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# MAYOR & COUNCIL MEMORANDUM

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May 20, 2025

Subject: Discussion of the Tentative Budget Adoption for Fiscal Year  
2026 (FY26) (City Wide)

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Issue – Time has been set aside for the discussion of the Tentative Budget Adoption for Fiscal Year 2026.

City Manager's Office Recommendation – The Mayor and Council are asked to discuss and provide feedback on the information contained in Attachment A - Memorandum from Anna Rosenberry, Assistant City Manager, and Angele Ozoemelum, Business Services Director, dated May 20, 2025, on the FY26 Tentative Budget of \$2.413 billion. Staff have prepared Attachment B to guide the discussion.

This discussion is preparation for the Regular Agenda Item #10 Tentative Budget Adoption for Fiscal Year 2026 (FY26), scheduled for this evening.

Financial Considerations – No Action is required at this time.

Legal Considerations – The City Attorney has reviewed this Memorandum and its attachments.

Respectfully submitted,

Timothy M. Thomure, P.E., ENV SP  
City Manager

Attachment(s): A – Memorandum from Assistant City Manager, Anna Rosenberry, and Business Services Director, Angele Ozoemelum, dated May 20, 2025  
Exhibit 1 – State Forms  
Exhibit 2 – Primary Property Tax Calculations  
B – FY26 Budget Presentation dated May 20, 2025



Date: May 20, 2025  
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**MEMORANDUM**

To: Honorable Mayor Romero and Council Members

From: Anna Rosenberry, CFO/Assistant City Manager  
Angele Ozoemelum, Business Services Director

Subject: Discussion of Tentative Budget Adoption for Fiscal Year 2026 (FY26)

This memorandum provides details on the FY26 Tentative Budget. The FY26 Tentative Budget results from the FY26 City Manager's Recommended Budget, with minor revisions to the State Forms that were described in the May 6, 2025 Study Session materials.

Tonight's Regular Agenda meeting includes an item for the Mayor & Council's consideration of adoption of the FY26 Tentative Budget. The tentative combined operating and capital budget for FY26 totals \$2.413 Billion. Compared to the revised recommended budget, no additional changes have been made. The details of the FY26 Tentative Budget are shown in the State Forms, attached as Exhibit 1.

The Tentative Budget stage in the budget process sets the expenditure ceiling for next fiscal year. The expenditure ceiling does not finalize the allocation of the budget capacity between specific programs; however, once the Tentative Budget is adopted, the adopted budget may be reduced but cannot be increased in its total amount.

Incorporated into the Tentative Budget are amounts from primary and secondary property taxes, as shown in Table 1. We are proposing the maximum allowable primary property tax rate and have calculated these amounts in accordance with the Arizona Property Tax Oversight Commission (PTOC) guidelines (see Exhibit 2). The City is proposing an increase of primary property tax of \$1,293,977 (6.61%), exclusive of new construction. Comparing primary property tax levies between FY26 and FY25, the City will see a total increase of \$1,388,805 in primary property tax revenues. This total increase is the result of the statutory 2% increase in revenue, increases in tort costs, and amounts derived from new construction. This proposed tax increase will cause the City of Tucson's primary property tax rate on a home with an actual value of \$100,000 to increase to \$44.53 from \$43.11 in FY25.

The City's secondary property tax for FY26 will decrease by a total of \$1,457,020 or 5.32%. This decrease is the result of a reduction in the debt service cash reserves to avoid arbitrage, along with general obligation bond debt maturity during FY25. The decrease will cause the City of Tucson's total secondary property tax on a home with an actual value of \$100,000 to decrease to \$55.10 from \$60.34 in FY25. When combined, the total of the primary and secondary tax rates will decrease to 0.9963 from 1.0345 in FY25.

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Table 1. Primary and Secondary Tax Rates and Levies

	2025	2026
Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 19,586,735	\$ 20,975,540
Amount received from primary property taxation in the current year in	\$ -	
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
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.

The date for setting the primary and secondary tax levies is June 17, 2025.

Throughout our Budget Study Sessions this spring, a number of issues have been discussed that we would like to reiterate regarding the FY26 Tentative Budget:

- 1. Additional and New Revenue Sources** - The Tentative Budget includes additional revenue and new sources of revenue, totaling \$6.6 million. The City Manager has described a number of possible revenue sources that are within the Mayor & Council's purview to approve, such as the increase in parking fees and hotel/motel tax and surcharge, enactment of an Advertising Tax, a prospective naming rights contract associated with the Tucson Convention Center, etc. If revenue increases are not achieved, measures to cut back on operating costs will need to be instituted to achieve savings during the budget year. Continued discussion on potential new revenues is scheduled for the June 17, 2025, Study Session. This does not interrupt Mayor & Council's ability to act on and adopt the Tentative Budget as presented.
- 2. Parks and Recreation Investments** - A supplemental request from the Parks & Recreation Department for the Fort Lowell Museum was not funded in the Recommended

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SUBJECT: Discussion of Tentative Budget Adoption for Fiscal Year 2026 (FY26)  
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Budget and is not included in the Tentative Budget. Instead, Ward 2 has identified \$40,000 from their framework funding and remaining funds will come from the FY26 Parks and Recreation Department's budget to fund the initiative this year. In addition, a supplemental request was submitted to rollover for a second year funds from Ward 4 (\$45,000) for specific parks improvements. This supplemental did not need to be approved, as the money is already now in fund balance. The work will still be completed as intended, out of fund balance.

