

Black Canyon Corridor

Estrella Laveen

Ahwatukee Foothills

Deer Valley

Desert View

North Gateway

Black Canyon Corridor

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Offsets Report Appendices

for the Development Impact Fee Areas of Phoenix



November 15, 2006
(Revised August 27, 2007)

APPENDIX A

GROWTH RELATED CAPITAL FACILITIES IN 2006-11 CIP FINANCED , WITH BONDS

The City of Phoenix 2006-2011 Capital Improvement Program was reviewed by the Planning Department to determine which projects were growth related and funded by the Secondary Property Tax. These projects would also have been eligible for funding with development impact fees. To determine the amount of the secondary property tax offset for impact fees, the value of these projects was compared with the total of projects funded with Secondary Property Tax revenues.

Equipment Repair Facilities

Project Number	Facility Description	Cost in Capital Improvement Program
PW24490003	Southwest Maintenance Center (Land Only)	\$3,013,827
PW24490004	Far North Maintenance Center (Land Only)	\$5,531,210
Total Growth-Related, Bond-Financed		\$8,545,037

Fire Facilities Financed with Bonds

*Project Number	Facility Description	Cost in Capital Improvement Program
FD57100003	New Station 43 at 40th St. and Chandler Blvd.	\$4,532,928.81
FD57100004	New Station 52 at Tatum and Melinda	\$1,845,801.56
FD57100008	New Station 50 at 35th Ave and Beardsley	\$5,651,136.00
FD57100009	New Station 54 at 107th Ave and Camelback	\$5,294,350.49
FD57100010	New Station 32 at 40th St and Baseline	\$5,733,760.00
FD57100011	New Station 62 at 19th Ave and Bethany Home	\$1,883,943.82
FD57100012	New Station 60 at 19th Ave and Dunlap	\$5,132,904.00
FD57100013	New Station 57 at 15th Ave and Dobbins	\$5,630,619.55
FD57100014	New Station 61 at 16th St and Indian School	\$6,241,832.00
FD57100015	New Station 64 at 51st Ave and Osborn	\$600,000.00
FD57100016	New Station 55 at I-17 Fwy and Jomax	\$600,000.00
FD57100017	New Station 63 at 7th and Thunderbird	\$600,000.00
FD57100018	New Station 56 at 1-17 Fwy and Carefree	\$4,936,524.63
FD57100019	Fire Station 72 at North Desert View Village	\$5,407,240.00
FD57100020	New Station 74 at West Ahwatukee Foothills	\$6,654,350.00
FD57100021	New Station 55 at Deer Valley Road & North Gateway	\$7,036,320.00
FD57100022	New Station 59 at Estrella Village	\$7,328,240.00
FD57160002	Firefighter Safety	\$3,400,000.00
AR57000001	Fire Protection - Percent for Art	\$444,850.00
Total Growth-Related, Bond-Financed		\$78,954,801

Library Facilities Financed with Bonds

Project Number	Facility Description	Cost in Capital Improvement Program
LS71200048	Chavez Regional Branch	\$7,289,765
LS71200049	Desert Broom Branch	\$5,461,512
LS71200050	North Gateway Branch Library	\$328,000
LS71200051	Desert View Branch Library	\$328,000
LS71200054	West Ahwatukee Branch Library	\$678,814
LS71200055	S. Mountain Regional Branch Library	\$409,860
LS71200056	Agave Regional Branch	\$11,577,981
LS71200071	S. Mountain Regional Branch Library	\$10,469,120
AR75000001	Library Facilities - Percent for Art	\$157,540
Total Growth-Related, Bond-Financed		\$36,700,592

Provided by the Library Department 06/26/2006

**Major Street Facilities Included in 2002-07 CIP Financed
with 1984, 1988 or 2001 Bonds**

**** Not Updated to 2006 List/Plan Until Studies Are Completed - From 2003 Plan

Project Number	Facility Description	Cost in Capital Improvement Program
ST85100038	Work Order Charges	\$16,510,719
ST85100044	Deer Valley Rd, 7th St to Cave Creek	\$7,384,000
ST85100051	7th Street, Pima Fwy to Deer Valley Rd	\$1,560,000
ST85100057	19th Ave, Deer Valley to Pinnacle Peak	\$1,560,000
ST85100055	75th Ave, Van Buren to Papago Fwy	\$1,438,000
ST85100096	75th Ave, Buckeye to Van Buren	\$1,560,000
ST85100108	Deer Valley Rd, 7th Ave to 7th St	\$2,500,000
ST85100148	19th Ave, Pinnacle Peak to Happy Valley	\$2,204,800
ST85100174	35th Ave, Deer Valley to Pinnacle Peak	\$2,496,000
ST85100175	Tatum Blvd, Pinnacle Peak to Happy Valley	\$2,580,000
ST85100176	64th St Traffic Interchange at Pima Fwy	\$2,775,210
ST85100177	Happy Valley Rd, 35th Ave to I-17 Fwy	\$8,436,775
ST85100179	Phoenix Infrastructure Bank	\$2,580,815
ST85100181	East-West Pkwy in Desert Preserve	\$2,524,000
ST85100182	Dove Valley to Lone Mtn Traffic Interchange at I-17 Fwy	\$1,110,580
ST85110008	35th Ave. Bridge at Salt River	\$7,596,200
ST85110037	40th St Bridge at Indian Bend Wash	\$1,534,000
ST85110038	Parkway "A" Bridge at CAP	\$520,000
ST85140003	ROW Acquisition and Pre-design	\$1,572,394
ST85190001	Inflation - Contingency	\$3,790,789
Total Growth-Related, Bond-Financed		\$72,234,282

This listing is from the 2003 Offset Report

**Park Facilities
Financed with Bonds**

**Project Number	Facility Description	Cost in Capital Improvement Program
PA75100010	Paseo Highlands Park	\$351,472
PA75100018	Park Acquisition - 36th Ave/Rose Garden Ln	\$42,126
PA77150019	7th St and Dynamite Acquisition	\$2,189,509
PA75100022	State Land Acquisiton Ahwatukee Foothills - Park Portion	\$300,793
PA75100026	Park Acquisition	\$1,288,603
PA75100036	Turkey Track/Union H	\$18,152
PA75100037	Pk. Acq. - 12th ST/M	\$1,906
PA75100039	Park Acquisition - Cartwright, 79th Ave./Virginia	\$728,496
PA75100040	Park Acquisition - 99th Ave/McDowell	\$652,176
PA75100041	NE Carefree Highway/I-17 (Tramanto)	\$17,835
PA75100079	Land Acquisition - Rio Salado Oeste	\$189,500
PA75100087	Rio-Parcel 11-SE 7th	\$537,025
PA75100088	Rio-Parcel 10-SE Cor	\$840,569
PA75100089	Rio-SE Corner Central	\$9,702
PA75100098	Desert Foothills Park	\$891,358
PA75100099	Tuscan Hills Acq.	\$56,496
PA75100101	Sunnysl PAL Expansion	\$98,573
PA75100102	Pk Acq. 4th Ave/Cinnabar	\$9,569
PA75100105	Homestead Park Expansion	\$457,552
PA75100106	30th Street/Monroe- Lots 2,4,6	\$127,842
PA75150001	Cave Creek/Greenway Trail Connector	\$193,000
PA75150003	South Mountain Accessible Trail	\$1,436,215
PA75150009	Mormon Trailhead Park	\$90,719
PA75150015	Guadalupe Trail Connection	\$1,120
PA75150017	64th St. Overpass	\$100,000
PA75200003	Deem Hills Park Development	\$694,261
PA75200013	Japanese Garden, Phase 2	\$758,501
PA75200037	Rio Salado Habitat Restoration	\$20,694,338
PA75200041	Cave Creek Project (bike paths) Park Bonds	\$44,478
PA75200125	Pecos Park	\$2,346,127
PA75200141	Hayden Park	\$391,300
PA75200148	Cave Creek Park Improvements	\$251,326
PA75200149	Desert West Park	\$198,000
PA75200171	Steele Indian School Buildings - Interior	\$486,040
PA75200190	Marc Atkinson Community Center	\$297,448
PA75200192	Arts - Paseo Highlands	\$11,653
PA75200203	Camp Colley	\$2,528,578
PA75200219	Maryvale Recreation Center	\$5,882,131
PA75200224	Telephone Pioneer Park	\$699,000

PA75200225	Phoenix Municipal St	\$30,000
PA75200226	Westtown Park	\$302,860
PA75200228	Maryvale Baseball Community Field Lighting	\$488,092
PA75200232	Palomino Park Improvements	\$262,350
PA75200233	Indian Bend Wash Park	\$1,287,440
PA75200234	Papago Park	\$501,000
PA75200235	Homestead Park	\$693,100
PA75200236	Kuban School Park Initial Development	\$802,345
PA75200337	Community Park Development, 32nd Ave. and McDowell	\$1,980,000
PA75200238	Paradise Valley Park Improvements	\$2,463,432
PA75200239	Jade Park Improvements	\$297,080
PA75200245	Rio Salado Oeste	\$622,306
PA75200245	Rio Salado Oeste	\$4,992,570
PA75200246	Rio Salado Demonstration	\$53,705
PA75200266	Cave Creek Park Development	\$390,000
PA75200267	Unnamed Park, 43rd Ave and Sweetwater - initial development	\$823,070
PA75200272	Rio Salado-Phase 1A	\$433,091
PA75200277	Cielito Park Restroom	\$202,654
PA75200281	Paseo Park Sports Lighting	\$225,950
PA75200295	Verde Park Basketball Court	\$84,443
PA75200296	Sunnyslope PAL Park	\$687,500
PA75200303	Grant Park BB Court	\$116,529
PA75200326	Deer Valley Pk Lighting	\$200,000
PA75200327	Esteban Pk Lighting	\$200,000
PA75200328	Vista Canyon Pk Lighting	\$5,000
PA75200331	Harmon Pk Sports Lights	\$177,578
PA75200338	Reach 11 Sports Complex	\$11,377,720
PA75200340	Technology Upgrades	\$500,000
PA75200344	Washington Park Sports Lights	\$250,000
PA75200348	Hayden Pk Sports Lights	\$177,578
PA75200349	Sports Fields & Lights	\$2,772,620
PA75200350	SISP Dog Park	\$40,000
PA75200352	Downtown Open Space/Trails	\$50,000
PA75300004	Irish Farmhouse	\$336,747
PA75300014	Rio Salado Park Operations Center	\$1,089,141
PA75300018	Pueblo Grande/Artifact Storage	\$1,099,148
PA75300020	Irish Cultural Center, Phase 2	\$991,998
PA75300022	Pecos Full Service Community Center	\$166,005
PA75300023	Washington Adult Center Expansion	\$4,170,495
PA75300024	North Mountain Environmental Education	\$4,438,126
PA75300025	Japanese Garden, Phase 3	\$924,609
PA75300028	Memorial Hall - Steele Indian School Park	\$2,179,365
PA75300032	Deer Valley Pool Slide	\$289,646
PA75300034	Roosevelt Pool New Water Slide	\$299,607
PA75400004	Rio Salado Audubon Center	\$990,000
AR74000003	Parks, Recreation and Mountain Preserves - Percent for Art	\$763,910
Total Growth-Related, Bond-Financed		\$97,142,298

*Excludes portion outside developed park

**List Provided by the Parks Department 06/25/2006

***Growth related; would be approved for impact fees if it were in an impact fee growth area.

Police Facilities Financed with Bonds

*Project Number	Facility Description	Cost in Capital Improvement Program
PD00000013	2 New Precincts	\$1,000,000.00
PD00000014	Twin Engine Helicopter (Shared with Fire)	\$4,792,058.00
PD00000018	3 Neighborhood Stations - Land, Building & Equipment	\$1,454,214.00
PD00000033	24th St. & Broadway Neighborhood Station	\$1,800,000.00
PD00000034	Paseo Highlands Neig	\$1,069,885.00
PD00000040	Sunnyslope Neighborhood Police Station	\$2,603,043.00
PD00000047	Northwest Precinct- Daisy Trail	\$2,600,000.00
PD00000048	Northeast/Cave Creek Pricinct	\$891,000.00
PD00000049	Northwest/I-17 & Happy Valley Precinct	\$14,325,780.00
PD00000053	Southwest Phoenix Facility- Design	\$396,000.00
AR48000001	Police Protection - Percentage for Art	\$578,570.00
Total Growth-Related, Bond-Financed		\$31,510,550

*List Provided By: Police Department, 06/20/06

**Storm Drainage Facilities
Financed with Bonds**

Project Number	Facility Description	Cost in Capital Improvement Program
ST83120017	24th Avenue and Camelback Road Detention Basin	\$5,616,869
ST83120022	Bethany Home Road Outfall Channel	\$9,080,387
ST83120023	32nd Street and Hern Berm	\$371,530
ST83120024	64th Ave, Jackson to Washington	\$429,596
ST83120026	50th and Chandler Blvd Culvert	\$419,906
ST83120027	35th Ave and Indian School Rd Detention Basin	\$143,322
ST83120028	26th Ave and Verde Ln Detention Basin	\$4,291,913
ST83120034	23rd Avenue & Roeser, Land and Retention Basin	\$2,509,023
ST83120036	56th Street & Mayo Blvd. Drainage Channel	\$1,445
ST83120037	20th Avenue and Turney Detention Basin	\$6,472,140
ST83130220	Storm Drain at 7th Ave: Dunlap - Hatcher	\$1,465,159
ST83130221	Peco Road & 48th Street Detension Basin	\$85,412
ST83130229	10th Street Wash Improvement Project	\$1,550,000
ST83130230	I-17 and Scattered Wash	\$500,000
ST83130249	9th Avenue Storm Drain at Peoria and Arizona Canal	\$1,324,497
ST83130253	Tatum Blvd.:Pinnacle Peak Rd - Dixeleta Dr.	\$404,569
ST83130269	Pinnacle Peak Rd. - Tatum Intersection	\$10,046,940
ST87700005	CCF:13 PI & Cheryl -	\$109,713
AR63830001	Storm Sewers - Percent for Art	\$595,650
Total Growth-Related, Bond-Financed		\$45,418,071

Information Provided by: Streets Department

Note: Only storm sewer projects in the "Drainage Channel and Detention Basins" categy have been included in this list.

