



City of Tucson

Annual Development Impact Fees Report

FY 2024/25

Unaudited

September 26, 2025

City of Tucson  
Annual Development Impact Fees Report Fiscal  
Year Ended June 30, 2025

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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, 2025 (Unaudited)**

Program Area		Fund	FY 2025 Beginning Balance	Impact Fees Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
<b>Streets</b>								
Southlands District	PRE 12/31/2011	FD340	\$ 3,094,343	\$ -	\$ 132,660	\$ 132,660	\$ -	\$ 3,227,003
West District	Post 12/31/2011	FD332	2,787,387	-	118,858	118,858	224,982	2,681,263
East District	Post 12/31/2011	FD333	1,954,990	-	84,829	84,829	-	2,039,819
Central District	Post 12/31/2011	FD334	13,373,702	-	550,367	550,367	4,345,388	9,578,681
Southeast District	Post 12/31/2011	FD335	7,278,882	-	313,886	313,886	73,504	7,519,264
Southlands District	Post 12/31/2011	FD348	1,864,883	-	80,189	80,189	-	1,945,072
Area A	Post 8/23/2020	FD341	4,061,511	905,065	290,312	1,195,377	16,009	5,240,879
Area B	Post 8/23/2020	FD342	7,850,640	419,331	558,566	977,897	16,009	8,812,528
Area C	Post 8/23/2020	FD343	8,713,384	1,795,118	398,312	2,193,430	937,249	9,969,565
Citywide	Post 8/23/2020	FD344	5,465,950	875,738	304,149	1,179,887	16,009	6,629,828
<b>Subtotal</b>			<b>\$ 56,445,672</b>	<b>\$ 3,995,252</b>	<b>\$ 2,832,128</b>	<b>\$ 6,827,380</b>	<b>\$ 5,629,150</b>	<b>\$ 57,643,902</b>

**City of Tucson**  
**Development Impact Fees**  
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**Fiscal Year Ended June 30, 2025 (Unaudited)**

Program Area		Fund	FY 2025 Beginning Balance	Impact Fees Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
<b>Parks</b>								
Central District	PRE 12/31/2011	FD338	\$ -	\$ 150	\$ -	\$ 150	\$ -	\$ 150
Southlands District	PRE 12/31/2011	FD340	1,701,198	-	71,760	71,760	54,305	1,718,653
West District	Post 12/31/2011	FD332	908,028	-	36,616	36,616	157,095	787,549
East District	Post 12/31/2011	FD333	1,005,467	-	28,578	28,578	736,515	297,530
Central District	Post 12/31/2011	FD334	1,917,447	-	86,590	86,590	-	2,004,037
Southeast District	Post 12/31/2011	FD335	2,817,173	-	113,435	113,435	457,625	2,472,983
Southlands District	Post 12/31/2011	FD348	274,007	-	11,782	11,782	-	285,789
Area A	Post 8/23/2020	FD341	2,597,948	671,557	204,855	876,412	9,194	3,465,166
Area B	Post 8/23/2020	FD342	3,677,756	412,436	318,312	730,748	1,170,871	3,237,633
Area C	Post 8/23/2020	FD343	5,382,320	1,394,608	225,345	1,619,953	1,875,316	5,126,957
Citywide	Post 8/23/2020	FD344	-	-	119,907	119,907	-	119,907
<b>Subtotal</b>			<b>\$ 20,281,344</b>	<b>\$ 2,478,751</b>	<b>\$ 1,217,180</b>	<b>\$ 3,695,931</b>	<b>\$ 4,460,921</b>	<b>\$ 19,516,354</b>

City of Tucson  
Development Impact Fees  
Schedule A: Schedule of Changes in Fund Balance – Budget Basis  
Fiscal Year Ended June 30, 2025 (Unaudited)

