



MAYOR & COUNCIL COMMUNICATION

June 17, 2025

Subject: Fixing, Levying, and Assessing the Primary and Secondary
Property Taxes for Fiscal Year 2025/26 (City Wide)

Page: 1 of 2

Issue – No later than the third Monday in August, the Mayor and Council must meet and adopt an ordinance that fixes and levies a primary and secondary rate of taxation upon the assessed valuation of real and personal property subject to taxation within the City sufficient to raise the amounts estimated to be required in the annual budget to pay municipal expenses for Fiscal Year 2025/26.

Recommendation – It is recommended that the attached ordinance setting the primary and secondary property tax rates be adopted. It levies a primary property tax rate of \$0.4453 on each \$100 of assessed valuation and a secondary property tax rate of \$0.5510 on each \$100 of assessed valuation, which is sufficient to raise the respective amounts of \$20,975,540 and \$25,955,650.

Upon approval of the attached Ordinance, the Fiscal Year 2025/26 combined property tax rate will be \$.9963 per \$100 of assessed valuation which is lower than the Fiscal Year 2024/25 property tax rates. The primary property tax rate will be higher by \$0.0142 per \$100 of assessed valuation and the secondary property tax rate will be lower by \$0.0524 per \$100 of assessed valuation.

Background – On June 3, 2025, a public hearing was held on the Fiscal Year 2025/26 Tentative Budget and the Truth in Taxation on primary property tax. At the conclusion of this hearing, the regular meeting of the Mayor and Council was recessed and a duly noticed and called special meeting was convened. During the special meeting, the Mayor and Council approved Resolution No. 23934 adopting the final budget for Fiscal Year 2025/26.

Financial Considerations - The 2025/26 adopted final budget is based in part on a primary property tax levy of \$20,975,540 but not more than the maximum allowed by law. If this amount were to exceed the maximum, the levy would be reduced by the Board of Supervisors of Pima County upon ascertaining the actual assessed valuations of the taxable property within the corporate limits of the city, and the amount of primary property taxes allocated to the General Fund would be changed to reflect the reduction.

In Fiscal Year 2025/26, \$19,242,250 of the primary property tax levy will be used to support General Fund activities. The primary property tax levy also includes a repayment to the Self Insurance Internal Service Fund of \$1,733,290 for tort liability claim payments made during Fiscal Year 2024.

The Fiscal Year 2025/26 adopted final budget is also based in part on a secondary property tax levy of \$25,955,650. This levy is not subject to an annual maximum increase. The estimated maximum secondary property tax rate that would yield this amount is \$0.5510 on each \$100 of assessed valuation, as determined from the full cash value established for that purpose. The secondary property tax levy will be used for the payment of General Obligation bonds debt service expected to mature in Fiscal Year 2025/26.

Fixing, Levying, and Assessing the Primary and Secondary Property
Taxes for Fiscal Year 2025/26 (City Wide)

Plan Tucson Considerations - This item relates to Chapter Four, Plan Implementation and Administration, and the City's ability to implement *Plan Tucson* by having the right foundational elements in place, such as resources, partnerships, procedures, agreements, and other administrative elements.

Legal Consideration - A.R.S. §42-17104(A) requires that the Mayor and Council meet and levy the City's primary and secondary property tax no sooner than fourteen (14) days after the budget hearing is held and the final budget is adopted. The Tucson Charter, Ch. XIII, Sec. 7, requires that the Mayor and Council adopt the property tax rates by adoption of a formal ordinance. The City Attorney's Office has reviewed and approved the attached ordinance.

Respectfully submitted,



Timothy M. Thomure, P.E.
City Manager

TMT:AO:ml

Attachment(s):

Resolution No. 23934 dated June 3, 2025
Ordinance

ADOPTED BY THE
MAYOR AND COUNCIL

June 3, 2025

RESOLUTION NO. 23934

RELATING TO FINANCE; FINALLY DETERMINING AND ADOPTING ESTIMATES OF PROPOSED EXPENDITURES BY THE CITY OF TUCSON FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026, DECLARING THAT TOGETHER SAID EXPENDITURES SHALL CONSTITUTE THE BUDGET OF THE CITY OF TUCSON FOR SUCH FISCAL YEAR 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, 2025 and ending June 30, 2026, which was tentatively adopted on May 20, 2025 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 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, 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, 2025 and ending June 30, 2026, 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 2026 Fiscal Year:

Final 2026 Budget

| | |
|--------------------------------------|-------------------------|
| Elected and Official | \$ 53,730,743 |
| Public Safety and Justice Services | 530,493,540 |
| Community Enrichment and Development | 861,788,000 |
| Public Utilities | 471,164,547 |
| Support Services | 252,749,364 |
| General Government | 144,241,116 |
| Fiduciary Funds | <u>98,954,413</u> |
| TOTAL | <u>\$ 2,413,121,723</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 2026 Fiscal Year which is subject to the State Budget Law:

Purpose of Expenditure

Final 2026 Budget
Subject to State Budget Law

| | |
|--------------------------------------|-------------------------|
| Elected and Official | \$ 38,025,306 |
| Public Safety and Justice Services | 413,453,303 |
| Community Enrichment and Development | 290,220,174 |
| Public Utilities | 330,886,249 |
| Support Services | 131,668,508 |
| General Government | 9,552,939 |
| Fiduciary Funds | 0 |
| TOTAL | <u>\$ 1,213,806,479</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 2026, 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 3rd day of June 2025.



MAYOR

ATTEST:



CITY CLERK

APPROVED AS TO FORM:



CITY ATTORNEY

REVIEWED BY:



CITY MANAGER

Schedule A Resolution No. 23934
CITY OF TUCSON
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026

| Fiscal Year | S c h | | FUNDS | | | | | | | | |
|-------------|---|------|-----------------|----------------------|-------------------|-----------------------|----------------|----------------------------|------------------------|------------------|------------------|
| | | | General Fund | Special Revenue Fund | Debt Service Fund | Capital Projects Fund | Permanent Fund | Enterprise Funds Available | Internal Service Funds | Fiduciary Funds | Total All Funds |
| 2025 | Adopted/Adjusted Budgeted Expenditures/Expenses* | E 1 | \$ 749,330,671 | \$ 738,827,336 | \$ 26,869,759 | \$ 201,030,761 | | \$ 462,910,644 | \$ 119,204,462 | \$ 95,768,166 | \$ 2,393,941,799 |
| 2025 | Actual Expenditures/Expenses** | E 2 | \$ 750,023,666 | \$ 549,042,392 | \$ 26,869,759 | \$ 57,351,433 | | \$ 437,589,237 | \$ 119,125,286 | \$ 95,768,166 | \$ 2,035,769,939 |
| 2026 | Fund Balance/Net Position at July 1*** | 3 | \$ 363,839,443 | \$ 856,767,498 | \$ 3,321,676 | \$ 142,519,416 | | \$ 236,019,225 | \$ 139,418,068 | \$ 990,892,719 | \$ 2,732,778,045 |
| 2026 | Primary Property Tax Levy | B 4 | \$ 19,242,250 | | | | | | \$ 1,733,290 | | \$ 20,975,540 |
| 2026 | Secondary Property Tax Levy | B 5 | | | \$ 25,955,650 | | | | | | \$ 25,955,650 |
| 2026 | Estimated Revenues Other than Property Taxes | C 6 | \$ 760,203,050 | \$ 422,366,768 | | \$ 161,179,480 | | \$ 454,146,352 | \$ 129,480,370 | \$ 129,668,640 | \$ 2,057,044,660 |
| 2026 | Other Financing Sources | D 7 | | | | | | | | | \$ - |
| 2026 | Other Financing (Uses) | D 8 | | | | | | | | | \$ - |
| 2026 | Interfund Transfers In | D 9 | \$ 2,115,787 | \$ 74,713,580 | | \$ 22,931,610 | | | \$ 2,300,000 | | \$ 102,060,977 |
| 2026 | Interfund Transfers (Out) | D 10 | \$ (97,345,190) | \$ (2,718,487) | | | | \$ (1,997,300) | | | \$ (102,060,977) |
| 2026 | Reduction for Fund Balance Reserved for Future Budget Year Expenditures | 11 | | | | | | | | | |
| 2026 | Maintained for Future Debt Retirement | | | | \$ 855,976 | | | | | | \$ 855,976 |
| 2026 | Maintained for Future Capital Projects | | | | | \$ 106,671,312 | | | | | \$ 106,671,312 |
| 2026 | Maintained for Future Financial Stability | | \$ 142,025,664 | | | | | \$ 20,000,000 | | | \$ 162,025,664 |
| 2026 | Total Financial Resources Available | 12 | \$ 906,029,676 | \$ 1,351,129,359 | \$ 28,421,350 | \$ 219,959,194 | | \$ 668,168,277 | \$ 272,931,728 | \$ 1,120,561,359 | \$ 4,567,200,943 |
| 2026 | Budgeted Expenditures/Expenses | E 13 | \$ 831,791,024 | \$ 625,068,302 | \$ 28,421,350 | \$ 218,196,734 | | \$ 491,407,754 | \$ 119,491,177 | \$ 98,745,382 | \$ 2,413,121,723 |

EXPENDITURE LIMITATION COMPARISON

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

| | 2025 | 2026 |
|---|------------------|------------------|
| 1 | \$ 2,393,941,799 | \$ 2,413,121,723 |
| 2 | | |
| 3 | 2,393,941,799 | 2,413,121,723 |
| 4 | 1,332,190,731 | 1,199,315,243 |
| 5 | 1,061,751,068 | 1,213,806,479 |
| 6 | \$ 1,232,279,780 | \$ 1,264,137,278 |

