

ADOPTED BY THE  
MAYOR AND COUNCIL

May 19, 2026

RESOLUTION NO. 24123

RELATING TO FINANCE; ADOPTING A TENTATIVE BUDGET FOR THE 2026/27 FISCAL YEAR; FIXING THE TIME AND PLACE TO CONDUCT A PUBLIC HEARING ON SAID BUDGET AND ADOPT THE FINAL BUDGET IN A SPECIAL MEETING; AND FIXING THE TIME AND PLACE TO LEVY THE PRIMARY AND SECONDARY TAXES FOR SAID FISCAL YEAR.

WHEREAS, pursuant to 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 a budget for the Fiscal Year beginning July 1, 2026, and ending June 30, 2027, and

WHEREAS, the Mayor and Council are required first to adopt a tentative budget of the estimated amounts required to pay expenses for the following fiscal year in such detail as to show the aggregate sum and to show the portions thereof allowed for each and every purpose, and to provide certain other information required by law; and

WHEREAS, the Mayor and Council are required to publish this tentative budget once a week for at least two consecutive weeks following the tentative adoption of the budget estimates together with a notice that the Mayor and Council will thereafter meet for the purposes of hearing taxpayers, holding a special meeting for final budget adoption, and making the tax levies at designated times and places; and

WHEREAS, the total amounts estimated for expenditure in the final budget shall not exceed the published estimates of the total of amounts proposed for expenditure in the tentative budget and the said total of amounts shall not exceed the lawful expenditure limitation for the 2026/27 Fiscal Year after allowing for exclusions provided by law; and

WHEREAS, upon completion of the said public hearing, the Mayor and Council are required to convene in a special meeting and adopt the budget as finally determined by them; and

WHEREAS, because the primary property tax levy for fiscal year 2026/27 will not be higher than the prior year, Mayor and Council is not required to hold a truth-in-taxation hearing under A.R.S. § 42-17107.

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 tentatively determined the annual budget summary for the City of Tucson for the 2026/27 Fiscal Year as set forth in Schedule A; the summary of property tax levies and resulting rates to support the budget estimated for the 2026/27 Fiscal Year as set forth in Schedule B; the amount of non-property tax revenues estimated to be received in the 2026/27 Fiscal Year as set forth in Schedule C; the summary by fund of bond proceeds and interfund transfers for the 2026/27 Fiscal Year as set forth in Schedule D; the expenditures estimated by purpose and fund for the 2026/27 Fiscal Year as set forth in Schedule E; the expenditures estimated by department and funding source for 2026/27 Fiscal Year as set forth in Schedule F; and summary of full-time employees and personnel compensation for 2026/27 Fiscal Year as set forth in Schedule G; and have determined and instructed that a public hearing and special meeting shall be held, and primary and secondary levies shall be adopted as set forth in the Notice, a copy of which is attached as Schedule H; all of which Schedules by this reference are incorporated and made a part hereof as though fully set forth herein.

SECTION 2. The City Clerk is authorized and directed to publish in the manner prescribed by law Schedules A and H.

SECTION 3. The Mayor and Council shall meet on June 9, 2026, for the purpose of conducting a public hearing on the tentative budget and tax levy, and shall, upon conclusion of the hearing, convene in a special meeting and finally determine and adopt estimates of proposed expenditures by purpose which shall

together constitute the budget for Fiscal Year 2026/27. Mayor and Council shall meet on June 23, 2026, for the purpose of making the necessary tax levies.

PASSED, ADOPTED AND APPROVED by the Mayor and Council of the City of Tucson, Arizona, May 19, 2026.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

CITY ATTORNEY

REVIEWED BY:

CITY MANAGER

RN/dv  
05/08/2026

Schedule A  
CITY OF TUCSON  
Summary Schedule of Estimated Revenues and Expenditures/Expenses  
Fiscal Year 2027

Fiscal Year	Description	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			
2026	Adopted/Adjusted Budgeted Expenditures/Expenses*	831,791,024	625,068,302	28,421,350	218,196,734	491,407,754	119,491,178	98,715,382			2,413,121,724	
2026	Actual Expenditures/Expenses**	753,169,831	574,481,759	28,421,350	126,141,894	128,656,655	124,151,516	98,785,604			1,833,806,218	
2027	Fund Balance/Net Position at July 1***	285,312,617	930,259,269	318,838	85,373,117	273,373,777	129,043,040	1,075,864,632			2,779,145,290	
2027	Primary Property Tax Levy	157,888,079					989,851				20,777,930	
2027	Secondary Property Tax Levy			26,713,750							26,713,750	
2027	Estimated Revenues Other than Property Taxes	742,173,607	478,828,235		170,887,164	452,289,115	131,322,949	129,668,640			2,105,169,710	
2027	Other Financing Sources				103,825,000	79,000,000					182,825,000	
2027	Other Financing (Uses)											
2027	Interfund Transfers In	2,115,787	67,417,834		6,300,000		2,300,000				78,133,621	
2027	Interfund Transfers (Out)	(73,417,834)	(2,718,487)				(1,997,300)				(78,133,621)	
2027	Reduction for Fund Balance Reserved for Future Budget Year Expenditures Maintained for Future Debt Retirement											
2027	Maintained for Future Capital Projects			272,808							272,808	
2027	Maintained for Future Financial Stability	127,463,117			59,826,219						59,826,219	
2027	Total Financial Resources Available	848,509,139	1,473,786,851	26,759,780	306,559,062	782,665,592	263,655,840	1,205,533,272			4,907,469,536	
2027	Budgeted Expenditures/Expenses	767,557,297	639,926,655	26,759,780	306,559,062	497,085,632	128,744,998	100,859,737			2,467,493,161	

EXPENDITURE LIMITATION COMPARISON		2025	2026
1	Budgeted expenditures/expenses	\$ 2,413,121,723	\$ 2,467,493,161
2	Add/subtract estimated net reconciling items		
3	Budgeted expenditures/expenses adjusted for reconciling items	2,413,121,723	2,467,493,161
4	Less: estimated exclusions	1,199,315,243	1,226,344,101
5	Amount subject to the expenditure limitation	1,213,806,479	1,241,149,060
6	EEC expenditure limitation	\$ 1,264,137,278	\$ 1,303,645,939

\* 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 2027**

	2026	2027
<b>1.</b> Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 20,975,540	\$ 20,777,930
<b>2.</b> Amount received from primary property taxation in the <b>current year</b> in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ -	
<b>3.</b> Property tax levy amounts		
<b>A.</b> Primary property taxes	\$ 20,975,540	\$ 20,777,930
Property tax judgment		
<b>B.</b> Secondary property taxes	25,955,650	26,713,750
Property tax judgment	-	-
<b>C.</b> Total property tax levy amounts	\$ <b>46,931,190</b>	\$ <b>47,491,680</b>
<b>4.</b> Property taxes collected*		
<b>A.</b> Primary property taxes		
(1) <b>Current</b> year's levy	\$ 20,975,540	
(2) Prior years' levies	260,000	
(3) Total primary property taxes	\$ 21,235,540	
<b>B.</b> Secondary property taxes		
(1) <b>Current</b> year's levy	\$ 25,955,650	
(2) Prior years' levies	500,000	
(3) Total secondary property taxes	\$ 26,455,650	
<b>C.</b> Total property taxes collected	\$ <b>47,691,190</b>	
<b>5.</b> Property tax rates		
<b>A.</b> City/Town tax rate		
(1) Primary property tax rate	0.4453	0.4245
Property tax judgment		
(2) Secondary property tax rate	0.5510	0.5458
Property tax judgment		
(3) Total city/town tax rate	<b>0.9963</b>	<b>0.9703</b>
<b>B.</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 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Business Privilege Tax	\$ 327,950,350	\$ 307,553,253	\$ 311,293,353
Public Utility Tax	32,425,380	28,958,197	28,958,197
Use Tax	11,381,380	9,079,626	9,079,626
Transient Occupancy Tax	19,706,250	15,536,413	27,278,836
Hotel/Motel Room Tax	10,166,190	5,572,170	-
Pawn Broker Second Hand Dealer	202,920	169,261	309,014
Property Taxes - Prior Years	-	139,753	-
Government Property Lease Excise Tax	40,000	40,000	40,000
Other Local Taxes	-	-	-
<b>State Shared Revenues</b>			
State Shared Income Tax	\$ 108,890,140	\$ 107,986,464	\$ 116,606,367
State Shared Sales Tax	84,354,090	83,650,228	83,280,608
State Shared Auto Lieu Tax	29,981,690	29,821,756	31,082,358
Smart & Safe Arizona	4,999,700	1,800,000	1,820,000
<b>Licenses and permits</b>			
Utility Franchise Fees	\$ 18,269,280	\$ 15,642,939	\$ 15,895,269
Permits/Inspection Fees	8,959,660	6,865,929	6,865,929
Fire Permit and Inspection Fees	884,960	884,960	884,960
Cable Television Licenses	3,137,080	3,137,080	3,137,080
License Application Fees	3,491,110	2,661,110	2,661,110
Animal License and Care Fees	750,000	750,000	750,000
Liquor Licenses and Permits	850,000	900,000	900,000
Litter 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	30,410	30,410
<b>Charges for Services</b>			
Administration Charges	\$ 29,792,020	28,878,290	\$ 28,614,190
Business Services Department	2,590	-	-
City Attorney	5,000	5,000	5,000
City Clerk	10,600	10,600	10,600
City Court	-	-	-
City Public Defender	70,920	70,920	70,920
Department of Transportation and Mobility	150,000	-	-
Environmental Services	-	-	-
Fire Department	13,664,290	13,768,600	15,768,600
General Government - Department	310	-	-
General Services Department	5,200,000	5,200,000	5,200,000
Parks and Recreation	3,629,310	4,155,890	3,748,890
Planning and Development Services Center	7,629,960	6,083,018	5,972,118
Police Department	1,424,100	1,424,100	2,220,200
<b>Fines and forfeits</b>			
City Attorney	\$ 150,000	\$ 330,000	\$ 150,000
City Court	4,542,200	3,144,539	3,703,909
Tucson Police	1,158,580	1,158,580	1,598,580
Miscellaneous Fines	1,720	1,090	1,720
<b>Use of Money and Property</b>			
Rentals and Leases	\$ 457,340	\$ 457,340	\$ 457,340
Interest Earnings	11,812,820	10,589,529	10,589,529
<b>Other Agencies</b>			
Dispatch Services	\$ 1,008,050	\$ 1,008,050	\$ 1,008,050
University of Arizona Fire Service	195,330	195,330	195,330
Law Enforcement Training	111,660	111,660	111,660
<b>Non-Grant Contributions</b>			
General Government	\$ 549,360	\$ -	\$ 585,980
General Services	-	434,490	-
Parks and Recreation	-	-	-
Tucson Fire Department	2,104,310	-	2,104,310
Tucson Police Department	1,845,500	1,845,500	3,525,630
<b>Miscellaneous</b>			
Miscellaneous Revenues	\$ 2,925,610	\$ 10,255,553	\$ 10,367,054
Rebates Purchasing Card	732,190	735,490	732,190
Recovered Expenditures	4,000,170	2,316,748	4,000,170
<b>Total General Fund</b>	<b>\$ 760,203,050</b>	<b>\$ 713,918,386</b>	<b>\$ 742,173,607</b>

