



# Board of Supervisors Memorandum

May 26, 2026

## Tentative Budget Adoption for Fiscal Year 2026/27

### Background

Pursuant to State statute, the Board of Supervisors is required to adopt a tentative budget, which establishes a maximum ceiling for the County budget and sets the maximum tax rates. Adopting the Tentative Budget is an important step in the budget process and provides a framework for County expenditures. Prior to the final budget adoption on June 23, 2026, the Board may reallocate expenditures and revenues among departments in a manner different from the Tentative Budget. The Board also has the option to decrease expenditures and corresponding tax rates. The Board may not, however, increase expenditures and corresponding tax rates over those established in an approved, tentative budget.

My recommendations were included in my transmittal [Memorandum](#) to the Board of Supervisors for the Fiscal Year (FY) 2026/27 Recommended Budget, dated April 17, 2026. These recommendations, along with the proposed Tentative Adopted Budget, are summarized below. One minor error correction was made after the transmittal of the Recommended Budget, including the elimination of duplicative requests for Conservation Lands & Resources Canoa Ranch Campground totaling \$3.0 million that appeared in both the department budget and the Capital Projects program. It is important to note that this correction did not impact the overall recommendations.

### Proposed Changes to the Tentative Adopted Budget

The Tentative Budget now includes the following adjustments to the recommendations presented in my transmittal of the FY 2026/27 Recommended Budget:

#### Capital Projects

The Capital Projects program now includes the RTA Next-funded Silverbell – Camino del Cerro to Ina project in the FY 2026/27 Capital Improvement Program budget. Funding included for the project totals \$2,493,418.

With this adjustment, the Capital Projects Tentative Budget includes total expenditures of \$152,074,436 and total revenues of \$21,138,822.

#### Combined County Budget

The proposed combined total County property tax rate for FY 2026/27 is \$5.2835 per \$100 of taxable net assessed value. The combined levies generated by this rate will increase by \$38.9 million, or 6.4 percent, compared to the current fiscal year.

The combined primary and secondary property taxes levied by the County fund 35.9 percent of the County's total recommended expenditures.

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The proposed Tentative Budget for FY 2026/27 totals \$1,809,953,662, as detailed in the budget schedules accompanying this memorandum. This represents an increase of \$58,041,348, or 3.3 percent, over the FY 2025/26 Adopted Budget amount of \$1,751,912,314.

As outlined in my transmittal memorandum, the Recommended Budget for FY 2026/27 was developed on a framework that carefully aligns the [Pima County Strategic Plan](#), [Prosperity Initiative](#) and [One Pima Initiative](#). The recommendations included within this budget prioritize the continued delivery of essential services, strategic investments in core operational areas, and long-term financial stability, while ensuring alignment with the above-referenced plans and Board-adopted priorities and initiatives.

Prior to the final budget adoption on June 23, 2026, any recommended adjustments can be requested by the Board. These adjustments can be based on the latest available information concerning this year's General Fund ending balance and next year's revenues and expenditures.

It's important to note that any recommended adjustments must stay within the tax rates proposed in the Tentative Budget. These rates are detailed in the table below:

Recommended FY 2026/27 Budgeted Expenditures and Tax Rates

The table below outlines both the proposed expenditure budgets and tax rates for FY 2026/27 based on the information provided in this memorandum. It's important to highlight that if the Board decides to increase County expenditures beyond those included in the proposed Tentative Adopted Budget at the time of tentative adoption, the budget ceiling and/or the tax rate may increase above the amounts listed below.

<b>Proposed Expenditure Budgets and Tentative Tax Rates as applicable</b>		
FY 2026/27 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$1,809,953,662	\$5.2835
<b>Primary Property Tax:</b>		
General Fund Primary	870,917,715	\$4.2733
<b>Secondary Property Taxes:</b>		
County Free Library District	63,454,352	\$0.5820
Regional Flood Control District	19,558,296	\$0.3407
Debt Service	98,766,269	\$0.0875
<b>Special Taxing District:</b>		
Stadium District	\$9,645,670	--

According to the State's Property Tax Oversight Commission, Pima County's proposed combined General Fund primary levy for FY 2026/27 is \$527,785,130, while the neutral Primary Levy is \$501,403,902. State statute defines a neutral levy as one that does not result in an increase due to market appreciation of existing properties in the county. **Therefore, the County will be required to issue a Truth in Taxation Notice and hold a public hearing before adopting the final budget if the proposed tentative primary property tax rate is approved (Attachment 1).**

The Honorable Chair and Members, Pima County Board of Supervisors  
Re: **Tentative Budget Adoption for Fiscal Year 2026/27**  
May 26, 2026  
Page 3

In 2015, the State Legislature passed legislation requiring Truth in Taxation notices for the County Library and Regional Flood Control Districts' secondary property tax levies. The Library District's neutral secondary levy is \$66,694,117, while the proposed secondary levy is \$71,881,437, and the Regional Flood Control District's neutral secondary levy is \$35,894,074, while the proposed secondary levy is \$38,773,339. **As a result, both districts will be required to issue Truth in Taxation notices and hold public hearings before adopting their final budgets** (Attachment 2).

The Stadium District, as per Arizona Revised Statutes, Section 48 - Special Districts, Chapter 26 - Stadium Districts, must hold a public hearing to adopt its budget. To comply with statute 48-4232, I am providing the [Audited Financial Statements for FY 2024/25](#), details related to cost of operations and managing the stadium in the [working budget drafts](#), as well as the cash on hand as of April 30, 2026, of \$1,164,267, and the projected cash on hand as of June 30, 2027, of \$473,745. **A public hearing to adopt the final budget is also required for the Stadium District.**

Once the Tentative Budget is adopted, the County must publish it in a format prescribed by the Arizona Auditor General. The budget, presented in the required format, is attached to this memorandum (Attachment 3).

#### Total County Revenue

The total proposed FY 2026/27 General Fund revenue is \$850,567,198, as stated in the Recommended Budget. The County-wide Proposed Tentative Adopted Budget revenue is \$1,537,415,455.

#### Recommendation

I recommend the Board of Supervisors tentatively adopt the FY 2026/27 Budget as presented and move forward with the required issuance of Truth in Taxation Notices and scheduling of public hearings as noted above.

Sincerely,



Jan Lesher  
County Administrator

JKL/je – May 22, 2026

#### Attachments

c: Carmine DeBonis, Jr., Deputy County Administrator  
Steve Holmes, Deputy County Administrator  
Chad Kasmar, Deputy County Administrator  
Art Cuaron, Director, Finance & Risk Management  
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

**THE ADVERTISEMENT MUST BE:**

PLACED IN MAIN SECTION ONLY. (CANNOT BE PLACED IN CLASSIFIED OR LEGAL ADVERTISING SECTION.)

ONE-FOURTH PAGE IN SIZE

HAVE A SOLID BLACK BORDER AT LEAST ONE-EIGHTH INCH WIDE

HEADER OR ADVERTISEMENT MUST BE AT LEAST 18 POINT TYPE.

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TRUTH IN TAXATION HEARING

NOTICE OF TAX INCREASE

In compliance with section 42-17107, Arizona Revised Statutes, Pima County is notifying its property taxpayers of Pima County's intention to raise its primary property taxes over last year's level. Pima County is proposing an increase in primary property taxes of \$26,059,116 or 5.26%.