* 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 Resolution No. 23934
CITY OF TUCSON
Tax Levy and Tax Rate Information
Fiscal Year 2026

| | <u>2025</u> | <u>2026</u> |
|---|---------------|---------------|
| 1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A) | \$ 19,586,735 | \$ 20,975,540 |
| 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 | \$ 19,586,735 | \$ 20,975,540 |
| Property tax judgment | - | |
| B. Secondary property taxes | 27,412,670 | 25,955,650 |
| Property tax judgment | - | |
| C. Total property tax levy amounts | \$ 46,999,405 | \$ 46,931,190 |
| 4. Property taxes collected* | | |
| A. Primary property taxes | | |
| (1) Current year's levy | \$ 19,586,735 | |
| (2) Prior years' levies | 260,000 | |
| (3) Total primary property taxes | \$ 19,846,735 | |
| B. Secondary property taxes | | |
| (1) Current year's levy | \$ 27,412,670 | |
| (2) Prior years' levies | 500,000 | |
| (3) Total secondary property taxes | \$ 27,912,670 | |
| C. Total property taxes collected | \$ 47,759,405 | |
| 5. Property tax rates | | |
| A. City/Town tax rate | | |
| (1) Primary property tax rate | 0.4311 | 0.4453 |
| Property tax judgment | - | |
| (2) Secondary property tax rate | 0.6034 | 0.5510 |
| Property tax judgment | - | |
| (3) Total city/town tax rate | 1.0345 | 0.9963 |
| 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 Resolution No. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|---|----|-------------------------------|-----------------------------|-------------------------------|
| GENERAL FUND | | | | |
| Local taxes | | | | |
| Business Privilege Tax | \$ | 319,502,270 | \$ 318,845,250 | \$ 327,950,350 |
| Public Utility Tax | | 34,400,350 | 30,426,860 | 32,425,380 |
| Use Tax | | 15,156,670 | 11,270,240 | 11,381,380 |
| Transient Occupancy Tax | | 15,372,220 | 18,521,040 | 19,706,250 |
| Hotel/Motel Room Tax | | 8,827,080 | 8,085,340 | 10,166,190 |
| Pawn Broker Second Hand Dealer | | 200,520 | 200,520 | 202,920 |
| Property Taxes - Prior Years | | 250,000 | 250,000 | - |
| Government Property Lease Excise Tax | | 40,000 | 40,000 | 40,000 |
| State Shared Revenues | | | | |
| State Shared Income Tax | \$ | 117,382,780 | \$ 116,413,020 | \$ 108,890,140 |
| State Shared Sales Tax | | 83,393,570 | 84,124,370 | 84,354,090 |
| State Shared Auto Lieu Tax | | 28,681,140 | 28,554,198 | 29,981,690 |
| Smart & Safe Arizona | | 3,754,579 | 3,895,000 | 4,999,700 |
| Licenses and permits | | | | |
| Utility Franchise Fees | \$ | 17,248,480 | \$ 17,248,480 | \$ 18,269,280 |
| Permits/Inspection Fees | | 7,626,860 | 9,069,180 | 8,959,660 |
| Fire Permit and Inspection Fees | | 884,960 | 884,960 | 884,960 |
| Cable Television Licenses | | 2,542,080 | 3,042,080 | 3,137,080 |
| License Application Fees | | 2,981,550 | 3,482,750 | 3,491,110 |
| Animal License and Care Fees | | 750,000 | 750,000 | 750,000 |
| Liquor Licenses and Permits | | 945,000 | 945,000 | 850,000 |
| 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 | 30,290 | 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 | 1,500 | 5,000 |
| City Clerk | | 5,000 | 15,410 | 10,600 |
| City Court | | - | 766 | - |
| City Public Defender | | 70,920 | 70,920 | 70,920 |
| Environmental and General Services | | 10,450,000 | 5,350,000 | 5,200,000 |
| General Government | | 310 | 310 | 310 |
| Parks and Recreation | | 2,209,080 | 2,209,080 | 3,629,310 |
| Planning and Development Services | | 7,019,130 | 7,897,264 | 7,629,960 |
| Transportation & Mobility | | 150,000 | 150,000 | 150,000 |
| Tucson Fire | | 12,165,330 | 13,073,420 | 13,664,290 |
| Tucson Police | | 1,287,100 | 1,287,100 | 1,424,100 |
| Fines and forfeits | | | | |
| City Attorney | \$ | 282,800 | \$ 251,500 | \$ 150,000 |
| City Court | | 4,622,200 | 4,291,820 | 4,542,200 |
| Tucson Police | | 1,108,750 | 1,152,420 | 1,158,580 |
| Miscellaneous Fines | | 17,770 | 26,930 | 1,720 |
| Use of Money and Property | | | | |
| Rentals and Leases | \$ | 144,170 | \$ 439,620 | \$ 457,340 |
| Interest Earnings | | 4,655,091 | 9,139,120 | 11,812,820 |
| Other Agencies | | | | |
| Dispatch Services | \$ | 938,400 | \$ 938,400 | \$ 1,008,050 |
| University of Arizona Fire Service | | 146,660 | 146,660 | 195,330 |
| Law Enforcement Training | | 110,660 | 110,660 | 111,660 |
| Non-Grant Contributions | | | | |
| General Government | \$ | 679,240 | \$ 679,240 | \$ 549,360 |
| Parks and Recreation | | - | 1,030,250 | - |
| Tucson Fire Department | | 1,580,000 | 1,580,000 | 2,104,310 |
| Tucson Police Department | | 977,470 | 977,470 | 1,845,500 |

* 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. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|--|--|-------------------------------|-----------------------------|-------------------------------|
| Miscellaneous | | | | |
| | Miscellaneous Revenues | \$ 520,890 | \$ 1,926,610 | \$ 2,925,610 |
| | Rebates Purchasing Card | 549,760 | 800,000 | 732,190 |
| | Recovered Expenditures | 3,219,410 | 5,490,190 | 4,000,170 |
| | Total General Fund | \$ 743,253,790 | \$ 745,468,368 | \$ 760,203,050 |
| SPECIAL REVENUE FUNDS | | | | |
| Mass Transit Fund | | | | |
| | Passenger Revenue | \$ - | \$ - | \$ - |
| | Partnership Revenue | 5,331,100 | 5,331,100 | 5,951,100 |
| | Advertising Revenue | 2,300,000 | 2,574,400 | 2,629,400 |
| | Regional Transportation Authority | 11,551,700 | 10,683,000 | 10,695,900 |
| | Other Governmental Operating Assistance | 7,882,400 | 7,272,230 | 7,153,400 |
| | Special Needs | 161,700 | 161,700 | - |
| | Rents and Leases | 720,000 | 374,000 | 374,000 |
| | Miscellaneous Revenue | 1,354,900 | 1,354,900 | 1,455,000 |
| | Federal Transit Grants | 31,237,300 | 31,237,300 | 52,187,800 |
| | Total Mass Transit Fund | \$ 60,539,100 | \$ 58,988,630 | \$ 80,446,600 |
| Mass Transit Fund - Sun Link | | | | |
| | Passenger Revenue | \$ - | \$ - | \$ - |
| | Partnership Revenue | 575,900 | 575,900 | 600,000 |
| | Advertising | 600,200 | 159,900 | 162,500 |
| | Total Mass Transit Fund - Sun Link | \$ 1,176,100 | \$ 735,800 | \$ 762,500 |
| Gene Reid Park Zoo Capital Improvement Fund | | | | |
| | Business Privilege Tax | \$ 15,702,100 | \$ 15,702,100 | \$ 16,251,670 |
| | Use Tax | 2,000,530 | 2,000,530 | 2,070,550 |
| | Use of Money and Property | 250,000 | 2,628,520 | 250,000 |
| | Total Zoo Improvement Fund | \$ 17,952,630 | \$ 20,331,150 | \$ 18,572,220 |
| Better Streets Improvement Fund | | | | |
| | Interest Earnings | \$ 125,000 | \$ 1,000,000 | \$ 125,000 |
| | Total Better Streets Improvement Fund | \$ 125,000 | \$ 1,000,000 | \$ 125,000 |
| Safer City Improvement Fund | | | | |
| | Interest Earnings | \$ 250,080 | \$ 2,000,000 | \$ 250,080 |
| | Total Safer City Improvement Fund | \$ 250,080 | \$ 2,000,000 | \$ 250,080 |
| Pending Ballot Measure Fund | | | | |
| | Business Privilege Tax | \$ 40,000,000 | \$ - | \$ - |
| | Total Pending Ballot Measure | \$ 40,000,000 | \$ - | \$ - |
| Tucson Convention Center Fund | | | | |
| | Room and Space Rental | \$ 1,760,700 | \$ 1,760,700 | \$ 2,300,450 |
| | Parking | 1,054,780 | 1,054,780 | 1,264,880 |
| | Catering and Concessions | 3,850,300 | 3,850,300 | 4,770,780 |
| | TCC Commission Revenue | 2,800 | 2,800 | 2,800 |
| | Novelty Sales | 510,000 | 510,000 | 550,260 |
| | Facility User Fees | 585,800 | 585,800 | 793,620 |
| | Miscellaneous Revenue | 129,000 | 129,000 | 129,000 |
| | Event Ticket Rebates | 609,190 | 609,190 | 910,220 |
| | Recovered Expenditures | 1,825,140 | 1,825,140 | 1,825,140 |
| | Total Tucson Convention Center Fund | \$ 10,327,710 | \$ 10,327,710 | \$ 12,547,150 |

