

Arizona Revised Statute §42-17102

LEGAL REQUIREMENTS

STATEMENT REQUIRED BY ARIZONA REVISED STATUTES §42-17102

RELATIVE TO PROPERTY TAXATION

PRIMARY AND SECONDARY TAX LEVIES

FISCAL YEARS 2023/24 AND 2024/25

Property Tax	Adopted FY 23/24 Levy	Actual FY 23/24 Levy	FY 24/25 Maximum Levy Amount	Amount of Levy Increase/ (Decrease)	Percentage Levy Increase/ (Decrease)
Primary	\$ 18,226,610	\$18,226,610	\$18,780,642 ¹	\$554,032	3.04%
Primary - Involuntary Tort	1,098,500	1,098,500	806,093	(292,407)	(26.62)%
Secondary	26,168,170	26,168,170	27,412,670	1,244,500	4.76%
Total	\$ 45,493,280	\$45,493,280	\$ 46,999,405	\$1,506,125	3.31%

Property Tax	Actual FY 23/24 Rate	Estimated FY 24/25 Rate	Amount Rate Increase/ (Decrease) ²	Amount Rate Increase/ (Decrease)
Primary	\$0.4207	\$0.4134	\$(0.0073)	(1.7)%
Primary - Involuntary Tort	0.0254	0.0177	(0.0077)	(30.3)%
Secondary	0.6040	0.6034	(0.0006)	(0.1)%
Total	\$1.0501	\$1.0345	\$(0.0156)	(1.5)%

ADOPTED BY THE
MAYOR AND COUNCIL

June 4, 2024

RESOLUTION NO. 23773

RELATING TO FINANCE; FINALLY DETERMINING AND ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF TUCSON FOR THE FISCAL YEAR BEGINNING JULY 1, 2024, AND ENDING JUNE 30, 2025, DECLARING THAT TOGETHER SAID EXPENDITURES SHALL CONSTITUTE THE BUDGET OF THE CITY OF TUCSON FOR SUCH FISCAL YEAR, APPROVING THE PROPERTY TAX LEVY AMOUNT, AND DECLARING THAT THE 5 YEAR CAPITAL IMPROVEMENT PROGRAM (CIP) HAS BEEN APPROVED WITH THE FIRST YEAR OF THE CIP BEING ADOPTED AS PART OF THE AFOREMENTIONED BUDGET.

WHEREAS, pursuant to the provisions of the laws of the State of Arizona, and the Charter and Ordinances of the City of Tucson, the Mayor and Council are required to adopt an annual budget; and

WHEREAS, the Mayor and Council have prepared and filed with the City Clerk a proposed budget for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025, which was tentatively adopted on May 21, 2024 and consists of estimates of the amounts of money required to meet the public expenses for that year, an estimate of expected revenues from sources other than direct taxation and the amount needed to be raised by taxation upon real and personal property; and

WHEREAS, due notice has been given by the City Clerk that this tentative budget with supplementary schedules and details is on file and open to inspection by anyone interested; and

WHEREAS, publication of the estimates and the proposed property tax levy has been made and the public hearing at which any taxpayer could appear and be heard in favor of or against any proposed expenditure or tax levy has been duly held, and the Mayor and Council are now convened in special meeting to finally determine and adopt

estimates of proposed expenditures for the various purposes set forth in the published proposal, and the amount of the City's property tax levy, all as required by law;

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF TUCSON, ARIZONA, AS FOLLOWS:

SECTION 1. The Mayor and Council have finally determined the estimates of revenue and expenditures, as set forth in Schedules A, B, C, D, E, F, and G attached and incorporated herein by this reference, which will be required of the City of Tucson for the Fiscal Year beginning July 1, 2024 and ending June 30, 2025, and such finally determined estimates are hereby adopted as the budget of the City of Tucson for said fiscal year.

SECTION 2. The Purposes of Expenditure and the amount finally determined upon for each purpose, as set forth in this section, are necessary for the conduct of the business of the government of the City of Tucson, and such amounts and purposes shall constitute the adopted Expenditure Plan for the City for the 2024/25 Fiscal Year:

Final 2024/25 Budget

Elected and Official	\$ 76,203,603
Public Safety and Justice Services	508,660,247
Community Enrichment and Development	866,793,075
Public Utilities	413,362,454
Support Services	241,536,785
General Government	192,617,470
Fiduciary Funds	<u>95,768,166</u>
TOTAL	<u>\$ 2,393,941,799</u>

SECTION 3. That the Purposes of Expenditure and the amount finally determined upon for each purpose as set forth in this section constitutes the portion of the adopted budget of the City for the 2024/25 Fiscal Year which is subject to the State Budget Law:

<u>Purpose of Expenditure</u>	<u>Final 2024/25 Budget Subject to State Budget Law</u>
Elected and Official	\$ 39,422,816
Public Safety and Justice Services	404,313,037
Community Enrichment and Development	253,006,517
Public Utilities	223,555,668
Support Services	122,342,260
General Government	19,110,770
Fiduciary Funds	0
TOTAL	<u>1,061,751,068</u>

SECTION 4. That money for any fund may be used for any of the purposes set forth in Section 2, except money specifically restricted by State or Federal law or City Charter, Code, Ordinances or Resolutions or bond covenants.

SECTION 5. That the Five-Year Capital Improvement Program (CIP), as summarized in Section E of the Recommended Budget Fiscal Year 2024/25, is approved with the first year of the CIP being adopted as part of the aforementioned budget.

PASSED, ADOPTED AND APPROVED by the Mayor and Council of the City of Tucson, Arizona, this 4th day of June 2024.

SECTION 6. That a primary property tax levy of \$19,586,735 and a secondary property tax levy of \$27,412,670 is hereby approved. Staff are directed to prepare an ordinance formally levying these property taxes for the Mayor and Council's consideration at its June 18, 2024, meeting.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

REVIEWED BY:

CITY ATTORNEY

CITY MANAGER

Development Impact Fees

Whenever there is a new development or a change in use of an existing project, the City of Tucson collects impact fees to pay for the cost (or a portion of the cost) of providing public services in the development area. Impact fees are a funding mechanism used to help cover the cost of facilities and infrastructure needed to serve new development.

As the City of Tucson grows through new development, the demand for infrastructure and services increases. The development can come with many benefits, such as local amenities, jobs, and improved quality of life for our community. To support this growth, the City funds that growth of services through the collection of one-time Development Impact Fees. The City is authorized to collect Impact Fees under Arizona Revised Statute (ARS §9-436.05). The Development Impact Fees cover the proportionate cost of necessary facilities and services for the related new development, ensuring that services and amenities are maintained across all areas. Read on to learn how these fees are assessed, what they fund, and how much is collected and spent. Read on to learn more about what Development Impact Fees are, how they are assessed, what they can be used for, and how much is collected and spent in the City of Tucson.

Development impact fees are one-time fees dedicated to expand:

- Roads
- Parks
- Police Services
- Fire Services

Development impact fees apply to developments if:

- There is new development (residential and commercial).
- A change in use that requires a larger service need

Planning and Development Services works with developers to determine the service fee based on:

- The service area
- The use
- The development size

Arizona State Statutes authorize municipalities to collect development impact fees to fund infrastructure necessitated by growth. State law requires that there be a beneficial nexus between the development that pays the fees and the infrastructure built with those fee revenues. Fees collected in each service area must be spent in the same service area and can only be used to construct new facilities or expand existing facilities to provide service to new developments. These fees cannot be used to repair, replace, operate, or maintain existing facilities.

To comply with changes in the State Law, modifications were made to the impact fees based on numerous public hearings, the Land Use Assumptions report, and various Infrastructure Improvements Plans reports. The City of Tucson last updated its development impact fee program in 2020. As part of state law, municipalities are required to make updates every five years and produce reports that project the amount of growth expected and the necessary public services or facility expansions needed.

[Adopted Land Use Assumptions, Infrastructure Improvements Plan, and Development Impact Fee Report \(2020\)](#)

[Mixed Use Incentive \(In effect 8/23/20\)](#)

How are Development Impact Fees Assessed

The amount of Impact Fees the City collects is based on what development-related capital improvements are needed and what types of development are happening. The City uses two main methods to calculate costs: Incremental Expansion and Plan-Based.

Incremental Expansion (present) focuses on concurrent improvements and is based on understanding the current level of service, determining the needed level of service, and assessing fees to cover the cost of the growth.

Plan-Based (future) focuses on future improvements and is based on needed improvements and proposed development defined in long-range and land use plans.

How much the City collects in Impact Fees is highly dependent on the amount, type, and size of new development and the needed services for that development. Impact Fees can be calculated with the [Impact Fee Calculator](#). Impact Fees are allocated according to needed infrastructure and service improvements and service area.



How Are Impact Fees Used

As the City of Tucson continues to grow, new development brings increased demand for public infrastructure and services. To manage this growth responsibly, the City uses a structured process to identify needs, plan projects, collect funds, and implement improvements through Development Impact Fees.

