



PIMA COUNTY
FINANCE & RISK MANAGEMENT

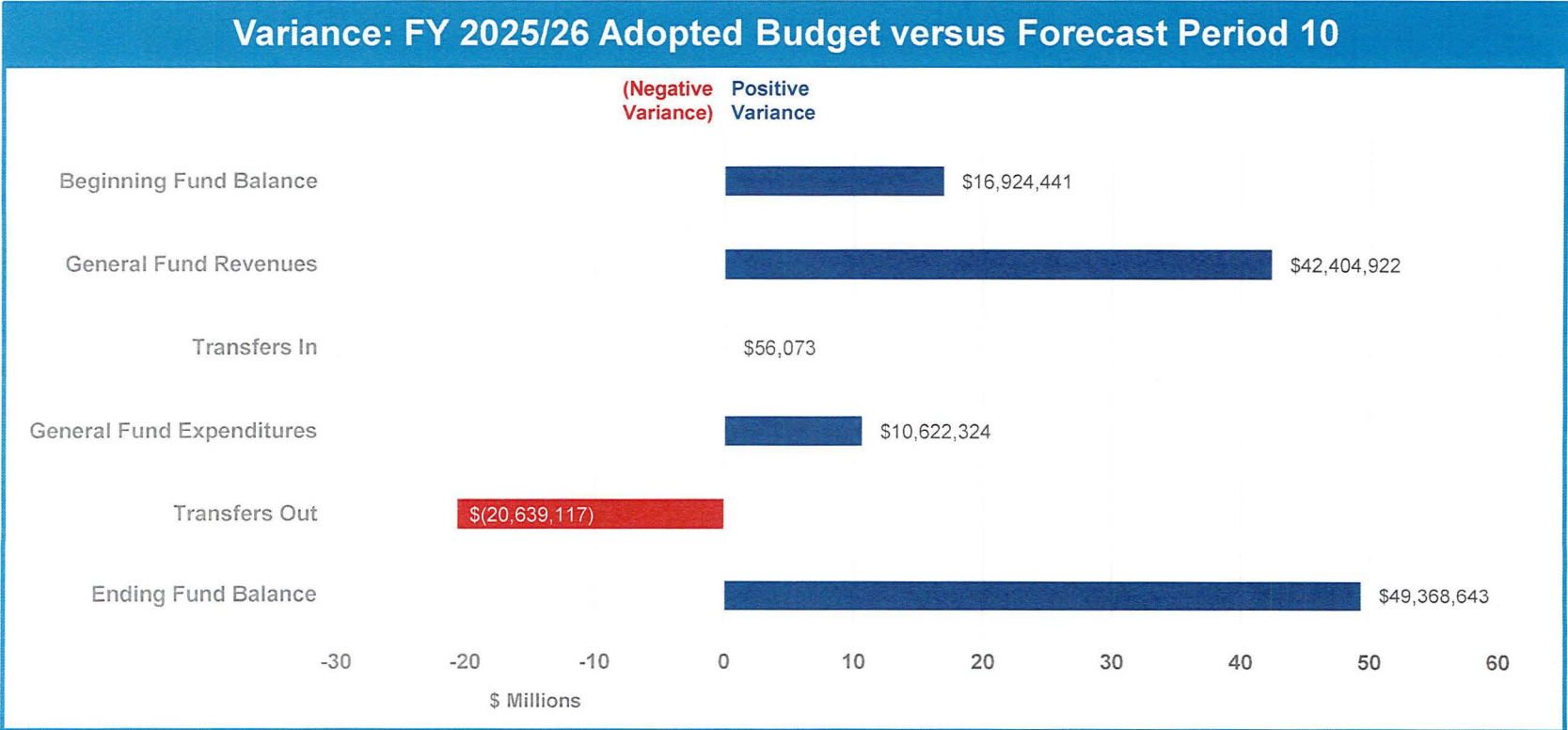
Financial Update

June 9, 2026

Overview

- Healthy financial outlook for FY 25/26 based on May forecast with actuals as of April 30.
- General Fund revenues projected to exceed budget by \$42.4M
- Expenditures trending lower than budget by \$10.7M
- Fund balance projected to increase by \$49.3M
 - \$37.3M included in CA Recommended Budget
 - \$2.1M increase from FY 2025/26 GF reserve requirement
 - \$9.9M available unrestricted fund balance