* 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. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES | ACTUAL REVENUES* | ESTIMATED REVENUES |
|--|-----------------------|----------------------|-----------------------|
| | 2025 | 2025 | 2026 |
| Highway User Revenue Fund | | | |
| State Shared HURF | \$ 59,938,540 | \$ 60,208,780 | \$ 61,412,960 |
| Permits and Inspection Fees | 1,890,000 | 1,290,000 | 1,290,000 |
| Temporary Work Zone Traffic Control | 111,000 | - | - |
| Other Charges for Service | 75,000 | 19,000 | 19,000 |
| Rents and Leases | 1,226,000 | 950,000 | 692,000 |
| Proceeds from Sale of Capital Assets | 83,000 | 82,300 | 200,000 |
| Interest Earnings | 150,000 | 550,000 | 500,000 |
| Recovered Expenditures | 1,350,100 | 1,916,400 | 1,843,500 |
| Miscellaneous Revenues | 52,000 | 51,000 | 29,400 |
| Total Highway User Revenue Fund | \$ 64,875,640 | \$ 65,067,480 | \$ 65,986,860 |
| Park Tucson Fund | | | |
| Parking Meter Collections | \$ 1,267,000 | \$ 1,267,000 | \$ 1,327,500 |
| Parking Revenues | 3,318,510 | 3,788,126 | 3,844,430 |
| Interest Earnings | 10,000 | 20,000 | 20,000 |
| Assessment Fee | 75,000 | 56,250 | 56,250 |
| Parking Violations | 750,000 | 568,750 | 588,750 |
| Rents and Leases | 130,000 | 120,000 | 123,600 |
| Recovered Expenditures/Miscellaneous Revenue | 80,000 | - | - |
| Total Park Tucson Fund | \$ 5,630,510 | \$ 5,820,126 | \$ 5,960,530 |
| Civic Contribution Fund | | | |
| City Manager | \$ - | \$ - | \$ 6,720 |
| Mayor and Council | 39,000 | 39,000 | 39,000 |
| Parks and Recreation | 713,200 | 713,200 | 3,213,200 |
| Tucson Police | 15,000 | 15,000 | 15,000 |
| Total Civic Contribution Fund | \$ 767,200 | \$ 767,200 | \$ 3,273,920 |
| Community Development Block Grant Fund | | | |
| Community Development Block Grant | \$ 7,549,162 | \$ 7,549,162 | \$ 7,207,550 |
| Program Income | 50,400 | 50,400 | 50,400 |
| Total Community Development Block Grant Fund | \$ 7,599,562 | \$ 7,599,562 | \$ 7,257,950 |
| Miscellaneous Housing Grants Fund | | | |
| Federal Miscellaneous Housing Grants | \$ 9,295,894 | \$ 9,295,894 | \$ 9,295,894 |
| Total Miscellaneous Housing Grants Fund | \$ 9,295,894 | \$ 9,295,894 | \$ 9,295,894 |
| Public Housing Section 8 Fund | | | |
| Federal Public Housing Section 8 Grant | \$ 48,336,214 | \$ 48,336,214 | \$ 48,147,180 |
| Interest Earnings | 9,500 | 9,500 | 9,500 |
| Miscellaneous Revenues | 3,720 | 3,720 | 3,720 |
| Portable Vouchers | 162,000 | 162,000 | 162,000 |
| Charges for Current Services | 36,700 | 36,700 | 36,700 |
| Total Public Housing Section 8 Fund | \$ 48,548,134 | \$ 48,548,134 | \$ 48,359,100 |
| HOME Investment Partnerships Program Fund | | | |
| HOME Funds | \$ 4,870,178 | \$ 4,870,178 | \$ 2,684,460 |
| Program Income | 560,640 | 560,640 | 560,640 |
| Total HOME Investment Partnerships Program Fund | \$ 5,430,818 | \$ 5,430,818 | \$ 3,245,100 |
| Green Storm Water Infrastructure | | | |
| Green Storm Water Infrastructure | \$ 3,128,630 | \$ 3,127,784 | \$ 2,987,400 |
| Use of Money and Property | - | 264,212 | - |
| Total Green Storm Water Infrastructure Fund | \$ 3,128,630 | \$ 3,391,996 | \$ 2,987,400 |

* 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. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES | ACTUAL REVENUES* | ESTIMATED REVENUES |
|--|-----------------------|-----------------------|-----------------------|
| | 2025 | 2025 | 2026 |
| American Rescue Plan Fund | | | |
| General Government | \$ 120,276,341 | \$ - | \$ - |
| Interest Earnings | 736,760 | 1,000,000 | - |
| Total American Rescue Plan Fund | \$ 121,013,101 | \$ 1,000,000 | \$ - |
| Other Federal Grants Fund | | | |
| City Attorney | \$ - | \$ 203,814 | \$ 205,920 |
| City Court | 203,814 | 833,797 | 730,500 |
| City Manager | 833,797 | 951,390 | 936,880 |
| General Services Department | - | - | 600,000 |
| Housing and Community Development | 536,000 | 536,000 | 536,000 |
| Parks and Recreation | 4,542,184 | 4,542,184 | 6,362,380 |
| Planning and Development Services | - | - | 16,000 |
| Transportation and Mobility | 36,705,000 | 3,128,800 | 26,459,000 |
| Tucson Fire | 3,548,150 | 3,548,150 | 2,485,230 |
| Tucson Police | 14,923,490 | 14,923,490 | 17,532,550 |
| Total Other Federal Grants Fund | \$ 61,292,435 | \$ 28,667,625 | \$ 55,864,460 |
| Non-Federal Grants Fund | | | |
| City Attorney | \$ 169,013 | \$ 169,013 | \$ 170,000 |
| Housing and Community Development | 2,363,130 | 2,363,130 | 2,363,130 |
| Public Safety Communications | 3,743,840 | 3,500,000 | 3,500,000 |
| Parks and Recreation | 1,399,500 | 1,399,500 | 1,545,300 |
| Transportation and Mobility | 1,200,000 | 300,000 | 1,700,000 |
| Tucson Fire | 39,550 | 39,550 | 39,550 |
| Tucson Police | 2,991,793 | 2,991,793 | 2,993,140 |
| Total Non-Federal Grants Fund | \$ 11,906,826 | \$ 10,762,986 | \$ 12,311,120 |
| Section 115 Pension Trust Fund | | | |
| Investment Income | \$ 17,000,000 | \$ 17,000,000 | \$ 17,000,000 |
| Total Section 115 Pension Trust Fund | \$ 17,000,000 | \$ 17,000,000 | \$ 17,000,000 |
| Street Improvement - Prop 411 Fund | | | |
| Business Privilege Tax | \$ 73,366,776 | \$ 73,366,776 | \$ 73,366,780 |
| Use Tax | 4,683,042 | 4,683,042 | 4,683,040 |
| Interest Earnings | 71,064 | 71,064 | 71,064 |
| Total Street Improvement - Prop 411 Fund | \$ 78,120,882 | \$ 78,120,882 | \$ 78,120,884 |
| Total Special Revenue Funds | \$ 564,980,252 | \$ 374,855,993 | \$ 422,366,768 |
| DEBT SERVICE FUNDS | | | |
| General Obligation Bond and Interest Fund | | | |
| Secondary Property Taxes - Prior Years | \$ 500,000 | \$ 500,000 | \$ - |
| Total General Obligation Bond and Interest Fund | \$ 500,000 | \$ 500,000 | \$ - |
| Total Debt Service Funds | \$ 500,000 | \$ 500,000 | \$ - |
| CAPITAL PROJECTS FUNDS | | | |
| Capital Improvement Fund | | | |
| Intergovernmental Agreements | \$ 73,514,000 | \$ 23,608,000 | \$ 26,662,900 |
| Total Capital Improvement Fund | \$ 73,514,000 | \$ 23,608,000 | \$ 26,662,900 |
| Capital Proposition: Parks and Connections - Prop 407 | | | |
| Bond Proceeds | \$ 55,000,000 | \$ 55,000,000 | \$ - |
| Total Capital Proposition Parks and Connections | \$ 55,000,000 | \$ 55,000,000 | \$ - |