The process begins by **identifying the needs** in a specific area. City staff assess what services, such as streets, parks, police, and fire, are necessary to support future development.

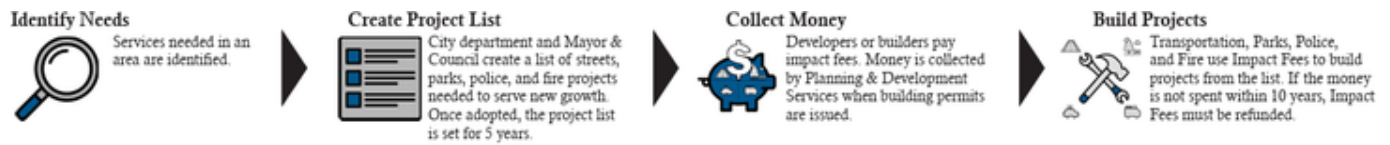
Once needs are identified, City departments work with the Mayor and Council to **create a project list**. This list includes capital projects designed to serve new growth and is adopted for a five-year period.

As development occurs, **developers or builders pay impact fees**, which are collected by Planning and Development Services when building permits are issued. These funds are then used to **build the projects** identified in the approved list.

The **City's Adopted Infrastructure Improvements Plan (IIP)** determines the types of projects eligible for funding through Impact Fees. These fees can only be used for infrastructure expansion or to pay debt service on development-related facilities for Parks and Recreation, Police, Fire, and Streets. They cannot be used for ongoing operations, maintenance, replacements, or repairs of existing facilities.

Impact Fees are an important funding mechanism supporting growth-related projects that benefit both local neighborhoods and the broader Tucson community. The fees are calculated city-wide but are allocated based on the type of service. For example, **police and fire services** are considered city-wide services, so the related fees are distributed across the city. In contrast, **streets and parks facilities** tend to benefit the immediate area around new development, so those fees are spent within the service area where they were collected.

Finally, to ensure accountability, any collected Impact Fees must be used within 10 years or refunded.

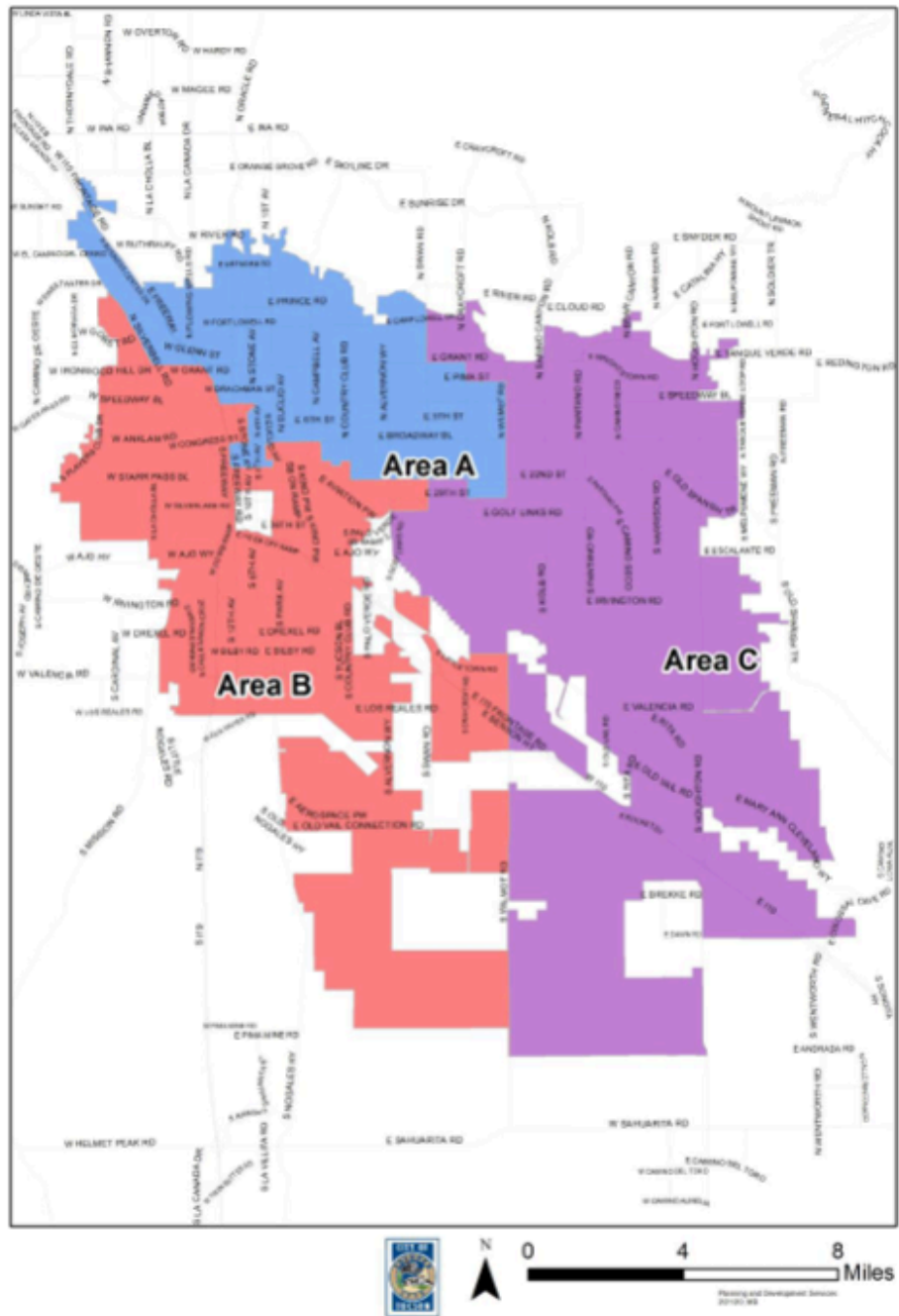


Impact Fee Service Areas

For Parks and Recreation and Streets, impact fees are used to fund capacity projects within the subarea where they are collected. Three service areas have been established based on growth patterns and infrastructure locations.

All land within the boundaries of the City is divided between the following Service Areas (Central, East, West, Southeast, and Southlands).

Service Areas



Schedule A Resolution No. 23773
CITY OF TUCSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2025

Fiscal Year	a	b	FUNDS										Total All Funds
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Fiduciary Funds			
Adopted/Adjusted Budgeted Expenditures/Expenses*	B	1	749,693,264	648,303,271	27,500,100	364,483,140		439,988,300	119,695,790	95,742,300			2,215,116,165
2024 Annual Expenditures/Expenses**	B	2	726,491,146	559,118,112	27,500,100	39,400,198		309,110,744	118,479,070	95,742,252			1,976,688,823
Fund Balance/Net Position at July 1***	B	3	391,407,510	812,651,312	2,673,364	123,144,716		229,913,352	(1,381,983)	395,411,271			2,440,307,110
2025 Primary Property Tax Levy	B	4	18,709,642						866,693				866,693
2025 Secondary Property Tax Levy	B	5			27,432,679								27,432,679
Estimated Revenues Other than Property Taxes	C	6	743,253,790	564,980,252	900,000	182,167,420		425,359,119	109,890,385	129,800,566			2,115,933,152
2025 Other Financing Sources	D	7				55,000,000		75,000,000					130,000,000
2025 Other Financing (Uses)	D	8											-
2025 Interfund Transfers In	D	9	2,072,320	73,382,899		500,000			2,000,000				77,755,219
2025 Interfund Transfers (Out)	D	10	(75,382,899)	(375,000)				(1,977,338)					(77,735,239)
Reduction for Fund Balance Reserved for Future Budget Year Expenditures	E	11											
Maintained for Future Debt Retirement	F												
Maintained for Future Capital Projects	F				3,468,295								3,468,295
Maintained for Future Financial Stability	F						112,653,663						112,653,663
2025 Total Financial Resources Available	E	12	17,661,232	1,408,471,714	27,119,719	208,168,633		698,918,121	156,679,461	1,016,211,837			4,468,475,285
2025 Budgeted Expenditures/Expenses	E	13	749,330,671	738,827,316	26,603,719	201,010,763		462,510,614	179,294,462	95,748,166			2,233,941,799

EXPENDITURE LIMITATION COMPARISON			
1	Budgeted expenditures	\$	2,233,156,168
2	Budgeted expenditures less non-recurring items	\$	2,233,941,799
3	Budgeted expenditures/expenses adjusted for reconciling items	\$	2,233,156,168
4	Least estimated exclusions	\$	1,035,679,333
5	Amount subject to the expenditure limitation	\$	1,197,476,835
6	EERC expenditure limitation	\$	1,197,476,835

