
Development (Impact) Fees

City of Tucson Infrastructure Improvements Plan Parks and Recreational Facilities

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July 29, 2014



TABLE OF CONTENTS

INTRODUCTION..... 1
Parks and Recreational Facilities IIP.....2
Methodology3
Level of Service (LOS).....4
Service Area4
Proportionate Share..... 12
Service Units..... 12
NECESSARY PUBLIC SERVICES- EXISTING FACILITIES..... 13
NECESSARY PUBLIC SERVICES- NEW DEVELOPMENT 18
SERVICE UNITS– METHODOLOGY 19
PROJECTED SERVICE UNITS FOR NEW DEVELOPMENT20
REVENUE CONSIDERATIONS.....22

LIST OF EXHIBITS

Exhibit 1 Parks and Recreational Facilities Service Areas6
Exhibit 2 Facilities in the Central Service Area7
Exhibit 3 Facilities in the East Service Area8
Exhibit 4 Facilities in the Southeast Service Area9
Exhibit 5 Facilities in the Southlands Service Area10
Exhibit 6 Facilities in the West Service Area11
Exhibit 7 Parks and Recreational Facilities Service Units by Land Use Type12
Exhibit 8 Existing Parks Facilities Inventory.....13
Exhibit 9 Existing Parks Facilities Replacement Cost per Service Area15
Exhibit 10 Existing Service Units (SUs).....17
Exhibit 11 Gross Existing Park Value per Service Unit (Residential)17
Exhibit 12 Outstanding Debt Offset per Service Unit18
Exhibit 13 Net Park Facilities Value per Service Unit18
Exhibit 14 Parks Capital Plan 2016-202519
Exhibit 15 Cost per Housing Type20
Exhibit 16 Park Service Units (2015 and 2025).....21
Exhibit 17 Potential Parks Fee Revenue, 2015-202522
Exhibit 18 Continuing Revenue Sources23

Appendixes

- A - Parks and Recreational Facilities Project List
- B - Parks and Recreational Facilities by Service Area
- C - Grant-Funded Parks Projects
- D – Notes on City Bonds for Parks Facilities
- E – Notes on Pima County Bonds for City of Tucson Parks Facilities
- F – Notes on Non-Residential Service Unit Multiplier
- G – Parks and Recreational Facilities Project Maps

n Introduction

The City of Tucson is committed to delivering parks and recreation facilities to meet the community's needs and enhance the quality of life in Tucson. Development fees have been an important source of funding for Parks and Recreation capital planning in Tucson for many years, and are key to providing an acceptable level of service. The City collects development fees to offset some of the infrastructure costs associated with growth. Currently, the City charges fees for four public services categories: streets, parks and recreation, fire, and police facilities. In order to continue assessing and collecting the fees, the City must comply with Arizona Revised Statute ARS §9-463.05, as amended. Consequently, the City is preparing new development fee studies, project lists, fee schedules, and a municipal ordinance.

The statute, which codifies Senate Bill 1525, includes major changes in development fee assessment procedures and programs. Prior to calculating the fees, a municipality must complete two studies for a planning horizon of at least ten years: a set of growth projections based on land use assumptions, and an infrastructure improvements plan (IIP) that identifies the infrastructure needed to accommodate the projected growth. This report is the IIP for Parks and Recreational Facilities, for the years 2015-2025. The land use assumptions and growth projections are provided in a separate report titled Land Use Assumptions.

The new statute provides greater specificity regarding what development fees can be used for by identifying excluded uses. Broad exclusions, i.e., facility categories of any type which may not be funded with development fees, are defined in ARS §9-463.05(B)(5) as follows:

- a. *“Construction, acquisition or expansion of public facilities or assets other than necessary public services or facility expansions identified in the infrastructure improvements plan.*
- b. *Repair, operation or maintenance of existing or new necessary public services or facility expansions.*
- c. *Upgrading, updating, expanding, correcting or replacing existing necessary public services to serve existing development in order to meet stricter safety, efficiency, environmental or regulatory standards.*
- d. *Upgrading, updating, expanding, correcting or replacing existing necessary public services to provide a higher level of service to existing development.*
- e. *Administrative, maintenance or operating costs of the municipality.”*

Exclusions that apply specifically to parks and recreational facilities are defined in ARS §9-463.05(T)(7)(g), which limits the types of “necessary public services” which fees can fund to

“[n]eighborhood parks and recreational facilities on real property up to thirty acres in area, or parks and recreational facilities larger than thirty acres if the facilities provide a direct benefit to the development. Parks and recreational facilities do not include vehicles, equipment or that portion of any facility that is used for amusement parks, aquariums, aquatic centers, auditoriums, arenas, arts and cultural facilities, bandstand

and orchestra facilities, bathhouses, boathouses, clubhouses, community centers greater than three thousand square feet in floor area, environmental education centers, equestrian facilities, golf course facilities, greenhouses, lakes, museums, theme parks, water reclamation or riparian areas, wetlands, zoo facilities or similar recreational facilities, but may include swimming pools.”

It is noted that the statute’s reference to a thirty acre threshold has been misinterpreted by some to preclude such facilities from using development fee funding. However, the language of the statute clearly allows *“facilities larger than thirty acres if the facilities provide a direct benefit to the development.”* Like many communities across the U.S., the City of Tucson Parks and Recreation Department uses a hierarchy of parks that vary in size and facilities to provide a comprehensive level of service to the community. According to the National Recreation and Parks Association (NRPA), community parks tend to be 30-50 acres and serve multiple neighborhoods within a 3 mile radius, and larger urban parks which are usually a minimum of 50 acres usually serve the entire community.

The larger parks typically offer services and facilities that benefit the community at large and which are not found at smaller parks. For example, larger parks such as Kennedy, Silverlake, Reid, Murrieta, Columbus, Udall, and Lincoln provide a direct benefit to all development within the City of Tucson (i.e., to all service areas) and beyond, as they have facilities with adequate parking and light buffering for baseball and soccer complexes. These larger parks also include most of the recreation centers and competition-level pools. Several of these parks also have undeveloped or under-developed areas that can accommodate cost-effective expansion of the park and recreational facility system. The direct benefit to the greater Tucson area is supported by analysis of recreation program use. For example, there were 69,207 visits by residents at Udall Recreation Center in 2013. 50,826 came from zip codes outside of the recreation center’s 'home' code and from 50+ zip code areas around Tucson. Together with the small and mid-sized parks, the larger City parks play an integral role in helping to meet the community’s park and recreational facility needs. Therefore, facilities exceeding thirty acres have been included in this study update.

Parks and Recreational Facilities IIP

As defined in ARS §9-463.05(T)(5), *“Infrastructure Improvements Plan’ means a written plan that identifies each necessary public service or facility expansion that is proposed to be the subject of a development fee and otherwise complies with the requirements of this section, and may be the municipality’s capital improvements plan.”* ARS §9-463.05(E)(1-7) requires that an IIP include the following:

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

2. *An analysis of the total capacity, the level of current usage and commitments for usage of capacity of the existing necessary public services, which shall be prepared by qualified professionals licensed in this state, as applicable.*
3. *A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.*
4. *A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.*
5. *The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.*
6. *The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.*
7. *A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users' revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section."*

The remainder of this report addresses the above.

Methodology

This study uses an incremental expansion method to calculate the Tucson Park and Recreational facility fees, which is the same method as is currently used, i.e., prior to this update. This is a standards-based method in that it establishes the current park service standard by analyzing the value of the existing park infrastructure relative to the existing level of community development. The derived value is then adjusted to account for outstanding debt on existing facilities, outside funding sources, the current balance of the fee account, developer fee credits, and the cost of the fee study. The adjusted value is then applied to the new development projected in the land use assumptions report (a separate document) to estimate the future demand for park infrastructure.

Level of Service (LOS)

As stated in ARS §9-463.05(B)(4), “Costs for necessary public services made necessary by new development **shall be based on the same level of service provided to existing development** in the service area.” ARS §9-463.05(B)(5)(d) contains contradictory language, and states that fees may not be used for “Upgrading, updating, expanding, correcting or replacing existing necessary public services to **provide a higher level of service to existing development.**”

The new statutes fail to define “level of service”, and therefore we are doing so based on investment in allowable facilities, expressed as facilities replacement costs. Two level of service analysis concepts are used and then compared. First, the current park service standard is calculated by inventorying existing park assets citywide and assigning a replacement cost to each asset type based on the current construction costs, as determined by professional judgment and recent construction cost data from similar facilities. This value is then divided by the city’s population to create a per-capita LOS. Then this rate is factored by household size to determine a fee per housing unit.

A second analysis by service area is also provided, using the same general approach as the citywide analysis. The aggregate replacement cost of facilities within each service area is divided by population within that service area to determine the per capita LOS. The rest of the calculations are similar to the first method.

This incremental expansion approach, which generates citywide or service area averages, offers several advantages over standards-based methods. One is that it more precisely determines the value of the existing level of service because the fee is based on values for existing park assets, rather than on an assigned general cost per acre of developed parkland. Second, this method is flexible because the fees are based on the existing level of service instead of the estimated cost of the proposed elements in the capital plan or most recent park strategic service plan. This allows the City to amend the projects in the IIP to meet changing needs without holding a public hearing. There are, however, public notices that must be provided and restrictions on the cumulative impact of the changes in the fee structure. Key aspects of the methodology are discussed below.

Service Area

As defined in ARS §9-463.05(T)(9), “‘Service area’ means any specified area within the boundaries of a municipality in which development will be served by necessary public services or facility expansions and within which a substantial nexus exists between the necessary public services of facility expansions and the development being served as prescribed in the infrastructure improvements plan.” Currently, i.e., prior to this update, a single City-wide service area is used to calculate park impact fees, but the fees are collected and spent in five

benefit districts (aka service areas), to ensure the fees are spent in reasonable proximity to where they are collected. The same approach is used in this fee study update. The service areas will remain unchanged, except for minor boundary adjustments to account for annexed areas. The boundaries of the Central, East, Southeast, Southlands, and West Service Areas are mapped in Exhibit 1. Exhibits 2-6 show the existing parks within each service area. It is noted that there are no existing park facilities in the Southlands Service Area (Exhibit 5). Appendix B lists the existing, eligible (based on the Statute definition) park and recreational facilities by service area.

