



PIMA COUNTY
FINANCE & RISK MANAGEMENT

Financial Update

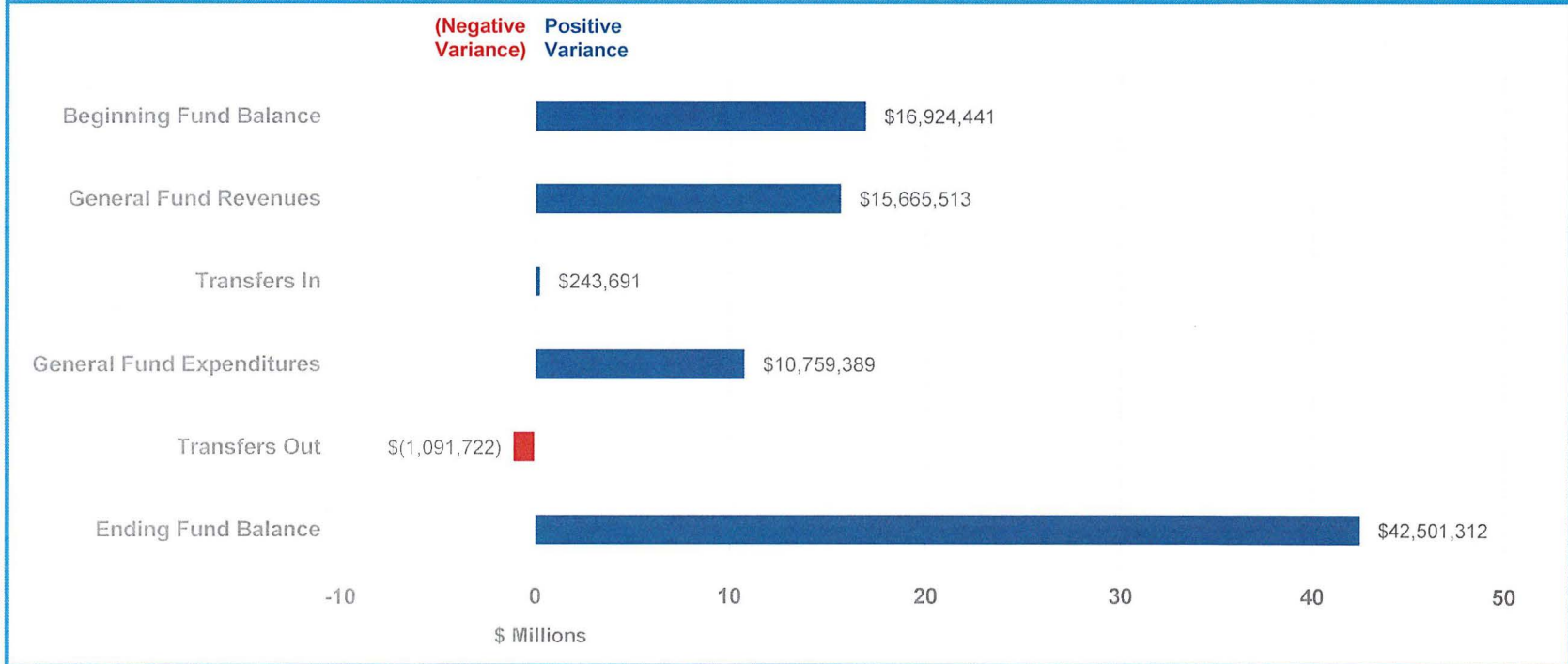
May 12, 2026

Overview

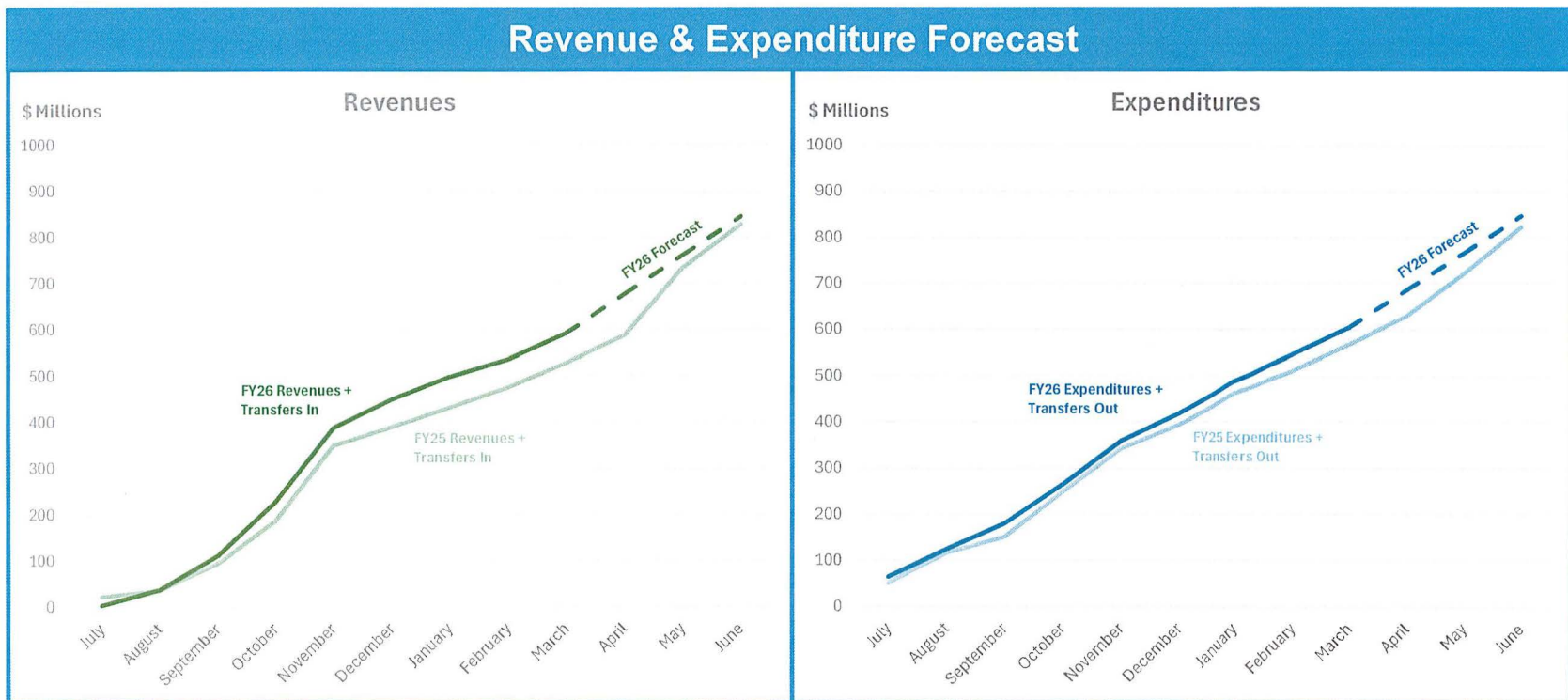
- Healthy financial outlook for FY 25/26 based on April forecast with actuals as of March
- General Fund revenues projected to exceed budget by \$15.6M
- Expenditures trending lower than budget by \$10.7M
- Fund balance projected to increase by \$42.5M
 - \$37.3M included in CA Recommended Budget
 - \$2.1M increase from FY 2025/26 GF reserve requirement
 - \$3.1M available unrestricted fund balance