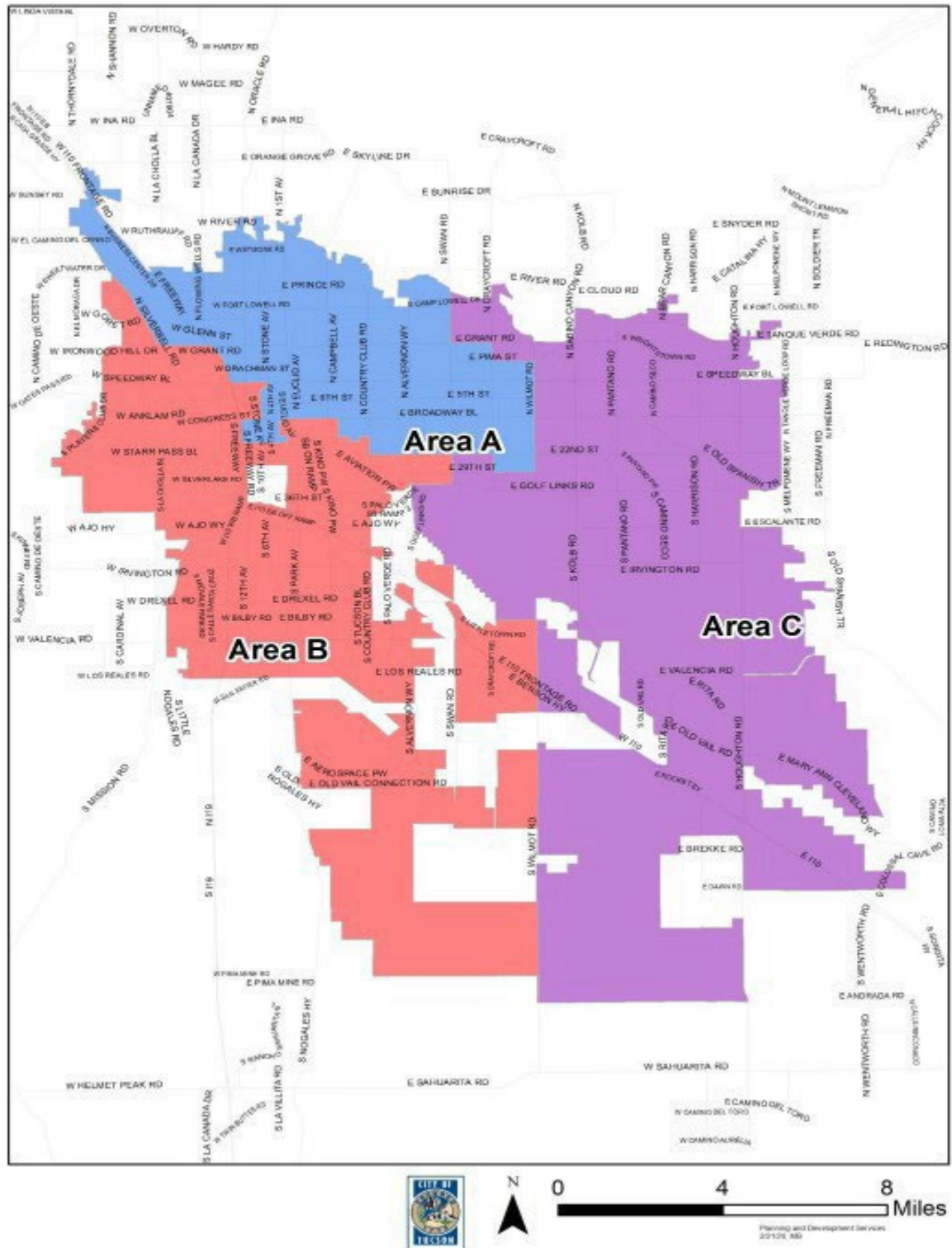
Program Area		Fund	FY 2025 Beginning Balance	Impact Fees Revenues	Interest and Other Revenue	Total Revenue	Capital Expenditures	Ending Balance
<b>Police</b>								
Police	Post 12/31/2011	FD330	\$ 5,929,447	\$ -	\$ 253,067	\$ 253,067	\$ -	\$ 6,182,514
Citywide	Post 8/23/2023	FD344	2,001,037	692,142	78,231	770,373	2,771,410	-
	<b>Subtotal</b>		<b>\$ 7,930,484</b>	<b>\$ 692,142</b>	<b>\$ 331,298</b>	<b>\$ 1,023,440</b>	<b>\$ 2,771,410</b>	<b>\$ 6,182,514</b>
<b>Fire</b>								
Fire	Post 12/31/2011	FD331	\$ 1,457,682	\$ -	\$ 62,680	\$ 62,680	\$ -	\$ 1,520,362
Citywide	Post 8/23/2023	FD344	2,618,644	466,938	39,146	506,084	-	3,124,728
	<b>Subtotal</b>		<b>\$ 4,076,326</b>	<b>\$ 466,938</b>	<b>\$ 101,826</b>	<b>\$ 568,764</b>	<b>\$ -</b>	<b>\$ 4,645,090</b>
<b>TOTALS</b>			<b>\$ 88,733,826</b>	<b>\$ 7,633,083</b>	<b>\$ 4,482,432</b>	<b>\$ 12,115,515</b>	<b>\$ 12,861,481</b>	<b>\$ 87,987,860</b>

