

General Government Overview



Mission Statement

The General Government category encompasses program budgets not affiliated with a specific City department. It includes General Expense, Debt Repayments, and Contracts for Services or Funding Support. These programs are essential to maintaining centralized budget control and financial stewardship across the City.

This section provides centralized budget capacity and accounting oversight for expenditures that fall outside individual City departments. This structure ensures consistent financial management, reporting, and strategic use of resources across the organization. Key responsibilities include administering centralized operations and budgets, maintaining active communication and coordination with internal departments and external partners and supporting citywide financial planning, compliance, and strategic initiatives.

The following divisions and functions are included in this department:

The **Outside Agencies** function funds external organizations that align with the Mayor and Council's strategic priorities. Key responsibilities include overseeing the renewal and execution of Intergovernmental Agreements (IGAs) and Financial Participation Agreements (FPAs), ensuring accountability and alignment with City objectives.

The **General Government** division manages centralized financial operations and controls non-departmental expenditures. Key responsibilities include coordinating department-wide budgeting processes and engaging with stakeholders to support efficient and compliant financial management.

The **Debt Services** function manages the City's debt portfolio for capital financing related to equipment, vehicles, and facilities. Key responsibilities include administering repayments and financing mechanisms, including General Obligation Bonds, Street and Highway User Revenue Bonds, leases, and Certificates of Participation.

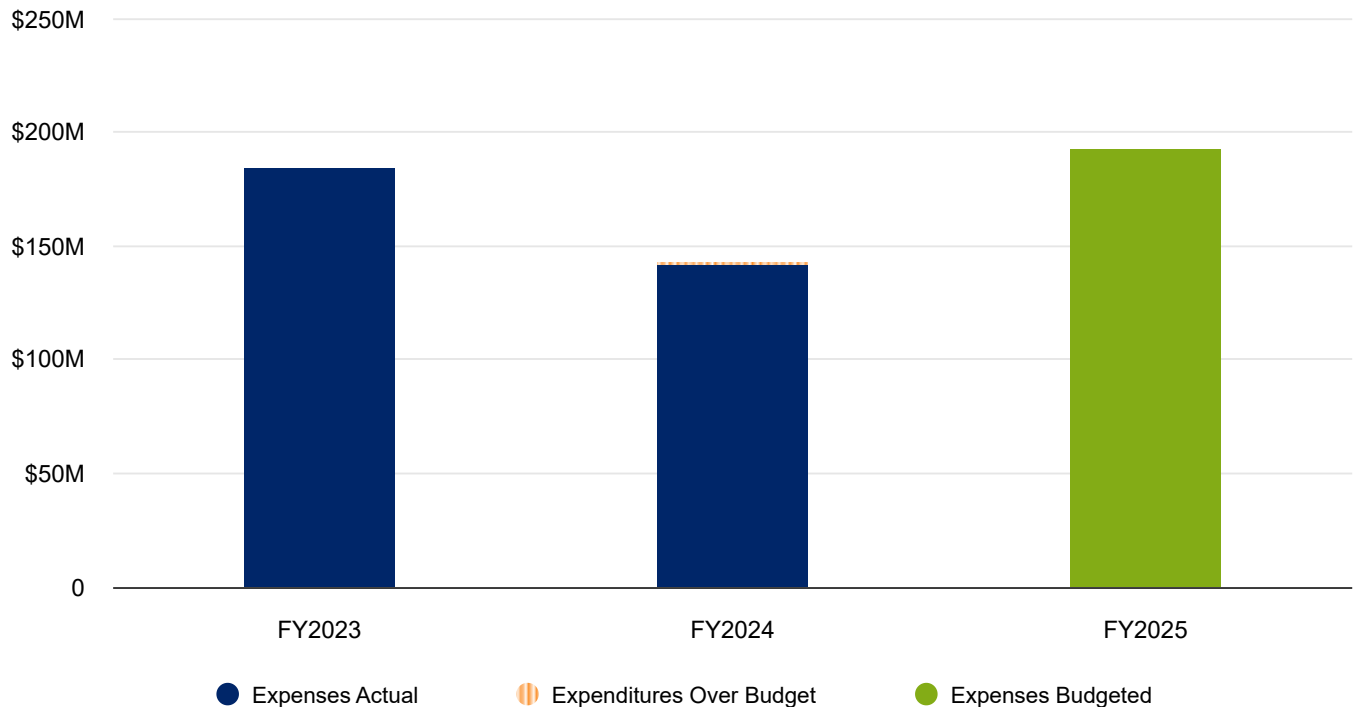
Notes: Position Resources: *No Budgeted FTEs for Fiscal Year 2025.*

Expenditure Summary

\$192,617,471

\$50,685,623 / 35.71% Higher Than the Prior Year's Budget

Historical Expenditures Across Department



Significant Changes

The adopted budget for Fiscal Year 2025 is \$192,617,471, representing an increase of \$50,685,623 compared to the Fiscal Year 2024 Adopted Budget.

