

Schedule A
CITY OF TUCSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2024

| Fiscal Year | S c h | | FUNDS | | | | | | | | |
|-------------|-------|----|--------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|-----------------|-----------------|
| | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Fiduciary Funds | Total All Funds |
| 2023 | E | 1 | 667,417,540 | 567,875,710 | 33,738,350 | 194,877,900 | | 398,652,860 | 109,259,490 | 95,777,860 | 2,067,599,710 |
| 2023 | E | 2 | 606,944,600 | 457,971,520 | 33,738,350 | 66,570,700 | | 379,384,610 | 109,625,960 | 95,732,870 | 1,749,968,610 |
| 2024 | | 3 | 333,074,140 | 969,666,000 | 87,180 | 90,791,290 | | 264,407,760 | 37,809,960 | 1,039,289,930 | 2,735,126,260 |
| 2024 | B | 4 | 18,226,610 | | | | | | 1,098,500 | | 19,325,110 |
| 2024 | B | 5 | | | 26,168,170 | | | | | | 26,168,170 |
| 2024 | C | 6 | 738,100,210 | 402,636,380 | 500,000 | 117,179,020 | | 377,505,664 | 122,715,680 | 111,017,190 | 1,869,654,144 |
| 2024 | D | 7 | | | | | | | | | - |
| 2024 | D | 8 | | | | | | | | | - |
| 2023 | D | 9 | 2,080,740 | 71,045,610 | | | | | 2,000,000 | | 75,126,350 |
| 2024 | D | 10 | (72,745,610) | (425,000) | | | | (1,955,740) | | | (75,126,350) |
| 2024 | | 11 | 204,196,180 | 895,241,803 | 1,765,920 | 118,011,088 | | 244,082,780 | 56,957,960 | 863,064,040 | 2,383,319,771 |
| 2024 | | | | | 1,664,290 | | | | | | 1,664,290 |
| 2024 | | | | 126,130,150 | | 90,791,300 | | 80,000,000 | | | 296,921,450 |
| 2024 | | | 64,980,300 | | | | | 20,000,000 | | | 84,980,300 |
| 2024 | | 12 | 953,755,790 | 1,316,792,840 | 25,091,060 | 117,179,010 | | 539,957,684 | 163,624,140 | 1,150,307,120 | 4,266,707,644 |
| 2024 | E | 13 | 749,093,264 | 648,203,271 | 27,108,100 | 164,485,140 | | 410,988,300 | 119,495,790 | 95,742,300 | 2,215,116,165 |

EXPENDITURE LIMITATION COMPARISON

- 1 Budgeted expenditures/expenses
- 2 Add/subtract: estimated net reconciling items
- 3 Budgeted expenditures/expenses adjusted for reconciling items
- 4 Less: estimated exclusions
- 5 Amount subject to the expenditure limitation
- 6 EEC expenditure limitation

| | 2023 | 2024 |
|---|------------------|------------------|
| 1 | \$ 2,067,599,710 | \$ 2,215,116,165 |
| 2 | | |
| 3 | 2,067,599,710 | 2,215,116,165 |
| 4 | 975,835,861 | 1,025,979,103 |
| 5 | 1,091,763,849 | 1,189,137,062 |
| 6 | \$ 1,091,763,849 | \$ 1,189,137,062 |

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

Schedule B
CITY OF TUCSON
Tax Levy and Tax Rate Information
Fiscal Year 2024

| | 2023 | 2024 |
|--|----------------------|----------------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ 21,791,530 | \$ 19,325,110 |
| 2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18) | \$ - | |
| 3. Property tax levy amounts | | |
| A. Primary property taxes | \$ 21,791,530 | \$ 19,325,110 |
| Property tax judgment | - | - |
| B. Secondary property taxes | 37,598,880 | 26,168,170 |
| Property tax judgment | - | - |
| C. Total property tax levy amounts | \$ 59,390,410 | \$ 45,493,280 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ 20,862,000 | |
| (2) Prior years' levies | 259,920 | |
| (3) Total primary property taxes | \$ 21,121,920 | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ 37,089,000 | |
| (2) Prior years' levies | 499,920 | |
| (3) Total secondary property taxes | \$ 37,588,920 | |
| C. Total property taxes collected | \$ 58,710,840 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 0.5244 | 0.4461 |
| Property tax judgment | - | - |
| (2) Secondary property tax rate | 0.9048 | 0.6040 |
| Property tax judgment | - | - |
| (3) Total city/town tax rate | 1.4292 | 1.0501 |
| B. Special assessment district tax rates | | |
| Secondary property tax rates - As of the date the proposed budget was prepared, the city/town was operating no special assessment districts for which secondary property taxes are levied. For information pertaining to these special assessment districts and their tax rates, please contact the city/town. | | |