Financial Forecast – May 2026



FY 2025/26 Financial Update

General Fund

| General Fund Balance Reconciliation | |
|---|------------------|
| FY 2025/26 Unrestricted GF Reserve | 141,391,553 |
| - 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 | 9,990,302 |

General Fund Contingency

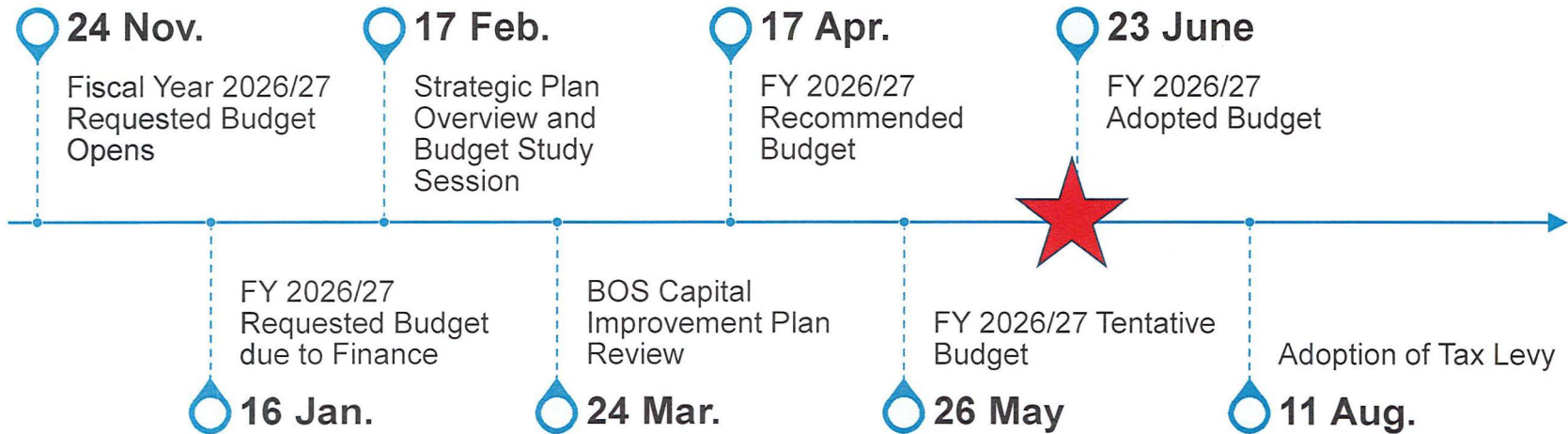
| Date | Description | Amount | Balance |
|------------|--|-----------|-----------|
| 7/1/2025 | Beginning Balance | - | 1,000,000 |
| 7/25/2025 | HR Pay Strategies | (106,305) | 893,695 |
| 12/30/2025 | SDCP 25 th Anniversary | (200,000) | 693,695 |
| 2/17/2026 | Treasurer Budget Remediation Plan | (210,675) | 483,020 |
| 3/24/2026 | St. Luke's Funding | (100,000) | 383,020 |
| 5/26/2026 | Victim Service and Domestic Violence Response System | (250,000) | 133,020 |

Budget Remediation Plans

| Department | Requested Funding |
|----------------------------------|--------------------|
| Medical Examiner | \$141,356 |
| Public Defense Services | \$93,611 |
| Constables | \$65,000 |
| Treasurer's Office | \$80,000 |
| Total | \$379,967 |
| Contingency Remaining | (\$133,020) |
| Use of Additional Savings | \$246,947 |

FY 2026/27 Budget Calendar

Key Dates



Finance Grants Update

- Strengthened recruitment process
- Developed internal standard operating procedures, job aides and administrative procedures
- Provided single audit, reconciliation and general governmental accounting training
- Improved intra-department collaboration to address grant accounting challenges and improve operational performance
- Implementation of the Workday Grants Module



PIMA COUNTY

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