3. **Metropolitan Education Commission (MEC)** - The tentative budget includes \$19,570 for the MEC, an annual contribution amount that has remained steady for a number of years. It is suggested that funding this amount should be considered under a separate motion at tonight's regular meeting during the Tentative Budget Adoption agenda item to avoid a potential conflict of interest for the newly seated Ward 5 Council Member.
4. **Employee Investments** - No changes have been made in the Tentative Budget to the amounts recommended for employee investments. These amounts total \$23.6 million (\$16.3 million General Fund and \$7.3 million non-General Fund) in additional compensation to City employees. This is in keeping with the spirit and intent outlined in the initial roll-out of the Compensation Plan recommended to Mayor and Council on April 8, 2025.
5. **Ward Office Carryover Authorization** – We are suggesting a change to this process. In the past, Ward offices have estimated their unspent budget amounts and submitted requests for reallocation of these amounts for adoption by the Mayor & Council in June of each year. We are recommending that this activity be moved to occur in August, when actual carryover amounts are known. Given that these amounts are generally less than \$100k per Ward, we will identify unspent budget authority in the Approved Budget to support this spending for the year. We suggest that the August 19, 2025 Mayor & Council meeting be the target date for agenda items to be approved on the Consent Agenda.

#### **Budget Calendar**

- June 3: Public Hearing on the FY26 Budget as Tentatively Adopted and the Increase to Property Tax Levy; Adoption of the Budget

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### **Post Budget Adoption**

During the budget development process, we have identified and discussed a number of post-budget-adoption activities. This work is critical to properly executing the budget plan and monitoring our financial performance during the budget year. Table 2, below, describes our intended plan for the summer and fall.

Table 2. Post Budget Adoption Activities

Date	Description
June 17, 2025 M&C Meeting	<ul style="list-style-type: none"><li>• Study Session Discussion regarding Additional &amp; New Revenue Options</li><li>• Comprehensive Financial Policies – Amendment for General Fund Reserve Amounts</li><li>• Fixing Levies and Assessing Primary &amp; Secondary Property Taxes</li></ul>
July 13, 2025	Implementation of In Range Pay Placement – Phase 1 and Pay Progression
August 15, 2025	Begin Monthly Mayor & Council Off-Agenda Financial Update, including status of Local Sales Tax collections
August 19, 2025 M&C Meeting	Adoption of FY26 Ward Carryover amounts and uses (consent item)
September 3, 2025	Publication of FY26 Budget Document
October 5, 2025	Implementation of Market-Based Compensation Adjustments
Later Summer/Fall	Study Session regarding Cost of Service Studies and Fee Adjustments, including implementation plans (mostly impacting FY27 revenues)
Later Summer/Fall	Development & implementation of new fall Community Budget Engagement process, for FY27 Budget Development