For example, the proposed tax increase will cause Pima County's primary property taxes on a \$100,000 home to be \$427.33 (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$405.97.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on Tuesday, June 23, 2026, at 5:00 p.m. or thereafter in the Board of Supervisors Hearing Room, Pima County Administration Building, 130 W. Congress, 1st Floor, Tucson, Arizona.

This meeting can also be streamed via the following links: BOS Agenda June 23, 2026 ([http://pima.granicus.com/ViewPublisher.php?view\\_id=3](http://pima.granicus.com/ViewPublisher.php?view_id=3)), on YouTube (<https://www.youtube.com/c/PimaCountyArizona/>), or via Cox Cable Channel 96.

Publish:

Daily Territorial  
Monday, June 8, 2026  
Monday, June 15, 2026

Ajo Copper News  
Wednesday, June 3, 2026  
Wednesday, June 10, 2026

# ATTACHMENT 2

**THE ADVERTISEMENT MUST BE:**

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TRUTH IN TAXATION HEARING

NOTICE OF TAX INCREASE

In compliance with section 48-254, Arizona Revised Statutes, Pima County Free Library District is notifying its property taxpayers of Pima County Free Library District's intention to raise its secondary property taxes over last year's level. Pima County Free Library District is proposing an increase in secondary property taxes of \$5,123,983 or 7.78%.

For example, the proposed tax increase will cause Pima County Free Library District's secondary property taxes on a \$100,000 home to be \$58.20 (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$54.00.

This proposed increase is exclusive of increased secondary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter-approved bonded indebtedness.

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TRUTH IN TAXATION HEARING

NOTICE OF TAX INCREASE

In compliance with section 48-254, Arizona Revised Statutes, Pima County Flood Control District is notifying its property taxpayers of Pima County Flood Control District's intention to raise its secondary property taxes over last year's level. Pima County Flood Control District is proposing an increase in secondary property taxes of \$2,856,132 or 8.02%.

For example, the proposed tax increase will cause Pima County Flood Control District's secondary property taxes on a \$100,000 home to be \$34.07 (total proposed taxes including the tax increase). Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been \$31.54.

This proposed increase is exclusive of increased secondary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter-approved bonded indebtedness.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on Tuesday, June 23, 2026, at 5:00 p.m. or thereafter in the Board of Supervisors Hearing Room, Pima County Administration Building, 130 W. Congress, 1st Floor, Tucson, Arizona.

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**Publish:**

Daily Territorial  
Monday, June 8, 2026  
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Ajo Copper News  
Wednesday, June 3, 2026  
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# ATTACHMENT 3

Pima County  
Summary Schedule of Estimated Revenues and Expenditures/Expenses Schedule A  
Fiscal Year 2026/2027  
Tentative Adopted

Fiscal Year	S c h	FUNDS					
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Total All Funds
2026	E	814,070,938	510,115,198	105,877,442	132,626,353	189,222,383	1,751,912,314
2026	E	714,272,559	407,018,232	106,391,706	132,626,353	187,927,560	1,548,236,409
2027		131,401,251	203,340,608	2,305,043	125,649,186	198,303,450	660,999,537
2027	C	530,571,707	300	-	-	-	530,572,007
2027	C	-	111,308,804	10,801,643	-	-	122,110,447
2027	C	319,995,491	331,131,969	586,500	21,138,822	211,880,219	884,733,001
2027	D	-	4,000,000	-	40,000,000	-	44,000,000
2027	D	26,035,380	90,433,513	88,244,424	137,121,378	118,243	341,952,938
2027	D	137,086,114	172,490,011	-	31,688,966	1,032,378	342,297,469
2027		870,917,715	567,725,183	101,937,610	292,220,420	409,269,534	2,242,070,460
2027	E	870,917,715	490,023,539	98,766,269	152,074,436	198,171,704	1,809,953,662

**EXPENDITURE LIMITATION COMPARISON**

	2026	2027
Budgeted expenditures/expenses	\$ 1,751,912,314	\$ 1,809,953,662
Add/subtract: estimated net reconciling items	(90,868,000)	(111,283,500)
Budgeted expenditures/expenses adjusted for reconciling items	1,661,044,314	1,698,670,162
Less: estimated exclusions	899,125,380	908,751,991
Amount subject to the expenditure limitation	\$ 761,918,934	\$ 789,918,171
EEC expenditure limitation	\$ 761,918,935	\$ 789,918,172

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

\*\* Actual expenditures/expenses as of February 28, 2026, 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 2026/2027 amounts do not include \$75,000,000 of Debt Issuance that are to cover Capital Improvement Program Expenditures within the Regional Wastewater Enterprise Fund.

\*\*\*\*\* Fiscal year 2026/2027 budgeted expenditures in the General Fund include \$94,113,931 in Finance Contingency per BOS Policy D.22.14. The total budgeted expenditures/expenses amount for all funds of \$1,810,060,244 does not include the impact of the Regional Wastewater debt service principal payment of \$61,435,000 or the following Capital Improvement Program expenditures: Information Technology (\$4,000,000), and Regional Wastewater (\$98,096,372).

**Pima County**  
**Summary of Tax Levy and Tax Rate Information Schedule B**  
**Fiscal Year 2026/2027**

	<b>2025/2026 FISCAL YEAR</b>	<b>2026/2027 FISCAL YEAR</b>
<b>Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).</b>	<b>\$ 552,142,341</b>	<b>\$ 570,148,245</b>
<b>Amount received from primary property taxation in fiscal year 2025/2026 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	\$ 495,284,362	\$ 527,785,130
<b>Total Primary Property Taxes</b>	<b>\$ 495,284,362</b>	<b>\$ 527,785,130</b>
<b>Secondary Property Taxes</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	13,579,787	10,806,917
Flood Control District	35,609,954	38,773,339
Library District	65,879,681	71,881,437
Fire District Assistance	4,132,979	4,322,767
<b>Total Secondary Property Taxes</b>	<b>\$ 119,202,401</b>	<b>\$ 125,784,460</b>
<b>Total Property Tax Levy Amounts</b>	<b>\$ 614,486,763</b>	<b>\$ 653,569,590</b>
<b>Property Taxes Collected *</b>		
<b>Primary Property Taxes</b>		
2025/26 Year's Levy	\$ 486,121,793	
Prior Years' Levy	4,225,325	
<b>Total Primary Property Taxes</b>	<b>\$ 490,347,118</b>	
<b>Secondary property taxes</b>		
2025/26 Year's Levy	\$ 117,006,714	
Prior Years' Levy	1,018,149	
<b>Total Secondary Property Taxes</b>	<b>\$ 118,024,863</b>	
<b>Total Property Taxes Collected</b>	<b>\$ 608,371,981</b>	
<b>Property Tax Rates</b>		
<b>County Tax Rate</b>		
<b>Primary Property Tax Rate</b>		
General Fund Primary	\$ 4.1943	\$ 4.2733
<b>Total Primary Property Tax Rate</b>	<b>\$ 4.1943</b>	<b>\$ 4.2733</b>
<b>Secondary Property Tax Rate</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	0.1150	0.0875
Flood Control District	0.3289	0.3407
Library District	0.5579	0.5820
Fire District Assistance	0.0350	0.0350
<b>Total Secondary Property Tax Rates</b>	<b>\$ 1.0368</b>	<b>\$ 1.0452</b>
<b>Total County Tax Rate</b>	<b>\$ 5.2311</b>	<b>\$ 5.3185</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 2026/2027**