EXPENDITURE LIMITATION COMPARISON		2024	2025
1	Budgeted expenditures/expenses	\$ 2,215,116,165	\$ 2,233,941,799
2	Add/subtract: estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	\$ 2,215,116,165	\$ 2,233,941,799
4	Less: estimated exclusions	\$ 1,835,975,183	\$ 1,332,170,731
5	Amount subject to the expenditure limitation	\$ 1,189,137,662	\$ 1,601,771,068
6	EEC expenditure limitation	\$ 1,189,137,662	\$ 1,232,279,780

* Includes Expenditures/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 A to Resolution No. 23773

Schedule B Resolution No. 23773
CITY OF TUCSON
Tax Levy and Tax Rate Information
Fiscal Year 2025

	2024	2025
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 19,325,110	\$ 19,586,735
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	\$ 19,325,110	\$ 19,586,735
Property tax judgment	-	-
B. Secondary property taxes	26,168,170	27,412,670
Property tax judgment	-	-
C. Total property tax levy amounts	\$ 45,493,280	\$ 46,999,405
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 19,075,110	
(2) Prior years' levies	260,000	
(3) Total primary property taxes	\$ 19,335,110	
B. Secondary property taxes		
(1) Current year's levy	\$ 26,168,170	
(2) Prior years' levies	500,000	
(3) Total secondary property taxes	\$ 26,668,170	
C. Total property taxes collected	\$ 46,003,280	
5. Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	0.4461	0.4311
Property tax judgment	-	-
(2) Secondary property tax rate	0.6040	0.6034
Property tax judgment	-	-
(3) Total city/town tax rate	1.0501	1.0345
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 B to Resolution No. 23773

**Schedule C Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON**

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
GENERAL FUND				
Local taxes				
	Business Privilege Tax	\$ 303,094,230	\$ 307,214,097	\$ 319,502,270
	Public Utility Tax	28,361,150	29,756,247	34,400,330
	Use Tax	15,879,770	12,112,004	15,156,670
	Transient Occupancy Tax	15,070,800	15,070,800	15,372,220
	Hotel/Motel Room Tax	8,654,000	8,654,000	8,827,080
	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	40,000	40,000	40,000
State Shared Revenues				
	State Shared Income Tax	\$ 145,680,000	\$ 144,828,000	\$ 117,382,780
	State Shared Sales Tax	81,779,130	81,779,130	83,993,570
	State Shared Auto Lieu Tax	29,300,140	29,300,140	28,681,140
	Smart & Safe Arizona	3,000,000	3,680,972	3,754,579
Licenses and permits				
	Utility Franchise Fees	\$ 17,248,480	\$ 17,248,480	\$ 17,248,480
	Permits/Inspection Fees	8,332,040	4,288,793	7,626,860
	Fire Permit and Inspection Fees	884,960	1,061,537	884,960
	Cable Television Licenses	2,542,080	2,573,500	2,542,080
	License Application Fees	2,981,550	2,992,060	2,981,550
	Animal License and Care Fees	750,000	750,000	750,000
	Liquor Licenses and Permits	945,000	945,000	945,000
	Liner Assessment Fee	252,330	252,330	252,330
	Alarm Permit Fee	75,000	75,000	75,000
	Telecommunications Licenses and Franchise Fee	186,190	186,190	186,190
	Dealer Trade Show License	45,000	45,000	45,000
	Miscellaneous Licenses, Permits and Fees	30,410	30,290	30,410
Charges for Services				
	Administration Charges	\$ 29,792,020	\$ 29,792,020	\$ 29,792,020
	Business Services Department	2,590	2,590	2,590
	City Attorney	20,000	20,000	20,000
	City Clerk	5,000	3,710	5,000
	City Court	-	122	-
	City Public Defender	70,920	70,920	70,920
	Environmental and General Services	8,511,820	7,145,911	10,450,000
	General Government	310	310	310
	Parks and Recreation	2,089,080	2,689,080	2,209,080
	Planning and Development Services	3,432,480	10,652,864	7,019,130
	Transportation & Mobility	150,000	150,000	150,000
	Tucson Fire	12,165,330	12,117,629	12,165,330
	Tucson Police	1,287,100	1,887,100	1,287,100
Fines and forfeits				
	City Attorney	\$ 282,800	\$ 282,800	\$ 282,800
	City Court	5,363,860	3,843,252	4,622,200
	Tucson Police	1,506,250	1,506,250	1,108,750
	Miscellaneous Fines	17,770	21,010	17,770
Use of Money and Property				
	Rentals and Leases	\$ 154,670	\$ 266,842	\$ 144,170
	Interest Earnings	1,823,140	2,743,890	4,633,091

* 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 to Resolution No. 23773

Schedule C Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Other Agencies				
	Dispatch Services	\$ 938,400	\$ 938,400	\$ 938,400
	University of Arizona Fire Service	146,660	309,649	146,660
	Law Enforcement Training	110,660	110,660	110,660
Non-Grant Contributions				
	General Government	\$ 805,020	\$ 805,020	\$ 679,240
	General Services	-	387,460	-
	Tucson Fire Department	1,580,000	2,265,945	1,580,000
	Tucson Police Department	977,470	977,470	977,470
Miscellaneous				
	Miscellaneous Revenues	\$ 354,260	\$ 289,091	\$ 520,890
	Rebates Purchasing Card	549,760	549,760	549,760
	Recovered Expenditures	378,060	1,805,487	3,219,410
	Total General Fund	\$ 738,100,210	\$ 744,971,332	\$ 743,253,790
SPECIAL REVENUE FUNDS				
Mass Transit Fund				
	Passenger Revenue	\$ -	\$ -	\$ -
	Partnership Revenue	8,933,640	11,427,710	5,331,100
	Advertising Revenue	2,300,000	2,310,700	2,300,000
	Regional Transportation Authority	11,551,640	11,551,640	11,551,700
	Other Governmental Operating Assistance	7,882,150	7,882,150	7,882,400
	Special Needs	1,155,940	1,230,460	161,700
	Rents and Leases	720,000	720,000	720,000
	Miscellaneous Revenue	1,255,000	1,255,000	1,354,900
	Federal Transit Grants	28,320,340	28,320,340	31,237,300
	Total Mass Transit Fund	\$ 62,118,910	\$ 64,698,200	\$ 60,539,100
Mass Transit Fund - Sun Link				
	Passenger Revenue	\$ -	\$ -	\$ -
	Partnership Revenue	1,410,120	1,410,120	575,900
	Advertising	600,000	600,000	600,200
	Miscellaneous Revenue	200,000	200,000	-
	Total Mass Transit Fund - Sun Link	\$ 2,210,120	\$ 2,210,120	\$ 1,176,100
Gene Reid Park Zoo Capital Improvement Fund				
	Business Privilege Tax	\$ 14,954,380	\$ 14,954,380	\$ 15,702,100
	Use Tax	1,942,260	1,942,260	2,000,530
	Use of Money and Property	250,000	250,000	250,000
	Total Zoo Improvement Fund	\$ 17,146,640	\$ 17,146,640	\$ 17,952,630
Better Streets Improvement Fund				
	Interest Earnings	\$ 125,040	\$ 125,040	\$ 125,000
	Total Better Streets Improvement Fund	\$ 125,040	\$ 125,040	\$ 125,000
Safer City Improvement Fund				
	Interest Earnings	\$ 250,080	\$ 250,080	\$ 250,080
	Total Safer City Improvement Fund	\$ 250,080	\$ 250,080	\$ 250,080
Pending Ballot Measure Fund				
	Business Privilege Tax	\$ -	\$ -	\$ 40,000,000
	Total Pending Ballot Measure	\$ -	\$ -	\$ 40,000,000

