City of Tucson

Annual Development Impact Fees Report

FY 2025/26

Unaudited

October 21, 2026

City of Tucson

Annual Development Impact Fees Report
Fiscal Year Ended June 30, 2026

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City of Tucson
Development Impact Fees
Schedule A: Schedule of Changes in Fund Balance- Budget Basis
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area		Fund	FY 2026 Beginning Balance	Impact Fee Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
Streets								
Southlands District	PRE 12/31/2011	FD340	$ 3,227,003		102,778	102,778	-	3,329,781
West District	Post 12/31/2011	FD332	$ 2,679,167		85,535	85,535	60,833	2,703,869
East District	Post 12/31/2011	FD333	$ 2,039,821		72,623	72,623	-	2,112,444
Central District	Post 12/31/2011	FD334	$ 9,571,567		341,762	341,762	1,387,787	8,525,542
Southeast District	Post 12/31/2011	FD335	$ 7,519,264		242,900	242,900	171,472	7,590,692
Southlands District	Post 12/31/2011	FD348	$ 1,945,072	-	61,631	61,631	-	2,006,703
Area A	Post 8/23/2020	FD341	$ 5,241,701	171,875	177,754	349,629	-	5,591,330
Area B	Post 8/23/2020	FD342	$ 8,812,529	834,078	293,551	1,127,629	191,698	9,748,460
Area C	Post 8/23/2020	FD343	$ 9,969,565	323,533	313,008	636,541	855,097	9,751,009
Citywide	Post 8/23/2020	FD344	$ 6,405,118	356,902	256,036	612,938	35,123	6,982,933
Area A	7/1/2025	FD349	$ -	219,112	237	219,348	-	219,348
Area B	7/1/2025	FD350	$ -	628,548	749	629,296	-	629,296
Area C	7/1/2025	FD351	$ -	521,450	890	522,339	-	522,339
CityWide	7/1/2025	FD352	$ -	352,850	476	353,326	-	353,326
	Subtotal		**$ 57,410,807**	**$ 3,408,346**	**$ 1,949,930**	**$ 5,358,277**	**$ 2,702,010**	**$ 60,067,074**

City of Tucson
Development Impact Fees
Schedule A: Schedule of Changes in Fund Balance- Budget Basis
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area		Fund	FY 2026 Beginning Balance	Impact Fee Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
Parks								
Southlands District	PRE 12/31/2011	FD340	$ 1,718,654	-	53,928	53,928	25,393	1,747,189
West District	Post 12/31/2011	FD332	$ 789,645	-	24,564	24,564	32,651	781,558
East District	Post 12/31/2011	FD333	$ 297,530	-	2,582	2,582	225,000	75,112
Central District	Post 12/31/2011	FD334	$ 2,011,149	-	71,617	71,617	296,203	1,786,563
Southeast District	Post 12/31/2011	FD335	$ 2,472,982		72,247	72,247	291,659	2,253,570
Southlands District	Post 12/31/2011	FD348	$ 285,788		9,055	9,055		294,843
Area A	Post 8/23/2020	FD341	$ 3,464,345	143,251	98,603	241,854	600,000	3,106,199
Area B	Post 8/23/2020	FD342	$ 3,237,633	713,678	95,999	809,678	847,731	3,199,580
Area C	Post 8/23/2020	FD343	$ 5,126,957	78,073	168,357	246,430	184,990	5,188,397
Citywide	Post 8/23/2020	FD344	$ -	-		-	-	-
Area A	7/1/2025	FD349	$ -	151,683	164	151,847	-	151,847
Area B	7/1/2025	FD350	$ -	501,326	597	501,923	-	501,923
Area C	7/1/2025	FD351	$ -	406,299	693	406,992	-	406,992
CityWide	7/1/2025	FD352	$ -	-	-	-	-	-
	Subtotal		**$ 19,404,683**	**$ 1,994,310**	**$ 598,407**	**$ 2,592,717**	**$ 2,503,627**	**$ 19,493,773**