Schedule C  
Revenues Other Than Property Taxes  
CITY OF TUCSON

SOURCE OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
* 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			
<b>SPECIAL REVENUE FUNDS</b>			
<b>Mass Transit Fund</b>			
Mass Transit Fund	\$	\$	\$
Passenger Revenue	5,951,100	140,720	418,900
Advertising Revenue	2,629,400	1,207,997	2,629,400
Regional Transportation Authority	10,695,900	10,695,900	11,758,100
Other Governmental Operating Assistance	7,153,400	7,153,400	8,377,600
Special Needs	-	-	-
Rents and Leases	374,000	374,000	374,000
Miscellaneous Revenue	1,455,000	1,455,000	455,000
Federal Transit Grants	52,187,800	57,720,000	59,196,354
<b>Total Mass Transit Fund</b>	<b>\$ 80,446,600</b>	<b>\$ 78,748,017</b>	<b>\$ 83,209,354</b>
<b>Mass Transit Fund - Sun Link</b>			
Partnership Revenue	\$ 600,000	\$ -	\$ -
Advertising	162,500	-	165,750
Regional Transportation Authority	-	-	2,000,000
Miscellaneous Revenue	-	-	2,000,000
Recovered Expenditures	-	295	-
<b>Total Mass Transit Fund - Sun Link</b>	<b>\$ 762,500</b>	<b>\$ 295</b>	<b>\$ 4,165,750</b>
<b>Gene Reid Park Zoo Capital Improvement Fund</b>			
Business Privilege Tax	\$ 16,251,670	\$ 10,796,540	\$ 14,020,330
Use Tax	2,070,550	415,648	507,730
Use of Money and Property	250,000	1,352,018	2,002,630
<b>Total Zoo Improvement Fund</b>	<b>\$ 18,572,220</b>	<b>\$ 12,564,207</b>	<b>\$ 16,530,690</b>
<b>Better Streets Improvement Fund</b>			
Interest Earnings	\$ 125,000	\$ 978,811	\$ 1,000,000
Business Privilege Tax	-	6,506	-
Use Tax	-	-	-
<b>Total Better Streets Improvement Fund</b>	<b>\$ 125,000</b>	<b>\$ 985,317</b>	<b>\$ 1,000,000</b>
<b>Safer City Improvement Fund</b>			
Business Privilege Tax	\$ -	\$ 19,591	\$ -
Interest Earnings	250,080	1,448,427	749,920
Use Tax	-	(9,832)	-
<b>Total Safer City Improvement Fund</b>	<b>\$ 250,080</b>	<b>\$ 1,458,185</b>	<b>\$ 749,920</b>
<b>Tucson Convention Center Fund</b>			
Room and Space Rental	\$ 2,300,450	\$ 1,426,022	\$ 2,393,590
Parking	1,264,880	970,212	1,051,320
Catering and Concessions	4,770,780	3,820,631	5,454,950
Commission Revenue	2,800	50,702	150,000
Novelty Sales	550,260	20,230	40,470
Facility User Fees	793,620	306,160	489,690
Miscellaneous Revenue	129,000	60,047	81,000
Event Ticket Rates	910,220	603,935	801,880
Recovered Expenditures	1,825,140	1,785,648	2,211,100
<b>Total Tucson Convention Center Fund</b>	<b>\$ 12,547,150</b>	<b>\$ 9,043,586</b>	<b>\$ 12,674,000</b>
<b>Highway User Revenue Fund</b>			
State Shared HURF	\$ 61,412,960	\$ 44,490,842	\$ 60,650,277
Permits and Inspection Fees	1,290,000	1,016,420	1,946,833
Temporary Work Zone Traffic Control	-	162,719	-
Other Charges for Service	19,000	13,289	28,675
Rents and Leases	692,000	960,758	1,155,682
Proceeds from Sale of Capital Assets	200,000	198,721	218,790
Interest Earnings	500,000	511,901	816,149
Recovered Expenditures	1,843,500	625,001	947,085
Miscellaneous Revenues	29,400	61,669	44,370

Schedule C  
Revenues Other Than Property Taxes  
CITY OF TUCSON

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2026	2026	2027
Total Highway User Revenue Fund	\$ 65,986,860	\$ 48,041,319	\$ 65,807,860
* * 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.			
<b>Park Tucson Fund</b>			
Parking Meter Collections	\$ 1,327,500	\$ 925,082	\$ -
Parking Revenues	3,844,430	2,153,833	5,086,944
Interest Earnings	20,000	9,186	(29,808)
Assessment Fee	56,250	(8)	39,248
Parking Violations	588,750	-	410,789
Rents and Leases	123,600	81,667	127,308
Recovered Expenditures/Miscellaneous Revenue	-	3,990	20,000
<b>Total Park Tucson Fund</b>	<b>\$ 5,960,530</b>	<b>\$ 3,153,750</b>	<b>\$ 5,654,480</b>
<b>Civic Contribution Fund</b>			
City Manager	6,720	22,500	6,720
Mayor and Council	39,000	-	39,000
Housing and Community Development	-	-	3,000
Parks and Recreation	3,213,200	386,519	3,213,200
Fire Department	-	500	-
Police Department	15,000	439,320	15,000
<b>Total Civic Contribution Fund</b>	<b>\$ 3,273,920</b>	<b>\$ 848,839</b>	<b>\$ 3,276,920</b>
<b>Community Development Block Grant Fund</b>			
Community Development Block Grant	\$ 7,207,550	\$ 2,801,465	\$ 8,703,969
Program Income	50,400	37,626	50,400
<b>Total Community Development Block Grant Fund</b>	<b>\$ 7,257,950</b>	<b>\$ 2,839,091</b>	<b>\$ 8,754,369</b>
<b>Miscellaneous Housing Grants Fund</b>			
Federal Miscellaneous Housing Grants	\$ 9,295,894	\$ 7,453,123	\$ 17,614,466
<b>Total Miscellaneous Housing Grants Fund</b>	<b>\$ 9,295,894</b>	<b>\$ 7,453,123</b>	<b>\$ 17,614,466</b>
<b>Public Housing Section 8 Fund</b>			
Federal Public Housing Section 8 Grant	\$ 48,147,180	\$ 53,554,028	\$ 60,903,207
Interest Earnings	9,500	18,337	9,500
Miscellaneous Revenues	3,720	28,864	-
Portable Vouchers	162,000	1,134,200	-
Charges for Current Services	36,700	-	-
<b>Total Public Housing Section 8 Fund</b>	<b>\$ 48,359,100</b>	<b>\$ 54,735,428</b>	<b>\$ 60,912,707</b>
<b>HOME Investment Partnerships Program Fund</b>			
HOME Funds	\$ 2,165,564	\$ 3,074,969	\$ 5,015,812
Program Income	1,079,531	757,501	30,874
<b>Total HOME Investment Partnerships Program Fund</b>	<b>\$ 3,245,095</b>	<b>\$ 3,832,470</b>	<b>\$ 5,046,686</b>
<b>El Pueblo Housing Development</b>			
Charges for Current Services	\$ -	\$ 55,000	\$ 3,100,000
Grant Income	-	-	1,745,000
<b>Total El Pueblo Development Fund</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ 4,845,000</b>
<b>Green Storm Water Infrastructure</b>			
Green Storm Water Infrastructure	\$ 2,987,400	\$ 2,928,018	\$ 3,350,000
Use of Money and Property	-	311,560	-
<b>Total Green Storm Water Infrastructure Fund</b>	<b>\$ 2,987,400</b>	<b>\$ 3,239,578</b>	<b>\$ 3,350,000</b>
<b>American Rescue Plan Fund</b>			
General Government	\$ -	\$ 5,000	\$ -
Interest Earnings	-	-	-
<b>Total American Rescue Plan Fund</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>
<b>Other Federal Grants Fund</b>			
Business Services Department	\$ -	\$ -	\$ -
City Attorney	205,920	123,519	135,198
City Court	730,505	316,330	699,134
City Manager	936,880	577,262	1,158,245

Schedule C  
Revenues Other Than Property Taxes  
CITY OF TUCSON

SOURCE OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
City Public Defender	-	-	-
Department of Transportation and Mobility	26,459,000	5,608,814	55,597,300
Fire Department	2,485,230	1,053,856	2,363,586
General Services Department	600,000	1,414	600,000
Housing and Community Development	536,000	1,921,712	536,000
Parks and Recreation	6,362,380	3,909,052	796,698
Planning and Development Services Center	16,000	15,083	16,000
Police Department	17,532,550	8,742,640	15,663,132
<b>Total Other Federal Grants Fund</b>	<b>\$ 55,864,465</b>	<b>\$ 22,269,682</b>	<b>\$ 77,565,294</b>

\* \* 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.