* 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 Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Tucson Convention Center Fund				
Room and Space Rental	\$	1,760,700	\$ 1,760,700	\$ 1,760,700
Parking		1,054,780	1,054,780	1,054,780
Catering and Concessions		3,441,480	3,841,480	3,850,500
TCC Commission Revenue		2,800	2,800	2,800
Novelty Sales		510,000	510,000	510,000
Facility User Fees		585,800	585,800	585,800
Miscellaneous Revenue		129,000	129,000	129,000
Event Ticket Rebates		609,190	609,190	609,190
Recovered Expenditures		1,825,140	1,852,910	1,825,140
Total Tucson Convention Center Fund	\$	9,918,890	\$ 10,346,660	\$ 10,327,710
Highway User Revenue Fund				
State Shared HURF	\$	59,540,000	\$ 59,540,000	\$ 59,938,540
Permits and Inspection Fees		702,000	702,000	1,890,000
Temporary Work Zone Traffic Control		720,000	720,000	111,000
Other Charges for Service		70,000	70,000	75,000
Rents and Leases		880,000	880,000	1,226,000
Proceeds from Sale of Capital Assets		312,000	312,000	83,000
Interest Earnings		100,000	100,000	150,000
Recovered Expenditures		1,760,000	1,760,000	1,350,100
Miscellaneous Revenues		95,000	95,000	52,000
Total Highway User Revenue Fund	\$	64,179,000	\$ 64,179,000	\$ 64,875,640
Park Tucson Fund				
Parking Meter Collections	\$	1,267,000	\$ 1,267,000	\$ 1,267,000
Parking Revenues		3,318,510	3,678,510	3,318,510
Interest Earnings		10,000	10,000	10,000
Assessment Fee		75,000	75,000	75,000
Parking Violations		750,000	850,000	750,000
Rents and Leases		115,000	115,000	130,000
Recovered Expenditures/Miscellaneous Revenue		-	-	80,000
Total Park Tucson Fund	\$	5,535,510	\$ 5,995,510	\$ 5,630,510
Civic Contribution Fund				
Mayor and Council	\$	39,000	\$ 39,000	\$ 39,000
Parks and Recreation		353,010	353,010	713,200
Tucson Fire		148,470	148,470	-
Tucson Police		15,000	15,000	15,000
Total Civic Contribution Fund	\$	555,480	\$ 555,480	\$ 767,200
Community Development Block Grant Fund				
Community Development Block Grant	\$	8,596,080	\$ 8,596,080	\$ 7,549,162
Program Income		50,400	50,400	50,400
Total Community Development Block Grant Fund	\$	8,646,480	\$ 8,646,480	\$ 7,599,562
Miscellaneous Housing Grants Fund				
Federal Miscellaneous Housing Grants	\$	11,479,030	\$ 11,479,030	\$ 9,295,894
Total Miscellaneous Housing Grants Fund	\$	11,479,030	\$ 11,479,030	\$ 9,295,894

*

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 Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Public Housing Section 8 Fund				
	Federal Public Housing Section 8 Grant	\$ 41,799,610	\$ 48,206,274	\$ 48,336,214
	Interest Earnings	7,500	9,500	9,500
	Miscellaneous Revenues	3,000	3,720	3,720
	Portable Vouchers	162,000	162,000	162,000
	Charges for Current Services	32,000	36,700	36,700
	Total Public Housing Section 8 Fund	\$ 42,004,110	\$ 48,418,194	\$ 48,548,134
HOME Investment Partnerships Program Fund				
	HOME Funds	\$ 6,300,000	\$ 6,300,000	\$ 4,870,178
	Program Income	560,640	560,640	560,640
	Total HOME Investment Partnerships Program Fund	\$ 6,860,640	\$ 6,860,640	\$ 5,430,818
Green Storm Water Infrastructure				
	Green Storm Water Infrastructure	\$ 3,119,900	\$ 3,238,930	\$ 3,128,630
	Use of Money and Property	50,000	165,554	-
	Total Green Storm Water Infrastructure Fund	\$ 3,169,900	\$ 3,404,484	\$ 3,128,630
American Rescue Plan Fund				
	General Government	\$ -	\$ 80,765,096	\$ 120,276,341
	Interest Earnings	736,760	736,760	736,760
	Total American Rescue Plan Fund	\$ 736,760	\$ 81,501,856	\$ 121,013,101
Other Federal Grants Fund				
	City Manager	\$ -	\$ 98,410	\$ -
	City Attorney	164,770	164,770	203,814
	City Court	447,550	491,663	833,797
	Housing and Community Development	9,780,060	9,780,060	536,000
	Parks and Recreation	1,072,150	1,072,150	4,542,184
	Transportation and Mobility	16,884,560	16,884,560	36,705,000
	Tucson Fire	3,143,280	3,143,280	3,548,150
	Tucson Police	15,070,330	15,070,330	14,923,490
	Total Other Federal Grants Fund	\$ 46,562,900	\$ 46,705,223	\$ 61,292,435
Non-Federal Grants Fund				
	City Attorney	\$ 251,440	\$ 251,440	\$ 169,013
	City Manager	87,630	22,770	-
	Department of Transportation and Mobility	-	-	1,200,000
	Housing and Community Development	-	-	2,363,130
	Public Safety Communications	3,148,120	3,743,850	3,743,840
	Parks and Recreation	-	-	1,399,500
	Tucson Fire	39,710	39,710	39,550
	Tucson Police	2,044,420	2,044,420	2,991,793
	Total Non-Federal Grants Fund	\$ 5,571,320	\$ 6,102,190	\$ 11,906,826
Section 115 Pension Trust Fund				
	Investment Income	\$ 41,164,930	\$ 19,000,000	\$ 17,000,000
	Total Section 115 Pension Trust Fund	\$ 41,164,930	\$ 19,000,000	\$ 17,000,000

*

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 Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Street Improvement - Prop 411 Fund				
Business Privilege Tax	\$	69,873,120	\$ 69,873,120	\$ 73,366,776
Use Tax		4,460,040	4,460,040	4,683,042
Interest Earnings		67,680	67,680	71,064
Total Street Improvement - Prop 411 Fund	\$	74,400,840	\$ 74,400,840	\$ 78,120,882
Total Special Revenue Funds	\$	402,636,380	\$ 472,025,667	\$ 564,980,252
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	\$	30,687,700	\$ 30,687,700	\$ 73,514,000
Total Capital Improvement Fund	\$	30,687,700	\$ 30,687,700	\$ 73,514,000
Capital Proposition: Parks and Connections				
Bond Proceeds	\$	20,000,000	\$ -	\$ -
Total Capital Proposition Parks and Connections	\$	20,000,000	\$ -	\$ -
Development Fee Fund				
Development Fees for Police	\$	1,380,720	\$ 1,380,720	\$ 1,380,720
Development Fees for Fire		931,920	931,920	931,920
Development Fees for Roads		9,781,320	9,781,320	17,469,200
Development Fees for Parks		4,888,680	4,888,680	4,888,680
Interest Earnings		401,580	401,580	174,900
Total Development Fee Fund	\$	17,384,220	\$ 17,384,220	\$ 24,845,420
Regional Transportation Authority Fund				
Regional Transportation Authority	\$	49,107,100	\$ 49,107,100	\$ 43,808,000
Total Regional Transportation Authority Fund	\$	49,107,100	\$ 49,107,100	\$ 43,808,000
Total Capital Projects Funds	\$	117,179,020	\$ 97,179,020	\$ 142,167,420
ENTERPRISE FUNDS				
Tucson Water Utility				
Potable Water Sales	\$	195,947,460	\$ 189,310,325	\$ 207,450,710
Reclaimed Water Sales		11,844,400	10,751,063	7,782,400
Central Arizona Project Surcharge		38,165,200	36,115,433	38,271,660
Water Conservation Fee		3,816,500	3,975,854	4,037,580
Fire Sprinkler Fee		3,701,100	5,594,751	3,920,300
Connection Fees		2,000,000	3,950,942	2,056,800
Service Charges		3,500,000	3,512,924	3,215,100
Development Plan Review/Inspection Fees		675,000	1,047,738	150,000
Tucson Airport Remediation Project		1,069,700	1,910,122	1,000,000
Billing Services		6,435,300	6,375,825	6,375,830
Investment Income		561,600	3,853,841	560,000
Water System Equity Fees		2,312,000	5,803,629	2,300,000
CAP Resource Fee		350,000	869,000	350,000
CAP Compensated Conservation		-	32,000,000	12,000,000
Inspection Fee		150,000	243,940	205,300
Miscellaneous Revenues		3,854,020	5,401,318	4,370,250
Rental Income		420,700	519,231	420,700
Grants and Contributions		175,000	1,438,347	29,593,000
Total Tucson Water Utility	\$	274,977,980	\$ 312,674,283	\$ 324,061,630

* 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 Resolution No. 23773
Revenues Other Than Property Taxes
CITY OF TUCSON