* Includes actual property taxes collected as of the date the proposed budget was prepared, plus estimated property tax collections for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES* 2023 | ESTIMATED REVENUES 2024 |
|---|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | |
| Local taxes | | | |
| Business Privilege Tax | \$ 286,464,770 | \$ 292,865,232 | \$ 303,094,230 |
| Public Utility Tax | 26,457,070 | 27,750,150 | 28,361,150 |
| Use Tax | 17,532,130 | 15,565,370 | 15,879,770 |
| Transient Occupancy Tax | 11,011,500 | 14,796,000 | 15,070,800 |
| Hotel/Motel Room Tax | 7,023,030 | 8,502,000 | 8,654,000 |
| Pawn Broker Second Hand Dealer | 200,520 | 200,520 | 200,520 |
| Property Taxes - Prior Years | 250,000 | 250,000 | 250,000 |
| Government Property Lease Excise Tax | 20,910 | 40,000 | 40,000 |
| State Shared Revenues | | | |
| State Shared Income Tax | \$ 104,732,110 | \$ 104,732,400 | \$ 145,680,000 |
| State Shared Sales Tax | 74,669,180 | 80,612,479 | 81,779,130 |
| State Shared Auto Lieu Tax | 28,226,910 | 28,226,910 | 29,300,140 |
| Smart & Safe Arizona | 3,000,000 | 3,000,000 | 3,000,000 |
| Licenses and permits | | | |
| Utility Franchise Fees | \$ 13,404,500 | \$ 15,690,480 | \$ 17,248,480 |
| Permits/Inspection Fees | 8,989,160 | 10,359,360 | 8,332,040 |
| Fire Permit and Inspection Fees | 781,230 | 891,970 | 884,960 |
| Cable Television Licenses | 3,542,080 | 2,542,080 | 2,542,080 |
| License Application Fees | 2,857,350 | 2,979,447 | 2,981,550 |
| Animal License and Care Fees | 910,370 | 700,000 | 750,000 |
| Liquor Licenses and Permits | 899,700 | 945,000 | 945,000 |
| Litter Assessment Fee | 252,330 | 252,330 | 252,330 |
| Alarm Permit Fee | 220,000 | 39,900 | 75,000 |
| Telecommunications Licenses and Franchise Fee | 186,190 | 235,150 | 186,190 |
| Dealer Trade Show License | 87,000 | 74,000 | 45,000 |
| Miscellaneous Licenses, Permits and Fees | 30,290 | 530,410 | 30,410 |
| Charges for Services | | | |
| Administration Charges | \$ 13,966,030 | \$ 13,973,338 | \$ 29,792,020 |
| Business Services Department | 2,590 | 2,623 | 2,590 |
| Human Resources | - | 24 | - |
| City Attorney | 25,000 | 20,000 | 20,000 |
| City Clerk | 5,000 | 4,653 | 5,000 |
| Environmental and General Services | 17,975,660 | 21,413,870 | 8,511,820 |
| General Government | - | - | 310 |
| Parks and Recreation | 1,897,250 | 2,072,209 | 2,089,080 |
| Planning and Development Services | 2,532,260 | 2,833,300 | 3,432,480 |
| Public Defender | 80,000 | 70,920 | 70,920 |
| Transportation & Mobility | 200,000 | 200,000 | 150,000 |
| Tucson Fire | 9,801,240 | 11,901,300 | 12,165,330 |
| Tucson Police | 1,287,100 | 1,287,100 | 1,287,100 |
| Fines and forfeits | | | |
| City Attorney | \$ 250,000 | \$ 282,801 | \$ 282,800 |
| City Court | 5,789,790 | 4,008,420 | 5,363,860 |
| Tucson Police | 1,827,900 | 1,505,250 | 1,506,250 |
| Miscellaneous Fines | 18,090 | 17,710 | 17,770 |
| Use of Money and Property | | | |
| Rentals and Leases | \$ 148,570 | \$ 230,200 | \$ 154,670 |
| Interest Earnings | 1,825,240 | 1,825,140 | 1,825,140 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES | ACTUAL REVENUES* | ESTIMATED REVENUES |
|--|-----------------------|-----------------------|-----------------------|
| | 2023 | 2023 | 2024 |
| Other Agencies | | | |
| Dispatch Services | \$ 997,550 | \$ 775,170 | \$ 938,400 |
| University of Arizona Fire Service | 146,660 | 146,060 | 146,660 |
| Law Enforcement Training | 260,660 | 137,660 | 110,660 |
| Non-Grant Contributions | | | |
| General Government | \$ 1,019,560 | \$ 1,019,560 | \$ 805,020 |
| Parks and Recreation | 28,000 | 13,050 | - |
| General Services | - | 60,170 | - |
| Tucson Fire Department | 1,580,000 | 2,332,060 | 1,580,000 |
| Tucson Police Department | 1,387,470 | 917,070 | 977,470 |
| Miscellaneous | | | |
| Miscellaneous Revenues | \$ 162,930 | \$ 882,220 | \$ 354,260 |
| Rebates Purchasing Card | 549,760 | 556,687 | 549,760 |
| Recovered Expenditures | 373,920 | 369,610 | 378,060 |
| Total General Fund | \$ 655,886,560 | \$ 680,639,363 | \$ 738,100,210 |
| SPECIAL REVENUE FUNDS | | | |
| Mass Transit Fund | | | |
| Passenger Revenue | \$ 8,400,000 | \$ 6,020,000 | \$ 8,933,640 |
| Advertising Revenue | 1,400,000 | 1,400,000 | 2,300,000 |
| Regional Transportation Authority | 11,001,560 | 11,001,500 | 11,551,640 |
| Other Governmental Operating Assistance | 7,707,000 | 7,407,500 | 7,882,350 |
| Special Needs | - | 180,000 | 1,155,940 |
| Rents and Leases | 720,000 | 555,000 | 720,000 |
| Miscellaneous Revenue | 455,000 | 455,000 | 1,255,000 |
| Federal Transit Grants | 20,137,220 | 22,684,670 | 28,320,340 |
| Total Mass Transit Fund | \$ 49,820,780 | \$ 49,703,670 | \$ 62,118,910 |
| Mass Transit Fund - Sun Link | | | |
| Passenger Revenue | \$ 699,700 | \$ 600,000 | \$ 1,410,120 |
| Advertising | 300,000 | 300,000 | 600,000 |
| Regional Transportation Authority | 700,000 | 727,000 | - |
| Miscellaneous Revenue | - | - | 200,000 |
| Recovered Expenditures | - | 2,600 | - |
| Total Mass Transit Fund - Sun Link | \$ 1,699,700 | \$ 1,629,600 | \$ 2,210,120 |
| Gene Reid Park Zoo Capital Improvement Fund | | | |
| Business Privilege Tax | \$ 14,744,820 | \$ 14,025,870 | \$ 14,954,380 |
| Use Tax | 904,240 | 2,436,140 | 1,942,260 |
| Use of Money and Property | - | 230,000 | 250,000 |
| Total Zoo Improvement Fund | \$ 15,649,060 | \$ 16,692,010 | \$ 17,146,640 |
| Better Streets Improvement Fund | | | |
| Interest Earnings | \$ - | \$ - | \$ 125,040 |
| Business Privilege Tax | 111,600 | 3,814,560 | - |
| Use Tax | 8,400 | 145,800 | - |
| Total Better Streets Improvement Fund | \$ 120,000 | \$ 3,960,360 | \$ 125,040 |
| Safer City Improvement Fund | | | |
| Business Privilege Tax | \$ - | \$ 5,721,840 | \$ - |
| Interest Earnings | - | - | 250,080 |
| Use Tax | 240,000 | 218,880 | - |
| Total Safer City Improvement Fund | \$ 240,000 | \$ 5,940,720 | \$ 250,080 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES | ACTUAL REVENUES* | ESTIMATED REVENUES |
|---|----------------------|----------------------|----------------------|
| | 2023 | 2023 | 2024 |
| Tucson Convention Center Fund | | | |
| Room and Space Rental | \$ 1,618,820 | \$ 1,693,200 | \$ 1,760,700 |
| Parking | 946,450 | 990,000 | 1,054,780 |
| Catering and Concessions | 3,046,110 | 3,186,000 | 3,441,480 |
| TCC Commission Revenue | - | 1,550 | 2,800 |
| Novelty Sales | 22,300 | 494,840 | 510,000 |
| Facility User Fees | 488,310 | 511,200 | 585,800 |
| Miscellaneous Revenue | - | 116,600 | 129,000 |
| Event Ticket Rebates | 323,200 | 750,000 | 609,190 |
| Recovered Expenditures | 1,630,860 | 1,705,400 | 1,825,140 |
| Total Tucson Convention Center Fund | \$ 8,076,050 | \$ 9,448,790 | \$ 9,918,890 |
| Highway User Revenue Fund | | | |
| State Shared HURF | \$ 59,205,100 | \$ 56,973,000 | \$ 59,540,000 |
| Permits and Inspection Fees | 600,000 | 745,000 | 702,000 |
| Temporary Work Zone Traffic Control | 954,000 | 710,000 | 720,000 |
| Other Charges for Service | 31,000 | 86,500 | 70,000 |
| Rents and Leases | 630,000 | 1,141,220 | 880,000 |
| Proceeds from Sale of Capital Assets | 810,000 | 362,000 | 312,000 |
| Interest Earnings | 100,000 | 190,000 | 100,000 |
| Recovered Expenditures | 1,160,000 | 1,160,120 | 1,760,000 |
| Miscellaneous Revenues | 75,000 | 159,550 | 95,000 |
| Total Highway User Revenue Fund | \$ 63,565,100 | \$ 61,527,390 | \$ 64,179,000 |
| Park Tucson Fund | | | |
| Parking Meter Collections | \$ 1,337,000 | \$ 1,080,700 | \$ 1,267,000 |
| Parking Revenues | 3,625,520 | 2,988,670 | 3,318,510 |
| Interest Earnings | 20,000 | - | 10,000 |
| Assessment Fee | 80,000 | 70,000 | 75,000 |
| Parking Violations | 800,000 | 641,750 | 750,000 |
| Rents and Leases | 112,500 | 112,500 | 115,000 |
| Recovered Expenditures/Miscellaneous Revenue | - | 4,370 | - |
| Total Park Tucson Fund | \$ 5,975,020 | \$ 4,897,990 | \$ 5,535,510 |
| Civic Contribution Fund | | | |
| Mayor and Council | \$ 39,000 | \$ 14,600 | \$ 39,000 |
| Parks and Recreation | 3,053,010 | 162,380 | 353,010 |
| Tucson Fire | 20,000 | 12,900 | 148,470 |
| Tucson Police | 15,000 | 15,000 | 15,000 |
| Total Civic Contribution Fund | \$ 3,127,010 | \$ 204,880 | \$ 555,480 |
| Community Development Block Grant Fund | | | |
| Community Development Block Grant | \$ 13,324,430 | \$ 13,324,430 | \$ 8,596,080 |
| Program Income | 50,000 | 50,000 | 50,400 |
| Total Community Development Block Grant Fund | \$ 13,374,430 | \$ 13,374,430 | \$ 8,646,480 |
| Miscellaneous Housing Grants Fund | | | |
| Federal Miscellaneous Housing Grants | \$ 7,703,180 | \$ 7,736,047 | \$ 11,479,030 |
| Total Miscellaneous Housing Grants Fund | \$ 7,703,180 | \$ 7,736,047 | \$ 11,479,030 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES | ACTUAL REVENUES* | ESTIMATED REVENUES |
|--|----------------------|----------------------|----------------------|
| | 2023 | 2023 | 2024 |
| Public Housing Section 8 Fund | | | |
| Federal Public Housing Section 8 Grant | \$ 47,215,890 | \$ 40,501,980 | \$ 41,799,610 |
| Interest Earnings | 7,500 | 5,000 | 7,500 |
| Miscellaneous Revenues | 3,000 | 3,000 | 3,000 |
| Portable Vouchers | - | 120,000 | 162,000 |
| Charges for Current Services | 8,000 | 30,000 | 32,000 |
| Total Public Housing Section 8 Fund | \$ 47,234,390 | \$ 40,659,980 | \$ 42,004,110 |
| HOME Investment Partnerships Program Fund | | | |
| HOME Funds | \$ 4,632,240 | \$ 4,632,240 | \$ 6,300,000 |
| Program Income | 500,000 | 510,442 | 560,640 |
| Total HOME Investment Partnerships Program Fund | \$ 5,132,240 | \$ 5,142,682 | \$ 6,860,640 |
| Green Storm Water Infrastructure | | | |
| Green Storm Water Infrastructure | \$ 3,094,300 | \$ 3,094,300 | \$ 3,119,900 |
| Use of Money and Property | - | 91,500 | 50,000 |
| Total Green Storm Water Infrastructure Fund | \$ 3,094,300 | \$ 3,185,800 | \$ 3,169,900 |
| American Rescue Plan Fund | | | |
| General Government | \$ 67,800,000 | \$ - | \$ - |
| Interest Earnings | - | - | 736,760 |
| Total American Rescue Plan Fund | \$ 67,800,000 | \$ - | \$ 736,760 |
| Other Federal Grants Fund | | | |
| City Attorney | \$ 158,980 | \$ 164,760 | \$ 164,770 |
| City Court | 1,138,350 | 591,690 | 447,550 |
| Housing and Community Development | 16,675,430 | 16,675,430 | 9,780,060 |
| Planning and Development | 32,000 | 6,960 | - |
| Parks and Recreation | 1,072,150 | 2,063,640 | 1,072,150 |
| Transportation and Mobility | 4,412,740 | 666,780 | 16,884,560 |
| Tucson Fire | 2,804,380 | 1,691,650 | 3,143,280 |
| Tucson Police | 15,070,330 | 15,070,330 | 15,070,330 |
| Tucson Water | 10,000,000 | 650,000 | - |
| Total Other Federal Grants Fund | \$ 51,364,360 | \$ 37,581,240 | \$ 46,562,700 |
| Non-Federal Grants Fund | | | |
| City Attorney | \$ 166,620 | \$ 251,442 | \$ 251,440 |
| City Manager | 87,630 | 70,568 | 87,630 |
| Mayor and Council | - | 25,000 | - |
| Housing and Community Development | 370,490 | - | - |
| Public Safety Communications | 2,615,810 | 3,544,330 | 3,148,120 |
| Tucson Fire | 5,530 | 22,080 | 39,710 |
| Tucson Police | 2,044,420 | 2,044,420 | 2,044,420 |
| Total Non-Federal Grants Fund | \$ 5,290,500 | \$ 5,957,840 | \$ 5,571,320 |
| Section 115 Pension Trust Fund | | | |
| Portfolio Earnings | \$ 88,360,110 | \$ 40,992,130 | \$ 41,164,930 |
| Total Section 115 Pension Trust Fund | \$ 88,360,110 | \$ 40,992,130 | \$ 41,164,930 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES* 2023 | ESTIMATED REVENUES 2024 |
|--|----------------------------|--------------------------|----------------------------|
| Street Improvement - Prop 411 Fund | | | |
| Business Privilege Tax | \$ 74,000,000 | \$ 68,168,880 | \$ 69,873,120 |
| Use Tax | - | 4,351,200 | 4,460,040 |
| Interest Earnings | - | 45,120 | 67,680 |
| Total Street Improvement - Prop 411 Fund | \$ 74,000,000 | \$ 72,565,200 | \$ 74,400,840 |
| Total Special Revenue Funds | \$ 511,626,230 | \$ 381,200,759 | \$ 402,636,380 |
| DEBT SERVICE FUNDS | | | |
| General Obligation Bond and Interest Fund | | | |
| Secondary Property Taxes - Prior Years | \$ 500,000 | \$ 500,000 | 500,000 |
| Total General Obligation Bond and Interest Fund | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Total Debt Service Funds | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| CAPITAL PROJECTS FUNDS | | | |
| Capital Improvement Fund | | | |
| Intergovernmental Agreements | \$ 53,995,300 | \$ 28,534,800 | 30,687,700 |
| Total Capital Improvement Fund | \$ 53,995,300 | \$ 28,534,800 | \$ 30,687,700 |
| Capital Proposition: Parks and Connections | | | |
| Bond Proceeds | \$ 20,000,000 | \$ 20,000,000 | 20,000,000 |
| Total Capital Proposition Parks and Connections | \$ 20,000,000 | \$ 20,000,000 | \$ 20,000,000 |
| Development Fee Fund | | | |
| Development Fees for Police | \$ 700,000 | \$ 1,381,560 | 1,380,720 |
| Development Fees for Fire | 602,400 | 932,532 | 931,920 |
| Development Fees for Roads | 4,728,000 | 8,989,080 | 9,781,320 |
| Development Fees for Parks | 2,107,000 | 4,224,600 | 4,888,680 |
| Interest Earnings | 60,000 | 5,580 | 401,580 |
| Total Development Fee Fund | \$ 8,197,400 | \$ 15,533,352 | \$ 17,384,220 |
| Regional Transportation Authority Fund | | | |
| Regional Transportation Authority | \$ 65,012,480 | \$ 13,109,300 | 49,107,100 |
| Total Regional Transportation Authority Fund | \$ 65,012,480 | \$ 13,109,300 | \$ 49,107,100 |
| Total Capital Projects Funds | \$ 147,205,180 | \$ 77,177,452 | \$ 117,179,020 |
| ENTERPRISE FUNDS | | | |
| Tucson Water Utility | | | |
| Potable Water Sales | \$ 186,666,090 | \$ 186,666,090 | \$ 195,947,460 |
| Reclaimed Water Sales | 9,564,550 | 9,564,550 | 11,844,400 |
| Central Arizona Project Surcharge | 26,497,460 | 26,497,460 | 38,165,200 |
| Water Conservation Fee | 3,785,350 | 3,785,350 | 3,816,500 |
| Fire Sprinkler Fee | 3,480,300 | 3,480,300 | 3,701,100 |
| Connection Fees | 2,000,000 | 2,000,000 | 2,000,000 |
| Service Charges | 3,500,000 | 3,500,000 | 3,500,000 |
| Development Plan Review/Inspection Fees | 555,500 | 555,500 | 675,000 |
| Tucson Airport Remediation Project | 1,069,730 | 1,069,730 | 1,069,700 |
| Billing Services | 6,100,000 | 6,304,160 | 6,435,300 |
| Investment Income | 553,590 | 593,000 | 561,600 |
| Water System Equity Fees | 2,300,000 | 2,312,000 | 2,312,000 |
| CAP Resource Fee | 350,000 | 349,920 | 350,000 |
| Miscellaneous Revenues | 150,000 | 150,430 | 150,000 |
| Misc Revenues | 3,754,710 | 3,813,640 | 3,854,020 |
| Rental Income | 400,000 | 400,000 | 420,700 |
| Grants and Contributions | 175,000 | 175,000 | 175,000 |
| Total Tucson Water Utility | \$ 250,902,280 | \$ 251,217,130 | \$ 274,977,980 |