Key Drivers of the Budget Increase:

- \$40 million increase in pending ballot measure budget capacity, included as a placeholder for potential initiatives.
- \$7.9 million increase in contingency funding, which includes provisions for overtime and compensation adjustments.
- \$1 million increase in payments to outside agencies, primarily attributed to enhanced funding for Visit Tucson and the Tucson Downtown Partnership.

Trends

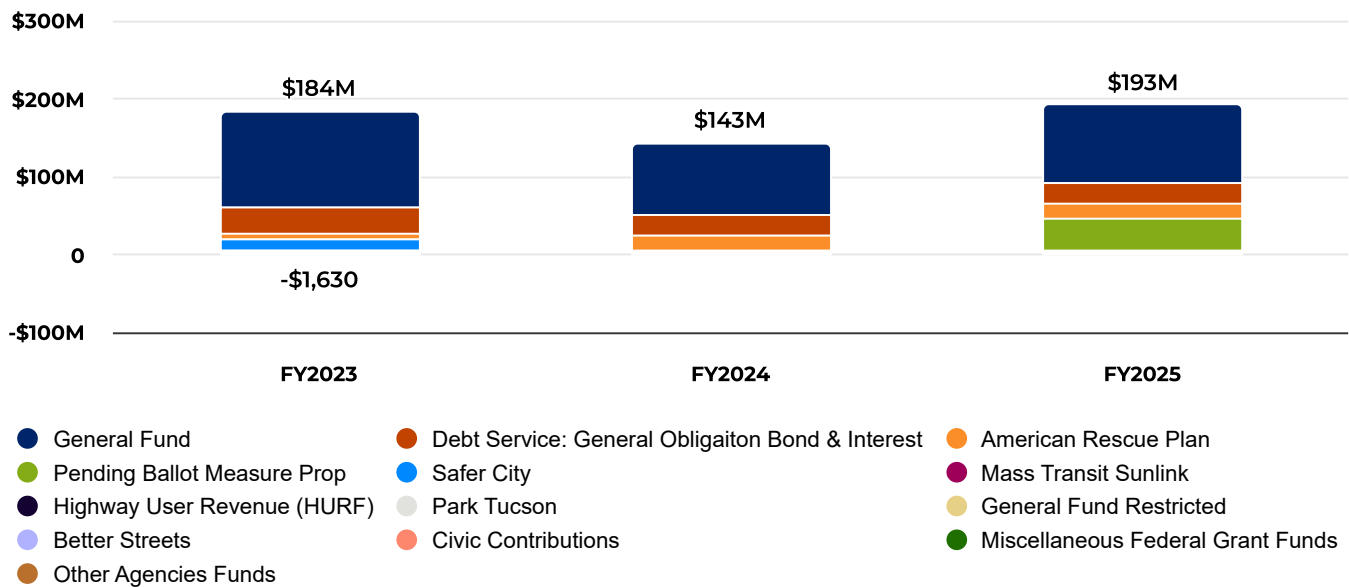
- Continued growth in community engagement project costs, reflecting the City's commitment to increased resident involvement and transparency.
- Expansion of the policy contingency reserve capacity, aligning with the Mayor and Council's strategic budget priorities.
- Emphasis on flexible funding to support evolving community needs and emerging initiatives.

Expenditures by Fund

This chart shows how the City has spent money from various funding sources over the past three fiscal years:

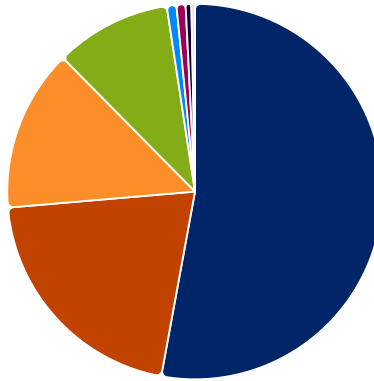
- Fiscal Year 2023: Expenditures totaled approximately \$184 million, primarily funded through the General Fund, with smaller contributions from the American Rescue Plan Fund, Safer City, and the Highway User Revenue Fund (HURF).
- Fiscal Year 2024: Spending decreased to \$143 million, driven by a significant reduction in allocations from the General Fund and Debt Service – General Obligation Bond and Interest.
- Fiscal Year 2025: Spending is projected to rise to \$193 million, reflecting anticipated funding for community initiatives and ballot measure proposals.