SOURCE OF REVENUES		ESTIMATED REVENUES 2024	ACTUAL REVENUES* 2024	ESTIMATED REVENUES 2025
Environmental Services Fund				
Residential Refuse Services	\$	39,000,000	\$ 40,796,996	\$ 43,298,148
Commercial Refuse Services		8,000,000	7,593,151	7,598,086
Landfill Services Charges		11,800,000	11,040,744	11,064,000
Remediation Ground Fee		5,800,000	4,005,469	4,005,469
Self-Haul Fee		3,210,000	3,025,875	3,025,875
Refuse Penalties		162,000	190,780	191,535
Recycling		800,000	492,361	500,000
Household Hazardous Waste		35,000	25,049	24,925
Miscellaneous Grants		45,800	-	45,700
Sale of Capital Assets		200,000	5,000	3,000
Interest Earnings		400,000	1,187,837	1,175,000
Recovered Expenses		100,000	748,586	725,000
Miscellaneous Revenues		197,900	169,931	170,081
Total Environmental Services Fund	\$	67,750,700	\$ 69,281,779	\$ 71,826,819
Tucson Golf Course Enterprise Fund				
El Rio Golf Course	\$	1,335,670	\$ 1,335,670	\$ 1,435,670
Randolph Golf Course		4,235,250	4,235,250	5,835,030
Fred Enke Golf Course		1,554,450	1,554,450	1,654,150
Silverbell Golf Course		1,677,970	1,677,970	1,777,970
Food and Beverage		1,880,540	1,880,540	1,880,540
Total Tucson Golf Course Enterprise Fund	\$	10,683,860	\$ 10,683,860	\$ 12,583,360
Housing Enterprise Funds				
Federal Grants	\$	15,093,694	\$ 8,687,030	\$ 7,891,600
Housing Administration Charges		2,846,100	2,846,100	2,935,500
Tenant Rent and Parking Fees		5,710,020	5,710,020	5,733,040
Charges for Other Services		176,550	171,850	125,240
Interest Earnings		22,710	20,710	23,650
Miscellaneous Revenues		244,050	244,050	180,300
Total Public Housing Fund	\$	24,093,124	\$ 17,679,760	\$ 16,887,330
Total Enterprise Funds	\$	377,505,664	\$ 410,319,682	\$ 425,359,139
INTERNAL SERVICE FUNDS				
Health Insurance Trust Fund				
Employee/Employer Contributions	\$	68,109,780	\$ 70,785,780	\$ 72,175,035
Retiree Contributions		12,726,520	12,726,520	12,726,520
Pharmaceutical Rebates		3,726,960	3,726,960	3,726,960
Interest Earnings		102,000	102,000	102,000
Miscellaneous Revenues		3,150	3,150	3,150
Total Health Insurance Trust Fund	\$	84,668,410	\$ 87,344,410	\$ 88,733,665
Self-Insurance Internal Service Fund				
Interdepartmental Charges	\$	38,047,270	\$ 38,047,270	\$ 21,156,720
Total Self Insurance Internal Service Fund	\$	38,047,270	\$ 38,047,270	\$ 21,156,720
Total Internal Service Funds	\$	122,715,680	\$ 125,391,680	\$ 109,890,385
FIDUCIARY FUNDS				
Tucson Supplemental Retirement System				
Employer Contributions	\$	41,801,310	\$ 41,801,310	\$ 54,416,556
Employee Contributions		8,686,010	8,686,010	8,686,010
Pension Interest Income		6,332,070	13,500,000	12,500,000
Portfolio Earnings		54,063,000	54,063,000	54,063,000
Miscellaneous Revenues		135,000	135,000	135,000
Total Tucson Supplemental Retirement System	\$	111,017,390	\$ 118,185,320	\$ 129,800,566
Total Fiduciary Funds	\$	111,017,390	\$ 118,185,320	\$ 129,800,566
TOTAL ALL FUNDS	\$	1,869,654,144	\$ 1,968,572,901	\$ 2,115,051,552

* 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 Resolution No. 23773
CITY OF TUCSON
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2025

FUND	OTHER FINANCING		INTERFUND TRANSFERS	
	2025	2025	2025	2025
	SOURCES	(USES)	IN	(OUT)
GENERAL FUND				
Transfer Out to Mass Transit Fund	\$	\$	\$	\$ (63,051,800)
Transfer Out to Mass Transit - Sun Link Fund				(5,989,240)
Transfer Out to Tucson Convention Center				(4,141,850)
Transfer Out to Self Insurance Internal Service Fund				(2,000,000)
Transfer Out to Development Fees				(200,000)
Transfer In from Tucson Water			1,997,320	
Transfer In from Park Tucson			75,000	
Total General Fund	\$ -	\$ -	\$ 2,072,320	\$ (75,382,890)
SPECIAL REVENUE FUNDS				
Transfer Out to Development Fees from HURF	\$	\$	\$	\$ (300,000)
Transfer Out to General Fund from Park Tucson				(75,000)
Transfer In from General Fund to TCC			4,141,850	
Transfer In from General Fund to Mass Transit			63,051,800	
Transfer In from General Fund to Mass Transit Sunlink			5,989,240	
Total Special Revenue Funds	\$ -	\$ -	\$ 73,182,890	\$ (375,000)
DEBT SERVICE FUNDS				
None	\$	\$	\$	\$
Total Debt Service Funds	\$ -	\$ -	\$ -	\$ -
CAPITAL PROJECTS FUNDS				
Transfer In from General Fund to General Government	\$	\$	\$ 200,000	\$
Transfer In from HURF to Development Fee Funds			300,000	
General Obligation Bond Proceeds	55,000,000			
Total Capital Projects Funds	\$ 55,000,000	\$ -	\$ 500,000	\$ -
ENTERPRISE FUNDS				
Transfer Out to General Fund from Water Utility	\$	\$	\$	\$ (1,997,320)
Water Revenue Obligation Bond Proceeds	75,000,000			
Total Enterprise Funds	\$ 75,000,000	\$ -	\$ -	\$ (1,997,320)
INTERNAL SERVICE FUNDS				
Risk Management/Self Insurance Transfer In from General Fund	\$	\$	\$ 2,000,000	\$
Total Internal Service Funds	\$ -	\$ -	\$ 2,000,000	\$ -
TOTAL ALL FUNDS	\$ 130,000,000	\$ -	\$ 77,755,210	\$ (77,755,210)

Schedule D to Resolution No. 23773

Schedule E Resolution No. 23773
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
GENERAL FUND				
Business Services	\$ 16,904,237	\$ -	\$ 16,774,703	\$ 17,999,519
City Attorney	11,697,918	-	11,668,045	12,925,201
City Clerk	5,747,533	-	5,877,048	5,817,183
City Court	13,227,240	-	13,258,099	12,962,488
City Manager	17,153,972	-	12,601,744	13,702,244
Contingency	2,600,000	-	-	10,500,000
Environmental Services	13,681,470	-	9,801,839	6,121,162
General Government	88,109,115	-	93,123,775	91,938,154
General Services	59,728,091	-	69,935,414	64,099,322
Housing and Community Development	9,090,905	-	9,090,864	9,216,548
Human Resources	8,526,546	-	7,486,682	10,792,388
Information Technology	40,551,515	-	40,164,142	37,997,006
Mayor and Council	6,290,173	-	6,293,964	6,439,455
Parks and Recreation	40,939,630	-	43,018,445	39,362,285
Planning and Development Services	11,501,993	-	13,283,138	12,223,864
Public Defender	4,425,394	-	4,383,564	4,639,260
Public Safety Communications	26,030,102	-	19,327,804	20,801,198
Transportation and Mobility	14,496,522	-	9,322,652	9,895,957
Tucson Fire	140,542,694	-	135,998,958	134,208,564
Tucson Police	217,848,214	-	205,080,266	227,688,873
Total General Fund	\$ 749,093,264	\$ -	\$ 726,491,146	\$ 749,330,671
SPECIAL REVENUE FUNDS				
Mass Transit Fund				
Business Services	\$ 228,450	\$ -	\$ 228,444	\$ -
Transportation and Mobility	123,706,220	-	133,949,249	123,590,900
Total Fund	\$ 123,934,670	\$ -	\$ 134,177,693	\$ 123,590,900
Mass Transit Fund - Sun Link				
General Government	\$ 1,605,320	\$ -	\$ 1,510,000	\$ 1,508,640
Transportation and Mobility	5,265,440	-	5,265,440	5,656,700
Total Fund	\$ 6,870,760	\$ -	\$ 6,775,440	\$ 7,165,340
Zoo Fund				
Parks and Recreation	\$ 27,053,410	\$ -	\$ 25,565,143	\$ 31,052,520
Total Fund	\$ 27,053,410	\$ -	\$ 25,565,143	\$ 31,052,520
Better Streets Improvement Fund				
Transportation and Mobility	\$ 27,658,200	\$ -	\$ 26,819,000	\$ 18,020,800
Total Fund	\$ 27,658,200	\$ -	\$ 26,819,000	\$ 18,020,800
Safer City Improvement Fund				
Tucson Fire	\$ 28,541,960	\$ -	\$ 4,149,340	\$ 28,117,076
Tucson Police	23,121,540	-	807,600	17,488,672
Total Fund	\$ 51,663,500	\$ -	\$ 4,956,940	\$ 45,605,748
Tucson Convention Center Fund				
City Manager	\$ -	\$ -	\$ -	\$ 56,609
Parks and Recreation	-	-	62,866	-
Tucson Convention Center	14,146,120	-	14,001,880	14,965,560
Total Fund	\$ 14,146,120	\$ -	\$ 14,064,746	\$ 15,022,169