* 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. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|---|-----------|-------------------------------|-----------------------------|-------------------------------|
| 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 | | 17,469,200 | 17,469,200 | 17,469,200 |
| Development Fees for Parks | | 4,888,680 | 4,888,680 | 5,387,540 |
| Interest Earnings | | 174,900 | 174,900 | 174,900 |
| Total Development Fee Fund | \$ | 24,845,420 | 24,845,420 | 25,344,280 |
| Regional Transportation Authority Fund | | | | |
| Regional Transportation Authority | \$ | 43,808,000 | 43,808,000 | 109,172,300 |
| Total Regional Transportation Authority Fund | \$ | 43,808,000 | 43,808,000 | 109,172,300 |
| Total Capital Projects Funds | | \$ 197,167,420 | \$ 147,261,420 | \$ 161,179,480 |
| ENTERPRISE FUNDS | | | | |
| Tucson Water Utility | | | | |
| Potable Water Sales | \$ | 207,450,710 | 210,281,660 | 203,720,100 |
| Reclaimed Water Sales | | 7,782,400 | 10,807,248 | 11,650,300 |
| Central Arizona Project Surcharge | | 38,271,660 | 38,271,660 | 44,379,800 |
| Water Conservation Fee | | 4,037,580 | 3,990,030 | 3,550,400 |
| Fire Sprinkler Fee | | 3,920,300 | 4,570,762 | 4,751,110 |
| Connection Fees | | 2,056,800 | 4,031,408 | 2,056,800 |
| Service Charges | | 3,215,100 | 3,607,855 | 3,215,100 |
| Development Plan Review/Inspection Fees | | 150,000 | 455,585 | 150,000 |
| Tucson Airport Remediation Project | | 1,000,000 | 1,000,000 | 1,000,000 |
| Billing Services | | 6,375,830 | 6,375,830 | 6,481,990 |
| Investment Income | | 560,000 | 533,370 | 1,000,000 |
| Water System Equity Fees | | 2,300,000 | 4,062,550 | 2,300,000 |
| CAP Resource Fee | | 350,000 | 616,395 | 350,000 |
| CAP Compensated Conservation | | 12,000,000 | 12,000,000 | 20,000,000 |
| Inspection Fee | | 205,300 | 335,399 | 205,300 |
| Misc Revenues | | 4,370,250 | 3,066,560 | 5,072,900 |
| Rental Income | | 420,700 | 351,898 | 308,600 |
| Grants and Contributions | | 29,595,000 | 348,681 | 37,939,692 |
| Total Tucson Water Utility | \$ | 324,061,630 | 304,706,891 | 348,132,092 |
| Environmental Services Fund | | | | |
| Residential Refuse Services | \$ | 43,298,148 | 42,244,629 | 43,869,500 |
| Commercial Refuse Services | | 7,598,086 | 7,598,086 | 8,463,000 |
| Landfill Services Charges | | 11,064,000 | 11,064,000 | 11,785,000 |
| Remediation Ground Fee | | 4,005,469 | 3,959,769 | 4,005,470 |
| Self-Haul Fee | | 3,025,875 | 3,025,875 | 3,200,000 |
| Refuse Penalties | | 191,535 | 191,535 | 202,200 |
| Recycling | | 500,000 | 500,000 | 575,000 |
| Household Hazardous Waste | | 24,925 | 24,925 | 17,200 |
| Miscellaneous Grants | | 45,700 | 45,700 | 245,700 |
| Sale of Capital Assets | | 3,000 | 3,000 | - |
| Interest Earnings | | 1,175,000 | 870,700 | 2,465,000 |
| Recovered Expenses | | 725,000 | 450,000 | 375,000 |
| Miscellaneous Revenues | | 170,081 | 168,781 | 661,300 |
| Total Environmental Services Fund | \$ | 71,826,819 | 70,147,000 | 75,864,370 |
| Tucson Golf Course Enterprise Fund | | | | |
| El Rio Golf Course | \$ | 1,435,670 | 1,435,670 | 1,236,670 |
| Randolph Golf Course | | 5,835,030 | 4,989,270 | 5,835,030 |
| Fred Enke Golf Course | | 1,654,150 | 1,654,150 | 1,454,150 |
| Silverbell Golf Course | | 1,777,970 | 1,777,970 | 1,775,230 |
| Food and Beverage | | 1,880,540 | 1,880,540 | 1,880,540 |
| Total Tucson Golf Course Enterprise Fund | \$ | 12,583,360 | 11,737,600 | 12,181,620 |

* 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. 23934
Revenues Other Than Property Taxes
CITY OF TUCSON

| SOURCE OF REVENUES | ESTIMATED REVENUES 2025 | ACTUAL REVENUES* 2025 | ESTIMATED REVENUES 2026 |
|--|-------------------------------|-----------------------------|-------------------------------|
| Housing Enterprise Funds | | | |
| Federal Grants | \$ 7,891,600 | \$ 7,891,600 | \$ 9,357,650 |
| Housing Administration Charges | 2,935,500 | 2,935,500 | 2,550,390 |
| Tenant Rent and Parking Fees | 5,733,040 | 5,733,040 | 5,733,040 |
| Charges for Other Services | 123,240 | 123,240 | 123,240 |
| Interest Earnings | 23,650 | 23,650 | 23,650 |
| Miscellaneous Revenues | 180,300 | 180,300 | 180,300 |
| Total Public Housing Fund | \$ 16,887,330 | \$ 16,887,330 | \$ 17,968,270 |
| Total Enterprise Funds | \$ 425,359,139 | \$ 403,478,821 | \$ 454,146,352 |
| INTERNAL SERVICE FUNDS | | | |
| Self Insurance - Employee Benefits Fund | | | |
| Employee/Employer Contributions | \$ 72,175,035 | \$ 72,175,035 | \$ 88,735,170 |
| 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 | \$ 88,733,665 | \$ 88,733,665 | \$ 105,293,800 |
| Self Insurance - Risk Fund | | | |
| Interdepartmental Charges | \$ 21,156,720 | \$ 21,156,720 | \$ 24,186,570 |
| Total Self Insurance Internal Service Fund | \$ 21,156,720 | \$ 21,156,720 | \$ 24,186,570 |
| Total Internal Service Funds | \$ 109,890,385 | \$ 109,890,385 | \$ 129,480,370 |
| FIDUCIARY FUNDS | | | |
| Tucson Supplemental Retirement System | | | |
| Employer Contributions | \$ 54,416,556 | \$ 54,416,556 | \$ 54,284,630 |
| Employee Contributions | 8,686,010 | 8,686,010 | 8,686,010 |
| Pension Interest Income | 12,500,000 | 12,500,000 | 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 | \$ 129,800,566 | \$ 129,800,566 | \$ 129,668,640 |
| Total Fiduciary Funds | \$ 129,800,566 | \$ 129,800,566 | \$ 129,668,640 |
| TOTAL ALL FUNDS | \$ 2,170,951,552 | \$ 1,911,255,553 | \$ 2,057,044,660 |

* 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. 23934
CITY OF TUCSON
Other Financing Sources/(Uses) and Interfund Transfers
Fiscal Year 2026

| FUND | OTHER FINANCING 2026 | | INTERFUND TRANSFERS 2026 | |
|--|-------------------------|--------|-----------------------------|------------------|
| | SOURCES | (USES) | IN | (OUT) |
| GENERAL FUND | | | | |
| Transfer Out to Mass Transit Fund | \$ | \$ | \$ | \$ (64,202,070) |
| Transfer Out to Mass Transit - Sun Link Fund | | | | (6,277,400) |
| Transfer Out to Tucson Convention Center | | | | (4,234,110) |
| Transfer Out to Parks and Connections Fund - Prop 407 | | | | (22,431,610) |
| Transfer Out to Development Fees | | | | (200,000) |
| Transfer In from Tucson Water | | | 1,997,300 | |
| Transfer In from Park Tucson | | | 118,487 | |
| Total General Fund | \$ - | \$ - | \$ 2,115,787 | \$ (97,345,190) |
| SPECIAL REVENUE FUNDS | | | | |
| 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 | | | 4,234,110 | |
| Transfer In from General Fund to Mass Transit | | | 64,202,070 | |
| Transfer In from General Fund to Mass Transit Sunlink | | | 6,277,400 | |
| Total Special Revenue Funds | \$ - | \$ - | \$ 74,713,580 | \$ (2,718,487) |
| 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 | |
| Transfer In from General Fund | | | 22,431,610 | |
| General Obligation Bond Proceeds | | | | |
| Total Capital Projects Funds | \$ - | \$ - | \$ 22,931,610 | \$ - |
| ENTERPRISE FUNDS | | | | |
| Transfer Out to General Fund from Water Utility | \$ | \$ | \$ | \$ (1,997,300) |
| Total Enterprise Funds | \$ - | \$ - | \$ - | \$ (1,997,300) |
| INTERNAL SERVICE FUNDS | | | | |
| Risk Management/Self Insurance Transfer In from Mass Transit | \$ | \$ | 2,260,000 | \$ |
| Risk Management/Self Insurance Transfer In from Mass Transit Sunlink | | | 40,000 | |
| Total Internal Service Funds | - | - | 2,300,000 | - |
| TOTAL ALL FUNDS | \$ - | \$ - | \$ 102,060,977 | \$ (102,060,977) |

Schedule E Resolution No. 23934
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---|--|--|--|---|
| GENERAL FUND | | | | |
| Business Services Department | \$ 17,999,519 | \$ 59,261 | \$ 16,832,223 | \$ 19,785,921 |
| City Attorney | 12,925,201 | | 10,832,429 | 12,955,279 |
| City Clerk | 5,817,183 | | 5,358,638 | 5,959,917 |
| City Court | 12,962,488 | | 12,535,311 | 13,379,595 |
| City Manager | 13,702,244 | 6,718,846 | 11,083,242 | 25,144,233 |
| Contingency | 10,500,000 | | 0 | 11,672,460 |
| City Public Defender | 4,639,260 | | 4,288,209 | 5,054,274 |
| Department of Transportation and Mobility | 9,895,957 | 10,341,916 | 13,124,861 | 18,163,500 |
| Environmental Services | 6,121,162 | | 686,894 | 818,515 |
| Fire Department | 134,208,564 | | 141,163,414 | 134,474,339 |
| General Government - Department | 91,938,154 | 24,166,057 | 99,043,786 | 99,243,064 |
| General Services Department | 64,099,322 | | 68,510,853 | 65,950,429 |
| Housing and Community Development | 9,216,548 | 25,239,270 | 6,398,362 | 29,834,660 |
| Human Resources Department | 10,792,388 | | 10,747,150 | 11,573,120 |
| Information Technology | 37,997,006 | | 35,892,202 | 39,361,018 |
| Mayor and Council | 6,439,455 | | 6,036,567 | 7,864,926 |
| Parks and Recreation | 39,362,285 | 13,160,937 | 40,210,899 | 49,745,262 |
| Planning and Development Services Center | 12,223,864 | | 17,195,599 | 15,845,065 |
| Police Department | 227,688,873 | | 231,340,780 | 236,303,718 |
| Public Safety Communications | 20,801,198 | | 18,742,247 | 28,661,729 |
| Total General Fund | \$ 749,330,671 | \$ 79,686,287 | \$ 750,023,666 | \$ 831,791,024 |
| SPECIAL REVENUE FUNDS | | | | |
| Mass Transit Fund | | | | |
| Business Services Department | \$ - | | \$ 124,241 | \$ 229,352 |
| Department of Transportation and Mobility | 123,590,900 | | 127,783,893 | 142,159,318 |
| Total Fund | \$ 123,590,900 | \$ - | \$ 127,908,134 | \$ 142,388,670 |
| Mass Transit Fund - Sun Link | | | | |
| Business Services Department | \$ - | | \$ 1,697 | \$ - |
| Department of Transportation and Mobility | 5,656,700 | | 5,656,700 | 6,999,900 |
| General Government - Department | 1,508,640 | | 1,508,640 | - |
| Total Fund | \$ 7,165,340 | \$ - | \$ 7,167,037 | \$ 6,999,900 |
| Zoo Fund - Prop 202/203 | | | | |
| Parks and Recreation | \$ 31,052,520 | | \$ 28,160,000 | \$ 40,614,960 |
| Total Fund | \$ 31,052,520 | \$ - | \$ 28,160,000 | \$ 40,614,960 |
| Better Streets Improvement Fund - Prop 101 | | | | |
| Department of Transportation and Mobility | \$ 18,020,800 | | \$ 3,200,000 | \$ 15,320,800 |
| Total Fund | \$ 18,020,800 | \$ - | \$ 3,200,000 | \$ 15,320,800 |
| Safer City Improvement Fund - Prop 101 | | | | |
| Fire Department | \$ 28,117,076 | | \$ 28,117,076 | \$ 16,840,240 |
| Police Department | 17,488,672 | | 17,488,672 | 17,033,625 |
| Total Fund | \$ 45,605,748 | \$ - | \$ 45,605,748 | \$ 33,873,865 |