Exhibit 1 Parks and Recreational Facilities Service Areas

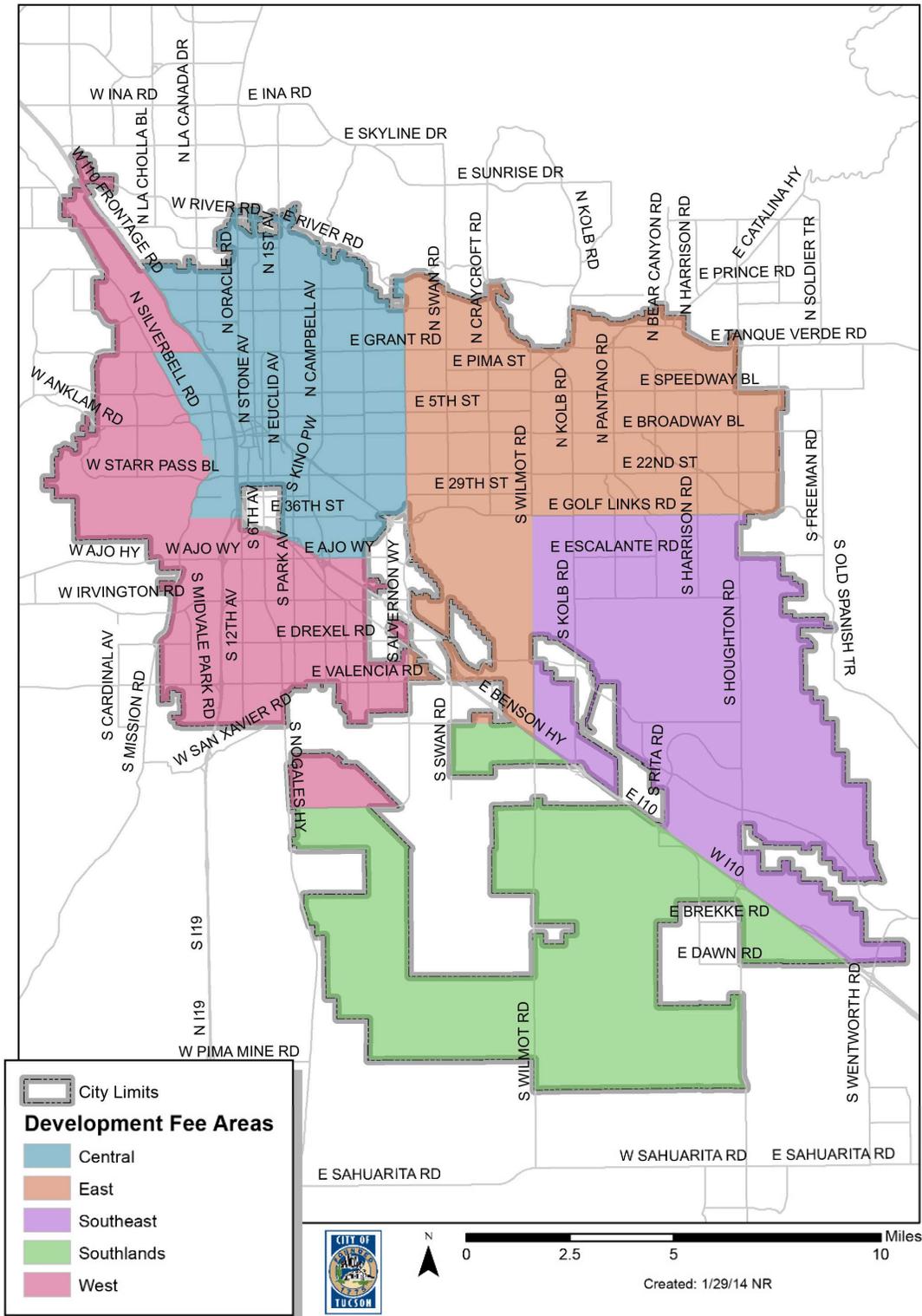


Exhibit 2 Facilities in the Central Service Area

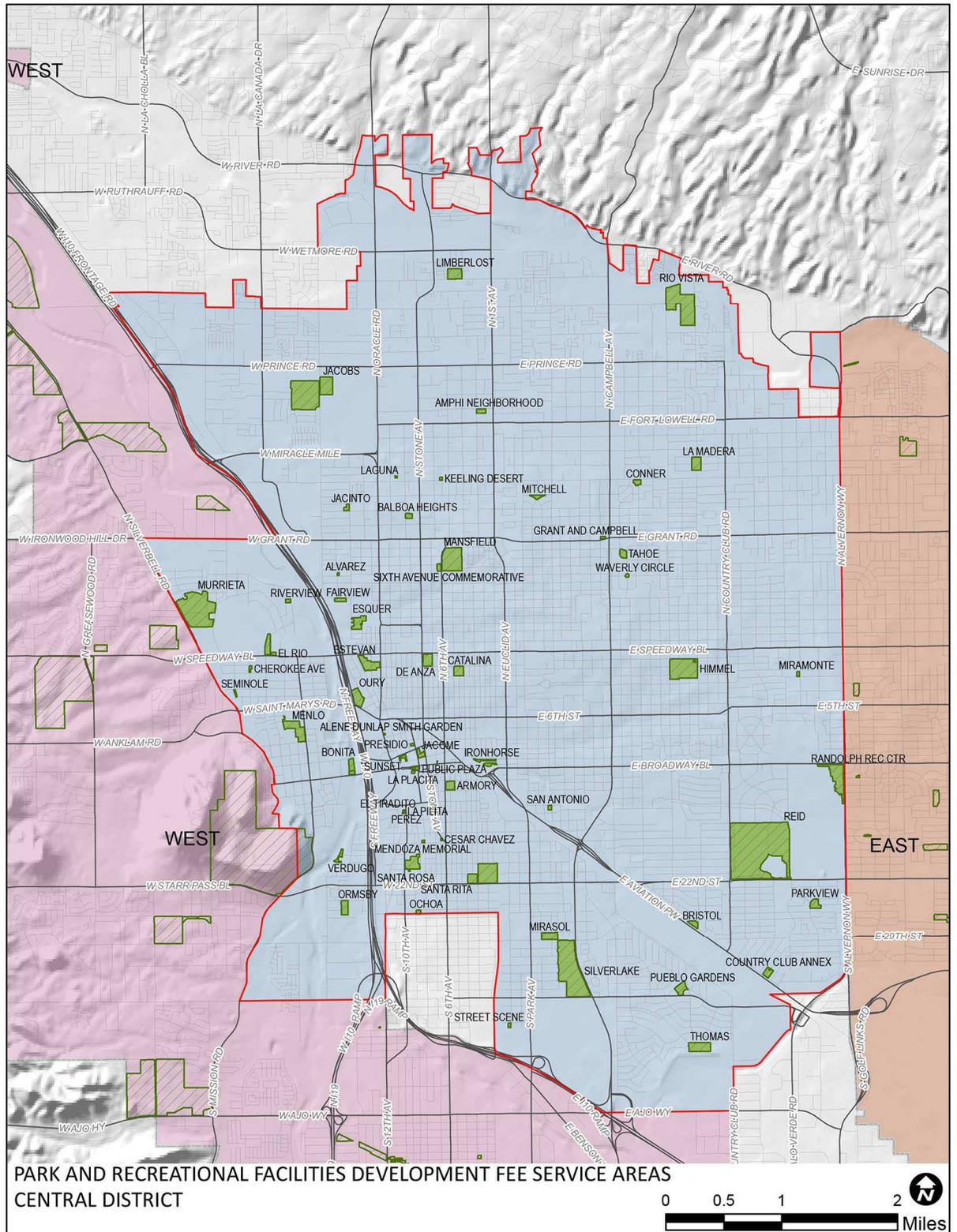


Exhibit 3 Facilities in the East Service Area

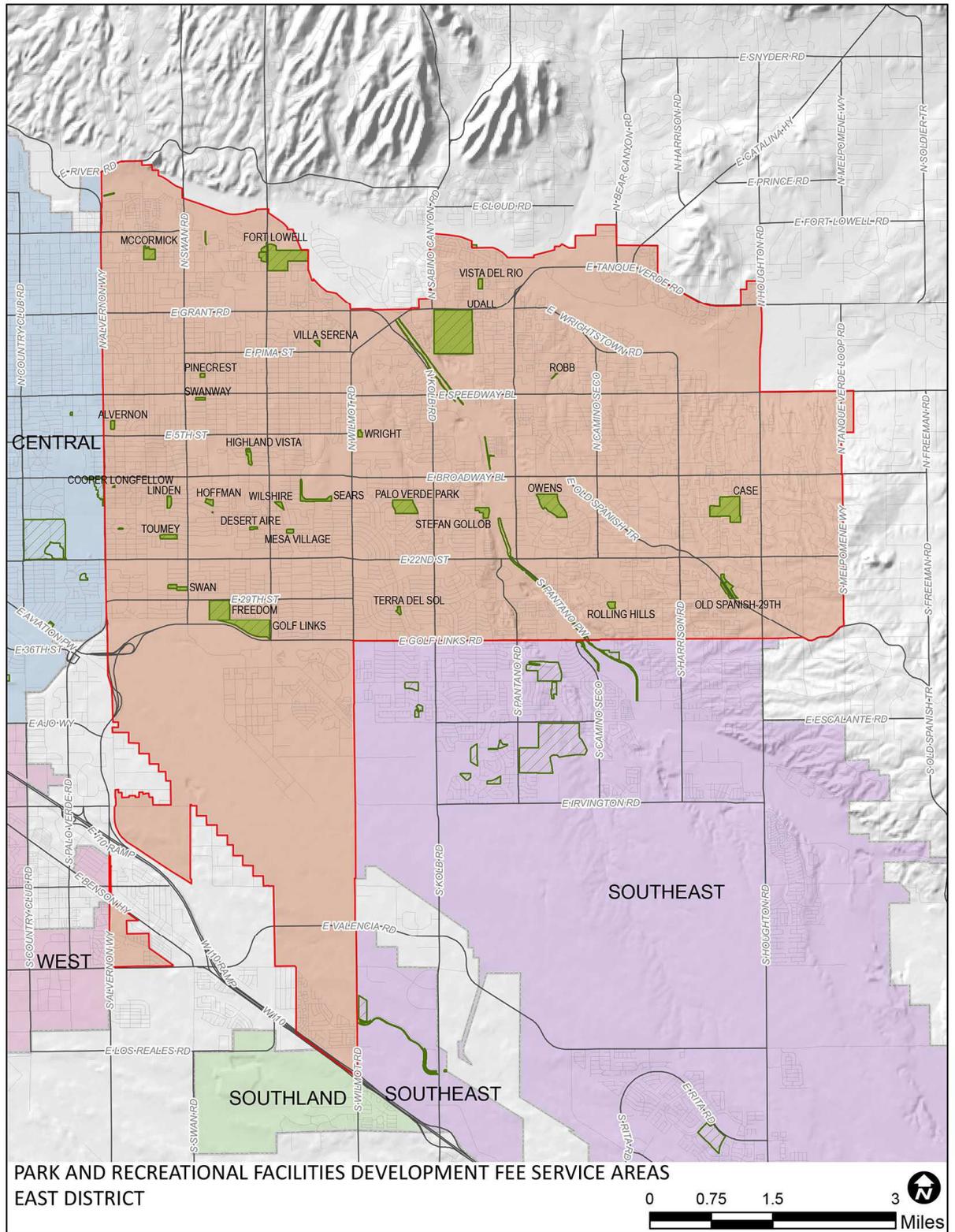


Exhibit 4 Facilities in the Southeast Service Area

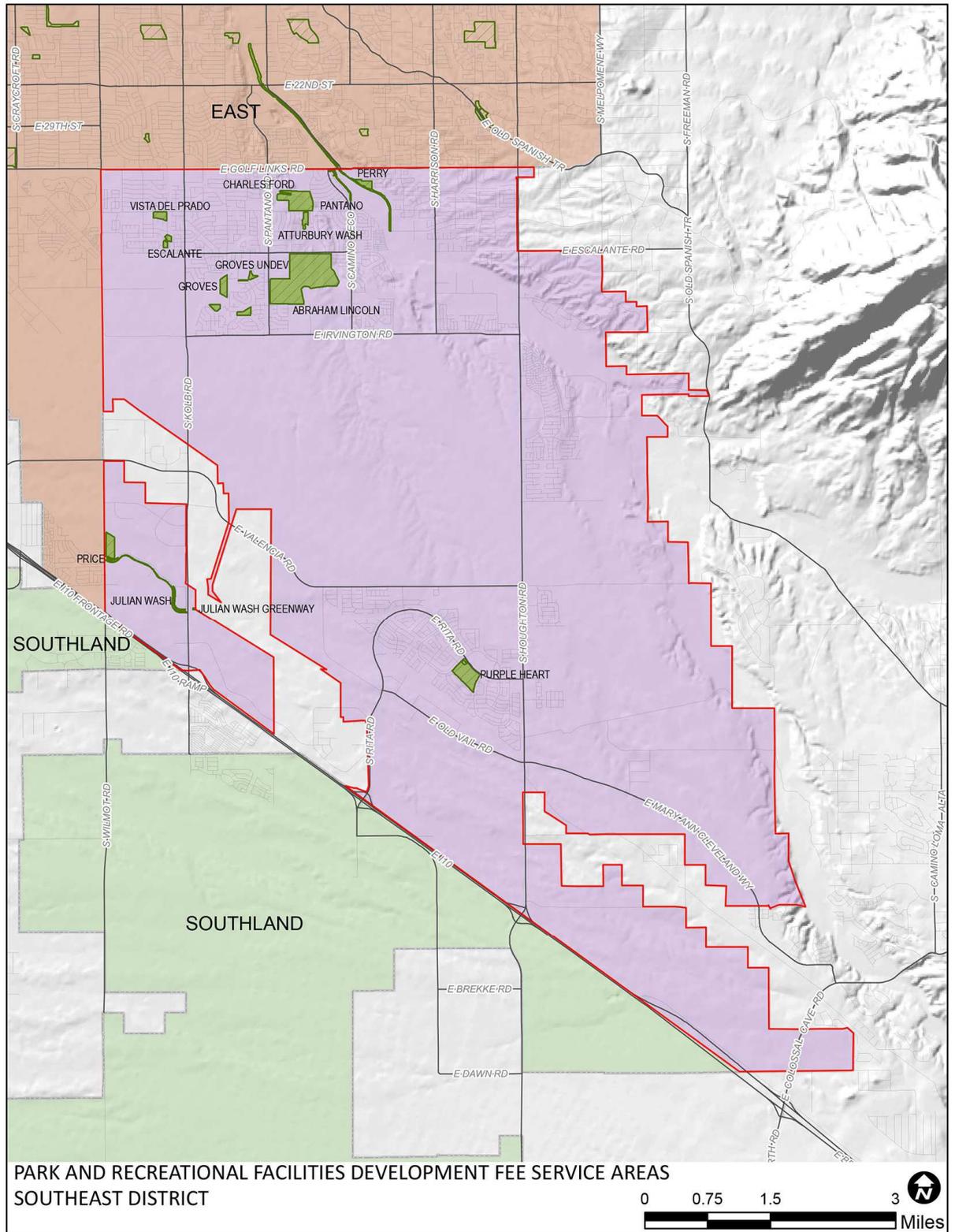
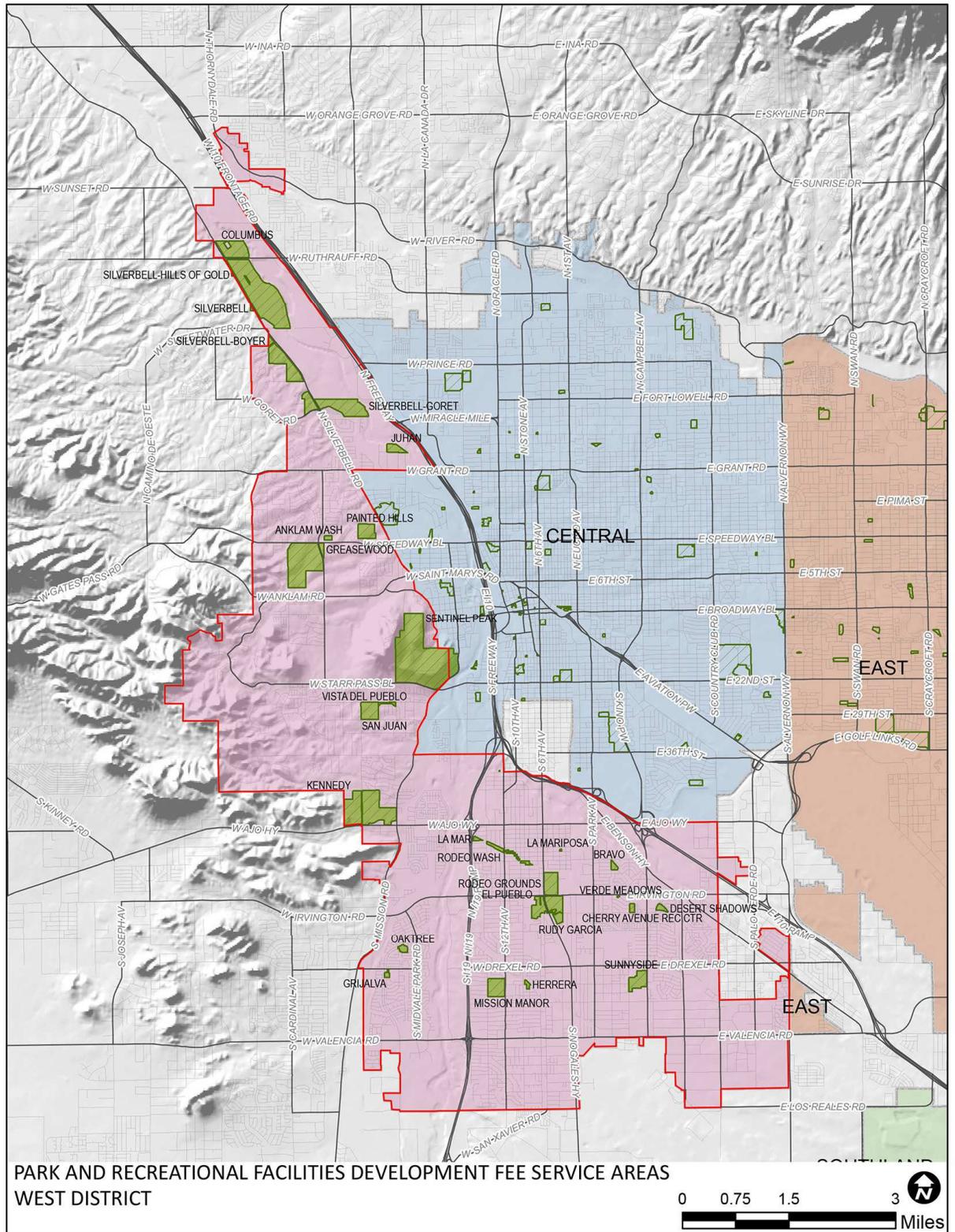


Exhibit 6 Facilities in the West Service Area



Proportionate Share

Both residential and non-residential development generate demand for park service, however, the bulk of the demand is created by residential development. At the time of this study, the proportionate non-residential cost-share is believed to be comparatively low. Also, there is no readily accepted method to quantify the non-residential demand for parks and recreational facilities. Consequently, parks and recreational development fees will continue to apply to new residential development, with a contribution of 1% of the net Parks and Recreational Facilities value from non-residential uses. Future fee study updates should revisit the non-residential cost-share of public park facilities as additional information on this topic becomes available. See Appendix F for the calculation of the Non-Residential Proportionate Share.

Service Units

ARS §9-463.05(T)(10) defines a service unit as “standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated pursuant to generally accepted engineering or planning standards for a particular category of necessary public services or facility expansions.” This study uses the park service demand of a single family residence as the basic service unit (SU) for the parks fee. One single-family residence generates one (1.0) SU of demand for parks and recreational facilities.

Three housing unit categories are utilized in this study: Single Family, Condominium or Townhome, and Multi-Family or Apartment. Service units for the latter two categories of housing types are calculated as the ratio of the average household size of that housing unit type to the average household size of a single-family residence. Exhibit 7 shows the average household size and the associated service units for each housing type. For one Condo/Townhome unit, the number of service units is calculated as average household size of a Condo/Townhome unit divided by the average household size of a Single Family Residence, or $1.9/2.8 = 0.68$ (rounded).