Historical Expenditures by Fund



Note: Fiscal Year 2023 (-\$1,630) indicates a transfer out.

Fiscal Year 2025 Expenditures by Fund



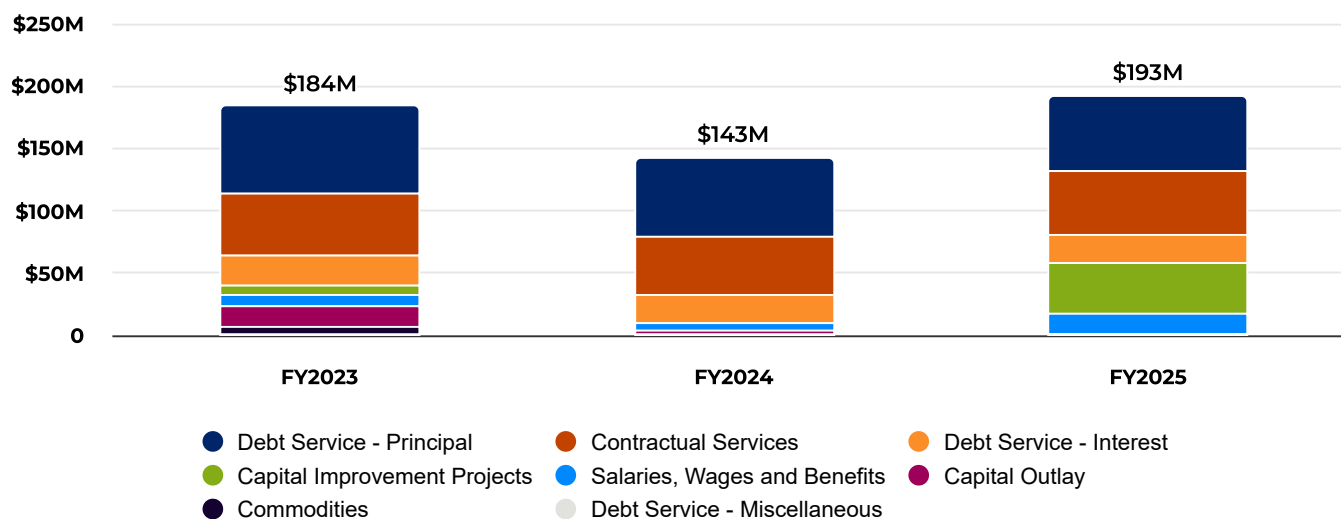
General Fund	\$101,851,788	52.88%
Pending Ballot Measure Prop	\$40,000,000	20.77%
Debt Service: General Obligation Bond & Interest	\$26,869,759	13.95%
American Rescue Plan	\$19,258,668	10.00%
Highway User Revenue (HURF)	\$1,586,320	0.82%
Mass Transit Sunlink	\$1,508,640	0.78%
Park Tucson	\$955,930	0.50%
General Fund Restricted	\$586,366	0.30%

Expenditures by Type

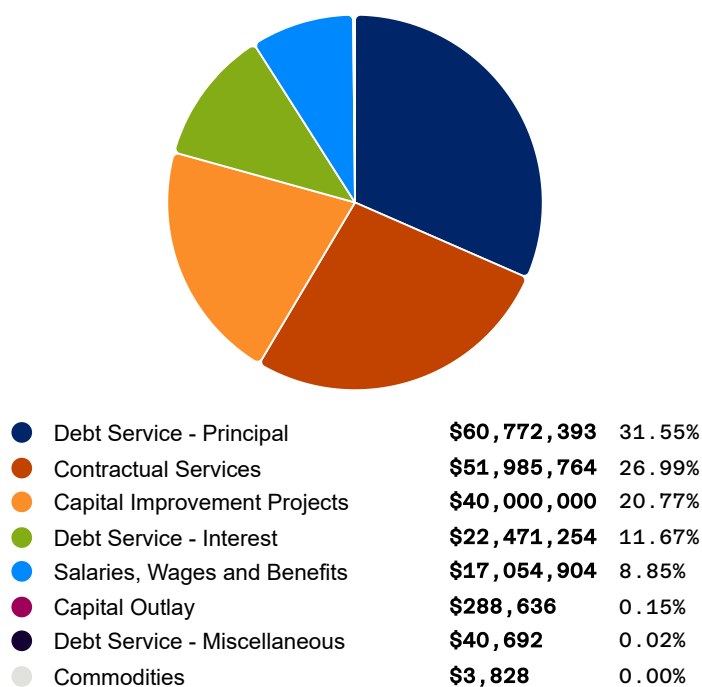
This chart shows how the City's spending has changed over the last three fiscal years (Fiscal Year 2023 to Fiscal Year 2025):

