



City of Tucson

Annual Development Impact Fees
Report FY 2022/23
Unaudited

September 25, 2023

City of Tucson
Annual Development Impact Fees Report
Fiscal Year Ended June 30, 2023

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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, 2023 (Unaudited)

Program Area		Fund	FY 2023 Beginning Balance	Impact Fees Revenues	Interest And Other Revenue	Total Revenue	Less Capital Expenditures	Ending Balance
Streets								
West District	Pre 12/31/2011	063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East District	Pre 12/31/2011	064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Central District	Pre 12/31/2011	065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Southeast District	Pre 12/31/2011	066	\$ 117,763	\$ -	\$ 927	\$ 927	\$ -	\$ 118,690
Southlands District	Pre 12/31/2011	067	\$ 2,897,206	\$ -	\$ 22,799	\$ 22,799	\$ -	\$ 2,920,005
West District	Post 12/31/2011	033	\$ 5,371,483	\$ 1,270	\$ 30,618	\$ 31,888	\$ 2,500,000	\$ 2,903,371
East District	Post 12/31/2011	034	\$ 1,820,768	\$ 4,838	\$ 14,469	\$ 19,307	\$ (2,056)	\$ 1,842,131
Central District	Post 12/31/2011	035	\$ 13,203,477	\$ -	\$ 103,176	\$ 103,176	\$ 144,000	\$ 13,162,653
Southeast District	Post 12/31/2011	036	\$ 7,136,410	\$ 35,397	\$ 53,221	\$ 88,618	\$ 600,295	\$ 6,624,733
Southlands District	Post 12/31/2011	037	\$ 1,752,813	\$ -	\$ 13,793	\$ 13,793	\$ -	\$ 1,766,606
Area A	Post 8/23/2020	165	\$ 1,169,808	\$ 1,378,005	\$ 33,366	\$ 1,411,371	\$ -	\$ 2,581,179
Area B	Post 8/23/2020	166	\$ 3,363,839	\$ 2,254,575	\$ 29,153	\$ 2,283,728	\$ -	\$ 5,647,567
Area C	Post 8/23/2020	167	\$ 2,989,886	\$ 1,621,034	\$ 26,458	\$ 1,647,492	\$ -	\$ 4,637,378
Citywide	Post 8/23/2020	168	\$ 1,868,901	\$ 1,341,055	\$ 17,189	\$ 1,358,244	\$ -	\$ 3,227,145
Subtotal			\$ 41,692,354	\$ 6,636,174	\$ 345,169	\$ 6,981,343	\$ 3,242,239	\$ 45,431,458

City of Tucson
Development Impact Fees
Schedule A: Schedule of Changes in Fund Balance – Budget Basis
Fiscal Year Ended June 30, 2023 (Unaudited)

Program Area		Fund	FY 2023 Beginning Balance	Impact Fees Revenues	Interest And Other Revenue	Total Revenue	Less Capital Expenditures	Ending Balance
Parks								
West District	Pre 12/31/2011	063	\$ -	\$ 2,843	\$ -	\$ 2,843	\$ -	\$ 2,843
East District	Pre 12/31/2011	064	\$ 29,372	\$ -	\$ -	\$ -	\$ -	\$ 29,372
Central District	Pre 12/31/2011	065	\$ -	\$ 6,150	\$ -	\$ 6,150	\$ -	\$ 6,150
Southeast District	Pre 12/31/2011	066	\$ 278,736	\$ -	\$ 2,193	\$ 2,193	\$ -	\$ 280,929
Southlands District	Pre 12/31/2011	067	\$ 1,610,732	\$ -	\$ 12,675	\$ 12,675	\$ -	\$ 1,623,407
West District	Post 12/31/2011	033	\$ 1,322,617	\$ 2,843	\$ 7,539	\$ 10,382	\$ 171,199	\$ 1,161,800
East District	Post 12/31/2011	034	\$ 1,414,982	\$ 1,826	\$ 11,244	\$ 13,070	\$ 5,029	\$ 1,423,023
Central District	Post 12/31/2011	035	\$ 2,565,606	\$ -	\$ 20,049	\$ 20,049	\$ 40,193	\$ 2,545,462
Southeast District	Post 12/31/2011	036	\$ 3,560,127	\$ 284	\$ 26,550	\$ 26,834	\$ 35,884	\$ 3,551,077
Southlands District	Post 12/31/2011	037	\$ 257,540	\$ -	\$ 2,027	\$ 2,027	\$ -	\$ 259,567
Area A	Post 8/23/2020	165	\$ 656,855	\$ 1,116,127	\$ 32,073	\$ 1,148,200	\$ -	\$ 1,805,055
Area B	Post 8/23/2020	166	\$ 1,738,320	\$ 1,226,285	\$ 15,065	\$ 1,241,350	\$ -	\$ 2,979,670
Area C	Post 8/23/2020	167	\$ 2,163,554	\$ 1,229,233	\$ 19,146	\$ 1,248,379	\$ -	\$ 3,411,933
Citywide	Post 8/23/2020	168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal			\$ 15,598,441	\$ 3,585,591	\$ 148,561	\$ 3,734,152	\$ 252,305	\$ 19,080,288