Exhibit 7 Parks and Recreational Facilities Service Units by Land Use Type

Land Use Type	Unit Size	SU's/Unit
Single Family Detached (persons/HH)	2.8	1.00
Condo/Townhome (persons/HH)	1.9	0.68
Multi-Family Residential/Apartment (persons/HH)	1.7	0.61
Non-Residential (square feet)	1,000	0.013*

*See Appendix F for an explanation of how the Non-Residential fee multiplier was determined.

Reference: US Census Bureau 2010

The service unit for non-residential development is 1000 square feet of gross floor area for all uses. The estimate of non-residential development for each area is provided in the Land Use Assumptions report, and used here in the subsequent revenue calculations. The number of non-residential service units equivalent to one single family residence is calculated by dividing the non-residential proportionate share of the net parks and recreation facilities value by the

number of existing non-residential service units and dividing the product of that calculation by the citywide SFR net facilities value per service unit (see Appendix F for the calculation).

n Necessary Public Services - Existing Facilities

For the citywide level of service analysis, the total citywide replacement value is calculated and related to the total citywide population. Exhibit 8 lists the existing City of Tucson parks system facility assets and the replacement costs of these assets, based on current construction costs. The total estimated value of the existing park facilities, which is assumed to be the replacement value of said facilities, is \$608,700,000.

Exhibit 8 Existing Parks Facilities Inventory

ASSET	PARK SYSTEM	CENTRAL	EAST	SOUTHEAST	SOUTHLANDS	WEST	REPLACEMENT VALUE
Land	2,975.3	549.7	545.2	419.4	0	1,461.0	\$45,000
Recreation Centers (s.f.)	362,179	178,619	87,850	16,348	0	79,362	\$250
Baseball	11	7	3	1	0	0	\$180,000
Baseball-Lighted	11	3	4	1	0	3	\$350,000
Softball	6	2	2	1	0	1	\$180,000
Softball-Lighted	38	14	12	5	0	7	\$350,000
Youth Baseball	23	7	10	2	0	4	\$100,000
Youth Baseball-Lighted	27	8	9	5	0	5	\$300,000
Child Swimming Pool	15	7	4	1	0	3	\$150,000
Swimming Pool - Large	4	1	2	0	0	1	\$4,000,000
Swimming Pool - Medium	15	6	3	3	0	3	\$2,500,000
Swimming Pool - Small	3	3	0	0	0	0	\$1,000,000
Splash Pad	3	3	0	0	0	0	\$250,000
Basketball Court	40	29	7	4	0	0	\$50,000
Batting Cage	13	1	6	3	0	3	\$10,000
Bike Rack	155	53	47	21	0	34	\$700
Bocce	5	2	3	0	0	0	\$2,500
Disk Golf	2	1	0	1	0	0	\$4,500
Dog Park	6	3	2	0	0	1	\$200,000
Drinking Fountain	483	173	145	55	0	110	\$8,000
Fitness Structure	92	45	36	11	0	0	\$1,500
Flagpole	51	27	15	4	0	5	\$2,500
Garden	11	7	2	1	0	1	\$7,500
Grill	419	139	99	38	0	143	\$500
Greenway (miles)	1.28	0.50	0	0.78	0		\$750,000
Horseshoes	31	17	6	2	0	6	\$2,500
MP Field - Large	16	5	2	2	0	7	\$125,000
MP Field - Small	20	5	12	2	0	1	\$62,500

*Parks and Recreational Facilities IIP
Public Report*

ASSET	PARK SYSTEM	CENTRAL	EAST	SOUTHEAST	SOUTHLANDS	WEST	REPLACEMENT VALUE
Multiuse Court	9	3	5	0	0	1	\$50,000
Parking Lot	15,186	6,292	3,185	986	0	4,723	\$2,000
Pedestrian Bridge	12	8	0	3	0	1	\$250,000
Picnic Table	991	452	222	111	0	206	\$1,200
Play Structure	197	111	47	9	0	30	\$150,000
Plaza	7	5	1	0	0	1	\$100,000
Racquetball	12	10	2	0	0	0	\$75,000
Ramada	191	61	42	18	0	70	\$25,000
Ramada - Large Group	6	3	1	1	0	1	\$100,000
Ramada - Fabric	99	55	18	9	0	17	\$25,000
RC Model Airfield	6	0	0	0	0	6	\$50,000
Restroom	76	33	19	9	0	15	\$250,000
Bench	894	434	226	80	0	154	\$1,000
Bleacher	167	50	69	28	0	20	\$6,500
Shuffleboard	5	5	0	0	0	0	\$3,500
Signage	293	127	63	33	0	70	\$800
Skate Park	5	2	0	1	0	2	\$500,000
Concession Stand	23	6	9	4	0	4	\$200,000
Soccer Field	6	3	1	0	0	2	\$125,000
Soccer Field-Lighted	23	9	9	3	0	2	\$300,000
Swing Set	86	34	35	7	0	10	\$4,000
Tennis	7	0	3	0	0	4	\$50,000
Tennis - Lighted	63	37	18	0	0	8	\$80,000
Trash Receptacle	317	113	74	50	0	80	\$700
Volleyball Court	30	9	9	6	0	6	\$13,000
Irrigated Turf	469.4	210.0	123.2	36.6	0	99.6	\$75,000
Irrigated Landscape	2,704.3	547.8	532.8	378.2	0.0	1,245.5	\$25,000
Hardscape	2,704.3	547.8	532.8	378.2	0.0	1,245.5	\$10,000
Area Lighting	2,704.3	547.8	532.8	378.2	0.0	1,245.5	\$8,700
Fencing	2,704.3	547.8	532.8	378.2	0.0	1,245.5	\$2,100
Utilities	2,704.3	547.8	532.8	378.2	0.0	1,245.5	\$2,325

Exhibit 9 Existing Parks Facilities Replacement Cost per Service Area

ASSET	PARK SYSTEM	CENTRAL	EAST	SOUTHEAST	SOUTHLANDS	WEST
Land	\$133,888,500	\$24,736,500	\$24,534,000	\$18,873,000	\$0	\$65,745,000
Recreation Centers (s.f.)	\$90,544,750	\$44,654,750	\$21,962,500	\$4,087,000	\$0	\$19,840,500
Baseball	\$1,980,000	\$1,260,000	\$540,000	\$180,000	\$0	\$0
Baseball-Lighted	\$3,850,000	\$1,050,000	\$1,400,000	\$350,000	\$0	\$1,050,000
Softball	\$1,080,000	\$360,000	\$360,000	\$180,000	\$0	\$180,000
Softball-Lighted	\$13,300,000	\$4,900,000	\$4,200,000	\$1,750,000	\$0	\$2,450,000
Youth Baseball	\$2,300,000	\$700,000	\$1,000,000	\$200,000	\$0	\$400,000
Youth Baseball-Lighted	\$8,100,000	\$2,400,000	\$2,700,000	\$1,500,000	\$0	\$1,500,000
Child Swimming Pool	\$2,250,000	\$1,050,000	\$600,000	\$150,000	\$0	\$450,000
Swimming Pool - Large	\$16,000,000	\$4,000,000	\$8,000,000	\$0	\$0	\$4,000,000
Swimming Pool - Medium	\$37,500,000	\$15,000,000	\$7,500,000	\$7,500,000	\$0	\$7,500,000
Swimming Pool - Small	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0
Splash Pad	\$750,000	\$750,000	\$0	\$0	\$0	\$0
Basketball Court	\$2,000,000	\$1,450,000	\$350,000	\$200,000	\$0	\$0
Batting Cage	\$130,000	\$10,000	\$60,000	\$30,000	\$0	\$30,000
Bike Rack	\$108,500	\$37,100	\$32,900	\$14,700	\$0	\$23,800
Bocce	\$12,500	\$5,000	\$7,500	\$0	\$0	\$0
Disk Golf	\$9,000	\$4,500	\$0	\$4,500	\$0	\$0
Dog Park	\$1,200,000	\$600,000	\$400,000	\$0	\$0	\$200,000
Drinking Fountain	\$3,864,000	\$1,384,000	\$1,160,000	\$440,000	\$0	\$880,000
Fitness Structure	\$138,000	\$67,500	\$54,000	\$16,500	\$0	\$0
Flagpole	\$127,500	\$67,500	\$37,500	\$10,000	\$0	\$12,500
Garden	\$82,500	\$52,500	\$15,000	\$7,500	\$0	\$7,500
Grill	\$209,500	\$69,500	\$49,500	\$19,000	\$0	\$71,500
Greenway (miles)	\$960,000	\$375,000	\$0	\$585,000	\$0	\$0
Horseshoes	\$77,500	\$42,500	\$15,000	\$5,000	\$0	\$15,000
MP Field - Large	\$2,000,000	\$625,000	\$250,000	\$250,000	\$0	\$875,000
MP Field - Small	\$1,250,000	\$312,500	\$750,000	\$125,000	\$0	\$62,500
Multiuse Court	\$450,000	\$150,000	\$250,000	\$0	\$0	\$50,000
Parking Lot	\$30,372,000	\$12,584,000	\$6,370,000	\$1,972,000	\$0	\$9,446,000
Pedestrian Bridge	\$3,000,000	\$2,000,000	\$0	\$750,000	\$0	\$250,000
Picnic Table	\$1,189,200	\$542,400	\$266,400	\$133,200	\$0	\$247,200
Play Structure	\$29,550,000	\$16,650,000	\$7,050,000	\$1,350,000	\$0	\$4,500,000
Plaza	\$700,000	\$500,000	\$100,000	\$0	\$0	\$100,000
Racquetball	\$900,000	\$750,000	\$150,000	\$0	\$0	\$0
Ramada	\$4,775,000	\$1,525,000	\$1,050,000	\$450,000	\$0	\$1,750,000
Ramada - Large Group	\$600,000	\$300,000	\$100,000	\$100,000	\$0	\$100,000
Ramada - Fabric	\$2,475,000	\$1,375,000	\$450,000	\$225,000	\$0	\$425,000

Parks and Recreational Facilities IIP
Public Report

ASSET	PARK SYSTEM	CENTRAL	EAST	SOUTHEAST	SOUTHLANDS	WEST
RC Model Airfield	\$300,000	\$0	\$0	\$0	\$0	\$300,000
Restroom	\$19,000,000	\$8,250,000	\$4,750,000	\$2,250,000	\$0	\$3,750,000
Bench	\$894,000	\$434,000	\$226,000	\$80,000	\$0	\$154,000
Bleacher	\$1,085,500	\$325,000	\$448,500	\$182,000	\$0	\$130,000
Shuffleboard	\$17,500	\$17,500	\$0	\$0	\$0	\$0
Signage	\$234,400	\$101,600	\$50,400	\$26,400	\$0	\$56,000
Skate Park	\$2,500,000	\$1,000,000	\$0	\$500,000	\$0	\$1,000,000
Concession Stand	\$4,600,000	\$1,200,000	\$1,800,000	\$800,000	\$0	\$800,000
Soccer Field	\$750,000	\$375,000	\$125,000	\$0	\$0	\$250,000
Soccer Field-Lighted	\$6,900,000	\$2,700,000	\$2,700,000	\$900,000	\$0	\$600,000
Swing Set	\$344,000	\$136,000	\$140,000	\$28,000	\$0	\$40,000
Tennis	\$350,000	\$0	\$150,000	\$0	\$0	\$200,000
Tennis - Lighted	\$5,040,000	\$2,960,000	\$1,440,000	\$0	\$0	\$640,000
Trash Receptacle	\$221,900	\$79,100	\$51,800	\$35,000	\$0	\$56,000
Volleyball Court	\$390,000	\$117,000	\$117,000	\$78,000	\$0	\$78,000
Irrigated Turf	\$35,204,813	\$15,746,633	\$9,242,093	\$2,744,258	\$0	\$7,471,830
Irrigated Landscape	\$67,607,500	\$13,695,000	\$13,320,000	\$9,455,000	\$0	\$31,137,500
Hardscape	\$27,043,000	\$5,478,000	\$5,328,000	\$3,782,000	\$0	\$12,455,000
Area Lighting	\$23,527,410	\$4,765,860	\$4,635,360	\$3,290,340	\$0	\$10,835,850
Fencing	\$5,679,030	\$1,150,380	\$1,118,880	\$794,220	\$0	\$2,615,550
Utilities	\$6,287,498	\$1,273,635	\$1,238,760	\$879,315	\$0	\$2,895,788
TOTAL	\$608,700,000	\$205,144,958	\$138,646,093	\$67,281,933	\$0	\$197,627,018

* Source: Asset Inventory City of Tucson Parks and Recreation Department

For the purposes of this study, the level of service provided by the existing City park infrastructure is estimated to be the total value of the existing infrastructure (\$608,700,000, see Exhibit 8&9) divided by the existing number of service units (189,272, see Exhibit 10). However, for the purposes of calculating the development fee per service unit, the infrastructure value must first be adjusted for credits and offsets, as follows. Credits are added in for parks development fees that have been collected but not yet expended (i.e., the balance of funds in the parks development fee account, or \$5,842,738), and the cost of the development fee study (\$45,000). Exhibit 11 shows the gross facilities replacement value for existing park facilities, which is \$614,587,378, and the per service unit value, which is \$3,247.

Exhibit 10 Existing Service Units (SUs)

	Qty Wide	Central	East	Southeast	Southlands	West	Park Service Unit Multiplier
2015 Residential Housing Units							
Single Family Detached	122,985	29,122	48,073	16,788	2,447	26,556	1.00
Condo/ Townhouse	32,321	11,158	10,121	2,474	741	7,827	0.68
Multi - Family/ Apartment	73,055	35,494	12,339	4,148	663	20,411	0.61
2015 Residential SUs							
Single Family Detached	122,985	29,122	48,073	16,788	2,447	26,556	
Condo/ Townhouse	21,932	7,572	6,868	1,679	503	5,311	
Multi - Family/ Apartment	44,355	21,550	7,492	2,518	402	12,393	
TOTAL, 2015	189,272	58,243	62,432	20,985	3,352	44,259	
2015 Non Residential SF x 1000	149,075	65,958	38,573	11,054	3,892	29,597	0.013
2015 Non-Residential SUs	1,912	846	495	142	50	380	

Exhibit 11 Gross Existing Park Value per Service Unit

	Park Facilities Existing Value	Current Development Fee Fund Balance Credit	Development Fee Study Cost Credit	Gross Facilities Value	Existing SUs	Gross Facilities Value/SUs
Qty Wide	\$608,700,000	\$5,842,738	\$45,000	\$614,587,738	189,272.14	\$3,247
Central	\$205,144,958	\$1,704,035	\$9,000	\$206,857,993	58,243.20	\$3,552
East	\$138,646,093	\$1,103,488	\$9,000	\$139,758,581	62,431.98	\$2,239
Southeast	\$67,281,933	\$1,133,837	\$9,000	\$68,424,770	20,985.36	\$3,261
Southlands	\$0	\$1,633,338	\$9,000	\$1,642,338	3,352.20	\$490
West	\$197,627,018	\$268,040	\$9,000	\$197,904,058	44,259.40	\$4,471

The existing facilities value is further adjusted by subtracting offsets, including outstanding debt on existing parks facilities; and outside funding sources, such as state and federal grants. Outstanding park facilities debt includes city and county general obligation bonds and Qty of Tucson certificates of participation. As the debt service on these bonds will be repaid by all residents with future tax revenues, it needs to be offset from the development fees to avoid charging owners of new residences both a development fee and a tax to repay the bond debt for infrastructure costs. Further explanation of Qty of Tucson issued bonds and Certificates of Participation is provided in Appendix D. Outstanding Qty bond debt for park-related projects is \$38,630,473. Certificates of participation contribute another \$2,146,816. Pima County has also contributed bond funding in the amount of \$10,361,684 for Qty park system improvements, which must also be considered (see Appendix E). Exhibit 12 shows the combined debts, which total \$51,138,973, and the per service unit combined bond debt, which is \$270.