* 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 E Resolution No. 23934

Schedule E

CITY OF TUCSON

Expenditures/Expenses by Fund

Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---|--|--|--|---|
| Tucson Convention Center Fund | | | | |
| City Manager | \$ 56,609 | \$ | \$ 56,609 | \$ - |
| Convention Center | 14,965,560 | | 14,180,560 | 16,781,261 |
| Total Fund | \$ 15,022,169 | \$ | \$ 14,237,169 | \$ 16,781,261 |
| Highway User Revenue Fund | | | | |
| Business Services Department | \$ 42,998 | \$ | \$ 15,719 | \$ - |
| Department of Transportation and Mobility | 63,315,783 | | 87,016,136 | 67,935,781 |
| General Government - Department | 1,586,320 | | 1,586,315 | - |
| General Services Department | | | 2,925,056 | 1,592,037 |
| Total Fund | \$ 64,945,101 | \$ | \$ 91,543,226 | \$ 69,527,818 |
| Park Tucson Fund | | | | |
| Department of Transportation and Mobility | \$ 3,503,372 | \$ | \$ 4,006,516 | \$ 5,481,600 |
| General Government - Department | 955,930 | | 945,005 | - |
| Total Fund | \$ 4,459,302 | \$ | \$ 4,951,521 | \$ 5,481,600 |
| Civic Contribution Fund | | | | |
| City Clerk | \$ 1,000 | \$ | \$ 1,000 | \$ - |
| City Manager | 12,000 | | 2,000 | 6,720 |
| Mayor and Council | 6,000 | | 6,000 | 6,000 |
| Parks and Recreation | 1,169,060 | | 1,850,160 | 3,799,860 |
| Planning and Development Services Center | - | | 500 | - |
| Police Department | 15,000 | | 15,000 | 15,000 |
| Total Fund | \$ 1,203,060 | \$ | \$ 1,874,660 | \$ 3,827,580 |
| Community Development Block Grant Fund | | | | |
| Business Services Department | \$ 14,134 | \$ | \$ 14,134 | \$ 102,079 |
| City Manager | 96,021 | | 96,021 | - |
| Housing and Community Development | 7,442,036 | | 7,403,180 | 7,149,464 |
| Human Resources Department | 47,370 | | 47,370 | 6,411 |
| Total Fund | \$ 7,599,561 | \$ | \$ 7,560,705 | \$ 7,257,954 |
| Miscellaneous Housing Grant Fund | | | | |
| Housing and Community Development | \$ 9,295,895 | \$ | \$ 9,196,319 | \$ 9,295,894 |
| Total Fund | \$ 9,295,895 | \$ | \$ 9,196,319 | \$ 9,295,894 |
| Pima County Housing Fund | | | | |
| Housing and Community Development | \$ 6,403,222 | \$ | \$ 6,388,618 | \$ 6,214,186 |
| Total Fund | \$ 6,403,222 | \$ | \$ 6,388,618 | \$ 6,214,186 |

* 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 E Resolution No. 23934
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Public Housing Section 8 Fund | | | | |
| Housing and Community Development | \$ 42,144,910 | \$ | \$ 42,076,678 | \$ 42,144,912 |
| Total Fund | \$ 42,144,910 | \$ | \$ 42,076,678 | \$ 42,144,912 |
| HOME Investment Partnerships Program Fund | | | | |
| Business Services Department | \$ - | \$ | \$ - | \$ 19,428 |
| Housing and Community Development | 5,430,819 | \$ | 5,409,434 | 3,225,667 |
| Total Fund | \$ 5,430,819 | \$ | \$ 5,409,434 | \$ 3,245,095 |
| Other Federal Grants Fund | | | | |
| City Attorney | \$ 203,814 | \$ | \$ 203,814 | \$ 205,920 |
| City Court | 833,797 | | 833,798 | 730,505 |
| City Manager | - | | 403,382 | 936,875 |
| Department of Transportation and Mobility | 36,705,000 | | 3,128,800 | 26,459,000 |
| Fire Department | 3,548,149 | | 3,548,149 | 2,485,226 |
| General Services Department | - | | 0 | 600,000 |
| Housing and Community Development | 536,000 | | 536,000 | 536,000 |
| Parks and Recreation | 4,542,184 | | 4,363,684 | 6,362,380 |
| Planning and Development Services Center | - | | - | 16,000 |
| Police Department | 14,923,490 | | 14,923,490 | 17,532,549 |
| Total Fund | \$ 61,292,434 | \$ 0 | \$ 27,941,117 | \$ 55,864,455 |
| American Rescue Plan Fund | | | | |
| Business Services Department | \$ 2,378,889 | \$ (59,261) | \$ - | \$ - |
| City Manager | 35,199,935 | (12,698,532) | - | - |
| Department of Transportation and Mobility | 13,870,000 | (10,341,916) | - | - |
| General Government - Department | 19,258,668 | (18,185,638) | - | 108,861 |
| Housing and Community Development | 29,913,520 | (25,240,003) | - | - |
| Human Resources Department | 216,152 | 0 | - | - |
| Parks and Recreation | 20,175,937 | (13,160,937) | - | - |
| Total Fund | \$ 121,013,101 | \$ (79,686,287) | \$ - | \$ 108,861 |
| Green Storm Water Infrastructure | | | | |
| City Manager | \$ 239,604 | \$ | \$ 239,604 | \$ 144,654 |
| Water Utility | 11,248,425 | | 2,204,845 | 9,158,760 |
| Total Fund | \$ 11,488,029 | \$ | \$ 2,444,449 | \$ 9,303,414 |

* 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 E Resolution No. 23934
Schedule E
CITY OF TUCSON
Expenditures/Expenses by Fund
Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Non-Federal Grants Fund | | | | |
| City Attorney | \$ 169,013 | \$ | \$ 169,013 | \$ 170,000 |
| Department of Transportation and Mobility | 1,200,000 | | 300,000 | 1,700,000 |
| Fire Department | 39,550 | | 39,550 | 39,550 |
| Housing and Community Development | 2,363,130 | | 2,290,122 | 2,363,130 |
| Parks and Recreation | 1,399,500 | | 1,399,500 | 1,545,300 |
| Police Department | 2,991,792 | | 2,991,792 | 2,993,135 |
| Public Safety Communications | 3,743,840 | | 3,500,000 | 3,500,000 |
| Total Fund | \$ 11,906,825 | \$ | \$ 10,689,977 | \$ 12,311,115 |
| Section 115 Pension Trust Fund | | | | |
| Fire Department | \$ 15,698,503 | \$ | \$ 15,698,503 | \$ 21,779,793 |
| Police Department | 20,489,097 | | 20,489,097 | 28,426,169 |
| Total Fund | \$ 36,187,600 | \$ | \$ 36,187,600 | \$ 50,205,962 |
| Street Improvement - Prop 411 Fund | | | | |
| Department of Transportation and Mobility | \$ 75,000,000 | \$ | \$ 76,500,000 | \$ 94,300,000 |
| Total Fund | \$ 75,000,000 | \$ | \$ 76,500,000 | \$ 94,300,000 |
| Pending Ballot Measure Fund | | | | |
| General Government - Department | \$ 40,000,000 | \$ | \$ - | \$ - |
| Total Fund | \$ 40,000,000 | \$ | \$ - | \$ - |
| Total Special Revenue Funds | \$ 738,827,336 | \$ (79,686,287) | \$ 549,042,392 | \$ 625,068,302 |
| DEBT SERVICE FUNDS | | | | |
| General Obligation Bond and Interest Fund | | | | |
| General Government - Department | \$ 26,869,759 | \$ | \$ 26,869,759 | \$ 28,421,350 |
| Total Fund | \$ 26,869,759 | \$ | \$ 26,869,759 | \$ 28,421,350 |
| Total Debt Service Funds | \$ 26,869,759 | \$ | \$ 26,869,759 | \$ 28,421,350 |
| CAPITAL PROJECTS FUNDS | | | | |
| Capital Improvement Fund | | | | |
| Department of Transportation and Mobility | \$ 73,514,000 | \$ | \$ 23,608,000 | \$ 26,662,900 |
| Total Fund | \$ 73,514,000 | \$ | \$ 23,608,000 | \$ 26,662,900 |
| Development Fee Fund | | | | |
| Department of Transportation and Mobility | \$ 17,469,200 | \$ | \$ 6,537,000 | \$ 6,402,700 |
| Fire Department | 0 | | - | 58,880 |
| Parks and Recreation | 9,742,960 | | 3,500,400 | 16,471,500 |
| Police Department | 0 | | - | 600,000 |
| Total Fund | \$ 27,212,160 | \$ | \$ 10,037,400 | \$ 23,533,080 |