City of Tucson
Development Impact Fees
Schedule A: Schedule of Changes in Fund Balance – Budget Basis
Fiscal Year Ended June 30, 2023 (Unaudited)

Program Area		Fund	FY 2023 Beginning Balance	Impact Fees Revenues	Interest And Other Revenue	Total Revenue	Less Capital Expenditures	Ending Balance
Police								
Citywide	Post 12/31/2011	031	\$ 6,190,292	\$ 922	\$ (48,713)	\$ (47,791)	\$ -	\$ 6,142,501
Citywide	Post 8/23/2020	168	\$ 1,551,487	\$ 980,177	\$ 14,269	\$ 994,446	\$ -	\$ 2,545,933
Subtotal			\$ 7,741,779	\$ 981,099	\$ (34,444)	\$ 946,655	\$ -	\$ 8,688,434

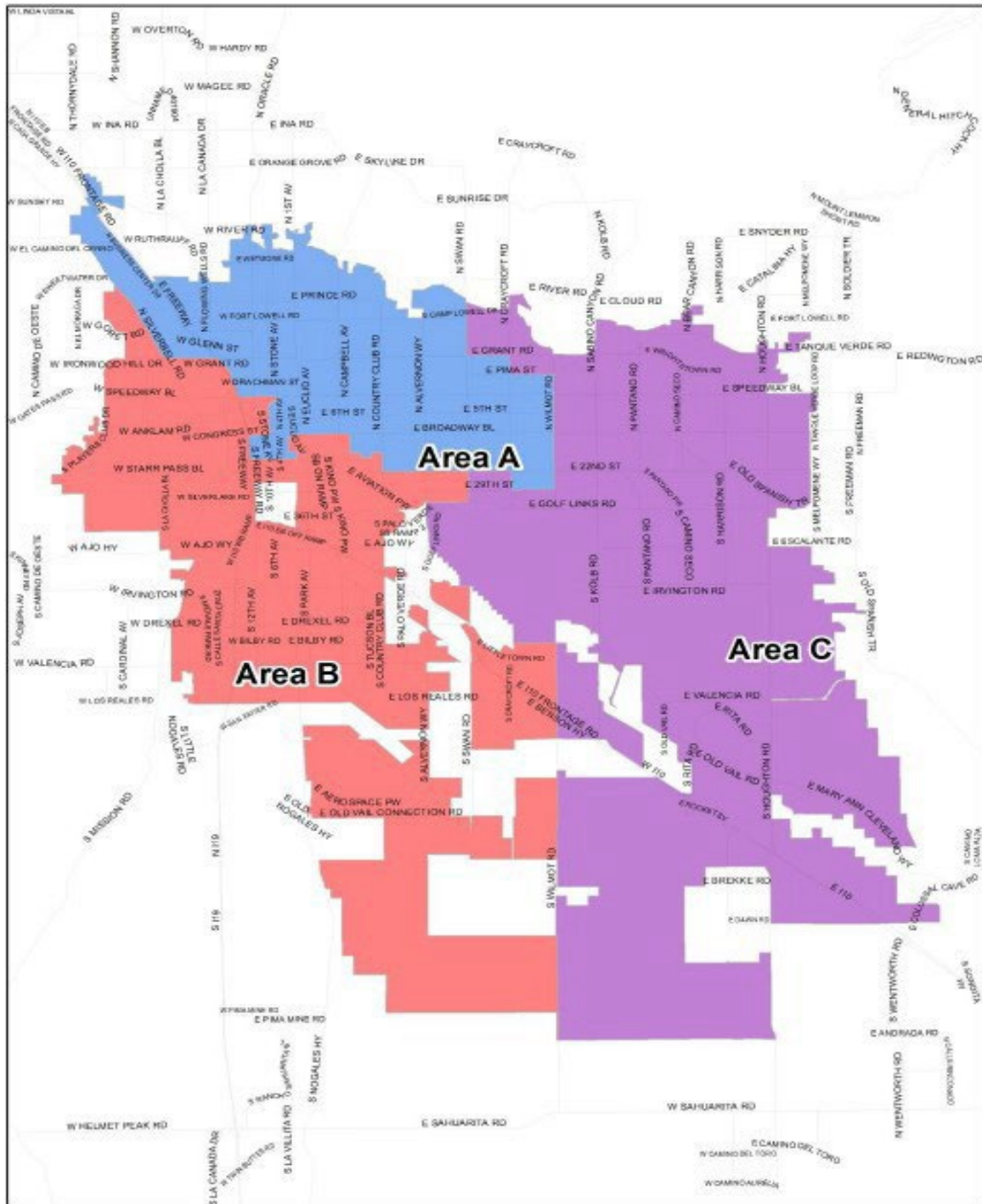
Program Area		Fund	FY 2023 Beginning Balance	Impact Fees Revenues	Interest And Other Revenue	Total Revenue	Less Capital Expenditures	Ending Balance
Fire								
Citywide	Post 12/31/2011	031	\$ 3,582,135	\$ -	\$ -	\$ -	\$ -	\$ 3,582,135
Citywide	Post 12/31/2011	032	\$ -	\$ 660	\$ (28,188)	\$ (27,528)	\$ 2,236,262	\$ (2,263,790)
Citywide	Post 8/23/2020	168	\$ 1,064,747	\$ 661,384	\$ 9,793	\$ 671,177	\$ -	\$ 1,735,924
Subtotal			\$ 4,646,882	\$ 662,044	\$ (18,395)	\$ 643,649	\$ 2,236,262	\$ 3,054,269