Exhibit 1 – State Forms A through G

Exhibit 2 – Primary Property Tax Calculations

Schedule A Resolution No. 23918  
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***		\$ 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										
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		\$ 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	
\$	2,393,941,799	\$	2,413,121,723
	2,393,941,799		2,413,121,723
	1,332,190,731		1,199,315,243
	1,061,751,068		1,213,806,479
\$	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. 23918**  
**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 <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)	\$ -	
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) <b>Current</b> 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) <b>Current</b> 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. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES		ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
<b>GENERAL FUND</b>				
<b>Local taxes</b>				
	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
<b>State Shared Revenues</b>				
	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
<b>Licenses and permits</b>				
	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
<b>Charges for Services</b>				
	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
<b>Fines and forfeits</b>				
	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
<b>Use of Money and Property</b>				
	Rentals and Leases	\$ 144,170	\$ 439,620	\$ 457,340
	Interest Earnings	4,655,091	9,139,120	11,812,820
<b>Other Agencies</b>				
	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
<b>Non-Grant Contributions</b>				
	General Government	\$ 679,240	\$ 679,240	\$ 549,360
	Parkts 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. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES		ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
<b>Miscellaneous</b>				
	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
	<b>Total General Fund</b>	<b>\$ 743,253,790</b>	<b>\$ 745,468,368</b>	<b>\$ 760,203,050</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Mass Transit Fund</b>				
	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
	<b>Total Mass Transit Fund</b>	<b>\$ 60,539,100</b>	<b>\$ 58,988,630</b>	<b>\$ 80,446,600</b>
<b>Mass Transit Fund - Sun Link</b>				
	Passenger Revenue	\$ -	\$ -	\$ -
	Partnership Revenue	575,900	575,900	600,000
	Advertising	600,200	159,900	162,500
	<b>Total Mass Transit Fund - Sun Link</b>	<b>\$ 1,176,100</b>	<b>\$ 735,800</b>	<b>\$ 762,500</b>
<b>Gene Reid Park Zoo Capital Improvement Fund</b>				
	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
	<b>Total Zoo Improvement Fund</b>	<b>\$ 17,952,630</b>	<b>\$ 20,331,150</b>	<b>\$ 18,572,220</b>
<b>Better Streets Improvement Fund</b>				
	Interest Earnings	\$ 125,000	\$ 1,000,000	\$ 125,000
	<b>Total Better Streets Improvement Fund</b>	<b>\$ 125,000</b>	<b>\$ 1,000,000</b>	<b>\$ 125,000</b>
<b>Safer City Improvement Fund</b>				
	Interest Earnings	\$ 250,080	\$ 2,000,000	\$ 250,080
	<b>Total Safer City Improvement Fund</b>	<b>\$ 250,080</b>	<b>\$ 2,000,000</b>	<b>\$ 250,080</b>
<b>Pending Ballot Measure Fund</b>				
	Business Privilege Tax	\$ 40,000,000	\$ -	\$ -
	<b>Total Pending Ballot Measure</b>	<b>\$ 40,000,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Tucson Convention Center Fund</b>				
	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
	<b>Total Tucson Convention Center Fund</b>	<b>\$ 10,327,710</b>	<b>\$ 10,327,710</b>	<b>\$ 12,547,150</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 C Resolution No. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2025	2025	2026
<b>Highway User Revenue Fund</b>			
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
<b>Total Highway User Revenue Fund</b>	<b>\$ 64,875,640</b>	<b>\$ 65,067,480</b>	<b>\$ 65,986,860</b>
<b>Park Tucson Fund</b>			
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	-	-
<b>Total Park Tucson Fund</b>	<b>\$ 5,630,510</b>	<b>\$ 5,820,126</b>	<b>\$ 5,960,530</b>
<b>Civic Contribution Fund</b>			
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
<b>Total Civic Contribution Fund</b>	<b>\$ 767,200</b>	<b>\$ 767,200</b>	<b>\$ 3,273,920</b>
<b>Community Development Block Grant Fund</b>			
Community Development Block Grant	\$ 7,549,162	\$ 7,549,162	\$ 7,207,550
Program Income	50,400	50,400	50,400
<b>Total Community Development Block Grant Fund</b>	<b>\$ 7,599,562</b>	<b>\$ 7,599,562</b>	<b>\$ 7,257,950</b>
<b>Miscellaneous Housing Grants Fund</b>			
Federal Miscellaneous Housing Grants	\$ 9,295,894	\$ 9,295,894	\$ 9,295,894
<b>Total Miscellaneous Housing Grants Fund</b>	<b>\$ 9,295,894</b>	<b>\$ 9,295,894</b>	<b>\$ 9,295,894</b>
<b>Public Housing Section 8 Fund</b>			
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
<b>Total Public Housing Section 8 Fund</b>	<b>\$ 48,548,134</b>	<b>\$ 48,548,134</b>	<b>\$ 48,359,100</b>
<b>HOME Investment Partnerships Program Fund</b>			
HOME Funds	\$ 4,870,178	\$ 4,870,178	\$ 2,684,460
Program Income	560,640	560,640	560,640
<b>Total HOME Investment Partnerships Program Fund</b>	<b>\$ 5,430,818</b>	<b>\$ 5,430,818</b>	<b>\$ 3,245,100</b>
<b>Green Storm Water Infrastructure</b>			
Green Storm Water Infrastructure	\$ 3,128,630	\$ 3,127,784	\$ 2,987,400
Use of Money and Property	-	264,212	-
<b>Total Green Storm Water Infrastructure Fund</b>	<b>\$ 3,128,630</b>	<b>\$ 3,391,996</b>	<b>\$ 2,987,400</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 C Resolution No. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES		ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
<b>American Rescue Plan Fund</b>				
	General Government	\$ 120,276,341	\$ -	\$ -
	Interest Earnings	736,760	1,000,000	-
	<b>Total American Rescue Plan Fund</b>	<b>\$ 121,013,101</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>
<b>Other Federal Grants Fund</b>				
	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
	<b>Total Other Federal Grants Fund</b>	<b>\$ 61,292,435</b>	<b>\$ 28,667,625</b>	<b>\$ 55,864,460</b>
<b>Non-Federal Grants Fund</b>				
	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
	<b>Total Non-Federal Grants Fund</b>	<b>\$ 11,906,826</b>	<b>\$ 10,762,986</b>	<b>\$ 12,311,120</b>
<b>Section 115 Pension Trust Fund</b>				
	Investment Income	\$ 17,000,000	\$ 17,000,000	\$ 17,000,000
	<b>Total Section 115 Pension Trust Fund</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>	<b>\$ 17,000,000</b>
<b>Street Improvement - Prop 411 Fund</b>				
	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
	<b>Total Street Improvement - Prop 411 Fund</b>	<b>\$ 78,120,882</b>	<b>\$ 78,120,882</b>	<b>\$ 78,120,884</b>
<b>Total Special Revenue Funds</b>		<b>\$ 564,980,252</b>	<b>\$ 374,855,993</b>	<b>\$ 422,366,768</b>
<b>DEBT SERVICE FUNDS</b>				
<b>General Obligation Bond and Interest Fund</b>				
	Secondary Property Taxes - Prior Years	\$ 500,000	\$ 500,000	\$ -
	<b>Total General Obligation Bond and Interest Fund</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>
	<b>Total Debt Service Funds</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Capital Improvement Fund</b>				
	Intergovernmental Agreements	\$ 73,514,000	\$ 23,608,000	\$ 26,662,900
	<b>Total Capital Improvement Fund</b>	<b>\$ 73,514,000</b>	<b>\$ 23,608,000</b>	<b>\$ 26,662,900</b>
<b>Capital Proposition: Parks and Connections - Prop 407</b>				
	Bond Proceeds	\$ 55,000,000	\$ 55,000,000	\$ -
	<b>Total Capital Proposition Parks and Connections</b>	<b>\$ 55,000,000</b>	<b>\$ 55,000,000</b>	<b>\$ -</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 C Resolution No. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES		ESTIMATED REVENUES 2025	ACTUAL REVENUES* 2025	ESTIMATED REVENUES 2026
<b>Development Fee Fund</b>				
	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
	<b>Total Development Fee Fund</b>	<b>\$ 24,845,420</b>	<b>\$ 24,845,420</b>	<b>\$ 25,344,280</b>
<b>Regional Transportation Authority Fund</b>				
	Regional Transportation Authority	\$ 43,808,000	\$ 43,808,000	\$ 109,172,300
	<b>Total Regional Transportation Authority Fund</b>	<b>\$ 43,808,000</b>	<b>\$ 43,808,000</b>	<b>\$ 109,172,300</b>
<b>Total Capital Projects Funds</b>		<b>\$ 197,167,420</b>	<b>\$ 147,261,420</b>	<b>\$ 161,179,480</b>
<b>ENTERPRISE FUNDS</b>				
<b>Tucson Water Utility</b>				
	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
	<b>Total Tucson Water Utility</b>	<b>\$ 324,061,630</b>	<b>\$ 304,706,891</b>	<b>\$ 348,132,092</b>
<b>Environmental Services Fund</b>				
	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
	<b>Total Environmental Services Fund</b>	<b>\$ 71,826,819</b>	<b>\$ 70,147,000</b>	<b>\$ 75,864,370</b>
<b>Tucson Golf Course Enterprise Fund</b>				
	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
	<b>Total Tucson Golf Course Enterprise Fund</b>	<b>\$ 12,583,360</b>	<b>\$ 11,737,600</b>	<b>\$ 12,181,620</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 C Resolution No. 23918**  
**Revenues Other Than Property Taxes**  
**CITY OF TUCSON**