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

Schedule E Resolution No. 23934

Schedule E

CITY OF TUCSON

Expenditures/Expenses by Fund

Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Capital Proposition: Parks and Connections - Prop 407 | | | | |
| Department of Transportation and Mobility | \$ 19,688,280 | \$ | \$ 7,194,100 | \$ 26,573,100 |
| General Government - Department | 0 | | - | 727,634 |
| Parks and Recreation | 36,808,321 | | 1,052,533 | 31,527,720 |
| Total Fund | \$ 56,496,601 | \$ | \$ 8,246,633 | \$ 58,828,454 |
| Regional Transportation Authority Fund | | | | |
| Department of Transportation and Mobility | \$ 43,808,000 | \$ | \$ 15,459,400 | \$ 109,172,300 |
| Total Fund | \$ 43,808,000 | \$ | \$ 15,459,400 | \$ 109,172,300 |
| Total Capital Projects Funds | \$ 201,030,761 | \$ | \$ 57,351,433 | \$ 218,196,734 |
| ENTERPRISE FUNDS | | | | |
| Tucson Water Utility Fund | | | | |
| Business Services Department | \$ 574,044 | \$ | \$ 24,327 | \$ - |
| City Manager | 131,658 | | 118,239 | 183,561 |
| General Services Department | 7,657 | | 417 | - |
| Human Resources Department | 500,364 | | 83,533 | - |
| Information Technology | 0 | | - | 133,659 |
| Water Utility | 361,001,856 | | 338,771,230 | 387,289,553 |
| Total Fund | \$ 362,215,579 | \$ | \$ 338,997,746 | \$ 387,606,773 |
| Environmental Services Fund | | | | |
| Business Services Department | \$ 844,842 | \$ | \$ - | \$ - |
| Environmental Services | 70,853,079 | | 70,038,371 | 73,897,721 |
| Human Resources Department | 227,546 | | - | - |
| Total Fund | \$ 71,925,467 | \$ | \$ 70,038,369 | \$ 73,897,721 |
| Tucson Golf Enterprise Fund | | | | |
| City Manager | \$ 59,912 | \$ | \$ 59,912 | \$ 52,657 |
| Golf Utility | 11,750,580 | | 11,642,036 | 11,882,330 |
| Total Fund | \$ 11,810,492 | \$ | \$ 11,701,948 | \$ 11,934,987 |

* 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 E Resolution No. 23934

Schedule E

CITY OF TUCSON

Expenditures/Expenses by Fund

Fiscal Year 2026

| FUND/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Housing Enterprise Funds | | | | |
| Business Services Department | \$ 173,590 | \$ | \$ 173,590 | \$ 130,562 |
| City Manager | 143,953 | | 143,953 | - |
| Housing and Community Development | 16,526,902 | | 16,418,970 | 17,812,065 |
| Human Resources Department | 114,661 | | 114,661 | 25,646 |
| Total Fund | \$ 16,959,106 | \$ | \$ 16,851,174 | \$ 17,968,273 |
| Total Enterprise Funds | \$ 462,910,644 | \$ | \$ 437,589,237 | \$ 491,407,754 |
| INTERNAL SERVICE FUNDS | | | | |
| Self Insurance - Employee Benefits Fund | | | | |
| Business Services Department | \$ 84,736,618 | | \$ 84,708,166 | \$ 84,868,005 |
| Total Fund | \$ 84,736,618 | \$ | \$ 84,708,166 | \$ 84,868,005 |
| Self Insurance - Risk Fund | | | | |
| Business Services Department | \$ 28,539,718 | \$ | \$ 28,488,994 | \$ 28,670,205 |
| Department of Transportation and Mobility | 5,457,230 | | 5,457,230 | 5,457,230 |
| Fire Department | 470,896 | | 470,896 | 495,737 |
| Total Fund | \$ 34,467,844 | \$ | \$ 34,417,120 | \$ 34,623,172 |
| Total Internal Service Funds | \$ 119,204,462 | \$ | \$ 119,125,286 | \$ 119,491,177 |
| FIDUCIARY FUNDS | | | | |
| Tucson Supplemental Retirement System | | | | |
| Tucson Supplemental Retirement System | 95,768,166.00 | \$ | \$ 95,768,166 | \$ 98,745,382 |
| Total Fund | \$ 95,768,166 | \$ | \$ 95,768,166 | \$ 98,745,382 |
| Total Fiduciary Funds | \$ 95,768,166 | \$ | \$ 95,768,166 | \$ 98,745,382 |
| TOTAL ALL FUNDS | \$ 2,393,941,799 | \$ - | \$ 2,035,769,939 | \$ 2,413,121,723 |

* 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 F Resolution No. 23934
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---|--|--|--|---|
| Mayor and Council | | | | |
| Civic Contribution Fund | \$ 6,000 | \$ | \$ 6,000 | \$ 6,000 |
| General Fund | 6,439,455 | | 6,036,567 | 7,864,926 |
| Department Total | \$ 6,445,455 | \$ | \$ 6,042,567 | \$ 7,870,926 |
| City Attorney | | | | |
| General Fund | \$ 12,925,201 | \$ | \$ 10,832,429 | \$ 12,955,279 |
| Non-Federal Grant Funds | 169,013 | | 169,013 | 170,000 |
| Other Federal Grants Fund | 203,814 | | 203,814 | 205,920 |
| Department Total | \$ 13,298,028 | \$ | \$ 11,205,256 | \$ 13,331,199 |
| City Clerk | | | | |
| Civic Contribution Fund | \$ 1,000 | \$ | \$ 1,000 | \$ |
| General Fund | 5,817,183 | | 5,358,638 | 5,959,917 |
| Department Total | \$ 5,818,183 | \$ | \$ 5,359,638 | \$ 5,959,917 |
| City Court | | | | |
| General Fund | \$ 12,962,488 | \$ | \$ 12,535,311 | \$ 13,379,595 |
| Other Federal Grants Fund | 833,797 | | 833,798 | 730,504 |
| Department Total | \$ 13,796,286 | \$ | \$ 13,369,109 | \$ 14,110,099 |
| City Manager | | | | |
| American Rescue Plan Fund | \$ 35,199,935 | \$ (12,698,532) | \$ - | \$ - |
| Civic Contribution Fund | 12,000 | | 2,000 | 6,720 |
| Community Development Block Grant Fund | 96,021 | | 96,021 | - |
| General Fund | 13,702,244 | 6,718,846 | 11,083,242 | 25,144,233 |
| Green Storm Water Infrastructure | 239,604 | | 239,604 | 144,655 |
| Housing Enterprise Funds | 143,953 | | 143,954 | - |
| Other Federal Grants Fund | - | | 403,382 | 936,875 |
| Tucson Convention Center Fund | 56,609 | | 56,609 | - |
| Tucson Golf Enterprise Fund | 59,912 | | 59,912 | 52,657 |
| Tucson Water Utility Fund | 131,658 | | 118,239 | 183,561 |
| Department Total | \$ 49,641,936 | \$ (5,979,686) | \$ 12,202,963 | \$ 26,468,701 |
| Business Services | | | | |
| American Rescue Plan Fund | \$ 2,378,889 | \$ (59,261) | \$ | \$ - |
| Community Development Block Grant | 14,134 | | 14,134 | 102,079 |
| Environmental Services Fund | 844,842 | | - | - |
| General Fund | 17,999,519 | 59,261 | 16,832,223 | 19,785,921 |
| Self Insurance - Employee Benefits Fund | 84,736,618 | | 84,708,166 | 84,868,005 |
| Highway User Revenue Fund | 42,998 | | 15,719 | - |
| Housing Enterprise Funds | 173,590 | | 173,590 | 130,561 |
| Mass Transit Fund | - | | 125,938 | 229,353 |
| Miscellaneous Housing Grants | - | | - | 19,428 |
| Self Insurance - Risk Fund | 28,539,718 | | 28,488,994 | 28,670,205 |
| Tucson Water Utility Fund | 574,044 | | 24,327 | - |
| Department Total | \$ 135,304,352 | \$ | \$ 130,383,091 | \$ 133,805,552 |