Exhibit 12 Outstanding Debt Offset per Service Unit

Qty of Tucson COP Obligations	Outstanding COT GO Bonds	Outstanding Pima County GO Bonds	Total Outstanding Park Debt Offset	Existing SU's	Debt Offset /SU
\$2,146,816	\$38,630,473	\$10,361,684	\$51,138,973	189,272	\$270

Finally, an offset for grant-funded parks facilities must be considered, as these facilities were financed with funding other than City of Tucson revenues. Historically, the Parks and Recreation Department has used grant funds from Community Development Block Grants (CDBG), the Land and Water Conservation Fund (LWCF), the Arizona Heritage Fund (AHF), and the State Lake Improvement Fund (SLIF). Grant funding adjusted to 2014 dollars using the Engineering News Record – Construction Cost Index for parks facilities totals \$38,797,646. The grant funding offset per SU is \$38,797,646 divided by 189,272 SUs, or \$205 (see Appendix C). SLIF grants have not been included, as ARS §9-463.05(T)(7)(g) prohibits the construction of lakes with development fees. Lake facilities were not included in the facilities replacement value calculation in Exhibit 9. Exhibit 13 shows the net service unit cost for parks facilities for each service area, which is obtained by subtracting debt and grant funding offsets from the credit-adjusted value of parks facilities. Note that the debt offsets are uniform across the city, but that the grant offsets vary per service area. This is due to the fact that the costs of grant-funded facilities within the individual service areas are paid with outside funding and therefore not shared with all city taxpayers as the bond debts are.

Exhibit 13 Net Park Facilities Value per Service Unit

	Gross Facilities Value/SU's	Gross Facilities Value/ SU's minus Debt Offset	Grant Funded Facilities Offset*	Net Facilities Value/SU	Net Facilities Value/ SU (Residential Proportion)
Qty Wide	\$3,247	\$2,977	\$205	\$2,772	\$2,744
Central	\$3,552	\$3,281	\$307	\$2,974	\$2,945
East	\$2,239	\$1,968	\$124	\$1,844	\$1,826
Southeast	\$3,261	\$2,990	\$188	\$2,803	\$2,775
Southlands	\$490	\$220	\$0	\$220	\$218
West	\$4,471	\$4,201	\$208	\$3,993	\$3,953

* The City Wide Grant funded Facilities offset is a simple average and does not account for the non-uniform distribution of grant funds within the service areas

n Necessary Public Services - New Development

ARS §9-463.05(E)(3) requires “A description of all or the parts of the necessary public services or facility expansions and their costs necessitated by and attributable to development in the service area based on the approved land use assumptions, including a forecast of the costs of infrastructure, improvements, real property, financing, engineering and architectural services, which shall be prepared by qualified professionals licensed in this state, as applicable.”

Exhibit 14 is a summary of the 10-year capital improvement plan; the expanded Parks Capital Plan is in Appendix A. The projects listed in Appendix A will direct the spending of the fees that are collected over the period from 2015 to 2025. However it is noted that ARS §9-463.05(D)(10) allows that “...a municipality may amend an infrastructure improvements plan adopted pursuant to this section without a public hearing if the amendment addresses only elements of necessary public services in the existing infrastructure improvements plan and the changes to the plan will not, individually or cumulatively with other amendments adopted pursuant to this subsection, increase the level of service in the service area or cause a development fee increase...”.

This section highlights the greater flexibility afforded by the incremental expansion method of determining the existing level of service and fee per service unit because a change in the list of necessary public services will not cause a change in the value of the level of service established in Exhibit 9 or the resultant development fees in Exhibit 13.

Exhibit 14 Parks Capital Plan 2016-2025

Project	FY 2016-20	FY 2021-25	10 Year Total
Central Total	\$7,375,000	\$10,053,671	\$17,428,671
East Total	\$6,175,000	\$7,928,472	\$14,103,472
Southeast Total	\$12,100,000	\$23,121,247	\$35,221,247
Southlands Total	\$1,000,000	\$752,862	\$1,752,862
West Total	\$6,325,000	\$9,013,748	\$15,338,748
TOTALS	\$32,975,000	\$50,870,000	\$83,845,000

n Service Units – Methodology

ARS §9-463.05(E)(4) requires “A table establishing the specific level or quantity of use, consumption, generation or discharge of a service unit for each category of necessary public services or facility expansions and an equivalency or conversion table establishing the ratio of a service unit to various types of land uses, including residential, commercial and industrial.”

The net value per SU in Exhibit 13 is the “specific level of use” that is established as the level of service for future development. Exhibit 15 shows cost per housing unit, which is obtained by multiplying the cost for a single family residential unit by the park Service Unit multiplier (see Exhibit 7). The result of this calculation essentially determines the updated fee. Exhibit 15 also shows the current fee, for comparison purposes. Prior to this update, all housing types are charged \$0.86/ building square foot up to a maximum of 3,000 square feet. Upon adoption of the updated fee, the fee for single-family dwellings in the Central, Southeast, and West service areas will be increased, while the fees single-family dwellings in the East and Southlands service areas will decrease.

Exhibit 15 Cost per Housing Type

	Single Family	Condominium / Town Home	Multi Family	Non - Residential
Assessment Unit	Dwelling	Dwelling	Dwelling	1000 sf
Net Facilities Value Per SU				
City Wide	\$2,744	\$2,744	\$2,744	\$2,744
Central	\$2,945	\$2,945	\$2,945	\$2,945
East	\$1,826	\$1,826	\$1,826	\$1,826
Southeast	\$2,775	\$2,775	\$2,775	\$2,775
Southlands	\$218	\$218	\$218	\$218
West	\$3,953	\$3,953	\$3,953	\$3,953
Park Service Unit Multiplier	1.00	0.68	0.61	0.013
Updated Impact Fee				
City Wide	\$2,744	\$1,862	\$1,666	\$35
Central	\$2,945	\$1,998	\$1,788	\$38
East	\$1,826	\$1,239	\$1,108	\$23
Southeast	\$2,775	\$1,883	\$1,685	\$36
Southlands	\$218	\$148	\$132	\$3
West	\$3,953	\$2,683	\$2,400	\$51
Current Fee*	\$2,580	\$2,580	\$2,580	NA
Percent Change				
City Wide	6.4%	-27.8%	-35.4%	
Central	14.1%	-22.6%	-30.7%	
East	-29.2%	-52.0%	-57.0%	
Southeast	7.5%	-27.0%	-34.7%	
Southlands	-91.6%	-94.3%	-94.9%	
West	53.2%	4.0%	-7.0%	

Current Fee is \$0.86/square foot (SF) with a maximum of 3,000 SF. Fee is based on a 3,000 SF home.

n Projected Service Units for New Development

ARS §9-463.05(E)(5) requires “The total number of projected service units necessitated by and attributable to new development in the service area based on the approved land use assumptions and calculated pursuant to generally accepted engineering and planning criteria.”

Exhibit 16 shows the projected number of dwelling units for the 10-year planning period, based on the Land Use Assumptions documented in a separate report. The projected number of dwelling units is multiplied by the park service unit multiplier to obtain the projected number of service units (SUs).

Exhibit 16 Park Service Units (2015 and 2025)

	City Wide	Central	East	Southeast	Southlands	West	Park Service Unit Multiplier
2015 Residential Housing Units							
Single Family Detached	122,985	29,122	48,073	16,788	2,447	26,556	1.00
Condo/ Townhouse	32,321	11,158	10,121	2,474	741	7,827	0.68
Multi - Family/Apartment	73,055	35,494	12,339	4,148	663	20,411	0.61
2015 Residential SUs							
Single Family Detached	122,985	29,122	48,073	16,788	2,447	26,556	
Condo/ Townhouse	21,932	7,572	6,868	1,679	503	5,311	
Multi - Family/Apartment	44,355	21,550	7,492	2,518	402	12,393	
TOTAL, 2015	189,272	58,243	62,432	20,985	3,352	44,259	
2015 Non Residential SF x 1000	149,075	65,958	38,573	11,054	3,892	29,597	0.013
2015 Non-Residential SUs	1,912	846	495	142	50	380	
	City Wide	Central	East	Southeast	Southlands	West	Park Service Unit Multiplier
2025 Residential Housing Units							
Single Family Detached	32,321	11,158	10,121	2,474	741	7,827	1.00
Condo/ Townhouse	73,055	35,494	12,339	4,148	663	20,411	0.68
Multi - Family/Apartment	81,310	38,669	13,369	6,465	714	22,093	0.61
2015 Residential SUs							
Single Family Detached	32,321	11,158	10,121	2,474	741	7,827	
Condo/ Townhouse	49,573	24,085	8,373	2,815	450	13,851	
Multi - Family/Apartment	49,367	23,478	8,117	3,925	434	13,414	
TOTAL, 2025	131,261	58,721	26,611	9,214	1,624	35,091	
2025 Non Residential SF x 1000	187,037	71,027	42,122	26,200	5,509	42,178	0.013
2025 Non-Residential SUs	2,399	911	540	336	71	541	

New Residential SU's, 2015-2025	26,050	5,210	5,210	11,723	261	3,647
New Non-Residential SU's, 2015-2025	487	65	46	194	21	161

ARS §9-463.05(E)6 also requires “The projected demand for necessary public services or facility expansions required by new service units for a period not to exceed ten years.” Because the target park level of service in this study is calculated as a per SU value, the projected demand is calculated by simply multiplying the number of SUs attributable to new growth by the net value per SU calculated in Exhibit 13. The result is also the projected fee revenue for the ten-year period. Exhibit 17 shows the projected revenues for the time period 2015-2025. An additional \$5.84 million, the parks development fee fund balance (as of 12/31/13), is available for park service improvement projects. Based on the methodology used and assumptions made, an estimated \$73,127,046 in development fee funds will be available to provide parks facilities improvements through FY 2024/2025.

Exhibit 17 Potential Parks Fee Revenue, 2015-2025

Service Area	New Residential SU's	New Non-Residential SU's	Dev. Fee / SU	Projected Revenue 2015-2025	Current Dev. Fee Fund Balance	Available Funds, 2015-2025	Planned Costs	% of Planned Costs
City Wide*	26,050	487	\$2,744	\$73,316,506	\$5,842,738	\$79,159,244	\$83,845,000	94.4%
Central	5,210	65	\$2,945	\$15,534,875	\$1,704,035	\$17,238,910	\$17,428,671	98.9%
East	5,210	46	\$1,826	\$9,597,456	\$1,103,488	\$10,700,944	\$14,103,472	75.9%
Southeast	11,723	194	\$2,775	\$33,069,675	\$1,133,837	\$34,203,512	\$35,221,247	97.1%
Southlands	261	21	\$218	\$61,476	\$1,633,338	\$1,694,814	\$1,752,862	96.7%
West	3,647	161	\$3,953	\$15,053,024	\$268,040	\$15,321,064	\$15,338,748	99.9%

*The City wide Fee/SU is an average. Fee offsets for grant funding are not distributed equally per capita.

Calculating the projected revenue by multiplying the projected number of service units by the citywide Fee/SU will not provide accurate results.

n Revenue Considerations

ARS §9-463.05(E)(7) requires “A forecast of revenues generated by new service units other than development fees, which shall include estimated state-shared revenue, highway users revenue, federal revenue, ad valorem property taxes, construction contracting or similar excise taxes and the capital recovery portion of utility fees attributable to development based on the approved land use assumptions, and a plan to include these contributions in determining the extent of the burden imposed by the development as required in subsection B, paragraph 12 of this section.”

Historically, Parks and Recreational facilities have been funded by multiple sources, however recently the use of state and federal grant money, as well as City and County issued bonds to fund capacity improvements has diminished significantly. Credit for the outstanding debt on bond funds has been provided (see Exhibit 12). Credit for funds from outside sources, such as grants, has also been provided (see Exhibit 13). Although these funds have been used in the past, they are not predictable enough to forecast as projected revenues.

It is anticipated that adjustments to the development fee will be made in the future to account for additional bond and grant funding contributions to the expansion of park and recreational facility capacity. Exhibit 18 lists existing continuing revenue sources, most of which are not creditable against the parks and recreational facilities development fee because they either are not used for capacity expansion, are intermittent and unreliable, or are paid for by other than City residents and businesses.

Exhibit 18 Continuing Revenue Sources

Revenue Source	Current Rate/ Formula	Applicability	Used for Parks Expansion or Capacity
Municipal Property Tax	\$1.43 per \$100 net assessed valuation ¹	All Real Property	No
Sales Tax (Transaction Privilege Tax)	2% ²	Commercial Development	No
Construction Sales Tax (CST)	Tucson does not currently assess an excess CST	N/A	No
State Grant Revenues	Undeterminable and Intermittent	Not Applicable	Yes
Federal Grant Revenues	Undeterminable and Intermittent	Not Applicable	Yes
City of Tucson Bonds	Include in municipal property tax rate, above	All Real Property	No projects at this time

¹ See http://www.pima.gov/Taxes/A_Tax.html. Includes primary, secondary, and involuntary tort judgments (self-insurance).