* 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 to Resolution No. 23773

Schedule E Resolution No. 23773
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Highway User Revenue Fund				
Business Services	\$ 1,121,460	\$ -	\$ 1,121,446	\$ 42,998
General Government	1,638,410	-	199,600	1,586,320
Human Resources	399,760	-	399,752	-
Transportation and Mobility	64,622,290	-	37,790,126	63,315,783
Total Fund	\$ 67,781,920	\$ -	\$ 39,510,924	\$ 64,945,101
Park Tucson Fund				
General Government	\$ 1,611,500	\$ -	\$ 1,627,370	\$ 955,930
Park Tucson	3,724,610	-	4,028,383	3,503,372
Total Fund	\$ 5,336,110	\$ -	\$ 5,655,753	\$ 4,459,302
Civic Contribution Fund				
City Clerk	\$ -	\$ -	\$ -	\$ 1,000
City Manager	12,000	-	310	12,000
Mayor and Council	7,000	-	-	-
Parks and Recreation	855,860	-	-	6,000
Tucson Fire	296,940	-	828,946	1,169,060
Tucson Police	15,000	-	15,000	15,000
Total Fund	\$ 1,186,800	\$ -	\$ 844,256	\$ 1,203,060
Community Development Block Grant Fund				
Business Services	\$ 594,690	\$ -	\$ 594,686	\$ 14,134
City Manager	-	-	-	96,021
Housing and Community Development	8,696,000	-	8,695,982	7,442,036
Human Resources Department	132,430	-	132,415	47,370
Total Fund	\$ 9,423,120	\$ -	\$ 9,423,083	\$ 7,599,561
Miscellaneous Housing Grant Fund				
Business Services	\$ 85,560	\$ -	\$ 85,554	\$ -
Housing and Community Development	11,393,470	-	11,393,474	9,295,895
Total Fund	\$ 11,479,030	\$ -	\$ 11,479,028	\$ 9,295,895
Pima County Housing Fund				
Housing and Community Development	\$ 6,414,080	\$ -	\$ 6,414,099	\$ 6,403,222
Total Fund	\$ 6,414,080	\$ -	\$ 6,414,099	\$ 6,403,222
Public Housing Section 8 Fund				
Housing and Community Development	\$ 42,113,000	\$ -	\$ 42,112,998	\$ 42,144,910
Total Fund	\$ 42,113,000	\$ -	\$ 42,112,998	\$ 42,144,910
HOME Investment Partnerships Program Fund				
Business Services	\$ 107,800	\$ -	\$ 107,796	\$ -
Housing and Community Development	6,891,160	-	6,891,164	5,430,819
Total Fund	\$ 6,998,960	\$ -	\$ 6,998,960	\$ 5,430,819
Other Federal Grants Fund				
City Attorney	\$ 1,050	\$ -	\$ 1,050	\$ 203,814
City Court	491,660	-	491,663	833,797
City Manager	-	-	65,800	-
Housing and Community Development	3,760,000	-	3,760,000	536,000
Parks and Recreation	5,671,300	-	2,584,024	4,542,184
Planning and Development Services	3,000	-	-	-
Transportation and Mobility	16,884,560	-	809,000	36,705,000
Tucson Fire	3,917,170	-	3,917,164	3,548,149
Tucson Police	15,833,960	-	15,833,984	14,923,490
Total Fund	\$ 46,562,700	\$ -	\$ 27,462,685	\$ 61,292,434

* 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 Resolution No. 23773
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
American Rescue Plan Fund				
Business Services	\$ 2,378,890	\$ -	\$ 2,378,889	\$ 2,378,889
City Manager	35,190,813		751,392	35,199,935
General Government	19,259,338		19,259,338	19,258,668
Housing and Community Development	215,740		29,350,592	29,913,520
Human Resources	208,950		208,948	216,152
Parks and Recreation	14,945,940		14,945,937	20,175,937
Transportation and Mobility	13,870,000		13,870,000	13,870,000
Total Fund	\$ 86,069,671	\$ -	\$ 80,765,096	\$ 121,013,101
Green Storm Water Infrastructure				
City Manager	\$ 137,860	\$ -	\$ 137,863	\$ 239,604
Tucson Water Utility	11,335,880		2,063,397	11,248,425
Total Fund	\$ 11,473,740	\$ -	\$ 2,201,260	\$ 11,488,029
Non-Federal Grants Fund				
City Attorney	\$ 1,440	\$ -	\$ 1,440	\$ 169,013
City Manager	104,620		116,017	-
Housing and Community Development	59,060		2,359,050	2,363,130
Parks and Recreation	1,289,000		550,000	1,399,500
Public Safety Communications	3,148,120		3,743,850	3,743,840
Transportation and Mobility	-		1,400,000	1,200,000
Tucson Fire	39,550		39,550	39,550
Tucson Police	3,008,630		3,008,629	2,991,792
Total Fund	\$ 7,650,420	\$ -	\$ 11,218,536	\$ 11,906,825
Section 115 Pension Trust Fund				
Tucson Fire	\$ 13,027,340	\$ -	\$ 13,027,340	\$ 15,698,503
Tucson Police	23,159,720		23,159,715	20,489,097
Total Fund	\$ 36,187,060	\$ -	\$ 36,187,055	\$ 36,187,600
Street Improvement - Prop 411 Fund				
Transportation and Mobility	\$ 58,200,000	\$ -	\$ 66,885,619	\$ 75,000,000
Total Fund	\$ 58,200,000	\$ -	\$ 66,885,619	\$ 75,000,000
Pending Ballot Measure Fund				
General Government	\$ -	\$ -	\$ -	\$ 40,000,000
Total Fund	\$ -	\$ -	\$ -	\$ 40,000,000
Total Special Revenue Funds	\$ 648,203,271	\$ -	\$ 559,518,312	\$ 738,827,336
DEBT SERVICE FUNDS				
General Obligation Bond and Interest Fund				
General Government	\$ 27,108,100	\$ -	\$ 27,108,100	\$ 26,869,759
Total Fund	\$ 27,108,100	\$ -	\$ 27,108,100	\$ 26,869,759
Total Debt Service Funds	\$ 27,108,100	\$ -	\$ 27,108,100	\$ 26,869,759
CAPITAL PROJECTS FUNDS				
Capital Improvement Fund				
Transportation and Mobility	\$ 30,687,700	\$ -	\$ 19,004,600	\$ 73,514,000
Total Fund	\$ 30,687,700	\$ -	\$ 19,004,600	\$ 73,514,000

* 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 Resolution No. 23773
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2024	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2024	ACTUAL EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Development Fee Fund				
Parks and Recreation	\$ 6,653,000	\$ -	\$ 1,601,039	\$ 9,742,960
Transportation and Mobility	10,824,700	-	1,812,400	17,469,200
Tucson Police	3,000,000	-	6,000,000	-
Total Fund	\$ 20,477,700	\$ -	\$ 9,413,439	\$ 27,212,160
General Obligation Bond Fund				
- Prop 407, Parks and Connections				
Parks and Recreation	\$ 44,524,340	\$ -	\$ 8,792,159	\$ 36,808,321
Transportation and Mobility	19,688,300	-	5,220,100	19,688,280
Total Fund	\$ 64,212,640	\$ -	\$ 14,012,259	\$ 56,496,601
Regional Transportation Authority Fund				
Transportation and Mobility	\$ 49,107,100	\$ -	\$ 16,969,900	\$ 43,808,000
Total Fund	\$ 49,107,100	\$ -	\$ 16,969,900	\$ 43,808,000
Total Capital Projects Funds	\$ 164,485,140	\$ -	\$ 59,400,198	\$ 201,030,761
ENTERPRISE FUNDS				
Tucson Water Utility Fund				
Business Services	\$ 609,920	\$ -	\$ 609,928	\$ 574,044
City Manager	210,620	-	210,626	131,658
Human Resources	475,620	-	475,627	500,364
Transportation and Mobility	-	-	-	7,657
Tucson Water Utility	309,379,190	-	284,970,157	361,001,856
Total Fund	\$ 310,675,350	\$ -	\$ 286,266,338	\$ 362,215,579
Environmental Services Fund				
Business Services	\$ 950,400	\$ -	\$ 950,383	\$ 844,842
Environmental Services	65,999,450	-	72,394,991	70,853,079
Human Resources	224,420	-	224,417	227,546
Total Fund	\$ 67,174,270	\$ -	\$ 73,569,792	\$ 71,925,467
Tucson Golf Enterprise Fund				
City Manager	\$ 60,590	\$ -	\$ 60,588	\$ 59,912
Tucson City Golf	9,310,600	-	9,510,600	11,750,580
Total Fund	\$ 9,371,190	\$ -	\$ 9,571,188	\$ 11,810,492
Housing Enterprise Funds				
Business Services	\$ 1,001,680	\$ -	\$ 1,001,679	\$ 173,590
City Manager	-	-	-	143,953
Housing and Community Development	22,490,740	-	18,666,666	16,526,902
Human Resources	275,070	-	275,081	114,661
Total Fund	\$ 23,767,490	\$ -	\$ 19,943,426	\$ 16,959,106
Total Enterprise Funds	\$ 410,988,300	\$ -	\$ 389,350,744	\$ 462,910,644
INTERNAL SERVICE FUNDS				
Health Insurance Fund				
Business Services	\$ 84,724,780.00	\$ -	\$ 84,733,484	\$ 84,736,618
Total Fund	\$ 84,724,780	\$ -	\$ 84,733,484	\$ 84,736,618