- Fiscal Year 2023: Total expenditures were approximately \$184 million, with the majority allocated to Debt Service – Principal and Contractual Services.
- Fiscal Year 2024: Spending decreased to around \$143 million, reflecting reductions in Debt Service and Salaries, Wages, and Benefits.
- Fiscal Year 2025: Expenditures are projected to increase significantly to \$193 million, driven by increased investments in capital projects and expanded funding for community priorities and City operations.

Historical Expenditures by Type



FY25 Expenditures by Type

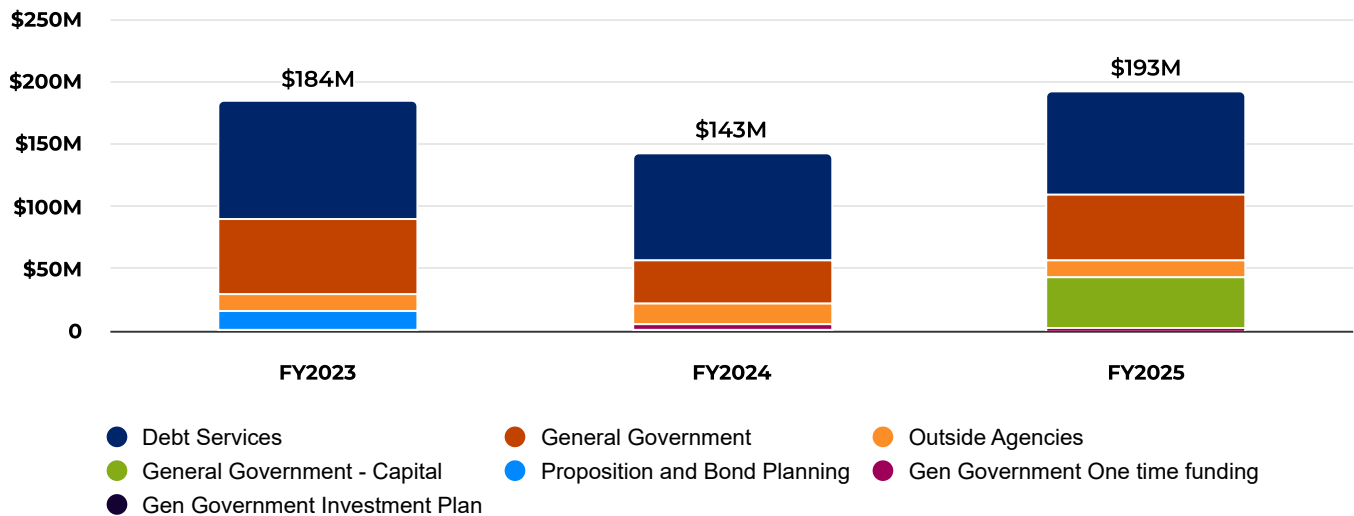


Expenditures by Cost Center

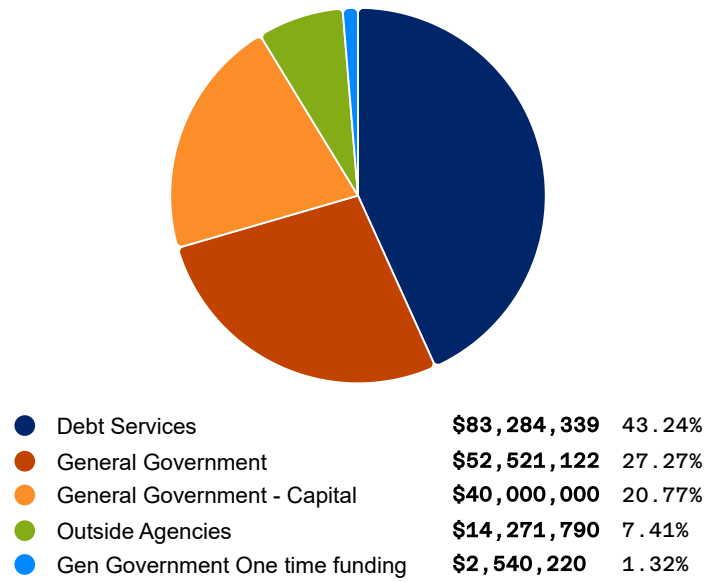
This chart shows how the City has allocated funds across major areas over the past three fiscal years:

- Fiscal Year 2023: Total expenditures were \$184 million, with major allocations to:
 - Debt Services – Used to repay loans and bonds for items such as vehicles, buildings, and infrastructure.
 - General Government – Covers citywide expenses not tied to a specific department.
 - Outside Agencies – Supports community partners aligned with City priorities.
- Fiscal Year 2024: Spending decreased to \$143 million, but the City continued to invest in:
 - Debt Services
 - One-Time Funding & Investment Plans – Used for special projects and strategic initiatives.
 - General Government
- Fiscal Year 2025: Expenditures are projected to rise to \$193 million, reflecting the City's commitment to strategic investments, enhancing services, and addressing community needs. Key areas of focus include:
 - Capital Projects & Bond Planning – Newly funded in FY2025 to support future projects and voter-approved bond planning.
 - Debt Services
 - General Government Investment Plan

