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# Board of Supervisors Memorandum

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June 18, 2024

## Fiscal Year 2024/25 Final Budget Adoption

### Background

I submitted the [Fiscal Year \(FY\) 2024/25 Recommended Budget](#) to the Board of Supervisors on April 26, 2024.

The Board tentatively adopted the \$1,726,493,259 combined overall budget on May 21, 2024, as proposed in my Tentative Budget Adoption for Fiscal Year 2024/25 Board of Supervisors [memorandum](#).

### **Proposed Changes to the Tentative Adopted Budget**

The proposed Final Adopted Budget now includes the following adjustments to what was presented during the May 21, 2024 adoption of the Tentative Budget:

#### **General Fund**

Justice Courts - Ajo has been increased by \$17,372 due to the exemption from the two percent budget reduction granted by the Board during the Tentative Budget Adoption.

The General Fund contingency, initially set at \$690,677, has been reduced to \$673,305 to offset this increase.

Including the adjustments above, the General Fund's proposed final adopted expenditures of \$775,279,759 remain unchanged from the amount approved in the Tentative Adopted Budget.

#### **Special Revenue Fund**

Facilities Management has been increased by \$3,999,862 to account for the spending of rental revenue received in the Facilities Renewal Fund that was omitted from the Recommended Budget in error.

The Special Revenue Fund contingency, initially set at \$40,000,000, has been reduced to \$36,000,138 to offset this increase.

Including the adjustments above, the Special Revenue Fund's proposed final adopted expenditures of \$505,680,700 remain unchanged from the amount approved in the Tentative Adopted Budget.

The Honorable Chair and Members, Pima County Board of Supervisors

Re: **Fiscal Year 2024/25 Final Budget Adoption**

Date: June 18, 2024

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Recommendation

I recommend the Board of Supervisors adopt the proposed Final Fiscal Year 2024/25 Budget amounts and tax rates as outlined in the table below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the overall Tentative Adopted Budget on May 21, 2024, and are reflected in the attached Arizona Auditor General prescribed schedules.

<b>FY 2024/25 Proposed Final Adopted Expenditure Budgets and Tax Rates</b>		
<b>Fiscal Year 2024/25 Budget</b>	<b>Budgeted Expenditures</b>	<b>Tax Rate</b>
Total County Budget	\$1,726,493,259	\$5.1048
<b>Primary Property Tax:</b>		
General Fund Primary	775,279,759	\$4.0990
<b>Secondary Property Taxes:</b>		
County Free Library District	51,495,204	\$0.5573
Regional Flood Control District	18,202,680	\$0.3271
Debt Service	103,851,301	\$0.1250
<b>Special Taxing District:</b>		
Stadium District	\$10,153,658	--

Sincerely,



Jan Lesher  
County Administrator

JKL/anc – June 4, 2024

Attachment

c:

Carmine DeBonis, Deputy County Administrator  
Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer  
Steve Holmes, Deputy County Administrator  
Ellen Moulton, Director, Finance and Risk Management Department  
Andy Welch, Deputy Director, Finance and Risk Management  
Xavier Rendon, Budget Division Manager, Finance and Risk Management  
Monica Perez, Chief of Staff, County Administrator's Office

# ATTACHMENT 1

Pima County  
Summary Schedule of Estimated Revenues and Expenditures/Expenses Schedule A  
Fiscal Year 2024/2025  
Proposed Adopted

Fiscal Year	S c h	FUNDS					
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds
		<b>Adopted/Adjusted Budgeted</b>					
2024	E	755,105,219	543,480,847	103,035,321	171,687,795	187,183,161	1,760,492,343
2024	E	653,457,937	409,924,636	103,293,957	175,232,438	189,146,101	1,531,055,069
2025		<b>Fund Balance/Net Position at July 1***</b>					
2025	B	125,335,198	124,209,027	5,313,056	52,303,232	158,323,815	465,484,328
2025	B	464,111,576	400	-	-	-	464,111,976
2025	B	-	96,066,784	14,145,348	-	-	110,212,132
2025	C	292,710,532	385,485,167	121,521	15,237,429	200,400,251	893,954,900
2025	D	-	4,000,000	-	40,000,000	-	44,000,000
2025	D	17,455,388	72,744,009	87,614,756	116,054,904	-	293,869,057
2025	D	124,332,935	148,100,244	-	17,258,354	3,912,351	293,603,884
2025		<b>Total Financial Resources Available</b>					
2025		775,279,759	534,405,143	107,194,681	206,337,211	354,811,715	1,978,028,509
2025	E	<b>Budgeted Expenditures/Expenses*****</b>					
2025	E	775,279,759	505,680,700	103,851,301	146,552,105	195,129,394	1,726,493,259

**EXPENDITURE LIMITATION COMPARISON**

	2024	2025
Budgeted expenditures/expenses	\$ 1,760,492,343	\$ 1,726,493,259
Add/subtract: estimated net reconciling items	(125,020,810)	(93,230,636)
Budgeted expenditures/expenses adjusted for reconciling items	1,635,471,533	1,633,262,623
Less: estimated exclusions	923,553,356	893,670,904
Amount subject to the expenditure limitation	\$ 711,918,177	\$ 739,591,719
EEC expenditure limitation	\$ 711,918,178	\$ 739,591,720

\* Includes expenditure/expense adjustments approved in the current year from Schedule E.

\*\* Actual expenditures/expenses as of February 29, 2024, plus projected expenditures/expenses 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).

\*\*\*\* Fiscal year 2024/2025 amounts do not include \$54,000,000 of Debt Proceeds that are to be issued to cover Capital Improvement Program Expenditures within the Regional Wastewater Enterprise Fund.

\*\*\*\*\* Fiscal year 2024/2025 budgeted expenditures in the General Fund include \$97,945,766 in Finance Contingency per BOS Policy D.22.14. The total budgeted expenditures/expenses amount for all funds of \$1,726,493,259 does not include the impact of the Regional Wastewater debt service principal payment of \$64,055,000 or the following Capital Improvement Program expenditures: Fleet Services (\$1,043,816), Information Technology (\$4,922,286), and Regional Wastewater (\$55,879,789).

**Pima County**  
**Summary of Tax Levy and Tax Rate Information Schedule B**  
**Fiscal Year 2024/2025**

	<b>2023/2024 FISCAL YEAR</b>	<b>2024/2025 FISCAL YEAR</b>
<b>Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).</b>	<b>\$ 513,169,625</b>	<b>\$ 530,931,566</b>
<b>Amount received from primary property taxation in fiscal year 2023/2024 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18).</b>		
<b>Property Tax Levy Amount</b>		
<b>Primary Property Taxes</b>		
General Fund Primary	\$ 426,961,727	\$ 461,322,412
<b>Total Primary Property Taxes</b>	<b>\$ 426,961,727</b>	<b>\$ 461,322,412</b>
<b>Secondary Property Taxes</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	23,423,166	14,068,139
Flood Control District	31,309,601	33,521,856
Library District	58,483,387	62,316,228
Fire Assistance District	4,003,232	4,231,696
<b>Total Secondary Property Taxes</b>	<b>\$ 117,219,386</b>	<b>\$ 114,137,919</b>
<b>Total Property Tax Levy Amounts</b>	<b>\$ 544,181,113</b>	<b>\$ 575,460,331</b>
<b>Property Taxes Collected *</b>		
<b>Primary Property Taxes</b>		
2023/24 Year's Levy	\$ 417,432,989	
Prior Years' Levy	4,965,700	
<b>Total Primary Property Taxes</b>	<b>\$ 422,398,689</b>	
<b>Secondary property taxes</b>		
2023/24 Year's Levy	\$ 114,707,633	
Prior Years' Levy	1,617,472	
<b>Total Secondary Property Taxes</b>	<b>\$ 116,325,105</b>	
<b>Total Property Taxes Collected</b>	<b>\$ 538,723,794</b>	
<b>Property Tax Rates</b>		
<b>County Tax Rate</b>		
<b>Primary Property Tax Rate</b>		
General Fund Primary	\$ 4.0102	\$ 4.0990
<b>Total Primary Property Tax Rate</b>	<b>\$ 4.0102</b>	<b>\$ 4.0990</b>
<b>Secondary Property Tax Rate</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	0.2200	0.1250
Flood Control District	0.3253	0.3271
Library District	0.5493	0.5537
Fire District Assistance	0.0376	0.0376
<b>Total Secondary Property Tax Rates</b>	<b>\$ 1.1322</b>	<b>\$ 1.0434</b>
<b>Total County Tax Rate</b>	<b>\$ 5.1424</b>	<b>\$ 5.1424</b>
<b>Special Assessment District Tax Rates</b>		
<b>Secondary Property Tax Rates</b>	See Second Page	See Second Page

\* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property taxes for the remainder of the fiscal year.

**Pima County**  
**Summary of Tax Levy and Tax Rate Information Schedule B**  
**Fiscal Year 2024/2025**

	<b>2023/2024</b>	<b>2024/2025</b>
	<b>FISCAL YEAR</b>	<b>FISCAL YEAR</b>
<b>Special Assessment District Tax Rates</b>		
<b>Secondary Property Tax Rates</b> <small>(Continued)</small>		
<b>Street Lighting Improvement Districts</b>		
Cardinal Est.	\$ 1.3093	\$ 1.3863
Carriage Hills Est. No. 1	\$ 0.2642	\$ 0.2858
Carriage Hills Est. No. 3	\$ 0.1972	\$ 0.2144
Desert Steppes	\$ 0.2204	\$ 0.2390
Hermosa Hills Estates	\$ 0.1280	\$ 0.1398
Lakeside #1	\$ 0.2637	\$ 0.2857
Littletown	\$ 1.0672	\$ 1.1653
Longview Est. #1	\$ 0.2712	\$ 0.2940
Longview Est. #2	\$ 0.2687	\$ 0.2918
Mañana Grande B	\$ 0.2502	\$ 0.2711
Mañana Grande C	\$ 0.3393	\$ 0.3655
Midvale Park	\$ 0.1888	\$ 0.2097
Mortimore Addition	\$ 0.6462	\$ 0.7274
Oaktree No. 1	\$ 1.9934	\$ 2.0730
Oaktree No. 2	\$ 2.3221	\$ 2.4156
Oaktree No. 3	\$ 2.5559	\$ 2.6417
Orange Grove Valley	\$ 0.3578	\$ 0.4146
Peach Valley	\$ 0.6128	\$ 0.6441
Peppertree Ranch	\$ 0.0779	\$ 0.0844
Rolling Hills	\$ 0.1713	\$ 0.1996
Salida Del Sol	\$ 1.8211	\$ 1.8809
<b>Other Improvement Districts</b>		
Hayhook Ranch	\$ 4.5251	\$ 4.4531
<b>Community Facilities Districts</b>		
Rocking K South		
Maintenance & Operation	\$ 0.5000	\$ 0.5000
Bond Indebtedness	\$ 1.8800	\$ 1.8800
Wildflower		
Maintenance & Operation	\$ 0.3000	\$ 0.3000
Bond Indebtedness	\$ -	\$ -