Non-Federal Grants Fund

City Attorney	\$ 170,000	\$ 69,479	\$ 138,966
City Clerk	-	2,418	-
City Court	-	-	-
City Manager	-	4,347	-
Department of Transportation and Mobility	1,700,000	81,061	1,200,000
Fire Department	39,550	159,509	252,050
General Government - Department	-	-	4,138,900
Housing and Community Development	2,363,130	2,125,259	2,250,429
Mayor and Council	-	-	-
Parks and Recreation	1,545,300	283,806	600,000
Police Department	2,993,140	1,042,471	2,090,394
Public Safety Communications	3,500,000	1,066,817	2,000,000
<b>Total Non-Federal Grants Fund</b>	<b>\$ 12,311,120</b>	<b>\$ 4,835,169</b>	<b>\$ 12,670,739</b>

Section 115 Pension Trust Fund

Investment Income	\$ 17,000,000	\$ -	\$ 17,000,000
<b>Total Section 115 Pension Trust Fund</b>	<b>\$ 17,000,000</b>	<b>\$ -</b>	<b>\$ 17,000,000</b>

Street Improvement - Prop 411 Fund

Business Privilege Tax	\$ 73,366,780	\$ 53,938,905	\$ 75,000,000
Use Tax	-4,683,040	2,094,080	1,500,000
Interest Earnings	71,064	2,934,831	1,500,000
<b>Total Street Improvement - Prop 411 Fund</b>	<b>\$ 78,120,884</b>	<b>\$ 58,967,816</b>	<b>\$ 78,000,000</b>
<b>Total Special Revenue Funds</b>	<b>\$ 422,366,768</b>	<b>\$ 313,020,873</b>	<b>\$ 478,828,235</b>

DEBT SERVICE FUNDS

General Obligation Bond and Interest Fund

Secondary Property Taxes - Prior Years	\$ -	\$ 265,587	\$ -
<b>Total General Obligation Bond and Interest Fund</b>	<b>\$ -</b>	<b>\$ 265,587</b>	<b>\$ -</b>
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ 265,587</b>	<b>\$ -</b>

CAPITAL PROJECTS FUNDS

Capital Improvement Fund

Intergovernmental Agreements	\$ 26,662,900	\$ 14,312,090	\$ 89,320,600
<b>Total Capital Improvement Fund</b>	<b>\$ 26,662,900</b>	<b>\$ 14,312,090</b>	<b>\$ 89,320,600</b>

Capital Proposition: Parks and Conn Bond Proceeds

<b>Total Capital Proposition Parks and Connections</b>	<b>\$ -</b>	<b>\$ 707,816</b>	<b>\$ -</b>
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Development Fee Fund

Development Fees for Police	\$ 1,380,720	\$ 175,831	\$ 293,625
Development Fees for Fire	931,920	121,601	223,397
Development Fees for Roads	17,469,200	1,067,580	1,919,845
Development Fees for Parks	5,387,540	614,831	1,218,030
Interest Earnings	174,900	2,737,957	3,954,667
<b>Total Development Fee Fund</b>	<b>\$ 25,344,280</b>	<b>\$ 4,717,800</b>	<b>\$ 7,609,564</b>

Regional Transportation Authority Fund

Regional Transportation Authority	\$ 109,172,300	\$ 18,446,006	\$ 73,957,000
<b>Total Regional Transportation Authority Fund</b>	<b>\$ 109,172,300</b>	<b>\$ 18,446,006</b>	<b>\$ 73,957,000</b>

**Total Capital Projects Funds** \$ 161,179,480 \$ 38,183,712 \$ 170,887,164

ENTERPRISE FUNDS

Schedule C  
Revenues Other Than Property Taxes  
CITY OF TUCSON

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2026	2026	2027
<b>Tucson Water Utility</b>			
Potable Water Sales	\$ 203,720,100	\$ 152,735,233	\$ 217,019,900
Reclaimed Water Sales	11,650,300	8,273,182	12,290,600
CAP Compensated Conservation	20,000,000	-	-
Central Arizona Project Surcharge	44,379,800	32,675,254	45,786,000
Water Conservation Fee	3,550,400	3,903,550	5,450,000
Fire Sprinkler Fee	4,751,110	3,733,686	4,915,000
Connection Fees	2,056,800	2,023,815	2,056,800
Service Charges	3,215,100	2,453,514	3,270,700
Development Plan Review/Inspection Fees	150,000	550,956	600,000
Tucson Airport Remediation Project	1,000,000	986,499	1,000,000
Billings Services	6,481,990	3,991,759	6,583,300
Investment Income	1,000,000	3,690,660	1,000,000
Water System Equity Fees	2,300,000	1,619,242	2,000,000
CAP Resource Fee	350,000	270,576	350,000
Inspection Fee	205,300	209,704	263,500
Misc Revenues	5,072,900	3,677,026	4,695,800
Rental Income	308,600	455,022	401,000
Grants and Contributions	37,939,692	514,451	28,620,570
<b>Total Tucson Water Utility</b>	<b>\$ 348,132,092</b>	<b>\$ 221,764,129</b>	<b>\$ 336,303,170</b>
*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.			
<b>Environmental Services Fund</b>			
Residential Refuse Services	\$ 43,869,500	\$ 33,938,318	\$ 43,369,500
Commercial Refuse Services	8,463,000	6,534,022	8,463,000
Landfill Services Charges	11,785,000	9,359,474	11,785,000
Remediation Ground Fee	4,005,470	3,176,180	4,005,470
Self-Haul Fee	3,200,000	2,206,957	3,200,000
Refuse Penalties	202,200	170,284	202,200
Recycling	575,000	731,832	-
Household Hazardous Waste	17,200	15,061	17,200
Miscellaneous Grants	245,700	18,638	245,700
Sale of Capital Assets	-	16,400	575,000
Interest Earnings	2,465,000	2,230,309	2,965,000
Recovered Expenses	375,000	288,972	9,044,530
Miscellaneous Revenues	661,300	(222,544)	661,300
<b>Total Environmental Services Fund</b>	<b>\$ 75,864,370</b>	<b>\$ 58,463,901</b>	<b>\$ 84,533,900</b>
<b>Tucson Golf Course Enterprise Fund</b>			
El Rio Golf Course	\$ 1,236,670	\$ 1,360,392	\$ 1,819,498
Randolph Golf Course	5,835,030	3,738,844	4,767,673
Fred Enke Golf Course	1,454,150	1,387,721	1,892,237
Silverbell Golf Course	1,775,230	1,481,015	2,002,681
Food and Beverage	1,880,540	1,421,677	2,051,438
<b>Total Tucson Golf Course Enterprise Fund</b>	<b>\$ 12,181,620</b>	<b>\$ 9,389,649</b>	<b>\$ 12,533,527</b>
<b>Housing Enterprise Funds</b>			
Federal Grants	\$ 9,357,650	\$ 5,733,924	\$ 11,035,180
Housing Administration Charges	2,550,390	2,021,388	2,019,500
Tenant Rent and Parking Fees	5,733,040	2,712,008	5,056,203
Charges for Other Services	123,240	53,400	733,235
Interest Earnings	23,650	36,554	66,500
Miscellaneous Revenues	180,300	359,494	7,900
<b>Total Public Housing Fund</b>	<b>\$ 17,968,270</b>	<b>\$ 10,916,768</b>	<b>\$ 18,918,518</b>
<b>Total Enterprise Funds</b>	<b>\$ 454,146,352</b>	<b>\$ 300,534,447</b>	<b>\$ 452,289,115</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>Health Insurance Trust Fund</b>			
Employee/Employer Contributions	\$ 88,735,170	\$ 54,497,200	\$ 89,276,899
Retiree Contributions	12,726,520	6,628,837	12,726,520
Pharmaceutical Rebates	3,726,960	951,611	3,726,960
Miscellaneous Revenues	3,150	-	-
Interest Earnings	102,000	800,465	102,000
<b>Total Health Insurance Trust Fund</b>	<b>\$ 105,293,800</b>	<b>\$ 62,878,113</b>	<b>\$ 105,832,379</b>
<b>Self-Insurance Internal Service Fund</b>			
Interdepartmental Charges	\$ 24,186,570	\$ 19,245,095	\$ 25,490,570

Schedule C  
Revenues Other Than Property Taxes  
CITY OF TUCSON

SOURCE OF REVENUES	ESTIMATED REVENUES 2026	ACTUAL REVENUES* 2026	ESTIMATED REVENUES 2027
Total Self Insurance Internal Service Fund	\$ 24,186,570	\$ 19,245,095	\$ 25,490,570
Total Internal Service Funds	\$ 129,480,370	\$ 82,123,208	\$ 131,322,949
<b>FIDUCIARY FUNDS</b>			
Tucson Supplemental Retirement System			
Employer Contributions	\$ 54,284,630	\$ 8,566,712	\$ 54,284,630
Employee Contributions	8,686,010	-	8,686,010
Pension Interest Income	12,500,000	-	12,500,000
Portfolio Earnings	54,063,000	-	54,063,000
Miscellaneous Revenues	135,000	-	135,000
Total Tucson Supplemental Retirement System	\$ 129,668,640	\$ 8,566,712	\$ 129,668,640
Total Fiduciary Funds	\$ 129,668,640	\$ 8,566,712	\$ 129,668,640
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,057,044,660</b>	<b>\$ 1,456,612,924</b>	<b>\$ 2,105,169,710</b>

