727	\$ 882,640	
Interest Income	54,249	72,942	127,191	
Total Revenues	\$ 390,162	\$ 619,669	\$ 1,009,831	
Expenditures				
Capital Outlay	\$ 680,496	\$ 1,436,214	\$ 2,116,710	
Debt Service	0	0	0	
Total Expenditures	\$ 680,496	\$ 1,436,214	\$ 2,116,710	

Development				
Customer Class	FY 2022-23	FY 2023-24	Total	
Residential (DU) ⁽¹⁾	370	545	915	
Commercial/Retail (SF) ⁽²⁾	465,190	642,187	1,107,377	
Office/Institutional (SF) ⁽²⁾	0	0	0	
Industrial (SF) ⁽²⁾	0	0	0	

Expense Detail				
Description	FY 2022-23	FY 2023-24	Total	
Right-of-way 28th St Improvement, Capacity Increase; 45th Ave-33rd Dr	\$ 355,538	\$ 0	\$ 355,538	
Construction 28th St Improvement, Capacity Increase; 45th Ave-33rd Dr	133,249	69,247	202,496	
Planning for 40th Street, Ave 7E to Ave 10E	116,610	0	116,610	
Designs for Bridge Replacement; Ave 7E and 40th Street over Canal A	33,622	0	33,622	
Deposit return for construction and conveyance of public infrastructure	24,998	0	24,998	
Designs for construction 40th Street, Ave 7E to Ave 10E	16,479	0	16,479	
28th Capacity; Improvement; 45th Ave-33rd Dr - Project Design	0	20,550	20,550	
40th Street, 7-1/2E to 6-3/4E - Project Design	0	42,868	42,868	
40th Street, Ave 7E to Ave 10E - Planning	0	75,244	75,244	
Bridge; Ave 7E and 40th Street over Canal A - Project Design	0	19,108	19,108	
Bridge; Ave 7E and 40th Street over Canal A - Construction	0	1,193,060	1,193,060	
40th Street, Ave 7E to Ave 10E - Project Design	0	16,137	16,137	
Bike Lanes	0	0	0	
Development Fee Study	0	0	0	
Signalized Intersections	0	0	0	
Arterials	0	0	0	
Total	\$ 680,496	\$ 1,436,214	\$ 2,116,710	

Notes:

- (1) Dwelling units (DU)
- (2) Square feet (SF)
- (3) IIP identified costs are for FY 2018-19 through FY 2027-28

Appendix F

City of Yuma, Arizona
Biennial Development Fee Audit
For the Period of FY 2022-23 and FY 2023-24
General Government Facilities Development Fee

Appendix F

Financial Analysis				
Description	FY 2022-23	FY 2023-24	Total	
Revenues				
System Development Fees	\$ 14,059	\$ 15,809	\$	29,868
Interest Income	2,603	5,349		7,952
Total Revenues	\$ 16,662	\$ 21,158	\$	37,820
Expenditures				
Capital Outlay	\$ 0	\$ 0	\$	0
Debt Service	0	0		0
Total Expenditures	\$ 0	\$ 0	\$	0

Development				
Customer Class	FY 2022-23	FY 2023-24	Total	
Residential (DU) ⁽¹⁾	370	545		915
Commercial/Retail (SF) ⁽²⁾	465,190	642,187		1,107,377
Office/Institutional (SF) ⁽²⁾	0	0		0
Industrial (SF) ⁽²⁾	0	0		0

Expense Detail				
Description	FY 2022-23	FY 2023-24	Total	
Expenditure Detail				
City Hall Debt	\$ 0	\$ 0	\$	0
City Hall Debt Credit	0	0		0
Development Fee Study	0	0		0
Total	\$ 0	\$ 0	\$	0

Notes:

- (1) Dwelling units (DU)
- (2) Square feet (SF)
- (3) IIP identified costs are for FY 2018-19 through FY 2027-28