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b><u>GENERAL FUND</u></b>			
<b>Property Taxes</b>			
Interest on Delinquent Taxes	5,000,000	5,300,000	5,200,000
Penalties on Delinquent Taxes	370,000	370,000	380,000
Personal Property Taxes	13,258,989	13,258,989	12,761,518
Real Property Taxes	411,008,477	409,139,000	445,770,058
<b>Total Property Taxes</b>	<b>429,637,466</b>	<b>428,067,989</b>	<b>464,111,576</b>
<b>Licenses &amp; Permits</b>			
Licenses and Permits	3,875,034	3,871,554	3,873,394
<b>Total Licenses &amp; Permits</b>	<b>3,875,034</b>	<b>3,871,554</b>	<b>3,873,394</b>
<b>Intergovernmental</b>			
Alcoholic Beverages	60,900	46,850	60,900
Auto Lieu Tax	35,000,000	35,000,000	36,800,000
Federal Grants & Aid	5,393,060	5,683,466	5,874,241
Other Local Governments	389,900	751,533	799,900
Sales Tax & Use	180,000,000	185,500,000	182,000,000
State Grants & Aid	1,039,012	1,183,857	956,012
Transient Lodging Tax	8,996,400	8,996,400	9,374,400
<b>Total Intergovernmental</b>	<b>230,879,272</b>	<b>237,162,106</b>	<b>235,865,453</b>
<b>Charges for Services</b>			
Animal Control Fees	32,225	68,169	66,225
Collections Fees	21,500	33,255	21,500
Contributions for Administrative Overhead	15,851,403	15,851,403	16,162,316
Correctional Housing	6,800,000	6,400,000	6,680,000
Court Fees	4,958,096	4,559,063	5,168,904
Facility Fees	-	15,121	1,500
General Government	6,856,052	6,821,702	7,041,630
Health Fees	1,383,300	1,585,000	1,484,475
Interdepartmental Fees	400,000	500,000	500,000
Other Miscellaneous Fees	450,000	495,000	450,000
Other Miscellaneous Revenue	40,843	112,820	41,250
Rents & Royalties	-	-	1,546,379
Sheriff Department Fees	645,160	624,101	648,751
Veterinary Charges	1,100	1,877	1,100
<b>Total Charges for Services</b>	<b>37,439,679</b>	<b>37,067,511</b>	<b>39,814,030</b>
<b>Fines &amp; Forfeits</b>			
Justice Court Fines & Forfeits	1,985,470	1,813,556	1,861,491
Other Fines & Forfeits	291,919	296,640	819,430
Superior Court Fines & Forfeits	160,000	160,000	257,935
<b>Total Fines &amp; Forfeits</b>	<b>2,437,389</b>	<b>2,270,196</b>	<b>2,938,856</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>Investment Earnings</b>			
Investment Earnings	4,539,266	7,722,035	5,060,342
<b>Total Investment Earnings</b>	<b>4,539,266</b>	<b>7,722,035</b>	<b>5,060,342</b>
<b>Miscellaneous Revenue</b>			
Other Miscellaneous Revenue	4,267,587	11,328,888	4,432,083
Overages and Shortages	(6,000)	(6,000)	(6,000)
Rents & Royalties	2,241,029	2,556,537	732,374
<b>Total Miscellaneous Revenue</b>	<b>6,502,616</b>	<b>13,879,425</b>	<b>5,158,457</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>715,310,722</b>	<b>730,040,816</b>	<b>756,822,108</b>
<b><u>SPECIAL REVENUE FUND</u></b>			
<b>Attractions &amp; Tourism</b>			
Charges for Services	165,000	160,430	152,500
Intergovernmental	1,713,600	1,713,600	1,785,600
Investment Earnings	133,619	216,985	216,985
Miscellaneous Revenue	103,162	757,951	106,162
<b>Total Attractions &amp; Tourism</b>	<b>2,115,381</b>	<b>2,848,966</b>	<b>2,261,247</b>
<b>Behavioral Health</b>			
Intergovernmental	703,167	1,187,736	1,931,012
<b>Total Behavioral Health</b>	<b>703,167</b>	<b>1,187,736</b>	<b>1,931,012</b>
<b>Clerk of the Superior Court</b>			
Charges for Services	700,100	700,100	824,152
Intergovernmental	57,980	22,980	24,920
Investment Earnings	10,860	10,860	44,088
Miscellaneous Revenue	-	-	1,969
<b>Total Clerk of the Superior Court</b>	<b>768,940</b>	<b>733,940</b>	<b>895,129</b>
<b>Community &amp; Workforce Development</b>			
Intergovernmental	38,232,786	43,734,477	32,728,390
Investment Earnings	30,590	117,465	38,090
Miscellaneous Revenue	932,626	1,356,052	694,902
<b>Total Community &amp; Workforce Development</b>	<b>39,196,002</b>	<b>45,207,994</b>	<b>33,461,382</b>
<b>Conservation Lands &amp; Resources</b>			
Charges for Services	-	-	579,073
Investment Earnings	-	-	91,400
Miscellaneous Revenue	-	-	423,219
<b>Total Conservation Lands &amp; Resources</b>	<b>-</b>	<b>-</b>	<b>1,093,692</b>



**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>County Attorney</b>			
Fines & Forfeits	3,343,894	3,343,894	3,143,894
Intergovernmental	7,896,911	5,669,717	7,329,524
Investment Earnings	158,400	336,343	171,800
Miscellaneous Revenue	225,000	221,974	225,000
<b>Total County Attorney</b>	<b>11,624,205</b>	<b>9,571,928</b>	<b>10,870,218</b>
<b>County Free Library</b>			
Charges for Services	530,000	590,000	530,000
Intergovernmental	290,000	279,117	2,627,215
Investment Earnings	894,519	2,134,139	1,518,073
Miscellaneous Revenue	397,500	465,523	420,500
Property Taxes	58,131,122	57,873,105	61,950,684
<b>Total County Free Library</b>	<b>60,243,141</b>	<b>61,341,884</b>	<b>67,046,472</b>
<b>Elections</b>			
Intergovernmental	3,500	3,500	-
<b>Total Elections</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>
<b>Environmental Quality</b>			
Fines & Forfeits	-	25,000	-
Intergovernmental	2,378,655	3,262,161	3,090,039
Investment Earnings	170,258	344,408	292,560
Licenses & Permits	2,464,600	2,464,600	2,457,500
Miscellaneous Revenue	3,500	3,708	5,500
<b>Total Environmental Quality</b>	<b>5,017,013</b>	<b>6,099,877</b>	<b>5,845,599</b>
<b>Facilities Management</b>			
Charges for Services	35,546	35,546	36,710
Intergovernmental	1,155,000	-	577,500
Investment Earnings	81,897	375,000	100,000
Licenses & Permits	-	-	7,800
Miscellaneous Revenue	5,817,650	7,081,012	6,300,352
<b>Total Facilities Management</b>	<b>7,090,093</b>	<b>7,491,558</b>	<b>7,022,362</b>
<b>Finance &amp; Risk Management</b>			
Intergovernmental	-	(71)	-
Investment Earnings	-	4,573	-
Property Taxes	302,575	316,547	336,576
<b>Total Finance &amp; Risk Management</b>	<b>302,575</b>	<b>321,049</b>	<b>336,576</b>
<b>Finance Contingency</b>			
Intergovernmental	100,000,000	-	60,000,000
<b>Total Finance Contingency</b>	<b>100,000,000</b>	<b>-</b>	<b>60,000,000</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>Finance Non Departmental</b>			
Fines & Forfeits	-	1,146,620	-
Intergovernmental	-	82,295	-
Investment Earnings	-	300,000	-
<b>Total Finance Non Departmental</b>	<b>-</b>	<b>1,528,915</b>	<b>-</b>
<b>Grants Management &amp; Innovation</b>			
Intergovernmental	110,196,958	86,709,474	71,416,702
Miscellaneous Revenue	-	34,714,538	-
<b>Total Grants Management &amp; Innovation</b>	<b>110,196,958</b>	<b>121,424,012</b>	<b>71,416,702</b>
<b>Health</b>			
Charges for Services	2,847,452	3,055,227	2,847,452
Intergovernmental	25,672,612	18,520,085	22,444,440
Investment Earnings	-	50,000	36,185
Licenses & Permits	2,850,000	3,126,611	2,850,000
Miscellaneous Revenue	1,802,984	1,986,615	599,250
<b>Total Health</b>	<b>33,173,048</b>	<b>26,738,538</b>	<b>28,777,327</b>
<b>Justice Court Ajo</b>			
Charges for Services	7,909	7,909	7,909
Fines & Forfeits	2,500	2,500	2,500
Miscellaneous Revenue	580	580	580
<b>Total Justice Court Ajo</b>	<b>10,989</b>	<b>10,989</b>	<b>10,989</b>
<b>Justice Court Green Valley</b>			
Charges for Services	32,466	32,466	32,466
Fines & Forfeits	1,800	1,800	1,800
<b>Total Justice Court Green Valley</b>	<b>34,266</b>	<b>34,266</b>	<b>34,266</b>
<b>Justice Court Tucson</b>			
Charges for Services	880,000	758,154	817,495
Fines & Forfeits	35,000	32,202	30,000
Intergovernmental	161,860	95,558	290,200
Investment Earnings	-	85,795	66,805
<b>Total Justice Court Tucson</b>	<b>1,076,860</b>	<b>971,709</b>	<b>1,204,500</b>
<b>Justice Services</b>			
Intergovernmental	906,230	617,925	513,190
Miscellaneous Revenue	-	354,594	20,000
<b>Total Justice Services</b>	<b>906,230</b>	<b>972,519</b>	<b>533,190</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>Juvenile Court</b>			
Charges for Services	305,486	25,014	-
Fines & Forfeits	4,500	3,450	4,500
Intergovernmental	7,032,217	5,824,436	7,123,365
Investment Earnings	29,341	133,400	104,712
Miscellaneous Revenue	-	107,536	212,301
<b>Total Juvenile Court</b>	<b>7,371,544</b>	<b>6,093,836</b>	<b>7,444,878</b>
<b>Medical Examiner</b>			
Charges for Services	33,950	16,000	33,950
Investment Earnings	2,600	15,750	2,600
Miscellaneous Revenue	33,950	31,500	33,950
<b>Total Medical Examiner</b>	<b>70,500</b>	<b>63,250</b>	<b>70,500</b>
<b>Office of Digital Inclusion</b>			
Intergovernmental	-	668,146	8,141,548
<b>Total Office of Digital Inclusion</b>	<b>-</b>	<b>668,146</b>	<b>8,141,548</b>
<b>Office of Emergency Management</b>			
Intergovernmental	857,885	694,025	597,291
<b>Total Office of Emergency Management &amp; Homeland Security</b>	<b>857,885</b>	<b>694,025</b>	<b>597,291</b>
<b>Office of Sustainability &amp; Conservation</b>			
Intergovernmental	500,000	494,496	462,133
<b>Total Office of Sustainability &amp; Conservation</b>	<b>500,000</b>	<b>494,496</b>	<b>462,133</b>
<b>Parks &amp; Recreation</b>			
Charges for Services	1,293,675	1,396,943	815,925
Intergovernmental	-	321,701	506,346
Investment Earnings	22,000	344,617	130,900
Licenses & Permits	250	1,725	250
Miscellaneous Revenue	1,277,708	1,663,961	138,800
<b>Total Parks &amp; Recreation</b>	<b>2,593,633</b>	<b>3,728,947</b>	<b>1,592,221</b>
<b>Pima Animal Care</b>			
Intergovernmental	-	27,000	-
Investment Earnings	5,200	208,924	5,200
Miscellaneous Revenue	362,394	52,133	877,885
<b>Total Pima Animal Care</b>	<b>367,594</b>	<b>288,057</b>	<b>883,085</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>Public Defense Services</b>			
Charges for Services	1,000	1,000	1,000
Intergovernmental	2,645,540	2,565,712	3,058,847
Investment Earnings	3,365	53,442	3,365
Miscellaneous Revenue	300	5,391	300
<b>Total Public Defense Services</b>	<b>2,650,205</b>	<b>2,625,545</b>	<b>3,063,512</b>
<b>Real Property Services</b>			
Intergovernmental	1,750,000	1,750,000	1,750,000
<b>Total Real Property Services</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Recorder</b>			
Charges for Services	700,000	939,224	700,000
Investment Earnings	-	35,942	-
<b>Total Recorder</b>	<b>700,000</b>	<b>975,166</b>	<b>700,000</b>
<b>Regional Flood Control District</b>			
Charges for Services	794,500	645,518	794,500
Fines & Forfeits	-	500	-
Gain or Loss on Disposal of Assets	33,802	-	33,802
Intergovernmental	3,003,450	4,529,418	1,649,290
Investment Earnings	16,689	473,509	345,990
Licenses & Permits	5,550	5,550	5,550
Miscellaneous Revenue	97,360	88,800	97,360
Property Taxes	31,151,619	31,171,619	33,347,340
<b>Total Regional Flood Control District</b>	<b>35,102,970</b>	<b>36,914,914</b>	<b>36,273,832</b>
<b>Rocking K South CFD</b>			
Investment Earnings	2,000	4,250	2,000
Property Taxes	221,123	232,581	431,292
<b>Total Rocking K South CFD</b>	<b>223,123</b>	<b>236,831</b>	<b>433,292</b>
<b>School Superintendent</b>			
Intergovernmental	3,101,936	3,101,936	2,925,111
Miscellaneous Revenue	-	-	100,000
<b>Total School Superintendent</b>	<b>3,101,936</b>	<b>3,101,936</b>	<b>3,025,111</b>
<b>Sheriff</b>			
Charges for Services	2,710,000	2,710,000	3,010,000
Intergovernmental	8,573,737	8,506,098	5,003,178
Investment Earnings	29,000	180,000	174,000
Miscellaneous Revenue	45,000	507,328	90,000
<b>Total Sheriff</b>	<b>11,357,737</b>	<b>11,903,426</b>	<b>8,277,178</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>Stadium District-Kino Sports Complex</b>			
Charges for Services	2,256,140	2,278,989	2,332,640
Intergovernmental	1,400,000	1,200,000	1,400,000
Investment Earnings	127,018	162,656	181,360
Miscellaneous Revenue	39,000	56,937	39,000
<b>Total Stadium District-Kino Sports Complex</b>	<b>3,822,158</b>	<b>3,698,582</b>	<b>3,953,000</b>
<b>Superior Court</b>			
Charges for Services	3,739,000	3,657,250	3,215,000
Intergovernmental	14,137,218	15,021,527	16,140,036
Investment Earnings	26,160	118,700	102,750
Miscellaneous Revenue	146,988	72,429	72,650
<b>Total Superior Court</b>	<b>18,049,366</b>	<b>18,869,906</b>	<b>19,530,436</b>
<b>Transportation</b>			
Charges for Services	135,000	145,000	135,000
Fines & Forfeits	-	6,789	-
Intergovernmental	80,373,158	78,787,977	86,746,898
Investment Earnings	170,365	268,096	133,224
Licenses & Permits	880,000	880,000	880,000
Miscellaneous Revenue	381,871	635,670	369,371
Property Taxes	700	700	400
<b>Total Transportation</b>	<b>81,941,094</b>	<b>80,724,232</b>	<b>88,264,893</b>
<b>Treasurer</b>			
Charges for Services	50,000	43,300	50,000
Investment Earnings	1,000	16,032	1,000
Miscellaneous Revenue	35,000	47,832	35,000
<b>Total Treasurer</b>	<b>86,000</b>	<b>107,164</b>	<b>86,000</b>
<b>Wildflower CFD</b>			
Investment Earnings	-	3	-
Property Taxes	923	923	892
<b>Total Wildflower CFD</b>	<b>923</b>	<b>926</b>	<b>892</b>
<b>Wireless Integrated Network</b>			
Charges for Services	4,000,440	4,053,831	4,011,096
Investment Earnings	84,985	96,412	156,698
Miscellaneous Revenue	82,676	107,358	94,092
<b>Total Wireless Integrated Network</b>	<b>4,168,101</b>	<b>4,257,601</b>	<b>4,261,886</b>
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>547,177,137</b>	<b>463,686,366</b>	<b>481,552,351</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b><u>DEBT SERVICE</u></b>			
Intergovernmental	-	(6,887)	8,500
Investment Earnings	113,021	884,518	113,021
Property Taxes	23,440,628	23,317,305	14,145,348
<b>TOTAL DEBT SERVICE</b>	<b>23,553,649</b>	<b>24,194,936</b>	<b>14,266,869</b>
<b><u>CAPITAL PROJECTS</u></b>			
Charges for Services	5,485,000	11,848,163	10,399,511
Intergovernmental	2,676,293	1,216,719	3,530,000
Investment Earnings	600,715	1,942,043	1,307,918
Miscellaneous Revenue	-	145,246	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>8,762,008</b>	<b>15,152,171</b>	<b>15,237,429</b>
<b><u>ENTERPRISE FUND</u></b>			
<b>Development Services</b>			
Charges for Services	1,011,984	1,011,984	961,385
Fines & Forfeits	-	1,541	-
Investment Earnings	676,665	1,209,839	1,124,075
Licenses & Permits	9,185,201	9,185,201	8,725,941
Miscellaneous Revenue	8,165	28,043	7,757
<b>Total Development Services</b>	<b>10,882,015</b>	<b>11,436,608</b>	<b>10,819,158</b>
<b>Facilities Management</b>			
Charges for Services	2,136,320	2,294,835	2,136,320
Investment Earnings	9,024	32,543	9,024
Licenses & Permits	44,200	46,200	44,200
Miscellaneous Revenue	12,541	17,898	12,541
<b>Total Facilities Management</b>	<b>2,202,085</b>	<b>2,391,476</b>	<b>2,202,085</b>
<b>Regional Wastewater Reclamation</b>			
Charges for Services	180,278,786	179,331,901	180,125,000
Fines & Forfeits	2,500	800	2,500
Investment Earnings	2,520,000	6,118,192	3,926,408
Licenses & Permits	20,000	20,000	20,000
Miscellaneous Revenue	3,305,100	3,379,245	3,305,100
<b>Total Regional Wastewater Reclamation</b>	<b>186,126,386</b>	<b>188,850,138</b>	<b>187,379,008</b>
<b>TOTAL ENTERPRISE FUND</b>	<b>199,210,486</b>	<b>202,678,222</b>	<b>200,400,251</b>
<b>TOTAL ALL FUNDS</b> (not including Internal Service Fund)	<b>1,494,014,002</b>	<b>1,435,752,511</b>	<b>1,468,279,008</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2024/2025**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2023/2024</b>	<b>Estimated Revenues 2023/2024*</b>	<b>Proposed Adopted Revenues 2024/2025</b>
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</b>			
<b><u>INTERNAL SERVICE FUND</u></b>			
<b>Fleet Services</b>			
Charges for Services	18,042,571	18,580,836	19,284,550
Gain or Loss on Disposal of Assets	(50,000)	85,140	(50,000)
Investment Earnings	275,158	921,045	260,205
Miscellaneous Revenue	177,000	48,788	177,000
<b>Total Fleet Services</b>	<b>18,444,729</b>	<b>19,635,809</b>	<b>19,671,755</b>
<b>Health Benefits Trust Fund</b>			
Charges for Services	83,133,226	84,076,676	98,438,280
Investment Earnings	682,764	1,268,216	810,870
Miscellaneous Revenue	6,200,000	6,200,000	6,200,000
<b>Total Health Benefits Trust Fund</b>	<b>90,015,990</b>	<b>91,544,892</b>	<b>105,449,150</b>
<b>IT Computer Hardware/Software</b>			
Charges for Services	26,380,144	25,758,399	28,995,088
Investment Earnings	401,509	921,045	690,960
Miscellaneous Revenue	-	341,893	-
<b>Total IT Computer Hardware/Software</b>	<b>26,781,653</b>	<b>27,021,337</b>	<b>29,686,048</b>
<b>Risk Management</b>			
Charges for Services	15,517,674	15,613,261	15,681,002
Investment Earnings	1,437,896	2,857,740	2,463,556
Miscellaneous Revenue	-	152,224	-
<b>Total Risk Management</b>	<b>16,955,570</b>	<b>18,623,225</b>	<b>18,144,558</b>
<b>Telecommunications</b>			
Charges for Services	6,744,332	6,475,800	5,163,134
Investment Earnings	232,224	417,533	234,070
Miscellaneous Revenue	-	-	110,000
<b>Total Telecommunications</b>	<b>6,976,556</b>	<b>6,893,333</b>	<b>5,507,204</b>
<b>Wireless Integrated Network</b>			
Charges for Services	694,940	694,940	707,480
Investment Earnings	6,285	16,524	19,384
Miscellaneous Revenue	-	65	-
<b>Total Wireless Integrated Network</b>	<b>701,225</b>	<b>711,529</b>	<b>726,864</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>159,875,723</b>	<b>164,430,125</b>	<b>179,185,579</b>
<b>GRAND TOTAL ALL FUNDS (includes Int Service Fund)</b>	<b>1,653,889,725</b>	<b>1,600,182,636</b>	<b>1,647,464,587</b>