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 Resolution No. 23773
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2025

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2024	2024	2024	2025
Self Insurance Internal Service Fund				
Business Services	\$ 28,523,210	\$ -	\$ 27,399,912	\$ 28,539,718
Human Resources	317,810	-	409,891	-
Transportation and Mobility	5,452,430	-	5,457,230	5,457,230
Tucson Fire	477,560	-	477,554	470,896
Total Fund	\$ 34,771,010	\$ -	\$ 33,744,586	\$ 34,467,844
Total Internal Service Funds	\$ 119,495,790	\$ -	\$ 118,478,070	\$ 119,204,462
FIDUCIARY FUNDS				
Tucson Supplemental Retirement System				
Pension Services	\$ 95,742,300	\$ -	\$ 95,742,252	\$ 95,768,166
Total Fund	\$ 95,742,300	\$ -	\$ 95,742,252	\$ 95,768,166
Total Fiduciary Funds	\$ 95,742,300	\$ -	\$ 95,742,252	\$ 95,768,166
TOTAL ALL FUNDS	\$ 2,215,116,165	\$ -	\$ 1,976,088,823	\$ 2,393,941,799

* 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 Resolution No. 23773
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2025

DEPARTMENT/FUND	BUDGETED EXPENDITURES/ 2024	EXPENSE ADJUSTMENTS 2024	EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Mayor and Council				
Civic Contribution Fund	\$ 7,000	\$ -	\$ -	\$ 6,000
General Fund	6,290,170		6,293,964	6,439,455
Department Total	\$ 6,297,170	\$ -	\$ 6,293,964	\$ 6,445,455
City Attorney				
General Fund	\$ 11,697,920	\$ -	\$ 11,668,045	\$ 12,925,201
Non-Federal Grant Funds	1,440		1,440	169,013
Other Federal Grants Fund	1,050		1,050	203,814
Department Total	\$ 11,700,410	\$ -	\$ 11,670,535	\$ 13,298,028
City Clerk				
Civic Contribution Fund	\$ -	\$ -	\$ -	\$ 1,000
General Fund	5,747,530		5,877,048	5,817,183
Department Total	\$ 5,747,530	\$ -	\$ 5,877,048	\$ 5,818,183
City Court				
General Fund	\$ 13,227,236	\$ -	\$ 13,258,099	\$ 12,962,488
Other Federal Grants Fund	491,660		491,663	833,797
Department Total	\$ 13,718,896	\$ -	\$ 13,749,763	\$ 13,796,285
City Manager				
American Rescue Plan Fund	\$ 35,190,813	\$ -	\$ 751,392	\$ 35,199,935
Civic Contribution Fund	12,000		310	12,000
Community Development Block Grant Fund	-		-	96,021
General Fund	17,153,980		12,601,744	13,702,244
Green Storm Water Infrastructure	137,860		137,863	239,604
Housing Enterprise Funds	-		-	143,953
Non-Federal Grants Fund	104,620		116,017	-
Other Federal Grants Fund	-		65,800	-
Tucson Convention Center Fund	-		-	56,609
Tucson Golf Enterprise Fund	60,590		60,588	59,912
Tucson Water Utility Fund	210,620		210,626	131,658
Department Total	\$ 52,870,483	\$ -	\$ 13,944,339	\$ 49,641,936
Business Services				
American Rescue Plan Fund	\$ 2,378,889	\$ -	\$ 2,378,889	\$ 2,378,889
Community Development Block Grant	594,690		594,686	14,134
Environmental Services Fund	950,400		950,383	844,842
General Fund	16,904,380		16,774,703	17,999,519
Health Insurance Fund	84,724,770		84,733,484	84,736,618
Highway User Revenue Fund	1,121,460		1,121,446	42,998
HOME Investment Partnerships	107,800		107,796	-
Housing Enterprise Funds	1,001,680		1,001,679	173,590
Mass Transit Fund	228,450		228,444	-
Miscellaneous Housing Grants	85,560		85,554	-
Self Insurance Internal Service Fund	28,523,210		27,399,912	28,539,718
Tucson Water Utility Fund	609,920		609,928	574,044
Department Total	\$ 137,231,210	\$ -	\$ 135,986,905	\$ 135,304,352

* 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 to Resolution No. 23773

Schedule F Resolution No. 23773
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2025

DEPARTMENT/FUND	BUDGETED EXPENDITURES/ 2024	EXPENSE ADJUSTMENTS 2024	EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Debt Service				
General Fund	\$ 55,550,630	\$	\$ 55,645,990	\$ 52,464,270
General Obligations Bond Fund	27,108,100		27,108,100	26,869,759
Highway User Revenue Fund	1,537,830		99,020	1,485,740
Mass Transit - Sun Link Fund	1,605,320		1,510,000	1,508,640
Park Tucson Fund	1,611,500		1,627,370	955,930
Department Total	\$ 87,413,380	\$ -	\$ 85,990,480	\$ 83,284,339
Environmental Services				
Environmental Services Fund	\$ 65,999,450	\$	\$ 72,394,991	\$ 70,853,079
General Fund	13,681,470		9,801,839	6,121,162
Department Total	\$ 79,680,920	\$ -	\$ 82,196,830	\$ 76,974,241
General Services				
General Fund	\$ 59,728,090	\$	\$ 69,935,414	\$ 64,099,322
Department Total	\$ 59,728,090	\$ -	\$ 69,935,414	\$ 64,099,322
Housing and Community Development				
American Rescue Plan Fund	\$ 215,740	\$	\$ 29,350,592	\$ 29,913,520
Community Development Block Grant	8,696,000		8,695,982	7,442,036
General Fund	9,090,910		9,090,864	9,216,548
HOME Investment Partnerships	6,891,160		6,891,164	5,430,819
Housing Enterprise Funds	22,490,740		18,666,666	16,526,902
Miscellaneous Housing Grants	11,393,470		11,393,474	9,295,895
Non-Federal Grants Fund	59,060		2,359,050	2,363,130
Other Federal Grants Fund	3,760,000		3,760,000	536,000
Pima County Housing Fund	6,414,080		6,414,099	6,403,222
Public Housing Section 8 Fund	42,113,000		42,112,998	42,144,910
Department Total	\$ 111,124,160	\$ -	\$ 138,734,890	\$ 129,272,982
Information Technology				
General Fund	\$ 40,551,520	\$	\$ 40,164,142	\$ 37,997,006
Department Total	\$ 40,551,520	\$ -	\$ 40,164,142	\$ 37,997,006
Outside Agencies				
General Fund	\$ 13,783,412	\$	\$ 15,634,690	\$ 14,151,629
Highway User Revenue Fund	100,580		100,580	100,580
Department Total	\$ 13,883,992	\$ -	\$ 15,735,270	\$ 14,252,209

* 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 Resolution No. 23773
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2025

DEPARTMENT/FUND	BUDGETED EXPENDITURES/ 2024	EXPENSE ADJUSTMENTS 2024	EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Parks and Recreation				
American Rescue Plan Fund	\$ 14,945,940	\$ -	\$ 14,945,937	\$ 20,175,937
Civic Contribution Fund	855,860	-	828,946	1,169,060
Development Fee Fund	6,653,000	-	1,601,039	9,742,960
General Fund	40,939,630	-	43,018,445	39,362,285
General Obligation Bond Fund	44,524,340	-	8,792,159	36,808,321
Non-Federal Grants Fund	1,289,000	-	550,000	1,399,500
Other Federal Grants Fund	5,671,300	-	2,584,024	4,542,184
Tucson Convention Center Fund	62,860	-	62,866	-
Zoo Fund	27,053,410	-	25,565,143	31,052,520
Department Total	\$ 141,995,340	\$ -	\$ 97,948,559	\$ 144,252,767
Planning and Development Services Center				
General Fund	\$ 11,501,990	\$ -	\$ 13,283,138	\$ 12,223,864
Other Federal Grants Fund	3,000	-	-	-
Department Total	\$ 11,504,990	\$ -	\$ 13,283,138	\$ 12,223,864
Public Defender				
General Fund	\$ 4,425,390	\$ -	\$ 4,383,564	\$ 4,639,260
Department Total	\$ 4,425,390	\$ -	\$ 4,383,564	\$ 4,639,260
Public Safety Communications				
General Fund	\$ 26,700,470	\$ -	\$ 19,327,804	\$ 20,801,198
Non-Federal Grant Fund	3,148,120	-	3,743,850	3,743,840
Department Total	\$ 29,848,590	\$ -	\$ 23,071,654	\$ 24,545,038
Transportation and Mobility				
American Rescue Plan Fund	\$ 13,870,000	\$ -	\$ 13,870,000	\$ 13,870,000
Better Streets Improvement Fund	27,658,200	-	26,819,000	18,020,800
Capital Improvements Fund	30,687,700	-	19,004,600	73,514,000
Development Fee Fund	10,824,700	-	1,812,400	17,469,200
General Fund	14,496,520	-	9,322,652	9,895,957
General Obligation Bond Fund	19,688,300	-	5,220,100	19,688,280
Highway User Revenue Fund	64,622,290	-	37,790,126	63,315,783
Mass Transit Fund	123,706,220	-	133,949,249	123,590,900
Mass Transit Fund - Sun Link	5,265,440	-	5,265,440	5,656,700
Non-Federal Grants Fund	-	-	1,400,000	1,200,000
Other Federal Grants Fund	16,884,560	-	809,000	36,705,000
Park Tucson Fund	3,724,610	-	4,028,383	3,503,372
Regional Transportation Authority	49,107,100	-	16,969,900	43,808,000
Self Insurance Internal Service Fund	5,452,430	-	5,457,230	5,457,230
Water Utility Fund	-	-	-	7,657
Street Improvement - Prop 411 Fund	58,200,000	-	66,885,619	75,000,000
Department Total	\$ 444,188,070	\$ -	\$ 348,601,698	\$ 510,702,879
Tucson City Golf				
City Manager	\$ 60,590	\$ -	\$ -	\$ -
Golf Course Fund	9,250,910	-	9,510,600	11,750,580
Department Total	\$ 9,310,600	\$ -	\$ 9,510,600	\$ 11,750,580