Appendix G

City of Yuma, Arizona

Biennial Development Fee Audit

For the Period of FY 2022-23 and FY 2023-24

Permit Sample - Non-Residential

Appendix G

Fire Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23	1	COMB-078304-2022	Hotel	N/A	N/A	\$ 12,996.00	\$ 12,996.00	\$ -	114 Rooms
	2	COMB-073913-2022	Industrial	3,200	\$ 0.600	\$ 1,920.00	\$ 1,920.00	\$ -	
	3	COMB-075107-2022	Commercial/Retail	626	\$ 0.520	\$ 325.52	\$ 325.52	\$ -	
	4	COMB-076144-2022	Commercial/Retail	3,600	\$ 0.520	\$ 1,872.00	\$ 1,872.00	\$ -	
	5	COMB-076263-2022	Commercial/Retail	8,240	\$ 0.520	\$ 4,284.80	\$ 4,284.80	\$ -	
	6	COMB-076602-2022	Industrial	8,254	\$ 0.600	\$ 4,952.40	\$ 4,952.40	\$ -	
	7	COMB-077003-2022	Office/Institutional	3,483	\$ 0.860	\$ 2,995.38	\$ 2,995.38	\$ -	
	8	COMB-078853-2023	Industrial	360	\$ 0.600	\$ 216.00	\$ 216.00	\$ -	
	9	COMB-079522-2023	Office/Institutional	528	\$ 0.860	\$ 454.08	\$ 454.08	\$ -	
	10	PPR-039698-2022	Office/Institutional	2,430	\$ 0.860	\$ 2,089.80	\$ 2,089.80	\$ -	

Fire Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2023-24	1	COMB-076635-2022	Commercial/Retail	3,800	\$ 0.520	\$ 1,976.00	\$ 1,976.00	\$ -	122 Rooms
	2	COMB-080446-2023	Hotel	N/A	N/A	\$ 13,908.00	\$ 13,908.00	\$ -	
	3	COMB-080562-2023	Industrial	240	\$ 0.600	\$ 144.00	\$ 144.00	\$ -	
	4	COMB-082186-2023	Industrial	1,500	\$ 0.600	\$ 900.00	\$ 900.00	\$ -	124 Rooms
	5	COMB-082197-2023	Hotel	N/A	N/A	\$ 14,136.00	\$ 14,136.00	\$ -	
	6	COMB-082298-2023	Industrial	136	\$ 0.600	\$ 81.60	\$ 81.60	\$ -	
	7	COMB-084629-2023	Office/Institutional	3,096	\$ 0.860	\$ 2,662.56	\$ 2,662.56	\$ -	
	8	COMB-084631-2023	Office/Institutional	3,680	\$ 0.860	\$ 3,164.80	\$ 3,164.80	\$ -	
	9	COMB-087121-2024	Commercial/Retail	704	\$ 0.520	\$ 366.08	\$ 366.08	\$ -	
	10	NMFD-083718-2023	Office/Institutional	2,430	\$ 0.860	\$ 2,089.80	\$ 2,089.80	\$ -	

City of Yuma, Arizona

Biennial Development Fee Audit

For the Period of FY 2022-23 and FY 2023-24

Permit Sample - Non-Residential

Appendix G

Police Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23	1	COMB-078304-2022	Hotel	N/A	N/A	\$ 12,540.00	\$ 12,540.00	\$ -	114 Rooms
	2	COMB-072396-2022	Industrial	18,200	\$ 0.140	\$ 2,548.00	\$ 2,548.00	\$ -	
	3	COMB-073913-2022	Industrial	3,200	\$ 0.140	\$ 448.00	\$ 448.00	\$ -	
	4	COMB-075107-2022	Office/Institutional	580	\$ 0.220	\$ 127.60	\$ 127.60	\$ -	
	5	COMB-075111-2022	Office/Institutional	887	\$ 0.220	\$ 195.20	\$ 195.20	\$ -	
	6	COMB-076057-2022	Industrial	480	\$ 0.140	\$ 67.20	\$ 67.20	\$ -	
	7	COMB-076144-2022	Commercial/Retail	3,600	\$ 0.550	\$ 1,980.00	\$ 1,980.00	\$ -	
	8	COMB-076263-2022	Commercial/Retail	8,240	\$ 0.550	\$ 4,532.00	\$ 4,532.00	\$ -	
	9	COMB-077003-2022	Office/Institutional	3,483	\$ 0.220	\$ 766.26	\$ 766.26	\$ -	
	10	COMB-078385-2022	Industrial	2,909	\$ 0.140	\$ 407.26	\$ 407.26	\$ -	