	<b>2025/2026</b>	<b>2026/2027</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.	\$ 1.3615	\$ 1.5133
Carriage Hills Est. No. 1	\$ 0.2661	\$ 0.2945
Carriage Hills Est. No. 3	\$ 0.1973	\$ 0.2199
Desert Steppes	\$ 0.2181	\$ 0.2399
Hermosa Hills Estates	\$ 0.1283	\$ 0.1319
Lakeside #1	\$ 0.2596	\$ 0.2596
Littletown	\$ 1.0560	\$ 1.1377
Longview Est. #1	\$ 0.2681	\$ 0.2950
Longview Est. #2	\$ 0.2725	\$ 0.2958
Mañana Grande B	\$ 0.2472	\$ 0.2750
Mañana Grande C	\$ 0.3333	\$ 0.3368
Midvale Park	\$ 0.2007	\$ 0.2342
Mortimore Addition	\$ 0.6784	\$ 0.7681
Oaktree No. 1	\$ 2.1265	\$ 2.3100
Oaktree No. 2	\$ 2.3325	\$ 2.5560
Oaktree No. 3	\$ 2.5521	\$ 2.6990
Orange Grove Valley	\$ 0.3674	\$ 0.3644
Peach Valley	\$ 0.6591	\$ 0.7106
Peppertree Ranch	\$ 0.0919	\$ 0.1053
Rolling Hills	\$ 0.1965	\$ 0.1429
Salida Del Sol	\$ 1.9229	\$ 2.1096
<b>Other Improvement Districts</b>		
Hayhook Ranch	\$ 4.3213	\$ 4.3213
<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	\$ 0.5000
Bond Indebtedness	\$ -	\$ -