City of Tucson
Development Impact Fees
Schedule A: Schedule of Changes in Fund Balance- Budget Basis
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area		Fund	FY 2026 Beginning Balance	Impact Fee Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
Police								
Police	Post 12/31/2011	FD330	$ 6,182,514		194,010	194,010	1,235,272	5,141,252
Citywide	Post 8/23/2023	FD344	$ 496,270	53,155	192,664	245,819	(1,168,617)	1,910,706
Area A	Post 8/23/2020	FD341	$ -			-		-
CityWide	7/1/2025	FD352	$ -	236,502	319	236,821		236,821
	Subtotal		**$ 6,678,784**	**$ 289,657**	**$ 386,993**	**$ 676,650**	**$ 66,655**	**$ 7,288,779**
Fire								
Citywide	Post 12/31/2011	FD330	$ -			-		-
Fire	Post 12/31/2011	FD331	$ 1,520,362	-	45,961	45,961	720,738	845,585
Citywide	Post 8/23/2023	FD344	$ 1,804,607	182,416	52,534	234,949	-	2,039,556
CityWide	7/1/2025	FD352	$ -	201,028	270	201,298	-	201,298
	Subtotal		**$ 3,324,969**	**$ 383,444**	**$ 98,765**	**$ 482,209**	**$ 720,738**	**$ 3,086,440**
	TOTALS		**$ 86,819,243**	**$ 6,075,757**	**$ 3,034,096**	**$ 9,109,853**	**$ 5,993,030**	**$ 89,936,066**

City of Tucson
Development Impact Fees
Schedule B: Schedule of Project Expenditures
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area	Fund	Project	Location	Expenditures
Streets				
West District	FD332	PJSR6A Silverbell/Grant-Ina	Silverbell/Grant-Ina	60,833.48
Central District	FD334	PJS30N Downtown Links	Downtown Links	381,202.36
Central District	FD334	PJSR11 First Ave: Rivet To Grant Corridor	First Ave: Rivet To Grant Corridor	248.91
Central District	FD334	PJSR2A Grant Road Corridor	Grant Road Corridor	1,006,315.86
Central District	FD334	PJSR3A Broadway: Euclid -Country Club	Broadway: Euclid -Country Club	19.60
South District	FD335	PJSR14 Valencia: Kolb - Houghton	Valencia: Kolb - Houghton	143,744.16
South District	FD335	PJSR1J Houghton: 22nd-Irvington	Houghton: 22nd-Irvington	9,900.03
South District	FD335	PJSR6A Silverbell/Grant- Ina	Silverbell/Grant- Ina	17,827.62
Area B	FD342	PRJ001237 Country Club Rd - Michigan St to Milber St	Country Club Rd - Michigan St to Milber St	191,698.15
Area C	FD343	PJSR20 22nd: Camino Seco to Houghton	22nd: Camino Seco to Houghton	855,096.66
Citywide	FD344	PJSR2A Grant Road Corridor	Grant Road Corridor	35,122.94
		Subtotal		**$ 2,702,009.77**