Police Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2023-24	1	COMB-076635-2022	Industrial	1,145	\$ 0.140	\$ 160.30	\$ 160.30	\$ -	122 Rooms
	2	COMB-080446-2023	Hotel	N/A	N/A	\$ 13,420.00	\$ 13,420.00	\$ -	
	3	COMB-081421-2023	Office/Institutional	225	\$ 0.220	\$ 49.60	\$ 49.60	\$ -	
	4	COMB-082197-2023	Hotel	N/A	N/A	\$ 13,640.00	\$ 13,640.00	\$ -	
	5	COMB-083289-2023	Industrial	3,430	\$ 0.140	\$ 480.20	\$ 480.20	\$ -	
	6	COMB-084629-2023	Office/Institutional	3,096	\$ 0.220	\$ 681.12	\$ 681.12	\$ -	
	7	COMB-084631-2023	Office/Institutional	3,680	\$ 0.220	\$ 809.60	\$ 809.60	\$ -	
	8	COMB-085514-2023	Office/Institutional	1,740	\$ 0.220	\$ 382.80	\$ 382.80	\$ -	
	9	COMB-086678-2024	Commercial/Retail	2,940	\$ 0.550	\$ 1,617.00	\$ 1,617.00	\$ -	
	10	COMB-087121-2024	Commercial/Retail	704	\$ 0.550	\$ 387.20	\$ 387.20	\$ -	

City of Yuma, Arizona

Biennial Development Fee Audit

For the Period of FY 2022-23 and FY 2023-24

Permit Sample - Non-Residential

Appendix G

Streets Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23	1	COMB-078304-2022	Hotel	N/A	N/A	\$ 31,008.00	\$ 31,008.00	\$ -	114 Rooms
	2	COMB-076057-2022	Office/Institutional	1,100	\$ 0.090	\$ 99.00	\$ 99.00	\$ -	
	3	COMB-076074-2022	Office/Institutional	6,708	\$ 0.090	\$ 603.72	\$ 603.72	\$ -	
	4	COMB-076263-2022	Commercial/Retail	8,240	\$ 0.840	\$ 6,921.60	\$ 6,921.60	\$ -	
	5	COMB-076535-2022	Commercial/Retail	1,150	\$ 0.840	\$ 966.00	\$ 966.00	\$ -	
	6	COMB-076602-2022	Industrial	8,254	\$ 0.010	\$ 82.54	\$ 82.54	\$ -	
	7	COMB-077590-2022	Industrial	1,888	\$ 0.010	\$ 18.88	\$ 18.88	\$ -	
	8	COMB-078900-2023	Industrial	6,438	\$ 0.010	\$ 64.38	\$ 64.38	\$ -	
	9	COMB-079522-2023	Commercial/Retail	3,501	\$ 0.840	\$ 2,940.84	\$ 2,940.84	\$ -	
	10	PPR-039698-2022	Industrial	336	\$ 0.010	\$ 3.36	\$ 3.36	\$ -	