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b><u>GENERAL FUND</u></b>			
<b>Property Taxes</b>			
Interest on Delinquent Taxes	5,600,000	5,300,000	5,300,000
Penalties on Delinquent Taxes	390,000	390,000	380,000
Personal Property Taxes	12,210,945	12,455,371	10,796,387
Real Property Taxes	479,882,195	477,891,247	514,095,320
<b>Total Property Taxes</b>	<b>498,083,140</b>	<b>496,036,618</b>	<b>530,571,707</b>
<b>Licenses and Permits</b>			
Licenses and Permits	3,673,394	3,322,551	3,341,614
<b>Total Licenses &amp; Permits</b>	<b>\$3,673,394</b>	<b>\$3,322,551</b>	<b>\$3,341,614</b>
<b>Intergovernmental</b>			
Alcoholic Beverages	60,900	62,550	60,900
Auto Lieu Tax	37,032,709	38,337,768	39,270,173
Federal Grants and Aid	6,056,210	5,687,090	5,722,385
Other Local Governments	789,900	2,412,207	2,284,965
Sales Tax and Use	187,118,653	196,000,000	202,000,000
State Grants and Aid	2,349,894	850,709	754,500
Transient Lodging Tax	8,904,000	10,080,000	10,416,000
<b>Total Intergovernmental</b>	<b>242,312,266</b>	<b>253,430,323</b>	<b>260,508,923</b>
<b>Charges for Services</b>			
Animal Control Fees	66,225	39,441	66,225
Collection Fees	21,500	33,790	20,000
Contributions for Administrative Overhead	14,800,484	14,800,484	15,401,305
Correctional Housing	6,830,000	6,900,000	6,930,000
Court Fees	5,112,209	5,873,210	5,610,700
Facility Fees	1,500	6,585	1,500
General Government	7,172,411	12,470,564	7,684,464
Health Fees	1,620,000	1,669,871	1,620,000
Interdepartmental Fees	500,000	500,050	500,000
Other Miscellaneous Fees	450,000	448,133	500,000
Other Miscellaneous Revenue	41,250	43,506	41,250
Rents and Royalties - Lease Revenues	1,546,379	-	-
Sheriff Department Fees	674,481	731,570	716,780
Veterinary Charges	1,100	897	1,100
<b>Total Charges for Services</b>	<b>38,837,539</b>	<b>43,518,100</b>	<b>39,093,324</b>
<b>Fines &amp; Forfeits</b>			
Justice Court Fines and Forfeits	1,861,491	1,786,441	1,989,029
Other Fines and Forfeits	724,602	349,546	365,066
Superior Court Fines and Forfeits	185,305	184,504	206,000
<b>Total Fines &amp; Forfeits</b>	<b>2,771,398</b>	<b>2,320,491</b>	<b>2,560,095</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>Investment Earnings</b>			
Investment Earnings	6,310,509	6,142,394	6,765,450
Other Miscellaneous Revenue	-	85,801	-
<b>Total Investment Earnings</b>	<b>6,310,509</b>	<b>6,228,194</b>	<b>6,765,450</b>
<b>Miscellaneous Revenue</b>			
Other Miscellaneous Revenue	9,857,317	11,269,730	5,445,572
Overages and Shortages	(6,000)	13,832	(6,000)
Rents and Royalties	732,374	2,090,262	2,286,513
<b>Total Miscellaneous Revenue</b>	<b>10,583,691</b>	<b>13,373,824</b>	<b>7,726,085</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>802,571,937</b>	<b>818,230,103</b>	<b>850,567,198</b>
<b><u>SPECIAL REVENUE FUND</u></b>			
<b>Attractions &amp; Tourism</b>			
Charges for Services	205,989	190,288	207,100
Intergovernmental	1,696,000	1,920,000	1,984,000
Investment Earnings	237,814	266,092	237,814
Miscellaneous Revenue	103,290	110,392	107,510
<b>Total Attractions &amp; Tourism</b>	<b>2,243,093</b>	<b>2,486,772</b>	<b>2,536,424</b>
<b>Clerk of the Superior Court</b>			
Charges for Services	820,930	1,950,399	2,157,990
Intergovernmental	29,927	22,133	12,990
Investment Earnings	79,274	59,789	59,475
Miscellaneous Revenue	1,969	-	-
<b>Total Clerk of the Superior Court</b>	<b>932,100</b>	<b>2,032,321</b>	<b>2,230,455</b>
<b>Community &amp; Workforce Development</b>			
Intergovernmental	25,749,366	21,790,882	17,364,303
Investment Earnings	7,790	280,475	7,790
Miscellaneous Revenue	639,048	1,078,555	792,909
<b>Total Community &amp; Workforce Development</b>	<b>26,396,204</b>	<b>23,149,911</b>	<b>18,165,002</b>
<b>Conservation Lands &amp; Resources</b>			
Charges for Services	443,000	602,983	458,000
Intergovernmental	239,237	473,526	2,529,101
Investment Earnings	91,400	204,063	259,300
Miscellaneous Revenue	45,000	3,210,518	143,000
<b>Total Conservation Lands &amp; Resources</b>	<b>818,637</b>	<b>4,491,090</b>	<b>3,389,401</b>
<b>Constables</b>			
Intergovernmental	-	1,035	-
<b>Total Constables</b>	<b>-</b>	<b>1,035</b>	<b>-</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>County Attorney</b>			
Fines & Forfeits	3,035,979	1,179,709	3,042,479
Intergovernmental	5,503,662	4,970,679	3,632,264
Investment Earnings	171,800	307,028	184,750
Miscellaneous Revenue	255,000	291,291	200,000
<b>Total County Attorney</b>	<b>8,966,441</b>	<b>6,748,708</b>	<b>7,059,493</b>
<b>County Free Library</b>			
Charges for Services	555,000	551,609	555,000
Intergovernmental	120,282	177,830	274,010
Investment Earnings	1,776,359	1,792,245	1,406,500
Miscellaneous Revenue	450,000	557,972	450,000
Property Taxes	65,465,806	65,240,985	71,468,799
<b>Total County Free Library</b>	<b>68,367,447</b>	<b>68,320,641</b>	<b>74,154,309</b>
<b>Detainee &amp; Crisis Systems</b>			
Intergovernmental	2,689,409	902,645	-
<b>Total Detainee &amp; Crisis Systems</b>	<b>2,689,409</b>	<b>902,645</b>	<b>-</b>
<b>Elections</b>			
Intergovernmental	-	51,963	-
<b>Total Elections</b>	<b>-</b>	<b>51,963</b>	<b>-</b>
<b>Environmental Quality</b>			
Charges for Services	-	300	-
Intergovernmental	2,944,256	3,437,797	3,336,019
Investment Earnings	274,066	237,723	345,100
Licenses & Permits	2,442,000	2,442,000	2,464,032
Miscellaneous Revenue	5,500	5,539	5,000
<b>Total Environmental Quality</b>	<b>5,665,822</b>	<b>6,123,358</b>	<b>6,150,151</b>
<b>Facilities Management</b>			
Charges for Services	38,280	43,990	40,020
Intergovernmental	368,820	368,820	368,820
Investment Earnings	274,551	395,001	375,000
Licenses & Permits	2,812	-	2,880
Miscellaneous Revenue	5,985,332	6,221,836	5,816,375
<b>Total Facilities Management</b>	<b>6,669,795</b>	<b>7,029,647</b>	<b>6,603,095</b>
<b>Finance &amp; Risk Management</b>			
Intergovernmental	-	92	-
Investment Earnings	-	10,969	10,000
Property Taxes	338,816	346,137	372,139
<b>Total Finance &amp; Risk Management</b>	<b>338,816</b>	<b>357,197</b>	<b>382,139</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>Finance Contingency</b>			
Intergovernmental	65,000,000	21,666,667	60,000,000
Investment Earnings	-	518,540	-
<b>Total Finance Contingency</b>	<b>65,000,000</b>	<b>22,185,207</b>	<b>60,000,000</b>
<b>Finance Non Departmental</b>			
Fines & Forfeits	-	84,180,399	-
Investment Earnings	-	606,584	222,000
<b>Total Finance Non Departmental</b>	<b>-</b>	<b>84,786,982</b>	<b>222,000</b>
<b>Grants Management &amp; Innovation</b>			
Intergovernmental	27,369,519	11,282,351	1,662,301
Miscellaneous Revenue	-	(2,597,654)	-
<b>Total Grants Management &amp; Innovation</b>	<b>27,369,519</b>	<b>8,684,697</b>	<b>1,662,301</b>
<b>Health</b>			
Charges for Services	3,380,000	3,100,000	3,550,000
Intergovernmental	21,072,332	27,270,533	19,465,586
Investment Earnings	134,497	184,111	179,374
Licenses & Permits	3,100,000	3,198,482	3,150,000
Miscellaneous Revenue	2,056,159	892,807	510,000
<b>Total Health</b>	<b>29,742,989</b>	<b>34,645,932</b>	<b>26,854,960</b>
<b>Justice Court Ajo</b>			
Charges for Services	7,909	13,313	14,000
Fines & Forfeits	2,500	833	2,500
Investment Earnings	-	7,298	6,000
Miscellaneous Revenue	580	193	580
<b>Total Justice Court Ajo</b>	<b>10,989</b>	<b>21,638</b>	<b>23,080</b>
<b>Justice Court Green Valley</b>			
Charges for Services	32,466	70,629	62,466
Fines & Forfeits	1,800	600	1,800
Investment Earnings	-	10,121	12,000
<b>Total Justice Court Green Valley</b>	<b>34,266</b>	<b>81,349</b>	<b>76,266</b>
<b>Justice Court Tucson</b>			
Charges for Services	817,495	898,326	817,495
Fines & Forfeits	30,000	37,006	60,000
Intergovernmental	700	25,305	700
Investment Earnings	66,805	37,433	66,805
<b>Total Justice Court Tucson</b>	<b>915,000</b>	<b>998,070</b>	<b>945,000</b>
<b>Justice Services</b>			
Intergovernmental	676,391	926,613	74,594
Miscellaneous Revenue	-	179,639	358,394
<b>Total Justice Services</b>	<b>676,391</b>	<b>1,106,251</b>	<b>432,988</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>Juvenile Court</b>			
Fines & Forfeits	4,500	3,115	4,500
Intergovernmental	6,038,212	6,116,125	7,959,696
Investment Earnings	104,712	139,567	104,712
Miscellaneous Revenue	6,000	85,376	6,000
<b>Total Juvenile Court</b>	<b>6,153,424</b>	<b>6,344,182</b>	<b>8,074,908</b>
<b>Medical Examiner</b>			
Charges for Services	33,950	5,195	33,950
Investment Earnings	2,600	17,447	2,600
Miscellaneous Revenue	33,950	64,404	33,950
<b>Total Medical Examiner</b>	<b>70,500</b>	<b>87,046</b>	<b>70,500</b>
<b>Office of Digital Inclusion</b>			
Intergovernmental	13,988,638	16,898,830	23,031,789
<b>Total Office of Digital Inclusion</b>	<b>13,988,638</b>	<b>16,898,830</b>	<b>23,031,789</b>
<b>Office of Emergency Management &amp; Homeland Security</b>			
Intergovernmental	498,979	1,337,775	611,689
Miscellaneous Revenue	-	20,000	-
<b>Total Office of Emergency Management &amp; Homeland Security</b>	<b>498,979</b>	<b>1,357,775</b>	<b>611,689</b>
<b>Office of Sustainability &amp; Conservation</b>			
Intergovernmental	-	95,463	-
<b>Total Office of Sustainability &amp; Conservation</b>	<b>-</b>	<b>95,463</b>	<b>-</b>
<b>Parks &amp; Recreation</b>			
Charges for Services	859,025	1,137,795	859,625
Intergovernmental	510,460	151,545	-
Investment Earnings	249,400	243,911	302,840
Licenses & Permits	250	1,000	250
Miscellaneous Revenue	138,800	310,130	138,800
<b>Total Parks &amp; Recreation</b>	<b>1,757,935</b>	<b>1,844,381</b>	<b>1,301,515</b>
<b>Pima Animal Care</b>			
Investment Earnings	5,200	79,024	5,200
Miscellaneous Revenue	1,325,041	1,570,426	1,423,229
<b>Total Pima Animal Care</b>	<b>1,330,241</b>	<b>1,649,450</b>	<b>1,428,429</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>Public Defense Services</b>			
Charges for Services	1,000	2,428	1,000
Intergovernmental	789,712	3,294,824	4,032,572
Investment Earnings	3,365	53,026	32,360
Miscellaneous Revenue	300	1,156	300
<b>Total Public Defense Services</b>	<b>794,377</b>	<b>3,351,433</b>	<b>4,066,232</b>
<b>Recorder</b>			
Charges for Services	700,000	653,767	700,000
Intergovernmental	-	171,715	-
Investment Earnings	-	5,527	-
<b>Total Recorder</b>	<b>700,000</b>	<b>831,009</b>	<b>700,000</b>
<b>Regional Flood Control District</b>			
Charges for Services	794,500	1,513,411	544,500
Fines & Forfeits	500	500	500
Gain or Loss on Disposal of Assets	33,802	127,434	33,802
Intergovernmental	1,321,230	3,918,171	569,089
Investment Earnings	371,379	413,203	281,240
Licenses & Permits	5,550	6,131	5,550
Miscellaneous Revenue	158,360	161,189	158,360
Property Taxes	35,400,180	35,246,125	38,562,179
<b>Total Regional Flood Control District</b>	<b>38,085,501</b>	<b>41,386,165</b>	<b>40,155,220</b>
<b>Rocking K South CFD</b>			
Investment Earnings	2,000	17,454	9,500
Property Taxes	690,872	693,005	904,078
<b>Total Rocking K South CFD</b>	<b>692,872</b>	<b>710,459</b>	<b>913,578</b>
<b>School Superintendent</b>			
Intergovernmental	1,663,950	836,994	1,663,950
Miscellaneous Revenue	100,000	202,054	100,000
<b>Total School Superintendent</b>	<b>1,763,950</b>	<b>1,039,048</b>	<b>1,763,950</b>
<b>Sheriff</b>			
Charges for Services	2,914,000	2,914,000	2,352,000
Intergovernmental	3,699,051	4,158,104	3,675,517
Investment Earnings	348,500	348,499	297,250
Miscellaneous Revenue	80,000	80,897	1,330,000
<b>Total Sheriff</b>	<b>7,041,551</b>	<b>7,501,500</b>	<b>7,654,767</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b>Stadium District-Kino Sports Complex</b>			
Charges for Services	2,378,200	1,882,029	2,378,200
Gain or Loss on Disposal of Assets	-	12,500	-
Intergovernmental	1,400,000	1,107,196	1,400,000
Investment Earnings	181,360	38,070	36,900
Miscellaneous Revenue	33,440	37,829	33,440
<b>Total Stadium District-Kino Sports Complex</b>	<b>3,993,000</b>	<b>3,077,624</b>	<b>3,848,540</b>
<b>Superior Court</b>			
Charges for Services	3,215,000	2,842,517	4,988,920
Intergovernmental	16,757,279	15,949,411	18,647,079
Investment Earnings	102,750	107,849	117,237
Miscellaneous Revenue	66,400	76,781	83,134
<b>Total Superior Court</b>	<b>20,141,429</b>	<b>18,976,558</b>	<b>23,836,370</b>
<b>Transportation</b>			
Charges for Services	135,000	160,998	130,000
Fines & Forfeits	-	392,646	-
Gain or Loss on Disposal of Assets	-	428,391	-
Intergovernmental	87,616,937	92,537,424	108,152,670
Investment Earnings	450,685	453,216	450,685
Licenses & Permits	630,000	630,000	550,000
Miscellaneous Revenue	369,371	463,673	367,931
Property Taxes	400	333	300
<b>Total Transportation</b>	<b>89,202,393</b>	<b>95,066,681</b>	<b>109,651,586</b>
<b>Treasurer</b>			
Charges for Services	50,000	26,715	50,000
Investment Earnings	1,000	7,833	1,000
Miscellaneous Revenue	35,000	34,258	35,000
<b>Total Treasurer</b>	<b>86,000</b>	<b>68,805</b>	<b>86,000</b>
<b>Wildflower CFD</b>			
Investment Earnings	-	52	-
Property Taxes	926	926	1,609
<b>Total Wildflower CFD</b>	<b>926</b>	<b>978</b>	<b>1,609</b>
<b>Wireless Integrated Network</b>			
Charges for Services	4,030,632	4,047,181	4,030,632
Investment Earnings	192,426	156,875	192,426
Licenses & Permits	-	(5)	-
Miscellaneous Revenue	134,269	144,248	134,269
<b>Total Wireless Integrated Network</b>	<b>4,357,327</b>	<b>4,348,299</b>	<b>4,357,327</b>
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>437,495,961</b>	<b>478,841,101</b>	<b>442,441,073</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