**Street Storm Sewer Facilities
Financed with Bonds**

* Project Number	Facility Description	Cost in Capital Improvement Program
ST83110009	Unspecified Storm Sewer Design	\$539,175
ST83110020	Storm Sewer Work Order Changes	\$12,212,784
ST83110022	44th Street, Greenway to Bell	\$1,607,204
ST83110026	35th Ave, Broadway to Salt River	\$624,000
ST83110027	Deer Valley, 35th Ave to I-17	\$135,000
ST83110038	Deer Valley Road, 7th Ave to 7th St	\$1,829,500
ST83110040	Deer Valley, I-17 to 19th Ave	\$85,000
ST83110041	Deer Valley, 16th St to 20th St	\$1,294,000
ST83110042	7th Street, Pima Fwy to Deer Valley	\$1,613,539
ST83110044	19th Ave, Deer Valley to Pinnacle Peak	\$1,456,000
ST83110047	19th Ave, Pinnacle Peak to Happy Valley	\$1,704,800
ST83110051	75th Ave, Salt River to Papago Fwy	\$8,384,500
ST83110054	Tatum: Pinnacle Peak to Jomax	\$2,425,000
Total Growth-Related, Bond-Financed		\$33,910,502

**** Not Updated to 2006 List/Plan Until Studies Are Completed

This listing is from the 2003 Offset Report

These facilities are Transportation-Related; hence the 2003 Offset

**Open Space
Financed With Bonds**

* Project Number	Facility Description	Cost in Capital Improvement Program
PA75100027	Sonoran Preserve Private Land Acquisition	\$497,179
PA75100061	Sonoran Pres-Parc 2	\$479,148
PA75100062	Sonoran Pres-Parc 3	\$607,598
PA75100063	Sonoran Pres-Parc 4	\$1,406,144
PA75100064	Sonoran Pres-Parc 5	\$1,406,165
PA75100065	Sonoran Pres-Parc 6	\$1,305,931
PA75100066	Sonoran Pres-Parc 7	\$903,956
PA75100067	Sonoran Pres-Parc 8	\$427,556
PA75100068	Sonoran Pres-Parc 9	\$67,494
PA75100069	Sonoran Pres-Parc10	\$178,507
PA75100070	Sonoran Pres-Parc11	\$233,040
PA75100071	Sonoran Private-Parc12	\$2,675
PA75100072	Sonoran Pres-Parc13	\$2,503
PA75100073	Sonoran Pres-Parc14	\$301,452
PA75100074	Sonoran Pres-Parc15	\$428,547
PA75100075	Sonoran Private-Parc16	\$788,528
PA75100076	Sonoran Pres-Parc17	\$377,795
PA75100077	Sonoran Pres-Parc18	\$2,481
PA75100078	Sonoran Private-Parc19	\$2,197
PA75100025	State Land Acquisition (Ahwatukee Foothills) - Acquire land	\$9,999,757
PA75100097	Tramanto Open Space	\$494
Total Growth-Related, Bond-Financed		\$19,419,147

Secondary Assessed Valuation (City of Phoenix) (1)	Budgeted Debt Service Funded From Secondary Property Tax (2)	Total Estimated Secondary Property Tax Rate per \$1 of Assessed Value	Total Estimated Secondary Property Tax Rate per \$100 of Assessed Value
\$12,261,133,760	\$119,509,270	0.009747	0.9747

Capital Facility Category	Total Estimated Secondary Property Tax Rate per \$100 of Assessed Value	Total Bond-Funded Projects in CIP Supported by Sec. Prop Tax (3)	Growth-Related & Bond-Funded Projects in 2006-11 CIP Supported by Sec. Prop Tax (4)	Percentage of Total Bond-Funded Projects in 2006-11 CIP Supported by Sec. Prop. Tax	Estimated Secondary Property Tax Rate per \$100 of Assessed Value
Equipment Repair	0.9747	\$1,632,400,000	\$8,545,037	0.52%	0.0051
Fire Protection	0.9747	\$1,632,400,000	\$78,954,801	4.84%	0.0471
Libraries	0.9747	\$1,632,400,000	\$36,700,592	2.25%	0.0219
Major Streets	0.9747	\$1,632,400,000	\$72,234,282	4.43%	0.0431
Parks	0.9747	\$1,632,400,000	\$97,142,298	5.95%	0.0580
Police	0.9747	\$1,632,400,000	\$31,510,550	1.93%	0.0188
Solid Waste	0.9747	\$1,632,400,000	\$0	0.00%	0.0000
Storm Drainage	0.9747	\$1,632,400,000	\$45,418,071	2.78%	0.0271
Storm Sewers in	0.9747	\$1,632,400,000	\$33,910,502	2.08%	0.0202
Open Space	0.9747	\$1,632,400,000	\$19,419,147	1.19%	0.0116
Total	0.9747	\$1,632,400,000	\$227,400,568	25.96%	0.2531

The Phoenix Summary Budget 2006-11

APPENDIX B
CALCULATION OF SECONDARY PROPERTY TAX OFFSETS BY LAND USE CATEGORY

The following tables provide information on the data and calculations used to determine the Secondary Property Tax offsets by land use category per equivalent dwelling unit.

**Secondary Assessed Value by Land Use Category
by Housing Unit or 1000 Sq. Ft.
Normally for Uses Build in Phoenix in 1985 or Later**

Land Use	Assessor's Use Code	Average of Assessed Value per HU, 1000 Sq. Ft. acre or Room from Sample of Assessor's Parcels
Single Family*	0100-0173, 0710-0796	\$20,276
Multifamily (Apartments)	0360 to 0378	\$4,947
Retail	Bank, Savings & Loan, Credit Union	\$64,336
	Convenience Market	\$28,056
	Convenience Market with Gasoline Pumps	\$60,891
	Lodging (per 1000 sq. ft.)	\$21,041
	Restaurant with Drive Through (Restaurant, Fast Food)	\$62,085
	Restaurant, General (Restaurant, Sit Down)	\$48,949
	Retail Center (Shopping Center)	\$28,370
	Service Station	\$143,910
	Theaters, Motion Picture, Walk-In	\$28,370
Office	General	\$24,368
	Medical	\$30,003
Industrial	Manufacturing	\$16,297
	Warehouse	\$19,318
	Mini-Warehouse	\$9,938

Land Use	Assessor's Use Code	Average of Assessed Value per HU, 1000 Sq. Ft. acre or Room from Sample of Assessor's Parcels	
Public/Quasi Public	Church	9270 (exempt except for unusual situations)	\$0
	Day Care Center	2910, 2911, 2913, 2918	\$15,192
	Elementary or High School, Private	2920 through 2938	\$23,361
	Golf course per acre of course **	2410 to 2458	\$10,392
	Golf Course per 1000 square foot of building	2410 to 2458	\$23,585
	Hospital (For Profit)	2110	\$36,615
	Nursing Home (For Profit)	1910	\$9,773

Source: Research Section, Phoenix Planning Department from Maricopa County Assessor Data.

* Citywide average assessed values for houses built since 1990 is used for all planning areas.

** Golf Course assessed valuation based on the total assessed value of golf course land and improvements divided by the number of acres. This is instead of assessed value per golf course. Tim - don't you mean to have this be per sq. ft?

Property Tax Bond Proceeds Factor

Bond Proceeds Factor	12.20
Based on the following assumptions	
Annual Bond Interest Rate	6.50%
Number of Years	25
Payment	\$1
Future Value	\$0

Source: Jeff Dewitt, Assistant Finance Director 2006

Estimated Secondary Property Tax Rate per \$100 OF Assessed Value

Capital Facility Category	Tax Rate
Equipment Repair	0.0051
Fire Protection	0.0471
Libraries	0.0219
Major Streets ****	0.1139
Parks	0.0580
Police	0.0188
Solid Waste	0.0000
Storm Drainage	0.0271
Storm Sewers in Streets ****	0.0535
Open Space [Preserves]	0.0116
Total	0.3571

****Major Streets and Storm Sewers in Streets Numbers Remain the Same as the 2003 IF Plan.

Equivalent Dwelling Unit Table for Major Street Development Impact Fee Calculation

Land Use Category	Use Type	Conversion Unit	EDU per Unit
Single Family	Standard Density Detached	HU	1.00
	Attached	HU	0.61
Multifamily	2 - 4 HU per Structure	HU	0.84
	Standard Density	HU	0.69
	Mobile Home	HU	0.43
Retail	Bank with Drive-In Facility	1000 sq. ft.	7.24
	Building Materials, Lumber, Paint, Hardware Store	1000 sq. ft.	1.92
	Convenience Market with Gasoline Pumps*	1000 sq. ft.	50.40
	Convenience Market without Gasoline Pumps	1000 sq. ft.	8.60
	Home Furnishings Store	1000 sq. ft.	0.21
	Lodging, Hotel, Motel or Resort**	1000 sq. ft.	1.40
	New and Used Car Sales	1000 sq. ft.	7.41
	Nursery (Garden Center)	Acres	1.52
	Restaurant with Drive Through	1000 sq. ft.	22.79
	Restaurant, General	1000 sq. ft.	5.06
	Retail Center, 100,000 sq. ft.	1000 sq. ft.	2.00
	Retail, General	1000 sq. ft.	2.04
	Service Station ***	1000 sq. ft.1	60.20
	Theaters, Motion Picture	1000 sq. ft.	6.20
	Office	General Office, 50,000 sq. ft.	1000 sq. ft.
Medical-Dental Office		1000 sq. ft.	2.74
Industrial	Industry, Manufacturing and Warehousing	1000 sq. ft.	0.82
	Mini-Warehouse	1000 sq. ft.	0.10
Public/Quasi Public	Church or Synagogue	1000 sq. ft.	0.54
	Day Care Center	1000 sq. ft.	2.35
	Elementary School, Private	1000 sq. ft.	0.46
	Golf Course	Acre	0.12
	High School, Private	1000 sq. ft.	0.94
	Hospital	1000 sq. ft.	2.01
	Nursing Home****	1000 sq. ft.	0.93
	Post Secondary School	1000 sq. ft.	2.11
	U.S. Post Office, Privately Owned	1000 sq. ft.	6.41
	University	Student	1.46

* The Streets EDU factor for Convenience Markets with Gasoline Pumps is 50.4 EDU/1,000 s.f. This is based on an assumption of 1,000 s.f. and 8 fueling positions for Convenience Market [6.30 x 8 = 50.4 EDUs per 1,000 sq.ft].

** The Streets EDU factor for Hotels is 1.40 EDU / 1,000 sq.ft. This is based on the assumption of 1 Room equals 500 sq.ft. [0.07 x 2 = 1.40 EDUs per 1,000 sq.ft.].

*** The Streets EDU factor for Service Stations is 60.2 EDU / 1,000 sq.ft. This is based on an assumption of 400 s.f. and 8 fueling positions per Service Station [3.01 x 8 = 24.08 EDU x 2.5 = 60.2 EDUs per 1,000 sq.ft].

**** The Streets EDU factor for Nursing Homes is 0.93 EDU / 1,000 sq.ft. This is based on an assumption of 3 beds occupying 1,000 sq.ft. [0.31 x 3 = 0.93 EDU per 1,000 sq.ft]. The EDU factor in the ordinance is per occupied bed (0.31).

Equivalent Dwelling Unit Table for Impact Fee Calculations

Use Type	Capital Facility Category EDU per Unit								
	Equipment Repair	Fire	Libraries	Major Streets	Parks	Police	Solid Waste	Storm Drainage	Open Space
Single-Family Standard Density	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Multi-Family Standard Density	0.42	0.68	0.43	0.69	0.36	0.42	0.02	0.50	0.72
Retail	1.02	0.59	0.18	2.04	0.14	0.65	0.00	0.37	0.00
Gas Stations	1.02	0.59	0.18	60.20	0.14	0.65	0.00	0.37	0.00
Sit Down Restaurants	1.02	0.59	0.18	5.06	0.14	0.65	0.00	0.37	0.00
Fast Food Restaurants	1.02	0.59	0.18	22.79	0.14	0.65	0.00	0.37	0.00
Motion Picture Theaters	1.02	0.59	0.18	6.20	0.14	0.65	0.00	0.37	0.00
Hotels *	1.02	0.59	0.18	1.40	0.14	0.65	0.00	0.37	0.98
General Offices	0.88	0.59	0.25	1.86	0.19	0.65	0.00	0.37	0.00
Medical Offices	0.88	0.59	0.25	2.74	0.19	0.65	0.00	0.37	0.00
Convenience Markets	1.02	0.59	0.18	8.60	0.14	0.65	0.00	0.37	0.00
Conv. Mark + Gas	1.02	0.59	0.18	50.40	0.14	0.65	0.00	0.37	0.00
Banks + Drv. Through	1.02	0.59	0.18	7.24	0.14	0.65	0.00	0.37	0.00
Warehouses	0.4	0.59	0.04	0.82	0.03	0.65	0.00	0.37	0.00
Manufacturing	0.4	0.59	0.14	0.82	0.11	0.65	0.00	0.37	0.00
Golf Courses	0.3	0.59	0.11	0.12	0.08	0.65	0.00	0.37	0.00
Hospitals	0.3	0.59	0.11	2.01	0.08	0.65	0.00	0.37	0.00
Nursing Homes	0.3	0.59	0.11	0.93	0.08	0.65	0.00	0.37	0.00
Day Care	0.3	0.59	0.11	2.35	0.08	0.65	0.00	0.37	0.00
Private Elem. School	0.3	0.59	0.11	0.46	0.08	0.65	0.00	0.37	0.00
Private High School	0.3	0.59	0.11	0.94	0.08	0.65	0.00	0.37	0.00
Mini Warehouse	0.40	0.59	0.14	0.10	0.11	0.65	0.00	0.37	0.00

* The EDU Open Space factor for Hotels/Motels in the ordinance is 0.49; however, the 'EDU per '000 sq.ft.' factor for open space for hotels/motels should be 0.98 because we are assuming two units per 1,000 sq.ft.

The following tables show the calculation of bond proceeds offsets for secondary property taxes from new development.

Secondary Property Tax Bond Proceeds Offsets For Single Family Homes

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage	Open Space [Preserves]
Assessed Value per HU*	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276	\$20,276
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271	0.0116
Annual Tax Revenue	\$1.03	\$9.56	\$4.44	****	****	\$11.76	\$3.81	\$0.00	\$5.50	\$2.35
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198	12.198
Bond Proceeds per HU	\$12.62	\$116.60	\$54.20	****	****	\$143.46	\$46.53	\$0.00	\$67.07	\$28.68
EDU per HU	1.00	1.00	1.00	****	****	1.00	1.00	1.00	1.00	1.00
Bond Proceeds per EDU	\$13	\$117	\$54	****	****	\$143	\$47	\$0	\$67	\$29

*Assessed Value per HU based on average full value assessment for Phoenix single family units built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

Secondary Property Tax Bond Proceeds Offsets For Multifamily Homes

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***	Open Space [Preserves]
Assessed Value per HU*	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947	\$4,947
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271	0.0116
Annual Tax Revenue	\$0.25	\$2.33	\$1.08	****	****	\$2.87	\$0.93	\$0.00	\$1.34	\$0.57
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198	12.198
Bond Proceeds per HU	\$3.08	\$28.45	\$13.22	****	****	\$35.00	\$11.35	\$0.00	\$16.36	\$7.00
EDU per HU***	0.42	0.68	0.43	****	****	0.36	0.42	0.02	0.50	0.72
Bond Proceeds per EDU	\$7	\$42	\$31	****	****	\$97	\$27	\$0	\$33	\$10

"Assessed Value per HU" based on average full value assessment for Phoenix single family units built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The 'EDU per HU' factor for storm drainage for multifamily homes is 0.5 because we are assuming 8 units to the acre (twice the density of SF units).