Streets Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2023-24	1	COMB-076635-2022	Office/Institutional	398	\$ 0.090	\$ 35.82	\$ 35.82	\$ -	
	2	COMB-080446-2023	Hotel	N/A	N/A	\$ 33,184.00	\$ 33,184.00	\$ -	122 Rooms
	3	COMB-081346-2023	Commercial/Retail	2,160	\$ 0.840	\$ 1,814.40	\$ 1,814.40	\$ -	
	4	COMB-082197-2023	Hotel	N/A	N/A	\$ 33,728.00	\$ 33,728.00	\$ -	124 Rooms
	5	COMB-084631-2023	Industrial	20,000	\$ 0.010	\$ 200.00	\$ 200.00	\$ -	
	6	COMB-085514-2023	Office/Institutional	1,740	\$ 0.090	\$ 156.60	\$ 156.60	\$ -	
	7	COMB-086327-2024	Industrial	180	\$ 0.010	\$ 1.80	\$ 1.80	\$ -	
	8	COMB-087121-2024	Commercial/Retail	704	\$ 0.840	\$ 591.36	\$ 591.36	\$ -	
	9	COMB-088957-2024	Industrial	11,250	\$ 0.010	\$ 112.50	\$ 112.50	\$ -	
	10	NMFD-083718-2023	Office/Institutional	2,430	\$ 0.090	\$ 218.70	\$ 218.70	\$ -	

City of Yuma, Arizona

Biennial Development Fee Audit

For the Period of FY 2022-23 and FY 2023-24

Permit Sample - Non-Residential

Appendix G

General Government Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2022-23	1	COMB-078304-2022	Hotel	N/A	N/A	\$ 228.00	\$ 228.00	\$ -	114 Rooms
	2	COMB-073913-2022	Industrial	3,200	\$ 0.010	\$ 32.00	\$ 32.00	\$ -	
	3	COMB-076057-2022	Office/Institutional	1,100	\$ 0.010	\$ 11.00	\$ 11.00	\$ -	
	4	COMB-076074-2022	Office/Institutional	6,708	\$ 0.010	\$ 67.08	\$ 67.08	\$ -	
	5	COMB-076144-2022	Commercial/Retail	3,600	\$ 0.010	\$ 36.00	\$ 36.00	\$ -	
	6	COMB-076263-2022	Commercial/Retail	8,240	\$ 0.010	\$ 82.40	\$ 82.40	\$ -	
	7	COMB-076263-2022	Office/Institutional	1,011	\$ 0.010	\$ 10.11	\$ 10.11	\$ -	
	8	COMB-076535-2022	Commercial/Retail	1,150	\$ 0.010	\$ 11.50	\$ 11.50	\$ -	
	9	COMB-078558-2023	Industrial	8,084	\$ 0.010	\$ 80.84	\$ 80.84	\$ -	
	10	PPR-029708-2020	Industrial	1,543	\$ 0.010	\$ 15.43	\$ 15.43	\$ -	

General Government Facilities DF									
	Sample No.	Receipt	Development Type	Square Feet	DF/SF	Assessed Fee	Fee in Effect	Difference	Notes
FY 2023-24	1	COMB-081346-2023	Commercial/Retail	2,160	\$ 0.010	\$ 21.60	\$ 21.60	\$ -	122 Rooms
	2	COMB-080446-2023	Hotel	N/A	N/A	\$ 244.00	\$ 244.00	\$ -	
	3	COMB-081987-2023	Office/Institutional	40,955	\$ 0.010	\$ 409.55	\$ 409.55	\$ -	
	4	COMB-082186-2023	Industrial	1,500	\$ 0.010	\$ 15.00	\$ 15.00	\$ -	124 Rooms
	5	COMB-082197-2023	Hotel	N/A	N/A	\$ 248.00	\$ 248.00	\$ -	
	6	COMB-082298-2023	Industrial	136	\$ 0.010	\$ 1.36	\$ 1.36	\$ -	
	7	COMB-083374-2023	Office/Institutional	7,488	\$ 0.010	\$ 74.88	\$ 74.88	\$ -	
	8	COMB-084519-2023	Office/Institutional	1,993	\$ 0.010	\$ 19.93	\$ 19.93	\$ -	
	9	COMB-084629-2023	Industrial	12,160	\$ 0.010	\$ 121.60	\$ 121.60	\$ -	
	10	COMB-087121-2024	Commercial/Retail	704	\$ 0.010	\$ 7.04	\$ 7.04	\$ -	



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