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES* 2023 | ESTIMATED REVENUES 2024 |
|--|-------------------------------|-----------------------------|-------------------------------|
| Environmental Services Fund | | | |
| Residential Refuse Services | \$ 29,857,400 | \$ 30,360,000 | 39,000,000 |
| Commercial Refuse Services | 7,200,000 | 7,200,000 | 8,000,000 |
| Landfill Services Charges | 8,330,000 | 10,830,000 | 11,800,000 |
| Remediation Ground Fee | 3,800,000 | 3,800,000 | 3,800,000 |
| Self-Haul Fee | 2,000,000 | 3,210,000 | 3,210,000 |
| Refuse Penalties | 162,000 | 162,000 | 162,000 |
| Recycling | 800,000 | 800,000 | 800,000 |
| Household Hazardous Waste | 65,000 | 35,000 | 35,000 |
| Miscellaneous Grants | 219,000 | 66,810 | 45,800 |
| Sale of Capital Assets | 200,000 | 200,000 | 200,000 |
| Interest Earnings | 400,000 | 400,000 | 400,000 |
| Recovered Expenses | 100,000 | 408,290 | 100,000 |
| Miscellaneous Revenues | 197,900 | 207,420 | 197,900 |
| Total Environmental Services Fund | \$ 53,331,300 | \$ 57,679,520 | \$ 67,750,700 |
| Tucson Golf Course Enterprise Fund | | | |
| El Rio Golf Course | \$ 1,163,390 | \$ 1,195,620 | 1,335,670 |
| Randolph Golf Course | 4,075,700 | 4,188,600 | 4,235,230 |
| Fred Enke Golf Course | 1,339,700 | 1,376,810 | 1,554,450 |
| Silverbell Golf Course | 1,427,760 | 1,467,310 | 1,677,970 |
| Food and Beverage | 1,556,220 | 1,599,330 | 1,880,540 |
| Total Tucson Golf Course Enterprise Fund | \$ 9,562,770 | \$ 9,827,670 | \$ 10,683,860 |
| Housing Enterprise Funds | | | |
| Federal Grants | \$ 10,204,360 | \$ 14,655,602 | 15,093,694 |
| Housing Administration Charges | 3,076,490 | - | 2,846,100 |
| Tenant Rent and Parking Fees | 6,084,900 | 5,552,430 | 5,710,020 |
| Charges for Other Services | 287,700 | 154,440 | 176,550 |
| Interest Earnings | 22,300 | 14,370 | 22,710 |
| Miscellaneous Revenues | 189,000 | 303,654 | 244,050 |
| Total Public Housing Fund | \$ 19,864,750 | \$ 20,680,496 | \$ 24,093,124 |
| Total Enterprise Funds | \$ 333,661,100 | \$ 339,404,816 | \$ 377,505,664 |
| INTERNAL SERVICE FUNDS | | | |
| Health Insurance Trust Fund | | | |
| Employee/Employer Contributions | \$ 64,050,300 | \$ 65,060,220 | \$ 68,106,780 |
| Retiree Contributions | 11,869,900 | 11,869,900 | 12,726,520 |
| Pharmaceutical Rebates | 2,745,360 | 2,982,880 | 3,726,960 |
| Recovered Expenditures (Commission) | - | 1,047,320 | - |
| HRA Contributions | - | - | 3,000 |
| Interest Earnings | 100,000 | (306,910) | 102,000 |
| Miscellaneous Revenues | 3,150 | 40,330 | 3,150 |
| Total Health Insurance Trust Fund | \$ 78,768,710 | \$ 80,693,740 | \$ 84,668,410 |
| Self-Insurance Internal Service Fund | | | |
| Interdepartmental Charges | 17,825,650 | 33,602,307 | 38,047,270 |
| Total Self Insurance Internal Service Fund | \$ 17,825,650 | \$ 33,602,307 | \$ 38,047,270 |
| Total Internal Service Funds | \$ 96,594,360 | \$ 114,296,047 | \$ 122,715,680 |
| FIDUCIARY FUNDS | | | |
| Tucson Supplemental Retirement System | | | |
| Employer Contributions | \$ 41,801,110 | \$ 42,256,740 | 41,801,110 |
| Employee Contributions | 7,020,000 | 7,096,520 | 8,686,010 |
| Pension Interest Income | - | 6,826,590 | 6,332,070 |
| Portfolio Earnings | 67,602,040 | 61,512,320 | 54,063,000 |
| Miscellaneous Revenues | 135,000 | 136,470 | 135,000 |
| Total Tucson Supplemental Retirement System | \$ 116,558,150 | \$ 117,828,640 | \$ 111,017,190 |
| Total Fiduciary Funds | \$ 116,558,150 | \$ 117,828,640 | \$ 111,017,190 |
| TOTAL ALL FUNDS | \$ 1,862,031,580 | \$ 1,711,047,077 | \$ 1,869,654,144 |