Totals	\$ 69,679,456	\$ 11,864,908	\$ 440,891	\$ 12,305,799	\$ 5,730,806	\$ 76,254,449
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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, 2023 (Unaudited)

Program Area	Fund	Project	Total
Streets			
	West District Impact Fees (Fund 332)	Sunset: Silverbell to I-10 to River	2,500,000
	East District Impact Fees (Fund 333)	Broadway Boulevard: Camino Seco to Houghton Road	(3,947)
		Houghton: Tanque Verde - Broadway	1,891
	Central District Impact Fees (Fund 334)	Broadway: Euclid to Country Club	144,000
	Southeast District Impact Fees (Fund 335)	Valencia: Kolb to Houghton	4,597
		Houghton: Valencia to MAC Way	145,490
		Houghton: 22nd to Irvington	450,207
Streets Total			\$ 3,242,239
Parks			
	West District Impact Fees (Fund 332)	Cherry Avenue Park	171,199
	East District Impact Fees (Fund 333)	Purple Heart Park Expansion	3,371
		McCormick Park	1,659
	Central District Impact Fees (Fund 334)	Iron Horse Park	40,193
	Southeast District Impact Fees (Fund 335)	Purple Heart Park Expansion	35,884
Parks Total			\$ 252,305
Fire			
	Fire Impact Fees (Fund 331)	Fire Station 8 Rebuild	2,236,262
Fire Total			\$ 2,236,262
Grand Total			\$ 5,730,806

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>Size of Housing Unit (Sq. Ft.)</i>	<i>Parks & Recreation</i>	<i>Police</i>	<i>Fire</i>	<i>Streets</i>	<i>Total Fee</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 & 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, 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 & 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, Hospital)	\$366	\$550	\$371	\$4,875	\$6,162
Hotel	\$51	\$182	\$123	\$1,660	\$2,016