**City of Tucson**  
**Development Impact Fees**  
**Schedule A: Schedule of Changes in Fund Balance - Budget Basis**  
**Fiscal Year Ended June 30, 2025 (Unaudited)**

Program Area	Fund	Project	Location	Expenditures
Streets				
West District	FD332	Silverbell Road: Grant to Ina	Silverbell Road: Grant Road to Ina Road	\$ 224,982
Central District	FD334	22nd Street: I-10 to Kino	22nd Street: I-10 to Kino Parkway	50,777
		Downtown Links	Downtown Links	3,923,394
		Grant Road Corridor	E. Grant Road	371,217
Southeast District	FD335	Houghton Road: 22nd Street to Irvington	Houghton Road: 22nd Street to Irvington Road	73,504
Area A	FD341	Professional expenses for Impact Fee Report update		16,009
Area B	FD342	Professional expenses for Impact Fee Report update		16,009
Area C	FD343	22nd Street: Camino Seco to Houghton	22nd Street: Camino Seco to Houghton Road	921,240
		Professional expenses for Impact Fee Report update		16,009
Citywide	FD344	Professional expenses for Impact Fee Report update		16,009
Streets Total				\$ 5,629,150
Parks				
West District	FD332	John F. Kennedy Park	3700 S. Mission Road	\$ 157,095
East District	FD333	Fort Lowell Park	2997 N. Craycroft Road	29,372
		Freedom Park	5000 E. 29th Street	29,755
		Jesse Owens Park	400 S. Sarnoff Drive	214,830
		McCormick Park	2950 N. Columbus Road	156,867
		Palo Verde Park	425 S. Mann Avenue	305,000
		Land Acquisition Expenses		691
Southeast District	FD335	Lincoln Regional Park	4325 S. Pantano Road	5,709
		Robert A. Price Sr Park	7001 S. Wilmot Road	451,916
Southland District	FD340	Los Reales Sustainability Campus Park	5300 E Los Reales Road	54,305
Area A	FD341	Alveron Park	701 N Longfellow Avenue	9,194
Area B	FD342	Barrio Nopal Park	311 E. Elvira Road	150,000
		Joaquin Murrieta Park		600,000
		John F. Kennedy Park	3700 S. Mission Road	119,622
		Santa Rita Park		301,249
Area C	FD343	Fort Lowell Park	2997 N. Craycroft Road	270,403
		Freedom Park	5000 E. 29th Street	454,913
		Jesse Owens Park	400 S. Sarnoff Drive	400,000
		Palo Verde Park	425 S. Mann Avenue	750,000
Parks Total				\$ 4,460,921
Police				
Citywide	FD344	Fifty Ford Maverick Hybrid for the Tucson Police Department		\$ 2,771,410
Police Total				\$ 2,771,410
Grand Total				\$ 12,861,481

## Impact Fee Boundary Map Post 08/23/2021

### Service Areas



## Appendix A – Development Impact Fees Schedules

1. Development impact fees are assessed in accordance with the Fee Schedules incorporated with Ordinance 11759 as adopted by the Mayor and Council on June 9, 2020.
  - 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 “Full Adopted Fee” rates described in Table 1 began being assessed on July 1, 2021. 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.