Historical Expenditures by Cost Center



Fiscal Year 2025 Expenditures by Cost Center



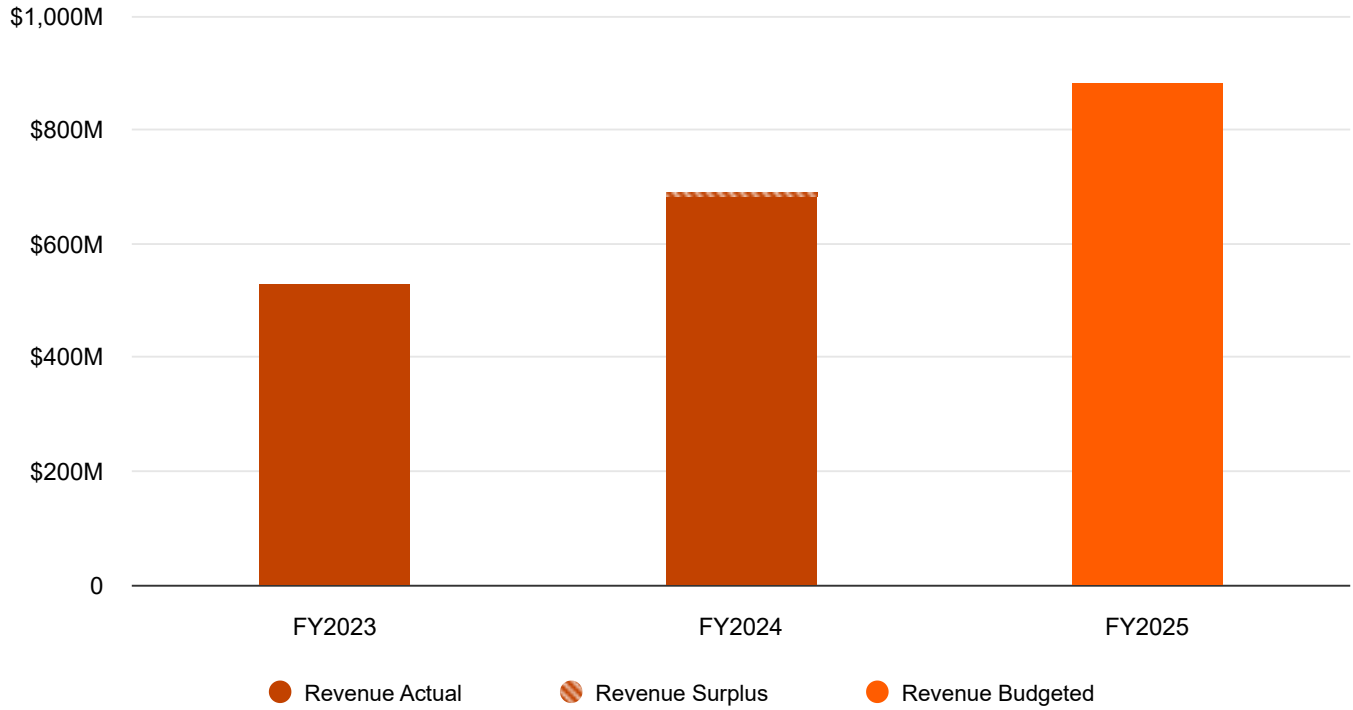
Revenue Summary

\$879,777,887

Includes Transfers In and Out

\$195,270,935 / 28.52% Higher Than the Prior Year's Budget