² Base rate; other rates apply. See <http://www.modelcitytaxcode.org/pdf/CombinedRateSheet.pdf>

Appendixes

- A – Parks and Recreational Facilities Project List
- B – Parks and Recreational Facilities by Service Area
- C – Grant-Funded Parks Projects
- D – Notes on City Bonds for Parks Facilities
- E – Notes on Pima County Bonds for City of Tucson Parks Facilities
- F – Notes on Non-Residential Service Unit Multiplier
- G – Parks and Recreational Facilities Project Maps

APPENDIX A

Parks and Recreational Facilities Project List

PARK CAPITAL PLAN, 2016-2025 Revised July 28, 2014

PROJECTS				
WEST DISTRICT	DESCRIPTION	FY 2016-2020	FY 2021-2025	Total Cost
CHERRY AVENUE PARK	Expansion of park amenities: ramadas, playground improvements, restroom, pedestrian circulation.	\$500,000		\$500,000
CHRISTOPHER COLUMBUS PARK	Expansion of sports facilities and park amenities in relation to the park's master plan.	\$2,000,000	\$2,000,000	\$4,000,000
EL PUEBLO PARK	Expansion of park amenities: ramadas, playground improvements, restrooms, pedestrian circulation.	\$750,000		\$750,000
JUHAN PARK	Expansion of sports facilities and park amenities including parking improvements.	\$750,000	\$750,000	\$1,500,000
SENTINEL PEAK PARK (A-MOUNTAIN)	Expansion of park amenities in relation to the park's master plan.	\$250,000	\$500,000	\$750,000
SUNNYSIDE PARK (SCHOOL DISTRICT PARTNERSHIP)	Expansion of sports fields and walking paths including lighting improvements.	\$425,000	\$425,000	\$850,000
JOHN F. KENNEDY PARK	Develop park master plan and implement initial first phase improvements.	\$1,000,000	\$1,500,000	\$2,500,000
SAN JUAN PARK	Develop park master plan and implement initial first phase improvements.	\$50,000	\$1,000,000	\$1,050,000
MISSION MANOR PARK	Expansion of sports facilities and park amenities, including a splash pad.	\$500,000	\$500,000	\$1,000,000
LAND ACQUISITION	Acquisitions to create new or expand existing West District parks as needed and as land is available.	\$100,000	\$2,300,000	\$2,400,000
DEVELOPMENT FEE STUDY UPDATE			\$32,290	\$32,290
PARKS AND RECREATION STRATEGIC PLAN UPDATE			\$6,458	\$6,458
SUBTOTALS		\$6,325,000	\$9,013,748	\$15,338,748

EAST DISTRICT

ARCADIA GREENWAY	New linear park greenway in relation to the trails master plan.	\$1,000,000	\$1,000,000	\$2,000,000
JESSE OWENS PARK	Develop park master plan and expand amenities including walking paths and splash pad.	\$500,000	\$500,000	\$1,000,000
UDALL PARK	Expansion of sports facilities and park amenities in relation to the park's	\$500,000	\$1,750,000	\$2,250,000

	master plan.			
PALO VERDE PARK	Develop park master plan and expansion of sports fields and park amenities including, ramadas, playground improvements, restroom, walking paths.	\$500,000	\$500,000	\$1,000,000
McCORMICK PARK	Expansion of park amenities in relation to the park's master plan including walking paths.	\$250,000		\$250,000
GOLF LINKS SPORTS COMPLEX	Expansion of sports facilities and park amenities including ramadas, playground improvements and restrooms.	\$500,000	\$500,000	\$1,000,000
ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan.	\$250,000	\$250,000	\$500,000
SWAN PARK	Expansion of park amenities including walking path and pedestrian bridge.	\$500,000		\$500,000
FORT LOWELL PARK	Expansion of sports fields and park amenities in relation to the park's master plan.	\$625,000	\$1,875,000	\$2,500,000
SEARS PARK	Expansion of park amenities including walking path, par course, disc golf.	\$350,000	\$750,000	\$1,100,000
STEFAN GOLLOB PARK	Expansion of park amenities including lighting and playground improvements.	\$450,000		\$450,000
LAND ACQUISITION	Acquisitions to create new or expand existing East District parks as needed and as land is available.	\$750,000	\$750,000	\$1,500,000
DEVELOPMENT FEE STUDY UPDATE			\$44,560	\$44,560
PARKS AND RECREATION STRATEGIC PLAN UPDATE			\$8,912	\$8,912
SUBTOTALS		\$6,175,000	\$7,928,472	\$14,103,472

CENTRAL DISTRICT

REID PARK	Expansion of park amenities in relation to the park's master plan.	\$1,500,000	\$1,500,000	\$3,000,000
SILVERLAKE PARK	Expansion of sports facilities and related amenities including walking paths and pedestrian bridge.	\$1,000,000		\$1,000,000
ARROYO CHICO GREENWAY	Expansion of linear park greenway in relation to the trails master plan.	\$625,000	\$1,875,000	\$2,500,000
JACOBS PARK	Expansion of sports facilities and park amenities including ramadas.	\$250,000	\$750,000	\$1,000,000
MANSFIELD PARK	Expansion of sports facilities and related amenities.	\$225,000	\$625,000	\$850,000
LA MADERA PARK	Expansion of park amenities including lighted walking path, ramadas.	\$250,000		\$250,000
LIMBERLOST PARK	Expansion of park amenities including	\$250,000		\$250,000

	walking path			
RIO VISTA NATURAL RESOURCE PARK	Expansion of park amenities including parking	\$150,000		\$150,000
HIMMEL PARK	Expansion of park amenities including walking path, ramadas, picnic sites, playgrounds.		\$750,000	\$750,000
ESTEVAN PARK	Expansion of sports facilities and park amenities including restroom, pedestrian circulation.	\$500,000		\$500,000
DE ANZA PARK	Expansion of sports facilities and park amenities including restroom, walking path, par course.	\$500,000	\$250,000	\$750,000
MENLO PARK	Expansion of sports facilities and park amenities including walking path		\$500,000	\$500,000
JOAQUIN MURRIETA PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$750,000	\$2,250,000	\$3,000,000
IRONHORSE PARK MASTER PLAN & PHASE I	Develop park master plan and implement first phase improvements.	\$200,000		\$200,000
ARMORY PARK	Expansion of park amenities including lighting improvements	\$550,000		\$550,000
LAND ACQUISITION	Acquisitions to create new or expand existing Central District parks as needed and as land is available.	\$625,000	\$1,500,000	\$2,125,000
DEVELOPMENT FEE STUDY UPDATE			\$44,726	\$44,726
PARKS AND RECREATION STRATEGIC PLAN UPDATE			\$8,945	\$8,945
SUBTOTALS		\$7,375,000	\$10,053,671	\$17,428,671

SOUTHEAST DISTRICT

ABRAHAM LINCOLN PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,125,000	\$5,000,000	\$7,125,000
PURPLE HEART PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,000,000	\$2,000,000	\$4,000,000
CLEMENTS SENIOR CENTER	Construct new senior center		\$4,500,000	\$4,500,000
VISTA DEL PRADO PARK	Expansion of park amenities including walking path, par course, ramadas	\$500,000		\$500,000
ESCALANTE PARK	Expansion of sports facilities and park amenities including ramadas, walking paths.	\$350,000		\$350,000
MICHAEL PERRY PARK	Expansion of park amenities including parking	\$500,000	\$500,000	\$1,000,000
CHARLES FORD (LAKESIDE) PARK	Expansion of park amenities including ramadas, playgrounds, walking paths	\$375,000	\$1,000,000	\$1,375,000
GROVES PARK	Develop park master plan and implement initial first phase improvements.	\$500,000	\$1,500,000	\$2,000,000

ROBERT A. PRICE, SR. (SOUTH CENTRAL) COMMUNITY PARK (NEW PARK)	Construct new sports fields and park amenities in relation to the park's master plan	\$2,500,000	\$2,500,000	\$5,000,000
ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$1,500,000	\$1,500,000	\$3,000,000
ALAMO GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$500,000	\$1,500,000	\$2,000,000
LAND ACQUISITION	Acquisitions to create new or expand existing Southeast District parks as needed and as land is available.	\$1,250,000	\$3,000,000	\$4,250,000
DEVELOPMENT FEE STUDY UPDATE			\$101,039	\$101,039
PARKS AND RECREATION STRATEGIC PLAN UPDATE			\$20,208	\$20,208
SUBTOTALS		\$12,100,000	\$23,121,247	\$35,221,247

SOUTHLANDS DISTRICT

VALENCIA & ALVERNON COMMUNITY PARK LAND ACQUISITION	Acquire land in relation to the area's master plan	\$750,000	\$750,000	\$1,500,000
SOUTHLANDS PARKS & RECREATION MASTER PLAN	Develop park master plan for the Southlands District	\$250,000		\$250,000
DEVELOPMENT FEE STUDY UPDATE			\$2,385	\$2,385
PARKS AND RECREATION STRATEGIC PLAN UPDATE			\$477	\$477
SUBTOTALS		\$1,000,000	\$752,862	\$1,752,862

TOTAL		\$32,975,000	\$50,870,000	\$83,845,000
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Appendix B Parks and Recreational Facilities by Service Area

CENTRAL BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ALENE DUNLAP SMITH GARDEN	0.1
AMPHI NEIGHBORHOOD PARK	1.9
ARMORY PARK	3.6
BALBOA HEIGHTS PARK	1.7
BONITA PARK	3.0
BRISTOL PARK	2.0
CATALINA PARK	4.3
CESAR CHAVEZ PARK	0.2
CHEROKEE AVE PARK	0.6
CONNER PARK	1.7
COUNTRY CLUB ANNEX PARK	2.9
DAVID G. HERRERA AND RAMON QUIROZ PARK	7.1
DE ANZA PARK	5.2
EL RIO CENTER	5.2
EL TIRADITO WISHING SHRINE	0.1
ESTEVAN PARK	8.6
FAIRVIEW LOTS	1.9
FRANCISCO ELIAS ESQUER PARK	6.4
GARDEN OF GETHSEMANE	1.0
GENE C REID PARK	136.3
GRANT AND CAMPBELL PARK	0.5
HIMMEL PARK	25.7
IRONHORSE PARK	2.8
JACINTO PARK	1.2
JACOBS PARK	48.4
JACOME PLAZA	2.0
JAMES THOMAS PARK	9.0
JOAQUIN MURRIETA NORTHWEST PARK	48.4
KEELING DESERT	0.4
LA MADERA PARK	5.8
LA PILITA	0.1
LA PLACITA PARK	0.4
LAGUNA PARK	0.2
LIMBERLOST FAMILY PARK	6.9
MANSFIELD PARK	21.2
MANUEL VALENZUELA ALVAREZ PARK	0.3
MENDOZA MEMORIAL PARK	0.3
MENLO PARK	11.5
MIRAMONTE NATURAL RESOURCE PARK	0.7
MIRASOL PARK	5.7
MITCHELL PARK	1.6
OCHOA PARK	0.8
ORMSBY PARK	4.7
PARKVIEW PARK	3.7
PEREZ PARK	0.2

CENTRAL BENEFIT DISTRICT (continued)	
FACILITY NAME	AREA (ACRES)
PRESIDIO SAN AGUSTIN DEL TUCSON	0.4
PUBLIC PLAZA	0.1
PUEBLO GARDENS	4.7
RANDOLPH RECREATION CENTER	16.9
RIO VISTA PARK	36.6
RIVERVIEW PARK	0.9
SAN ANTONIO PARK	0.8
SANTA RITA PARK	22.5
SANTA ROSA PARK	7.7
SEMINOLE PARK	0.5
SILVERLAKE PARK	53.4
SIXTH AVENUE COMMEMORATIVE PET PARK	1.3
STREET SCENE PARK	0.6
SUNSET PARK	1.1
TAHOE PARK	2.5
VEINTE DE AGOSTO PARK	1.0
VERDUGO PARK	1.7
WAVERLY CIRCLE PARK	0.6
TOTAL	549.7

EAST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ALVERNON PARK	3.2
CASE PARK	53.1
COOPER LONGFELLOW PARK	0.3
DESERT AIRE PARK	1.6
FORT LOWELL PARK	72.9
FREEDOM PARK	38.6
GOLF LINKS SPORTS COMPLEX	51.1
HAROLD B WRIGHT PARK	2.5
HIGHLAND VISTA PARK	5.0
HOFFMAN PARK	3.8
JESSE OWENS PARK	38.9
LINDEN PARK	4.4
MCCORMICK PARK	12.7
MESA VILLAGE PARK	2.4
MORRIS K UDALL PARK	161.2
PALO VERDE PARK	27.8
PINECREST PARK	1.6
RILLITO CROSSING LINEAR PARK	0.7
ROBB WASH	0.3
ROLLING HILLS PARK	4.3
SAN GABRIEL PARK	0.5
SEARS PARK	10.2
STEFAN GOLLOB PARK	8.6
SWAN PARK	6.3
SWANWAY PARK	2.4
TERRA DEL SOL PARK	2.4

EAST BENEFIT DISTRICT (continued)	
FACILITY NAME	AREA (ACRES)
TOUMEY PARK	6.6
UNDEDICATED PARK - OLD SPANISH-29TH	12.1
VALLEY RANCH PUBLIC TRAIL ACCESSWAY	0.3
VILLA SERENA PARK	1.5
VISTA DEL RIO CULTURAL RESOURCES PARK	4.2
VISTA DEL RIO PARK	1.3
WILSHIRE PARK	2.7
TOTAL	545.3

SOUTHEAST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ABRAHAM LINCOLN PARK	202.0
ATTURBURY WASH PARK	6.7
CHARLES FORD PARK	49.8
ESCALANTE PARK	5.3
GROVES PARK	11.9
GROVES UNDEVELOPED	14.0
JULIAN WASH AT LA ESTANCIA DE TUCSON	7.7
JULIAN WASH GREENWAY	0.4
MICHAEL PERRY PARK	8.4
PANTANO WASH LINEAR PARK	24.8
PANTANO WASH LINEAR PARK	21.4
PURPLE HEART PARK	38.8
ROBERT PRICE SENIOR PARK	18.4
UNDEDICATED PARK - PANTANO WASH	1.1
VISTA DEL PRADO PARK	8.6
TOTAL	419.4

SOUTHLANDS BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
TOTAL	0.0

WEST BENEFIT DISTRICT	
FACILITY NAME	AREA (ACRES)
ANKLAM WASH	4.0
BRAVO PARK	5.4
CHERRY AVENUE RECREATION CENTER	5.3
CHRISTOPHER COLUMBUS PARK	288.8
DESERT SHADOWS PARK	6.7
EL PUEBLO PARK	28.4
GREASEWOOD PARK	159.7
GRIJALVA PARK	3.8
JOHN F KENNEDY PARK	171.7
JUHAN PARK	15.6
LA MAR PARK	3.0
LA MARIPOSA PARK	0.5
MANUEL HERRERA JR PARK	3.5

WEST BENEFIT DISTRICT (continued)	
FACILITY NAME	AREA (ACRES)
MISSION MANOR PARK	38.2
OAKTREE PARK	7.4
PAINTED HILLS NATURAL RESOURCE PARK	30.5
RODEO WASH PARK 1	4.5
RODEO WASH PARK 2	7.2
RUDY GARCIA PARK	44.2
SAN JUAN PARK	37.5
SENTINEL PEAK PARK	378.3
SUNNYSIDE PARK	34.2
SUNSET VILLA PARK	0.1
UDP - SILVERBELL	1.1
UNDEDICATED PARK - RODEO WASH	2.4
UNDEDICATED PARK - SILVERBELL-BOYER	70.4
UNDEDICATED PARK - SILVERBELL-GORET	79.0
UNDEDICATED PARK - SILVERBELL-GORET	24.9
UNDEDICATED PARK - SILVERBELL-HILLS OF GOLD	0.3
VERDE MEADOWS COMPOUND	0.4
VISTA DEL PUEBLO PARK	3.8
TOTAL	1,461.6