<b>Sources of Revenues</b>	<b>Adopted Revenues 2025/2026</b>	<b>Estimated Revenues 2025/2026*</b>	<b>Tentative Adopted Revenues 2026/2027</b>
<b><u>DEBT SERVICE</u></b>			
Intergovernmental	8,500	7,176	8,500
Investment Earnings	113,021	470,827	578,000
Property Taxes	13,522,647	13,442,948	10,801,643
<b>TOTAL DEBT SERVICE FUND</b>	<b>13,644,168</b>	<b>13,920,951</b>	<b>11,388,143</b>
<b><u>CAPITAL PROJECTS</u></b>			
Charges for Services	13,141,532	19,136,128	11,958,038
Intergovernmental	1,611,968	7,118,875	5,053,582
Investment Earnings	1,879,531	6,959,433	2,804,215
Miscellaneous Revenue	10	13,372,159	1,322,987
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>16,633,041</b>	<b>46,586,595</b>	<b>21,138,822</b>
<b><u>ENTERPRISE FUND</u></b>			
<b>Development Services</b>			
Charges for Services	961,385	985,885	961,385
Fines & Forfeits	-	5,064	-
Investment Earnings	1,265,545	1,426,135	1,350,000
Licenses & Permits	8,725,941	8,725,941	8,725,941
Miscellaneous Revenue	7,757	(18,746)	7,757
<b>Total Development Services</b>	<b>10,960,628</b>	<b>11,124,278</b>	<b>11,045,083</b>
<b>Facilities Management</b>			
Charges for Services	2,415,464	2,533,312	2,421,312
Investment Earnings	4,754	30,000	41,625
Licenses & Permits	44,200	37,130	44,200
Miscellaneous Revenue	13,575	26,478	13,550
<b>Total Facilities Management</b>	<b>2,477,993</b>	<b>2,626,920</b>	<b>2,520,687</b>
<b>Regional Wastewater Reclamation</b>			
Charges for Services	183,437,403	183,517,603	186,250,000
Fines & Forfeits	2,500	-	2,500
Gain or Loss on Disposal of Assets	-	345,000	-
Intergovernmental	498,972	387,588	472,849
Investment Earnings	4,320,000	7,436,850	6,745,000
Licenses & Permits	20,000	18,679	20,000
Miscellaneous Revenue	5,016,628	2,021,187	4,824,100
<b>Total Regional Wastewater Reclamation</b>	<b>193,295,503</b>	<b>193,726,907</b>	<b>198,314,449</b>
<b>TOTAL ENTERPRISE FUND</b>	<b>206,734,124</b>	<b>207,478,104</b>	<b>211,880,219</b>
<b>TOTAL ALL FUNDS (not including Internal Service Fund)</b>	<b>1,477,079,231</b>	<b>1,565,056,854</b>	<b>1,537,415,455</b>