Financial Forecast – April 2026

Variance: FY 2025/26 Adopted Budget versus Forecast Period 9



Financial Forecast – April 2026



FY 2025/26 Financial Update

General Fund

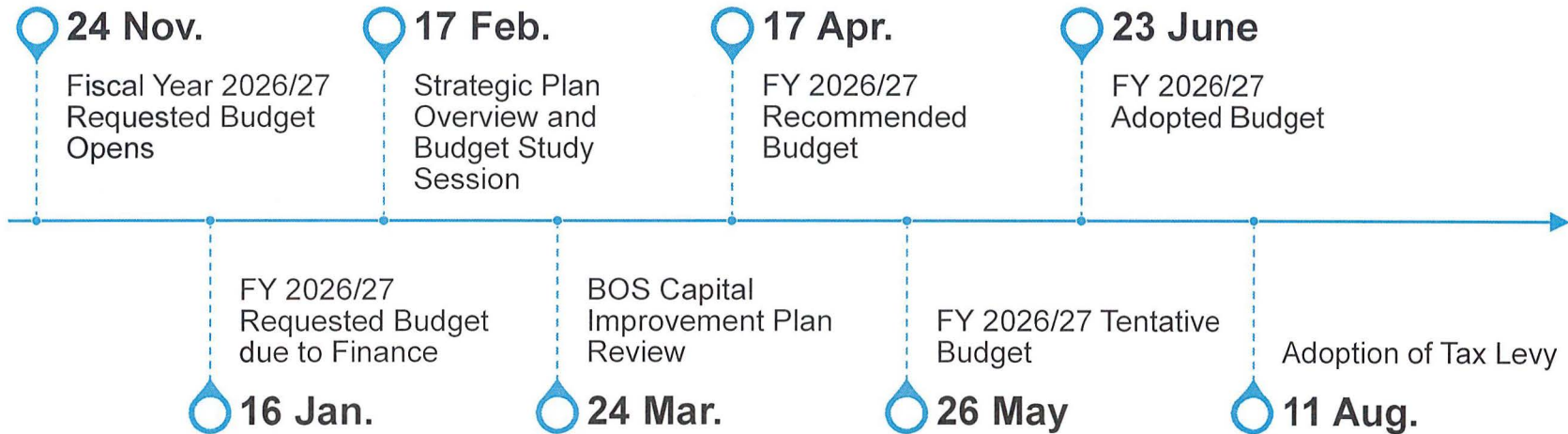
General Fund Balance Reconciliation	
FY 2025/26 Unrestricted GF Reserve	134,524,222
- Less FY 2026/27 Recommended Budget Minimum 15% of Expenditures	(94,113,931)
- Less Use of Fund Balance in the FY 2026/27 Recommended Budget	(37,287,320)
Available Unrestricted Fund Balance	3,122,971

General Fund Contingency

Date	Description	Amount	Balance
7/1/2025	Beginning Balance	-	1,000,000
7/25/2025	HR Pay Strategies	(106,305)	893,695
12/30/2025	SDCP 25 th Anniversary	(200,000)	693,695
2/17/2026	Treasurer Budget Remediation Plan	(210,675)	483,020
3/24/2026	St. Luke's Funding	(100,000)	383,020

FY 2026/27 Budget Calendar

Key Dates





PIMA COUNTY

Board of Supervisors

Jennifer Allen, *Chair*, District 3
Dr. Matt Heinz, *Vice Chair*, District 2
Rex Scott, District 1
Steve Christy, District 4
Andrés Cano, District 5

Pima County Administrator

Jan Leshar

Deputy County Administrators

Carmine DeBonis, Jr.
Steve Holmes
Chad Kasmar

FY 2025/26 Financial Update

General Fund - Summary

General Fund Balance Reconciliation	
Unrestricted General Fund Balance	134,524,222
- FY 2026/27 Recommended Budget General Fund Balance	(131,401,251)
Available Unrestricted General Fund Balance	3,122,971