Appendix C Grant-Funded Parks Projects

CENTRAL SERVICE AREA					
Year	Project Description	Source*	Original Amount	CCI Factor	Adjusted Amount
1966	Mansfield Swimming Pool	LWCF	\$36,921	9.62	\$355,180
1966	Jacobs Park Playfields	LWCF	\$12,994	9.62	\$125,002
1966	Night Lighting and Multiple-Use Court Lights	LWCF	\$7,659	9.62	\$73,680
1970	Jacobs Park Improvements	LWCF	\$14,169	7.10	\$100,600
1970	Mirasol Park Improvements	LWCF	\$12,763	7.10	\$90,617
1970	Mansfield Park Improvements	LWCF	\$3,782	7.10	\$26,852
1971	Southwest Neighborhood "Street Scene" Park Dev.	LWCF	\$8,540	6.20	\$52,948
1971	Northwest District Park Development	LWCF	\$70,530	6.20	\$437,286
1971	Oury Park Acquisition	LWCF	\$16,500	6.20	\$102,300
1971	Oury Park Development	LWCF	\$26,215	6.20	\$162,533
1971	Randolph Park Tennis Court Lighting	LWCF	\$14,776	6.20	\$91,611
1971	Santa Rita Park Softball Field Lighting	LWCF	\$25,371	6.20	\$157,300
1971	Reffkin Tennis Center Tennis Court Lighting	LWCF	\$14,776	6.20	\$91,611
1971	Reffkin Tennis Center Tennis and Handball	LWCF	\$83,525	6.20	\$517,855
1971	Jacobs Park Irrigation	LWCF	\$7,500	6.20	\$46,500
1971	Diving Bays at (3) Municipal Pools	LWCF	\$39,534	6.20	\$245,111
1972	Northwest District Park Acquisition	LWCF	\$57,300	5.59	\$320,307
1972	El Rio Swimming Pool	LWCF	\$103,653	5.59	\$579,420
1972	Francisco Elias Esquer Mini Park Dev't	LWCF	\$3,567	5.59	\$19,940
1972	Verdugo Park Development	LWCF	\$14,167	5.59	\$79,194
1974	Randolph Center Swim Pool	LWCF	\$67,901	4.85	\$329,320
1974	Mansfield Park Acquisition	LWCF	\$41,950	4.85	\$203,458
1974	NW District Park Lighted Softball Field	LWCF	\$18,437	4.85	\$89,419
1976	Oury Park Pool	LWCF	\$120,057	4.08	\$489,833
1979	Himmel Park Tennis Court Lighting	LWCF	\$32,090	3.26	\$104,613
1979	Reid Park Baseball Field Lights	LWCF	\$163,777	3.26	\$533,913
1979	Reffkin Tennis Center Tennis and Handball Facility	LWCF	\$281,010	3.26	\$916,093
1979	Menlo Park Landscaping and Lighting	LWCF	\$33,845	3.26	\$110,335
1979	Ormsby Park Lighting	LWCF	\$25,592	3.26	\$83,430
1979	Park Renovation-Catalina and Armory Parks	LWCF	\$52,070	3.26	\$169,748
1981	Reid Regional Park Renovation	LWCF	\$65,400	2.77	\$181,158
1983	Northwest Park Baseball Field Lights	LWCF	\$37,500	2.41	\$90,375
1984	Santa Rita Park Comfort Station	LWCF	\$20,000	2.36	\$47,200
1986	Mansfield Park Development	LWCF	\$71,000	2.28	\$161,880
1991	Randolph (Gene Reid) Tennis Ctr Renov	AHF	\$179,000	2.03	\$363,370
1991	Reid Park Renovation	AHF	\$115,500	2.03	\$234,465
1991	Murietta Renov	AHF	\$371,250	2.03	\$753,638

1992	Jefferson Park School Development	AHF	\$28,000	1.97	\$55,160
1992	Jefferson Park School Nhood Park Dev't	CDBG	\$43,000	1.97	\$84,710
1992	Kino Coalition Pueblo Gardens/Thomas Park	CDBG	\$25,000	1.97	\$49,250
1992	W Hills/ Thomas Park Parking Lot Lights	CDBG	\$17,256	1.97	\$33,994
1993	Northwest Center - Air Conditioning	CDBG	\$105,000	1.88	\$197,400
1993	Jacobs Park Soccer Complex	AHF	\$400,000	1.88	\$752,000
1993	Water Sides for Mansfield and Menlo Pools	AHF	\$136,500	1.88	\$256,620
1993	Oury Park	AHF	\$25,000	1.88	\$47,000
1994	Santa Rosa Park Development	CDBG	\$105,000	1.81	\$190,050
1994	Santa Rosa Acquisition and Development	AHF	\$200,000	1.81	\$362,000
1994	Thomas Park Lighting	CDBG	\$14,183	1.81	\$25,671
1994	Balboa Heights Pilot Projec	CDBG	\$36,537	1.81	\$66,131
1995	Santa Rosa Park Development	CDBG	\$200,000	1.79	\$358,000
1996	Santa Rita Park Revit of Children's Area	CDBG	\$60,000	1.74	\$104,400
1998	Kino and 36th Street Park Development	AHF	\$700,000	1.66	\$1,162,000
1998	B2B Ironhorse - Parks - Ward 6	CDBG	\$185,827	1.66	\$308,472
1999	Little League Baseball/ Quincie Douglas	CDBG	\$100,000	1.62	\$162,000
2000	Santa Rita Skatepark	CDBG	\$200,000	1.58	\$316,000
2001	North Central Park, Ph 1	AHF	\$191,802	1.55	\$297,293
2001	Santa Rita Skatepark	CDBG	\$130,589	1.55	\$202,413
2003	James Thomas Park-Lighting Improvement	CDBG	\$193,951	1.46	\$283,168
2004	Cot/ Parks/ Oury Rec Center-Hvac	CDBG	\$79,633	1.38	\$109,894
2004	Ormsby Sun Port And Court (B2B)	CDBG	\$30,000	1.38	\$41,400
2005	Jacobs Park Accessible Playground	CDBG	\$48,747	1.32	\$64,347
2005	Armory Park Lighting	CDBG	\$82,240	1.32	\$108,556
2005	B2B Herrera-Quiroz Basketball Court/ Covr	CDBG	\$18,000	1.32	\$23,760
2005	La Madera Park	CDBG	\$54,302	1.32	\$71,678
2005	Herrera-Quiroz (Oury Park)Basketball Court/ Cover	CDBG	\$77,742	1.32	\$102,619
2006	Jacinto Park Improvements	CDBG	\$58,435	1.24	\$72,459
2006	Joaquin Murrieta Park Scoreboard Imp.	CDBG	\$53,245	1.24	\$66,023
2006	Santa Rosa Park: Basketball Court Lights	CDBG	\$15,000	1.24	\$18,600
2006	Mendoza Memorial Park	CDBG	\$62,352	1.24	\$77,317
2006	Herrera-Quiroz Basketball Court Construc	CDBG	\$198,753	1.24	\$246,454
2007	B2B Wuna - Catalina Park	CDBG	\$25,000	1.15	\$28,750
2007	B2B: James Thomas Park Sculpture	CDBG	\$63,438	1.15	\$72,953
2008	Silverlake Park Soccer Field Parking Lot	LWCF	\$161,405	1.15	\$185,616
2008	Hummel Park Play Structure/ Ada Improvmnt	CDBG	\$132,516	1.15	\$152,393
2008	Santa Rita Skate Park-Back2Basics Fundng	CDBG	\$166,962	1.15	\$192,007
2008	B2B Herrera-Quiroz Pk Bstball Court/ Covr	CDBG	\$50,000	1.15	\$57,500

2008	Verdugo Park	CDBG	\$2,864	1.15	\$3,294
2008	Marty Birdman Recreation Center Enhancements	CDBG	\$225,618	1.15	\$259,460
2008	Menlo Park Design	CDBG	\$5,312	1.15	\$6,109
2009	Catalina Park Playground Eqmt./Shade Structure	CDBG	\$300,110	1.15	\$345,127
2009	Jacobs Park Play Structure	CDBG	\$180,000	1.15	\$207,000
2009	Estevan Park Play Structure	CDBG	\$244,262	1.15	\$280,902
2009	Joaquin Murrietta Park Shade Structure	CDBG	\$35,577	1.15	\$40,914
2009	Amphi Park Tot Turf	CDBG	\$48,302	1.15	\$55,547
2010	Jacobs Park Field Lighting	CDBG	\$165,583	1.09	\$180,485
2010	Oury Park Field Sports Lighting	CDBG	\$379,442	1.09	\$413,592
2010	Mirasol Park Sports Field Lighting	CDBG	\$267,129	1.09	\$291,171
2010	Santa Rita Skate Park Artwork	CDBG	\$16,402	1.09	\$17,878
2012	Jacobs Park Tot Turf and Security Lighting	CDBG	\$216,457	1.04	\$225,115
2012	Seminole Park Walking Path	CDBG	\$8,348	1.04	\$8,682
	TOTAL				\$17,879,428
	EXISTING SU				58,243
	GRANT FUND OFFSET/ SU				\$307
EAST SERVICE AREA					
1966	Palo Verde Swimming Pool	LWCF	\$29,128	9.62	\$280,211
1966	Night Lighting and Multiple-Use Court Lights	LWCF	\$7,659	9.62	\$73,680
1967	Jesse Owens Swimming Pool	LWCF	\$38,709	9.13	\$353,413
1967	Palo Verde Playfield Lights	LWCF	\$10,079	9.13	\$92,021
1970	Palo Verde Park Improvements	LWCF	\$946	7.10	\$6,717
1970	Jesse Owens Park Improvements	LWCF	\$12,699	7.10	\$90,163
1971	Jesse Owens Baseball Field Lights and Misc	LWCF	\$50,000	6.20	\$310,000
1971	Prudence (Gollub) Land Acquisition	LWCF	\$28,800	6.20	\$178,560
1971	Diving Bays at (3) Municipal Pools	LWCF	\$39,534	6.20	\$245,111
1972	Riverview Mini Park Development	LWCF	\$7,150	5.59	\$39,969
1975	Freedom Park Phase I Development	LWCF	\$83,935	4.43	\$371,832
1977	Freedom Park Pool and Tennis Court Lighting	LWCF	\$145,142	3.80	\$551,540
1981	Udall Regional Park, Phase I	LWCF	\$75,000	2.77	\$207,750
1983	Udall Park Phase II	LWCF	\$72,000	2.41	\$173,520
1988	Udall Park Picnic and Baseball Facility	LWCF	\$75,000	2.17	\$162,750
1991	Freedom Renov	AHF	\$371,250	2.03	\$753,638
1992	Golf Links Sport Park Development	AHF	\$246,500	1.97	\$485,605
1994	Soccer Fields Lights Golf Links Sports Park	CDBG	\$150,000	1.81	\$271,500
1995	Golf Links Softball and Soccer Fields	AHF	\$500,000	1.79	\$895,000
1995	Rolling Hills Park Development	AHF	\$200,000	1.79	\$358,000
1996	Freedom Park Center	CDBG	\$200,000	1.74	\$348,000
1997	Freedom Park Neighborhood Center	CDBG	\$200,000	1.68	\$336,000

2001	Case Park Development, Ph 2	AHF	\$127,868	1.55	\$198,195
2004	Pima County Jr. Soccer League/ Golf Links	CDBG	\$100,000	1.38	\$138,000
2004	Cot Parks And Recreation Freedom Park	CDBG	\$148,058	1.38	\$204,321
2005	Riverview Park Ramada	CDBG	\$30,000	1.32	\$39,600
2005	Toumey Park Playground Equipment	CDBG	\$56,237	1.32	\$74,233
2007	B2B McCormick Park Par-Course	CDBG	\$42,087	1.15	\$48,400
2008	McCormick Park Path Master Plan	CDBG	\$136,089	1.15	\$156,503
2008	Swan Park Playground Enhancements	CDBG	\$1,956	1.15	\$2,249
2009	Freedom Park Field Lighting Project	CDBG	\$150,310	1.15	\$172,856
2009	Swan Park Playground Improvements	CDBG	\$103,093	1.15	\$118,556
2009	McCormick Park Playground Amenities	CDBG	\$24,712	1.15	\$28,419
	TOTAL				\$7,766,311
	EXISTING SU				62,432
	GRANT FUND OFFSET/ SU				\$124

SOUTHEAST SERVICE AREA

1966	Night Lighting and Multiple-Use Court Lights	LWCF	\$7,659	9.62	\$73,680
1973	Lakeside Park Acquisition	LWCF	\$40,500	5.17	\$209,385
1973	Hearthstone (Michael Perry) Park Acquisition	LWCF	\$22,500	5.17	\$116,325
1973	Escalante Park Swimming Pool	LWCF	\$102,073	5.17	\$527,717
1974	Lakeside Park Phase II Development	LWCF	\$53,830	4.85	\$261,076
1977	Hearthstone (Michael Perry) Park Dev't	LWCF	\$46,533	3.80	\$176,825
1979	Lakeside Park Phase III Development	LWCF	\$30,617	3.26	\$99,811
1979	Lincoln Regional Park Phase I Development	LWCF	\$300,000	3.26	\$978,000
1986	Lakeside Park Development	LWCF	\$75,000	2.28	\$171,000
1991	Lakeside Renov	AHF	\$371,250	2.03	\$753,638
1993	Lakeside Park	AHF	\$25,000	1.88	\$47,000
1997	William M. Clements Regional Rec (Lincoln)	CDBG	\$75,000	1.68	\$126,000
2005	Escalante Park Playground Installation	CDBG	\$79,425	1.32	\$104,841
2009	Vista Del Prado Park Field Lighting Project	CDBG	\$179,532	1.15	\$206,462
2009	Escalante Park Shade Structure	CDBG	\$46,005	1.15	\$52,906
2012	Vista Del Prado Playground Shade Structure	CDBG	\$36,083	1.04	\$37,526
	TOTAL				\$3,942,192
	EXISTING SU				20,985
	GRANT FUND OFFSET/ SU				\$188

WEST SERVICE AREA

1966	Mission Park Playfields	LWCF	\$12,994	9.62	\$125,002
1966	Night Lighting and Multiple-Use Court Lights	LWCF	\$7,659	9.62	\$73,680
1970	Vista del Pueblo Park Improvements	LWCF	\$923	7.10	\$6,553

1970	Kennedy Park Improvements	LWCF	\$4,495	7.10	\$31,915
1970	Rodeo Park Improvements	LWCF	\$11,845	7.10	\$84,100
1970	Mission Park Improvements	LWCF	\$11,416	7.10	\$81,054
1971	Mission Park Baseball Field Lighting	LWCF	\$69,960	6.20	\$433,752
1971	Rodeo Park Irrigation, Turf and Trees	LWCF	\$5,000	6.20	\$31,000
1971	Manuel Valenzuela Alvarez Mini Park Dev't	LWCF	\$3,606	6.20	\$22,357
1973	Kennedy Park Swimming Pool	LWCF	\$75,771	5.17	\$391,736
1974	Rodeo Park Softball Field Lighting	LWCF	\$12,231	4.85	\$59,320
1974	Bravo Park Acquisition and Development	LWCF	\$49,725	4.85	\$241,166
1974	Casa del Sol Park Acquisition	LWCF	\$11,250	4.85	\$54,563
1979	Silverbell Regional Park Ph I Development	LWCF	\$52,070	3.26	\$169,748
1979	Desert Shadows Neighborhood Park	LWCF	\$47,944	3.26	\$156,297
1980	JF Kennedy Regional Park	LWCF	\$150,000	3.03	\$454,500
1986	Greasewood Park Development	LWCF	\$75,000	2.28	\$171,000
1991	Kennedy Renov	AHF	\$371,250	2.03	\$753,638
1992	Rodeo Park Renovation	AHF	\$130,000	1.97	\$256,100
1993	Mission Park Sunnyside Little League Field	CDBG	\$60,000	1.88	\$112,800
1993	El Pueblo Neighborhood Center - Land Acquis	CDBG	\$350,000	1.88	\$658,000
1993	El Pueblo Neighborhood Center - Pool	CDBG	\$1,010,122	1.88	\$1,899,029
1993	AYSO Region 224 Safe Play at Rodeo Park	CDBG	\$100,000	1.88	\$188,000
1993	Cherry & Rodeo Park	AHF	\$50,000	1.88	\$94,000
1994	Juhan Park Development	AHF	\$500,000	1.81	\$905,000
1994	Rodeo Park Baseball/Softball Field Upgrades	CDBG	\$75,000	1.81	\$135,750
1995	El Pueblo Center Recreation Facility	CDBG	\$180,000	1.79	\$322,200
2004	Rudy Garcia Park -Lighting Improvement	CDBG	\$304,818	1.38	\$420,649
2007	B2B Juhan Park Improvement Design	CDBG	\$64,932	1.15	\$74,671
2008	Juhan Park Improvements	LWCF	\$147,663	1.15	\$169,812
2008	Sentinal Peak Improvements	CDBG	\$44,300	1.15	\$50,945
2009	Cherry Ave Basketball Court	CDBG	\$46,505	1.15	\$53,481
2009	Mission Manor Park Sports Lighting	CDBG	\$450,000	1.15	\$517,500
2012	Elvira Neighborhood Walking Path	CDBG	\$10,000	1.04	\$10,400
	TOTAL				\$9,209,718
	EXISTING SU				44,259
	GRANT FUND OFFSET/SU				\$208
	CITY WIDE TOTAL				\$38,797,649
	EXISTING SU				\$189,272
	CITY WIDE AVERAGE GRANT FUND OFFSET/SU				\$205

*Source: City of Tucson Parks and Recreation Department, Engineering News Record – Construction Cost Index Cost Index

Appendix D - Notes on City Bonds and Certificates of Participation for Parks Facilities

I. Overview of City of Tucson Bonds for Parks and Recreation Projects

City of Tucson voters authorized the sale of General Obligation bonds during special elections held in 1994 and 2000. As of July 1, 2013, the outstanding principal on these bonds is \$51,507,297 (see Table 1 below).