Secondary Property Tax Bond Proceeds Offsets For Retail

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.45	\$13.37	\$6.22	****	****	\$16.46	\$5.34	\$0.00	\$7.69
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$17.66	\$163.14	\$75.83	****	****	\$200.72	\$65.11	\$0.00	\$93.85
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$17	\$277	\$421	****	****	\$1,434	\$100	\$0	\$254

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Gas Stations

	Equipment Repair	Fire	Libraries	Major Streets****	Major Streets - Storm Sewers*****	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$143,910	\$143,910	\$143,910	\$143,910	\$143,910	\$143,910	\$143,910	\$143,910	\$143,910
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$7.34	\$67.84	\$31.54	****	****	\$83.47	\$27.08	\$0.00	\$39.03
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$89.56	\$827.56	\$384.67	****	****	\$1,018.19	\$330.27	\$0.00	\$476.05
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$88	\$1,403	\$2,137	****	****	\$7,273	\$508	\$0	\$1,287

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

*** The Streets EDU factor for Service Stations is 60.2 EDU / 1,000 sq.ft. This is based on an assumption of 400 s.f. and 8 fueling positions per Service Station [3.01 x 8 = 24.08 EDU x 2.5 = 60.2 EDUs per 1,000 sq.ft].

Secondary Property Tax Bond Proceeds Offsets For Sit Down Restaurants

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$48,949	\$48,949	\$48,949	\$48,949	\$48,949	\$48,949	\$48,949	\$48,949	\$48,949
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$2.50	\$23.08	\$10.73	****	****	\$28.39	\$9.21	\$0.00	\$13.27
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$30.46	\$281.48	\$130.84	****	****	\$346.32	\$112.34	\$0.00	\$161.92
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$30	\$477	\$727	****	****	\$2,474	\$173	\$0	\$438

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Fast Food Restaurants (Drive Through)

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$62,085	\$62,085	\$62,085	\$62,085	\$62,085	\$62,085	\$62,085	\$62,085	\$62,085
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$3.17	\$29.27	\$13.61	****	****	\$36.01	\$11.68	\$0.00	\$16.84
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$38.64	\$357.02	\$165.95	****	****	\$439.26	\$142.49	\$0.00	\$205.37
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$38	\$605	\$922	****	****	\$3,138	\$219	\$0	\$555

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Motion Picture Theaters

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370	\$28,370
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.45	\$13.37	\$6.22	****	****	\$16.46	\$5.34	\$0.00	\$7.69
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$17.66	\$163.14	\$75.83	****	****	\$200.72	\$65.11	\$0.00	\$93.85
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$17	\$277	\$421	****	****	\$1,434	\$100	\$0	\$254

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Hotels

	Equipment Repair	Fire	Libraries	Major Streets****	Major Streets - Storm Sewers****	Parks	Police	Solid Waste	Storm Drainage***	OPEN SPACE
Assessed Value per '000 Sq.Ft.*	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041	\$21,041
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271	0.0116
Annual Tax Revenue	\$1.07	\$9.92	\$4.61	****	****	\$12.20	\$3.96	\$0.00	\$5.71	\$2.44
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$13.10	\$121.00	\$56.24	****	****	\$148.87	\$48.29	\$0.00	\$69.60	\$29.76
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37	0.98
Bond Proceeds per EDU	\$13	\$205	\$312	****	****	\$1,063	\$74	\$0	\$188	\$30

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

* The EDU Open Space factor for Hotels/Motels in the ordinance is 0.49; however, the 'EDU per '000 sq.ft.' factor for open space for hotels/motels should be 0.98 because we are assuming two units per 1,000 sq.ft.

Secondary Property Tax Bond Proceeds Offsets For General Offices

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$24,368	\$24,368	\$24,368	\$24,368	\$24,368	\$24,368	\$24,368	\$24,368	\$24,368
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.24	\$11.49	\$5.34	****	****	\$14.13	\$4.58	\$0.00	\$6.61
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$15.17	\$140.13	\$65.14	****	****	\$172.41	\$55.92	\$0.00	\$80.61
EDU per '000 Sq.Ft.***	0.88	0.59	0.25	****	****	0.19	0.65	0.00	0.37
Bond Proceeds per EDU	\$17	\$238	\$261	****	****	\$907	\$86	\$0	\$218

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Medical Offices

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$30,003	\$30,003	\$30,003	\$30,003	\$30,003	\$30,003	\$30,003	\$30,003	\$30,003
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.53	\$14.14	\$6.57	****	****	\$17.40	\$5.65	\$0.00	\$8.14
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$18.67	\$172.53	\$80.20	****	****	\$212.28	\$68.86	\$0.00	\$99.25
EDU per '000 Sq.Ft.***	0.88	0.59	0.25	****	****	0.19	0.65	0.00	0.37
Bond Proceeds per EDU	\$21	\$292	\$321	****	****	\$1,117	\$106	\$0	\$268

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Convenience Markets

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$28,056	\$28,056	\$28,056	\$28,056	\$28,056	\$28,056	\$28,056	\$28,056	\$28,056
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.43	\$13.23	\$6.15	****	****	\$16.27	\$5.28	\$0.00	\$7.61
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$17.46	\$161.34	\$74.99	****	****	\$198.50	\$64.39	\$0.00	\$92.81
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$17	\$273	\$417	****	****	\$1,418	\$99	\$0	\$251

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Convenience Markets With Gasoline Pumps

	Equipment Repair	Fire	Libraries	Major Streets****	Major Streets - Storm Sewers*****	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$60,891	\$60,891	\$60,891	\$60,891	\$60,891	\$60,891	\$60,891	\$60,891	\$60,891
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$3.11	\$28.71	\$13.34	****	****	\$35.32	\$11.46	\$0.00	\$16.51
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$37.90	\$350.15	\$162.76	****	****	\$430.81	\$139.75	\$0.00	\$201.42
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$37	\$593	\$904	****	****	\$3,077	\$215	\$0	\$544

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

* The Streets EDU factor for Convenience Markets with Gasoline Pumps is 50.4 EDU/1,000 s.f. This is based on an assumption of 1,000 s.f. and 8 fueling positions for Convenience Market [6.30 x 8 = 50.4 EDUs per 1,000 sq.ft].

Secondary Property Tax Bond Proceeds Offsets For Banks With Drive Through

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$64,336	\$64,336	\$64,336	\$64,336	\$64,336	\$64,336	\$64,336	\$64,336	\$64,336
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$3.28	\$30.33	\$14.10	****	****	\$37.32	\$12.10	\$0.00	\$17.45
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$40.04	\$369.97	\$171.97	****	****	\$455.19	\$147.65	\$0.00	\$212.82
EDU per '000 Sq.Ft.***	1.02	0.59	0.18	****	****	0.14	0.65	0.00	0.37
Bond Proceeds per EDU	\$39	\$627	\$955	****	****	\$3,251	\$227	\$0	\$575

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Warehouses

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$19,318	\$19,318	\$19,318	\$19,318	\$19,318	\$19,318	\$19,318	\$19,318	\$19,318
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.99	\$9.11	\$4.23	****	****	\$11.21	\$3.63	\$0.00	\$5.24
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$12.02	\$111.09	\$51.64	****	****	\$136.68	\$44.34	\$0.00	\$63.90
EDU per '000 Sq.Ft.***	0.40	0.59	0.04	****	****	0.03	0.65	0.00	0.37
Bond Proceeds per EDU	\$30	\$188	\$1,291	****	****	\$4,556	\$68	\$0	\$173

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Mini Warehouses

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$9,938	\$9,938	\$9,938	\$9,938	\$9,938	\$9,938	\$9,938	\$9,938	\$9,938
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.51	\$4.69	\$2.18	****	****	\$5.76	\$1.87	\$0.00	\$2.70
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$6.19	\$57.15	\$26.56	****	****	\$70.31	\$22.81	\$0.00	\$32.87
EDU per '000 Sq.Ft.***	0.40	0.59	0.14	****	****	0.11	0.65	0.00	0.37
Bond Proceeds per EDU	\$15	\$97	\$190	****	****	\$639	\$35	\$0	\$89

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Manufacturing

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$16,297	\$16,297	\$16,297	\$16,297	\$16,297	\$16,297	\$16,297	\$16,297	\$16,297
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.83	\$7.68	\$3.57	****	****	\$9.45	\$3.07	\$0.00	\$4.42
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$10.14	\$93.72	\$43.56	****	****	\$115.30	\$37.40	\$0.00	\$53.91
EDU per '000 Sq.Ft.***	0.40	0.59	0.14	****	****	0.11	0.65	0.00	0.37
Bond Proceeds per EDU	\$25	\$159	\$311	****	****	\$1,048	\$58	\$0	\$146

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Golf Courses

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per Acre*	\$10,392	\$10,392	\$10,392	\$10,392	\$10,392	\$10,392	\$10,392	\$10,392	\$10,392
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.53	\$4.90	\$2.28	****	****	\$6.03	\$1.96	\$0.00	\$2.82
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds	\$6.47	\$59.76	\$27.78	****	****	\$73.53	\$23.85	\$0.00	\$34.38
EDU per Acre***	0.03	0.07	0.01	****	****	0.01	0.07	0.00	0.37
Bond Proceeds per EDU	\$194	\$912	\$2,275	****	****	\$8,280	\$331	\$0	\$93

"Assessed Value per acre" based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 19

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

***EDU factors use per acre data for Major Streets and Storm Drainage. Factors for other categories assume 20,000 square feet of building per 180 acre golf course or 111 sq. ft. per acre (0.111 times EDU factors per 1000 sq. ft).

Secondary Property Tax Bond Proceeds Offsets For Hospitals

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$36,615	\$36,615	\$36,615	\$36,615	\$36,615	\$36,615	\$36,615	\$36,615	\$36,615
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.87	\$17.26	\$8.02	****	****	\$21.24	\$6.89	\$0.00	\$9.93
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$22.79	\$210.56	\$97.87	****	****	\$259.06	\$84.03	\$0.00	\$121.12
EDU per '000 Sq.Ft.***	0.30	0.59	0.11	****	****	0.08	0.65	0.00	0.37
Bond Proceeds per EDU	\$76	\$357	\$890	****	****	\$3,238	\$129	\$0	\$327

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Nursing Homes

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$9,773	\$9,773	\$9,773	\$9,773	\$9,773	\$9,773	\$9,773	\$9,773	\$9,773
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.50	\$4.61	\$2.14	****	****	\$5.67	\$1.84	\$0.00	\$2.65
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$6.08	\$56.20	\$26.12	****	****	\$69.15	\$22.43	\$0.00	\$32.33
EDU per '000 Sq.Ft.***	0.30	0.59	0.11	****	****	0.08	0.65	0.00	0.37
Bond Proceeds per EDU	\$20	\$95	\$237	****	****	\$864	\$35	\$0	\$87

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

*** The Streets EDU factor for Nursing Homes is 0.93 EDU / 1,000 sq.ft. This is based on an assumption of 3 beds occupying 1,000 sq.ft. [0.31 x 3 = 0.93]

Secondary Property Tax Bond Proceeds Offsets For Day Care

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$15,192	\$15,192	\$15,192	\$15,192	\$15,192	\$15,192	\$15,192	\$15,192	\$15,192
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$0.78	\$7.16	\$3.33	****	****	\$8.81	\$2.86	\$0.00	\$4.12
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$9.45	\$87.36	\$40.61	****	****	\$107.49	\$34.87	\$0.00	\$50.25
EDU per '000 Sq.Ft.***	0.30	0.59	0.11	****	****	0.08	0.65	0.00	0.37
Bond Proceeds per EDU	\$32	\$148	\$369	****	****	\$1,344	\$54	\$0	\$136

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Private Elementary Schools

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.19	\$11.01	\$5.12	****	****	\$13.55	\$4.40	\$0.00	\$6.34
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$14.54	\$134.34	\$62.44	****	****	\$165.28	\$53.61	\$0.00	\$77.28
EDU per '000 Sq.Ft.***	0.30	0.59	0.11	****	****	0.08	0.65	0.00	0.37
Bond Proceeds per EDU	\$48	\$228	\$568	****	****	\$2,066	\$82	\$0	\$209

"Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Secondary Property Tax Bond Proceeds Offsets For Private High Schools

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage***
Assessed Value per '000 Sq.Ft.*	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361	\$23,361
Tax Rate	0.0051	0.0471	0.0219	****	****	0.0580	0.0188	0.0000	0.0271
Annual Tax Revenue	\$1.19	\$11.01	\$5.12	****	****	\$13.55	\$4.40	\$0.00	\$6.34
Bond Proceeds Factor**	12.198	12.198	12.198	****	****	12.198	12.198	12.198	12.198
Bond Proceeds per '000 Sq.Ft.	\$14.54	\$134.34	\$62.44	****	****	\$165.28	\$53.61	\$0.00	\$77.28
EDU per '000 Sq.Ft.***	0.30	0.59	0.11	****	****	0.08	0.65	0.00	0.37
Bond Proceeds per EDU	\$48	\$228	\$568	****	****	\$2,066	\$82	\$0	\$209

*Assessed Value per '000 Sq.Ft." based on average full value assessment for Phoenix (or County if only limited sample size) developments built during or after 1991

**Bond Proceeds Factor assumes 6.5% interest rate and 25 year repayment period (interest & principal) Interest rate and bond repayment period based on assumptions used by Finance Department during 2001 bond issue calculations (source Barbara Alvarez, Deputy Finance Director)

*** The Storm Drainage EDU factor for industrial and commercial uses is 0.3675 (0.37) per 1,000 sq.ft. This is based on the assumption of an FAR of .25 (10,890 sq.ft. of space per acre) and 4 EDUs per acre [10,890 / 1,000 x 0.3675 = 4]

Summary of Secondary Property Tax Bond Proceeds Offsets per EDU

	Equipment Repair	Fire	Libraries	Major Streets	Major Streets - Storm Sewers	Parks	Police	Solid Waste	Storm Drainage	Open Space [Preserves]
Single Family per HU	\$13	\$117	\$54	****	****	\$143	\$47	\$0	\$67	\$29
Multifamily per HU	\$7	\$42	\$31	****	****	\$97	\$27	\$0	\$33	\$10
Mobile Home per HU	\$7	\$42	\$31	****	****	\$97	\$27	\$0	\$33	\$10
Bank with drive through	\$39	\$627	\$955	****	****	\$3,251	\$227	\$0	\$575	\$0
Convenience Market	\$17	\$273	\$417	****	****	\$1,418	\$99	\$0	\$251	\$0
Convenience Market with Gas Pumps	\$37	\$593	\$904	****	****	\$3,077	\$215	\$0	\$544	\$0
Gas Station	\$88	\$1,403	\$2,137	****	****	\$7,273	\$508	\$0	\$1,287	\$0
Lodging - Hotel, Motel	\$13	\$205	\$312	****	****	\$1,063	\$74	\$0	\$188	\$30
Restaurant with Drive Through	\$38	\$605	\$922	****	****	\$3,138	\$219	\$0	\$555	\$0
Restaurant General	\$30	\$477	\$727	****	****	\$2,474	\$173	\$0	\$438	\$0
Retail Center	\$17	\$277	\$421	****	****	\$1,434	\$100	\$0	\$254	\$0
Theater - Motion Picture	\$17	\$277	\$421	****	****	\$1,434	\$100	\$0	\$254	\$0
Office - General	\$17	\$238	\$261	****	****	\$907	\$86	\$0	\$218	\$0
Office - Medical	\$21	\$292	\$321	****	****	\$1,117	\$106	\$0	\$268	\$0
Manufacturing	\$25	\$159	\$311	****	****	\$1,048	\$58	\$0	\$146	\$0
Warehouse	\$30	\$188	\$1,291	****	****	\$4,556	\$68	\$0	\$173	\$0
Mini-Warehouse	\$15	\$97	\$190	****	****	\$639	\$35	\$0	\$89	\$0
Church	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Day Care Center	\$32	\$148	\$369	****	****	\$1,344	\$54	\$0	\$136	\$0
Elementary School	\$48	\$228	\$568	****	****	\$2,066	\$82	\$0	\$209	\$0
High School	\$48	\$228	\$568	****	****	\$2,066	\$82	\$0	\$209	\$0
Golf Course (Acres)	\$194	\$912	\$2,275	****	****	\$8,280	\$331	\$0	\$93	\$0
Hospital (for profit)	\$76	\$357	\$890	****	****	\$3,238	\$129	\$0	\$327	\$0
Nursing Home (for profit)	\$20	\$95	\$237	****	****	\$864	\$35	\$0	\$87	\$1

APPENDIX C

CALCULATION OF WATER RATE OFFSETS PER EDU AND METER SIZE

The following tables provide information on the data and calculations used to determine the Water Rate offsets per equivalent dwelling unit.