Schedule C
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES 2023 | ACTUAL REVENUES* 2023 | ESTIMATED REVENUES 2024 |
|--------------------|---|-----------------------------|-------------------------------|
| * | Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year. | | |

Schedule D
CITY OF TUCSON
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2024

| FUND | OTHER FINANCING 2024 | | INTERFUND TRANSFERS 2024 | |
|---|-------------------------|-------------|-----------------------------|------------------------|
| | SOURCES | (USES) | IN | (OUT) |
| GENERAL FUND | | | | |
| Transfer to Mass Transit Fund | \$ | \$ | \$ | \$ (61,815,760) |
| Transfer to Mass Transit - Sun Link Fund | | | | (4,660,640) |
| Transfer to Tucson Convention Center | | | | (4,269,210) |
| Transfer to Self Insurance Internal Service Fund | | | | (2,000,000) |
| Transfer from Tucson Water | | | 1,955,740 | |
| Transfer from Park Tucson | | | 125,000 | |
| Total General Fund | \$ 0 | \$ 0 | \$ 2,080,740 | \$ (72,745,610) |
| SPECIAL REVENUE FUNDS | | | | |
| Transfer to Development Fees from HURF | | | | (300,000) |
| Transfer to General Fund from Park Tucson | | | | (125,000) |
| Transfer from HURF to Development Fee Funds | | | 300,000 | |
| Transfer from General Fund to TCC | | | 4,269,210 | |
| Transfer from General Fund to Mass Transit | | | 61,815,760 | |
| Transfer from General Fund to Mass Transit Sunlink | | | 4,660,640 | |
| Total Special Revenue Funds | \$ 0 | \$ 0 | \$ 71,045,610 | \$ (425,000) |
| DEBT SERVICE FUNDS | | | | |
| None | \$ | \$ | \$ | \$ |
| Total Debt Service Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| CAPITAL PROJECTS FUNDS | | | | |
| None | \$ | \$ | \$ | \$ |
| Total Capital Projects Funds | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| ENTERPRISE FUNDS | | | | |
| Transfer to General Fund from Water Utility | \$ | \$ | \$ | \$ (1,955,740) |
| Total Enterprise Funds | \$ 0 | \$ 0 | \$ 0 | \$ (1,955,740) |
| INTERNAL SERVICE FUNDS | | | | |
| Risk Management/Self Insurance Transfer from General Fund | \$ | \$ | \$ 2,000,000 | \$ |
| Total Internal Service Funds | \$ 0 | \$ 0 | \$ 2,000,000 | \$ 0 |
| TOTAL ALL FUNDS | \$ 0 | \$ 0 | \$ 75,126,350 | \$ (75,126,350) |

Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2024

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED | ACTUAL EXPENDITURES/ EXPENSES* | BUDGETED EXPENDITURES/ EXPENSES |
|--|--|--|--------------------------------------|---------------------------------------|
| | 2023 | 2023 | 2023 | 2024 |
| GENERAL FUND | | | | |
| Mayor and Council | \$ 4,834,870 | \$ | \$ 4,130,830 | \$ 6,290,173 |
| Business Services | 23,569,820 | | 17,871,680 | 16,904,237 |
| City Attorney | 9,083,870 | | 8,906,380 | 11,697,918 |
| City Clerk | 3,124,440 | | 2,355,460 | 5,747,533 |
| City Court | 12,521,670 | | 10,865,530 | 13,227,240 |
| City Manager | 7,517,410 | | 7,827,520 | 17,153,972 |
| Environmental Services | 3,112,030 | | 3,119,930 | 13,681,470 |
| General Services | 56,625,210 | | 55,535,050 | 59,728,091 |
| Housing and Community Development | 2,925,210 | | 9,490,850 | 9,090,905 |
| Human Resources | - | | 2,499,830 | 8,526,546 |
| Information Technology | 27,818,510 | | 29,441,510 | 40,551,515 |
| Parks and Recreation | 29,787,120 | | 33,232,270 | 40,939,630 |
| Planning and Development Services | 8,886,460 | | 12,758,720 | 11,501,993 |
| Public Defender | 3,574,060 | | 3,599,620 | 4,425,394 |
| Public Safety Communications | 15,495,810 | | 14,360,300 | 26,700,466 |
| Transportation and Mobility | 951,120 | | 834,540 | 14,496,522 |
| Tucson Fire | 96,635,880 | | 102,688,110 | 140,542,694 |
| Tucson Police | 157,947,010 | | 165,085,420 | 217,177,850 |
| General Government | 184,410,380 | | 119,741,050 | 88,109,115 |
| Contingency | 18,596,660 | | 2,600,000 | 2,600,000 |
| Total General Fund | \$ 667,417,540 | \$ 0 | \$ 606,944,600 | \$ 749,093,264 |
| SPECIAL REVENUE FUNDS | | | | |
| Mass Transit Fund | | | | |
| Transportation and Mobility | \$ 100,823,550 | \$ | \$ 102,279,330 | \$ 123,706,220 |
| Business Services | 196,580 | | 70,820 | 228,450 |
| Total Fund | \$ 101,020,130 | \$ 0 | \$ 102,350,150 | \$ 123,934,670 |
| Mass Transit Fund - Sun Link | | | | |
| General Government | \$ 1,581,120 | \$ | \$ 1,581,120 | \$ 1,605,320 |
| Transportation and Mobility | 4,962,640 | | 5,311,320 | 5,265,440 |
| Total Fund | \$ 6,543,760 | \$ 0 | \$ 6,892,440 | \$ 6,870,760 |
| Zoo Fund | | | | |
| Parks and Recreation | \$ 16,626,760 | \$ | \$ 5,637,890 | \$ 27,053,410 |
| Total Fund | \$ 16,626,760 | \$ 0 | \$ 5,637,890 | \$ 27,053,410 |
| Better Streets Improvement Fund | | | | |
| Transportation and Mobility | \$ 26,492,000 | \$ | \$ 10,987,000 | \$ 27,658,200 |
| Total Fund | \$ 26,492,000 | \$ 0 | \$ 10,987,000 | \$ 27,658,200 |
| Safer City Improvement Fund | | | | |
| Tucson Fire | \$ 11,425,500 | \$ | \$ 15,376,870 | \$ 28,541,960 |
| Tucson Police | 21,170,900 | | 8,215,080 | 23,121,540 |
| Total Fund | \$ 32,596,400 | \$ 0 | \$ 23,591,950 | \$ 51,663,500 |
| Tucson Convention Center Fund | | | | |
| Tucson Convention Center | \$ 12,040,070 | \$ | \$ 13,282,850 | \$ 14,146,120 |
| Total Fund | \$ 12,040,070 | \$ 0 | \$ 13,282,850 | \$ 14,146,120 |
| Highway User Revenue Fund | | | | |
| Transportation and Mobility | \$ 62,278,110 | \$ | \$ 57,487,750 | \$ 64,622,290 |
| Business Services | 1,437,890 | | 1,114,270 | 1,121,460 |
| Human Resources | - | | 283,020 | 399,760 |
| General Government | 1,657,990 | | 1,671,100 | 1,638,410 |
| Total Fund | \$ 65,373,990 | \$ 0 | \$ 60,556,140 | \$ 67,781,920 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2024