**Table 1 City of Tucson General Obligation Bonds
Summary of Outstanding Principal**

1994 COT G.O. Bonds	
1994-B (1996)	\$1,428,178
1994-C (1997)	\$577,163
1994-D (1998)	\$1,779,973
1996 Ref.	\$6,544,956
2003 Ref.	\$160,169
2005 Ref.	\$6,578,156
2005-B Ref.	\$677,831
2006 Ref.	\$3,164,396
2012-B Ref.	\$4,151,059
1994 Total	\$25,061,881
2000 COT G.O. Bonds	
2000-B (2001)	\$1,034,258
2000-D (2004)	\$775,000
2000-E (2005)	\$526,825
2000-F (2007)	\$4,500,000
20005 Ref.	\$1,757,718
20006 Ref.	\$13,856,583
2012-A Ref.	\$3,995,032
2000 Total	\$26,445,416
Combined Total	\$51,507,297

II. Bond Authorizations and Bond Sales - Credit

Credit must be provided for secondary property taxes City residents will pay for these principal repayments for the fiscal years 2015/16 through 2024/25. Debt service payments for the 2000 bond sales have been or will be repaid prior to FY 2015/16 and are not included in the credit calculations. Likewise, debt service payments for the 2012 and 2013 sales will extend beyond FY 2024/25 and are not included in the credit calculations.

III. Credit Estimate for G.O. Bond Debt Repayments

It is estimated that 75 percent of the \$51,507,297 will be repaid during the time period FY 2015/16 through FY2024/25, for a repayment of \$38,630,473 (multiply \$51.5M x 0.75). Based on this assumption, a credit of \$38,630,473 is applied to the development fee calculation.

IV. City of Tucson Certificates of Participation

City of Tucson has also used Certificates of Participation (COPs) in order to finance Park improvement projects. Relevant COPs are listed in Table 2.

Table 2 City of Tucson Certificates of Participation
Summary of Outstanding Principal

COT Certificates of Participation	
2010A Ball Field Lighting	\$1,130,000.00
Reid Park Lighting	\$1,016,816.22
C.O.P. Debt Total	\$2,146,816.22

Appendix E - Notes on Pima County Bonds for City of Tucson Parks Facilities

I. Overview of Pima County Bonds for Parks and Recreation Projects

Pima County voters authorized the sale of General Obligation bonds at special elections held on May 20, 1997 and May 18, 2004, including \$52.65M (1997) and \$96.5M (2004) for Parks and Recreation projects. Table 1 below identifies eighteen Tucson park facilities for which Pima County has issued bonds from the 1997 and 2004 authorizations, as well as the principal amounts and the status of each project.

Table 1 Pima County 1997 and 2004 Bond Authorizations Allocated To City of Tucson Parks Facilities (through March 2014)

1997 Pima County G.O. Bonds - City of Tucson Parks Facilities			
Bond #	Project Name	Principal Amount	Status
P-05	Tucson Athletic and Play Field Improvements	\$733,064	C, TBD
P-13	P-13 Freedom Park Center Improvements	\$1,402,233	C
P-17	P-17 Santa Rita Park Lighting Improvements A	\$200,000	C
P-18	P-18 Armory Park/ Children's Museum Improvements (COT)	\$243,146	C
P-25	P-25 Udall Park Improvements	\$490,124	C
P-29	P-29 Rita Ranch / Purple Heart Park	\$340,131	C
P-37	P-37 Santa Cruz River Community Park-Menlo Park (COT)	\$844,137	C
P-46	P-46 Columbus Park	\$1,999,941	C
P-55	P-55 Clements Recreational Facility	\$2,499,750	C
P-57	P-57 Quincie Douglas Park Expansion	\$2,000,000	C
	1997 Sub-Total	\$10,752,526	
Pima County 2004 G.O. Bonds - Parks and Recreation			
Bond #	Project Name	Principal Amount	Status
PR4.30	PR- Eastside Sports Complex & Senior Center - COT	\$5,982,579	C
PR4.32	PR- SE Community Park	\$4,791,478	UD
PR4.33	Harrison Greenway	\$1,358,843	C, UD, TBD
PR4.34	Julian Wash Linear Park	\$3,686,588	C
PR4.35	PR- Arroyo Chico - COT	\$983,626	C
PR4.36	PR- Atturbury Wash Sanctuary - COT	\$1,164,746	C
PR4.37	Pantano River Park	\$3,494,470	C
PR4.38	PR- Flo Vista Natural Resource Park - COT	\$1,481,680	C
	2004 Sub-Total	\$22,944,010	
Total 1997 and 2004 Bonds		\$33,696,536	

Fifteen of these projects have been completed, while the other three projects have sub-phases that are either completed or under development, or with a status to be determined. For the eighteen projects, Pima County incurred \$33.7M in principal repayments.

II. Bond Authorizations and Bond Sales

Pima County has sold 1997 and 2004 G.O. bond authorizations in thirteen issuances between 1998 and 2013. The County typically sells G.O. bonds with a 15-year repayment schedule. In any given year, Pima County has been making debt service payments on several bond sales.

Credit is provided for secondary property taxes City residents will pay for these principal repayments for the fiscal years 2015/16 through 2024/25. Debt service repayment for the 1998, 2000, and 2001 bond sales has been or will be completed prior to FY2015/16 and is not included in the credit calculations. Likewise, debt service payments for the 2012 and 2013 sales will extend beyond FY2024/25 and are not included in the credit calculations.

III. Credit Calculation for G.O. Bond Debt Repayments

It is estimated that 75 percent (75%) of the \$33.7M would be repaid in these years, which amounts to \$25.3M (multiply \$33.7M x 0.75). City of Tucson property accounts for 41 percent of the County's secondary assessed valuation. Therefore, City residents would be paying secondary property taxes on debt repayment on these projects of \$10.4M (multiply \$25.3M x 0.41). Based on these assumptions, the City of Tucson would apply a credit of \$10.4M to the development fee calculation.

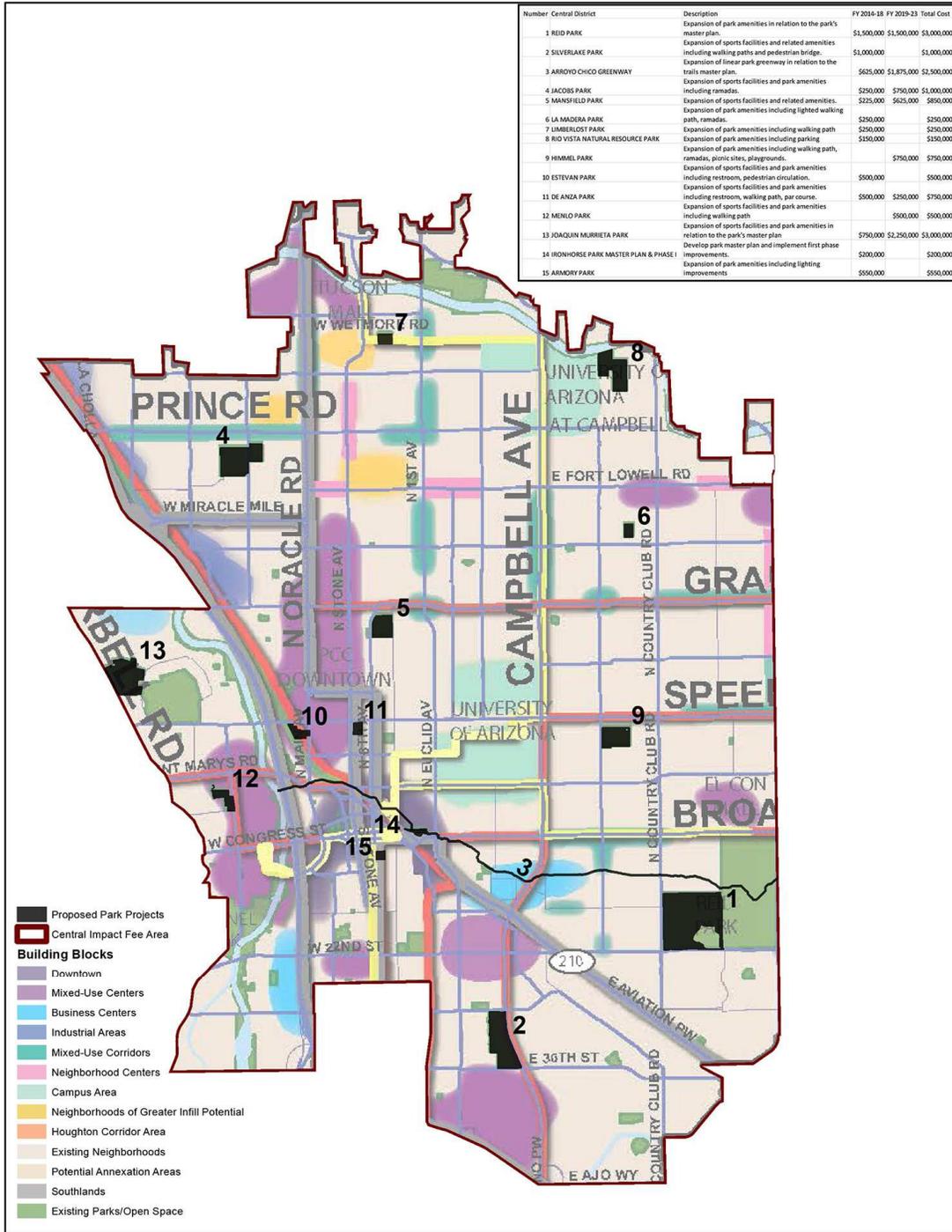
Appendix F - Notes on Non-Residential Service Unit Multiplier

Non-Residential Service Unit Multiplier Calculation

Gross Park Facilities Value	\$614,587,738
Less Debt Offset	\$51,138,973
Less Grant Offset	\$38,797,649
Net Park Facilities Value	\$524,651,116
Non -Residential Park Facilities Value Proportionate Share (1%)	\$5,246,511
Divide by SF Existing Non-residential	149,074,982
Cost per SF	\$0.035
Multiply by 1,000 SF	\$35.19
Divide by SFR fee	\$2,744
1,000 SF Non-Residential Multiplier	0.013

Appendix G - Parks and Recreational Facilities Project Maps

Central Impact Fee Area

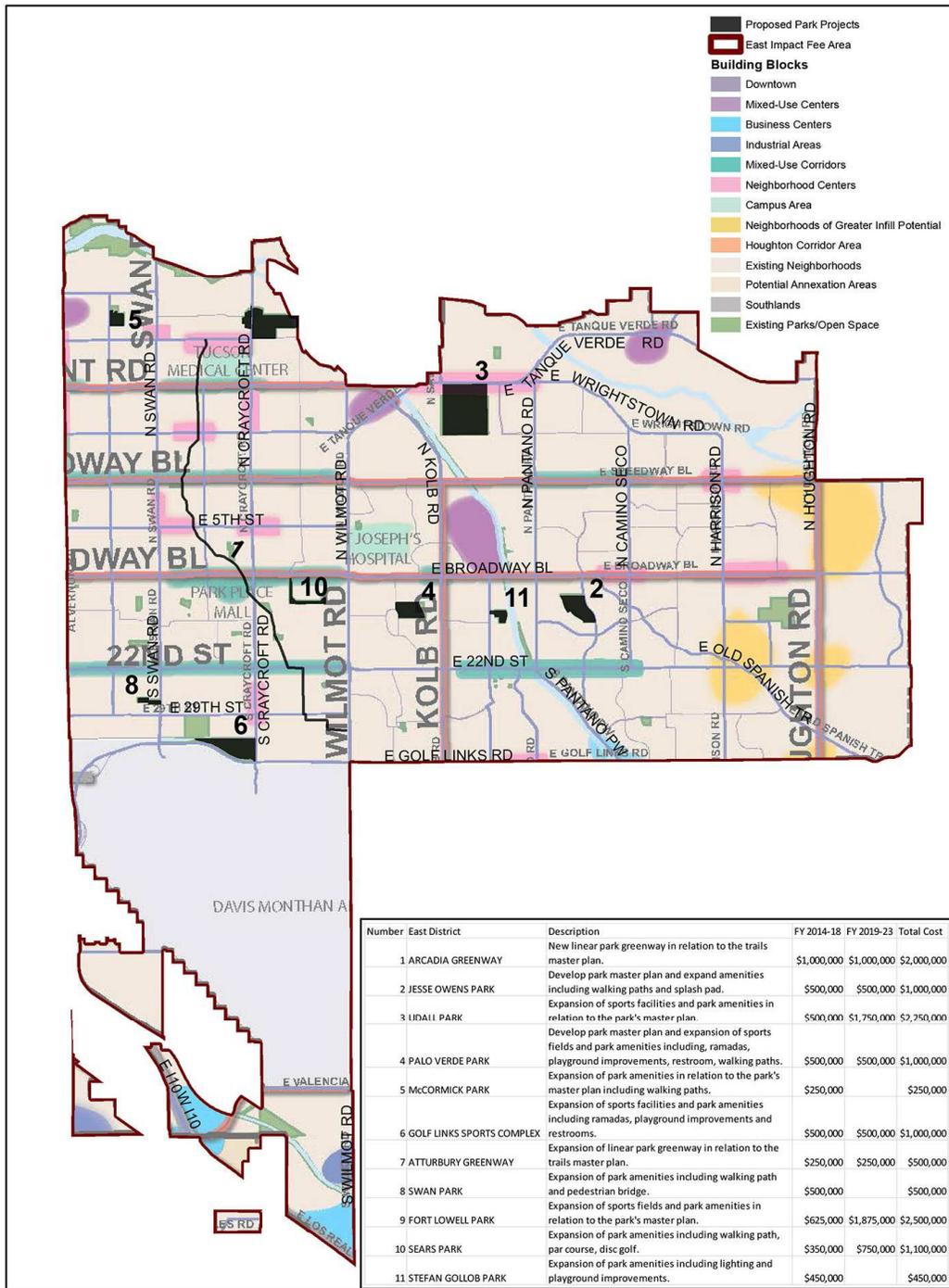


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East Impact Fee Area



Number	East District	Description	FY 2014-18	FY 2019-23	Total Cost
1	ARCADIA GREENWAY	New linear park greenway in relation to the trails master plan.	\$1,000,000	\$1,000,000	\$2,000,000
2	JESSE OWENS PARK	Develop park master plan and expand amenities including walking paths and splash pad.	\$500,000	\$500,000	\$1,000,000
3	LIDALI PARK	Expansion of sports facilities and park amenities in relation to the park's master plan.	\$500,000	\$1,750,000	\$2,250,000
4	PALO VERDE PARK	Develop park master plan and expansion of sports fields and park amenities including, ramadas, playground improvements, restroom, walking paths.	\$500,000	\$500,000	\$1,000,000
5	MCCORMICK PARK	Expansion of park amenities in relation to the park's master plan including walking paths.	\$250,000		\$250,000
6	GOLF LINKS SPORTS COMPLEX	Expansion of sports facilities and park amenities including ramadas, playground improvements and restrooms.	\$500,000	\$500,000	\$1,000,000
7	ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan.	\$250,000	\$250,000	\$500,000
8	SWAN PARK	Expansion of park amenities including walking path and pedestrian bridge.	\$500,000		\$500,000
9	FORT LOWELL PARK	Expansion of sports fields and park amenities in relation to the park's master plan.	\$625,000	\$1,875,000	\$2,500,000
10	SEARS PARK	Expansion of park amenities including walking path, par course, disc golf.	\$350,000	\$750,000	\$1,100,000
11	STEFAN GOLLOB PARK	Expansion of park amenities including lighting and playground improvements.	\$450,000		\$450,000