Yearly Average Water Revenues per Account from Water Rates

Meter Size	Meter Type	Number of Accounts by Meter Size and Type	Total Revenues by Meter Size and Type	Average Annual Revenue Per Account
5/8"	Disk	298881	\$83,023,323	\$278
Total		298881	\$83,023,323	

Water Bond Proceeds Factor

Bond Proceeds Factor	11.02
Based on the following assumptions	
Annual Bond Interest Rate	6.50%
Number of Years	20
Payment	\$1
Future Value	\$0

Water Growth-Related Debt Service (Fiscal Year 2001-2002)

Water Rate Revenue for FY 2004-05	\$211,310,896
Total Debt Service for FY 2004-05	\$ 53,095,584
Total Pay as-you-go for FY 2004-05	\$51,439,400
Total Debt Service and Pay-as-you-go for FY 2004-05	2+3 \$104,534,984
Total Capital Improvement Program (CIP) for FY2006-11 (5 Years)	\$976,250,000
Growth-Related CIP for FY2006-11 (5 Years)	\$136,120,000
% Growth Related CIP to Total CIP (5 Years)	6/5 13.90%
Growth-Related Debt/Paygo for FY 2004-05	4*7 \$14,575,469
% Debt Growth-Related Debt/Paygo for 8/1 FY 2004-05	6.90%

Water Rate Offsets per EDU

	Offset per EDU Based on 5/8" Meter Revenues
Annual Water Rate Revenue per Account	\$278
% of Water Revenue used for Growth Related Debt Service	6.90%
Annual per EDU Water Revenues Available for Growth Related Debt Service	\$19
Bond Proceeds Factor	11.019
Offset	\$211
EDU by Meter Size	1.0
Offset Per EDU	\$211

Total NEW Water Offset

	Meter Size	Meter Type	Water Development Occupational Fee		Water Rate Offset	Total Offset	
			Inside Phoenix	Outside Phoenix		Inside Phoenix	Outside Phoenix
Single-Family	1" or Less		\$600	\$900	\$211	\$811	\$1,111
Multi-Family	Not Applicable		\$360	\$540	\$103	\$463	\$643
Mobile Home	Not Applicable		\$420	\$630	by Meter Size	\$420+Rate Offset	\$630+Rate Offset
Commercial for Development	5/8"	Disk	\$600	\$900	\$211	\$811	\$1,111
	3/4**	Disk	\$600	\$900	\$317	\$917	\$1,217
	1"	Disk	\$1,500	\$2,250	\$528	\$2,028	\$2,778
	1 1/2"	Disk	\$2,760	\$4,140	\$1,055	\$3,815	\$5,195
	2"	Disk	\$4,500	\$6,750	\$1,688	\$6,188	\$8,438
	2"	Turbine	\$7,200	\$10,800	\$1,688	\$8,888	\$12,488
	3"	Disk	\$9,000	\$13,500	\$3,165	\$12,165	\$16,665
	3"	Compound	\$9,240	\$13,860	\$3,376	\$12,616	\$17,236
	3"	Turbine	\$16,200	\$24,300	\$3,693	\$19,893	\$27,993
	4"	Compound	\$15,000	\$22,500	\$5,275	\$20,275	\$27,775
	4**	Turbine	\$18,000	\$27,000	\$6,330	\$24,330	\$33,330
	6"	Compound	\$27,600	\$41,400	\$10,550	\$38,150	\$51,950
6"	Turbine	\$37,500	\$56,250	\$13,188	\$50,688	\$69,438	
8**	Compound	\$48,000	\$72,000	\$16,880	\$64,880	\$88,880	
8**	Turbine	\$54,000	\$81,000	\$18,990	\$72,990	\$99,990	

Water Rate Offsets by Water Meter Size and Type

Meter Size in inches	Meter Type	Rated Maximum Capacity in GPM	EDU based on 5/8" meter	Offset per EDU	Offset by Meter Size
5/8	Displacement or Multi-jet	20	1.0	\$211	\$211
3/4	Displacement or Multi-jet	30	1.5	\$211	\$317
1	Displacement or Multi-jet	50	2.5	\$211	\$528
1 ½	Displacement or Class I Turbine	100	5.0	\$211	\$1,055
2	Compound, Displacement or Class I & II Turbine	160	8.0	\$211	\$1,688
3	Displacement	300	15.0	\$211	\$3,165
3	Compound	320	16.0	\$211	\$3,376
3	Class I & II Turbine	350	17.5	\$211	\$3,693
4	Displacement or Compound	500	25.0	\$211	\$5,275
4	Class I Turbine	600	30.0	\$211	\$6,330
6	Displacement or Compound	1000	50.0	\$211	\$10,550
6	Class I Turbine	1250	62.5	\$211	\$13,188
8	Compound	1600	80.0	\$211	\$16,880
8	Class 1 Turbine	1800	90.0	\$211	\$18,990

Growth Related Water Projects in 2006-11 CIP That Rely on Water Revenue or Water Bonds (CIC)

Does not include project expenditures funded by DOF or water impact fees

Project Number	Title	Funding Source	2006-07	2007-08	2008-09	2009-10	2010-11	Total
WS85050013	Lower Mineral Reservoir (Zone 2S)	Water Revenue					\$200,000	
WS85050013	Lower Mineral Reservoir (Zone 2S)	Unsold Water Bonds CC Approved			\$500,000			
WS85050015	Reservoir - 56th St./Pinnacle Peak (5E-	Unsold Water Bonds CC Approved			\$7,000,000			
WS85050017	Desert	Unsold				\$10,000,000		
WS85050017	Desert	CIC -	\$2,925,000					
WS85050030	5 MG	CIC -	\$1,525,000					
WS85050030	Dove Valley Reservoir (9A-ES1)	Unsold Water Bonds CC Approved			\$500,000	\$5,000,000		
WS85050030	Pyramid Peak Reservoir (5E-ES3)	Water Revenue	\$1,025,000					
WS85090003	North Gateway Pump Station & Force Main	CIC - Water 2004	\$50,000					
WS85090014	PRV Mods for Lake Pleasant Delivery	Water Revenue	\$40,000					
WS85090015	Tramonto Boosters	Unsold Water Bonds CC Approved			\$300,000	\$3,000,000		
WS85220001	Western Canal Plant	Water Revenue	\$30,000					
WS85220001	Western Canal Plant	Unsold Water Bonds CC Approved			\$3,000,000			
WS85350001	Lake Pleasant WTP - Land	Water Revenue			\$5,500,000			
WS85350005	Lake Pleasant WTP - DBO Phase	Water Revenue	\$210,000					
WS85500055	Main Oversizing Program	Water Revenue			\$200,000	\$200,000	\$200,000	
WS85500055	Main Oversizing Program	Unsold Water Bonds CC Approved		\$200,000				
WS85500055	Main Oversizing Program	CIC - Water - 2004	\$200,000					
WS85500125	56th St - Pinnacle Peak to Beardsley	Water Revenue			\$1,500,000			
WS85500126	Mains - Pressure Zone 4SE	Water Revenue			\$100,000			
WS85500126	Mains - Pressure Zone 4SE	Unsold Water Bonds CC Approved				\$1,800,000		

Project Number	Title	Funding Source	2006-07	2007-08	2008-09	2009-10	2010-11	Total
WS85500156	Lake Pleasant WTP - 27th Ave/Carefree Hwy	Water Revenue	\$100,000					
WS85500189	Baseline Rd - 24th St to 36th St.	Water Revenue	\$25,000					
WS85500233	24th St WTP to 36th Street	CIC - Water - 2006	\$2,730,000					
WS85500263	51st Ave to Deems Hill Reservoir	Unsold Water Bonds CC Approved			\$43,500,000			
WS85500263	51st Ave to Deems Hill Reservoir	CIC - Water 2006		\$4,500,000				
WS85500265	City Wide Mains	Water Revenue			\$2,000,000			
WS85500287	PRV Station @ 51st Ave / Carefree Hwy	Unsold Water Bonds CC				\$500,000		
WS85500288	Cave Creek Road & Deer Valley	Water Revenue	\$35,000					
WS85500302	Desert View Zone 5 Water Main ROW Verification	Water Revenue	\$10,000					
WS85500303	24" Water Line - Camelback Ped Underpass	CIC - Water - 2006	\$185,000					
WS85500309	24" Water Line - Tatum/Union Hills to Mayo	CIC - Water - 2004	\$235,000					
WS85500309	24" Water Line - Tatum/Union Hills to Mayo	CIC - Water - 2006	\$280,000					
WS85500310	Lower Camelback East Improvements	Unsold Water Bonds CC Approved						
WS85500310	Lower Camelback East Improvements	CIC - Water - 2006	\$5,815,000		\$31,000,000			
TOTAL PROJECT EXPENDITURES			\$0	\$0	\$0	\$0	\$0	\$0
TOTAL WATER REVENUE & BOND EXPENDITURES								\$1,009,090,772
% OF TOTAL WATER REVENUE & BOND EXPENDITURES								0.00%

Preliminary WATER CIP 11 Year Fund Summary
 From 2006 Official Water Pro formal

Fund	Description	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011	Total by Fund
50	Water Resource Acquisition	\$0	\$1,650,000	\$17,350,000	\$9,200,000	\$5,605,000	\$5,401,000	
51	Water Revenue	\$35,176,068	\$48,868,529	\$44,205,000	\$63,742,000	\$49,151,000	\$97,120,000	\$303,086,529
51	O/C Water Revenue	\$0	\$900,020	\$0	\$0	\$0	\$0	
54	Water Development Fees	\$925,000	\$5,925,000	\$3,320,000	\$20,465,000	\$17,365,000	\$3,825,000	
404	Val Vista Replacement Fund	\$360,449	\$327,950	\$413,630	\$413,630	\$413,630	\$413,630	
404	O/C Val Vista Replacement Fund	\$249,551	\$227,050	\$286,370	\$286,370	\$286,370	\$286,370	
429	Plan Six Facilities	\$750,000	\$3,450,000	\$0	\$0	\$0	\$0	
498	Unsold Water Bonds-CC Approved	\$0	\$0	\$128,692,517	\$161,161,525	\$138,097,625	\$3,577,725	\$431,529,392
498	O/C Unsold Water Bonds - CC Approved	\$0	\$2,246,301	\$18,404,109	\$8,226,475	\$876,375	\$467,275	
765	Impact Fee Area Desert View-Water	\$1,000,000	\$5,500,000	\$0	\$0	\$0	\$0	
1040	1040 Impact Fee-Northern Water N Gatew	\$0	\$2,200,000	\$0	\$0	\$0	\$0	
1065	Impact Fee Area Deer Valley-Water	\$0	\$4,200,000	\$0	\$0	\$0	\$0	
1094	Impact Fee-Estrella Water	\$0	\$3,000,000	\$0	\$3,000,000	\$0	\$0	
1285	CIC - Water - 2004	\$55,954,821	\$8,939,903	\$1,195,000	\$0	\$0	\$0	\$10,134,903
1285	O/C CIC - Water - 2004	\$5,128,176	\$449,600	\$0	\$0	\$0	\$0	
1365	CIC - Water 2006	\$58,500,173	\$152,533,044	\$78,966,783	\$0	\$0	\$0	\$231,499,827
1365	O/C CIC - Water - 2006	\$0	\$810,866	\$459,100	\$0	\$0	\$0	
	Totals	\$158,044,238	\$241,228,263	\$293,292,509	\$266,495,000	\$211,795,000	\$111,091,000	
	Total Water Revenue & Water Bonds	\$154,759,238	\$214,748,263	\$271,922,509	\$233,130,000	\$188,125,000	\$101,165,000	
	Total Water Revenues & Bonds, 2006-11						\$1,009,090,772	\$976,250,651

Preliminary WATER CIP 11 Year Fund Summary - Continued
 From 2006 Official Water Pro formal

Fund	Description	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	Total
50	Water Resource Acquisition	\$3,600,000	\$3,600,000	\$3,600,000	\$3,000,000	\$3,000,000	\$56,006,050
51	Water Revenue	\$68,503,000	\$87,565,000	\$67,515,000	\$92,820,000	\$83,307,725	\$0
51	O/C Water Revenue	\$0	\$0	\$0	\$0	\$0	\$0
54	Water Development Fees	\$9,365,000	\$4,125,000	\$4,125,000	\$4,125,000	\$4,125,000	\$0
404	Val Vista Replacement Fund	\$413,630	\$413,630	\$413,630	\$590,900	\$590,900	\$3,299,795
404	O/C Val Vista Replacement Fund	\$286,370	\$286,370	\$286,370	\$409,100	\$409,100	\$4,200,000
429	Plan Six Facilities	\$0	\$0	\$0	\$0	\$0	\$863,059,213
498	Unsold Water Bonds-CC Approved	\$96,941,075	\$151,595,000	\$42,991,725	\$79,268,575	\$128,375,000	\$529,392,408
498	O/C Unsold Water Bonds - CC Approved	\$1,080,925	\$876,375	\$4,558,275	\$3,176,425	\$917,275	\$6,500,000
765	Impact Fee Area Desert View- Water	\$0	\$0	\$0	\$0	\$0	\$12,809,773
1040	1040 Impact Fee-Northern Water N Gateway	\$0	\$0	\$0	\$0	\$0	\$4,200,000
1065	Impact Fee Area Deer Valley- Water	\$0	\$0	\$0	\$0	\$0	\$6,000,765
1094	Impact Fee-Estrella Water	\$0	\$0	\$0	\$0	\$0	\$76,224,627
1285	CIC - Water - 2004	\$0	\$0	\$0	\$0	\$0	\$5,578,816
1285	O/C CIC - Water - 2004	\$0	\$0	\$0	\$0	\$0	\$521,499,827
1365	CIC - Water 2006	\$0	\$0	\$0	\$0	\$0	\$1,271,031
1365	O/C CIC - Water - 2006	\$0	\$0	\$0	\$0	\$0	\$0
	Totals	\$180,190,000	\$248,461,375	\$123,490,000	\$183,390,000	\$220,725,000	\$2,090,042,305
	Total Water Revenue & Water Bonds	\$166,525,000	\$240,036,375	\$115,065,000	\$175,265,000	\$212,600,000	\$1,064,242,082
	Total Water Revenues & Bonds, 2006-11						