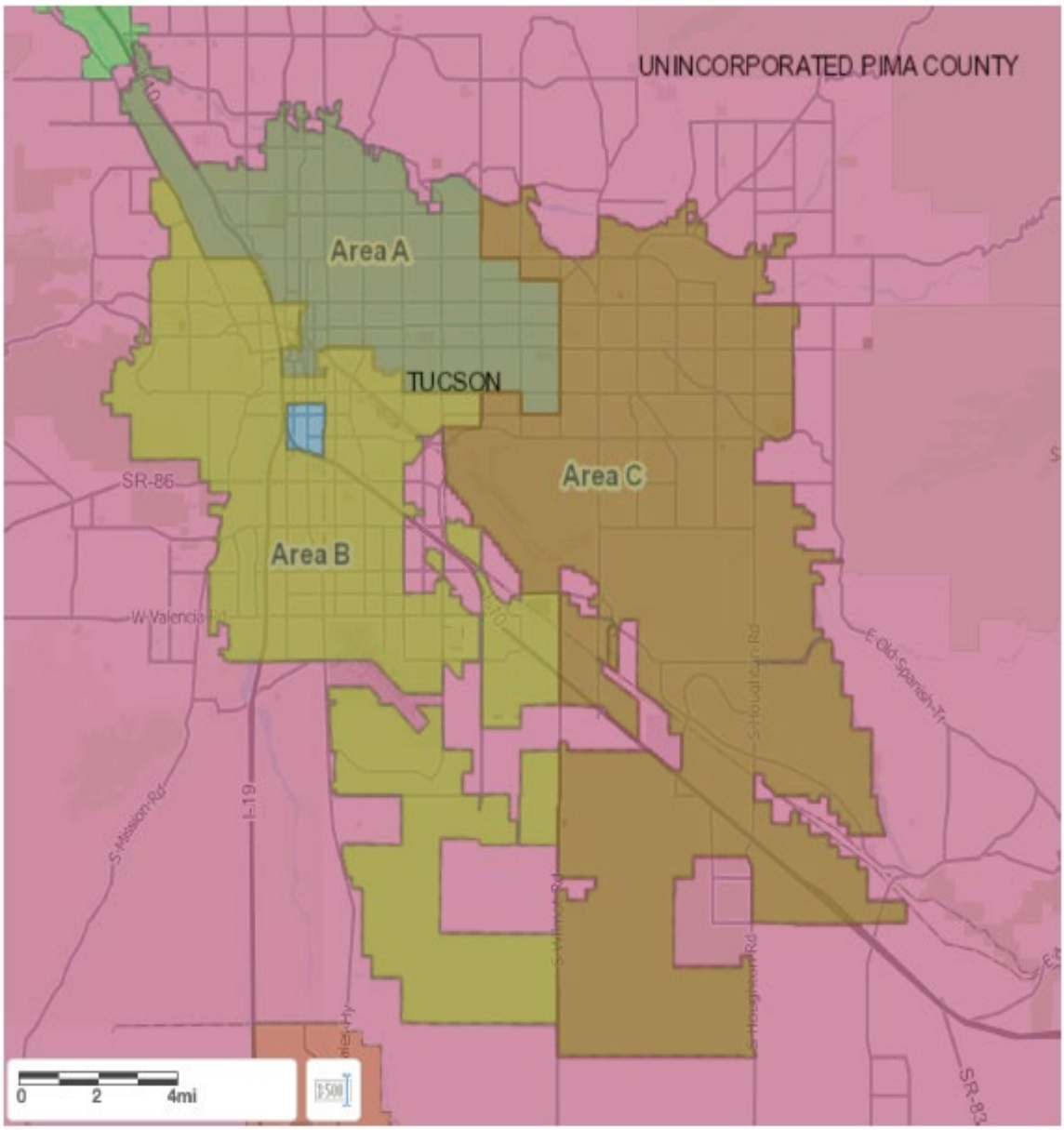
City of Tucson
Development Impact Fees
Schedule B: Schedule of Project Expenditures
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area	Fund	Project	Location	Expenditures
Parks				
West District	FD332	PJD206 John F Kennedy Park	John F Kennedy Park	2,651.07
West District	FD332	PRJ000533 Mission Manor Pool	Mission Manor Pool	30,000.00
East District	FD333	PJD204 Jesse Owens Park	Jesse Owens Park	225,000.00
Central District	FD334	PJD111 Arroyo Chico Greenway 407	Arroyo Chico Greenway 407	4,434.25
Central District	FD334	PJD201 Jacobs Park	Jacobs Park	200,000.00
Central District	FD334	PJD251 Santa Rita Park	Santa Rita Park	91,768.54
Southwest District	FD335	PJD245 Robert A Price Sr Park	Robert A Price Sr Park	291,659.32
Southlands District	FD340	PRJ000448 Los Reales Sustainability Campus Park	Los Reales Sustainability Campus Park	25,392.74
Area A	FD341	PJD201 Jacobs Park	Jacobs Park	600,000.00
Area B	FD342	PJD251 Santa Rita Park	Santa Rita Park	194,500.00
Area B	FD342	PRJ000197 Rudy Garcia Park	Rudy Garcia Park	89,788.00
Area B	FD342	PRJ000261 Mission Manor Park Impact Fees Area B	Mission Manor Park	67,008.00
Area B	FD342	PRJ000394 Archer Pool	Archer Pool	63,443.11
Area B	FD342	PRJ000533 Mission Manor Pool	Mission Manor Pool	432,992.00
Area C	FD343	PJD187 Fort Lowell Park	Fort Lowell Park	60,450.00
Area C	FD343	PJD204 Jesse Owens Park	Jesse Owens Park	124,539.54
		Subtotal		**$ 2,503,626.57**