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|--|--|--|--|---|
| Park Tucson Fund | | | | |
| General Government | \$ 1,682,300 | \$ | \$ 1,610,420 | \$ 1,611,500 |
| Park Tucson | 3,817,280 | | 4,033,380 | 3,724,610 |
| Total Fund | \$ 5,499,580 | \$ 0 | \$ 5,643,800 | \$ 5,336,110 |
| Civic Contribution Fund | | | | |
| Mayor and Council | \$ 35,260 | \$ | \$ 7,000 | \$ 7,000 |
| City Manager | 12,000 | | 2,700 | 12,000 |
| Parks and Recreation | 855,860 | | 39,100 | 855,860 |
| Tucson Fire | 148,470 | | 103,300 | 296,940 |
| Tucson Police | 15,000 | | 15,000 | 15,000 |
| Total Fund | \$ 1,066,590 | \$ 0 | \$ 167,100 | \$ 1,186,800 |
| Community Development Block Grant Fund | | | | |
| Business Services | \$ 277,510 | \$ | \$ 277,510 | \$ 594,690 |
| Housing and Community Development | 13,096,920 | | 6,068,810 | 8,696,000 |
| Human Resources Department | - | | - | 132,430 |
| Total Fund | \$ 13,374,430 | \$ 0 | \$ 6,346,320 | \$ 9,423,120 |
| Miscellaneous Housing Grant Fund | | | | |
| Business Services | \$ - | \$ | \$ - | \$ 85,560 |
| Housing and Community Development | 7,703,180 | | 7,636,300 | 11,393,470 |
| Total Fund | \$ 7,703,180 | \$ 0 | \$ 7,636,300 | \$ 11,479,030 |
| Pima County Housing Fund | | | | |
| Housing and Community Development | \$ - | \$ | \$ 6,124,810 | \$ 6,414,080 |
| Total Fund | \$ 0 | \$ 0 | \$ 6,124,810 | \$ 6,414,080 |
| Public Housing Section 8 Fund | | | | |
| Housing and Community Development | 47,234,390 | | 40,255,700 | 42,113,000 |
| Total Fund | \$ 47,234,390 | \$ 0 | \$ 40,255,700 | \$ 42,113,000 |
| HOME Investment Partnerships Program Fund | | | | |
| Business Services | \$ 74,790 | \$ | \$ 74,790 | \$ 107,800 |
| Housing and Community Development | 5,057,450 | | 5,100,600 | 6,891,160 |
| Total Fund | \$ 5,132,240 | \$ 0 | \$ 5,175,390 | \$ 6,998,960 |
| Other Federal Grants Fund | | | | |
| City Attorney | \$ 156,780 | \$ | \$ 146,000 | \$ 1,050 |
| City Court | 465,660 | | 649,250 | 491,660 |
| Housing and Community Development | 16,675,430 | | 16,675,430 | 3,760,000 |
| Parks and Recreation | 1,133,640 | | 357,080 | 5,671,300 |
| Planning and Development Services | 32,000 | | 15,300 | 3,000 |
| Public Defender | - | | 24,220 | - |
| Transportation and Mobility | 4,412,740 | | 1,344,510 | 16,884,560 |
| Tucson Fire | 4,568,510 | | 1,519,970 | 3,917,170 |
| Tucson Police | 13,919,600 | | 12,003,550 | 15,833,960 |
| Tucson Water Utility | 10,000,000 | | - | - |
| Total Fund | \$ 51,364,360 | \$ 0 | \$ 32,735,310 | \$ 46,562,700 |
| American Rescue Plan Fund | | | | |
| Business Services | \$ - | \$ | \$ 134,510 | \$ 2,378,890 |
| City Manager | - | | 242,010 | 35,190,813 |
| General Government | 68,123,610 | | 72,324,590 | 19,259,338 |
| Housing and Community Development | 51,680 | | 194,190 | 215,740 |
| Human Resources Department | - | | - | 208,950 |
| Parks and Recreation | - | | 2,266,320 | 14,945,940 |
| Transportation and Mobility | - | | - | 13,870,000 |
| Total Fund | \$ 68,175,290 | \$ 0 | \$ 75,161,620 | \$ 86,069,671 |

Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2024

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|---|--|--|--|---|
| * Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year. | | | | |
| Green Storm Water Infrastructure | | | | |
| City Manager | \$ 110,600 | \$ | \$ 116,630 | \$ 137,860 |
| Tucson Water Utility | 3,283,440 | | 2,215,750 | 11,335,880 |
| Total Fund | \$ 3,394,040 | \$ 0 | \$ 2,332,380 | \$ 11,473,740 |
| Non-Federal Grants Fund | | | | |
| City Attorney | \$ 168,130 | \$ | \$ 225,030 | \$ 1,440 |
| City Manager | 81,920 | | 50,830 | 104,620 |
| Housing and Community Development | 320,390 | | 1,719,270 | 59,060 |
| Parks and Recreation | - | | - | 1,289,000 |
| Public Safety Communications | 2,615,810 | | 3,544,330 | 3,148,120 |
| Tucson Fire | 45,080 | | 22,100 | 39,550 |
| Tucson Police | 2,059,170 | | 1,632,090 | 3,008,630 |
| Total Fund | \$ 5,290,500 | \$ 0 | \$ 7,193,650 | \$ 7,650,420 |
| Section 115 Pension Trust Fund | | | | |
| Pension Services | \$ 58,948,000 | \$ | \$ 35,900,000 | \$ 36,187,060 |
| Total Fund | \$ 58,948,000 | \$ 0 | \$ 35,900,000 | \$ 36,187,060 |
| Street Improvement - Prop 411 Fund | | | | |
| Transportation and Mobility | \$ 40,000,000 | \$ | \$ 10,000,720 | \$ 58,200,000 |
| Total Fund | \$ 40,000,000 | \$ 0 | \$ 10,000,720 | \$ 58,200,000 |
| Total Special Revenue Funds | \$ 567,875,710 | \$ 0 | \$ 457,971,520 | \$ 648,203,271 |
| DEBT SERVICE FUNDS | | | | |
| General Obligation Bond and Interest Fund | | | | |
| General Government | \$ 33,738,350 | \$ | \$ 33,738,350 | \$ 27,108,100 |
| Total Fund | \$ 33,738,350 | \$ 0 | \$ 33,738,350 | \$ 27,108,100 |
| Total Debt Service Funds | \$ 33,738,350 | \$ 0 | \$ 33,738,350 | \$ 27,108,100 |
| CAPITAL PROJECTS FUNDS | | | | |
| Capital Improvement Fund | | | | |
| Transportation and Mobility | \$ 53,995,300 | \$ | \$ 28,780,050 | \$ 30,687,700 |
| Total Fund | \$ 53,995,300 | \$ 0 | \$ 28,780,050 | \$ 30,687,700 |
| Development Fee Fund | | | | |
| Parks and Recreation | \$ 4,732,000 | \$ | \$ 618,350 | \$ 6,653,000 |
| Tucson Fire | 3,237,000 | | 2,197,080 | - |
| Tucson Police | - | | - | 3,000,000 |
| Transportation and Mobility | 2,783,900 | | 3,698,600 | 10,824,700 |
| Total Fund | \$ 10,752,900 | \$ 0 | \$ 6,514,030 | \$ 20,477,700 |
| General Obligation Bond Fund | | | | |
| - Prop 407, Parks and Connections | | | | |
| Parks and Recreation | \$ 41,942,320 | \$ | \$ 14,275,030 | \$ 44,524,340 |
| Transportation and Mobility | 23,119,480 | | 3,579,220 | 19,688,300 |
| Total Fund | \$ 65,061,800 | \$ 0 | \$ 17,854,250 | \$ 64,212,640 |
| Regional Transportation Authority Fund | | | | |
| Transportation and Mobility | \$ 65,067,900 | \$ | \$ 13,422,370 | \$ 49,107,100 |
| Total Fund | \$ 65,067,900 | \$ 0 | \$ 13,422,370 | \$ 49,107,100 |
| Total Capital Projects Funds | \$ 194,877,900 | \$ 0 | \$ 66,570,700 | \$ 164,485,140 |

Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2024

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|---|--|--|--|---|
| * Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year. | | | | |
| ENTERPRISE FUNDS | | | | |
| Tucson Water Utility Fund | | | | |
| Business Services | \$ 1,147,000 | \$ | \$ 764,530 | \$ 609,920 |
| City Manager | 181,320 | | 145,850 | 210,620 |
| Human Resources | - | | 386,500 | 475,620 |
| Tucson Water Utility | 298,839,840 | | 290,098,830 | 309,379,190 |
| Total Fund | \$ 300,168,160 | \$ 0 | \$ 291,395,710 | \$ 310,675,350 |
| Environmental Services Fund | | | | |
| Business Services | \$ 873,750 | \$ | \$ 837,550 | \$ 950,400 |
| Human Resources | - | | 187,970 | 224,420 |
| Environmental Services | 68,967,570 | | 49,025,350 | 65,999,450 |
| Total Fund | \$ 69,841,320 | \$ 0 | \$ 50,050,870 | \$ 67,174,270 |
| Tucson Golf Enterprise Fund | | | | |
| City Manager | \$ - | \$ | \$ 41,030 | \$ 60,590 |
| Tucson City Golf | 8,778,630 | | 8,470,570 | 9,310,600 |
| Total Fund | \$ 8,778,630 | \$ 0 | \$ 8,511,600 | \$ 9,371,190 |
| Housing Enterprise Funds | | | | |
| Business Services | \$ 1,126,770 | \$ | \$ 1,126,770.00 | \$ 1,001,680 |
| Human Resources Department | - | | - | 275,070 |
| Housing and Community Development | 18,737,980 | | 28,299,660 | 22,490,740 |
| Total Fund | \$ 19,864,750 | \$ 0 | \$ 29,426,430 | \$ 23,767,490 |
| Total Enterprise Funds | \$ 398,652,860 | \$ 0 | \$ 379,384,610 | \$ 410,988,300 |
| INTERNAL SERVICE FUNDS | | | | |
| Health Insurance Fund | | | | |
| Health Insurance Fund | \$ 78,768,710 | \$ | \$ 76,461,860 | \$ 84,724,780 |
| Total Fund | \$ 78,768,710 | \$ 0 | \$ 76,461,860 | \$ 84,724,780 |
| Self Insurance Internal Service Fund | | | | |
| Business Services | \$ 28,681,970 | \$ | \$ 27,073,810 | \$ 28,523,210 |
| Human Resources Department | - | | 114,170 | 317,810 |
| Transportation and Mobility | 1,420,000 | | 5,544,190 | 5,452,430 |
| Tucson Fire | 388,810 | | 431,930 | 477,560 |
| Total Fund | \$ 30,490,780 | \$ 0 | \$ 33,164,100 | \$ 34,771,010 |
| Total Internal Service Funds | \$ 109,259,490 | \$ 0 | \$ 109,625,960 | \$ 119,495,790 |
| FIDUCIARY FUNDS | | | | |
| Tucson Supplemental Retirement System | | | | |
| Pension Services | \$ 95,732,870 | \$ | \$ 95,732,870 | \$ 95,742,300 |
| Business Services Departmen | 44,990 | | - | - |
| Total Fund | \$ 95,777,860 | \$ 0 | \$ 95,732,870 | \$ 95,742,300 |
| Total Fiduciary Funds | \$ 95,777,860 | \$ 0 | \$ 95,732,870 | \$ 95,742,300 |
| TOTAL ALL FUNDS | \$ 2,067,599,710 | \$ 0 | \$ 1,749,968,610 | \$ 2,215,116,165 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2024

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED | ACTUAL EXPENDITURES/ EXPENSES* | BUDGETED EXPENDITURES/ EXPENSES |
|---------------------------------------|--|--|---|--|
| | 2023 | 2023 | 2023 | 2024 |
| Mayor and Council | | | | |
| General Fund | \$ 4,834,870 | \$ | \$ 4,130,830 | \$ 6,290,170 |
| Civic Contribution Fund | 35,260 | | 7,000 | 7,000 |
| Department Total | \$ 4,870,130 | \$ 0 | \$ 4,137,830 | \$ 6,297,170 |
| City Attorney | | | | |
| General Fund | \$ 9,083,870 | \$ | \$ 8,906,380 | \$ 11,697,920 |
| Other Federal Grants Fund | 168,130 | | 146,000 | 1,050 |
| Non-Federal Grant Funds | 156,780 | | 225,030 | 1,440 |
| Department Total | \$ 9,408,780 | \$ 0 | \$ 9,277,410 | \$ 11,700,410 |
| City Clerk | | | | |
| General Fund | \$ 3,124,440 | \$ | \$ 2,355,460 | \$ 5,747,530 |
| Department Total | \$ 3,124,440 | \$ 0 | \$ 2,355,460 | \$ 5,747,530 |
| City Court | | | | |
| General Fund | \$ 12,521,670 | \$ | \$ 10,865,530 | \$ 13,227,236 |
| Other Federal Grants Fund | 465,660 | | 649,250 | 491,660 |
| Department Total | \$ 12,987,330 | \$ 0 | \$ 11,514,780 | \$ 13,718,896 |
| City Manager | | | | |
| General Fund | \$ 7,517,410 | \$ | \$ 7,827,520 | \$ 17,153,980 |
| Civic Contribution Fund | 12,000 | | 2,700 | 12,000 |
| Green Storm Water Infrastructure | 110,600 | | 116,630 | 137,860 |
| American Rescue Plan Fund | - | | 242,010 | 35,190,813 |
| Non-Federal Grants Fund | 81,920 | | 50,830 | 104,620 |
| Tucson Golf Enterprise Fund | - | | 41,030 | 60,590 |
| Tucson Water Utility Fund | 181,320 | | 145,850 | 210,620 |
| Department Total | \$ 7,903,250 | \$ 0 | \$ 8,426,570 | \$ 52,870,483 |
| Business Services | | | | |
| General Fund | \$ 23,569,820 | \$ | \$ 17,871,680 | \$ 16,904,380 |
| American Rescue Plan Fund | - | | 134,510 | 2,378,890 |
| Community Development Block Grant | 277,510 | | 277,510 | 594,690 |
| Environmental Services Fund | 873,750 | | 837,550 | 950,400 |
| Highway User Revenue Fund | 1,437,890 | | 1,114,270 | 1,121,460 |
| HOME Investment Partnerships | 74,790 | | 74,790 | 107,800 |
| Mass Transit Fund | 196,580 | | 70,820 | 228,450 |
| Miscellaneous Housing Grants | - | | - | 85,560 |
| Public Housing AMP Fund | 1,126,770 | | 1,126,770 | 1,001,680 |
| Self Insurance Internal Service Fund | 28,748,550 | | 27,073,810 | 28,523,210 |
| Tucson Water Utility Fund | 1,147,000 | | 764,530 | 609,920 |
| Tucson Supplemental Retirement System | 44,990 | | - | - |
| Department Total | \$ 57,497,650 | \$ 0 | \$ 49,346,240 | \$ 52,506,440 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2024