FY 2005 WATER REVENUES:

METER CODE	METER SIZE	METER TYPE	FY 2005 JUNE ACCOUNTS	WATER BASE REVENUES	WATER USE REVENUES	WATER ENVIRONMENTAL REVENUES	TOTAL REVENUES	TOTAL REVENUES PER JUNE ACCOUNT
1	5/8"		3,861	240,308.51	598,789.08	98,993.78	938,091.37	242.97
1	5/8"	COMPOUND	9	651.27	2,993.95	389.14	4,034.36	448.26
1	5/8"	DISK	298,881	18,572,809.14	55,876,489.51	8,574,024.26	83,023,322.91	277.78
1	5/8"	TURBINE	15	962.49	1,787.76	369.20	3,119.45	207.96
2	1"		4,761	324,210.91	2,923,715.66	316,266.48	3,564,193.05	748.62
2	1"	COMPOUND	1	67.32	312.22	41.38	420.92	420.92
2	1"	DISK	30,691	1,995,737.34	12,695,434.95	1,472,411.32	16,163,583.61	526.66
3	1 1/2"		360	38,604.56	627,322.34	60,631.14	726,558.04	2,018.22
3	1 1/2"	DISK	7,943	833,137.45	13,210,988.37	1,272,128.26	15,316,254.08	1,928.27
3	1 1/2"	TURBINE	1	106.56	5,584.48	461.36	6,152.40	6,152.40
4	2"		473	55,702.91	1,902,078.76	176,221.52	2,134,003.19	4,511.63
4	2"	COMPOUND	4	468.78	16,239.56	1,574.86	18,283.20	4,570.80
4	2"	DISK	12,190	1,423,207.74	50,302,833.00	4,658,267.12	56,384,307.86	4,625.46
4	2"	TURBINE	43	5,118.52	267,826.94	23,306.22	296,251.68	6,889.57
5	3"	COMPOUND	330	153,172.57	3,491,428.39	320,403.38	3,965,004.34	12,015.16
5	3"	DISK	2	937.44	13,447.18	1,144.30	15,528.92	7,764.46
5	3"	TURBINE	336	203,092.54	912,231.43	86,373.00	1,201,696.97	3,576.48
6	4"		17	9,636.96	596,743.09	50,883.62	657,263.67	38,662.57
6	4"	COMPOUND	269	153,508.56	4,413,884.45	400,244.12	4,967,637.13	18,467.05
6	4"	DISK	8	4,015.50	56,976.71	4,767.48	65,759.69	8,219.96
6	4"	TURBINE	8	4,535.04	56,721.99	4,618.40	65,875.43	8,234.43
7	6"		11	6,721.33	993,526.62	87,956.36	1,088,204.31	98,927.66
7	6"	COMPOUND	213	130,630.17	9,406,055.58	856,324.32	10,393,010.07	48,793.47
7	6"	DISK	3	1,847.88	147,371.18	12,956.10	162,175.16	54,058.39
7	6"	TURBINE	12	7,012.06	484,640.53	44,015.86	535,668.45	44,639.04
9	3/4"		5	226.67	687.62	93.40	1,007.69	201.54
9	3/4"	DISK	21,731	1,115,022.06	1,817,381.88	357,673.12	3,290,077.06	151.40
			382,488	25,463,612.06	161,833,064.10	18,978,351.48	206,275,027.64	539.30

Note: Based on data contained in the WCS system and on revenues generated by accounts active during June 2005.

APPENDIX D

CALCULATION OF WASTEWATER RATE OFFSETS PER EDU AND METER SIZE

The following tables provide information on the data and calculations used to determine the Wastewater Rate offsets by land use category per equivalent dwelling unit.

Yearly Average Sewer Revenues per Account from Sewer Rates

Meter Size	Water Meter Type	Number of Accounts by Meter Size and Type	Total Revenue	Annual Revenue per Account
5/8"	Disk	287,715	\$59,129,552	\$206
Total		287,715	\$59,129,552	

Wastewater Bond Proceeds Factor

Bond Proceeds Factor	11.020
Based on the following assumptions	
Annual Bond Interest Rate	6.50%
Number of Years	20
Payment	\$1
Future Value	\$0

**Wastewater Growth-Related Debt Service
Finance Utilities Accounting
Wastewater Growth-Related Analysis for the Fiscal Years 2006-2011**

	6/5/2006			
1	Water Rate Revenue for FY 2004-05		\$	120,463,740
2	Total Debt Service for FY2004-05		\$	45,163,775
3	Total Pay-as-you-go for FY2004-05		\$	20,460,564
4	Total Debt Service and Pay-as-you-go for FY2004-05	2+3	\$	65,624,339
5	Total Capital Improvement Program (CIP) for FY2006-2011 (5-yrs)		\$	840,321,265
6	Growth-Related CIP for FY2006-2011 (5-yrs)		\$	410,031,373
7	% Growth-Related CIP to Total CIP (5-yrs)	6/5		48.8%
8	Growth-Related Debt/Paygo for the FY2004-05	4*7	\$	32,021,132
9	% Growth-Related Debt/Paygo to Revenue for FY2004-05	8/1		26.6%

Wastewater Rate Offsets per EDU and per Fixture Unit

	Offset per EDU Based on 5/8" Meter Revenues
Annual Sewer Rate Revenue per Account	\$206
% of Sewer Revenue used for Growth Related Debt Service	26.58%
Annual per EDU Water Revenues Available for Growth Related Debt Service	\$55
Bond Proceeds Factor	11.019
Offset	\$606
Fixture Units per EDU	23.0
Offset per Fixture Unit	\$26

Offset for Sewer Development Occupational Fee

	Meter Size	Meter Type	Sewer Development Occupational Fee	
			Inside Phoenix	Outside Phoenix
Single-Family	Not Applicable		\$600	\$900
Multi-Family	Not Applicable		\$360	\$540
Mobile Home	Not Applicable		\$420	\$630
Commercial and Industrial	5/8"	Disk	\$600	\$900
	3/4"*	Disk	\$600	\$900
	1"	Disk	\$1,500	\$2,250
	1 1/2"	Disk	\$2,760	\$4,140
	2"	Disk	\$4,500	\$6,750
	2"	Turbine	\$7,200	\$10,800
	3"	Disk	\$9,000	\$13,500
	3"	Compound	\$9,240	\$13,860
	3"	Turbine	\$16,200	\$24,300
	4"	Compound	\$15,000	\$22,500
	4"*	Turbine	\$18,000	\$27,000
	6"	Compound	\$27,600	\$41,400
	6"	Turbine	\$37,500	\$55,500
	8"*	Compound	\$48,000	\$72,000
8"*	Turbine	\$54,000	\$81,000	

Appendix D - Continued

Growth Related Wastewater Projects in 2006-11 CIP That Rely on Wastewater Revenue or Wastewater Bonds (CIC)

Does not include project expenditures funded by DOF or water impact fees

Project Number	Title	Funding Source	2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
WS90100056	Unified Plant Construction	WW Revenue	\$929,800	\$859,800				
WS90100057	91st Ave Expansion	Unsold WW Bonds CC Approved		\$145,000,000				
WS90100057	91st Ave Expansion	CIC - Wastewater 2006	\$640,000					
WS90100059	500 KV Power Line	WW Revenue	\$315,000	\$2,800,000				
WS90100063	91st Ave WWTP - UP05 I&C Inspection	WW Revenue	\$15,000					
WS90100063	91st Ave WWTP - UP05 I&C Inspection	Unsold WW Bonds CC Approved		\$1,200,000				
WS90160016	Regional Interceptor Improvements	Unsold WW Bonds CC Approved		\$27,500,000	\$26,000,000	\$19,500,000		
WS90200026	Influent Piping Phase II	WW Revenue	\$15,000					
WS90400018	Lift Station/Expansions	CIC - Wastewater 2006	\$555,000					
WS90400019	Lift Station - 107th Ave/Roesser - #67	WW Revenue			\$4,000,000			
WS90400019	Lift Station - 107th Ave/Roesser - #67	Unsold WW Bonds CC Approved				\$40,000,000		
WS90400019	Lift Station - 107th Ave/Roesser - #67	CIC - Wastewater 2006	\$1,000,000					
WSD90400027	Lift Station #63 - Abandonment	WW Revenue	\$15,000					
WSD90400029	Dynamite Mtn Ranch Lift Station #65	WW Revenue	\$25,000					
WS90400032	Anthem W. LS #68 & Force Main	CIC - Wastewater 2006	\$45,000					
WS90400033	LS #62 Expansion 91st Ave/Broadway	CIC - Wastewater 2006	\$1,005,000					
WS90400034	Lift Station #58 Expansion	CIC - Wastewater 2006	\$450,000					
WS90500007	Sewer Oversizing	WW Revenue		\$300,000		\$500,000		
WS90500007	Sewer Oversizing	Unsold WW Bonds CC Approved			\$300,000		\$500,000	
WS90500007	Sewer Oversizing	CIC - Wastewater 2006	\$310,000					
WS00500013	Sewer Service Connections	WW Revenue	\$270,000	\$270,000	\$270,000	\$270,000	\$270,000	
WS90500023	WW Contingencies	WW Revenue	\$2,858,169	\$6,737,000	\$6,873,440	\$6,131,340	\$2,987,400	
WS90500023	WW Contingencies	Unsold WW Bonds CC Approved		\$3,700,595	\$9,528,700	\$9,768,748	\$9,348,125	
WS90500023	WW Contingencies	CIC - Wastewater 2006	\$8,423,922					
WS90500084	CC Road/Reach 11 Parallel Sewers	WW Revenue		\$500,000				

Appendix D - Continued

Growth Related Wastewater Projects in 2006-11 CIP That Rely on Wastewater Revenue or Wastewater Bonds (CIC) - Continued

Does not include project expenditures funded by DOF or water impact fees

Project Number	Title	Funding Source	2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
WS90500084	CC Road/Reach 11 Parallel Sewers	Unsold WW Bonds CC Approved			\$1,000,000			
WS90500144	Broadway Rd Parallel Sewer	WW Revenue			\$547,800	\$5,918,750	\$5,000,000	
WS90500144	Broadway Rd Parallel Sewer	Unsold WW Bonds CC Approved		\$14,700,000				
WS0500150	Baseline Rd - 59th Ave to 71st Ave	WW Revenue	\$25,000					
WS0500152	24th St/Baseline Road	WW Revenue	\$10,000					
WS90500161	Relief Sewers Citywide	Unsold WW Bonds CC Approved		\$14,200,000				
WS90500161	Relief Sewers Citywide	CIC - Wastewater 2006	\$20,414,754					
WS90500176	15th Ave Sewer Main Replacement	CIC - Wastewater 2006	\$3,685,000					
WS90500187	SSRR Basin N Priority 10	CIC - Wastewater 2006	\$250,000					
WS90500192	SSRR Project Priority 14	CIC - Wastewater 2006	\$959,830					
WS90500193	SSRR Project Priority 23	CIC - Wastewater 2006	\$983,200					
WS90500195	Central Ave Sewer Main Improvements	CIC - Wastewater 2006	\$350,000					
			2006-07	2007-08	2008-09	2009-10	2010-11	2006-11
TOTAL PROJECT EXPENDITURES			\$43,549,675	\$217,767,395	\$48,519,940	\$82,088,838	\$18,105,525	\$410,031,373
TOTAL WW REVENUE & BOND EXPENDITURES								\$840,321,265
% OF TOTAL WW REVENUE & BOND EXPENDITURES								48.79%

Appendix D - Continued

Preliminary WASTEWATER CIP 11 Year Fund Summary

Fund Description	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011
21 SROG Replacement	\$1,912,750	\$2,186,000	\$2,186,000	\$2,186,000	\$2,186,000	\$2,186,000
21 O/C SROG Replacement	\$1,587,250	\$1,814,000	\$1,814,000	\$1,814,000	\$1,814,000	\$1,814,000
90 Wastewater Revenue	\$16,379,900	\$19,312,372	\$24,638,356	\$23,653,940	\$25,044,110	\$20,829,110
90 Fed. Wastewater Revenue	\$200,000	\$640,000	\$40,000	\$50,000	\$50,000	\$25,000
90 O/C Wastewater Revenue	\$3,306,537	\$6,828,429	\$1,926,044	\$2,594,900	\$639,580	\$410,890
95 Wastewater Replacement Lines	\$280,000	\$250,000	\$275,000	\$275,000	\$300,000	\$300,000
96 Wastewater Development Fees	\$4,836,340	\$4,935,000	\$11,180,000	\$9,852,200	\$8,081,250	\$6,000,000
96 O/C Wastewater Development Fees	\$1,913,500	\$0	\$720,000	\$0	\$0	\$0
98 23rd Avenue Replacement	\$1,250,000	\$1,250,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,350,000
444 Brogden Settlement - SROG	\$0	\$200,000	\$200,000	\$600,000	\$0	\$0
499 Unsold WW Bonds-CC Approved	\$0	\$0	\$185,342,200	\$63,122,703	\$99,962,798	\$21,474,125
499 O/C Unsold WW Bonds-CC Approved	\$0	\$0	\$92,212,595	\$29,284,997	\$35,145,950	\$8,814,000
766 Impact Fee Area Desert View-WW	\$1,050,000	\$1,871,775	\$0	\$0	\$0	\$0
1039 Impact Fee-WW North Gateway	\$0	\$3,258,112	\$0	\$0	\$0	\$0
1049 Impact Fee Area Laveen West WW	\$0	\$4,512,209	\$900,000	\$0	\$0	\$0
1060 Impact Fee-WW N Deer Valley 1	\$0	\$844,259	\$0	\$0	\$0	\$0
1062 Impact Fee-WW N Deer Valley 3	\$0	\$271,002	\$0	\$0	\$0	\$0
1064 Impact Fee-WW N Deer Valley 5	\$0	\$248,053	\$0	\$0	\$0	\$0
1091 Impact Fee-Southern WW Estrella	\$0	\$23,795	\$0	\$0	\$0	\$0
1092 Impact Fee-Estrella Western WW2	\$0	\$4,436,952	\$0	\$0	\$0	\$0
1201 Impact Fee-Southern WW Ahwatukee	\$0	\$349,757	\$0	\$0	\$0	\$0
1306 Impact Fee-Southern WW Laveen East	\$0	\$3,690	\$0	\$0	\$0	\$0
1366 CIC - Wastewater 2006	\$133,147,231	\$124,800,463	\$578,510	\$0	\$0	\$0
1366 O/C CIC - Wastewater 2006	\$84,120,259	\$33,258,703	\$446,490	\$0	\$0	\$0
Program Total	\$249,983,767	\$211,294,571	\$323,759,195	\$134,733,740	\$174,523,688	\$63,203,125
Total WW Revenue & Water Bonds	\$240,453,927	\$188,199,967	\$309,144,195	\$122,656,540	\$164,792,438	\$55,528,125
Total WW Revenues & Bonds, 2006-11						\$840,321,265