SOURCE OF REVENUES	ESTIMATED REVENUES	ACTUAL REVENUES*	ESTIMATED REVENUES
	2025	2025	2026
<b>Housing Enterprise Funds</b>			
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
<b>Total Public Housing Fund</b>	<b>\$ 16,887,330</b>	<b>\$ 16,887,330</b>	<b>\$ 17,968,270</b>
<b>Total Enterprise Funds</b>	<b>\$ 425,359,139</b>	<b>\$ 403,478,821</b>	<b>\$ 454,146,352</b>
<b>INTERNAL SERVICE FUNDS</b>			
<b>Self Insurance - Employee Benefits Fund</b>			
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
<b>Total Health Insurance Trust Fund</b>	<b>\$ 88,733,665</b>	<b>\$ 88,733,665</b>	<b>\$ 105,293,800</b>
<b>Self Insurance - Risk Fund</b>			
Interdepartmental Charges	\$ 21,156,720	\$ 21,156,720	\$ 24,186,570
<b>Total Self Insurance Internal Service Fund</b>	<b>\$ 21,156,720</b>	<b>\$ 21,156,720</b>	<b>\$ 24,186,570</b>
<b>Total Internal Service Funds</b>	<b>\$ 109,890,385</b>	<b>\$ 109,890,385</b>	<b>\$ 129,480,370</b>
<b>FIDUCIARY FUNDS</b>			
<b>Tucson Supplemental Retirement System</b>			
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
<b>Total Tucson Supplemental Retirement System</b>	<b>\$ 129,800,566</b>	<b>\$ 129,800,566</b>	<b>\$ 129,668,640</b>
<b>Total Fiduciary Funds</b>	<b>\$ 129,800,566</b>	<b>\$ 129,800,566</b>	<b>\$ 129,668,640</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,170,951,552</b>	<b>\$ 1,911,255,553</b>	<b>\$ 2,057,044,660</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 Resolution No. 23918  
CITY OF TUCSON  
Other Financing Sources/(Uses) and Interfund Transfers  
Fiscal Year 2026

FUND	OTHER FINANCING 2026		INTERFUND TRANSFERS 2026	
	SOURCES	(USES)	IN	(OUT)
<b>GENERAL FUND</b>				
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	
<b>Total General Fund</b>	\$ -	\$ -	\$ 2,115,787	\$ (97,345,190)
<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			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	
<b>Total Special Revenue Funds</b>	\$ -	\$ -	\$ 74,713,580	\$ (2,718,487)
<b>DEBT SERVICE FUNDS</b>				
None	\$	\$	\$	\$
<b>Total Debt Service Funds</b>	\$ -	\$ -	\$ -	\$ -
<b>CAPITAL PROJECTS FUNDS</b>				
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				
<b>Total Capital Projects Funds</b>	\$ -	\$ -	\$ 22,931,610	\$ -
<b>ENTERPRISE FUNDS</b>				
Transfer Out to General Fund from Water Utility	\$	\$	\$	\$ (1,997,300)
<b>Total Enterprise Funds</b>	\$ -	\$ -	\$ -	\$ (1,997,300)
<b>INTERNAL SERVICE FUNDS</b>				
Risk Management/Self Insurance Transfer In from Mass Transit	\$	\$	\$ 2,260,000	\$
Risk Management/Self Insurance Transfer In from Mass Transit Sunlink			40,000	
<b>Total Internal Service Funds</b>	-	-	\$ 2,300,000	-
<b>TOTAL ALL FUNDS</b>	\$ -	\$ -	\$ 102,060,977	\$ (102,060,977)