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|--|--|--|--|---|
| Debt Service | | | | |
| General Fund | \$ 56,895,970 | \$ - | \$ - | \$ - |
| General Obligations Bond Fund | 33,738,350 | - | - | - |
| Highway User Revenue Fund | 1,557,410 | - | - | - |
| Mass Transit - Sun Link Fund | 1,581,120 | - | - | - |
| Park Tucson Fund | 1,682,300 | - | - | - |
| Department Total | \$ 95,455,150 | \$ 0 | \$ - | \$ - |
| Environmental Services | | | | |
| General Fund | \$ 3,112,030 | \$ - | \$ 3,119,930 | \$ 13,681,470 |
| Environmental Services Fund | 68,967,570 | - | 49,025,350 | 65,999,450 |
| Department Total | \$ 72,079,600 | \$ 0 | \$ 52,145,280 | \$ 79,680,920 |
| General Services | | | | |
| General Fund | \$ 56,625,210 | \$ - | \$ 55,535,050 | \$ 59,728,090 |
| Department Total | \$ 56,625,210 | \$ 0 | \$ 55,535,050 | \$ 59,728,090 |
| Housing and Community Development | | | | |
| General Fund | \$ 2,925,210 | \$ - | \$ 9,490,850 | \$ 9,090,910 |
| American Rescue Plan Fund | - | - | 194,190 | 215,740 |
| Community Development Block Grant | 13,096,920 | - | 6,068,810 | 8,696,000 |
| HOME Investment Partnerships | 5,057,450 | - | 5,100,600 | 6,891,160 |
| Miscellaneous Housing Grants | 7,703,180 | - | 7,636,300 | 11,393,470 |
| Pima County Housing Fund | - | - | 6,124,810 | 6,414,080 |
| Public Housing Section 8 Fund | 47,234,390 | - | 40,255,700 | 42,113,000 |
| Other Federal Grants Fund | 16,727,110 | - | 16,675,430 | 3,760,000 |
| Non-Federal Grants Fund | 320,390 | - | 1,719,270 | 59,060 |
| Housing Enterprise Funds | 18,737,980 | - | 28,299,660 | 22,490,740 |
| Department Total | \$ 111,802,630 | \$ 0 | \$ 121,565,620 | \$ 111,124,160 |
| Information Technology | | | | |
| General Fund | \$ 27,818,510 | \$ - | \$ 29,441,510 | \$ 40,551,520 |
| Department Total | \$ 27,818,510 | \$ 0 | \$ 29,441,510 | \$ 40,551,520 |
| Outside Agencies | | | | |
| General Fund | \$ 7,731,890 | \$ - | \$ - | \$ - |
| Highway User Revenue Fund | 100,580 | - | - | - |
| Department Total | \$ 7,832,470 | \$ 0 | \$ - | \$ - |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2024

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED | ACTUAL EXPENDITURES/ EXPENSES* | BUDGETED EXPENDITURES/ EXPENSES |
|---|--|--|---|--|
| | 2023 | 2023 | 2023 | 2024 |
| Parks and Recreation | | | | |
| General Fund | \$ 29,787,120 | \$ 0 | \$ 33,232,270 | \$ 40,939,630 |
| American Rescue Plan Fund | - | | 2,266,320 | 14,945,940 |
| Civic Contribution Fund | 855,860 | | 39,100 | 855,860 |
| Development Fee Fund | 4,732,000 | | 618,350 | 6,653,000 |
| General Obligation Bond Fund | 41,942,320 | | 14,275,030 | 44,524,340 |
| Non-Federal Grants Fund | - | | - | 1,289,000 |
| Other Federal Grants Fund | 1,133,640 | | 357,080 | 5,671,300 |
| Tucson Convention Center Fund | - | | 40,550 | 62,860 |
| Zoo Fund | 16,626,760 | | 5,637,890 | 27,053,410 |
| Department Total | \$ 95,077,700 | \$ 0 | \$ 56,466,590 | \$ 141,995,340 |
| Planning and Development Services Center | | | | |
| General Fund | \$ 8,886,460 | \$ - | \$ 12,758,720 | 11,501,990 |
| Other Federal Grants Fund | 32,000 | | 15,300 | 3,000 |
| Department Total | \$ 8,918,460 | \$ 0 | \$ 12,774,020 | \$ 11,504,990 |
| Public Defender | | | | |
| General Fund | \$ 3,574,060 | \$ - | \$ 3,599,620 | 4,425,390 |
| Other Federal Grants Fund | - | | 24,220 | - |
| Department Total | \$ 3,574,060 | \$ 0 | \$ 3,623,840 | \$ 4,425,390 |
| Public Safety Communications | | | | |
| General Fund | \$ 15,495,810 | \$ - | \$ 14,360,300 | 26,700,470 |
| Non-Federal Grant Fund | 2,615,810 | | 3,544,330 | 3,148,120 |
| Department Total | \$ 18,111,620 | \$ 0 | \$ 17,904,630 | \$ 29,848,590 |
| Transportation and Mobility | | | | |
| General Fund | \$ 951,120 | \$ - | \$ 834,540 | 14,496,520 |
| American Rescue Plan Fund | - | | - | 13,870,000 |
| Better Streets Improvement Fund | 26,492,000 | | 10,987,000 | 27,658,200 |
| Capital Improvements Fund | 53,995,300 | | 28,780,050 | 30,687,700 |
| Development Fee Fund | 2,783,900 | | 3,698,600 | 10,824,700 |
| General Obligation Bond Fund | 23,119,480 | | 3,579,220 | 19,688,300 |
| Highway User Revenue Fund | 62,278,110 | | 57,487,750 | 64,622,290 |
| Mass Transit Fund | 105,786,190 | | 102,279,330 | 123,706,220 |
| Mass Transit Fund - Sun Link | - | | 5,311,320 | 5,265,440 |
| Other Federal Grants Fund | 4,412,740 | | 1,344,510 | 16,884,560 |
| Park Tucson Fund | 3,817,280 | | 4,033,380 | 3,724,610 |
| Regional Transportation Authority | 65,067,900 | | 13,422,370 | 49,107,100 |
| Self Insurance Internal Service Fund | 1,420,000 | | 5,544,190 | 5,452,430 |
| Street Improvement - Prop 411 Fund | 40,000,000 | | 10,000,720 | 58,200,000 |
| Department Total | \$ 390,124,020 | \$ 0 | \$ 247,302,980 | \$ 444,188,070 |
| Tucson City Golf | | | | |
| City Manager | \$ - | \$ - | \$ 41,030 | * 60,590 |
| Golf Course Fund | 8,778,630 | | 8,470,570 | 9,250,010 |
| Department Total | \$ 8,778,630 | \$ 0 | \$ 8,511,600 | \$ 9,310,600 |
| Tucson Convention Center | | | | |
| Convention Center Fund | \$ 12,040,070 | \$ - | \$ 13,242,300 | 14,146,120 |
| Department Total | \$ 12,040,070 | \$ 0 | \$ 13,242,300 | \$ 14,146,120 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2024