Appendix D - Continued

Preliminary WASTEWATER CIP 11 Year Fund Summary - Continued

Fund Description	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016	Total
21 SROG Replacement	\$2,186,000	\$2,186,000	\$2,186,000	\$2,186,000	\$2,186,000	\$23,772,771
21 O/C SROG Replacement	\$1,814,000	\$1,814,000	\$1,814,000	\$1,814,000	\$1,814,000	\$19,727,271
90 Wastewater Revenue	\$25,156,000	\$29,766,391	\$24,190,000	\$29,198,800	\$30,029,000	\$268,198,069
90 Fed. Wastewater Revenue	\$0	\$0	\$0	\$0	\$0	\$1,005,090
90 O/C Wastewater Revenue	\$400,000	\$882,209	\$400,000	\$1,271,200	\$1,871,000	\$20,530,879
95 Wastewater Replacement Lines	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$3,180,095
96 Wastewater Development Fees	\$5,070,000	\$2,180,000	\$3,000,000	\$2,000,000	\$3,000,000	\$60,134,886
96 O/C Wastewater Development Fees	\$4,730,000	\$720,000	\$0	\$0	\$0	\$8,083,596
98 23rd Avenue Replacement	\$1,350,000	\$1,350,000	\$1,350,000	\$1,400,000	\$3,000,000	\$16,200,098
444 Brogden Settlement - SROG	\$0	\$0	\$0	\$0	\$0	\$1,000,444
499 Unsold WW Bonds-CC Approved	\$35,148,750	\$38,464,815	\$27,424,450	\$19,050,700	\$30,050,000	\$520,041,040
499 O/C Unsold WW Bonds-CC Approved	\$9,791,250	\$20,405,185	\$9,015,550	\$7,459,300	\$2,500,000	\$214,629,326
766 Impact Fee Area Desert View-WW	\$0	\$0	\$0	\$0	\$0	\$2,922,541
1039 Impact Fee-WW North Gateway	\$0	\$0	\$0	\$0	\$0	\$3,259,151
1049 Impact Fee Area Laveen West WW	\$0	\$0	\$0	\$0	\$0	\$5,413,258
1060 Impact Fee-WW N Deer Valley 1	\$0	\$0	\$0	\$0	\$0	\$845,319
1062 Impact Fee-WW N Deer Valley 3	\$0	\$0	\$0	\$0	\$0	\$272,064
1064 Impact Fee-WW N Deer Valley 5	\$0	\$0	\$0	\$0	\$0	\$249,117
1091 Impact Fee-Southern WW Estrella	\$0	\$0	\$0	\$0	\$0	\$24,886
1092 Impact Fee-Estrella Western WW2	\$0	\$0	\$0	\$0	\$0	\$4,438,044
1201 Impact Fee-Southern WW Ahwatukee	\$0	\$0	\$0	\$0	\$0	\$350,958
1306 Impact Fee-Southern WW Laveen East	\$0	\$0	\$0	\$0	\$0	\$4,996
1366 CIC - Wastewater 2006	\$0	\$0	\$0	\$0	\$0	\$258,527,570
1366 O/C CIC - Wastewater 2006	\$0	\$0	\$0	\$0	\$0	\$117,826,818
 Program Total	 \$85,946,000	 \$98,068,600	 \$69,680,000	 \$64,680,000	 \$74,750,000	 \$1,550,638,287
 Total WW Revenue & Water Bonds	 \$74,496,000	 \$93,518,600	 \$65,030,000	 \$60,980,000	 \$68,450,000	 \$1,443,253,744
 Total WW Revenues & Bonds, 2006-11						

Appendix D - Continued

FY 2005 WASTEWATER REVENUES:

METER CODE	METER SIZE	METER TYPE	FY 2005 JUNE ACCOUNTS	SEWER BASE REVENUES	SEWER USE REVENUES	INDUSTRIAL PRETREATMENT CHARGES	ENVIRONMENTAL SEWER USER REVENUES	SEWER OTHER REVENUES	TOTAL REVENUES	TOTAL REVENUES PER JUNE ACCOUNT
1	5/8"		3,712	513,720.44	272,336.50	0.00	49,301.93	119,038.09	954,396.96	257.11
1	5/8"	COMPOUND	8	1,017.89	631.06	0.00	117.13	251.12	2,017.20	252.15
1	5/8"	DISK	287,715	30,608,910.02	18,102,056.51	1,120.52	3,307,881.09	7,109,583.71	59,129,551.85	205.51
1	5/8"	TURBINE	15	1,552.14	923.50	0.00	169.02	362.84	3,007.50	200.50
2	1"		3,575	921,058.34	564,841.82	1,033.82	100,224.33	221,042.94	1,808,201.25	505.79
2	1"	COMPOUND	1	104.00	62.28	0.00	11.36	24.44	202.08	202.08
2	1"	DISK	24,895	4,027,641.96	2,445,629.58	1,925.81	440,196.67	960,022.04	7,875,416.06	316.35
3	1 1/2"		282	192,360.01	126,689.57	134.59	21,818.88	47,197.69	388,200.74	1,376.60
3	1 1/2"	DISK	5,473	3,513,813.08	2,330,897.45	13,067.25	398,282.13	858,693.55	7,114,753.46	1,299.97
3	1 1/2"	TURBINE	373	547,092.67	367,485.99	1,119.80	68,269.98	147,388.00	1,131,356.44	3,033.13
4	2"		3	5,708.56	3,882.28	0.00	746.72	1,600.72	11,938.28	3,979.43
4	2"	COMPOUND	9,098	13,957,970.09	9,608,862.07	196,884.05	1,679,284.89	3,609,504.03	29,052,505.13	3,193.28
4	2"	DISK	24	24,494.50	15,823.69	2,791.53	3,391.76	7,271.63	53,773.11	2,240.55
4	2"	TURBINE	8	42,417.13	29,297.08	5,590.81	5,715.04	12,251.52	95,271.58	11,908.95
5	3"		293	920,226.35	633,279.47	102,710.10	116,402.65	250,937.20	2,023,555.77	6,906.33
5	3"	COMPOUND	1	2,623.44	1,767.36	0.00	377.64	809.52	5,577.96	5,577.96
5	3"	DISK	9	20,618.93	14,537.90	0.00	2,330.38	4,995.60	42,482.81	4,720.31
5	3"	TURBINE	3	7,629.28	5,065.44	0.00	922.80	1,978.32	15,595.84	5,198.61
6	4"		230	1,062,531.67	730,872.68	79,894.98	134,507.67	289,036.38	2,296,843.38	9,986.28
6	4"	COMPOUND	3	818.04	534.04	0.00	103.73	222.40	1,678.21	559.40
6	4"	DISK	2	585.64	358.92	0.00	76.64	164.40	1,185.60	592.80
6	4"	TURBINE	2	7,417.08	4,988.20	0.00	1,065.71	2,284.65	15,755.64	7,877.82
7	6"		173	2,401,844.17	1,702,102.92	279,767.05	303,685.19	651,280.19	5,338,679.52	30,859.42
7	6"	COMPOUND	1	680.80	451.88	0.00	96.52	206.96	1,436.16	1,436.16
7	6"	DISK	7	77,254.09	55,484.85	20,555.11	9,786.25	20,978.85	184,059.15	26,294.16
7	6"	TURBINE	5	433.06	270.76	0.00	49.22	105.67	858.71	171.74
9	3/4"		19,609	1,596,903.51	940,199.64	0.00	171,221.34	368,234.30	3,076,558.79	156.90
9	3/4"	DISK			0.00	0.00	0.00	0.00	0.00	-
			355,520	60,457,426.89	37,959,333.44	706,595.42	6,816,036.67	14,685,466.76	120,624,859.18	339.29

Note: Based on data contained in the WCS system and on revenues generated by accounts active during June 2005.

APPENDIX E CALCULATION OF ARIZONA HIGHWAY USER REVENUE OFFSETS BY LAND USE CATEGORY

The following tables provide information on the data and calculations used to determine the Arizona Highway User Revenue offsets by land use category per equivalent dwelling unit. Offset data has not been updated in order to be consistent with 2003 streets and bridges impact fees.

Use of Arizona Highway User Revenue Funds

Budget Category			Amount in '000s			Percentage of Total		
Operating Budget:								
Streets and Traffic	\$22,224	16.98%	Streets and Traffic	\$22,224	16.98%	Streets and Traffic	\$22,224	16.98%
Total Operating Budget	\$22,224	16.98%	Total Operating Budget	\$22,224	16.98%	Total Operating Budget	\$22,224	16.98%
Capital Budget			Capital Budget			Capital Budget		
Major Streets	\$41,872	31.99%	Major Streets	\$41,872	31.99%	Major Streets	\$41,872	31.99%
Other Street Improvements	\$24,934	19.05%	Other Street Improvements	\$24,934	19.05%	Other Street Improvements	\$24,934	19.05%
Traffic Improvements	\$6,831	5.22%	Traffic Improvements	\$6,831	5.22%	Traffic Improvements	\$6,831	5.22%
Information Technology	\$2,288	1.75%	Information Technology	\$2,288	1.75%	Information Technology	\$2,288	1.75%
Cultural Facilities	\$465	0.36%	Cultural Facilities	\$465	0.36%	Cultural Facilities	\$465	0.36%
Total Capital Budget	\$76,390	58.37%	Total Capital Budget	\$76,390	58.37%	Total Capital Budget	\$76,390	58.37%
Debt Service			Debt Service			Debt Service		
Major Streets and Bridges	\$12,768	9.76%	Major Streets and Bridges	\$12,768	9.76%	Major Streets and Bridges	\$12,768	9.76%
Squaw Peak Parkway	\$19,500	14.90%	Squaw Peak Parkway	\$19,500	14.90%	Squaw Peak Parkway	\$19,500	14.90%
Total Debt Service	\$32,268	24.65%	Total Debt Service	\$32,268	24.65%	Total Debt Service	\$32,268	24.65%
Total*	\$130,882	100.00%	Total*	\$130,882	100.00%	Total*	\$130,882	100.00%

*Revenues also include interest, property owners' participation in improvement districts and Maricopa County participation in arterial streets.

Information from Schedule 26 - AHURF (page 533), 2002-2003 Phoenix Annual Budget.

Central and Replacement Major Street Facilities Supported With Arizona Highway User Revenues in 2002-2007 CIP

Project Number	Facility Description	Cost in Capital
AR63000002	Baseline Rd. Art 16th St to 32nd St.	\$110,000
AR63850004	24th St Camelback Rd. Art	\$65,000
AR63850005	AZ Artist Design	\$6,000
AR63850008	North Central Ave Gateway Art	\$65,000
ST85000010	Pedestrin Bridge at Grovers Art	\$80,000
ST85000011	7th Ave, Indian School to Camelback, Streetscape Art	\$48,000
ST85000012	Overpass at Grand and Camelback, Art	\$250,000
ST85100004	Railroad Crossing Improvements	\$275,000
ST85100010	44th St Camelback to McDonald Art	\$250,000
ST85100037	Camelback, I-17 FWY to 19th Ave.	\$350,000
ST85100115	7th St South of Watkins Railroad Crossing	\$76,000
ST85110009	Bridge Inspection Program	\$825,000
ST85110011	Bridge Rehabilitation	\$1,000,000
ST85110034	Bridge Load Rating Study Phase I	\$86,021
ST85110037	4th Street Bridge at Indian Bend Wash	\$1,534,000
ST85120001	Infrastructure Development - Other Streets	\$1,000,000
ST85140004	Downtown Parking and Traffic Management - Ph 1	\$338,695
ST85140010	Streets Enterprise GIS Project	\$860,000
ST85170001	Landscape Retrofit Program for Existing Streets	\$10,000,000
ST85170022	Central Ave: St. John to Union Hills -- Retrofit landscaping	\$150,000
Total Central/Replacement/Renovation/Etc.		\$17,258,716
Total AHUR Funded Major Streets and Bridges 2002-2007 CIP		\$162,300,399
% 5 Year CIP Devoted to Non-Growth-Related Projects		10.63%

Information taken from pages 209-247, Phoenix Capital Improvement Program, 2002-07

Replacement and Central Portions of AHUR Funded Major Streets and Bridges Capital Improvement Program

Total AHUR Funded Major Streets and Bridges CIP (2002-07)	\$162,300,399
Central and Replacement Costs in 2002-07 CIP	\$17,258,716
Total AHUR Funded CIP Allocated to Growth-Related Items	\$145,041,683
% of CIP Allocated to Growth-Related Items	89.37%

Determination of Per Capita AHUR Revenues

Estimated 2002/03 Revenues*		\$105,500,000
Phoenix Population**		1,381,784
Revenues per Capita		\$76.35

*Includes only AHUR allocation from the state (estimated),

**Maricopa Association of Governments, 1997 projections for October, 2002

Bond Proceeds Factor

Bond Proceeds Factor	12.20
Based on the following assumptions	
Annual Bond Interest Rate	6.50%
Number of Years	25
Payment	\$1
Future Value	\$0

AHUR Offsets for Future Development

	Population Change to 2030	Per Capita \$ AHUR	Total \$ AHUR	Change in Street EDU to 2030	\$ AHUR per EDU	% of AHUR Used for Major Streets	% of CIP for Non-Central Facilities	\$ AHUR per EDU for New Facilities	Offset/EDU*
Total	512,619	\$76.35	\$39,138,754	351,881	\$111.23	32.0%	89.4%	\$31.80	\$388

*Product of bond proceeds factor and \$ AHUR per EDU for New Facilities

**APPENDIX F
CALCULATION OF SOLID WASTE REVENUE OFFSETS BY LAND USE CATEGORY**

The following tables provide information on the data and calculations used to determine the Solid Waste Revenue offsets by land use category per equivalent dwelling unit.