* 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 Resolution No. 23773
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2025

DEPARTMENT/FUND	BUDGETED EXPENDITURES/ 2024	EXPENSE ADJUSTMENTS 2024	EXPENDITURES/ EXPENSES* 2024	BUDGETED EXPENDITURES/ EXPENSES 2025
Tucson Convention Center				
Convention Center Fund	\$ 14,146,120	\$ -	\$ 14,001,880	\$ 14,965,560
Department Total	\$ 14,146,120	\$ -	\$ 14,001,880	\$ 14,965,560
Tucson Fire				
Civic Contribution Fund	\$ 296,940	\$ -	\$ -	\$ -
General Fund	140,542,691		135,998,958	134,208,564
Non-Federal Grants Fund	39,550		39,550	39,550
Other Federal Grants Fund	3,917,170		3,917,164	3,548,149
Section 115 Pension Trust Fund	13,027,340		13,027,340	15,698,503
Safer City Improvement Fund	28,541,960		4,149,340	28,117,076
Self Insurance Internal Service Fund	477,560		477,554	470,896
Department Total	\$ 186,843,211	\$ -	\$ 157,609,906	\$ 182,082,738
Tucson Police				
Civic Contribution Fund	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
Development Fee Fund	3,000,000		6,000,000	-
General Fund	217,177,870		205,080,266	227,688,873
Non-Federal Grants Fund	3,008,630		3,008,629	2,991,792
Other Federal Grants	15,833,960		15,833,984	14,923,490
Section 115 Pension Trust Fund	23,159,720		23,159,715	20,489,097
Safer City Improvement Fund	23,121,540		807,600	17,488,672
Department Total	\$ 285,316,720	\$ -	\$ 253,905,193	\$ 283,596,924
Tucson Water				
Green Storm Water Infrastructure	\$ 11,335,880	\$ -	\$ 2,063,397	\$ 11,248,425
Tucson Water Utility Fund	309,379,190		284,970,157	361,001,856
Department Total	\$ 320,715,070	\$ -	\$ 287,033,554	\$ 372,250,281
General Government				
American Rescue Plan	\$ 19,431,490	\$ -	\$ 19,259,338	\$ 19,258,668
General Fund	21,130,903		21,843,095	35,822,255
Pending Ballo Measure	-		-	40,000,000
Department Total	\$ 40,571,393	\$ -	\$ 41,102,433	\$ 95,080,923
Pension				
Tucson Supplemental Retirement System	\$ 95,742,300	\$ -	\$ 95,742,252	\$ 95,768,166
Department Total	\$ 95,742,300	\$ -	\$ 95,742,252	\$ 95,768,166
Human Resources Department				
American Rescue Plan Fund	\$ 208,950	\$ -	\$ 208,948	\$ 216,152
Community Development Block Grant Fund	132,430		132,415	47,370
Environmental Services Fund	224,420		224,417	227,546
General Fund	8,526,550		7,486,682	10,792,388
Highway User Revenue Fund	399,760		399,752	-
Housing Enterprise Funds	275,070		275,081	114,661
Self Insurance Internal Service Fund	317,810		409,891	-
Tucson Water Utility Fund	475,620		475,627	500,364
Department Total	\$ 10,560,610	\$ -	\$ 9,612,813	\$ 11,898,481
TOTAL ALL DEPARTMENTS	\$ 2,215,116,165	\$ -	\$ 1,976,088,823	\$ 2,393,941,799

* 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 Resolution No. 23773
CITY OF TUCSON
Full-Time Employees and Personnel Compensation
Fiscal Year 2025

FUND	Full-Time Equivalent (FTE) 2025	Employee Salaries, and Hourly Costs 2025	Retirement Costs 2025	Healthcare Costs 2025	Other Benefit Costs 2025	Total Estimated Personnel Compensation 2025
GENERAL FUND	3,435.58	\$ 275,403,520	\$ 123,702,490	\$ 52,178,470	\$ 38,333,220	\$ 489,617,700
SPECIAL REVENUE FUNDS						
American Rescue Plan	17.7	\$ 1,117,530	\$ 307,320	\$ 213,630	\$ 116,860	\$ 1,755,340
Community Block Grants Fund	21.73	1,401,060	385,030	287,470	161,390	2,234,950
Convention Center Fund	-	36,950	10,170	5,990	3,500	56,610
Green Storm Water Infrastructure Fund	5.00	411,480	113,160	44,180	52,530	621,350
Highway User Revenue Fund	280.17	17,563,510	4,733,720	4,164,990	2,535,610	28,997,830
HOME Investment Partnerships Program Fund	3.70	267,330	73,520	55,910	31,280	428,040
Mass Transit Fund	7.00	521,190	143,320	96,290	78,600	839,400
Miscellaneous Housing Grants Fund	18.22	1,037,060	285,190	234,050	120,000	1,676,300
Non-Federal Grants Fund	11.54	2,633,350	150,470	138,380	221,530	3,143,730
Other Federal Grants Fund	17.64	5,814,090	512,980	214,500	457,980	6,999,550
Park Tucson Fund	19.00	902,410	242,110	244,110	130,230	1,518,860
Pima County Housing Fund	5.98	290,050	79,790	76,490	33,060	479,430
Public Housing Section 8 Fund	40.77	1,993,890	543,700	532,160	223,270	3,293,020
Section 115 Pension Trust Fund	-	-	35,677,000	-	-	35,677,000
Total Special Revenue Funds	448.45	\$ 33,989,940	\$ 43,257,480	\$ 6,308,150	\$ 4,165,840	\$ 87,721,410
ENTERPRISE FUNDS						
Environmental Service Fund	247.75	\$ 14,341,690	\$ 3,597,610	\$ 3,697,410	\$ 2,206,550	\$ 23,843,260
Public Housing AMP Fund	43.34	2,367,060	650,960	633,800	307,630	3,959,450
Housing Enterprise Funds	16.49	1,263,930	326,740	202,520	153,760	1,946,950
Non-Public Housing Asset Management Fund	8.26	450,790	117,340	122,150	55,970	746,250
Tucson City Golf Fund	-	38,620	10,620	6,770	3,890	59,900
Tucson Water Utility Fund	562.49	34,719,990	9,169,410	8,071,310	4,878,590	56,839,100
Water Conservation Fund	2.84	167,470	46,060	25,930	24,040	263,500
Total Enterprise Funds	881.17	\$ 53,349,550	\$ 13,918,740	\$ 12,759,890	\$ 7,630,230	\$ 87,658,410
INTERNAL SERVICE FUNDS						
Health Insurance Trust Fund	6.00	\$ 452,310	\$ 124,820	\$ 86,600	\$ 39,870	\$ 703,600
Self Insurance Fund	21.30	1,574,240	520,860	366,040	2,560,290	5,021,430
Total Internal Service Fund	27.30	\$ 2,026,550	\$ 645,680	\$ 452,640	\$ 2,600,160	\$ 5,725,030
FIDUCIARY FUNDS						
Tucson Supplemental Retirement System	4.50	\$ 352,330	\$ 96,890	\$ 63,510	\$ 26,690	\$ 539,420
Total Fiduciary Funds	4.50	\$ 352,330	\$ 96,890	\$ 63,510	\$ 26,690	\$ 539,420
TOTAL ALL FUNDS	4,797.00	\$ 365,121,890	\$ 181,621,280	\$ 71,762,660	\$ 52,756,140	\$ 671,261,970

Schedule G to Resolution No. 23773