\* These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 29, 2024, plus projected revenues for the remainder of the fiscal year.

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
		<b>In</b>	<b>Out</b>
<b>General Fund</b>			
Behavioral Health			
Behavioral Health - Special Revenue Fund - Opioid Settlement Fund		1,500,000	
Community & Workforce Development			
Community & Workforce Development - Grants - Grant Match			535,297
Regional Wastewater Reclamation - Enterprise Fund - Summer Youth Funding		95,000	
Total Community & Workforce Development		95,000	535,297
Conservation Lands & Resources			
Office of Sustainability & Conservation - Grants - Grant Match			32,157
County Administrator			
Regional Wastewater Reclamation - Enterprise Fund - Pima Association of Governments		54,480	
County Attorney			
County Attorney - Grants - Drug Prosecution Salary			294,643
Finance General Government Revenue			
Attractions & Tourism - Special Revenue Fund - General Fund Support			811,728
Capital Projects - Finance & Risk Management - Enterprise Resource Planning COPs		1,536,962	
Capital Projects - Finance & Risk Management - Equipment Purchase		307,815	
Capital Projects - Finance & Risk Management - PAYGO			26,748,242
Capital Projects - Project Design & Construction Pima County Regional Middle Mile Project			186,135
Environmental Quality - Special Revenue Fund - Air Quality Monitoring			225,000
Environmental Quality - Special Revenue Fund - Wildcat Dump Enforcement			150,000
Finance Contingency - Grants - American Rescue Plan Act Interest		8,000,000	
Finance Contingency - Grants - Interest Expense Reimbursement			100,000
Finance Debt Service - 2014 COPs			3,841,196
Finance Debt Service - 2016 COPs			1,312,357



**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
<hr/>			
<b>General Fund</b>			
Finance General Government Revenue			
Finance Debt Service - 2020B&C COPS			1,492,850
Finance Debt Service - 2022A COPS			1,437,081
Finance Debt Service - 2022B COPS			
Enterprise Resource Planning Allocation			1,331,942
Finance Debt Service - 2023A COPS			2,952,500
Finance Debt Service - 2023B COPS			
Enterprise Resource Planning Allocation			1,536,962
Finance Debt Service - 2024 COPS			1,000,000
Grants Management & Innovation - Grants - ARPA Reallocation		1,750,000	
Health - Special Revenue Fund - Additional General Fund Support			2,300,000
Health - Special Revenue Fund - American Rescue Plan Act Interest			8,000,000
Health - Special Revenue Fund - ARPA Reallocation			1,750,000
Health - Special Revenue Fund - General Fund Support			5,250,000
Parks & Recreation - Special Revenue Fund - Parks Reclaimed Water			124,300
Sheriff - Special Revenue Fund - Inmate Welfare Fund		120,000	
Stadium District - Kino Sports Complex - Special Revenue Fund - Ball Fields Maintenance			1,000,000
Stadium District - Kino Sports Complex - Special Revenue Fund - Finance Debt Service - 2014 & 2019 COPS			2,556,733
Stadium District - Kino Sports Complex - Special Revenue Fund - Hotel Tax Proceeds			4,000,000
Stadium District - Kino Sports Complex - Special Revenue Fund - Sam Lena & Willie Blake Parks			398,441
Stadium District - Kino Sports Complex - Special Revenue Fund - The Event Center			372,977
Transportation - Special Revenue Fund - PAYGO			25,000,000
Transportation - Special Revenue Fund - Graffiti Abatement Program			120,662
Total Finance General Government Revenue		<u>11,714,777</u>	<u>93,999,106</u>
Finance Non Departmental			
Behavioral Health - Grants - Indirect Costs		132,727	
Community & Workforce Development - Grants - Indirect Costs		728,877	
County Attorney - Grants - Indirect Costs		248,495	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
		<b>In</b>	<b>Out</b>
<b>General Fund</b>			
Finance Non Departmental			
Finance Debt Service - CORP Pension Debt			6,706,144
Finance Debt Service - PSPRS Pension Debt			20,814,723
Health - Grants - Indirect Costs		1,891,094	
Justice Services - Grants - Indirect Costs		46,654	
Juvenile Court - Grants - Indirect Costs		70,053	
Parks & Recreation - Grants - Indirect Costs		2,272	
Public Defense Services - Grants - Indirect Costs		237,249	
Sheriff - Grants - Indirect Costs		7,500	
Sheriff - Special Revenue Fund - Vehicle Impound Revenue		580,000	
Superior Court - Grants - Indirect Costs		1,600	
Transportation - Grants - Indirect Costs		65,610	
Total Finance Non Departmental		4,012,131	27,520,867
Juvenile Court			
Juvenile Court - Grants - Grant Match			4,958
Office of Emergency Management & Homeland Security			
Office of Emergency Management & Homeland Security - Grants - Grant Match			597,291
Parks & Recreation			
Parks & Recreation - Grants - Grants Match			32,577
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		9,000	
Total Parks & Recreation		9,000	32,577
Sheriff			
Sheriff - Grants - Grants Match			1,310,330
Sheriff - Special Revenue Fund - Vehicle Impound Revenue		70,000	
Total Sheriff		70,000	1,310,330
Superior Court			
Superior Court - Grants - Grants Match			5,709
<b>Total General Fund</b>		<b>- 17,455,388</b>	<b>124,332,935</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025 In</b>	<b>Out</b>
<b><u>Special Revenue Funds</u></b>			
Attractions & Tourism			
Finance Debt Service - 2022B COPS			
Enterprise Resource Planning Allocation			2,172
Finance Debt Service - 2023B COPS			
Enterprise Resource Planning Allocation			2,507
General Fund - Finance General Government Revenue - General Fund Support		811,728	
Total Attractions & Tourism		811,728	4,679
Behavioral Health - Grants			
General Fund - Finance Non Departmental - Indirect Costs			132,727
Community & Workforce Development			
Capital Projects - Finance & Risk Management - Affordable Housing		5,000,000	
Community & Workforce Development - Grants			
General Fund - Community & Workforce Development - Grant Match		535,297	
General Fund - Finance Non Departmental - Indirect Costs Grants			728,877
Total Community & Workforce Development - Grants		535,297	728,877
Conservation Lands & Resources			
Capital Projects - Conservation Lands & Resources - Gilbert Ray Campground			380,000
Capital Projects - Office of Sustainability & Conservation - Native Plant Nursery Greenhouse			5,000
Capital Projects - Finance & Risk Management - PAYGO		500,000	
County Free Library - Special Revenue Fund - Native Plant Nursery		20,000	
Regional Flood Control District - Special Revenue Fund - Native Plant Nursery		80,000	
Regional Wastewater Reclamation - Enterprise Fund - Native Plant Nursery		30,000	
Transportation - Special Revenue Fund - Native Plant Nursery		30,000	
Total Conservation Lands & Resources		660,000	385,000