USE OF SOLID WASTE REVENUES AND DEBT SERVICE

FY 2006-07 Solid Waste Revenues ¹	\$116,461,000
FY 2006-07 Debt Service ¹	\$22,533,000
% of Solid Waste Revenue Used for Debt Service	19.35%
Net Solid Waste Fund Long Term Debt ²	\$146,983,000
Long Term Debt for Transfer Stations and Materials Recycling Facility ³	\$55,586,000
% of Solid Waste Debt Service used for Transfer Station and Materials Recycling Facility Construction	37.82%
Amount of lease purchase agreement for Materials Recycling Facility Equipment ³	\$1,385,000
Annual MRF Payments - Term in years and Rate	\$510,351
Percent of Solid Waste Revenues to be used for MRF Equipment Lease Purchase	0.44%

¹ Source: Schedule 63, Solid Waste Fund, The Phoenix Budget (Detail) 2006-07

² Source: Exhibit E19, Page 145, Solid Waste Enterprise Fund Comparative Balance Sheets, City of Phoenix

³ Source: Public Works Department 06/2006

Solid Waste Bond Proceeds Offsets for New Development

Annual Revenue per EDU -- Monthly Solid Waste Fee =	\$23.95	\$287.40
% of Solid Waste Revenue Used for Debt Service		19.35%
% of Solid Waste Debt Service used for Transfer Station and Materials Recycling		37.82%
Solid Waste Fee Available for Transfer Station and Materials Recycling Facility		\$21.03
Bond Proceeds Factor		12.20
Net Bond Proceeds Offset to Total Solid Waste Fee per EDU		\$256.53
Percent of Solid Waste Revenues to be used for MRF Equipment Lease Purchase		0.44%
Annual Solid Waste Revenues Available for MRF Lease Purchase		\$1.31
Present Value of MRF Payments -- Term in Years and Rate	10	6.00%
		\$9.65
Percent of Solid Waste Revenues to be used for Barrels -- Amount =	\$3,141,000	4.65%
Annual Solid Waste Revenues Available for Barrels		\$13.38
Present Value of Barrel Revenues -- Term in years and rate	15	6.00%
		\$129.95
Percent of Solid Waste Revenues to be used for Field Services Vehicles -- Amount =	\$3,577,617	3.33%
Annual Solid Waste Revenues per EDU Available for Vehicles		\$9.56
Present Value of Vehicle Revenues -- Term in years and rate	7	6.00%
		\$53.37
Total Value of Revenue Available for Barrels and Vehicles		\$183
Total Value of Revenue Available for Impact Fee Solid Waste Services		\$449

Bond Proceeds Factor

Bond Proceeds Factor	12.20
Based on the following assumptions	
Annual Bond Interest Rate	6.50%
Number of Years	25
Payment	\$1
Future Value	\$0

**APPENDIX G
CALCULATION OF SALES TAX REVENUE OFFSETS BY LAND USE CATEGORY**

The following tables provide information on the data and calculations used to determine the Sales Tax Revenue offsets by land use category per equivalent dwelling unit.

Parks Preserve Sales Tax Revenues & Sales Per Sq. Ft. - Phoenix Malls

Mall/Center	Tax Revenues	Size (Sq.Ft.)	Tax per Sq.Ft. @1.3%/Sales	\$ Sales (Sq.Ft.)
Total/Average	\$2,630,180,068	10,721,363	\$245.32	\$18,870.88

*Information Provided by Community & Economic Development Department (CED)

Park and Transit Sales Tax Offsets for Retail

	Tax Rate	Average Sales per Sq. Ft.	Average Annual Tax per Sq. Ft.	Offset/ Sq. Ft.*
Park Tax	0.10%	\$245.32	\$0.25	\$0.65

*The product of the Bond Proceeds Factor and the Average Annual Tax per Sq. Ft.

Bond Proceeds Factor	2.65
Based on the following assumptions:	
Annual Bond Interest Rate	6.50%
Number of Years	3
Payment	\$1
Future Value	\$0

Park Sales Tax Offsets for Future Development

	Increase in Retail Sq. Ft. to 2030	Per Sq. Ft. Annual Tax Revenue	Total \$ Annual Tax Revenue	Change in Parks EDU to 2030	\$ Park Tax per EDU	% of Park Tax Used for New Parks	% of CIP for Non-Central Facilities	\$ Park Tax per EDU for New Facilities	Offset/EDU
Total Impact Fee Areas	148,013,603	\$0.25	\$36,310,697	118,859	\$305.49	40.0%	100.0%	\$122.20	\$324

APPENDIX H GLOSSARY

Arizona Highway User Revenues (AHUR): Revenues received from the State of Arizona. The state transportation financing plan adopted by the Legislature in 1981 and amended in 1982 and 1985 includes 13 cents per gallon gas tax plus other user fees and charges such as registrations, driver's licenses, motor carrier taxes, other miscellaneous fees and an increased share of the motor vehicle license taxes. Additional gasoline taxes were added in 1986 (3 cents per gallon), in 1988 (1 cent per gallon) and in 1990 (1 cent per gallon) for a total local gas tax rate of 18 cents per gallon.

A new distribution formula for AHUR revenue was passed by the legislature and signed by the governor in May 1996. This distribution formula provides 27.5 percent to incorporated cities and towns (distributed one-half on the relative population of the cities and towns and one-half on the county of origin of sales/relative population of the counties) and 3 percent to cities over 300,000 population (Phoenix, Tucson and Mesa).

Bonds: Debt instruments that require the repayment of principle on a specified date (the maturity date) and interest at a stated rate or formula rate.

Bonds Proceed Factor: A factor which multiplied by the annual revenue will result in the present value of the accumulated revenue and interest over a term equal to the average life of the bonds or lease.

Capital Facility: Necessary public services that are permanent additions to the City's assets, which are primarily financed by long-term debt instruments and not from the City's annual operating budget. Capital facilities include the purchase of property, studies leading to design, as well as the design and construction of buildings and facilities. Capital facilities and infrastructure may occasionally be used interchangeably. For more information on capital facilities, you may refer to the report, Capital Facility descriptions, Standards of Service and Unit Costs for Development Impact Fees.

Capital Facility Costs: Costs associated with the above.

Development Occupational Fee: A fee charged to a developer to assist with the costs the City incurs for providing public improvements due to new development. These fees pertain only to the capital facility categories of wastewater and water.

Equivalent Dwelling Unit (EDU): A number that represents the demand generated by a particular land-use type for each capital facility category. For more information on this subject, you may refer to the report, [Derivation of Equivalent Dwelling Unit Factors](#). Equivalent Dwelling Unit factors are used to determine the equivalence of the impacts of different land uses on capital facility needs. The impacts of all uses are converted to ratios of the impacts of a standard density single family home. Housing unit (HU) and non-residential square footage projections are translated into projections of equivalent dwelling units (EDU) by planning area and by year to build out of the planning area. The EDU factors to be used in this report are specified in the City Code in Section 29-5.H. The values for residential and nonresidential EDU factors used in this report are shown in Appendix B.

General Obligation Bonds (G.O.. Bonds): Bonds that require voter approval and finance a variety of public capital projects such as streets, buildings, parks and improvements. These bonds are backed by the full faith and credit of the issuing government.

Offset: An alternative funding source that may be used to pay for capital facilities, thereby *offsetting* (or reducing) the amount of the total cost that needs to be covered through impact fees.

Present Value: A calculation that will determine the value of a bond or revenue stream with an assumed interest rate and revenue stream in years, in today's or current dollars.

Secondary Property Tax: A tax restricted to servicing general obligation bond principal and interest costs. There is no statutory limitation on the property tax levied for debt service purposes. However, as part of the reprogramming of the property tax-supported capital improvement program undertaken in the fall of 1992, the City Council adopted a policy to limit the total property tax rate to a range of \$1.82 to \$1.92 per \$100 of assessed valuation. A portion of the revenues from this assessment is used for facilities included in infrastructure financing plans.

APPENDIX I

TATUM RANCH COMMUNITY FACILITY DISTRICT OFFSETS

A Community Facilities District (CFD) was formed in 1991 to provide funding for capital facilities constructed in Tatum Ranch. Land owners in the district pay a tax to service bonds sold to purchase the facilities. This tax is treated in the same fashion as Secondary Property Tax resulting in an offset to development impact fees in the CFD.

**BOND PROCEEDS FACTOR
FOR TATUM RANCH COMMUNITY FACILITIES DISTRICT**

Bond Series	Outstanding Bonds			Bond Proceeds Factor
	Original Value	Average Interest Rate	Remaining Average Life in Years	
1991A	\$6,100,000	6.88%	4	3.397
1991B	\$570,000	9.00%	4	3.240
Total	\$6,670,000	7.06%	4	3.383

FACILITIES PROVIDED BY THE TATUM RANCH COMMUNITY FACILITIES DISTRICT

Capital Facility		Value of Facility in 1988 C & D Infrastructure Plan	
		Detail	Subtotals
	Lone Mt. Road	\$1,155	
	Dixaleta	\$1,025,638	
	Tatum Blvd. West of Cave Creek	\$561,121	
	Tatum Blvd. East of Cave Creek	\$1,132,391	
Subtotal Major Streets			\$2,720,305
Storm Drainage		\$110,812	\$110,812
	40th St. Sewer (48650)	\$163,376	
	Tatum and Dixileta Sewer (B57827)	\$56,083	
Wastewater Subtotal			\$219,459
	Dixaleta West Water pipe (2192', 16")	\$55,513	
	Cave Creek Water pipe (2281', 16")	\$98,083	
	Dixaleta (1228.4', 16")	\$52,804	
Water Subtotal			\$206,400
TOTAL			\$3,256,976

Source: David Moody, Deputy Director, Development Services Department

TATUM RANCH COMMUNITY FACILITY DISTRICT TAX RATE BASED ON COMMUNITY FACILITY DISTRICT FACILITIES FUNDED BY THE TAX BY CAPITAL FACILITY CATEGORY

Development Fee Capital Facility Category	Total Cost of Facilities in the CFD ¹	Percent of Total Facilities	Allocated CFD Tax Rate per \$100 of Assessed Value ²	Cost of Portion of CFD Facilities in the IFP ³	Percent of CFD Facilities in IFP	Allocated CFD Tax Rate for Facilities in IFP
Major Streets	\$4,575,000	76.30%	1.9063	\$2,720,305	59.50%	1.1335
Storm Drainage	\$802,000	13.40%	0.3343	\$110,812	13.80%	0.0462
Wastewater	\$219,000	3.70%	0.0913	\$219,459	100.20%	0.0915
Water	\$404,000	6.70%	0.1683	\$206,400	51.10%	0.0860
Total for CFD	\$6,000,000	100.00%	2.5000	\$3,256,979	54.30%	1.3570

¹ Derived from Estimate of Cost of Public Infrastructure, FEASIBILITY STUDY

² Based on maximum tax rate listed in PLAN OF FINANCE, FEASIBILITY STUDY and confirmed by John Keenum of SunCor as the current tax rate in January, 1997.

³ David Moody, Deputy Director, Development Services Department

TATUM RANCH COMMUNITY FACILITY DISTRICT BOND PROCEEDS OFFSETS

		Single Family	Multi-family	Non-residential					
				Retail	Medical Office	Day Care	Mini-Warehouse	Restau-rant w/ Drive	Conv. Mkt. W/ Gas
Allocated CFD Property Tax Rate per \$100 of assessed valuation by Capital Facility Category	Streets	1.1335	1.1335	1.1335	1.1335	1.1335	1.1335	1.1335	1.1335
	Storm Drainage	0.0462	0.0462	0.0462	0.0462	0.0462	0.0462	0.0462	0.0462
	Wastewater	0.0915	0.0915	0.0915	0.0915	0.0915	0.0915	0.0915	0.0915
	Water	0.0860	0.0860	0.0860	0.0860	0.0860	0.0860	0.0860	0.0860
Secondary Assessed Valuation ¹		\$12,864	\$3,013	\$13,970	\$14,216	\$5,968	\$3,088	\$29,351	\$23,872
Projected Annual CFD Tax Revenue per \$100 of Assessed Valuation by Capital Facility Category	Streets	\$145.81	\$34.15	\$158.35	\$161.14	\$67.65	\$35.00	\$332.69	\$270.59
	Storm Drainage	\$5.94	\$1.39	\$6.45	\$6.57	\$2.76	\$1.43	\$13.56	\$11.03
	Wastewater	\$11.77	\$2.76	\$12.78	\$13.01	\$5.46	\$2.83	\$26.86	\$21.84
	Water	\$11.06	\$2.59	\$12.01	\$12.23	\$5.13	\$2.66	\$25.24	\$20.53
Bond Proceeds Factor		3.383	3.383	3.383	3.383	3.383	3.383	3.383	3.383
Bond Proceeds per HU/1000 sq. ft. by Facility Category	Streets	\$493.25	\$115.52	\$535.68	\$545.11	\$228.85	\$118.40	\$1,125.44	\$915.37
	Storm Drainage	\$20.09	\$4.70	\$21.82	\$22.23	\$9.34	\$4.84	\$45.87	\$37.31
	Wastewater	\$39.82	\$9.34	\$43.23	\$44.01	\$18.47	\$9.57	\$90.86	\$73.88
	Water	\$37.41	\$8.76	\$40.63	\$41.37	\$17.35	\$9.00	\$85.38	\$69.45
EDU per HU or 1000 sq. ft. or Vehicle Fuling Position or per acre	Streets	0.97	0.64	2.00	2.74	2.35	0.10	22.79	6.30
	Storm Drainage	1.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
	Wastewater	1.00	0.70	1.11	0.46	0.15	0.28	1.11	1.11
	Water	1.00	0.59	1.20	0.48	0.19	0.20	1.20	1.20
CFD Bond Proceeds by Facility Category per EDU	Streets	\$509	\$181	\$268	\$199	\$97	\$1,184	\$49	\$145
	Storm Drainage	\$20	\$1	\$5	\$6	\$2	\$1	\$11	\$9
	Wastewater	\$40	\$13	\$39	\$96	\$123	\$34	\$82	\$67
	Water	\$37	\$15	\$34	\$86	\$91	\$45	\$71	\$58
	Total	\$606	\$210	\$346	\$386	\$314	\$1,264	\$214	\$279

¹ Miniwarehouse assessed value is based on actual assessed value for an existing facility in Tatum Ranch

SUMMARY OF OFFSETS TO COSTS FROM ALTERNATIVE FUNDING SOURCES FOR NEW DEVELOPMENT DESERT VIEW IN TATUM RANCH CFD

Facility Category		Offset per EDU							
		Single Family	Multi-family	Non-residential					
				Retail Center	Medical Office	Day Care	Mini-Ware-House	Restau-rant W/ Drive.	Conv. Mkt. W/ Gas
Equipment Repair		\$7	\$4	\$7	\$9	\$11	\$4	\$16	\$13
Fire Protection		\$46	\$16	\$85	\$87	\$36	\$19	\$179	\$146
Libraries		\$45	\$22	\$259	\$189	\$36	\$73	\$543	\$442
Major Streets	AHUR	\$565	\$529	\$0	\$0	\$0	\$0	\$0	\$0
	Sec. Prop. Tx. 1	\$298	\$106	\$157	\$117	\$57	\$695	\$29	\$85
	CFD Tax	\$509	\$181	\$268	\$199	\$97	\$1,184	\$49	\$145
	Subtotal	\$1,372	\$816	\$425	\$316	\$154	\$1,879	\$78	\$230
Parks		\$114	\$67	\$843	\$632	\$630	\$237	\$1,771	\$1,440
Police		\$8	\$4	\$13	\$13	\$6	\$3	\$27	\$22
Solid Waste		\$125	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Drainage	Sec. Prop. Tx. ¹								
	CFD Tax	\$20	\$1	\$5	\$6	\$2	\$1	\$11	\$9
	Subtotal	\$20	\$1	\$5	\$6	\$2	\$1	\$11	\$9
Waste-water	Sewer Rates	\$488	\$1,404	\$485	\$567	\$485	\$485	\$1,701	\$485
	DOF ²	\$600	\$514	\$563	\$563	\$563	\$563	\$563	\$563
	CFD Tax	\$40	\$13	\$39	\$96	\$123	\$34	\$82	\$67
	Subtotal	\$1,128	\$1,931	\$1,087	\$1,226	\$1,171	\$1,082	\$2,346	\$1,115
Water	Water Rates	\$337	\$881	\$634	\$631	\$634	\$634	\$838	\$634
	DOF ²	\$600	\$610	\$563	\$563	\$563	\$563	\$563	\$563
	CFD Tax	\$37	\$15	\$34	\$86	\$91	\$45	\$71	\$58
	Subtotal	\$974	\$1,506	\$1,231	\$1,280	\$1,288	\$1,242	\$1,472	\$1,255
Total Offset		\$3,839	\$4,367	\$3,955	\$3,757	\$3,335	\$4,540	\$6,444	\$4,672

¹ Secondary Property Tax bond proceeds for storm drainage were not included in the Major Street offsets because no storm drainage facilities for which storm drainage bonds are used are included the Major Street category.