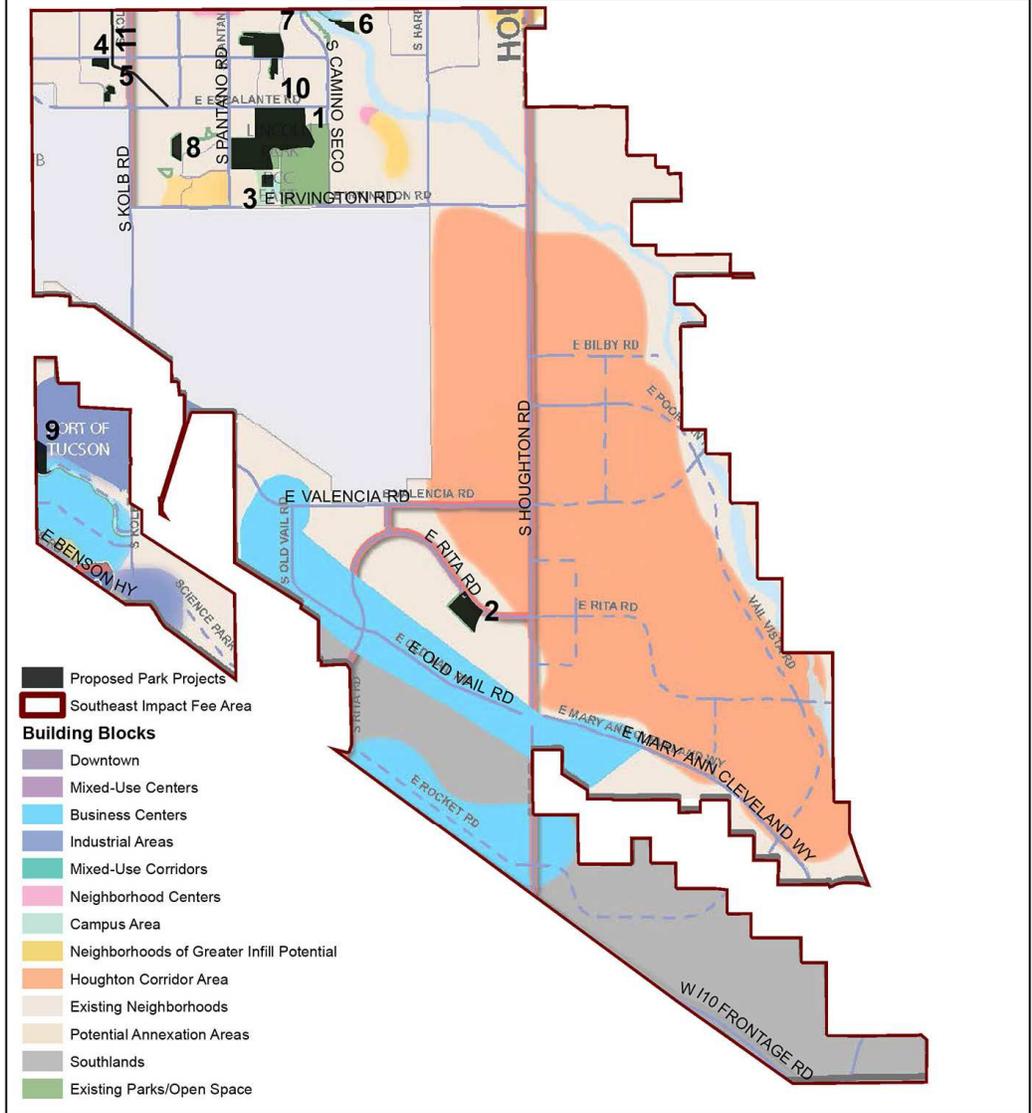
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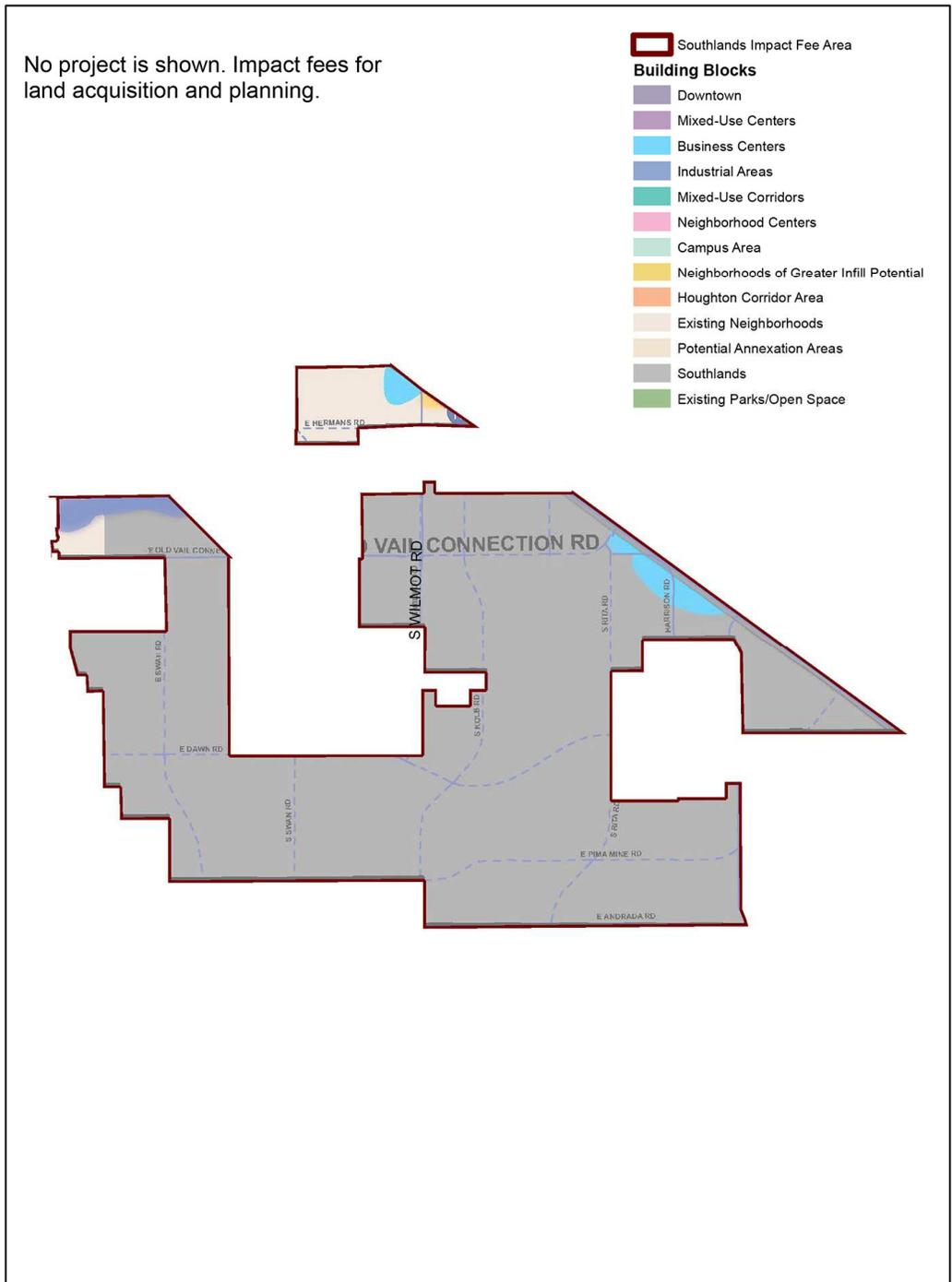
0 1.25 2.5 Miles

Southeast Impact Fee Area

Number	Southeast District	Description	FY 2014-18	FY 2019-23	Total Cost
1	ABRAHAM LINCOLN PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,125,000	\$5,000,000	\$7,125,000
2	PURPLE HEART PARK	Expansion of sports facilities and park amenities in relation to the park's master plan	\$2,000,000	\$2,000,000	\$4,000,000
3	CLEMENTS SENIOR CENTER	Construct new senior center	\$4,500,000	\$4,500,000	\$4,500,000
4	VISTA DEL PRADO PARK	Expansion of park amenities including walking path, par course, ramadas	\$500,000		\$500,000
5	ESCALANTE PARK	Expansion of sports facilities and park amenities including ramadas, walking paths	\$350,000		\$350,000
6	MICHAEL PERRY PARK	Expansion of park amenities including parking	\$500,000	\$500,000	\$1,000,000
7	CHARLES FORD (LAKESIDE) PARK	Expansion of park amenities including ramadas, playgrounds, walking paths	\$375,000	\$1,000,000	\$1,375,000
8	GROVES PARK	Develop park master plan and implement initial first phase improvements	\$500,000	\$1,500,000	\$2,000,000
9	ROBERT A. PRICE, SR. (SOUTH CENTRAL) COMMUNITY PARK (NEW PARK)	Construct new sports fields and park amenities in relation to the park's master plan	\$2,500,000	\$2,500,000	\$5,000,000
10	ATTURBURY GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$1,500,000	\$1,500,000	\$3,000,000
11	ALAMO GREENWAY	Expansion of linear park greenway in relation to the trails master plan	\$500,000	\$1,500,000	\$2,000,000



Southlands Impact Fee Area

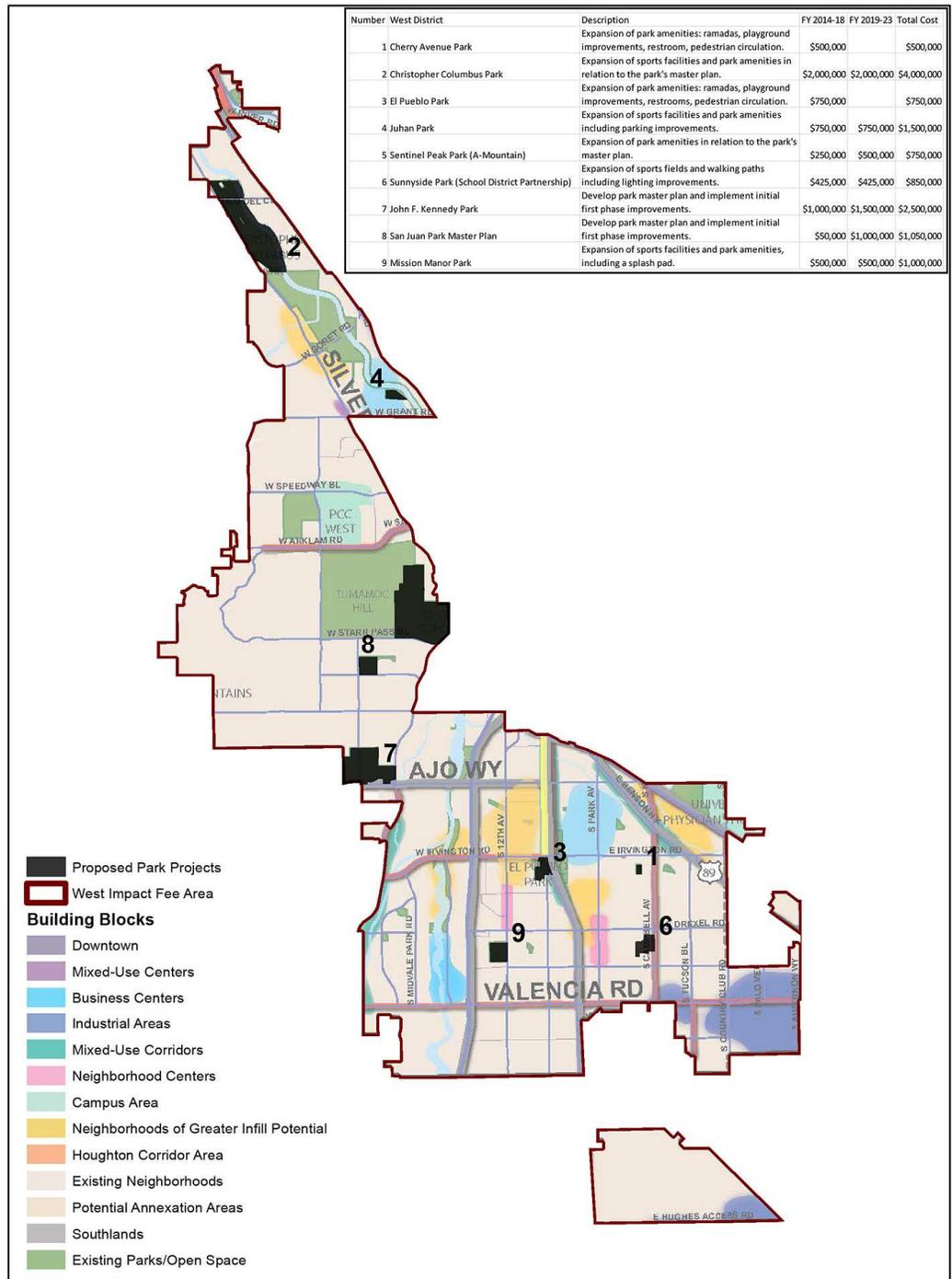


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0 2 4 Miles

West Impact Fee Area



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0 1.75 3.5 Miles

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