**Pima County**  
**Summary of Revenues by Fund and Category Schedule C**  
**Fiscal Year 2026/2027**

Sources of Revenues	Adopted Revenues 2025/2026	Estimated Revenues 2025/2026*	Tentative Adopted Revenues 2026/2027
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</b>			
<b>INTERNAL SERVICE FUND</b>			
<b>Fleet Services</b>			
Charges for Services	21,855,807	23,696,253	22,231,453
Gain or Loss on Disposal of Assets	(50,000)	263,068	250,000
Investment Earnings	170,139	272,128	170,139
Miscellaneous Revenue	177,000	77,375	177,000
<b>Total Fleet Services</b>	<b>22,152,946</b>	<b>24,308,823</b>	<b>22,828,592</b>
<b>Health Benefits Trust Fund</b>			
Charges for Services	102,195,911	101,386,932	103,028,947
Investment Earnings	1,753,569	1,752,106	1,900,500
Miscellaneous Revenue	7,200,000	10,001,348	9,200,000
<b>Total Health Benefits Trust Fund</b>	<b>111,149,480</b>	<b>113,140,387</b>	<b>114,129,447</b>
<b>IT Computer Hardware/Software</b>			
Charges for Services	33,683,232	33,683,230	31,864,404
Investment Earnings	2,316,717	745,967	788,000
Miscellaneous Revenue	-	122,553	-
<b>Total IT Computer Hardware/Software</b>	<b>35,999,949</b>	<b>34,551,751</b>	<b>32,652,404</b>
<b>Risk Management</b>			
Charges for Services	16,639,316	17,020,912	21,430,167
Investment Earnings	3,262,862	3,215,563	3,260,000
Miscellaneous Revenue	-	51,502	-
<b>Total Risk Management</b>	<b>19,902,178</b>	<b>20,287,977</b>	<b>24,690,167</b>
<b>Telecommunications</b>			
Charges for Services	5,786,130	5,786,130	5,435,250
Investment Earnings	373,880	373,880	373,880
Miscellaneous Revenue	110,000	-	110,000
<b>Total Telecommunications</b>	<b>6,270,010</b>	<b>6,160,010</b>	<b>5,919,130</b>
<b>Wireless Integrated Network</b>			
Charges for Services	729,104	698,856	729,104
Investment Earnings	23,218	27,295	23,218
<b>Total Wireless Integrated Network</b>	<b>752,322</b>	<b>726,151</b>	<b>752,322</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>196,226,885</b>	<b>199,175,099</b>	<b>200,972,062</b>
<b>GRAND TOTAL ALL FUNDS (includes Int Service Fund)</b>	<b>1,673,306,116</b>	<b>1,764,231,953</b>	<b>1,738,387,517</b>

\* These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2026, plus projected revenues for the remainder of the fiscal year.

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers</b>	
	<b>2026/2027</b>	<b>FY 2026/2027 In</b>	<b>Out</b>
<b><u>General Fund</u></b>			
Clerk of the Board			
Finance Non Departmental - Special Revenue			
Project Blue Funding - PCN - Records Management		89,000	
Community and Workforce Development			
Community and Workforce Development - Grants			
Grant Match			459,507
Regional Wastewater Reclamation - Enterprise Fund			
Summer Youth Funding		90,564	
Total Community and Workforce Development		90,564	459,507
Conservation Lands and Resources			
Conservation Lands and Resources - Grants			
Grant Match			123,963
County Administrator			
Finance Non Departmental - Special Revenue			
Project Blue Funding - Intergovernmental Relations		161,950	
County Attorney			
County Attorney - Grants			
Grant Match			540,879
Economic Development			
Finance Non Departmental - Special Revenue			
Project Blue Funding - Various Programs and Initiatives		1,040,000	
Regional Wastewater Reclamation - Enterprise Fund			
Pima Association of Governments		54,480	
Total Economic Development		1,094,480	-
Finance General Government Revenue			
Attractions and Tourism - Special Revenue Fund			832,423
Community and Workforce Development - Special Revenue			
Fund - Affordable Housing (3 cents)			3,705,229
Environmental Quality - Special Revenue Fund			
Air Quality Monitoring			225,000
Wildcat Dump Enforcement			150,000
Facilities Management - Capital Projects			825,000
Finance and Risk Management - Capital Projects - PAYGO			31,282,425

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers FY 2026/2027</b>	
	<b>2026/2027</b>	<b>In</b>	<b>Out</b>
Finance and Risk Management - Capital Projects			
PAYGO revert funds to General Fund		21,582,425	
Finance Contingency - Grants			
Interest Expense Reimbursement			200,000
Finance Debt Service - 2016 COPs			1,311,149
Finance Debt Service - 2020B & 2020C COPs			1,489,625
Finance Debt Service - 2023 COPs			2,020,000
Finance Debt Service - 2023 COPs			
Enterprise Resource Planning Allocation			1,358,336
Finance Debt Service - 2024 COPs			6,537,144
Finance Debt Service - 2025 COPs			821,125
Finance Debt Service - 2026 COPs			1,250,000
Health - Special Revenue Fund -			
Additional General Fund Contingency Support			2,300,000
Health - Special Revenue Fund - General Fund Support			16,682,748
Parks and Recreation - Special Revenue Fund			
Parks Reclaimed Water			124,300
Project Design & Construction - Capital Projects			
110 W Congress 2nd Floor Renovation			1,200,000
Pima County Regional Middle Mile Project			372,270
Stadium District-Kino Sports Complex - Special Revenue Fund			
Ball Fields Maintenance			1,000,000
Finance Debt Service			2,553,942
Hotel Tax Proceeds			4,216,000
Sam Lena & Willie Blake Parks			398,441
The Event Center			372,977
Transportation - Special Revenue Fund			
PAYGO			25,000,000
Graffiti Abatement Program			120,662
<b>Total Finance General Government Revenue</b>		<b>21,582,425</b>	<b>106,348,796</b>
Finance Non Departmental			
Community and Workforce Development			
Grants - Indirect Costs		759,526	
County Attorney - Grants - Indirect Costs		19,199	
Finance Debt Service - CORP Pension Debt			7,174,055
Finance Debt Service - PSPRS Pension Debt			21,407,005
Health - Grants - Indirect Costs		1,872,936	
Justice Services - Grants - Indirect Costs		20,455	
Juvenile Court - Grants - Indirect Costs		79,345	
Sheriff - Grants - Indirect Costs		2,500	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Sheriff - Special Revenue Fund			
Vehicle Impound Revenue		108,000	
Total Finance Non Departmental		2,861,961	28,581,060
Juvenile Court			
Grant Match			220,000
Juvenile Court - Capital Projects - Surveillance Equipment			47,651
Total Juvenile Court		-	267,651
Office of Emergency Management and Homeland Security			
Office of Emergency Management and Homeland Security - Grants Match			650,000
Regional Flood Control District - Special Revenue Fund Flood Emergency Preparedness		130,000	
Total Office of Emergency Management and Homeland Security		130,000	650,000
Parks and Recreation			
Conservation Lands and Resources - Special Revenue Fund - Native Plant Nursery			28,000
Regional Wastewater Reclamation - Enterprise Fund Reclaimed Water Subsidy		13,000	
Total Parks and Recreation		13,000	28,000
Sheriff			
Sheriff - Special Revenue Fund - Vehicle Impound Revenue		12,000	
Superior Court			
Superior Court - Grants - Grants Match			86,258
<b>Total General Fund</b>		<b>-</b>	<b>26,035,380</b>
<b>Special Revenue Funds</b>			
Attractions and Tourism			
Finance Debt Service - 2023 COPS Enterprise Resource Planning Allocation			2,394
Finance General Government Revenue - General Fund General Fund Support		832,423	
Project Design & Construction - Capital Projects Colossal Cave and Historic Courthouse			350,000
Total Attractions and Tourism		832,423	352,394