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2023 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2023 | ACTUAL EXPENDITURES/ EXPENSES* 2023 | BUDGETED EXPENDITURES/ EXPENSES 2024 |
|---|--|--|--|---|
| Tucson Fire | | | | |
| General Fund | \$ 96,635,880 | \$ - | \$ 102,688,110 | \$ 140,542,691 |
| Other Federal Grants Fund | 4,568,510 | - | 1,519,970 | 3,917,170 |
| Civic Contribution Fund | 148,470 | - | 103,300 | 296,940 |
| Non-Federal Grants Fund | 45,080 | - | 22,100 | 39,550 |
| Safer City Improvement Fund | 11,425,500 | - | 15,376,870 | 28,541,960 |
| Development Fee Fund | 3,237,000 | - | 2,197,080 | - |
| Self Insurance Internal Service Fund | 388,810 | - | 431,930 | 477,560 |
| Department Total | \$ 116,449,250 | \$ 0 | \$ 122,339,360 | \$ 173,815,871 |
| Tucson Police | | | | |
| General Fund | \$ 157,947,010 | \$ - | \$ 165,085,420 | \$ 217,177,870 |
| Civic Contribution Fund | 15,000 | - | 15,000 | 15,000 |
| Development Fee Fund | - | - | - | 3,000,000 |
| Non-Federal Grants Fund | 2,059,170 | - | 1,632,090 | 3,008,630 |
| Other Federal Grants | 13,919,600 | - | 12,003,550 | 15,833,960 |
| Safer City Improvement Fund | 21,170,900 | - | 8,215,080 | 23,121,540 |
| Department Total | \$ 195,111,680 | \$ 0 | \$ 186,951,140 | \$ 262,157,000 |
| Tucson Water | | | | |
| Tucson Water Utility Fund | \$ 298,839,840 | \$ - | \$ 290,098,830 | \$ 309,379,190 |
| Green Storm Water Infrastructure | 3,283,440 | - | 2,215,750 | 11,335,880 |
| Other Federal Grants Fund | 10,000,000 | - | - | - |
| Department Total | \$ 312,123,280 | \$ 0 | \$ 292,314,580 | \$ 320,715,070 |
| General Government | | | | |
| General Fund | \$ 99,719,420 | \$ - | \$ 122,341,050 | \$ 90,473,945 |
| General Obligation Bond and Interest Fund | 33,738,350 | - | 33,738,350 | 27,108,100 |
| Highway User Revenue Fund | 1,657,990 | - | 1,671,100 | 1,638,410 |
| Mass Transit Fund - Sun Link | 1,581,120 | - | 1,581,120 | 1,605,320 |
| Park Tucson Fund | 1,682,300 | - | 1,610,420 | 1,611,500 |
| American Rescue Plan | 68,123,610 | - | 72,324,590 | 19,431,490 |
| Department Total | \$ 206,502,790 | \$ 0 | \$ 233,266,630 | \$ 141,868,765 |
| Pension/Fiduciary | | | | |
| Health Insurance Fund | \$ 78,702,130 | \$ - | \$ 76,420,830 | \$ 84,724,770 |
| PSPRS Pension Trust | 58,948,000 | - | 35,900,000 | 36,187,060 |
| Tucson Supplemental Retirement System | 95,732,870 | - | 95,732,870 | 95,742,300 |
| Department Total | \$ 233,383,000 | \$ 0 | \$ 208,053,700 | \$ 216,654,130 |
| Human Resources Department | | | | |
| General Fund | \$ - | \$ - | \$ 2,499,830 | \$ 8,526,550 |
| American Rescue Plan Fund | - | - | - | 208,950 |
| Community Development Block Grant Fund | - | - | - | 132,430 |
| Environmental Services Fund | - | - | 187,970 | 224,420 |
| Highway User Revenue Fund | - | - | 283,020 | 399,760 |
| Housing Enterprise Funds | - | - | - | 275,070 |
| Self Insurance Internal Service Fund | - | - | 114,170 | 317,810 |
| Tucson Water Utility Fund | - | - | 386,500 | 475,620 |
| Department Total | \$ 0 | \$ 0 | \$ 3,471,490 | \$ 10,560,610 |
| TOTAL ALL DEPARTMENTS | \$ 2,067,599,710 | \$ 0 | \$ 1,749,968,610 | \$ 2,215,116,165 |

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Schedule G
CITY OF TUCSON
Full-Time Employees and Personnel Compensation
Fiscal Year 2024

| FUND | Full-Time Equivalent (FTE) 2024 | Employee Salaries, and Hourly Costs 2024 | Retirement Costs 2024 | Healthcare Costs 2024 | Other Benefit Costs 2024 | Total Estimated Personnel Compensation 2024 |
|--|--|---|----------------------------------|--------------------------------------|-------------------------------------|--|
| GENERAL FUND | 3,458.83 | \$ 266,894,407 | \$ 119,779,551 | \$ 50,091,521 | \$ 27,988,699 | \$ 464,754,178 |
| SPECIAL REVENUE FUNDS | | | | | | |
| American Rescue Plan | 10.30 | \$ 735,751 | \$ 202,338 | \$ 139,165 | \$ 73,203 | \$ 1,150,457 |
| Community Block Grants Fund | 23.35 | 1,323,642 | 363,066 | 312,940 | 166,571 | 2,166,219 |
| Convention Center Fund | 0.30 | 36,955 | 10,167 | 5,084 | 7,865 | 60,071 |
| Green Storm Water Infrastructure Fund | 5.00 | 393,516 | 107,762 | 40,698 | 51,365 | 593,341 |
| Highway User Revenue Fund | 295.55 | 17,602,951 | 4,639,885 | 4,120,597 | 2,235,190 | 28,598,623 |
| HOME Investment Partnerships Program Fund | 6.17 | 356,007 | 97,674 | 79,708 | 46,756 | 580,145 |
| Mass Transit Fund | 8.00 | 583,292 | 160,236 | 126,786 | 72,942 | 943,256 |
| Miscellaneous Housing Grants Fund | 14.57 | 768,988 | 209,648 | 176,962 | 103,448 | 1,259,046 |
| Non-Federal Grants Fund | 2.53 | 2,237,303 | 41,197 | 32,485 | 179,351 | 2,490,336 |
| Other Federal Grants Fund | 25.50 | 6,294,615 | 868,504 | 260,341 | 548,858 | 7,972,318 |
| Park Tucson Fund | 20.00 | 995,501 | 265,598 | 250,280 | 129,797 | 1,641,176 |
| Pima County Housing Fund | 5.89 | 286,489 | 78,782 | 69,635 | 38,758 | 473,664 |
| Public Housing Section 8 Fund | 38.86 | 1,927,644 | 521,750 | 441,532 | 260,022 | 3,150,948 |
| Total Special Revenue Funds | 456.02 | \$ 33,542,654 | \$ 7,566,607 | \$ 6,056,213 | \$ 3,914,126 | \$ 51,079,600 |
| ENTERPRISE FUNDS | | | | | | |
| Environmental Service Fund | 246.85 | \$ 13,159,624 | \$ 3,294,679 | \$ 3,505,991 | \$ 1,911,881 | \$ 21,872,175 |
| Public Housing AMP Fund | 42.42 | 2,181,568 | 593,263 | 515,122 | 293,906 | 3,583,859 |
| Housing Enterprise Funds | 19.75 | 1,728,048 | 452,084 | 285,681 | 203,231 | 2,669,044 |
| Non-Public Housing Asset Management Fund | 9.18 | 534,745 | 134,677 | 95,984 | 68,726 | 834,132 |
| Tucson City Golf Fund | 0.30 | 37,499 | 10,312 | 10,538 | 4,140 | 62,489 |
| Tucson Water Utility Fund | 565.55 | 33,004,721 | 8,711,121 | 8,054,578 | 4,483,992 | 54,254,412 |
| Water Conservation Fund | 1.2 | 91,263 | 25,098 | 21,025 | 12,621 | 150,007 |
| Total Enterprise Funds | 885.25 | \$ 50,737,468 | \$ 13,221,234 | \$ 12,488,919 | \$ 6,978,497 | \$ 83,426,118 |
| INTERNAL SERVICE FUNDS | | | | | | |
| Health Insurance Trust Fund | 5.50 | \$ 450,521 | \$ 123,271 | \$ 83,487 | \$ 34,565 | \$ 691,844 |
| Self Insurance Fund | 23.90 | 1,773,885 | 573,129 | 337,918 | 182,516 | 2,867,448 |
| Total Internal Service Fund | 29.40 | \$ 2,224,406 | \$ 696,400 | \$ 421,405 | \$ 217,081 | \$ 3,559,292 |
| FIDUCIARY FUNDS | | | | | | |
| Public Safety Pension Retirement System | | 0 | 35,676,455 | 0 | | 35,676,455 |
| Tucson Supplemental Retirement System | 4.50 | 333,695 | 91,137 | 63,083 | 25,629 | 513,544 |
| Total Fiduciary Funds | 4.50 | \$ 333,695 | \$ 35,767,592 | \$ 63,083 | \$ 25,629 | \$ 36,189,999 |
| TOTAL ALL FUNDS | 4,834.00 | \$ 353,732,630 | \$ 177,031,384 | \$ 69,121,141 | \$ 39,124,032 | \$ 639,009,187 |