\* 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 2027**

FUND	OTHER FINANCING 2027		INTERFUND TRANSFERS 2027	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
Transfer Out to Mass Transit Fund	\$ -	\$ -	\$ -	\$ (60,793,470)
Transfer Out to Mass Transit - Sun Link Fund	-	-	-	(3,017,250)
Transfer Out to Tucson Convention Center	-	-	-	(3,607,114)
Transfer Out to General Capital Fund	-	-	-	(6,000,000)
Transfer In from Tucson Water	-	-	1,997,300	-
Transfer In from Park Tucson	-	-	118,487	-
<b>Total General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,115,787</b>	<b>\$ (73,417,834)</b>
<b>SPECIAL REVENUE FUNDS</b>				
Transfer Out to Development Fees from HURF	\$ -	\$ -	\$ -	\$ (300,000)
Transfer Out to General Fund from Park Tucson	-	-	-	(118,487)
Transfer Out to Risk Management/Self Insurance from Mass Transit	-	-	-	(2,260,000)
Transfer Out to Risk Management/Self Insurance from Mass Transit Sunlink	-	-	-	(40,000)
Transfer In from General Fund to TCC	-	-	3,607,114	-
Transfer In from General Fund to Mass Transit	-	-	60,793,470	-
Transfer In from General Fund to Mass Transit Sunlink	-	-	3,017,250	-
<b>Total Special Revenue Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,417,834</b>	<b>\$ (2,718,487)</b>
<b>DEBT SERVICE FUNDS</b>				
None	\$ -	\$ -	\$ -	\$ -
<b>Total Debt Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Transfer In from General Fund to General Government	\$ -	\$ -	\$ -	\$ -
Transfer In from HURF to Development Fee Funds	-	-	300,000	-
Transfer In from General Fund	-	-	6,000,000	-
General Obligation Bond Proceeds	103,825,000	-	-	-
<b>Total Capital Projects Funds</b>	<b>\$ 103,825,000</b>	<b>\$ -</b>	<b>\$ 6,300,000</b>	<b>\$ -</b>
<b>ENTERPRISE FUNDS</b>				
Transfer Out to General Fund from Water Utility	\$ -	\$ -	\$ -	\$ (1,997,300)
Water Revenue Obligation Bond Proceeds	79,000,000	-	-	-
<b>Total Enterprise Funds</b>	<b>\$ 79,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,997,300)</b>
<b>INTERNAL SERVICE FUNDS</b>				
Risk Management/Self Insurance Transfer In from Mass Transit Sunlink	\$ -	\$ -	\$ 2,300,000	\$ -
<b>Total Internal Service Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 182,825,000</b>	<b>\$ -</b>	<b>\$ 78,133,621</b>	<b>\$ (78,133,621)</b>

Schedule E  
CITY OF TUCSON  
Expenditures/Expenses by Fund  
Fiscal Year 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
<b>GENERAL FUND</b>				
Business Services Department	\$ 19,785,921	\$ 269,003	\$ 18,568,380	19,606,926
City Attorney	12,955,279	(207,814)	11,342,634	11,593,023
City Clerk	5,959,917		5,366,324	4,940,041
City Court	13,379,595	154,205	13,148,868	13,962,434
City Manager	25,144,233	(5,960,825)	12,408,971	17,394,392
City Public Defender	5,054,274		5,165,042	5,310,154
Convention Center	-		-	33,455
Department of Transportation and Mobility	18,163,500	(872,945)	16,301,958	15,387,380
Environmental Services	818,515		830,320	-
Fire Department	134,474,339	(1,049,883)	126,201,229	140,694,871
General Government - Department	110,915,525	14,523,943	96,116,554	89,382,369
General Services Department	65,950,429	(217,000)	65,390,214	68,650,146
Housing and Community Development	29,834,660	(999,915)	19,260,280	16,555,260
Human Resources Department	11,573,120	(212,400)	10,575,806	11,029,361
Information Technology	39,361,018	67,000	38,571,210	36,671,740
Mayor and Council	7,864,926	2,401,734	9,588,248	9,367,800
Parks and Recreation	49,745,262	(2,823,812)	39,539,550	42,606,682
Planning and Development Services Center	15,845,065		15,556,755	16,235,608
Police Department	236,303,718	(5,069,291)	229,655,020	223,264,567
Public Safety Communications	28,661,729		19,582,467	24,759,419
Tucson Supplemental Retirement System	-		-	111,669
<b>Total General Fund</b>	<b>\$ 831,791,024</b>	<b>\$ (0)</b>	<b>\$ 753,169,831</b>	<b>\$ 767,557,297</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Mass Transit Fund</b>				
Business Services Department	\$ 229,353	\$ -	\$ 228,117	\$ 230,694
Department of Transportation and Mobility	142,159,318		142,018,350	141,512,130
<b>Total Fund</b>	<b>\$ 142,388,670</b>	<b>\$ -</b>	<b>\$ 142,246,466</b>	<b>\$ 141,742,824</b>
<b>Mass Transit Fund - Sun Link</b>				
Department of Transportation and Mobility	\$ 6,999,900	\$ -	\$ 6,999,900	\$ 7,143,000
<b>Total Fund</b>	<b>\$ 6,999,900</b>	<b>\$ -</b>	<b>\$ 6,999,900</b>	<b>\$ 7,143,000</b>
<b>Gene Reid Park Zoo Capital Improvement</b>				
Parks and Recreation	\$ 40,614,960	\$ -	\$ 36,258,260	\$ 12,116,560
<b>Total Fund</b>	<b>\$ 40,614,960</b>	<b>\$ -</b>	<b>\$ 36,258,260</b>	<b>\$ 12,116,560</b>
<b>Better Streets</b>				
Department of Transportation and Mobility	\$ 15,320,800	\$ -	\$ 15,322,304	\$ 15,150,000
<b>Total Fund</b>	<b>\$ 15,320,800</b>	<b>\$ -</b>	<b>\$ 15,322,304</b>	<b>\$ 15,150,000</b>
<b>Safer City</b>				
Fire Department	\$ 16,840,240	\$ -	\$ 4,512,780	\$ 10,520,000
Police Department	17,033,625		16,569,719	3,000,000
<b>Total Fund</b>	<b>\$ 33,873,865</b>	<b>\$ -</b>	<b>\$ 21,082,499</b>	<b>\$ 13,520,000</b>
<b>Tucson Convention Center (TCC)</b>				
City Manager	\$ -	\$ -	\$ -	\$ -
Convention Center	16,781,261		16,802,637	16,581,114
<b>Total Fund</b>	<b>\$ 16,781,261</b>	<b>\$ -</b>	<b>\$ 16,802,637</b>	<b>\$ 16,581,114</b>

\* 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 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
<b>Highway User Revenue Fund</b>				
Business Services Department	\$ -	\$ -	\$ -	\$ -
Department of Transportation and Mobility	67,935,782	(45,000)	57,720,993	78,373,794
General Government - Department	-	-	-	-
General Services Department	1,592,037	45,000	1,521,612	1,767,003
<b>Total Fund</b>	<b>\$ 69,527,818</b>	<b>\$ -</b>	<b>\$ 59,242,605</b>	<b>\$ 80,140,798</b>
<b>Park Tucson</b>				
Department of Transportation and Mobility	\$ 5,481,600	\$ -	\$ 5,462,653	\$ 5,535,993
General Government - Department	-	-	-	-
<b>Total Fund</b>	<b>\$ 5,481,600</b>	<b>\$ -</b>	<b>\$ 5,462,653</b>	<b>\$ 5,535,993</b>
<b>Civic Contribution Fund</b>				
City Clerk	\$ -	\$ -	\$ -	\$ -
City Manager	6,720	-	-	6,720
Department of Transportation and Mobility	-	-	-	30,000
Fire Department	-	-	27,720	200,000
Housing and Community Development	-	-	-	3,000
Mayor and Council	6,000	-	6,000	6,000
Parks and Recreation	3,799,860	-	2,694,833	5,155,860
Planning and Development Services Center	-	-	-	-
Police Department	15,000	-	28,000	441,000
<b>Total Fund</b>	<b>\$ 3,827,580</b>	<b>\$ -</b>	<b>\$ 2,756,553</b>	<b>\$ 5,842,580</b>
<b>Community Development Block Grant Fund</b>				
Business Services Department	\$ 102,079	\$ -	\$ 37,850	\$ 126,317
City Manager	-	-	-	-
Housing and Community Development	7,149,464	-	7,107,530	8,628,052
Human Resources Department	6,411	-	991	-
<b>Total Fund</b>	<b>\$ 7,257,954</b>	<b>\$ -</b>	<b>\$ 7,146,371</b>	<b>\$ 8,754,369</b>
<b>El Pueblo Housing Development</b>				
Housing and Community Development	\$ -	\$ -	\$ 668,058	\$ 4,245,000
<b>Total Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 668,058</b>	<b>\$ 4,245,000</b>
<b>Section 8 Pima County Housing Fund</b>				
Housing and Community Development	\$ 6,214,186	\$ -	\$ 9,206,053	\$ 8,215,487
<b>Total Fund</b>	<b>\$ 6,214,186</b>	<b>\$ -</b>	<b>\$ 9,206,053</b>	<b>\$ 8,215,487</b>
<b>Section 8 Housing Fund</b>				
Housing and Community Development	\$ 42,144,912	\$ -	\$ 54,031,582	\$ 52,697,220
<b>Total Fund</b>	<b>\$ 42,144,912</b>	<b>\$ -</b>	<b>\$ 54,031,582</b>	<b>\$ 52,697,220</b>
<b>Miscellaneous Housing Grants</b>				
Housing and Community Development	\$ 9,295,894	\$ -	\$ 8,919,970	\$ 17,614,466
<b>Total Fund</b>	<b>\$ 9,295,894</b>	<b>\$ -</b>	<b>\$ 8,919,970</b>	<b>\$ 17,614,466</b>