Historical Revenues Across Department

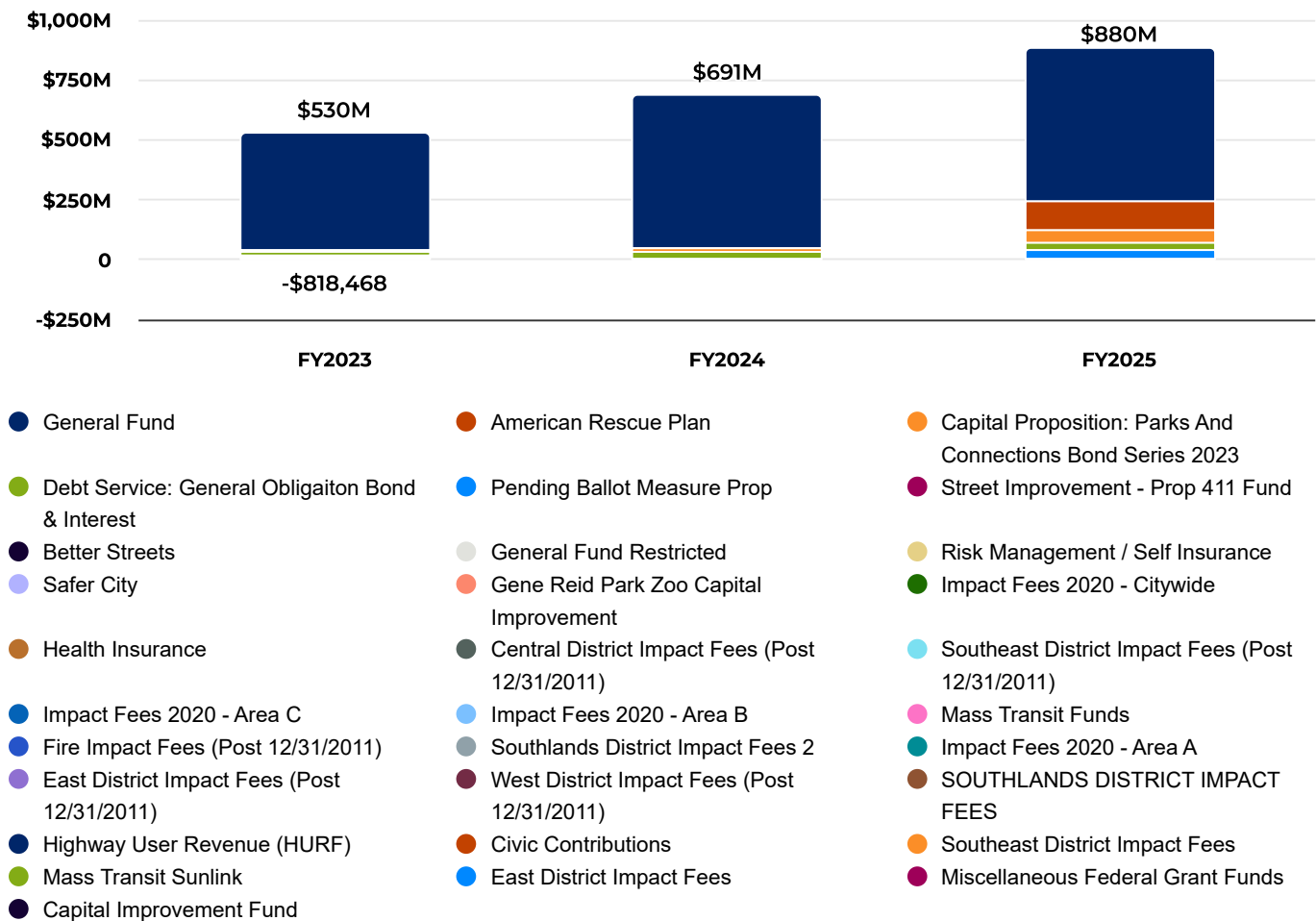


Revenues by Fund

The City's revenue by fund highlights how various funding sources are used to support a wide range of community services and capital projects over the past three fiscal years:

