AGENDA MATERIAL
DATE 8/11/26 ITEM NO. SS RA 8

PIMA COUNTY
FINANCE & RISK MANAGEMENT

Financial Update

August 11, 2026

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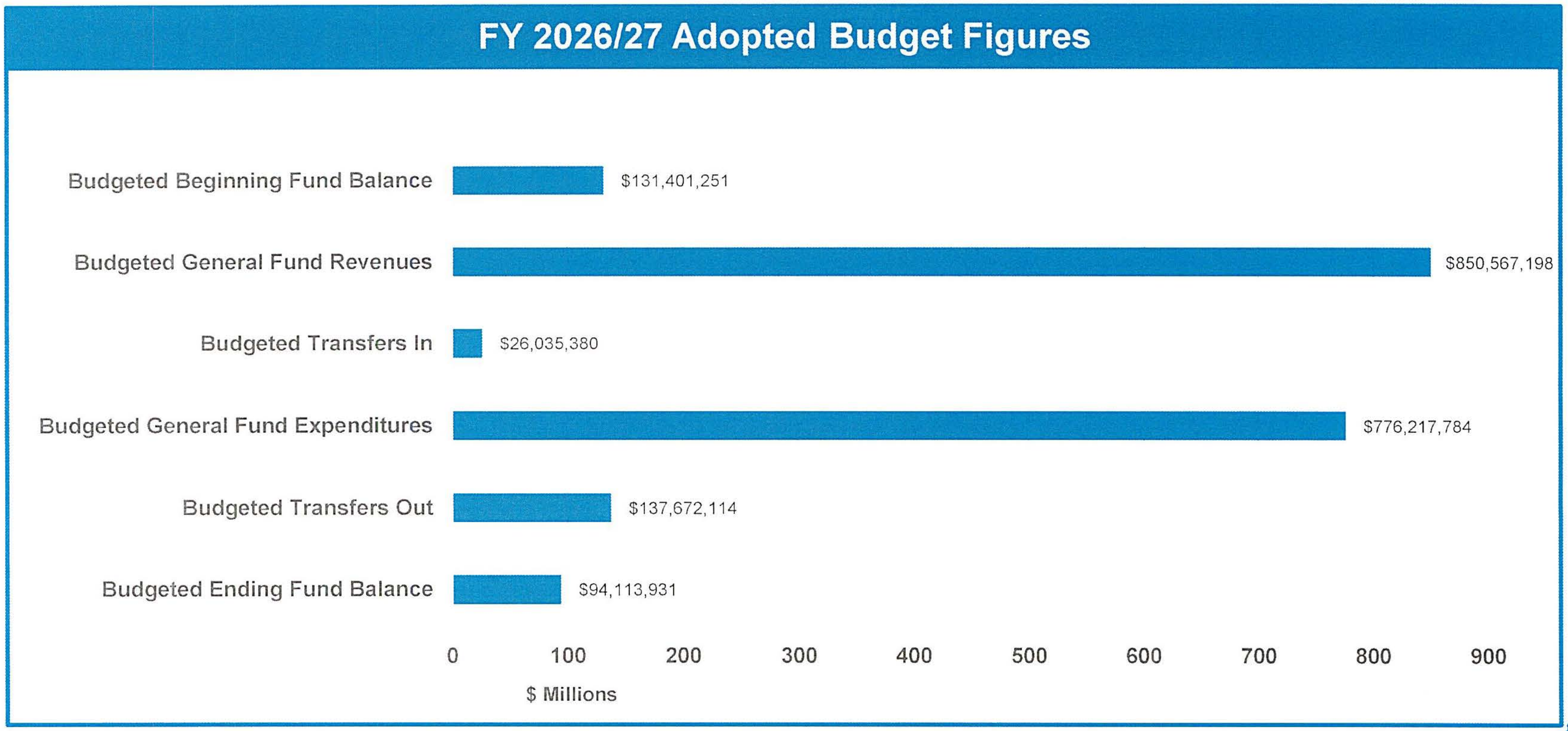
Overview

- Period 0 forecast set to budget; period 1 (July) closed August 8
- No significant operational variances in early discussions with departments
- Preliminary unrestricted FY 2025/26 year-end General Fund fund balance totals $11.6M
  - Includes additional $3.5M in state shared sales tax
  - Processing of the NOPC refunds from the Treasurer's Office ($1.8M)

General Fund FY 2026/27 Adopted



FY 2026/27 Financial Update

General Fund

General Fund Balance Reconciliation	
FY 2026/27 Unrestricted GF Reserve	94,113,931
- Less FY 2026/27 Adopted Minimum 15% of Expenditures	(94,113,931)
Available Unrestricted Fund Balance	-

General Fund Contingencies

General Use	Amount
Beginning Balance	**$4,783,385**
Retention Payments	(742,417)
ITD Positions	(250,000)
GED Program	(170,000)
Benchmarking (SD)	(553,377)
Current Balance	**3,067,591**

Grant Transition	Amount
Beginning Balance	**$5,500,000**
	-
	-
	-
	-
Current Balance	**5,500,000**

Inflation	Amount
Beginning Balance	**$1,000,000**
	-
	-
	-
	-
Current Balance	**1,000,000**

Total GF Contingencies Summary	
Beginning Balance	**$11,283,385**
- Less Amount used YTD	**($3,067,591)**
Total Available Balance	**$9,567,591**

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 Lesher

Deputy County Administrators
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Steve Holmes
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