² Commercial and Industrial Development Occupational Fees are based on size of building sewer and water meter not EDU. Values shown for nonresidential water DOF assume a 2" water meter. If a different meter size is used, see the WATER BOND PROCEEDS OFFSETS BY METER SIZE tables.

Single Family Offset Summary
(5/8" Water Meter and Inside Phoenix)

Capital Facility Category	Offset	Offset by Category
Open Space***	29	29
Equipment Repair	13	13
Fire	117	117
Library	54	54
Parks - Secondary Property Tax	143	
Parks - Sales Tax	324	
Parks Subtotal		467
Police	47	47
Solid Waste - Secondary Property	0	
Solid Waste - Solid Waste Fee	449	
Solid Waste Subtotal		449
Streets - AHUR	388	
Streets - Secondary Property Tax	171	
Streets (Storm Sewers) - Secondary	80	
Streets Subtotal		639
Storm Drainage **	67	67
Wastewater - Rate Revenues	598	
Wastewater - DOF	600	
Wastewater Subtotal		1,198
Water - Rate Revenues	211	
Water - DOF	600	
Water Subtotal		811
TOTAL	3,891	3,891
TOTAL - Areas without storm sewers	3,811	3,811
TOTAL - Areas without storm drainage facilities	3,824	3,824
TOTAL - Areas without storm sewers or storm drainage fee	3,744	3,744
TOTAL - Areas without Open Space fee	3,862	3,862

*Offset provided in areas with storm sewers in street fee

**Offset provided in areas with storm drainage fee

*** Offset provided in areas with open space fee

Total Water Offsets

	Meter Size	Meter Type	Total Offset - Inside Phoenix	Total Offset - Outside Phoenix
Single-Family	Not Applicable		\$811	\$1,111
Multi-Family	Not Applicable		\$463	\$643
Mobile Home	Not Applicable		\$420+Rate Offset	\$630+Rate Offset
Commercial for Development Occupational Fee and for all Rate Revenue Offsets	5/8"	Disk	\$811	\$1,111
	3/4"	Disk	\$917	\$1,217
	1"	Disk	\$2,028	\$2,778
	1 1/2"	Disk	\$3,815	\$5,195
	2"	Disk	\$6,188	\$8,438
	2"	Turbine	\$8,888	\$12,488
	3"	Disk	\$12,165	\$16,665
	3"	Compound	\$12,616	\$17,236
	3"	Turbine	\$19,893	\$27,993
	4"	Compound	\$20,275	\$27,775
	4"	Turbine	\$24,330	\$33,330
	6"	Compound	\$38,150	\$51,950
	6"	Turbine	\$50,688	\$69,438
	8"	Compound	\$64,880	\$88,880
8"	Turbine	\$72,990	\$99,990	

Summary of Offsets to Costs per EDU From Alternative Funding Sources Except Wastewater and Water

Ahwatukee

Land Use	Equipment Repair	Fire	Libraries	Streets - Sec. Prop. Tax	Street Storm Sewers SPT*	Streets - AHUR	Streets - Subtotal	Parks - Sec. Prop. Tax	Parks - Sales Tax	Parks - Subtotal	Police	Solid Waste - SPT	Solid Waste - Fees	Solid Waste - Subtotal	Storm Drainage*	Open Space
Single-Detached or Attached	\$13	\$117	\$54	\$171	\$0	\$388	\$559	\$143	\$324	\$467	\$47	\$0	\$449	\$449	\$0	\$0
Multifamily	\$7	\$42	\$31	\$61	\$0	\$388	\$449	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$0	\$0
Mobile Home	\$7	\$42	\$31	\$61	\$0	\$388	\$449	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$0	\$0
Bank, S&L w/ Drive	\$39	\$627	\$955	\$68	\$0	\$388	\$456	\$0	\$0	\$0	\$227	\$0	\$0	\$0	\$0	\$0
Conven. Market	\$17	\$273	\$417	\$38	\$0	\$388	\$426	\$0	\$0	\$0	\$99	\$0	\$0	\$0	\$0	\$0
Conv. Market w Gas Pumps	\$37	\$593	\$904	\$11	\$0	\$388	\$399	\$0	\$0	\$0	\$215	\$0	\$0	\$0	\$0	\$0
Gas Stations	\$88	\$1,403	\$2,137	\$9	\$0	\$388	\$397	\$0	\$0	\$0	\$508	\$0	\$0	\$0	\$0	\$0
Lodging	\$13	\$205	\$312	\$159	\$0	\$388	\$547	\$0	\$0	\$0	\$74	\$0	\$0	\$0	\$0	\$0
Restaurant w Drive Through	\$38	\$605	\$922	\$21	\$0	\$388	\$409	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$0	\$0
Restaurant, General	\$30	\$477	\$727	\$74	\$0	\$388	\$462	\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$0	\$0
Retail Center	\$17	\$277	\$421	\$93	\$0	\$388	\$481	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
Theater, Motion Pict.	\$17	\$277	\$421	\$30	\$0	\$388	\$418	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
Office, General	\$17	\$238	\$261	\$100	\$0	\$388	\$488	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
Office, Medical	\$21	\$292	\$321	\$64	\$0	\$388	\$452	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
Manufacturing	\$25	\$159	\$311	\$117	\$0	\$388	\$505	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0
Warehouse	\$30	\$188	\$1,291	\$116	\$0	\$388	\$504	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0
Mini - Warehouse	\$15	\$97	\$190	\$877	\$0	\$388	\$1,265	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
Church	\$0	\$0	\$0	\$0	\$0	\$388	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Day Care Center	\$32	\$148	\$369	\$58	\$0	\$388	\$446	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0
Elementary School	\$48	\$228	\$568	\$372	\$0	\$388	\$760	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0
High School	\$48	\$228	\$568	\$182	\$0	\$388	\$570	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0
Golf Course	\$194	\$912	\$2,275	\$1,451	\$0	\$388	\$1,839	\$0	\$0	\$0	\$331	\$0	\$0	\$0	\$0	\$0
Hospital	\$76	\$357	\$890	\$57	\$0	\$388	\$445	\$0	\$0	\$0	\$129	\$0	\$0	\$0	\$0	\$0
Nursing Home	\$20	\$95	\$237	\$79	\$0	\$388	\$467	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0

Per EDU or '000 sq.ft. except for: fueling stations (streets - service station, convenience market with gas pumps) or room (streets - hotel /motel).

Parks and Open Space Commercial offsets have been changed to zero.

Summary of Offsets to Costs per EDU From Alternative Funding Sources Except Wastewater and Water

Laveen, Estrella

Land Use	Equipment Repair	Fire	Libraries	Streets - Sec. Prop. Tax	Street Storm Sewers SPT*	Streets - AHUR	Streets - Subtotal	Parks - Sec. Prop. Tax	Parks - Sales Tax	Parks - Subtotal	Police	Solid Waste - SPT	Solid Waste - Fees	Solid Waste - Subtotal	Storm Drainage	Open Space
Single-Detached or Attached	\$13	\$117	\$54	\$171	\$80	\$388	\$639	\$143	\$324	\$467	\$47	\$0	\$449	\$449	\$67	\$0
Multifamily	\$7	\$42	\$31	\$61	\$28	\$388	\$477	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$33	\$0
Mobile Home	\$7	\$42	\$31	\$61	\$28	\$388	\$477	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$33	\$0
Bank, S&L w/ Drive Through	\$39	\$627	\$955	\$68	\$32	\$388	\$488	\$0	\$0	\$0	\$227	\$0	\$0	\$0	\$575	\$0
Conven. Market	\$17	\$273	\$417	\$38	\$18	\$388	\$444	\$0	\$0	\$0	\$99	\$0	\$0	\$0	\$251	\$0
Conv. Market w Gas Pumps	\$37	\$593	\$904	\$11	\$5	\$388	\$404	\$0	\$0	\$0	\$215	\$0	\$0	\$0	\$544	\$0
Gas Stations	\$88	####	\$2,137	\$9	\$4	\$388	\$401	\$0	\$0	\$0	\$508	\$0	\$0	\$0	\$1,287	\$0
Lodging	\$13	\$205	\$312	\$159	\$75	\$388	\$622	\$0	\$0	\$0	\$74	\$0	\$0	\$0	\$188	\$0
Restaurant w Drive Through	\$38	\$605	\$922	\$21	\$10	\$388	\$419	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$555	\$0
Restaurant, General	\$30	\$477	\$727	\$74	\$35	\$388	\$497	\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$438	\$0
Retail Center	\$17	\$277	\$421	\$93	\$43	\$388	\$524	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$254	\$0
Theater, Motion Pict.	\$17	\$277	\$421	\$30	\$14	\$388	\$432	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$254	\$0
Office, General	\$17	\$238	\$261	\$100	\$47	\$388	\$535	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$218	\$0
Office, Medical	\$21	\$292	\$321	\$64	\$30	\$388	\$482	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$268	\$0
Manufacturing	\$25	\$159	\$311	\$117	\$55	\$388	\$560	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$146	\$0
Warehouse	\$30	\$188	\$1,291	\$116	\$54	\$388	\$558	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$173	\$0
Mini - Warehouse	\$15	\$97	\$190	\$877	\$412	\$388	\$1,677	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$89	\$0
Church	\$0	\$0	\$0	\$0	\$0	\$388	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Day Care Center	\$32	\$148	\$369	\$58	\$27	\$388	\$473	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$136	\$0
Elementary School	\$48	\$228	\$568	\$372	\$174	\$388	\$934	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$209	\$0
High School	\$48	\$228	\$568	\$182	\$85	\$388	\$655	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$209	\$0
Golf Course	\$194	\$912	\$2,275	\$1,451	\$681	\$388	\$2,520	\$0	\$0	\$0	\$331	\$0	\$0	\$0	\$93	\$0
Hospital	\$76	\$357	\$890	\$57	\$27	\$388	\$472	\$0	\$0	\$0	\$129	\$0	\$0	\$0	\$327	\$0
Nursing Home	\$20	\$95	\$237	\$79	\$37	\$388	\$504	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$87	\$0

Per EDU or '000 sq.ft. except for: fueling stations (streets - service station, convenience market with gas pumps) or room (streets - hotel /motel).

Parks and Open Space Commercial offsets have been changed to zero.

Summary of Offsets to Costs per EDU From Alternative Funding Sources Except Wastewater and Water

North Gateway, Deer Valley, Desert View

Land Use	Equipment Repair	Fire	Libraries	Streets - Sec. Prop. Tax	Street Storm Sewers SPT*	Streets - AHUR	Streets - Subtotal	Parks - Sec. Prop. Tax	Parks - Sales Tax	Parks - Subtotal	Police	Solid Waste - SPT	Solid Waste - Fees	Solid Waste - Subtotal	Storm Drainage	Open Space
Single-Detached or Attached	\$13	\$117	\$54	\$171	\$0	\$388	\$559	\$143	\$324	\$467	\$47	\$0	\$449	\$449	\$0	\$29
Multifamily	\$7	\$42	\$31	\$61	\$0	\$388	\$449	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$0	\$10
Mobile Home	\$7	\$42	\$31	\$61	\$0	\$388	\$449	\$97	\$324	\$421	\$27	\$0	\$449	\$449	\$0	\$10
Bank, S&L w/ Drive Through	\$39	\$627	\$955	\$68	\$0	\$388	\$456	\$0	\$0	\$0	\$227	\$0	\$0	\$0	\$0	\$0
Conven. Market	\$17	\$273	\$417	\$38	\$0	\$388	\$426	\$0	\$0	\$0	\$99	\$0	\$0	\$0	\$0	\$0
Conv. Market w Gas Pumps	\$37	\$593	\$904	\$11	\$0	\$388	\$399	\$0	\$0	\$0	\$215	\$0	\$0	\$0	\$0	\$0
Gas Stations	\$88	\$1,403	\$2,137	\$9	\$0	\$388	\$397	\$0	\$0	\$0	\$508	\$0	\$0	\$0	\$0	\$0
Lodging	\$13	\$205	\$312	\$159	\$0	\$388	\$547	\$0	\$0	\$0	\$74	\$0	\$0	\$0	\$0	\$0
Restaurant w Drive Through	\$38	\$605	\$922	\$21	\$0	\$388	\$409	\$0	\$0	\$0	\$219	\$0	\$0	\$0	\$0	\$0
Restaurant, General	\$30	\$477	\$727	\$74	\$0	\$388	\$462	\$0	\$0	\$0	\$173	\$0	\$0	\$0	\$0	\$0
Retail Center	\$17	\$277	\$421	\$93	\$0	\$388	\$481	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
Theater, Motion Pict.	\$17	\$277	\$421	\$30	\$0	\$388	\$418	\$0	\$0	\$0	\$100	\$0	\$0	\$0	\$0	\$0
Office, General	\$17	\$238	\$261	\$100	\$0	\$388	\$488	\$0	\$0	\$0	\$86	\$0	\$0	\$0	\$0	\$0
Office, Medical	\$21	\$292	\$321	\$64	\$0	\$388	\$452	\$0	\$0	\$0	\$106	\$0	\$0	\$0	\$0	\$0
Manufacturing	\$25	\$159	\$311	\$117	\$0	\$388	\$505	\$0	\$0	\$0	\$58	\$0	\$0	\$0	\$0	\$0
Warehouse	\$30	\$188	\$1,291	\$116	\$0	\$388	\$504	\$0	\$0	\$0	\$68	\$0	\$0	\$0	\$0	\$0
Mini - Warehouse	\$15	\$97	\$190	\$877	\$0	\$388	\$1,265	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0
Church	\$0	\$0	\$0	\$0	\$0	\$388	\$388	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Day Care Center	\$32	\$148	\$369	\$58	\$0	\$388	\$446	\$0	\$0	\$0	\$54	\$0	\$0	\$0	\$0	\$0
Elementary School	\$48	\$228	\$568	\$372	\$0	\$388	\$760	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0
High School	\$48	\$228	\$568	\$182	\$0	\$388	\$570	\$0	\$0	\$0	\$82	\$0	\$0	\$0	\$0	\$0
Golf Course	\$194	\$912	\$2,275	\$1,451	\$0	\$388	\$1,839	\$0	\$0	\$0	\$331	\$0	\$0	\$0	\$0	\$0
Hospital	\$76	\$357	\$890	\$57	\$0	\$388	\$445	\$0	\$0	\$0	\$129	\$0	\$0	\$0	\$0	\$0
Nursing Home	\$20	\$95	\$237	\$79	\$0	\$388	\$467	\$0	\$0	\$0	\$35	\$0	\$0	\$0	\$0	\$0

Per EDU or '000 sq.ft. except for: fueling stations (streets - service station, convenience market with gas pumps) or room (streets - hotel /motel).

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