## Schedule E Resolution No. 23918

## Schedule E

## CITY OF TUCSON

## Expenditures/Expenses by Fund

Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>GENERAL FUND</b>				
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
<b>Total General Fund</b>	<b>\$ 749,330,671</b>	<b>\$ 79,686,287</b>	<b>\$ 750,023,666</b>	<b>\$ 831,791,024</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Mass Transit Fund</b>				
Business Services Department	\$ -	\$	\$ 124,241	\$ 229,352
Department of Transportation and Mobility	123,590,900		127,783,893	142,159,318
<b>Total Fund</b>	<b>\$ 123,590,900</b>	<b>\$</b>	<b>\$ 127,908,134</b>	<b>\$ 142,388,670</b>
<b>Mass Transit Fund - Sun Link</b>				
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	-
<b>Total Fund</b>	<b>\$ 7,165,340</b>	<b>\$</b>	<b>\$ 7,167,037</b>	<b>\$ 6,999,900</b>
<b>Zoo Fund - Prop 202/203</b>				
Parks and Recreation	\$ 31,052,520	\$	\$ 28,160,000	\$ 40,614,960
<b>Total Fund</b>	<b>\$ 31,052,520</b>	<b>\$</b>	<b>\$ 28,160,000</b>	<b>\$ 40,614,960</b>
<b>Better Streets Improvement Fund - Prop 101</b>				
Department of Transportation and Mobility	\$ 18,020,800	\$	\$ 3,200,000	\$ 15,320,800
<b>Total Fund</b>	<b>\$ 18,020,800</b>	<b>\$</b>	<b>\$ 3,200,000</b>	<b>\$ 15,320,800</b>
<b>Safer City Improvement Fund - Prop 101</b>				
Fire Department	\$ 28,117,076	\$	\$ 28,117,076	\$ 16,840,240
Police Department	17,488,672	\$	17,488,672	17,033,625
<b>Total Fund</b>	<b>\$ 45,605,748</b>	<b>\$</b>	<b>\$ 45,605,748</b>	<b>\$ 33,873,865</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 E Resolution No. 23918  
Schedule E  
CITY OF TUCSON  
Expenditures/Expenses by Fund  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>Tucson Convention Center Fund</b>				
City Manager	\$ 56,609	\$	\$ 56,609	\$ -
Convention Center	14,965,560		14,180,560	16,781,261
<b>Total Fund</b>	<b>\$ 15,022,169</b>	<b>\$</b>	<b>\$ 14,237,169</b>	<b>\$ 16,781,261</b>
<b>Highway User Revenue Fund</b>				
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
<b>Total Fund</b>	<b>\$ 64,945,101</b>	<b>\$</b>	<b>\$ 91,543,226</b>	<b>\$ 69,527,818</b>
<b>Park Tucson Fund</b>				
Department of Transportation and Mobility	\$ 3,503,372	\$	\$ 4,006,516	\$ 5,481,600
General Government - Department	955,930		945,005	-
<b>Total Fund</b>	<b>\$ 4,459,302</b>	<b>\$</b>	<b>\$ 4,951,521</b>	<b>\$ 5,481,600</b>
<b>Civic Contribution Fund</b>				
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
<b>Total Fund</b>	<b>\$ 1,203,060</b>	<b>\$</b>	<b>\$ 1,874,660</b>	<b>\$ 3,827,580</b>
<b>Community Development Block Grant Fund</b>				
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
<b>Total Fund</b>	<b>\$ 7,599,561</b>	<b>\$</b>	<b>\$ 7,560,705</b>	<b>\$ 7,257,954</b>
<b>Miscellaneous Housing Grant Fund</b>				
Housing and Community Development	\$ 9,295,895	\$	\$ 9,196,319	\$ 9,295,894
<b>Total Fund</b>	<b>\$ 9,295,895</b>	<b>\$</b>	<b>\$ 9,196,319</b>	<b>\$ 9,295,894</b>
<b>Pima County Housing Fund</b>				
Housing and Community Development	\$ 6,403,222	\$	\$ 6,388,618	\$ 6,214,186
<b>Total Fund</b>	<b>\$ 6,403,222</b>	<b>\$</b>	<b>\$ 6,388,618</b>	<b>\$ 6,214,186</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 E Resolution No. 23918

## Schedule E

## CITY OF TUCSON

## Expenditures/Expenses by Fund

Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>Public Housing Section 8 Fund</b>				
Housing and Community Development	\$ 42,144,910	\$	\$ 42,076,678	\$ 42,144,912
<b>Total Fund</b>	<b>\$ 42,144,910</b>	<b>\$</b>	<b>\$ 42,076,678</b>	<b>\$ 42,144,912</b>
<b>HOME Investment Partnerships Program Fund</b>				
Business Services Department	\$ -	\$	\$ -	\$ 19,428
Housing and Community Development	5,430,819	\$	5,409,434	3,225,667
<b>Total Fund</b>	<b>\$ 5,430,819</b>	<b>\$</b>	<b>\$ 5,409,434</b>	<b>\$ 3,245,095</b>
<b>Other Federal Grants Fund</b>				
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
<b>Total Fund</b>	<b>\$ 61,292,434</b>	<b>\$ 0</b>	<b>\$ 27,941,117</b>	<b>\$ 55,864,455</b>
<b>American Rescue Plan Fund</b>				
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)	-	-
<b>Total Fund</b>	<b>\$ 121,013,101</b>	<b>\$ (79,686,287)</b>	<b>\$ -</b>	<b>\$ 108,861</b>
<b>Green Storm Water Infrastructure</b>				
City Manager	\$ 239,604	\$	\$ 239,604	\$ 144,654
Water Utility	11,248,425		2,204,845	9,158,760
<b>Total Fund</b>	<b>\$ 11,488,029</b>	<b>\$</b>	<b>\$ 2,444,449</b>	<b>\$ 9,303,414</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 E Resolution No. 23918