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Special Revenue Funds</b>			
Conservation Lands & Resources - Grants			
Capital Projects -Conservation Lands & Resources - Conservation Land Acquisition			88,867
Capital Projects -Conservation Lands & Resources - Native Plant Nursery Greenhouse			19,193
Capital Projects -Conservation Lands & Resources - Mission Garden			163,000
General Fund - Conservation Land & Resources - Grant Match		32,157	
<b>Total Conservation Lands &amp; Resources - Grants</b>		<b>32,157</b>	<b>271,060</b>
County Attorney - Grants			
General Fund - County Attorney - Drug Prosecution Salary		294,643	
General Fund - Finance Non Departmental - Indirect Costs			248,495
<b>Total County Attorney - Grants</b>		<b>294,643</b>	<b>248,495</b>
County Free Library			
Capital Projects - County Free Library - Various Projects			7,420,810
Capital Projects - Information Technology - Broadband Fiber Buildout			1,250,000
Capital Projects - Project Design & Construction - Pima County Regional Middle Mile Project			1,875,000
Conservation Lands & Resources - Special Revenue Fund - Native Plant Nursery			20,000
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			66,323
Finance Debt Service - 2023B COPS Enterprise Resource Planning Allocation			76,531
<b>Total County Free Library</b>			<b>10,708,664</b>
Environmental Quality			
Environmental Quality - Grants - Indirect Cost		171,995	
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			9,301
Finance Debt Service - 2023B COPS Enterprise Resource Planning Allocation			10,733
General Fund - Finance General Government Revenue - Air Quality Monitoring		225,000	
General Fund - Finance General Government Revenue - Wildcat Dump Enforcement		150,000	
<b>Total Environmental Quality</b>		<b>546,995</b>	<b>20,034</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
		<b>In</b>	<b>Out</b>
<b>Special Revenue Funds</b>			
Environmental Quality - Grants			
Environmental Quality - Special Revenue Fund - Indirect Costs			171,995
Facilities Management			
Capital Projects - Facilities Management 130 W. Congress			8,000,000
Capital Projects - Facilities Management - Deferred Maintenance - PAYGO		3,485,630	
Total Facilities Management		3,485,630	8,000,000
Facilities Management - Grants			
Capital Projects - Facilities Management Stratford Art Works			435,000
Finance Contingency - Grants			
General Fund - Finance General Government Revenue - Interest Expense Reimbursement		100,000	
Health - Grants - American Rescue Plan Act Interest			8,000,000
Total Finance Contingency - Grants		100,000	8,000,000
Finance Improvement Districts			
Transportation - Special Revenue Fund - Hayhook			35,000
Finance Non Departmental			
Finance Opioid Settlement Fund Health - Opioid Settlement Funds			4,500,000
Grants Management & Innovation - Grants			
Capital Projects - Grants Management & Innovation - Various Projects			26,461,356
Project Design & Construction - Special Revenue Fund - Justice Services Transition Center Modular			100,000
General Fund - Finance Non Departmental - American Rescue Plan Act Grant			1,750,000
Total Grants Management & Innovation - Grants		1,851,356	28,311,356
Health			
Behavioral Health - Special Revenue Fund - Opioid Settlement Fund			1,500,000
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			33,099

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b><u>Special Revenue Funds</u></b>			
Health			
Finance Debt Service - 2023B COPS			
Enterprise Resource Planning Allocation			38,194
General Fund - Finance General Government Revenue - American Rescue Plan Act Interest		8,000,000	
General Fund - Finance General Government Revenue - ARPA Reallocation		1,750,000	
General Fund - Finance General Government Revenue - General Fund Additional Support - ARPA		5,250,000	
General Fund - Finance General Government Revenue - General Fund Support		2,300,000	
Health - Grants - Grants Match			1,053,077
Special Revenue - Finance Non Departmental - Finance Opioid Settlement Fund		4,500,000	
Total Health		21,800,000	2,624,370
Health - Grants			
General Fund - Finance Non Departmental - Indirect Costs			1,891,094
Health - Special Revenue Fund - Grants Match		1,053,077	
Total Health - Grants		1,053,077	1,891,094
Justice Services - Grants			
General Fund - Finance Non Departmental - Indirect Costs			46,654
Juvenile Court - Grants			
General Fund - Finance Non Departmental - Indirect Costs			70,053
Juvenile Court - General Fund - Grant Match		4,958	
Total Juvenile Court - Grants		4,958	70,053
Office of Digital Inclusion			
Capital Projects - Office of Digital Inclusion - Pima County Regional Middle Mile Project			11,049,916
Office of Emergency Management & Homeland Security -			
General Fund - Office of Emergency Management & Homeland Security - Grants Match		597,291	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
		<b>In</b>	<b>Out</b>
<b><u>Special Revenue Funds</u></b>			
<b>Parks &amp; Recreation</b>			
Capital Projects - Finance & Risk Management - Deferred Maintenance		2,000,000	
General Fund - Finance General Government Revenue - Reclaimed Water Subsidy		124,300	
Parks & Recreation - Grants - Bert Martin-Manning Sr House Canoa Ranch			57,038
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		50,000	
<b>Total Parks &amp; Recreation</b>		2,174,300	57,038
<b>Parks &amp; Recreation - Grants</b>			
General Fund - Finance Non Departmental - Indirect Costs			2,272
General Fund - Parks & Recreation - Grant Match		32,577	
Parks & Recreation - Special Revenue Fund - Grant Match		57,038	
<b>Total Parks &amp; Recreation - Grants</b>		89,615	2,272
<b>Project Design &amp; Construction</b>			
Project Design & Construction - Grants - Justice Services Transition Center Modular		100,000	
<b>Public Defense Services - Grants</b>			
General Fund - Finance Non Departmental - Indirect Costs			237,249
<b>Regional Flood Control District</b>			
Capital Projects - Regional Flood Control District - Various Projects			16,800,000
Conservation Lands & Resources - Special Revenue Fund - Native Plant Nursery			80,000
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			58,003
Finance Debt Service - 2023B COPS Enterprise Resource Planning Allocation			66,931
Regional Flood Control District - Grants - Grant Match			238,732
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		5,500	
Stadium District - Kino Sports Complex - Special Revenue Fund - KERP Support			189,602
<b>Total Regional Flood Control District</b>		5,500	17,433,268

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Special Revenue Funds</b>			
Regional Flood Control District - Grants			
Capital Projects - Regional Flood Control District - Grants - Various Grants			1,508,604
Regional Flood Control District - Special Revenue - Grant Match		238,732	
Total Regional Flood Control District - Grants		238,732	1,508,604
Rocking K South CFD			
Community Facility District	4,000,000		
School Superintendent			
Sheriff - Special Revenue - Jail Substitute Teacher		35,400	
Sheriff			
General Fund - Finance General Government Revenue - Inmate Welfare Fund			120,000
General Fund - Finance Non Departmental - Vehicle Impound Revenue			580,000
General Fund - Sheriff - Vehicle Impound Revenue			70,000
School Superintendent - Special Revenue - Jail Substitute Teacher			35,400
Total Sheriff			805,400
Sheriff - Grants			
General Fund - Finance Non Departmental - Indirect Costs			7,500
General Fund - Sheriff - Grant Match		1,310,330	
Total Sheriff - Grants		1,310,330	7,500
Stadium District - Kino Sports Complex			
Capital Projects - Stadium District-Kino Sports Complex - Various Projects			2,775,000
Finance Debt Service - 2014 COPs			827,358
Finance Debt Service - 2019 COPs			2,029,375
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			29,842
Finance Debt Service - 2023B COPS Enterprise Resource Planning Allocation			34,436
General Fund - Finance General Government Revenue - Ball Fields Maintenance		1,000,000	
General Fund - Finance General Government Revenue - Finance Debt Service - 2014 & 2019 COPs		2,556,733	
General Fund - Finance General Government Revenue - Hotel Tax Proceeds		4,000,000	



**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Special Revenue Funds</b>			
Stadium District - Kino Sports Complex			
General Fund - Finance General Government Revenue - Sam Lena & Willie Blake Parks		398,441	
General Fund - Finance General Government Revenue - The Events Center		372,977	
Regional Flood Control District - Special Revenue Fund - KERP Support		189,602	
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water KERP		20,000	
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water South Fields		20,000	
<b>Total Stadium District - Kino Sports Complex</b>		<b>8,557,753</b>	<b>5,696,011</b>
Superior Courts - Grants			
General Fund - Finance Non Departmental - Indirect Costs			1,600
General Fund - Superior Court - Grant Match		5,709	
<b>Total Superior Courts - Grants</b>		<b>5,709</b>	<b>1,600</b>
Transportation			
Capital Projects - Transportation - Star Valley Loan Repayment			202,500
Capital Projects - Transportation - Various Projects			142,686
Conservation Lands & Resources - Special Revenue Fund - Native Plant Nursery			30,000
Finance Debt Service - 2020C COPs			10,298,560
Finance Debt Service - 2021 COPs			10,277,815
Finance Debt Service - 2022A COPs			1,337,369
Finance Debt Service - 2022B COPs			5,936,000
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			103,857
Finance Debt Service - 2023B COPS Enterprise Resource Planning Allocation			119,844
Finance Debt Service - HURF Bonds			8,249,157
Finance Improvement Districts - Special Revenue Fund - Hayhook		35,000	
General Fund - Finance General Government Revenue - PAYGO		25,000,000	
General Fund - Finance General Government Revenue - Graffiti Abatement Program		120,662	
Transportation - Grants - Grant Match			149,232
<b>Total Transportation</b>		<b>25,155,662</b>	<b>36,847,020</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Special Revenue Funds</b>			
Transportation - Grants			
Transportation - Special Revenue Fund - Grant Match		149,232	
Capital Projects - Transportation - Various Projects			7,798,060
General Fund - Finance Non Departmental - Indirect Costs			65,610
Total Transportation Grants		149,232	7,863,670
Wireless Integrated Network			
Finance Debt Service - 2022B COPS			
Enterprise Resource Planning Allocation			2,516
Finance Debt Service - 2023B COPS			
Enterprise Resource Planning Allocation			3,122
Total Wireless Integrated Network			5,638
<b>Total Special Revenue Funds</b>	<b>4,000,000</b>	<b>72,744,009</b>	<b>148,100,244</b>

**Debt Service**

Finance Debt Service

Attraction & Tourism - Special Revenue Fund - Enterprise Resource Planning Allocation		4,679	
Capital Projects - Finance Risk Management - Enterprise Resource Planning Allocation		1,714,538	
Capital Projects - Transportation - 2019A COPs		1,440,125	
Capital Projects - Transportation - 2022A COPs		1,273,284	
County Free Library - Special Revenue Fund - Enterprise Resource Planning Allocation		142,854	
Development Services - Enterprise Fund - Enterprise Resource Planning Allocation		23,883	
Environmental Quality - Special Revenue Fund - Enterprise Resource Planning Allocation		20,034	
Facilities Management - Enterprise Fund - Parking Garages - 2014 COPs		334,321	
Facilities Management - Enterprise Fund - Parking Garages - Enterprise Resource Planning Allocation		4,829	
Finance Risk Management - Internal Fund - Enterprise Resource Planning Allocation		25,458	
Fleet Services - Internal Services Fund - Enterprise Resource Planning Allocation		41,823	
General Fund - Finance General Government Revenue - 2014 COPs		3,841,196	
General Fund - Finance General Government Revenue - 2016 COPs		1,312,357	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Debt Service</b>			
Finance Debt Service			
General Fund - Finance General Government Revenue - 2020B COPs		1,492,850	
General Fund - Finance General Government Revenue - 2022A COPs		1,437,081	
General Fund - Finance General Government Revenue - 2023A COPs		2,952,500	
General Fund - Finance General Government Revenue - 2024 COPS		1,000,000	
General Fund - Finance General Government Revenue - Enterprise Resource Planning Allocation		2,868,904	
General Fund - Finance Non Departmental - CORP Pension Debt		6,706,144	
General Fund - Finance Non Departmental - PSPRS Pension Debt		20,814,723	
Health Benefit Self-Insurance Trust - Internal Fund - Enterprise Resource Planning Allocation		117,778	
Health - Special Revenue Fund - Enterprise Resource Planning Allocation		71,293	
Information Technology - Internal Services Fund - Enterprise Resource Planning Allocation		77,270	
Regional Flood Control District - Special Revenue Fund - Enterprise Resource Planning Allocation		124,934	
Regional Wastewater Reclamation - Enterprise Fund - Enterprise Resource Planning Allocation		519,803	
Stadium District-Kino Sports Complex - Special Revenue Fund - 2014 COPs		827,358	
Stadium District-Kino Sports Complex - Special Revenue Fund - 2019 COPs		2,029,375	
Stadium District-Kino Sports Complex - Special Revenue Fund - Enterprise Resource Planning Allocation		64,278	
Transportation - Special Revenue Fund - 2020C COPs		10,298,560	
Transportation - Special Revenue Fund - 2021 COPs		10,277,815	
Transportation - Special Revenue Fund - 2022A COPs		1,337,369	
Transportation - Special Revenue Fund - 2022B COPs		5,936,000	
Transportation - Special Revenue Fund - Enterprise Resource Planning Allocation		223,701	
Transportation - Special Revenue Fund - HURF Bonds		8,249,157	
Wireless Integrated Network - Internal Service Fund- Enterprise Resource Planning Allocation		2,844	
Wireless Integrated Network - Special Revenue Fund - Enterprise Resource Planning Allocation		5,638	
<b>Total Debt Service</b>	-	<b>87,614,756</b>	-