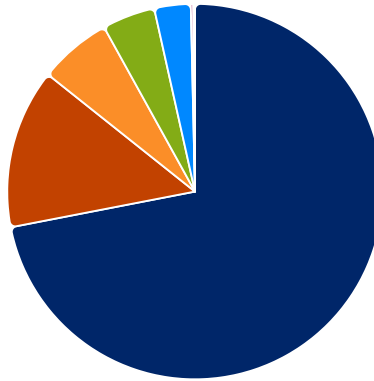
- Fiscal Year 2023: Total revenue was approximately \$530 million, primarily supported by the General Fund and the American Rescue Plan, which provided federal recovery funding for local initiatives.
- Fiscal Year 2024: Revenues increased significantly to \$691 million, driven largely by the General Fund and Debt Service: General Obligation Bond & Interest to support long-term infrastructure and capital financing.
- Fiscal Year 2025: Revenues are projected to grow further to \$880 million, fueled by both ongoing and new funding sources, including:
 - Pending Ballot Measures – Budget capacity is reserved in anticipation of voter-approved initiatives.
 - Better Streets & Parks Bonds – Dedicated to street repairs, park enhancements, and community infrastructure.
 - American Rescue Plan – Continued federal support for local programs.
 - Impact Fees – Collected from new development to fund infrastructure improvements.
 - Transit and Safety Funds – Used to enhance public transportation and street safety.

The majority of revenue continues to come from the General Fund, which sustains essential City services such as public safety, parks, and neighborhood programs.



Note: Fiscal Year 2023 (-\$818,468) indicates a transfer out.

Fiscal Year 2025 Revenues by Fund



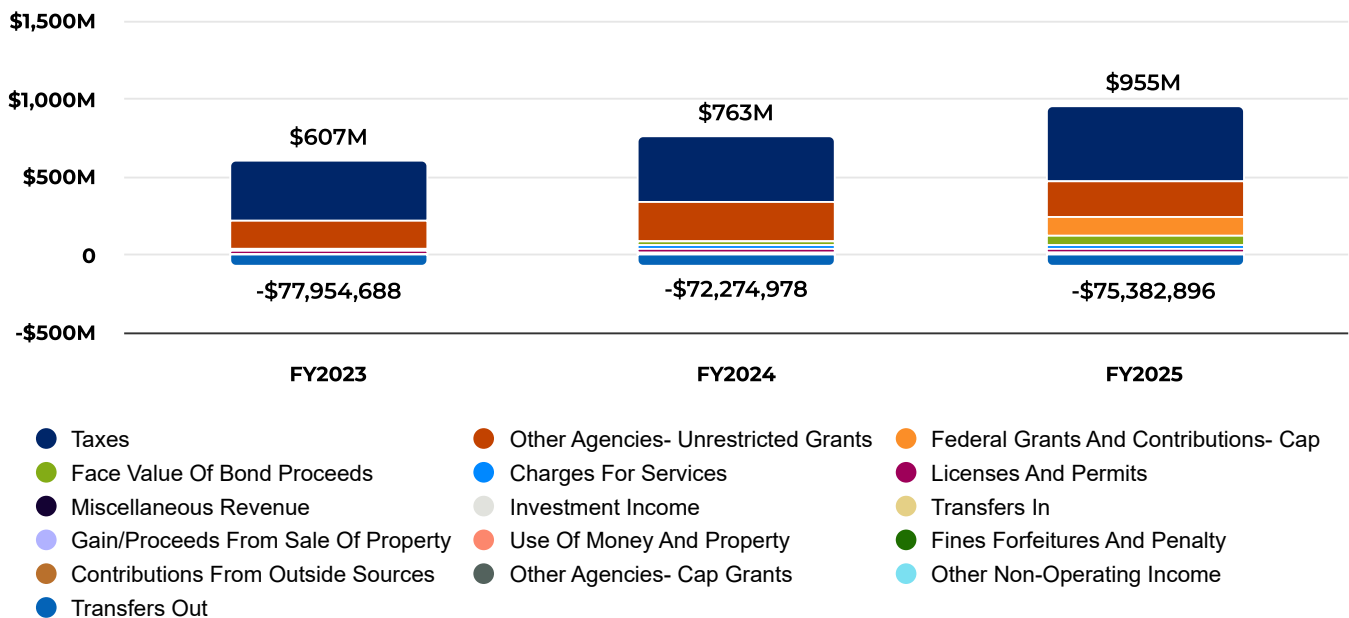
General Fund	\$632,979,638	71.95%
American Rescue Plan	\$121,013,101	13.75%
Capital Proposition: Parks And Connections Bond Series 2023	\$55,000,000	6.25%
Pending Ballot Measure Prop	\$40,000,000	4.55%
Debt Service: General Obligation Bond & Interest	\$27,662,672	3.14%
General Fund Restricted	\$1,759,024	0.20%
Risk Management / Self Insurance	\$863,448	0.10%
Impact Fees 2020 - Citywide	\$500,004	0.06%