City of Tucson
Development Impact Fees
Schedule B: Schedule of Project Expenditures
Fiscal Year Ended June 30, 2026 (Unaudited)

Program Area	Fund	Project	Location	Expenditures
Police				
Citywide	FD330	Vehicles	Citywide	1,235,272.36
Citywide	FD344	Vehicles	Citywide	(1,168,617.00)
		Subtotal		**$ 66,655.36**
Fire				
Fire	FD331	PJF131 Fire Station	Citywide	920,000.00
Fire	FD331	PJF134 Fire Station 8 Rebuild	Citywide	(1,119,262.44)
Fire	FD331	PJF136 Fire Station 14 Rebuild	Citywide	920,000.00
		Subtotal		**$ 720,737.56**
		TOTAL		**$ 5,993,030.01**

Impact Fee Boundary Map Post August 18, 2025



Appendix A- Development Impact Fees Schedules
"Phase-In" Fee Rates and Schedules

1. Development impact fees are assessed in accordance with the Fee Schedules incorporated with Ordinance-12169 as adopted by the Mayor and Council on June 3, 2025.
    a. For the residential land use categories, fees shown are based on residential unit size in square feet and assessed per residential unit. For the non- residential land use categories fees shown are per 1,000 square feet of building area.

    b. The tables do not include an administrative fee.

2. The current "Phase-In Fee" rates described in Table 1 began being assessed on August 18, 2025. The "Mixed Use Incentive Fee" rates in Table 2 offer reduced streets development impact fees when criteria are met to result in fewer vehicle trips and less demand on the street facilities system. Tables 3 and 4 offer incentives for mixed used development for both residential and non-residential.

Table 1- "Phase-In Fee"- Residential

Residential Development Impact Fees

Year 1 (August 18, 2025 - June 30, 2026)

Size of Housing Unit (Sq. Ft.)	Demand Unit	Proposed P&R	Proposed Police	Proposed Fire	Proposed Streets	Phase-In (80%)
750 or Less	Housing Unit	$1,033	$221	$191	$1,680	$3,125
751 to 1,250	Housing Unit	$1,609	$344	$298	$2,566	$4,818
1,251 to 1,750	Housing Unit	$2,145	$458	$398	$3,374	$6,374
1,751 to 2,250	Housing Unit	$2,533	$542	$470	$3,965	$7,509
2,251 to 2,750	Housing Unit	$2,830	$605	$526	$4,429	$8,390
2,751 to 3,250	Housing Unit	$3,089	$660	$573	$4,811	$9,133
3,251 to 3,750	Housing Unit	$3,298	$705	$612	$5,135	$9,750
3,751 or More	Housing Unit	$3,486	$745	$647	$5,418	$10,295

Appendix A- Development Impact Fees Schedules
"Phase-In" Fee Rates and Schedules

Table 2- "Phase-In Fee"- Non-Residential

Nonresidential Development Impact Fees

Year 1 (August 18, 2025 - June 30, 2026)