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Community and Workforce Development			
Community and Workforce Development -			
Capital Projects - Affordable Housing		5,000,000	
County Free Library - Library District			
Pima Early Education Program		10,750,000	
Finance General Government Revenue -			
General Fund - Affordable Housing (3 cents)		3,705,229	
Total Community and Workforce Development		19,455,229	-
Community and Workforce Development - Grants			
General Fund - Grant Match		459,507	
Finance Non Departmental - General Fund			
Indirect Costs			759,526
Total Community and Workforce Development - Grants		459,507	759,526
Conservation Lands and Resources			
Capital Projects - General Fund PAYGO Deferred			
Maintenance		500,000	
County Free Library - Special Revenue Fund -			
Native Plant Nursery		28,000	
Finance General Government Revenue -			
General Fund - Native Plant Nursery		28,000	
Regional Flood Control District - Special Revenue			
Fund - Native Plant Nursery		112,000	
Regional Wastewater Reclamation - Enterprise			
Fund - Native Plant Nursery		42,000	
Transportation - Special Revenue Fund -			
Transportation - Special Revenue Fund -		42,000	
Total Conservation Lands and Resources		752,000	-
Conservation Lands and Resources - Grants			
Capital Projects - Mission Garden			146,722
Water Line to Arizona-Sonora Desert Museum			2,225,315
General Fund - Grant Match		123,963	
Total Conservation Lands and Resources Grants		123,963	2,372,037
County Attorney - Grants			
General Fund - County Attorney - Grants		540,879	
Finance Non Departmental - General Fund			
County Attorney Grants - Indirect Costs			19,199
Total County Attorney - Grants		540,879	19,199

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers</b>	
	<b>2026/2027</b>	<b>FY 2026/2027 In</b>	<b>Out</b>
<b>County Free Library</b>			
County Free Library - Capital Projects - Various Projects			4,856,660
Community and Workforce Development - Special Revenue			
Library District - Pima Early Education Program			10,750,000
Conservation Lands and Resources - Special Revenue			
Native Plant Nursery			28,000
Facilities Management - Special Revenue Fund -			
Library Exteriors			650,000
Finance Debt Service - 2023 COPs			
Enterprise Resource Planning Allocation			96,607
Finance Debt Service - 2025 COPs			2,346,000
Project Design & Construction - Capital Projects			
Pima County Regional Middle Mile Project			3,750,000
Project Design & Construction - Special Revenue			
Library Interior Improvements			350,000
<b>Total County Free Library</b>		-	22,827,267
<b>Environmental Quality</b>			
Environmental Quality - Grants - Indirect Cost		37,354	
Finance Debt Service - 2023 COPs			
Enterprise Resource Planning Allocation			7,132
Finance General Government Revenue - General Fund			
Air Quality Monitoring		225,000	
Finance General Government Revenue - General Fund			
Wildcat Dump Enforcement		150,000	
<b>Total Environmental Quality</b>		412,354	7,132
<b>Environmental Quality - Grants</b>			
Environmental Quality - Special Revenue Fund -			
Indirect Costs			37,354
<b>Facilities Management</b>			
Capital Projects - Facilities Renewal - 130 W Congress			3,872,874
County Free Library - Special Revenue Fund			
Library Exteriors		650,000	
<b>Total Facilities Management</b>		650,000	3,872,874
<b>Facilities Management - Grants</b>			
Capital Projects			368,820

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Finance Contingency - Grants			
Capital Projects			5,713,628
Finance General Government Revenue - General Fund			
Interest Expense Reimbursement		200,000	
<b>Total Finance Contingency - Grants</b>		<b>200,000</b>	<b>5,713,628</b>
Finance and Risk Management - Improvement Districts			
Transportation - Special Revenue Fund - Hayhook			45,000
Finance Non Departmental			
Special Revenue - Project Blue Funding			
County Administrator - General Fund			161,950
Community and Workforce Development - Capital Projects			2,000,000
Conservation Lands and Resources - Capital Projects			2,000,000
Clerk of the Board - General Fund			89,000
Development Services - Enterprise Fund			86,667
Economic Development - General Fund			1,040,000
Facilities Management - Capital Projects			3,500,000
Fleet Services - Internal Service Fund			45,000
Health - Special Revenue Fund			1,000,000
Information Technology - Internal Service Fund			450,000
Parks and Recreation - Capital Projects			1,750,000
Project Design & Construction - Capital Projects			3,500,000
Health - Special Revenue Fund			
Opioid Settlement Funds			8,000,000
<b>Total Finance Non Departmental</b>		<b>-</b>	<b>23,622,617</b>
Grants Management & Innovation - Grants			
Capital Projects - Facilities Management - Various Projects			1,300,000
Health			
Finance Debt Service - 2023 COPS			
Enterprise Resource Planning Allocation			39,223
Finance General Government Revenue - General Fund			
General Fund Contingency Support		2,300,000	
Finance General Government Revenue - General Fund			
General Fund Support		16,682,748	
Finance Non Departmental - Special Revenue Fund			
Finance Opioid Settlement Fund		8,000,000	
Project Blue Funding - Environmental Health		1,000,000	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Health - Grants			
Grant Match			1,291,162
Transportation - Grants			
Grant Match			66,821
<b>Total Health</b>		<b>27,982,748</b>	<b>1,397,206</b>
Health - Grants			
Finance Non Departmental - General Fund			
Grant Programs - Indirect Costs			1,872,936
Health - Special Revenue			
Grant Match		1,291,162	
<b>Total Health - Grants</b>		<b>1,291,162</b>	<b>1,872,936</b>
Justice Services - Grants			
Finance Non Departmental - General Fund			
Grant Indirect Costs			20,455
Juvenile Court - Grants			
Finance Non Departmental - General Fund			
Indirect Costs			79,345
Juvenile Court - General Fund - Grant Match		220,000	
<b>Total Juvenile Courts - Grants</b>		<b>220,000</b>	<b>79,345</b>
Office of Digital Inclusion - Grants			
Capital Projects			22,706,588
Office of Emergency Management and Homeland Security -			
Grants - General Fund Match		650,000	
Parks and Recreation			
Capital Projects - General Fund PAYGO for			
Deferred Maintenance		2,000,000	
Finance General Government Revenue - General Fund			
Parks Reclaimed Water		124,300	
Regional Wastewater Reclamation - Enterprise Fund -			
Reclaimed Water Subsidy		74,200	
<b>Total Parks and Recreation</b>		<b>2,198,500</b>	<b>-</b>
Pima Animal Control			
Project Design & Construction - Capital Projects			130,500

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Project Design & Construction			
County Free Library - Special Revenue - Library Interior Improvements		350,000	
Regional Flood Control District			
Conservation Lands and Resources - Special Revenue Fund - Native Plant Nursery			112,000
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			79,790
Office of Emergency Management and Homeland Security - General Fund - Flood Emergency Preparedness			130,000
Regional Flood Control District - Capital Projects			21,800,000
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		3,200	
Stadium District - Kino Sports Complex - Special Revenue Fund - KERP Support			189,602
<b>Total Regional Flood Control District</b>		<b>3,200</b>	<b>22,311,392</b>
Regional Flood Control District - Grants			
Regional Flood Control District - Capital Projects			544,089
Rocking K South CFD			
Community Facility District	4,000,000		
Sheriff			
Finance Non Departmental - General Fund			
Vehicle Impound Revenue			108,000
Sheriff - General Fund - Vehicle Impound Revenue			12,000
<b>Total Sheriff</b>		<b>-</b>	<b>120,000</b>
Sheriff - Grants			
Finance Non Departmental - General Fund			
Grant Indirect Costs			2,500
Sheriff - Capital Projects - Adult Detention Complex			178,000
<b>Total Sheriff - Grants</b>		<b>-</b>	<b>180,500</b>
Stadium District - Kino Sports Complex			
Finance Debt Service - 2019 COPs			2,026,625
Finance Debt Service - 2023 COPs			
Enterprise Resource Planning Allocation			14,649
Finance Debt Service - 2024 COPs			827,317