* 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 F Resolution No. 23934
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Environmental Services | | | | |
| Environmental Services Fund | \$ 70,853,079 | \$ | \$ 70,038,371 | 73,897,720 |
| Environmental Services Grant Fund | - | | - | - |
| General Fund | 6,121,162 | | 686,894 | 818,515 |
| Department Total | \$ 76,974,241 | \$ | \$ 70,725,265 | \$ 74,716,235 |
| General Services | | | | |
| Other Federal Grants Fund | \$ | \$ | \$ - | \$ 600,000 |
| General Fund | 64,099,322 | \$ | 68,510,853 | 65,950,429 |
| Highway User Revenue Fund | | | 2,925,056 | 1,592,036 |
| Water Utility | | | 417 | - |
| Department Total | \$ 64,099,322 | \$ | \$ 71,436,326 | \$ 68,142,465 |
| Housing and Community Development | | | | |
| American Rescue Plan Fund | \$ 29,913,520 | \$ (25,240,003) | \$ - | \$ - |
| Community Development Block Grant | 7,442,036 | | 7,403,180 | 7,149,464 |
| General Fund | 9,216,548 | 25,239,270 | 6,398,362 | 29,834,660 |
| HOME Investment Partnerships | 5,430,819 | | 5,409,433 | 3,225,667 |
| Housing Enterprise Funds | 16,526,902 | | 13,867,511 | 15,342,205 |
| Miscellaneous Housing Grants | 9,295,895 | | 9,196,319 | 9,295,894 |
| Non-Federal Grants Fund | 2,363,130 | | 2,290,121 | 2,363,130 |
| Other Federal Grants Fund | 536,000 | | 536,000 | 536,000 |
| Pima County Housing Fund | 6,403,222 | | 2,551,459 | 2,469,859 |
| Public Housing Section 8 Fund | 42,144,910 | | 48,465,297 | 48,359,098 |
| Department Total | \$ 129,272,982 | \$ (733) | \$ 96,117,682 | \$ 118,575,977 |
| Information Technology | | | | |
| General Fund | \$ 37,997,006 | \$ | \$ 35,892,202 | 39,361,018 |
| Tucson Water Utility Fund | | | | 133,659 |
| Department Total | \$ 37,997,006 | \$ | \$ 35,892,202 | \$ 39,494,677 |
| Parks and Recreation | | | | |
| American Rescue Plan Fund | \$ 20,175,937 | \$ (13,160,937) | \$ - | \$ - |
| Civic Contribution Fund | 1,169,060 | | 1,850,160 | 3,799,860 |
| Development Fee Fund | 9,742,960 | | 3,500,400 | 16,471,500 |
| General Fund | 39,362,285 | 13,160,937 | 40,210,899 | 49,745,262 |
| General Obligation Bond Fund | 36,808,321 | | 1,052,533 | 31,527,720 |
| Non-Federal Grants Fund | 1,399,500 | | 1,399,500 | 1,545,300 |
| Other Federal Grants Fund | 4,542,184 | | 4,363,684 | 6,362,380 |
| Zoo Fund | 31,052,520 | | 28,160,000 | 40,614,960 |
| Department Total | \$ 144,252,767 | \$ | \$ 80,537,176 | \$ 150,066,982 |

* 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 F Resolution No. 23934
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---|--|--|--|---|
| Planning and Development Services Center | | | | |
| Civic Contributions | \$ - | | \$ 500 | \$ - |
| Other Federal Grants Fund | - | | - | 16,000 |
| General Fund | 12,223,864 | \$ | 17,195,599 | 15,845,065 |
| Other Federal Grants Fund | - | | | - |
| Department Total | \$ 12,223,864 | \$ | \$ 17,196,099 | \$ 15,861,065 |
| Public Defender | | | | |
| General Fund | \$ 4,639,260 | \$ | \$ 4,288,209 | 5,054,274 |
| Other Federal Grants Fund | - | | - | - |
| Department Total | \$ 4,639,260 | \$ | \$ 4,288,209 | \$ 5,054,274 |
| Public Safety Communications | | | | |
| General Fund | \$ 20,801,198 | \$ | \$ 18,742,247 | 28,661,729 |
| Non-Federal Grant Fund | 3,743,840 | | 3,500,000 | 3,500,000 |
| Department Total | \$ 24,545,038 | \$ | \$ 22,242,247 | \$ 32,161,729 |
| Transportation and Mobility | | | | |
| American Rescue Plan Fund | \$ 13,870,000 | \$ (10,341,916) | \$ - | \$ - |
| Better Streets Improvement Fund | 18,020,800 | | - | 15,320,800 |
| Capital Improvements Fund | 73,514,000 | | 23,608,000 | 26,662,900 |
| Development Fee Fund | 17,469,200 | | 6,537,000 | 6,402,700 |
| General Fund | 9,895,957 | 10,341,916 | 13,124,861 | 18,163,500 |
| General Obligation Bond Fund | 19,688,280 | | 7,194,100 | 26,573,100 |
| Highway User Revenue Fund | 63,315,783 | | 87,016,136 | 67,935,782 |
| Mass Transit Fund | 123,590,900 | | 127,783,893 | 142,159,318 |
| Mass Transit Fund - Sun Link | 5,656,700 | | 5,656,700 | 6,999,900 |
| Non-Federal Grants Fund | 1,200,000 | | 300,000 | 1,700,000 |
| Other Federal Grants Fund | 36,705,000 | | 3,128,800 | 26,459,000 |
| Park Tucson Fund | 3,503,372 | | 4,006,516 | 5,481,599 |
| Regional Transportation Authority | 43,808,000 | | 15,459,400 | 109,172,300 |
| Self Insurance - Risk Fund | 5,457,230 | | 5,457,230 | 5,457,230 |
| Water Utility Fund | 7,657 | | - | - |
| Street Improvement - Prop 411 Fund | 75,000,000 | | 79,700,000 | 94,300,000 |
| Department Total | \$ 510,702,879 | \$ 0 | \$ 378,972,636 | \$ 552,788,129 |
| Tucson City Golf | | | | |
| City Manager | \$ - | \$ | \$ - | \$ - |
| Golf Course Fund | 11,750,580 | | 11,642,036 | 11,882,333 |
| Department Total | \$ 11,750,580 | \$ | \$ 11,642,036 | \$ 11,882,333 |
| Tucson Convention Center | | | | |
| Convention Center Fund | \$ 14,965,560 | \$ | \$ 14,180,560 | \$ 16,781,261 |
| Department Total | \$ 14,965,560 | \$ | \$ 14,180,560 | \$ 16,781,261 |

* 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 F Resolution No. 23934
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|---|--|--|--|---|
| Tucson Fire | | | | |
| Development Fee Fund | \$ - | \$ - | \$ - | \$ 58,880 |
| General Fund | 134,208,564 | | 141,163,415 | 134,474,338 |
| Non-Federal Grants Fund | 39,550 | | 39,550 | 39,550 |
| Other Federal Grants Fund | 3,548,149 | | 3,548,149 | 2,485,230 |
| Section 115 Pension Trust Fund | 15,698,503 | | 15,698,503 | 21,779,790 |
| Safer City Improvement Fund | 28,117,076 | | 28,117,076 | 16,840,240 |
| Self Insurance - Risk Fund | 470,896 | | 470,896 | 495,737 |
| Department Total | \$ 182,082,738 | \$ - | \$ 189,037,589 | \$ 176,173,765 |
| Tucson Police | | | | |
| Civic Contribution Fund | \$ 15,000 | \$ - | \$ 15,000 | \$ 15,000 |
| Development Fee Fund | - | | - | 600,000 |
| General Fund | 227,688,873 | | 231,340,780 | 236,303,718 |
| Non-Federal Grants Fund | 2,991,792 | | 2,991,792 | 2,993,135 |
| Other Federal Grants | 14,923,490 | | 14,923,490 | 17,532,549 |
| Section 115 Pension Trust Fund | 20,489,097 | | 20,489,097 | 28,426,169 |
| Safer City Improvement Fund | 17,488,672 | | 17,488,672 | 17,033,625 |
| Department Total | \$ 283,596,924 | \$ - | \$ 287,248,831 | \$ 302,904,196 |
| Tucson Water | | | | |
| Green Storm Water Infrastructure | \$ 11,248,425 | \$ - | \$ 2,204,844 | \$ 9,158,759 |
| Tucson Water Utility Fund | 361,001,856 | | 338,771,230 | 387,289,553 |
| Department Total | \$ 372,250,281 | \$ - | \$ 340,976,074 | \$ 396,448,312 |
| General Government | | | | |
| American Rescue Plan | \$ 19,258,668 | \$ (18,185,638) | \$ - | \$ 108,861 |
| General Fund | 102,438,153 | 24,166,057 | 99,043,783 | 110,915,524 |
| General Obligation Bond and Interest Fund | 26,869,759 | | 26,869,759 | 28,421,350 |
| Highway User Revenue Fund | 1,586,320 | | 1,586,315 | - |
| Mass Transit Fund - Sun Link | 1,508,640 | | 1,508,640 | - |
| Park Tucson Fund | 955,930 | | 945,005 | - |
| Capital Project Proposition Funds | - | | - | 727,634 |
| Pending Ballot Measure | 40,000,000 | | - | - |
| Department Total | \$ 192,617,470 | \$ 5,980,419 | \$ 129,953,502 | \$ 140,173,369 |

* 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 F Resolution No. 23934
Schedule F
CITY OF TUCSON
Expenditures/Expenses by Department
Fiscal Year 2026

| DEPARTMENT/FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2025 | EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2025 | ACTUAL EXPENDITURES/ EXPENSES* 2025 | BUDGETED EXPENDITURES/ EXPENSES 2026 |
|--|--|--|--|---|
| Pension | | | | |
| Tucson Supplemental Retirement System | 95,768,166 | | 95,768,166 | 98,745,382 |
| Department Total | \$ 95,768,166 | | \$ 95,768,166 | \$ 98,745,382 |
| Human Resources Department | | | | |
| American Rescue Plan Fund | \$ 216,152 | \$ | \$ - | \$ - |
| Community Development Block Grant Fund | 47,370 | | 47,370 | 6,411 |
| Environmental Services Fund | 227,546 | | - | - |
| General Fund | 10,792,388 | | 10,747,150 | 11,573,120 |
| Highway User Revenue Fund | - | | - | - |
| Housing Enterprise Funds | 114,661 | | 114,661 | 25,646 |
| Tucson Water Utility Fund | 500,364 | | 83,533 | - |
| Department Total | \$ 11,898,481 | \$ | \$ 10,992,714 | \$ 11,605,178 |
| TOTAL ALL DEPARTMENTS | \$ 2,393,941,799 | \$ - | \$ 2,035,769,939 | \$ 2,413,121,723 |