Type	ITE Code	Demand Unit	Proposed P&R	Proposed Police	Proposed Fire	Proposed Streets	Phase-In (80%)
Industrial: Light Industrial	110	1,000 Sq. Ft.	$154	$104	$90	$1,236	$1,584
Industrial: Manufacturing	140	1,000 Sq. Ft.	$185	$102	$88	$1,206	$1,580
Industrial: Warehousing	150	1,000 Sq. Ft.	$33	$36	$31	$434	$534
Commercial/Retail: General*	820	1,000 Sq. Ft.	$259	$654	$570	$5,172	$6,655
Commercial/Retail: Free Standing Discount Store*	815	1,000 Sq. Ft.	$267	$953	$830	$7,527	$9,577
General Office	710	1,000 Sq. Ft.	$318	$232	$202	$2,754	$3,506
Institutional: Schools	520	1,000 Sq. Ft.	$90	$276	$241	$3,273	$3,880
Institutional: Religious Facilities	560	1,000 Sq. Ft.	$135	$98	$86	$1,164	$1,482
Institutional: Medical (Nursing Hm./Asstd Living)	620	1,000 Sq. Ft.	$199	$94	$82	$1,112	$1,486
Institutional: Medical (Clinic, Hospital)	630	1,000 Sq. Ft.	$264	$532	$463	$6,303	$7,562
Hotel*	310	Room	$68	$224	$195	$1,770	$2,257

* Based on the Impact Fee Report, these development types have already been reduced and will not be subject to a Phase-In schedule.

Table 3- "Phase-In Fee"- Mixed Use- Residential

Mixed Use Incentive

Residential Development Impact Fees

Year 1 (August 18, 2025 - June 30, 2026)

Size of Housing Unit (Sq. Ft.)	Demand Unit	Proposed P&R	Proposed Police	Proposed Fire	Proposed Streets	Phase-In (80%)
750 or Less	Housing Unit	$1,033	$221	$191	$1,449	$2,894
751 to 1,250	Housing Unit	$1,609	$344	$298	$2,214	$4,465
1,251 to 1,750	Housing Unit	$2,145	$458	$398	$2,910	$5,910
1,751 to 2,250	Housing Unit	$2,533	$542	$470	$3,419	$6,963
2,251 to 2,750	Housing Unit	$2,830	$605	$526	$3,579	$7,540
2,751 to 3,250	Housing Unit	$3,089	$660	$573	$4,150	$8,471
3,251 to 3,750	Housing Unit	$3,298	$705	$612	$4,429	$9,043
3,751 or More	Housing Unit	$3,486	$745	$647	$4,672	$9,550

Appendix A- Development Impact Fees Schedules
"Phase-In" Fee Rates and Schedules

Table 4- "Phase-In Fee"- Mixed Use- Non-Residential

Mixed Use Incentive

Non-Residential Development Impact Fees

Year 1 (August 18, 2025-June 30, 2026)

Type	ITE Code	Demand Unit	Proposed P&R	Proposed Police	Proposed Fire	Proposed Streets	Phase-In (80%)
Industrial: Light Industrial	110	1,000 Sq. Ft.	$154	$104	$90	$1,066	$1,414
Industrial: Manufacturing	140	1,000 Sq. Ft.	$185	$102	$88	$1,040	$1,414
Industrial: Warehousing	150	1,000 Sq. Ft.	$33	$36	$31	$374	$474
Commercial/Retail: General*	820	1,000 Sq. Ft.	$259	$654	$570	$4,460	$5,943
Commercial/Retail: Free Standing Discount Store*	815	1,000 Sq. Ft.	$267	$953	$830	$6,491	$8,541
General Office	710	1,000 Sq. Ft.	$318	$232	$202	$2,374	$3,127
Institutional: Schools	520	1,000 Sq. Ft.	$90	$276	$241	$2,822	$3,430
Institutional: Religious Facilities	560	1,000 Sq. Ft.	$135	$98	$86	$1,004	$1,322
Institutional: Medical (Nursing Hm./Asstd Living)	620	1,000 Sq. Ft.	$199	$94	$82	$959	$1,334
Institutional: Medical (Clinic, Hospital)	630	1,000 Sq. Ft.	$264	$532	$463	$5,436	$6,695
Hotel*	310	Room	$68	$224	$195	$1,527	$2,014

* Based on the Impact Fee Report, these development types have already been reduced and will not be subject to a Phase-In schedule.