## Schedule E

## CITY OF TUCSON

## Expenditures/Expenses by Fund

Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>Non-Federal Grants Fund</b>				
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
<b>Total Fund</b>	<b>\$ 11,906,825</b>	<b>\$</b>	<b>\$ 10,689,977</b>	<b>\$ 12,311,115</b>
<b>Section 115 Pension Trust Fund</b>				
Fire Department	\$ 15,698,503	\$	\$ 15,698,503	\$ 21,779,793
Police Department	20,489,097		20,489,097	28,426,169
<b>Total Fund</b>	<b>\$ 36,187,600</b>	<b>\$</b>	<b>\$ 36,187,600</b>	<b>\$ 50,205,962</b>
<b>Street Improvement - Prop 411 Fund</b>				
Department of Transportation and Mobility	\$ 75,000,000	\$	\$ 76,500,000	\$ 94,300,000
<b>Total Fund</b>	<b>\$ 75,000,000</b>	<b>\$</b>	<b>\$ 76,500,000</b>	<b>\$ 94,300,000</b>
<b>Pending Ballot Measure Fund</b>				
General Government - Department	\$ 40,000,000	\$	\$ -	\$ -
<b>Total Fund</b>	<b>\$ 40,000,000</b>	<b>\$</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Revenue Funds</b>	<b>\$ 738,827,336</b>	<b>\$ (79,686,287)</b>	<b>\$ 549,042,392</b>	<b>\$ 625,068,302</b>
<b>DEBT SERVICE FUNDS</b>				
<b>General Obligation Bond and Interest Fund</b>				
General Government - Department	\$ 26,869,759	\$	\$ 26,869,759	\$ 28,421,350
<b>Total Fund</b>	<b>\$ 26,869,759</b>	<b>\$</b>	<b>\$ 26,869,759</b>	<b>\$ 28,421,350</b>
<b>Total Debt Service Funds</b>	<b>\$ 26,869,759</b>	<b>\$</b>	<b>\$ 26,869,759</b>	<b>\$ 28,421,350</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Capital Improvement Fund</b>				
Department of Transportation and Mobility	\$ 73,514,000	\$	\$ 23,608,000	\$ 26,662,900
<b>Total Fund</b>	<b>\$ 73,514,000</b>	<b>\$</b>	<b>\$ 23,608,000</b>	<b>\$ 26,662,900</b>
<b>Development Fee Fund</b>				
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
<b>Total Fund</b>	<b>\$ 27,212,160</b>	<b>\$</b>	<b>\$ 10,037,400</b>	<b>\$ 23,533,080</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 E Resolution No. 23918  
Schedule E  
CITY OF TUCSON  
Expenditures/Expenses by Fund  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>Capital Proposition: Parks and Connections - Prop 407</b>				
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
<b>Total Fund</b>	<b>\$ 56,496,601</b>	<b>\$</b>	<b>\$ 8,246,633</b>	<b>\$ 58,828,454</b>
<b>Regional Transportation Authority Fund</b>				
Department of Transportation and Mobility	\$ 43,808,000	\$	\$ 15,459,400	\$ 109,172,300
<b>Total Fund</b>	<b>\$ 43,808,000</b>	<b>\$</b>	<b>\$ 15,459,400</b>	<b>\$ 109,172,300</b>
<b>Total Capital Projects Funds</b>	<b>\$ 201,030,761</b>	<b>\$</b>	<b>\$ 57,351,433</b>	<b>\$ 218,196,734</b>
<b>ENTERPRISE FUNDS</b>				
<b>Tucson Water Utility Fund</b>				
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
<b>Total Fund</b>	<b>\$ 362,215,579</b>	<b>\$</b>	<b>\$ 338,997,746</b>	<b>\$ 387,606,773</b>
<b>Environmental Services Fund</b>				
Business Services Department	\$ 844,842	\$	\$ -	\$ -
Environmental Services	70,853,079		70,038,371	73,897,721
Human Resources Department	227,546		-	-
<b>Total Fund</b>	<b>\$ 71,925,467</b>	<b>\$</b>	<b>\$ 70,038,369</b>	<b>\$ 73,897,721</b>
<b>Tucson Golf Enterprise Fund</b>				
City Manager	\$ 59,912	\$	\$ 59,912	\$ 52,657
Golf Utility	11,750,580		11,642,036	11,882,330
<b>Total Fund</b>	<b>\$ 11,810,492</b>	<b>\$</b>	<b>\$ 11,701,948</b>	<b>\$ 11,934,987</b>

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Schedule E Resolution No. 23918  
Schedule E  
CITY OF TUCSON  
Expenditures/Expenses by Fund  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
FUND/DEPARTMENT	2025	2025	2025	2026
<b>Housing Enterprise Funds</b>				
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
<b>INTERNAL SERVICE FUNDS</b>				
<b>Self Insurance - Employee Benefits Fund</b>				
Business Services Department	\$ 84,736,618		84,708,166	84,868,005
Total Fund	\$ 84,736,618	\$	\$ 84,708,166	\$ 84,868,005
<b>Self Insurance - Risk Fund</b>				
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
<b>FIDUCIARY FUNDS</b>				
<b>Tucson Supplemental Retirement System</b>				
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

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Schedule F Resolution No. 23918  
Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2025	2025	2025	2026
<b>Mayor and Council</b>				
Civic Contribution Fund	\$ 6,000	\$	\$ 6,000	\$ 6,000
General Fund	6,439,455		6,036,567	7,864,926
<b>Department Total</b>	<b>\$ 6,445,455</b>	<b>\$</b>	<b>\$ 6,042,567</b>	<b>\$ 7,870,926</b>
<b>City Attorney</b>				
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
<b>Department Total</b>	<b>\$ 13,298,028</b>	<b>\$</b>	<b>\$ 11,205,256</b>	<b>\$ 13,331,199</b>
<b>City Clerk</b>				
Civic Contribution Fund	\$ 1,000	\$	\$ 1,000	\$
General Fund	5,817,183		5,358,638	5,959,917
<b>Department Total</b>	<b>\$ 5,818,183</b>	<b>\$</b>	<b>\$ 5,359,638</b>	<b>\$ 5,959,917</b>
<b>City Court</b>				
General Fund	\$ 12,962,488	\$	\$ 12,535,311	\$ 13,379,595
Other Federal Grants Fund	833,797		833,798	730,504
<b>Department Total</b>	<b>\$ 13,796,286</b>	<b>\$</b>	<b>\$ 13,369,109</b>	<b>\$ 14,110,099</b>
<b>City Manager</b>				
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
<b>Department Total</b>	<b>\$ 49,641,936</b>	<b>\$ (5,979,686)</b>	<b>\$ 12,202,963</b>	<b>\$ 26,468,701</b>
<b>Business Services</b>				
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	-
<b>Department Total</b>	<b>\$ 135,304,352</b>	<b>\$</b>	<b>\$ 130,383,091</b>	<b>\$ 133,805,552</b>