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	<b>Out</b>
		<b>In</b>	<b>Out</b>
<b>Capital Projects</b>			
Conservation Lands & Resources			
Conservation Lands & Resources - Grants			
Conservation Land Acquisition		88,867	
Conservation Lands & Resources - Grants			
Mission Garden		163,000	
Conservation Lands & Resources - Grants			
Native Plant Nursery Greenhouse		19,193	
Conservation Lands & Resources - Special Revenue Fund			
Gilbert Ray Campground Improvements		380,000	
Conservation Lands & Resources - Special Revenue Fund			
Native Plant Nursery Greenhouse		5,000	
Total Office of Sustainability & Conservation		656,060	
County Free Library			
County Free Library - Special Revenue - Various Projects		7,420,810	
Facilities Management			
Facilities Management - Special Revenue Fund -			
Facilities Renewal - 130 W. Congress		8,000,000	
Facilities Management - Grants			
Stratford Art Works		435,000	
Grants Management & Innovation - Grants			
Kino Hospital Infrastructure		1,500,000	
Grants Management & Innovation - Grants			
Office of the Medical Examiner - Facility Upgrade		3,000,000	
Grants Management & Innovation - Grants			
Public Health Curley School		1,447,695	
Grants Management & Innovation - Grants			
Public Health Northwest County Service Center		19,463,661	
Total Facilities Management		33,846,356	
Finance & Risk Management			
Bond Proceeds - 2024 COPS	40,000,000		
Conservation Lands & Resources - Special Revenue			
Fund -PAYGO			500,000
Facilities Management - Special Revenue Fund -			
Facilities Renewal - Deferred Maintenance			3,485,630
Finance & Risk Management - Other Special Revenue -			
Affordable Housing			5,000,000
Finance Debt Service - 2022B COPS			
Enterprise Resource Planning Allocation			1,714,538
General Fund - Finance General Government Revenue -			
PAYGO		26,748,242	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Capital Projects</b>			
Finance & Risk Management			
General Fund - General Government Revenue - Enterprise Resource Planning COPs			1,536,962
General Fund - General Government Revenue - Equipment Purchase			307,815
Parks & Recreation - Special Revenue Fund - Deferred Maintenance - PAYGO			2,000,000
<b>Total Finance &amp; Risk Management</b>	<b>40,000,000</b>	<b>26,748,242</b>	<b>14,544,945</b>
Information Technology			
County Free Library - Special Revenue - Broadband Fiber Buildout		1,250,000	
Parks & Recreation			
Grants Management & Innovation - Grants Ajo Community Pool Filter Replacement		385,000	
Grants Management & Innovation - Grants Brandi Fenton Lighting Field 1		72,662	
Grants Management & Innovation - Grants Manzanita Park Pool Filter Replacement		385,000	
Grants Management & Innovation - Grants Rillito Park Lighting - Field 9		207,338	
<b>Total Parks &amp; Recreation</b>		<b>1,050,000</b>	
Project Design & Construction			
Office of Digital Inclusion - Special Revenue Fund Pima County Regional Middle Mile Project		11,049,916	
County Free Library - Special Revenue Fund - Pima County Regional Middle Mile Project		1,875,000	
General Fund - Finance General Government Revenue - Pima County Regional Middle Mile Project		186,135	
Regional Wastewater Reclamation - Enterprise Fund - Public Art Water Education		85,711	
<b>Total Project Design &amp; Construction</b>		<b>13,196,762</b>	
Regional Flood Control District			
Regional Flood Control District - Grants - Big Horn Fire Flood Hazard Mitigation		308,604	
Regional Flood Control District - Grants - El Vado Storm Sewer		1,200,000	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>Capital Projects</b>			
Regional Flood Control District			
Regional Flood Control District - Special Revenue Fund - Various Projects		16,800,000	
Regional Wastewater Reclamation - Enterprise Fund - Continental Ranch Regional Force Main Loop Restoration		2,659,824	
<b>Total Regional Flood Control District</b>		<b>20,968,428</b>	
Stadium District-Kino Sports Complex			
Stadium District-Kino Sports Complex - Special Revenue Fund - Field Maintenance Equipment & Rolling Complex Fleet		275,000	
Stadium District-Kino Sports Complex - Special Revenue Fund - Kino North Complex Stadium Concession Stand		1,150,000	
Stadium District-Kino Sports Complex - Special Revenue Fund - Kino North Clubhouse Parking Lot		400,000	
Stadium District-Kino Sports Complex - Special Revenue Fund - Kino Pool Pumphouse Replacement		450,000	
Stadium District-Kino Sports Complex - Special Revenue Fund - Kino Sports Complex Roof Repair		500,000	
<b>Total Stadium District-Kino Sports Complex</b>		<b>2,775,000</b>	
Transportation			
Finance Debt Service - 2019A COPs			1,440,125
Finance Debt Service - 2022A COPs			1,273,284
Transportation - Grants - Various Projects		7,798,060	
Transportation - Special Revenue Fund - Star Valley Loan Repayment		202,500	
Transportation - Special Revenue Fund - Various Projects		142,686	
<b>Total Transportation</b>		<b>8,143,246</b>	<b>2,713,409</b>
<b>Total Capital Projects</b>	<b>40,000,000</b>	<b>116,054,904</b>	<b>17,258,354</b>
<b>Enterprise Funds</b>			
Development Services			
Finance Debt Service - 2022B COPs Enterprise Resource Planning Allocation			11,088
Finance Debt Service - 2023B COPs Enterprise Resource Planning Allocation			12,795
<b>Total Development Services</b>			<b>23,883</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Interfund Transfers FY 2024/2025</b>
		<b>In      Out</b>
<b>Enterprise Funds</b>		
Facilities Management		
Finance Debt Service - 2014 COPs		334,321
Finance Debt Service - 2022B COPs		
Enterprise Resource Planning Allocation		2,242
Finance Debt Service - 2023B COPs		
Enterprise Resource Planning Allocation		2,587
Total Facilities Management		339,150
Regional Wastewater Reclamation		
Capital Project - Project Design & Construction		
Public Art Water Feature		85,711
Capital Project - Region Flood Control District -		
Continental Ranch Regional Force		
Main Loop Restoration		2,659,824
Conservation Land & Resources-		
Special Revenue Fund -Native Plant Nursery		30,000
Finance Debt Service - 2022B COPs		
Enterprise Resource Planning Allocation		241,328
Finance Debt Service - 2023B COPs		
Enterprise Resource Planning Allocation		278,475
General Fund - Community & Workforce Development -		
Summer Youth Funding		95,000
General Fund - County Administrator -		
Pima Association of Governments		54,480
General Fund - Parks & Recreation -		
Reclaimed Water Subsidy		9,000
Natural Resources, Parks & Recreation -		
Special Revenue Fund - Reclaimed Water Subsidy		50,000
Regional Flood Control District - Special Revenue Fund -		
Reclaimed Water Subsidy		5,500
Stadium District-Kino Sports Complex -		
Special Revenue Fund -		
Reclaimed Water Subsidy KERP		20,000
Stadium District-Kino Sports Complex -		
Special Revenue Fund -		
Reclaimed Water Subsidy South Expansion		20,000
Total Regional Wastewater Reclamation		3,549,318
<b>Total Enterprise Funds</b>	-	<b>3,912,351</b>
<b>Grand Total</b>	<b>44,000,000</b>	<b>293,869,057    293,603,884</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Proceeds from</b>	<b>Interfund</b>	
	<b>Other Financing Sources 2024/2025</b>	<b>Transfers FY 2024/2025</b>	
		<b>In</b>	<b>Out</b>
<b>The Following Is Provided for Informational Purposes Only</b>			
<b><u>Internal Service Funds</u></b>			
Finance Risk Management			
Finance Debt Service - 2022B COPs			
Enterprise Resource Planning Allocation			11,819
Finance Debt Service - 2023B COPs			
Enterprise Resource Planning Allocation			13,639
Total Finance Risk Management			25,458
Fleet Services			
Finance Debt Service - 2022B COPs			
Enterprise Resource Planning Allocation			19,417
Finance Debt Service - 2023B COPs			
Enterprise Resource Planning Allocation			22,406
Total Fleet Services			41,823
Health Benefit Self-Insurance Trust			
Finance Debt Service - 2022B COPs			
Enterprise Resource Planning Allocation			54,681
Finance Debt Service - 2023B COPs			
Enterprise Resource Planning Allocation			63,097
Total Health Benefit Self-Insurance Trust			117,778
Information Technology			
Finance Debt Service - 2022B COPs			
Enterprise Resource Planning Allocation			35,874
Finance Debt Service - 2023B COPs			
Enterprise Resource Planning Allocation			41,396
Total Information Technology			77,270
Wireless Integrated Network			
Finance Debt Service - 2022B COPs			
Enterprise Resource Planning Allocation			1,422
Finance Debt Service - 2023B COPs			
Enterprise Resource Planning Allocation			1,422
Total Wireless Integrated Network			2,844
<b>Total Internal Service Funds</b>	-	-	<b>265,173</b>



**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2023/2024*</b>	<b>Expense Adjustments Approved 2023/2024</b>	<b>Estimated Expenditures/ Expenses 2023/2024**</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025***</b>
<b>GENERAL FUND</b>				
Analytics & Data Governance	3,698,661	-	2,645,440	-
Assessor	11,888,552	-	11,888,552	13,747,261
Behavioral Health	32,681,336	-	31,356,271	37,209,157
Board of Supervisors	2,889,282	-	2,816,322	3,051,562
Clerk of the Board	1,872,989	-	1,841,982	1,990,684
Clerk of the Superior Court	13,037,668	-	13,553,368	13,821,535
Communications Office	3,468,305	-	3,569,057	3,621,524
Community & Workforce Development	13,428,860	-	12,751,085	9,642,236
Conservation Lands & Resources	-	-	-	7,006,051
Constables	1,668,824	-	-	1,689,369
County Administrator	3,927,562	-	3,551,644	4,128,139
County Attorney	26,247,325	-	27,312,876	28,615,992
Economic Development	2,425,831	-	2,359,641	2,235,148
Elections	6,089,430	-	5,568,188	7,663,886
Environmental Quality	1,440,334	-	1,481,073	1,695,343
Facilities Management	22,139,966	-	22,705,052	23,033,178
Finance & Risk Management	16,522,595	-	15,000,674	16,584,635
Finance Contingency	121,233,614	-	9,562,542	100,144,071
Finance General Government Revenue	100,000	-	293,687	100,000
Finance Non Departmental	98,368,805	-	98,794,293	106,026,955
Grants Management & Innovation	5,027,360	-	4,744,884	5,205,258
Human Resources	6,676,220	-	6,184,338	6,763,051
Information Technology	22,328,488	-	21,264,311	25,553,491
Justice Court Ajo	770,807	-	770,807	901,658
Justice Court Green Valley	855,993	-	855,993	950,949
Justice Court Tucson	7,771,255	-	7,949,169	8,011,805
Justice Services	809,532	-	761,696	881,941
Juvenile Court	21,544,542	-	22,567,024	22,994,894
Medical Examiner	5,262,224	-	5,438,877	6,380,557
Office of Emergency Management & Home	863,063	-	736,393	933,385
Office of Sustainability & Conservation	1,789,450	-	1,610,255	-
Parks & Recreation	21,371,606	-	21,188,178	17,859,614
Office of Digital Inclusion	-	-	41,100	102,726
Pima Animal Care	12,452,770	-	12,014,884	12,511,760
Procurement	2,968,053	-	2,972,383	3,330,413
Project Design & Construction	2,818,993	-	2,310,726	3,087,483
Public Defense Services	36,748,087	-	40,572,960	39,909,935
Real Property Services	1,109,509	-	1,129,199	1,069,844
Recorder	8,293,134	-	8,098,076	9,499,476
School Superintendent	2,688,554	-	2,688,554	2,988,840
Sheriff	159,631,501	-	170,220,435	170,622,771
Superior Court	47,284,145	-	49,724,880	50,600,151
Treasurer	2,909,994	-	2,561,068	3,113,031
<b>TOTAL GENERAL FUND</b>	<b>755,105,219</b>	<b>-</b>	<b>653,457,937</b>	<b>775,279,759</b>