* 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 G Resolution No. 23934
CITY OF TUCSON
Full-Time Employees and Personnel Compensation
Fiscal Year 2026

| FUND | Full-Time Equivalent (FTE) 2026 | Employee Salaries, and Hourly Costs 2026 | Retirement Costs 2026 | Healthcare Costs 2026 | Other Benefit Costs 2026 | Total Estimated Personnel Compensation 2026 |
|---|---------------------------------------|--|--------------------------|-----------------------------|--------------------------------|--|
| GENERAL FUND | <u>3,501.67</u> | <u>\$ 289,650,141</u> | <u>\$ 120,823,405</u> | <u>\$ 54,296,436</u> | <u>\$ 42,631,320</u> | <u>\$ 507,401,302</u> |
| SPECIAL REVENUE FUNDS | | | | | | |
| American Rescue Plan | 1.00 | \$ 57,602 | \$ 15,841 | \$ 30,657 | \$ 4,761 | \$ 108,861 |
| Community Block Grants Fund | 16.23 | 1,233,928 | 339,130 | 154,974 | 165,312 | 1,893,344 |
| Convention Center Fund | - | 37,509 | 10,315 | 7 | 2,869 | 50,701 |
| Green Storm Water Infrastructure Fund | 6.00 | 534,887 | 147,115 | 73,106 | 78,906 | 834,014 |
| Highway User Revenue Fund | 279.00 | 19,145,299 | 5,028,387 | 4,107,889 | 3,218,025 | 31,499,600 |
| IIOME Investment Partnerships Program Fund | 1.88 | 153,413 | 42,231 | 24,884 | 21,791 | 242,319 |
| Mass Transit Fund | 10.00 | 737,521 | 202,848 | 151,064 | 128,086 | 1,219,519 |
| Miscellaneous Housing Grants Fund | 31.93 | 434,797 | 562,556 | 384,874 | 294,066 | 1,676,294 |
| Non-Federal Grants Fund | 13.50 | 2,533,396 | 181,878 | 175,442 | 255,349 | 3,146,065 |
| Other Federal Grants Fund | 24.74 | 6,809,581 | 816,268 | 334,162 | 619,982 | 8,579,993 |
| Park Tucson Fund | 19.00 | 972,575 | 261,363 | 230,263 | 173,981 | 1,638,183 |
| Pima County Housing Fund | 3.38 | 173,316 | 47,662 | 41,373 | 28,045 | 290,396 |
| Public Housing Section 8 Fund | 40.07 | 2,121,332 | 616,687 | 246,465 | 308,540 | 3,293,024 |
| Section 115 Pension Trust Fund | - | - | 49,695,362 | - | - | 49,695,362 |
| Total Special Revenue Funds | <u>446.73</u> | <u>\$ 34,945,155</u> | <u>\$ 57,967,644</u> | <u>\$ 5,955,161</u> | <u>\$ 5,299,714</u> | <u>\$ 104,167,674</u> |
| ENTERPRISE FUNDS | | | | | | |
| Environmental Service Fund | 240.50 | \$ 14,322,942 | \$ 3,592,315 | \$ 3,837,035 | \$ 2,549,303 | \$ 24,301,594 |
| Public Housing AMP Fund | 50.09 | 2,191,669 | 808,060 | 468,764 | 418,792 | 3,887,285 |
| Housing Enterprise Funds | 15.60 | 969,399 | 268,107 | 108,535 | 134,202 | 1,480,243 |
| Non-Public Housing Asset Management Fund | 8.91 | 478,797 | 146,678 | 49,548 | 71,231 | 746,255 |
| Tucson City Golf Fund | - | 38,061 | 10,467 | 7 | 4,122 | 52,657 |
| Tucson Water Utility Fund | 546.50 | 36,745,824 | 9,726,481 | 8,581,100 | 5,535,037 | 60,588,440 |
| Water Conservation Fund | 6.00 | 488,924 | 134,445 | 78,017 | 77,555 | 778,940 |
| Water Grant Fund | 1.00 | 83,540 | 22,974 | 15,340 | 12,838 | 134,692 |
| Total Enterprise Funds | <u>868.60</u> | <u>\$ 55,319,155</u> | <u>\$ 14,709,527</u> | <u>\$ 13,138,345</u> | <u>\$ 8,803,080</u> | <u>\$ 91,970,107</u> |
| INTERNAL SERVICE FUNDS | | | | | | |
| Self Insurance - Employee Benefits Fund | 6.00 | \$ 503,279 | \$ 138,354 | \$ 95,289 | \$ 52,063 | \$ 788,985 |
| Self Insurance - Risk Fund | 21.00 | 1,667,997 | 555,233 | 331,978 | 2,621,556 | 5,176,763 |
| Total Internal Service Fund | <u>27.00</u> | <u>\$ 2,171,276</u> | <u>\$ 693,586</u> | <u>\$ 427,266</u> | <u>\$ 2,673,619</u> | <u>\$ 5,965,747</u> |
| FIDUCIARY FUNDS | | | | | | |
| Tucson Supplemental Retirement System | 3.00 | 181,452 | 49,854 | 18,811 | 17,604 | 267,721 |
| Total Fiduciary Funds | <u>3.00</u> | <u>\$ 181,452</u> | <u>\$ 49,854</u> | <u>\$ 18,811</u> | <u>\$ 17,604</u> | <u>\$ 267,721</u> |
| TOTAL ALL FUNDS | <u>4,847.00</u> | <u>\$ 382,267,180</u> | <u>\$ 194,244,016</u> | <u>\$ 73,836,019</u> | <u>\$ 59,425,336</u> | <u>\$ 709,772,551</u> |

ADOPTED BY THE
MAYOR AND COUNCIL

June 17, 2025

ORDINANCE NO. 12174

RELATING TO TAXATION; FIXING, LEVYING, AND ASSESSING PRIMARY AND SECONDARY PROPERTY TAXES FOR THE CITY OF TUCSON UPON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY OF TUCSON SUBJECT TO TAXATION, EACH AT A RATE FOR EACH ONE HUNDRED DOLLARS OF VALUATION, SUFFICIENT TO RAISE THE AMOUNT ESTIMATED TO BE REQUIRED IN THE ANNUAL BUDGET, LESS THE AMOUNTS ESTIMATED TO BE RECEIVED FROM OTHER SOURCES OF REVENUE AND UNENCUMBERED BALANCES FROM THE PREVIOUS FISCAL YEAR; ALL FOR THE FISCAL YEAR ENDING JUNE 30, 2026; AND DECLARING AN EMERGENCY.

WHEREAS the Mayor and Council of the City of Tucson held a public hearing for the purpose of hearing taxpayers on June 3, 2025; and

WHEREAS the Mayor and Council convened a special meeting after conclusion of the public hearing on June 3, 2025, and adopted a final Budget of Proposed Expenditures for the Fiscal Year 2025/26; and

WHEREAS, pursuant to the laws of the State of Arizona and the Charter of the City of Tucson, the Mayor and Council are required to fix, levy, and assess a primary and a secondary rate of taxation upon each one hundred dollars (\$100.00) of the assessed valuation of all real and personal property subject to taxation within the City sufficient to raise the amount estimated to be required in the annual budget to pay municipal expenses during the fiscal year ending June 30, 2026, less the amounts estimated to be received from all other sources of revenue and unencumbered balances from the previous fiscal year; and

WHEREAS the County Treasurer of the County of Pima is per State law the assessing and collecting authority for the City of Tucson.

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

SECTION 1. There is hereby levied on all property, both real and personal, within the corporate limits of the City of Tucson, except such property as may by law be exempt from taxation, a primary property tax at a rate of \$0.4453 for each one hundred dollars (\$100.00) of assessed valuation, which is the rate necessary to raise the sum of TWENTY MILLION, NINE HUNDRED SEVENTY-FIVE THOUSAND, FIVE HUNDRED FORTY DOLLARS (\$20,975,540), or the rate necessary to raise the maximum aggregate amount of primary property taxes allowed by law, whichever is less, for the purpose of providing a General Fund for the City of Tucson for the fiscal year ending June 30, 2026. The City Manager is authorized to modify the rate and the levy amount as necessary to comply with A.R.S. § 42-17107.

SECTION 2. In addition to the primary property tax set in Section 1 hereof, there is hereby levied on all property, both real and personal, within the corporate limits of the City of Tucson, except such property as may be by law exempt from taxation, a secondary property tax at a rate of \$0.5510 for each one hundred dollars (\$100.00) of assessed valuation, which is the rate necessary to raise the sum of TWENTY-FIVE MILLION, NINE HUNDRED FIFTY-FIVE THOUSAND, SIX HUNDRED FIFTY DOLLARS (\$25,955,650), but not at a rate that will yield more than the actual general obligation bond debt service due during the year, for the purpose of providing a bond interest and redemption fund for the City of Tucson for the fiscal year ending June 30, 2026. The City Manager is authorized to modify this rate as necessary to raise the sum identified in this section based upon the final total net assessed valuation of the City submitted to the City by the County Assessor.

SECTION 3. The taxes assessed and levied in Sections 1 and 2 of this Ordinance are, and shall become, due and payable to the County Treasurer, the Ex-officio Tax Collector of Pima County, at the Treasurer's office in the Pima County Public Service

Center in the City of Tucson in the same manner and at the same time as provided by law for the collection and payment of State and County property taxes.

SECTION 4. The City Clerk is authorized and directed to cause certified copies of this Ordinance to be forthwith personally delivered to the Pima County Treasurer and to the Chair of the Board of Supervisors of Pima County, Arizona, and to cause this Ordinance to be published for three consecutive issues in the official newspaper of the City of Tucson published and circulated in the City of Tucson.

SECTION 5. The various City officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this Ordinance.

SECTION 6. WHEREAS it is necessary for the preservation of the peace, health and safety of the City of Tucson that this Ordinance become immediately effective, an emergency is hereby declared to exist, and this Ordinance shall be effective immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED by the Mayor and Council of the City of Tucson, Arizona, June 17, 2025.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

REVIEWED BY:

CITY ATTORNEY

CITY MANAGER

RN/lv
06/06/2025