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Schedule F Resolution No. 23918  
Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2025	2025	2025	2026
<b>Environmental Services</b>				
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
<b>Department Total</b>	<b>\$ 76,974,241</b>	<b>\$</b>	<b>\$ 70,725,265</b>	<b>\$ 74,716,235</b>
<b>General Services</b>				
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	-
<b>Department Total</b>	<b>\$ 64,099,322</b>	<b>\$</b>	<b>\$ 71,436,326</b>	<b>\$ 68,142,465</b>
<b>Housing and Community Development</b>				
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
<b>Department Total</b>	<b>\$ 129,272,982</b>	<b>\$ (733)</b>	<b>\$ 96,117,682</b>	<b>\$ 118,575,977</b>
<b>Information Technology</b>				
General Fund	\$ 37,997,006	\$	\$ 35,892,202	39,361,018
Tucson Water Utility Fund				133,659
<b>Department Total</b>	<b>\$ 37,997,006</b>	<b>\$</b>	<b>\$ 35,892,202</b>	<b>\$ 39,494,677</b>
<b>Parks and Recreation</b>				
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
<b>Department Total</b>	<b>\$ 144,252,767</b>	<b>\$</b>	<b>\$ 80,537,176</b>	<b>\$ 150,066,982</b>

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Schedule F Resolution No. 23918  
Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2025	2025	2025	2026
<b>Planning and Development Services Center</b>				
Civic Contributions	\$ -		\$ 500	\$ -
Other Federal Grants Fund	-		-	16,000
General Fund	12,223,864	\$	17,195,599	15,845,065
Other Federal Grants Fund	-			-
<b>Department Total</b>	<b>\$ 12,223,864</b>	<b>\$</b>	<b>\$ 17,196,099</b>	<b>\$ 15,861,065</b>
<b>Public Defender</b>				
General Fund	\$ 4,639,260	\$	\$ 4,288,209	5,054,274
Other Federal Grants Fund	-		-	-
<b>Department Total</b>	<b>\$ 4,639,260</b>	<b>\$</b>	<b>\$ 4,288,209</b>	<b>\$ 5,054,274</b>
<b>Public Safety Communications</b>				
General Fund	\$ 20,801,198	\$	\$ 18,742,247	28,661,729
Non-Federal Grant Fund	3,743,840		3,500,000	3,500,000
<b>Department Total</b>	<b>\$ 24,545,038</b>	<b>\$</b>	<b>\$ 22,242,247</b>	<b>\$ 32,161,729</b>
<b>Transportation and Mobility</b>				
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
<b>Department Total</b>	<b>\$ 510,702,879</b>	<b>\$ 0</b>	<b>\$ 378,972,636</b>	<b>\$ 552,788,129</b>
<b>Tucson City Golf</b>				
City Manager	\$ -	\$	\$ -	\$ -
Golf Course Fund	11,750,580		11,642,036	11,882,333
<b>Department Total</b>	<b>\$ 11,750,580</b>	<b>\$</b>	<b>\$ 11,642,036</b>	<b>\$ 11,882,333</b>
<b>Tucson Convention Center</b>				
Convention Center Fund	\$ 14,965,560	\$	\$ 14,180,560	\$ 16,781,261
<b>Department Total</b>	<b>\$ 14,965,560</b>	<b>\$</b>	<b>\$ 14,180,560</b>	<b>\$ 16,781,261</b>

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Schedule F Resolution No. 23918  
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CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2025	2025	2025	2026
<b>Tucson Fire</b>				
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
<b>Department Total</b>	<b>\$ 182,082,738</b>	<b>\$ -</b>	<b>\$ 189,037,589</b>	<b>\$ 176,173,765</b>
<b>Tucson Police</b>				
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
<b>Department Total</b>	<b>\$ 283,596,924</b>	<b>\$ -</b>	<b>\$ 287,248,831</b>	<b>\$ 302,904,196</b>
<b>Tucson Water</b>				
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
<b>Department Total</b>	<b>\$ 372,250,281</b>	<b>\$ -</b>	<b>\$ 340,976,074</b>	<b>\$ 396,448,312</b>
<b>General Government</b>				
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		-	-
<b>Department Total</b>	<b>\$ 192,617,470</b>	<b>\$ 5,980,419</b>	<b>\$ 129,953,502</b>	<b>\$ 140,173,369</b>

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Schedule F Resolution No. 23918  
Schedule F  
CITY OF TUCSON  
Expenditures/Expenses by Department  
Fiscal Year 2026