**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2023/2024*</b>	<b>Expense Adjustments Approved 2023/2024</b>	<b>Estimated Expenditures/ Expenses 2023/2024**</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025***</b>
<b><u>SPECIAL REVENUE FUND</u></b>				
Attractions & Tourism	2,076,772	-	2,015,484	2,119,214
Behavioral Health	667,302	-	1,140,094	1,798,385
Clerk of the Superior Court	1,070,600	-	1,035,600	1,521,319
Communications Office	-	-	-	2,815
Community & Workforce Development	47,776,298	-	48,157,525	46,702,343
Conservation Lands & Resources	-	-	-	2,915,488
County Attorney	14,861,485	-	10,721,502	16,498,029
County Free Library	46,249,939	-	46,208,500	51,495,204
Elections	3,500	-	3,500	-
Environmental Quality	5,566,945	-	5,938,925	6,434,109
Facilities Management	16,502,500	-	6,632,718	8,037,992
Finance & Risk Management	545,248	-	554,161	598,903
Finance Contingency	100,000,000	-	-	96,000,138
Grants Management & Innovation	87,974,281	-	89,086,308	50,979,486
Health	53,088,471	-	44,519,021	49,840,345
Justice Court Ajo	162,610	-	161,303	19,307
Justice Court Green Valley	374,615	-	374,615	102,439
Justice Court Tucson	1,570,767	-	1,503,750	1,770,840
Justice Services	882,373	-	1,444,109	761,251
Juvenile Court	7,581,583	-	6,059,885	8,267,944
Medical Examiner	65,000	-	16,500	65,000
Office of Digital Inclusion	-	-	13,456	-
Office of Emergency Management & Homeland Security	1,361,343	-	1,145,547	1,194,582
Office of Sustainability & Conservation	500,000	-	140,000	236,874
Parks & Recreation	8,842,681	-	4,793,148	6,178,890
Pima Animal Care	1,315,906	-	1,706,729	1,357,590
Project Design & Construction	-	-	-	2,010,000
Public Defense Services	3,367,469	-	3,287,361	3,746,103
Real Property Services	1,750,000	-	1,750,000	1,750,000
Recorder	1,482,995	-	1,780,871	1,704,981
Regional Flood Control District	17,612,053	-	16,738,696	18,202,680
Rocking K South CFD	4,879,332	-	302,058	2,726,179
School Superintendent	3,199,839	-	2,699,839	1,798,316
Sheriff	14,198,955	-	14,191,778	11,261,742
Stadium District-Kino Sports Complex	8,826,776	-	8,422,049	10,153,658
Superior Court	19,539,494	-	20,109,189	20,789,371
Transportation	65,802,394	-	63,056,480	72,783,733
Treasurer	398,346	-	552,746	225,000
Wireless Integrated Network	3,382,975	-	3,661,189	3,630,450
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>543,480,847</b>	<b>-</b>	<b>409,924,636</b>	<b>505,680,700</b>
<b><u>DEBT SERVICE FUND</u></b>				
Finance Debt Service	103,035,321	-	103,293,957	103,851,301
<b>TOTAL DEBT SERVICE FUND</b>	<b>103,035,321</b>	<b>-</b>	<b>103,293,957</b>	<b>103,851,301</b>

**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2023/2024*</b>	<b>Expense Adjustments Approved 2023/2024</b>	<b>Estimated Expenditures/ Expenses 2023/2024**</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025***</b>
<b><u>CAPITAL PROJECTS FUND</u></b>				
Capital Projects	171,687,795	-	175,232,438	146,552,105
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>171,687,795</b>	<b>-</b>	<b>175,232,438</b>	<b>146,552,105</b>
<b><u>ENTERPRISE FUND</u></b>				
Development Services	8,131,694	-	8,132,921	8,658,176
Facilities Management	3,022,536	-	3,019,421	3,057,406
Regional Wastewater Reclamation	176,028,931	-	177,993,759	183,413,812
<b>TOTAL ENTERPRISE FUND</b>	<b>187,183,161</b>	<b>-</b>	<b>189,146,101</b>	<b>195,129,394</b>
<b>TOTAL ALL FUNDS (not including Int Svs Fund)</b>	<b>1,760,492,343</b>	<b>-</b>	<b>1,531,055,069</b>	<b>1,726,493,259</b>
<b><u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u></b>				
<b><u>INTERNAL SERVICE FUND</u></b>				
Facilities Management	1,025,304	-	1,009,044	1,022,355
Finance & Risk Management	10,565,818	-	10,416,900	11,680,822
Fleet Services	21,324,882	-	20,924,303	23,070,008
Human Resources	96,045,969	-	97,830,212	106,796,165
Information Technology	31,527,593	-	32,286,141	39,439,173
Wireless Integrated Network	688,694	-	660,539	707,653
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>161,178,260</b>	<b>-</b>	<b>163,127,139</b>	<b>182,716,176</b>
<b>GRAND TOTAL ALL FUNDS</b> (includes Int Svs Fund)	<b>1,921,670,603</b>	<b>-</b>	<b>1,694,182,208</b>	<b>1,909,209,435</b>

\*For the FY 2023/24 Adopted Budget, the County allocated \$19 million in contingency funds for the Class and Compensation study and \$5 million for inflation contingency, all budgeted at the General Fund level. During the year, this funding and associated budget authority was distributed to individual General Fund departments, explaining why some departments' estimated expenses exceed their adopted budgets.





















\*\*These amounts include actual expenditure/expenses on the modified accrual basis as of February 29, 2024, plus projected expenditures/expenses for the remainder of the fiscal year.

\*\*\*Fiscal year 2024/2025 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$1,043,816), Information Technology (\$4,922,286), and Regional Wastewater (\$55,879,789).













On Schedule F – Summary of Expenditures by Functional Area and Department, we have added the Strategic Framework/Budget Pillar icons. This is intended to denote which Budget Pillars most clearly align with the services that the departments provide. Below are the Budget Pillars and Goals with their corresponding icons.















**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
<b>GENERAL GOVERNMENT SERVICES</b>					
	 <b>Analytics &amp; Data Governance</b>				
	General Fund	3,698,661	-	2,645,440	-
	<b>Total Analytics &amp; Data Governance</b>	<b>3,698,661</b>	<b>-</b>	<b>2,645,440</b>	<b>-</b>
	 <b>Assessor</b>				
	General Fund	11,888,552	-	11,888,552	13,747,261
	<b>Total Assessor</b>	<b>11,888,552</b>	<b>-</b>	<b>11,888,552</b>	<b>13,747,261</b>
   	<b>Board of Supervisors</b>				
	General Fund	2,889,282	-	2,816,322	3,051,562
	<b>Total Board of Supervisors</b>	<b>2,889,282</b>	<b>-</b>	<b>2,816,322</b>	<b>3,051,562</b>
	 <b>Clerk of the Board</b>				
	General Fund	1,872,989	-	1,841,982	1,990,684
	<b>Total Clerk of the Board</b>	<b>1,872,989</b>	<b>-</b>	<b>1,841,982</b>	<b>1,990,684</b>
   	<b>County Administrator</b>				
	General Fund	3,927,562	-	3,551,644	4,128,139
	<b>Total County Administrator</b>	<b>3,927,562</b>	<b>-</b>	<b>3,551,644</b>	<b>4,128,139</b>
 	<b>Economic Development</b>				
	General Fund	2,425,831	-	2,359,641	2,235,148
	<b>Total Economic Development</b>	<b>2,425,831</b>	<b>-</b>	<b>2,359,641</b>	<b>2,235,148</b>
	 <b>Elections</b>				
	General Fund	6,089,430	-	5,568,188	7,663,886
	Grants	3,500	-	3,500	-
	<b>Total Elections</b>	<b>6,092,930</b>	<b>-</b>	<b>5,571,688</b>	<b>7,663,886</b>
 	<b>Facilities Management</b>				
	General Fund	22,139,966	-	22,705,052	23,033,178
	Facilities Renewal	15,925,000	-	6,632,718	7,485,492
	Grants	577,500	-	-	552,500
	Parking Garages	3,022,536	-	3,019,421	3,057,406
	<b>Total Facilities Management</b>	<b>41,665,002</b>	<b>-</b>	<b>32,357,191</b>	<b>34,128,576</b>
	 <b>Finance &amp; Risk Management</b>				
	General Fund	16,522,595	-	15,000,674	16,584,635
	Improvement and Other Districts	318,704	-	327,617	372,359
	Special Revenue	226,544	-	226,544	226,544
	<b>Total Finance &amp; Risk Management</b>	<b>17,067,843</b>	<b>-</b>	<b>15,554,835</b>	<b>17,183,538</b>
	 <b>Finance Contingency</b>				
	General Fund	121,233,614	-	9,562,542	100,144,071
	Grants	100,000,000	-	-	60,000,000
	Special Revenue	-	-	-	36,000,138
	<b>Total Finance Contingency</b>	<b>221,233,614</b>	<b>-</b>	<b>9,562,542</b>	<b>196,144,209</b>
	 <b>Finance Debt Service</b>				
	Debt Service	103,035,321	-	103,293,957	103,851,301
	<b>Total Finance Debt Service</b>	<b>103,035,321</b>	<b>-</b>	<b>103,293,957</b>	<b>103,851,301</b>
	 <b>Finance General Government Revenue</b>				
	General Fund	100,000	-	293,687	100,000
	<b>Total Finance General Government Revenue</b>	<b>100,000</b>	<b>-</b>	<b>293,687</b>	<b>100,000</b>











**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
	<b>Finance Non Departmental</b>				
	General Fund	98,368,805	-	98,794,293	106,026,955
	<b>Total Finance Non Departmental</b>	<b>98,368,805</b>	<b>-</b>	<b>98,794,293</b>	<b>106,026,955</b>
	<b>Human Resources</b>				
	General Fund	6,676,220	-	6,184,338	6,763,051
	<b>Total Human Resources</b>	<b>6,676,220</b>	<b>-</b>	<b>6,184,338</b>	<b>6,763,051</b>
	<b>Information Technology</b>				
	General Fund	22,328,488	-	21,264,311	25,553,491
	<b>Total Information Technology</b>	<b>22,328,488</b>	<b>-</b>	<b>21,264,311</b>	<b>25,553,491</b>
	<b>Office of Digital Inclusion</b>				
	General Fund	-	-	41,100	102,726
	Grants	-	-	13,456	-
	<b>Total Office of Digital Inclusion</b>	<b>-</b>	<b>-</b>	<b>54,556</b>	<b>102,726</b>
	<b>Office of Emergency Management &amp; Homeland Security</b>				
	General Fund	863,063	-	736,393	933,385
	Grants	1,361,343	-	1,145,547	1,194,582
	<b>Total Office of Emergency Management &amp; Homeland Security</b>	<b>2,224,406</b>	<b>-</b>	<b>1,881,940</b>	<b>2,127,967</b>
	<b>Procurement</b>				
	General Fund	2,968,053	-	2,972,383	3,330,413
	<b>Total Procurement</b>	<b>2,968,053</b>	<b>-</b>	<b>2,972,383</b>	<b>3,330,413</b>
	<b>Recorder</b>				
	General Fund	8,293,134	-	8,098,076	9,499,476
	Special Revenue	1,482,995	-	1,780,871	1,704,981
	<b>Total Recorder</b>	<b>9,776,129</b>	<b>-</b>	<b>9,878,947</b>	<b>11,204,457</b>
	<b>Rocking K South CFD</b>				
	Document Storage & Retrieval	4,879,332	-	302,058	2,726,179
	<b>Total Rocking K South CFD</b>	<b>4,879,332</b>	<b>-</b>	<b>302,058</b>	<b>2,726,179</b>
	<b>Treasurer</b>				
	General Fund	2,909,994	-	2,561,068	3,113,031
	Special Revenue	398,346	-	552,746	225,000
	<b>Total Treasurer</b>	<b>3,308,340</b>	<b>-</b>	<b>3,113,814</b>	<b>3,338,031</b>
	<b>Wireless Integrated Network</b>				
	Taxpayer Information Fund	3,382,975	-	3,661,189	3,630,450
	<b>Total Wireless Integrated Network</b>	<b>3,382,975</b>	<b>-</b>	<b>3,661,189</b>	<b>3,630,450</b>
	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>569,810,335</b>	<b>-</b>	<b>339,845,310</b>	<b>549,028,024</b>
	<b>COMMUNITY RESOURCES</b>				
	<b>Attractions &amp; Tourism</b>				
	Special Revenue	2,076,772	-	2,015,484	2,119,214
	<b>Total Attractions &amp; Tourism</b>	<b>2,076,772</b>	<b>-</b>	<b>2,015,484</b>	<b>2,119,214</b>
	<b>Communications Office</b>				
	General Fund	3,468,305	-	3,569,057	3,621,524
	Special Revenue	-	-	-	2,815
	<b>Total Communications Office</b>	<b>3,468,305</b>	<b>-</b>	<b>3,569,057</b>	<b>3,624,339</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**






















Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
	<b>Community &amp; Workforce Development</b>				
	General Fund	13,428,860	-	12,751,085	9,642,236
	Grants	37,139,648	-	44,575,052	34,273,943
	Housing Trust Fund	50,000	-	-	50,000
	Pima Vocational Special Revenue	1,023,250	-	-	216,276
	Special Revenue	9,563,400	-	3,582,473	12,162,124
	<b>Total Community &amp; Workforce Development</b>	<b>61,205,158</b>	<b>-</b>	<b>60,908,610</b>	<b>56,344,579</b>
	<b>County Free Library</b>				
	Special Revenue	46,249,939	-	46,208,500	51,495,204
	<b>Total County Free Library</b>	<b>46,249,939</b>	<b>-</b>	<b>46,208,500</b>	<b>51,495,204</b>
	<b>Grants Management &amp; Innovation</b>				
	General Fund	5,027,360	-	4,744,884	5,205,258
	Grants	87,974,281	-	89,086,308	50,979,486
	<b>Total Grants Management &amp; Innovation</b>	<b>93,001,641</b>	<b>-</b>	<b>93,831,192</b>	<b>56,184,744</b>
	<b>School Superintendent</b>				
	General Fund	2,688,554	-	2,688,554	2,988,840
	Grants	1,437,996	-	1,437,996	1,261,161
	School Reserve Special Programs	1,761,843	-	1,261,843	537,155
	<b>Total School Superintendent</b>	<b>5,888,393</b>	<b>-</b>	<b>5,388,393</b>	<b>4,787,156</b>
	<b>Stadium District-Kino Sports Complex</b>				
	Special Revenue	8,826,776	-	8,422,049	10,153,658
	<b>Total Stadium District-Kino Sports Complex</b>	<b>8,826,776</b>	<b>-</b>	<b>8,422,049</b>	<b>10,153,658</b>
	<b>TOTAL COMMUNITY RESOURCES</b>	<b>220,716,984</b>	<b>-</b>	<b>220,343,285</b>	<b>184,708,894</b>
	<b><u>HEALTH SERVICES</u></b>				
	<b>Behavioral Health</b>				
	General Fund	32,681,336	-	31,356,271	37,209,157
	Grants	667,302	-	1,140,094	1,798,385
	<b>Total Behavioral Health</b>	<b>33,348,638</b>	<b>-</b>	<b>32,496,365</b>	<b>39,007,542</b>
	<b>Health</b>				
	Grants	27,414,361	-	19,755,135	22,351,927
	Health Services	25,674,110	-	24,763,886	27,488,418
	<b>Total Health</b>	<b>53,088,471</b>	<b>-</b>	<b>44,519,021</b>	<b>49,840,345</b>
	<b>Medical Examiner</b>				
	General Fund	5,262,224	-	5,438,877	6,380,557
	Special Programs Fund	65,000	-	16,500	65,000
	<b>Total Medical Examiner</b>	<b>5,327,224</b>	<b>-</b>	<b>5,455,377</b>	<b>6,445,557</b>
	<b>Pima Animal Care</b>				
	General Fund	12,452,770	-	12,014,884	12,511,760
	Grants	1,315,906	-	1,032,736	81,220
	Special Revenue	-	-	673,993	1,276,370
	<b>Total Pima Animal Care</b>	<b>13,768,676</b>	<b>-</b>	<b>13,721,613</b>	<b>13,869,350</b>
	<b>TOTAL HEALTH SERVICES</b>	<b>105,533,009</b>	<b>-</b>	<b>96,192,376</b>	<b>109,162,794</b>
	<b><u>JUSTICE &amp; LAW</u></b>				
	<b>Clerk of the Superior Court</b>				
	General Fund	13,037,668	-	13,553,368	13,821,535
	Grants	35,000	-	-	-
	Special Programs Fund	1,035,600	-	1,035,600	1,521,319
	<b>Total Clerk of the Superior Court</b>	<b>14,108,268</b>	<b>-</b>	<b>14,588,968</b>	<b>15,342,854</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**







Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
	<b>Constables</b>				
	General Fund	1,668,824	-	-	1,689,369
	<b>Total Constables</b>	<b>1,668,824</b>	<b>-</b>	<b>-</b>	<b>1,689,369</b>
	<b>County Attorney</b>				
	General Fund	26,247,325	-	27,312,876	28,615,992
	Grants	5,837,237	-	4,209,667	5,865,298
	Special Programs Fund	9,024,248	-	6,511,835	10,632,731
	<b>Total County Attorney</b>	<b>41,108,810</b>	<b>-</b>	<b>38,034,378</b>	<b>45,114,021</b>
	<b>Justice Court Ajo</b>				
	General Fund	770,807	-	770,807	901,658
	Grants	1,307	-	-	1,307
	Special Programs Fund	161,303	-	161,303	18,000
	<b>Total Justice Court Ajo</b>	<b>933,417</b>	<b>-</b>	<b>932,110</b>	<b>920,965</b>
	<b>Justice Court Green Valley</b>				
	General Fund	855,993	-	855,993	950,949
	Special Programs Fund	374,615	-	374,615	102,439
	<b>Total Justice Court Green Valley</b>	<b>1,230,608</b>	<b>-</b>	<b>1,230,608</b>	<b>1,053,388</b>
	<b>Justice Court Tucson</b>				
	General Fund	7,771,255	-	7,949,169	8,011,805
	Grants	161,860	-	94,843	289,500
	Special Programs Fund	1,408,907	-	1,408,907	1,481,340
	<b>Total Justice Court Tucson</b>	<b>9,342,022</b>	<b>-</b>	<b>9,452,919</b>	<b>9,782,645</b>
	<b>Justice Services</b>				
	General Fund	809,532	-	761,696	881,941
	Grants	882,373	-	1,444,109	761,251
	<b>Total Justice Services</b>	<b>1,691,905</b>	<b>-</b>	<b>2,205,805</b>	<b>1,643,192</b>
	<b>Juvenile Court</b>				
	General Fund	21,544,542	-	22,567,024	22,994,894
	Grants	988,760	-	1,003,576	1,252,805
	Special Programs Fund	6,592,823	-	5,056,309	7,015,139
	<b>Total Juvenile Court</b>	<b>29,126,125</b>	<b>-</b>	<b>28,626,909</b>	<b>31,262,838</b>
	<b>Public Defense Services</b>				
	General Fund	36,748,087	-	40,572,960	39,909,935
	Grants	2,139,964	-	2,059,856	2,518,598
	Special Programs Fund	1,227,505	-	1,227,505	1,227,505
	<b>Total Public Defense Services</b>	<b>40,115,556</b>	<b>-</b>	<b>43,860,321</b>	<b>43,656,038</b>
	<b>Sheriff</b>				
	General Fund	159,631,501	-	170,220,435	170,622,771
	Grants	4,405,853	-	4,174,926	4,006,008
	Special Programs Fund	9,793,102	-	10,016,852	7,255,734
	<b>Total Sheriff</b>	<b>173,830,456</b>	<b>-</b>	<b>184,412,213</b>	<b>181,884,513</b>
	<b>Superior Court</b>				
	General Fund	47,284,145	-	49,724,880	50,600,151
	Grants	1,268,982	-	1,831,649	1,248,279
	Special Programs Fund	18,270,512	-	18,277,540	19,541,092
	<b>Total Superior Court</b>	<b>66,823,639</b>	<b>-</b>	<b>69,834,069</b>	<b>71,389,522</b>
	<b>TOTAL JUSTICE &amp; LAW</b>	<b>379,979,630</b>	<b>-</b>	<b>393,178,300</b>	<b>403,739,345</b>



**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
<b><u>PUBLIC WORKS</u></b>					
		<b>Capital Projects</b>			
	Capital Projects	171,687,795	-	175,232,438	146,552,105
	<b>Total Capital Projects</b>	<b>171,687,795</b>	<b>-</b>	<b>175,232,438</b>	<b>146,552,105</b>
		<b>Conservation Lands &amp; Resources</b>			
	General Fund	-	-	-	7,006,051
	Special Revenue	-	-	-	2,915,488
	<b>Total Conservation Lands &amp; Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,921,539</b>
		<b>Development Services</b>			
	Enterprise	8,131,694	-	8,132,921	8,658,176
	<b>Total Development Services</b>	<b>8,131,694</b>	<b>-</b>	<b>8,132,921</b>	<b>8,658,176</b>
		<b>Environmental Quality</b>			
	General Fund	1,440,334	-	1,481,073	1,695,343
	Environmental Quality	3,182,851	-	3,280,566	3,523,729
	Grants	946,127	-	1,220,392	1,433,044
	Waste Tire	1,437,967	-	1,437,967	1,477,336
	<b>Total Environmental Quality</b>	<b>7,007,279</b>	<b>-</b>	<b>7,419,998</b>	<b>8,129,452</b>
		<b>Office of Sustainability &amp; Conservation</b>			
	General Fund	1,789,450	-	1,610,255	-
	Grants	500,000	-	140,000	236,874
	<b>Total Office of Sustainability &amp; Conservation</b>	<b>2,289,450</b>	<b>-</b>	<b>1,750,255</b>	<b>236,874</b>
		<b>Parks &amp; Recreation</b>			
	General Fund	21,371,606	-	21,188,178	17,859,614
	Grants	395,170	-	318,883	574,496
	Special Programs Fund	8,447,511	-	4,474,265	5,604,394
	<b>Total Parks &amp; Recreation</b>	<b>30,214,287</b>	<b>-</b>	<b>25,981,326</b>	<b>24,038,504</b>
		<b>Project Design &amp; Construction</b>			
	General Fund	2,818,993	-	2,310,726	3,087,483
	Special Revenue	-	-	-	2,010,000
	<b>Total Project Design &amp; Construction</b>	<b>2,818,993</b>	<b>-</b>	<b>2,310,726</b>	<b>5,097,483</b>
		<b>Real Property Services</b>			
	General Fund	1,109,509	-	1,129,199	1,069,844
	Grants	1,750,000	-	1,750,000	1,750,000
	<b>Total Real Property Services</b>	<b>2,859,509</b>	<b>-</b>	<b>2,879,199</b>	<b>2,819,844</b>
	<b>Public Works Administration</b>				
			<b>Regional Flood Control District</b>		
	Flood Control Ops	17,098,603	-	16,139,313	17,663,262
	Grants	328,450	-	464,383	354,418
	Flood Control Canoa Ranch In-Lieu Fee	185,000	-	135,000	185,000
	<b>Total Regional Flood Control District</b>	<b>17,612,053</b>	<b>-</b>	<b>16,738,696</b>	<b>18,202,680</b>
		<b>Regional Wastewater Reclamation</b>			
	Regional Wastewater Reclamation	176,028,931	-	177,993,759	183,413,812
	<b>Total Regional Wastewater Reclamation</b>	<b>176,028,931</b>	<b>-</b>	<b>177,993,759</b>	<b>183,413,812</b>
		<b>Transportation</b>			
	Grants	-	-	105,000	805,347
	Special Revenue	65,802,394	-	62,951,480	71,978,386
	<b>Total Transportation</b>	<b>65,802,394</b>	<b>-</b>	<b>63,056,480</b>	<b>72,783,733</b>
	<b>TOTAL PUBLIC WORKS</b>	<b>484,452,385</b>	<b>-</b>	<b>481,495,798</b>	<b>479,854,202</b>
	<b>TOTAL ALL FUNCTIONAL AREAS</b> <small>(not including Int Svs Fund)</small>	<b>1,760,492,343</b>	<b>-</b>	<b>1,531,055,069</b>	<b>1,726,493,259</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2024/2025**

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024*	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024**	Proposed Adopted Expenditures/ Expenses 2024/2025***
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</b>					
<b><u>GENERAL GOVERNMENT SERVICES</u></b>					
	 Facilities Management	1,025,304	-	1,009,044	1,022,355
	 Finance & Risk Management	10,565,818	-	10,416,900	11,680,822
	 Fleet Services	21,324,882	-	20,924,303	23,070,008
	 Human Resources	96,045,969	-	97,830,212	106,796,165
	 Information Technology	31,527,593	-	32,286,141	39,439,173
	 Wireless Integrated Network	688,694	-	660,539	707,653
	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>161,178,260</b>	<b>-</b>	<b>163,127,139</b>	<b>182,716,176</b>
	<b>TOTAL ALL FUNCTIONAL AREAS</b> <small>(includes Int Svs Fund)</small>	<b>1,921,670,603</b>	<b>-</b>	<b>1,694,182,208</b>	<b>1,909,209,435</b>

**\*For the FY 2023/24 Adopted Budget, the County allocated \$19 million in contingency funds for the Class and Compensation study and \$5 million for inflation contingency, all budgeted at the General Fund level. During the year, this funding and associated budget authority was distributed to individual General Fund departments, explaining why some departments' estimated expenses exceed their adopted budgets.**

**\*\*These amounts include actual expenditure/expenses on the modified accrual basis as of February 29, 2024, plus projected expenditures/expenses for the remainder of the fiscal year.**