\* 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 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
<b>HOME Investment Partnerships Program Fund</b>				
Business Services Department	\$ 19,428	\$ -	\$ 19,767	\$ 30,918
Housing and Community Development	3,225,667	-	3,250,194	5,015,768
<b>Total Fund</b>	<b>\$ 3,245,095</b>	<b>\$ -</b>	<b>\$ 3,269,961</b>	<b>\$ 5,046,686</b>
<b>Other Federal Grants Fund</b>				
City Attorney	205,920	133,001	134,798	135,198
City Court	730,504	-	727,505	699,134
City Manager	936,875	-	1,078,448	1,158,245
Department of Transportation and Mobility	26,459,000	-	13,902,865	55,597,300
Fire Department	2,485,226	-	2,156,573	2,363,586
General Services Department	600,000	-	600,000	600,000
Housing and Community Development	536,000	-	536,000	536,000
Parks and Recreation	6,362,380	-	5,746,349	796,698
Planning and Development Services Center	16,000	-	31,083	16,000
Police Department	17,532,549	(1,655,980)	12,444,153	15,663,132
Public Safety Communications	-	1,655,980	-	-
<b>Total Fund</b>	<b>\$ 55,864,455</b>	<b>\$ 133,001</b>	<b>\$ 37,357,775</b>	<b>\$ 77,565,294</b>
<b>American Rescue Plan Fund</b>				
Business Services Department	-	-	-	-
City Manager	-	-	5,000	-
Department of Transportation and Mobility	-	-	-	-
General Government - Department	108,861	-	15,895	-
Housing and Community Development	-	-	-	-
Human Resources Department	-	-	-	-
Parks and Recreation	-	-	-	-
<b>Total Fund</b>	<b>\$ 108,861</b>	<b>\$ -</b>	<b>\$ 20,895</b>	<b>\$ -</b>
<b>Green Storm Water Infrastructure</b>				
City Manager	\$ 144,655	-	\$ 144,347	\$ 146,375
Water Utility	9,158,759	-	-	9,117,933
<b>Total Fund</b>	<b>\$ 9,303,414</b>	<b>\$ -</b>	<b>\$ 144,347</b>	<b>\$ 9,264,308</b>
<b>Non-Federal Grants Fund</b>				
City Attorney	\$ 170,000	\$ 74,813	\$ 75,622	\$ 138,966
Department of Transportation and Mobility	1,700,000	-	120,000	1,200,000
Fire Department	39,550	212,500	212,500	252,050
General Government - Department	-	1,993,578	-	4,138,900
Housing and Community Development	2,363,130	-	2,253,802	2,250,429
Parks and Recreation	1,545,300	-	1,160,150	600,000
Police Department	2,993,135	(916,532)	953,493	2,090,394
Public Safety Communications	3,500,000	(1,500,000)	1,749,730	2,000,000
<b>Total Fund</b>	<b>\$ 12,311,115</b>	<b>\$ (135,641)</b>	<b>\$ 6,525,297</b>	<b>\$ 12,670,739</b>
<b>Section 115 Pension Trust Fund</b>				
Fire Department	\$ 21,779,793	-	\$ 17,291,404	\$ 20,329,350
Police Department	28,426,169	-	28,426,169	30,450,868
<b>Total Fund</b>	<b>\$ 50,205,962</b>	<b>\$ -</b>	<b>\$ 45,717,573</b>	<b>\$ 50,780,218</b>

\* 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 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
<b>Street Improvement - Prop 411 Fund</b>				
Department of Transportation and Mobility	\$ 94,300,000	\$ -	\$ 95,300,000	\$ 95,300,000
<b>Total Fund</b>	<b>\$ 94,300,000</b>	<b>\$ -</b>	<b>\$ 95,300,000</b>	<b>\$ 95,300,000</b>
<b>Pending Ballot Measure Fund</b>				
General Government - Department	\$ -	\$ -	\$ -	\$ -
<b>Total Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Revenue Funds</b>	<b>\$ 625,068,302</b>	<b>\$ (2,640)</b>	<b>\$ 574,481,759</b>	<b>\$ 639,926,655</b>
<b>DEBT SERVICE FUNDS</b>				
<b>General Obligation Bond and Interest Fund</b>				
General Government - Department	\$ 28,421,350	\$ -	\$ 28,421,350	\$ 26,759,780
<b>Total Fund</b>	<b>\$ 28,421,350</b>	<b>\$ -</b>	<b>\$ 28,421,350</b>	<b>\$ 26,759,780</b>
<b>Total Debt Service Funds</b>	<b>\$ 28,421,350</b>	<b>\$ -</b>	<b>\$ 28,421,350</b>	<b>\$ 26,759,780</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Capital Improvement Fund</b>				
Department of Transportation and Mobility	\$ 26,662,900	\$ -	\$ 27,713,740	\$ 89,320,600
<b>Total Fund</b>	<b>\$ 26,662,900</b>	<b>\$ -</b>	<b>\$ 27,713,740</b>	<b>\$ 89,320,600</b>
<b>Development Fee Fund</b>				
Department of Transportation and Mobility	\$ 6,402,700	\$ -	\$ 6,402,700	\$ 45,010,000
Fire Department	58,880	-	720,738	-
Parks and Recreation	16,471,500	-	9,604,000	14,286,019
Police Department	600,000	-	-	5,000,000
<b>Total Fund</b>	<b>\$ 23,533,080</b>	<b>\$ -</b>	<b>\$ 16,727,438</b>	<b>\$ 64,296,019</b>
<b>General Obligation Bond Fund</b>				
<b>- Prop 407, Parks and Connections</b>				
Department of Transportation and Mobility	\$ 26,573,100	\$ -	\$ 14,533,928	\$ 35,231,038
General Government - Department	727,634	-	727,634	-
Parks and Recreation	31,527,720	-	24,884,204	39,087,860
<b>Total Fund</b>	<b>\$ 58,828,454</b>	<b>\$ -</b>	<b>\$ 40,145,766</b>	<b>\$ 74,318,898</b>
<b>Regional Transportation Authority Fund</b>				
Department of Transportation and Mobility	\$ 109,172,300	\$ -	\$ 37,554,561	\$ 73,957,000
<b>Total Fund</b>	<b>\$ 109,172,300</b>	<b>\$ 0</b>	<b>\$ 37,554,561</b>	<b>\$ 73,957,000</b>
<b>General Fund Capital</b>				
Convention Center	\$ 0	\$ -	\$ 0	\$ 166,545
General Government - Department	\$ 0	\$ -	\$ 4,000,000	\$ 0
General Services Department	\$ 0	\$ -	\$ 0	\$ 3,400,000
Parks and Recreation	\$ 0	\$ -	\$ 0	\$ 1,100,000
<b>Total Fund</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 4,000,000</b>	<b>\$ 4,666,545</b>
<b>Total Capital Projects Funds</b>	<b>\$ 218,196,734</b>	<b>\$ 0</b>	<b>\$ 126,141,504</b>	<b>\$ 306,559,062</b>

Schedule E  
CITY OF TUCSON  
Expenditures/Expenses by Fund  
Fiscal Year 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
* 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.				
<b>ENTERPRISE FUNDS</b>				
<b>Tucson Water Utility Fund</b>				
City Manager	183,561		99,672	197,417
Information Technology	133,659		133,659	0
Planning and Development Services Center	0		82,717	126,989
Water Utility	387,289,553		27,391,298	382,187,996
<b>Total Fund</b>	<b>\$ 387,606,773</b>	<b>\$ 0</b>	<b>\$ 27,707,346</b>	<b>\$ 382,512,402</b>
<b>Environmental Services Fund</b>				
Environmental Services	73,897,720		72,440,088	83,170,952
<b>Total Fund</b>	<b>\$ 73,897,720</b>	<b>\$ 0</b>	<b>\$ 72,440,088</b>	<b>\$ 83,170,952</b>
<b>Tucson Golf Enterprise Fund</b>				
City Manager	\$ 52,657	\$	\$ 1,210	\$ 0
Golf Utility	11,882,330		11,882,333	12,391,879
Parks and Recreation	0		58,497	0
<b>Total Fund</b>	<b>\$ 11,934,987</b>	<b>\$ 0</b>	<b>\$ 11,942,040</b>	<b>\$ 12,391,879</b>
<b>Housing Enterprise Funds</b>				
Business Services Department	\$ 130,563	\$	\$ 162,314	\$ 134,432
Housing and Community Development	17,812,065		16,404,293	18,875,968
Human Resources Department	25,646		573	0
<b>Total Fund</b>	<b>\$ 17,968,274</b>	<b>\$ 0</b>	<b>\$ 16,567,180</b>	<b>\$ 19,010,399</b>
<b>Total Enterprise Funds</b>	<b>\$ 491,407,754</b>	<b>\$ -</b>	<b>\$ 128,656,655</b>	<b>\$ 497,085,632</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Health Insurance Fund</b>				
Self Health Insurance	\$ 84,868,005		84,708,166	93,270,426
<b>Total Fund</b>	<b>\$ 84,868,005</b>	<b>\$ 0</b>	<b>\$ 84,708,166</b>	<b>\$ 93,270,426</b>
<b>Self Insurance Internal Service Fund</b>				
Business Services Department	\$ 28,670,206	\$ (135)	\$ 33,619,176	\$ 29,523,408
Department of Transportation and Mobility	5,457,230		5,457,230	5,457,230
Fire Department	495,737	2,775	366,943	493,934
<b>Total Fund</b>	<b>\$ 34,623,173</b>	<b>\$ 2,640</b>	<b>\$ 39,443,350</b>	<b>\$ 35,474,572</b>
<b>Total Internal Service Funds</b>	<b>\$ 119,491,178</b>	<b>\$ 2,640.00</b>	<b>\$ 124,151,516</b>	<b>\$ 128,744,998</b>
* 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.				
<b>FIDUCIARY FUNDS</b>				
<b>Tucson Supplemental Retirement System</b>				
Tucson Supplemental Retirement System	98,745,382	\$	\$ 98,785,604	\$ 100,859,737