	ADOPTED BUDGETED EXPENDITURES/ EXPENSES	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED	ACTUAL EXPENDITURES/ EXPENSES*	BUDGETED EXPENDITURES/ EXPENSES
DEPARTMENT/FUND	2025	2025	2025	2026
<b>Pension</b>				
Tucson Supplemental Retirement System	95,768,166		95,768,166	98,745,382
<b>Department Total</b>	<b>\$ 95,768,166</b>		<b>\$ 95,768,166</b>	<b>\$ 98,745,382</b>
<b>Human Resources Department</b>				
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	-
<b>Department Total</b>	<b>\$ 11,898,481</b>	<b>\$</b>	<b>\$ 10,992,714</b>	<b>\$ 11,605,178</b>
<b>TOTAL ALL DEPARTMENTS</b>	<b>\$ 2,393,941,799</b>	<b>\$ -</b>	<b>\$ 2,035,769,939</b>	<b>\$ 2,413,121,723</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 G Resolution No. 23918  
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
<b>GENERAL FUND</b>	<b>3,501.67</b>	<b>\$ 289,650,141</b>	<b>\$ 120,823,405</b>	<b>\$ 54,296,436</b>	<b>\$ 42,631,320</b>	<b>\$ 507,401,302</b>
<b>SPECIAL REVENUE FUNDS</b>						
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
HOME 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
<b>Total Special Revenue Funds</b>	<b>446.73</b>	<b>\$ 34,945,155</b>	<b>\$ 57,967,644</b>	<b>\$ 5,955,161</b>	<b>\$ 5,299,714</b>	<b>\$ 104,167,674</b>
<b>ENTERPRISE FUNDS</b>						
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
<b>Total Enterprise Funds</b>	<b>868.60</b>	<b>\$ 55,319,155</b>	<b>\$ 14,709,527</b>	<b>\$ 13,138,345</b>	<b>\$ 8,803,080</b>	<b>\$ 91,970,107</b>
<b>INTERNAL SERVICE FUNDS</b>						
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
<b>Total Internal Service Fund</b>	<b>27.00</b>	<b>\$ 2,171,276</b>	<b>\$ 693,586</b>	<b>\$ 427,266</b>	<b>\$ 2,673,619</b>	<b>\$ 5,965,747</b>
<b>FIDUCIARY FUNDS</b>						
Tucson Supplemental Retirement System	3.00	181,452	49,854	18,811	17,604	267,721
<b>Total Fiduciary Funds</b>	<b>3.00</b>	<b>\$ 181,452</b>	<b>\$ 49,854</b>	<b>\$ 18,811</b>	<b>\$ 17,604</b>	<b>\$ 267,721</b>
<b>TOTAL ALL FUNDS</b>	<b>4,847.00</b>	<b>\$ 382,267,180</b>	<b>\$ 194,244,016</b>	<b>\$ 73,836,019</b>	<b>\$ 59,425,336</b>	<b>\$ 709,772,551</b>

### Primary Property Tax Calculation Sheet\*

<b>Actual current primary property tax levy:</b>	\$	19,586,735
<b>Maximum Tax Rate that can be imposed without a Truth in Taxation Hearing</b>	\$	0.4177
<b>Proposed primary property tax levy:</b>	\$	20,975,548
<b>Proposed increase in primary property tax levy, exclusive of new construction</b>	\$	1,293,977
<b>Proposed percentage increase in primary property tax levy:</b>		6.61%
<b>Proposed primary property tax rate:</b>	\$	0.4453
<b>Proposed increase in primary property tax rate:</b>	\$	0.0276
<b>Proposed primary property tax levy on a home valued at \$100,000</b>	\$	44.53
<b>Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:</b>	\$	41.77
<b>Proposed primary property tax levy:</b>	\$	20,975,550

\*Calculation sheet provided by Property Tax Oversight Commission (PTOC)

# Fiscal Year 2026 Tentative Budget Discussion

# FY26 Tentative Budget Discussion

## Tentative Budget

- Sets the expenditure “cap” or maximum amount that the City can spend for the FY26 adopted budget. We cannot adopt a final budget that is larger than the tentative budget amount.
- We can still reallocate amounts between specific programs before final budget adoption, as long as there is no net increase.

# Property Taxes

	2025	2026
Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ <u>19,586,735</u>	\$ <u>20,975,540</u>
Amount received from primary property taxation in the current year in	\$ <u>-</u>	
Property tax levy amounts		
A. Primary property taxes	\$ <u>19,586,735</u>	\$ <u>20,975,540</u>
Property tax judgment	<u>-</u>	<u>-</u>
B. Secondary property taxes	<u>27,412,670</u>	<u>25,955,650</u>
Property tax judgment	<u>-</u>	<u>-</u>
C. Total property tax levy amounts	\$ <u>46,999,405</u>	\$ <u>46,931,190</u>
Property tax rates		
A. City/Town tax rate		
(1) Primary property tax rate	<u>0.4311</u>	<u>0.4453</u>
Property tax judgment	<u>-</u>	<u>-</u>
(2) Secondary property tax rate	<u>0.6034</u>	<u>0.5510</u>
Property tax judgment	<u>-</u>	<u>-</u>
(3) Total city/town tax rate	<u>1.0345</u>	<u>0.9963</u>

# Additional Information

- Additional Revenue Sources – June 17 Study Session
- Parks & Rec Investments – Fort Lowell Museum will continue operations and Ward 4 park improvements will be completed.
- Metropolitan Education Commission (MEC) – consider under a separate motion
- Employee Investments – work continues in preparation to deploy these funds in FY26, if budget is adopted
- Ward Office Carryover – August 19 Consent Items

# Next Steps

**Tonight: Tentative Budget Adoption** (Regular Meeting)

**June 3**

- Discussion of FY26 Final Budget (Study Session)
- Public Hearing on FY26 Budget as Tentatively Adopted and Increase in Primary Tax Levy
- Adoption of Final Budget (Special Regular Meeting)



# After Budget Adoption

Date	Description
June 17, 2025, M&C Meeting	<ul style="list-style-type: none"> <li>• Study Session Discussion regarding Additional &amp; New Revenue Options</li> <li>• Comprehensive Financial Policies – Amendment for General Fund Reserve Amounts</li> <li>• Fixing Levies and Assessing Primary &amp; Secondary Property Taxes</li> </ul>
July 13, 2025	Implementation of In Range Pay Placement – Phase 1 and Pay Progression
August 15, 2025	Begin Monthly Mayor & Council Off-Agenda Financial Update, including status of Local Sales Tax collections
August 19, 2025, M&C Meeting	Adoption of FY26 Ward Carryover amounts and uses (consent item)
September 3, 2025	Publication of FY26 Budget Document
October 5, 2025	Implementation of Market-Based Compensation Adjustments
Later Summer/Fall	Study Session regarding Cost of Service Studies and Fee Adjustments, including implementation plans (mostly impacting FY27 revenues)
Later Summer/Fall	Development & implementation of new fall Community Budget Engagement process, for FY27 Budget Development