**\*\*\*Fiscal year 2024/2025 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$1,043,816), Information Technology (\$4,922,286), and Regional Wastewater (\$55,879,789).**

**Pima County**  
**Summary of Personnel by Fund and Department Schedule G**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Full-Time Equivalent (FTE) 2024/2025</b>	<b>Employees Salaries &amp; Hourly Costs 2024/2025</b>	<b>Retirement Costs 2024/2025</b>	<b>Health Care Costs 2024/2025</b>	<b>Other Benefit Costs 2024/2025</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025</b>
<b><u>GENERAL FUND</u></b>						
<b><u>General Government Services</u></b>						
Assessor	148.00	8,408,906	1,075,359	1,577,363	745,121	11,806,749
Board of Supervisors	20.75	1,813,019	455,438	276,685	157,608	2,702,750
Clerk of the Board	19.00	1,098,598	133,825	235,875	97,171	1,565,469
County Administrator	16.75	2,396,975	282,022	310,089	180,730	3,169,816
Economic Development	5.18	547,519	64,366	48,455	46,741	707,081
Elections	44.69	3,538,945	133,233	162,076	154,726	3,988,980
Facilities Management	153.00	7,519,336	897,087	1,707,958	816,082	10,940,463
Finance & Risk Management	144.25	10,228,382	1,259,730	1,778,511	912,466	14,179,089
Human Resources	52.00	3,473,017	420,602	669,606	312,697	4,875,922
Information Technology	178.85	14,459,996	1,771,700	2,484,607	1,267,863	19,984,166
Office of Digital Inclusion	3.00	224,489	27,545	41,898	19,533	313,465
Office of Emergency Management & Homeland Security	1.00	45,760	5,615	25,320	4,468	81,163
Procurement	32.00	2,264,622	276,823	407,008	199,141	3,147,594
Recorder	75.23	3,475,582	354,018	543,570	282,259	4,655,429
Treasurer	31.10	1,879,272	268,076	378,416	166,384	2,692,148
<b>Total General Government Services</b>	<b>924.80</b>	<b>61,374,418</b>	<b>7,425,439</b>	<b>10,647,437</b>	<b>5,362,990</b>	<b>84,810,284</b>
<b><u>Community Resources</u></b>						
Communications Office	31.00	2,118,168	253,979	505,205	183,973	3,061,325
Community & Workforce Development	68.71	3,551,840	304,729	452,669	330,744	4,639,982
Grants Management & Innovation	47.00	3,392,576	416,209	555,456	297,273	4,661,514
School Superintendent	23.60	1,711,095	247,012	281,445	151,685	2,391,237
<b>Total Community Resources</b>	<b>170.31</b>	<b>10,773,679</b>	<b>1,221,929</b>	<b>1,794,775</b>	<b>963,675</b>	<b>14,754,058</b>
<b><u>Health Services</u></b>						
Behavioral Health	30.23	2,032,421	245,390	384,300	188,206	2,850,317
Medical Examiner	46.00	4,039,467	487,960	548,155	313,754	5,389,336
Pima Animal Care	107.70	5,412,410	605,827	880,774	495,005	7,394,016
<b>Total Health Services</b>	<b>183.93</b>	<b>11,484,298</b>	<b>1,339,177</b>	<b>1,813,229</b>	<b>996,965</b>	<b>15,633,669</b>

**Pima County**  
**Summary of Personnel by Fund and Department Schedule G**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Full-Time Equivalent (FTE) 2024/2025</b>	<b>Employees Salaries &amp; Hourly Costs 2024/2025</b>	<b>Retirement Costs 2024/2025</b>	<b>Health Care Costs 2024/2025</b>	<b>Other Benefit Costs 2024/2025</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025</b>
<b><u>Justice &amp; Law</u></b>						
Clerk of the Superior Court	184.00	8,702,844	1,102,529	1,781,301	788,812	12,375,486
Constables	13.00	790,615	424,638	160,451	82,460	1,458,164
County Attorney	312.00	20,931,781	2,789,639	3,407,001	1,762,528	28,890,949
Justice Court Ajo	8.00	485,398	113,309	121,605	47,597	767,909
Justice Court Green Valley	10.00	554,302	104,564	115,625	49,662	824,153
Justice Court Tucson	96.00	5,012,892	1,082,987	1,092,557	470,202	7,658,638
Justice Services	7.00	543,522	66,077	92,788	46,657	749,044
Juvenile Court	256.25	12,851,809	3,610,379	2,557,802	1,306,694	20,326,684
Public Defense Services	282.00	20,900,434	2,548,307	3,116,378	1,839,534	28,404,653
Sheriff	1,462.25	94,738,584	18,492,781	17,030,223	10,646,903	140,908,491
Superior Court	480.00	29,934,251	7,073,013	4,996,224	2,723,326	44,726,814
<b>Total Justice &amp; Law</b>	<b>3,110.50</b>	<b>195,446,432</b>	<b>37,408,223</b>	<b>34,471,955</b>	<b>19,764,375</b>	<b>287,090,985</b>
<b><u>Public Works</u></b>						
Conservation Lands & Resources	61.50	3,887,090	431,774	784,636	367,791	5,471,291
Environmental Quality	6.00	394,546	48,411	58,489	41,526	542,972
Parks & Recreation	234.65	10,911,676	1,124,279	1,995,496	1,194,807	15,226,258
Project Design & Construction	41.00	3,092,094	378,274	558,994	278,805	4,308,167
Real Property Services	10.00	766,547	93,543	145,742	66,759	1,072,591
<b>Total Public Works</b>	<b>353.15</b>	<b>19,051,953</b>	<b>2,076,281</b>	<b>3,543,357</b>	<b>1,949,688</b>	<b>26,621,279</b>
<b>TOTAL GENERAL FUND</b>	<b>4,742.69</b>	<b>298,130,780</b>	<b>49,471,049</b>	<b>52,270,753</b>	<b>29,037,693</b>	<b>428,910,275</b>
<b><u>SPECIAL REVENUE FUND</u></b>						
<b><u>General Government Services</u></b>						
Office of Emergency Management & Homeland Security	8.00	610,580	74,918	127,912	53,238	866,648
Recorder	5.00	361,466	44,352	65,980	31,583	503,381
Wireless Integrated Network	10.00	836,419	102,629	174,058	87,498	1,200,604
<b>Total General Government Services</b>	<b>23.00</b>	<b>1,808,465</b>	<b>221,899</b>	<b>367,950</b>	<b>172,319</b>	<b>2,570,633</b>

**Pima County**  
**Summary of Personnel by Fund and Department Schedule G**  
**Fiscal Year 2024/2025**

<b>Fund/Department</b>	<b>Full-Time Equivalent (FTE) 2024/2025</b>	<b>Employees Salaries &amp; Hourly Costs 2024/2025</b>	<b>Retirement Costs 2024/2025</b>	<b>Health Care Costs 2024/2025</b>	<b>Other Benefit Costs 2024/2025</b>	<b>Proposed Adopted Expenditures/ Expenses 2024/2025</b>
<b><u>Community Resources</u></b>						
Attractions & Tourism	9.80	604,819	57,939	42,776	52,769	758,303
Communications Office	3.00	160,246	19,662	23,953	13,897	217,758
Community & Workforce Development	96.13	5,584,023	664,336	929,859	532,317	7,710,535
County Free Library	338.90	17,401,581	1,894,571	3,209,781	1,516,599	24,022,532
Grants Management & Innovation	16.00	1,497,920	114,560	148,973	214,524	1,975,977
School Superintendent	1.00	57,607	7,068	31	4,862	69,568
Stadium District-Kino Sports Complex	64.75	3,024,041	331,020	673,259	311,585	4,339,905
<b>Total Community Resources</b>	<b>529.58</b>	<b>28,330,237</b>	<b>3,089,156</b>	<b>5,028,632</b>	<b>2,646,553</b>	<b>39,094,578</b>
<b><u>Health Services</u></b>						
Behavioral Health	4.00	537,411	28,774	32,177	127,903	726,265
Health	434.83	24,931,356	2,879,842	3,891,456	2,490,197	34,192,851
Pima Animal Care	23.98	936,841	95,743	160,787	82,999	1,276,370
<b>Total Health Services</b>	<b>462.81</b>	<b>26,405,608</b>	<b>3,004,359</b>	<b>4,084,420</b>	<b>2,701,099</b>	<b>36,195,486</b>
<b><u>Justice &amp; Law</u></b>						
County Attorney	82.00	6,375,682	747,881	945,901	429,571	8,499,035
Justice Court Green Valley	0.50	16,380	-	62	1,286	17,728
Justice Court Tucson	7.00	273,124	32,173	47,488	27,299	380,084
Justice Services	5.00	244,572	30,009	40,431	26,129	341,141
Juvenile Court	76.50	3,921,927	957,111	815,084	412,780	6,106,902
Public Defense Services	13.00	828,378	101,642	91,279	77,483	1,098,782
Sheriff	43.00	3,034,787	631,304	426,992	290,477	4,383,560
Superior Court	216.16	11,646,919	3,396,299	2,281,140	1,249,359	18,573,717
<b>Total Justice &amp; Law</b>	<b>443.16</b>	<b>26,341,769</b>	<b>5,896,419</b>	<b>4,648,377</b>	<b>2,514,384</b>	<b>39,400,949</b>
<b><u>Public Works</u></b>						
Conservation Lands & Resources	4.00	189,605	23,124	53,502	20,066	286,297
Environmental Quality	39.00	2,729,567	334,076	444,704	285,602	3,793,949
Parks & Recreation	2.00	68,796	8,441	16,448	7,016	100,701
Regional Flood Control District	60.35	4,599,904	553,112	760,782	453,498	6,367,296
Transportation	190.04	11,646,438	1,377,204	2,316,637	1,128,497	16,468,776
<b>Total Public Works</b>	<b>295.39</b>	<b>19,234,310</b>	<b>2,295,957</b>	<b>3,592,073</b>	<b>1,894,679</b>	<b>27,017,019</b>
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>1,753.94</b>	<b>102,120,389</b>	<b>14,507,790</b>	<b>17,721,452</b>	<b>9,929,034</b>	<b>144,278,665</b>

**Pima County**  
**Summary of Personnel by Fund and Department Schedule G**  
**Fiscal Year 2024/2025**

Fund/Department	Full-Time Equivalent (FTE) 2024/2025	Employees Salaries & Hourly Costs 2024/2025	Retirement Costs 2024/2025	Health Care Costs 2024/2025	Other Benefit Costs 2024/2025	Proposed Adopted Expenditures/ Expenses 2024/2025
<b><u>ENTERPRISE FUND</u></b>						
<b><u>General Government Services</u></b>						
Facilities Management	7.00	309,452	36,586	78,773	30,667	455,478
<b>Total General Government Services</b>	<b>7.00</b>	<b>309,452</b>	<b>36,586</b>	<b>78,773</b>	<b>30,667</b>	<b>455,478</b>
<b><u>Public Works</u></b>						
Development Services	54.95	4,038,430	487,288	693,504	374,820	5,594,042
Regional Wastewater Reclamation	399.00	25,568,772	2,924,357	5,085,905	2,389,333	35,968,367
<b>Total Public Works</b>	<b>453.95</b>	<b>29,607,202</b>	<b>3,411,645</b>	<b>5,779,409</b>	<b>2,764,153</b>	<b>41,562,409</b>
<b>TOTAL ENTERPRISE FUND</b>	<b>460.95</b>	<b>29,916,654</b>	<b>3,448,231</b>	<b>5,858,182</b>	<b>2,794,820</b>	<b>42,017,887</b>
<b>TOTAL ALL FUNCTIONAL AREAS</b> (not including Int Svs Fund)	<b>6,957.58</b>	<b>430,167,823</b>	<b>67,427,070</b>	<b>75,850,387</b>	<b>41,761,547</b>	<b>615,206,827</b>

**THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY**

**INTERNAL SERVICE FUND**

**General Government Services**

Facilities Management	9.00	542,521	65,372	77,364	46,772	732,029
Finance & Risk Management	5.00	330,605	40,565	71,274	29,217	471,661
Fleet Services	58.00	3,117,827	372,735	641,627	320,179	4,452,368
Human Resources	16.00	965,111	118,235	285,639	86,957	1,455,942
Information Technology	75.00	5,464,638	664,968	1,010,420	475,585	7,615,611
Wireless Integrated Network	3.00	226,542	27,797	56,504	25,794	336,637
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>166.00</b>	<b>10,647,244</b>	<b>1,289,672</b>	<b>2,142,828</b>	<b>984,504</b>	<b>15,064,248</b>
<b>TOTAL ALL FUNCTIONAL AREAS</b> (including Int Svs Fund)	<b>7,123.58</b>	<b>440,815,067</b>	<b>68,716,742</b>	<b>77,993,215</b>	<b>42,746,051</b>	<b>630,271,075</b>

**NOTE: Slight FTE differences between reports are due to rounding**