Revenues by Funding Source

The City's revenue by fund illustrates how various funding sources support a broad range of community services and capital projects over the past three fiscal years:

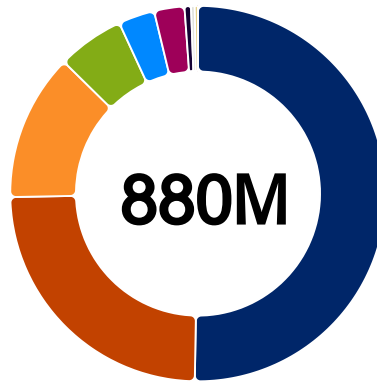
- Fiscal Year 2023: Revenues totaled approximately \$530 million, primarily driven by Taxes and Unrestricted Grants, which provided foundational support for general City operations.
- Fiscal Year 2024: Revenues increased to \$691 million, with taxes remaining as the dominant source. Charges for Services also played a key role in sustaining core City functions and operations.
- Fiscal Year 2025: Revenues are projected to rise significantly to \$880 million, supported by both ongoing and new funding streams, including:
 - Pending Ballot Measures – Budget capacity set aside in anticipation of potential voter-approved initiatives.
 - Better Streets & Parks Bonds – Fund street repairs, park upgrades, and broader community improvements.
 - American Rescue Plan – Federal recovery funding continues to support local programs and services.
 - Impact Fees – Collected from new development to finance infrastructure expansion.
 - Transit and Safety Funds – Invested in improving street safety and public transportation.

The General Fund remains the City's primary revenue source, supporting essential services such as public safety, parks, and neighborhood programs.



Note: Fiscal Year 2023 (-\$77,954,688), Fiscal Year 2024 (-\$72,274,978) and Fiscal Year 2025 (-\$75,382,896 indicate a transfer out.

Fiscal Year 2025 Revenues by Funding Source



● Taxes	\$480,257,290	54.59%
● Other Agencies- Unrestricted	\$233,211,469	26.51%
● Grants		
● Federal Grants And Contributions- Cap	\$120,955,581	13.75%
● Face Value Of Bond Proceeds	\$55,000,000	6.25%
● Charges For Services	\$29,792,330	3.39%
● Licenses And Permits	\$24,863,930	2.83%
● Investment Income	\$5,439,215	0.62%
● Miscellaneous Revenue	\$3,017,930	0.34%
● Transfers In	\$2,572,320	0.29%
● Gain/Proceeds From Sale Of Property	\$34,734	0.00%
● Fines Forfeitures And Penalty	\$15,984	0.00%
● Transfers Out	-\$75,382,896	-8.57%

Accomplishments

- Successfully renewed contracts with local organizations, reinforcing the department's ongoing commitment to community partnerships and service delivery.
- Strengthened collaboration with outside agencies to support initiatives aligned with Mayor and Council priorities.
- Ensured continuity of services through timely execution of intergovernmental agreements (IGAs) and financial participation agreements (FPAs).
- Enhanced transparency and accountability by maintaining consistent oversight of non-departmental funding programs.

Future Objectives

We will continue to meet City-wide needs by:

- Overseeing non-departmental projects and initiatives
- Renewing and executing intergovernmental and financial-participation agreements
- Managing and monitoring the City's debt obligations to ensure timely repayment and fiscal responsibility

These efforts will help maintain strong partnerships, safeguard financial health, and support priority projects across Tucson.