Schedule E  
 CITY OF TUCSON  
 Expenditures/Expenses by Fund  
 Fiscal Year 2027

FUND/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2026	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2026	ACTUAL EXPENDITURES/ EXPENSES* 2026	BUDGETED EXPENDITURES/ EXPENSES 2027
Total Fund	\$ 98,745,382	\$ -	\$ 98,785,604	\$ 100,859,737
Total Fiduciary Funds	\$ 98,745,382	\$ -	\$ 98,785,604	\$ 100,859,737
TOTAL ALL FUNDS	\$ 2,413,121,724	\$ 0	\$ 1,833,808,218	\$ 2,467,493,161

\* 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 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
<b>Mayor and Council</b>				
FD101 General Fund	7,864,926	(1,209,750)	6,540,078	6,884,607
FD103 General Fund - Investment and One-Time	-	1,017,185	844,853	243,018
FD104 General Fund - M&C Strategic Framework	-	2,594,299	2,203,318	2,240,176
FD202 Civic Contributions	6,000	-	6,000	6,000
<b>Department Total</b>	<b>\$ 7,870,926</b>	<b>\$ 2,401,734</b>	<b>\$ 9,594,248</b>	<b>\$ 9,373,800</b>
<b>City Attorney</b>				
FD101 General Fund	\$ 12,955,279	\$ (1,757,814)	\$ 9,792,634	\$ 11,122,223
FD103 General Fund - Investment and One-Time	-	1,550,000	1,550,000	470,800
FD220 Miscellaneous Federal Grant Funds	205,920	133,001	134,798	135,198
FD234 Miscellaneous Non Federal Grant Funds	170,000	74,813	75,622	138,966
<b>Department Total</b>	<b>\$ 13,331,199</b>	<b>\$ -</b>	<b>\$ 11,553,054</b>	<b>\$ 11,867,187</b>
<b>City Clerk</b>				
FD101 General Fund	\$ 5,959,917	\$ (1,765,000)	\$ 3,601,324	\$ 4,505,041
FD103 General Fund - Investment and One-Time	-	1,765,000	1,765,000	435,000
<b>Department Total</b>	<b>\$ 5,959,917</b>	<b>\$ -</b>	<b>\$ 5,366,324</b>	<b>\$ 4,940,041</b>
<b>City Court</b>				
FD101 General Fund	\$ 12,579,595	\$ 154,205	\$ 12,458,868	\$ 12,982,213
FD102 General Fund Restricted	800,000	-	690,000	800,000
FD103 General Fund - Investment and One-Time	-	-	-	180,221
FD220 Miscellaneous Federal Grant Funds	730,504	-	727,505	699,134
FD234 Miscellaneous Non Federal Grant Funds	-	-	-	-
<b>Department Total</b>	<b>\$ 14,110,099</b>	<b>\$ 154,205</b>	<b>\$ 13,876,372</b>	<b>\$ 14,661,568</b>
<b>City Manager</b>				
FD101 General Fund	\$ 24,594,233	(13,840,638)	9,239,657	11,326,682
FD102 General Fund Restricted	550,000	-	524,600	550,000
FD103 General Fund - Investment and One-Time	-	2,202,510	1,315,960	1,270,957
FD104 General Fund - M&C Strategic Framework	-	5,677,304	1,328,754	4,246,752
FD202 Civic Contributions	6,720	-	-	6,720
FD204 Green Stormwater Infrastructure Fund	144,655	-	144,347	146,375
FD208 Tucson Convention Center (TCC)	-	-	-	-
FD213 Community Development Block Grants	-	-	-	-
FD220 Miscellaneous Federal Grant Funds	936,875	-	1,078,448	1,158,245
FD222 American Rescue Plan	-	-	5,000	-
FD234 Miscellaneous Non Federal Grant Funds	-	-	-	-
FD507 Tucson Golf Enterprise Fund	52,657	-	1,210	-
FD570 Housing Enterprise Funds 1	-	-	-	-
FD581 Water Utility Enterprise Fund	183,561	-	99,672	197,417
<b>Department Total</b>	<b>\$ 26,468,701</b>	<b>\$ (5,960,824)</b>	<b>\$ 13,737,648</b>	<b>\$ 18,903,149</b>
<b>Business Services</b>				
FD101 General Fund	19,696,445	158,478	18,368,380	19,606,926
FD102 General Fund Restricted	89,476	(89,476)	-	-
FD103 General Fund - Investment and One-Time	-	200,000	200,000	-
FD104 General Fund - M&C Strategic Framework	-	-	-	-
FD203 Highway User Revenue (HURF)	-	-	-	-
FD212 H.O.M.E. Affordable Housing Fund	19,428	-	19,767	30,918
FD213 Community Development Block Grants	102,079	-	37,850	126,317
FD220 Miscellaneous Federal Grant Funds	-	-	-	-
FD222 American Rescue Plan	-	-	-	-
FD231 Mass Transit Funds	229,353	-	228,117	230,694
FD502 Environmental Services	-	-	-	-
FD570 Housing Enterprise Funds 1	130,561	-	162,314	134,432
FD581 Water Utility Enterprise Fund	-	-	-	-
FD602 Risk Management / Self Insurance	28,670,205	(135)	33,619,176	29,523,408

Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
<b>Department Total</b>	<b>\$ 48,937,546</b>	<b>\$ 268,867</b>	<b>\$ 52,635,603</b>	<b>\$ 49,652,695</b>
<b>Environmental Services</b>				
FD101 General Fund	\$ 818,515	\$ -	\$ 830,320	-
FD502 Environmental Services	73,652,020	-	72,194,388	82,925,252
FD503 Environmental Services Grant Fund	245,700	-	245,700	245,700
<b>Department Total</b>	<b>\$ 74,716,235</b>	<b>\$ -</b>	<b>\$ 73,270,409</b>	<b>\$ 83,170,952</b>
* 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.				
<b>General Services</b>				
FD101 General Fund	65,620,429	(841,000)	64,436,214	67,600,146
FD102 General Fund Restricted	330,000	-	330,000	830,000
FD103 General Fund - Investment and One-Time	-	624,000	624,000	220,000
FD203 Highway User Revenue (HURF)	1,592,037	45,000	1,521,612	1,767,003
FD220 Miscellaneous Federal Grant Funds	600,000	-	600,000	600,000
FD310 General Capital Fund	-	-	-	3,400,000
<b>Department Total</b>	<b>\$ 68,142,465</b>	<b>\$ (172,000)</b>	<b>\$ 67,511,826</b>	<b>\$ 74,417,149</b>
<b>Housing and Community Development</b>				
FD101 General Fund	29,834,660	(25,182,562)	4,130,398	4,675,249
FD102 General Fund Restricted	-	-	-	300,000
FD103 General Fund - Investment and One-Time	-	4,026,900	4,026,900	845,720
FD104 General Fund - M&C Strategic Framework	-	20,155,748	11,102,982	10,734,291
FD202 Civic Contributions	-	-	-	3,000
FD209 Section 8 Pima County Housing Fund	6,214,186	-	9,206,053	8,215,487
FD210 Section 8 Housing Fund	42,144,912	-	54,031,582	52,697,220
FD211 Miscellaneous Housing Grants	9,295,894	-	8,919,970	17,614,466
FD212 H.O.M.E. Affordable Housing Fund	3,225,667	-	3,250,194	5,015,768
FD213 Community Development Block Grants	7,149,464	-	7,107,530	8,628,052
FD214 El Pueblo Housing Development	-	-	668,058	4,245,000
FD220 Miscellaneous Federal Grant Funds	536,000	-	536,000	536,000
FD222 American Rescue Plan	-	-	-	-
FD234 Miscellaneous Non Federal Grant Funds	2,363,130	-	2,253,802	2,250,429
FD560 HCD HOUSING ZONE 3 AMP	2,856,708	-	2,801,189	1,367,015
FD561 HCD HOUSING ZONE 4 AMP	1,089,625	-	956,583	1,878,653
FD562 HCD HOUSING ZONE 5 AMP	1,895,550	-	1,630,211	2,414,954
FD563 HCD HOUSING ZONE 6 AMP	1,718,070	-	1,641,441	2,282,392
FD564 HCD HOUSING TUCSON HOUSE AMP	2,969,250	-	2,398,140	20,341
FD565 HCD HOUSING LANDER AMP	305,200	-	281,188	352,344
FD566 HCD HOUSING POSADAS SENTINEL 140 AMP	940,500	-	999,245	1,677,681
FD567 HCD HOUSING SOUTH PARK 28 AMP	234,700	-	223,745	297,787
FD568 HCD HOUSING SILVERBELL 28 AMP	200,300	-	186,883	360,387
FD569 HCD HOUSING MILK 68 AMP	718,121	-	588,409	1,697,678
FD570 Housing Enterprise Funds 1	2,414,182	-	2,052,320	3,367,850
FD575 HCD NON-PHA Asset Management	2,469,860	-	1,986,449	786,828
FD576 Housing Enterprise Funds 2	(0)	-	658,490	2,372,060
<b>Department Total</b>	<b>118,575,977</b>	<b>(999,915)</b>	<b>121,637,763</b>	<b>134,636,651</b>
<b>Information Technology</b>				
FD101 General Fund	39,361,018	(358,000)	38,146,210	35,984,758
FD103 General Fund - Investment and One-Time	-	425,000	425,000	686,982
FD203 Highway User Revenue (HURF)	-	-	-	-
FD502 Environmental Services	-	-	-	-
FD581 Water Utility Enterprise Fund	133,659	-	133,659	-
<b>Department Total</b>	<b>\$ 39,494,677</b>	<b>\$ 67,000</b>	<b>\$ 38,704,869</b>	<b>\$ 36,671,740</b>
<b>Parks and Recreation</b>				
FD101 General Fund	49,368,432	(13,208,327)	33,737,444	37,776,847

Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
<b>DEPARTMENT/FUND</b>				
FD102 General Fund Restricted	376,830		16,000	750,000
FD103 General Fund - Investment and One-Time	-	72,320	72,320	524,801
FD104 General Fund - M&C Strategic Framework	-	10,310,195	5,713,786	3,555,034
FD201 Gene Reid Park Zoo Capital Improvement	40,614,960		36,258,260	12,116,560
FD202 Civic Contributions	3,799,860		2,694,833	5,155,860
FD220 Miscellaneous Federal Grant Funds	6,362,380		5,746,349	796,698
FD222 American Rescue Plan	-		-	-
FD234 Miscellaneous Non Federal Grant Funds	1,545,300		1,160,150	600,000
FD304 Capital Proposition: Parks and Connections Bond Ser	-	727,634	-	-
FD305 Capital Proposition: Parks and Connections Bond Ser	31,527,720		24,884,204	1,176,200
FD306 Capital Proposition: Parks and Connections Bond Ser	-		-	37,911,660
FD310 General Capital Fund	-		-	1,100,000
FD332 West District Impact Fees (Post 12/31/2011)	714,700		530,000	225,000
FD333 East District Impact Fees (Post 12/31/2011)	525,000		275,000	-
FD334 Central District Impact Fees (Post 12/31/2011)	1,924,000		1,549,000	425,000
FD335 Southeast District Impact Fees (Post 12/31/2011)	3,050,000		1,500,000	1,300,000
FD337 East District Impact Fees	140,000		-	-
FD338 Central District Impact Fees	217,800		-	-
FD339 Southeast District Impact Fees	400,000		-	-
FD340 Southlands District Impact Fees 2	350,000		50,000	1,590,419
FD341 IMPACT FEES 2020 - AREA A	3,525,000		2,700,000	2,725,000
FD342 IMPACT FEES 2020 - AREA B	3,925,000		2,200,000	3,550,000
FD343 IMPACT FEES 2020 - AREA C	1,300,000		800,000	3,940,000
FD348 Southlands District Impact Fees	400,000		-	295,000
FD351 Impact Fees 2025 - Area C	-		-	235,600
FD507 Tucson Golf Enterprise Fund	-		58,497	-
<b>Department Total</b>	<b>\$ 150,066,982</b>	<b>\$ (2,098,178)</b>	<b>\$ 119,945,842</b>	<b>\$ 115,749,679</b>
<b>Planning and Development Services Center</b>				
FD101 General Fund	15,845,065	(200,000)	15,489,005	16,235,608
FD103 General Fund - Investment and One-Time	-	200,000	67,750	-
FD220 Miscellaneous Federal Grant Funds	16,000		31,083	16,000
FD581 Water Utility Enterprise Fund	-		82,717	126,989
<b>Department Total</b>	<b>\$ 15,861,065</b>	<b>\$ -</b>	<b>\$ 15,670,555</b>	<b>\$ 16,378,597</b>
<b>Public Defender</b>				
FD101 General Fund	\$ 5,054,274	\$ -	\$ 5,165,042	\$ 5,310,154
FD220 Miscellaneous Federal Grant Funds	-		-	-
<b>Department Total</b>	<b>\$ 5,054,274</b>	<b>\$ -</b>	<b>\$ 5,165,042</b>	<b>\$ 5,310,154</b>
<b>Public Safety Communications</b>				
FD101 General Fund	28,661,729	(8,579,930)	18,561,167	20,211,819
FD103 General Fund - Investment and One-Time	-	8,579,930	1,021,300	4,547,600
FD220 Miscellaneous Federal Grant Funds	\$ -	\$ 1,655,980	\$ -	\$ -
FD234 Miscellaneous Non Federal Grant Funds	3,500,000	(1,500,000)	1,749,730	2,000,000
<b>Department Total</b>	<b>\$ 32,161,729</b>	<b>\$ 155,980</b>	<b>\$ 21,332,197</b>	<b>\$ 26,759,419</b>
* 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.				
<b>Transportation and Mobility</b>				
FD101 General Fund	17,988,000	(17,303,250)	343,598	0
FD102 General Fund Restricted	175,500		175,500	575,500
FD103 General Fund - Investment and One-Time	-	9,935,970	8,415,580	8,644,800
FD104 General Fund - M&C Strategic Framework	-	6,494,335	7,367,280	6,167,080
FD201 Gene Reid Park Zoo Capital Improvement	-		-	-
FD202 Civic Contributions	-		-	30,000
FD203 Highway User Revenue (HURF)	67,935,782	(45,000)	57,720,993	78,373,794
FD205 Park Tucson	5,481,600		5,462,653	5,535,993
FD206 Better Streets	15,320,800		15,322,304	15,150,000
FD222 American Rescue Plan	-		-	-
FD223 Federal Highway Grants	26,459,000		13,902,865	55,597,300
FD231 Mass Transit Funds	89,971,518		89,830,550	89,690,676

Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
<b>DEPARTMENT/FUND</b>				
FD232 Mass Transit Grant Fund	52,187,800		52,187,800	51,821,454
FD233 Mass Transit Sunlink	6,999,900		6,999,900	7,143,000
FD234 Miscellaneous Non Federal Grant Funds	1,700,000		120,000	1,200,000
FD236 Street Improvement - Prop 411 Fund	94,300,000		95,300,000	95,300,000
FD301 Capital Improvement Fund	26,662,900		27,713,740	89,320,600
FD302 Regional Transit Authority Fund	109,172,300		37,554,561	73,957,000
FD304 Capital Proposition: Parks and Connections Bond Ser	-		-	-
FD305 Capital Proposition: Parks and Connections Bond Ser	26,573,100		14,533,928	-
FD306 Capital Proposition: Parks and Connections Bond Ser	-		-	35,231,038
FD332 West District Impact Fees (Post 12/31/2011)	1,331,200		1,331,200	2,620,000
FD333 East District Impact Fees (Post 12/31/2011)	-		-	2,040,000
FD334 Central District Impact Fees (Post 12/31/2011)	1,088,000		1,088,000	6,410,000
FD335 Southeast District Impact Fees (Post 12/31/2011)	2,082,000		2,082,000	7,171,000
FD341 IMPACT FEES 2020 - AREA A	701,500		701,500	3,872,000
FD342 IMPACT FEES 2020 - AREA B	-		-	7,926,000
FD343 IMPACT FEES 2020 - AREA C	1,200,000		1,200,000	9,671,000
FD344 IMPACT FEES 2020 - CITYWIDE	-		-	5,300,000
FD602 Risk Management / Self Insurance	5,457,230		5,457,230	5,457,230
<b>Department Total</b>	<b>\$ 552,788,129</b>	<b>\$ (917,945)</b>	<b>\$ 444,811,182</b>	<b>\$ 664,205,464</b>
<b>Tucson City Golf</b>				
FD507 Tucson Golf Enterprise Fund	11,882,333		11,882,333	12,391,879
<b>Department Total</b>	<b>\$ 11,882,333</b>	<b>\$ -</b>	<b>\$ 11,882,333</b>	<b>\$ 12,391,879</b>
<b>Tucson Convention Center</b>				
FD102 General Fund Restricted	\$ -	\$ -	\$ -	\$ 33,455
FD208 Tucson Convention Center (TCC)	16,781,261		16,802,637	16,581,114
FD310 General Capital Fund	-		-	166,545
<b>Department Total</b>	<b>\$ 16,781,261</b>	<b>\$ -</b>	<b>\$ 16,802,637</b>	<b>\$ 16,781,114</b>
<b>Tucson Fire</b>				
FD101 General Fund	134,474,339	(9,171,916)	121,714,374	128,408,442
FD102 General Fund Restricted	-		40,190	-
FD103 General Fund - Investment and One-Time	-	8,122,033	4,446,665	12,286,429
FD202 Civic Contributions	-		27,720	200,000
FD207 Safer City	16,840,240		4,512,780	10,520,000
FD220 Miscellaneous Federal Grant Funds	2,485,226		2,156,573	2,363,586
FD234 Miscellaneous Non Federal Grant Funds	39,550	212,500	212,500	252,050
FD235 Section 115 Pension Trust	21,779,793		17,291,404	20,329,350
FD331 Fire Impact Fees (Post 12/31/2011)	29,440		720,738	-
FD334 Central District Impact Fees (Post 12/31/2011)	29,440		-	-
FD602 Risk Management / Self Insurance	495,737	2,775	366,943	493,934
<b>Department Total</b>	<b>\$ 176,173,765</b>	<b>\$ (834,608)</b>	<b>\$ 151,489,887</b>	<b>\$ 174,853,791</b>
<b>Tucson Police</b>				
FD101 General Fund	235,044,650	(25,768,467)	211,608,703	212,325,886
FD102 General Fund Restricted	1,259,069	89,476	1,236,545	2,813,095
FD103 General Fund - Investment and One-Time	-	20,609,700	16,809,771	8,125,587
FD202 Civic Contributions	15,000		28,000	441,000
FD207 Safer City	17,033,625		16,569,719	3,000,000
FD220 Miscellaneous Federal Grant Funds	17,532,549	(1,655,980)	12,444,153	15,663,132
FD234 Miscellaneous Non Federal Grant Funds	2,993,135	(916,532)	953,493	2,090,394
FD235 Section 115 Pension Trust	28,426,169		28,426,169	30,450,868
FD330 Police Impact Fees (Post 12/31/2011)	600,000		-	5,000,000

Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
FD344 IMPACT FEES 2020 - CITYWIDE	-	-	-	-
<b>Department Total</b>	<b>\$ 302,904,196</b>	<b>\$ (7,641,803)</b>	<b>\$ 288,076,554</b>	<b>\$ 279,909,961</b>
<b>Tucson Water</b>				
FD101 General Fund	-	-	-	-
FD204 Green Stormwater Infrastructure Fund	9,158,759	-	-	9,117,933
FD581 Water Utility Enterprise Fund	344,111,021	(5,420,000)	27,391,298	314,949,630
FD582 Water Revenue Obligations, Series 2024	-	5,420,000	-	-
FD583 Water Obligation Funds	-	-	-	38,500,000
FD584 Water Conservation Program	5,238,840	-	-	4,262,766
FD585 Differential Rate Revenue Fund	-	-	-	-
FD587 Santa Rita Bel Air Isolated System Fee	-	-	-	-
FD588 Tucson Water System Equity Fee	-	-	-	-
FD589 Water Grant Fund	37,939,692	-	-	24,475,600
<b>Department Total</b>	<b>\$ 396,448,312</b>	<b>\$ -</b>	<b>\$ 27,391,298</b>	<b>\$ 391,305,929</b>
* 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.				
<b>General Government</b>				
FD101 General Fund	110,336,174	(36,506,982)	88,278,130	80,032,132
FD102 General Fund Restricted	579,351	6,594,954	579,351	570,456
FD103 General Fund - Investment and One-Time	0	30,890,377	500,000	395,710
FD104 General Fund - M&C Strategic Framework	0	13,545,594	6,759,072	8,384,071
FD222 American Rescue Plan	108,861	-	15,895	0
FD234 Miscellaneous Non Federal Grant Funds	0	1,993,578	0	4,138,900
FD304 Capital Proposition: Parks and Connections Bond Ser	727,634	(727,634)	727,634	-
FD310 General Capital Fund	-	-	4,000,000	-
FD401 Debt Service: General Obligation Bond & Interest	28,421,350	-	28,421,350	26,759,780
<b>Department Total</b>	<b>\$ 140,173,370</b>	<b>\$ 15,789,887</b>	<b>\$ 129,281,433</b>	<b>\$ 120,281,049</b>
<b>Pension</b>				
FD101 General Fund	0	-	0	111,669
FD701 Tucson Supplemental Retirement System	98,745,382	-	98,785,604	100,859,737
<b>Department Total</b>	<b>\$ 98,745,382</b>	<b>\$ 0</b>	<b>\$ 98,785,604</b>	<b>\$ 100,971,406</b>
<b>Self Health Insurance</b>				
FD601 Health Insurance	84,868,005	-	84,792,607	93,270,426
FD701 Tucson Supplemental Retirement System	0	-	0	0
<b>Department Total</b>	<b>\$ 84,868,005</b>	<b>\$ 0</b>	<b>\$ 84,792,607</b>	<b>\$ 93,270,426</b>
<b>Human Resources Department</b>				
FD101 General Fund	11,573,120	(312,400)	10,475,806	10,904,361
FD103 General Fund - Investment and One-Time	0	100,000	100,000	125,000
FD213 Community Development Block Grants	6,411	-	991	0
FD222 American Rescue Plan	0	-	0	0
FD502 Environmental Services	0	-	0	0
FD570 Housing Enterprise Funds 1	25,646	-	573	0
FD581 Water Utility Enterprise Fund	0	-	0	0
<b>Department Total</b>	<b>\$ 11,605,178</b>	<b>\$ (212,400)</b>	<b>\$ 10,577,371</b>	<b>\$ 11,029,361</b>

Schedule F  
 CITY OF TUCSON  
 Expenditures/Expenses by Department  
 Fiscal Year 2027

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
	2026	2026	2026	2027
<b>TOTAL ALL DEPARTMENTS</b>	\$ 2,413,121,723	\$ 0	\$ 1,833,892,659	\$ 2,467,493,161

\* 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 2027**

FUND	Full-Time Equivalent (FTE) 2027	Employee Salaries, and Hourly Costs 2027	Retirement Costs 2027	Healthcare Costs 2027	Other Benefit Costs 2027	Total Estimated Personnel Compensation 2027
<b>GENERAL FUND</b>	<b>3,547.67</b>	<b>\$ 295,672,805</b>	<b>\$ 115,162,394</b>	<b>\$ 52,240,355</b>	<b>\$ 40,696,461</b>	<b>\$ 503,772,015</b>
<b>SPECIAL REVENUE FUNDS</b>						
Community Block Grants Fund	13.42	\$ 946,559	\$ 251,236	\$ 36,865	\$ 132,314	\$ 1,366,974
Convention Center Fund	-	50,242	13,817	7	3,844	67,910
El Pueblo Housing Development	1.00	26,930	7,352	7,494	5,271	47,047
Green Storm Water Infrastructure Fund	6.00	554,391	142,235	61,544	80,639	838,809
Highway User Revenue Fund	281.00	21,012,353	5,266,515	3,947,299	3,423,460	33,649,627
HOME Investment Partnerships Program Fund	6.45	430,216	112,579	72,464	60,802	676,061
Mass Transit Fund	10.00	803,403	212,483	144,323	129,639	1,289,848
Miscellaneous Housing Grants Fund	40.08	2,484,631	661,186	405,698	359,551	3,911,066
Non-Federal Grants Fund	7.66	2,560,582	110,145	127,592	152,670	2,950,989
Other Federal Grants Fund	7.18	5,785,074	114,477	82,213	269,133	6,250,897
Park Tucson Fund	19.00	1,056,713	278,086	258,028	179,964	1,772,791
Pima County Housing Fund	4.95	267,544	73,575	66,959	42,930	451,008
Public Housing Section 8 Fund	37	2,297,041	557,903	71,579	296,060	3,222,583
Section 115 Pension Trust Fund	-	-	50,269,618	-	-	50,269,618
<b>Total Special Revenue Funds</b>	<b>433.74</b>	<b>\$ 38,275,679</b>	<b>\$ 58,071,207</b>	<b>\$ 5,282,065</b>	<b>\$ 5,136,277</b>	<b>\$ 106,765,228</b>
<b>ENTERPRISE FUNDS</b>						
Environmental Service Fund	236.50	\$ 15,838,751	\$ 3,521,208	\$ 3,527,117	\$ 2,488,892	\$ 25,375,968
Public Housing AMP Fund	36.90	2,301,498	555,475	244,798	308,671	3,410,442
Housing Enterprise Funds	28.05	1,891,795	479,564	203,909	256,451	2,831,719
Non-Public Housing Asset Management Fund	2.75	282,149	52,053	20,690	29,736	384,628
Tucson City Golf Fund	-	36,963	10,165	7	6,585	53,718
Tucson Water Utility Fund	552.75	39,429,377	9,978,932	8,497,287	5,919,424	63,825,020
Water Conservation Fund	6.25	563,115	151,173	62,746	88,732	865,766
<b>Total Enterprise Funds</b>	<b>863.20</b>	<b>\$ 60,343,648</b>	<b>\$ 14,748,570</b>	<b>\$ 12,556,554</b>	<b>\$ 9,098,489</b>	<b>\$ 96,747,261</b>
<b>INTERNAL SERVICE FUNDS</b>						
Health Insurance Trust Fund	6.00	\$ 481,327	\$ 129,116	\$ 81,987	\$ 51,503	\$ 743,933
Risk Management/Self Insurance Fund	22.00	1,693,214	548,713	275,284	210,929	2,728,140
<b>Total Internal Service Funds</b>	<b>28.00</b>	<b>\$ 2,174,541</b>	<b>\$ 677,829</b>	<b>\$ 357,271</b>	<b>\$ 262,432</b>	<b>\$ 3,472,073</b>
<b>FIDUCIARY FUNDS</b>						
Tucson Supplemental Retirement System	3.00	\$ 194,661	\$ 51,359	\$ 18,068	\$ 23,390	\$ 287,478
<b>Total Fiduciary Funds</b>	<b>3.00</b>	<b>\$ 194,661</b>	<b>\$ 51,359</b>	<b>\$ 18,068</b>	<b>\$ 23,390</b>	<b>\$ 287,478</b>
<b>TOTAL ALL FUNDS</b>	<b>4,875.61</b>	<b>\$ 396,661,334</b>	<b>\$ 188,711,359</b>	<b>\$ 70,454,313</b>	<b>\$ 55,217,049</b>	<b>\$ 711,044,055</b>

**Schedule H to Resolution 24123:**

NOTICE IS HEREBY GIVEN THAT the Mayor and Council of the City of Tucson, Pima County, Arizona, will meet and hold a public hearing at the Mayor and Council Chamber in City Hall at 255 West Alameda, Tucson, Arizona, at or after 5:30 p.m. on the 9<sup>th</sup> day of June, 2026, when and where any taxpayer may appear and be heard in favor of or against any of the expenditures or tax levies proposed for the City's budget. When the hearing is concluded, the Mayor and Council shall convene in a special meeting to finally determine and adopt estimates of proposed expenditures for the various purposes set forth in the published proposal and such adopted estimates shall constitute the budget of the City of Tucson for the 2026/27 Fiscal Year.

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