**Table 1 – “FULL ADOPTED FEE” RATES**

### **RESIDENTIAL LAND USES\***

\*Fees are per residential unit

<i><b>Size of Housing Unit (Sq. Ft.)</b></i>	<i><b>Parks &amp; Recreation</b></i>	<i><b>Police</b></i>	<i><b>Fire</b></i>	<i><b>Streets</b></i>	<i><b>Total Fee</b></i>
750 or less	\$924	\$216	\$146	\$1,412	\$2,698
751 to 1,250	\$1,488	\$348	\$235	\$2,189	\$4,260
1,251 to 1,750	\$1,987	\$464	\$314	\$2,887	\$5,652
1,751 to 2,250	\$2,357	\$551	\$372	\$3,397	\$6,677
2,251 to 2,750	\$2,644	\$618	\$418	\$3,798	\$7,478
2,751 to 3,250	\$2,884	\$674	\$456	\$4,132	\$8,146
3,251 to 3,750	\$3,088	\$722	\$488	\$4,415	\$8,713
3,751 or More	\$3,263	\$763	\$516	\$4,661	\$9,203



**NON-RESIDENTIAL LAND USES\*\***

\*\* Fees are per 1000 square feet of building area or per hotel room for the hotel land use category only

<i>Type</i>	<i>Parks &amp; Recreation</i>	<i>Police</i>	<i>Fire</i>	<i>Streets</i>	<i>Total Fee</i>
Industrial: Light Industrial	\$144	\$108	\$73	\$1,129	\$1,454
Industrial: Manufacturing	\$141	\$85	\$58	\$895	\$1,179
Industrial: Warehousing	\$30	\$38	\$25	\$395	\$488
Commercial/Retail: General	\$208	\$544	\$367	\$5,822	\$6,941
Commercial/Retail: Free Standing Discount Store	\$191	\$766	\$517	\$8,192	\$9,666
General Office	\$264	\$213	\$143	\$2,218	\$2,838
Institutional: Schools	\$82	\$281	\$190	\$2,934	\$3,487
Institutional: Religious Facilities	\$123	\$100	\$67	\$1,044	\$1,334
Institutional: Medical (Nursing Hm./Asstd. Living)	\$202	\$95	\$64	\$997	\$1,358
Institutional: Medical (Clinic and Hospital)	\$366	\$550	\$371	\$5,736	\$7,023
Hotel	\$51	\$182	\$123	\$1,953	\$2,309

**TABLE 2 - "MIXED USE INCENTIVE FEE" RATES\***

\*Assessed, for Eligible Projects Pursuant to Section 23A-81.F, Commencing August 23, 2020 and Thereafter During Both the Emergency Relief and Full Fee Periods.

**RESIDENTIAL LAND USES\***

\*Fees are per residential unit

<i>Size of Housing Unit (Sq. Ft.)</i>	<i>Parks &amp; Recreation</i>	<i>Police</i>	<i>Fire</i>	<i>Streets</i>	<i>Total Fee</i>
750 or less	\$924	\$216	\$146	\$1,200	\$2,486
751 to 1,250	\$1,488	\$348	\$235	\$1,860	\$3,931
1,251 to 1,750	\$1,987	\$464	\$314	\$2,454	\$5,219
1,751 to 2,250	\$2,357	\$551	\$372	\$2,887	\$6,167
2,251 to 2,750	\$2,644	\$618	\$418	\$3,229	\$6,909
2,751 to 3,250	\$2,884	\$674	\$456	\$3,512	\$7,526
3,251 to 3,750	\$3,088	\$722	\$488	\$3,753	\$8,051
3,751 or More	\$3,263	\$763	\$516	\$3,962	\$8,504

**NON-RESIDENTIAL LAND USES\*\***

\*\* Fees are per 1000 square feet of building area or per hotel room for the hotel land use category only

Type	Parks & Recreation	Police	Fire	Streets	Total Fee
Industrial: Light Industrial	\$144	\$108	\$73	\$960	\$1,285
Industrial: Manufacturing	\$141	\$85	\$58	\$760	\$1,044
Industrial: Warehousing	\$30	\$38	\$25	\$336	\$429
Commercial/Retail: General	\$208	\$544	\$367	\$4,948	\$6,067
Commercial/Retail: Free Standing Discount Store	\$191	\$766	\$517	\$6,963	\$8,437
General Office	\$264	\$213	\$143	\$1,886	\$2,506
Institutional: Schools	\$82	\$281	\$190	\$2,494	\$3,047
Institutional: Religious Facilities	\$123	\$100	\$67	\$888	\$1,178
Institutional: Medical (Nursing Hm./Asstd. Living)	\$202	\$95	\$64	\$847	\$1,208
Institutional: Medical (Clinic and Hospital)	\$366	\$550	\$371	\$4,875	\$6,162
Hotel	\$51	\$182	\$123	\$1,660	\$2,016