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers</b>	
	<b>2026/2027</b>	<b>FY 2026/2027 In</b>	<b>Out</b>
Finance General Government Revenue - General Fund			
Ball Fields Maintenance		1,000,000	
Finance Debt Service		2,553,942	
Hotel Tax Proceeds		4,216,000	
Sam Lena & Willie Blake Parks		398,441	
The Events Center		372,977	
Regional Flood Control District - Special Revenue			
Fund - KERP Support		189,602	
Regional Wastewater Reclamation - Enterprise			
Fund - Reclaimed Water Subsidy KERP		60,000	
Stadium District - Kino Sports Complex - Capital Projects			774,591
Total Stadium District - Kino Sports Complex		8,790,962	3,643,182
Superior Courts - Grants			
Superior Court - General Fund - Grants Match		86,258	
Transportation			
Capital Projects - Transportation - Capital Projects			230,000
Conservation Land and Resources - Special Revenue			
Fund - Native Plant Nursery			42,000
Finance and Risk Management - Special Revenue			
Fund - Improvement Districts - Hayhook		45,000	
Finance Debt Service - 2021 COPs			10,281,454
Finance Debt Service - 2022A COPs			1,608,659
Finance Debt Service - 2022B COPs			15,789,205
Finance Debt Service - 2023 COPs			
Enterprise Resource Planning Allocation			107,504
Finance Debt Service - HURF Bonds			8,250,244
Transportation - Grants - Indirect Costs		57,394	
Finance General Government Revenue - General Fund			
PAYGO		25,000,000	
Graffiti Abatement Program		120,662	
Transportation - Grants			
Grant Match			144,451
Total Transportation		25,223,056	36,453,517
Transportation - Grants			
Health - Special Revenue Fund - Grant Match		66,821	
Transportation - Capital Projects			21,672,245

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Transportation - Special Revenue Fund			
Grant Match		144,451	
Grants Indirect Costs			57,394
<b>Total Transportation - Grants</b>		<b>211,272</b>	<b>21,729,639</b>
Wireless Integrated Network			
Finance Debt Service - 2023 COPS			
Enterprise Resource Planning Allocation			2,814
<b>Total Special Revenue Funds</b>	<b>4,000,000</b>	<b>90,433,513</b>	<b>172,490,011</b>

**Debt Service**

Finance Debt Service

Attraction & Tourism - Special Revenue Fund			
2023 COPS - Enterprise Resource Planning Allocation		2,394	
County Free Library - Special Revenue Fund			
2023 COPS - Enterprise Resource Planning Allocation		96,607	
2025 COPS		2,346,000	
Development Services - Enterprise Fund		-	
2023 COPS - Enterprise Resource Planning Allocation		12,025	
Environmental Quality - Special Revenue Fund			
2023 COPS - Enterprise Resource Planning Allocation		7,132	
Facilities Management - Enterprise Fund -			
Parking Garages			
2023 COPS - Enterprise Resource Planning Allocation		2,399	
2024 COPS		334,289	
Finance and Risk Management - Internal Fund			
2023 COPS - Enterprise Resource Planning Allocation		13,929	
Finance General Government Revenue - General Fund			
2016 COPS		1,311,149	
2020B & 2020C COPS		1,489,625	
2023 COPS		2,020,000	
2023 COPS - Enterprise Resource Planning Allocation		1,358,336	
2024 COPS		6,537,144	
2025 COPS		821,125	
2026 COPS		1,250,000	
Finance Non Departmental - General Fund			
CORP Pension Debt		7,174,055	
PSPRS Pension Debt		21,407,005	
Fleet Services - Internal Services Fund			
2023 COPS - Enterprise Resource Planning Allocation		21,202	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers</b>	
	<b>2026/2027</b>	<b>FY 2026/2027 In</b>	<b>Out</b>
Health Benefit Self-Insurance Trust - Internal Fund			
2023 COPs - Enterprise Resource Planning Allocation		67,413	
Health - Special Revenue Fund			
2023 COPs - Enterprise Resource Planning Allocation		39,223	
Information Technology - Internal Services Fund			
2023 COPs - Enterprise Resource Planning Allocation		46,435	
Regional Flood Control District - Special Revenue Fund			
2023 COPs - Enterprise Resource Planning Allocation		79,790	
Regional Wastewater Reclamation - Enterprise Fund			
2023 COPs - Enterprise Resource Planning Allocation		290,645	
Stadium District-Kino Sports Complex - Special Revenue Fund			
2019 COPs		2,026,625	
2023 COPs - Enterprise Resource Planning Allocation		14,649	
2024 COPs		827,317	
Transportation - Capital Projects			
2019A COPs Valencia Extension		1,441,000	
2022A & 2022B COPs		1,165,541	
Transportation - Special Revenue Fund			
2021 COPs		10,281,454	
2022A COPs		1,608,659	
2022B COPs		15,789,205	
2023 COPs - Enterprise Resource Planning Allocation		107,504	
Transportation - Special Revenue Fund - HURF Bonds		8,250,244	
Wireless Integrated Network - Internal Service Fund			
2023 COPs - Enterprise Resource Planning Allocation		1,490	
Wireless Integrated Network - Special Revenue Fund			
2023 COPs - Enterprise Resource Planning Allocation		2,814	
<b>Total Debt Service</b>	<b>-</b>	<b>88,244,424</b>	<b>-</b>
<b>Capital Projects</b>			
Community and Workforce Development			
Special Revenue Fund - Affordable Housing			5,000,000
Project Blue Funding - Various		2,000,000	
Total Community and Workforce Development		2,000,000	5,000,000
Conservation Lands and Resources			
Finance Non Departmental - Special Revenue			
Project Blue Funding - Various Programs and Initiatives		2,000,000	
Grants - Mission Garden		146,722	
Total Conservation Lands and Resources		2,146,722	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
County Free Library			
Special Revenue Fund - Various Projects		4,856,660	
Facilities Management			
Facilities Management - Special Revenue Fund - Facilities			
Renewal - 130 W Congress		3,872,874	
Facilities Management - Grants		368,820	
Finance General Government Revenue - General Fund		825,000	
Finance Non Departmental - Special Revenue			
Project Blue Funding - Various Programs and Initiatives		3,500,000	
Grants Management and Innovation - Grants		1,300,000	
Total Facilities Management		9,866,694	-
Finance and Risk Management			
Bond Proceeds - 2026 COPs	40,000,000		
Conservation Lands and Resources - Special Revenue Fund -			
General Fund PAYGO for Deferred Maintenance			500,000
Finance General Government Revenue - General Fund -			
PAYGO		31,282,425	
Finance General Government Revenue - General Fund -			
Revert PAYGO funds			21,582,425
Parks and Recreation - Special Revenue Fund - General Fund			
PAYGO for Deferred Maintenance			2,000,000
Total Finance and Risk Management	40,000,000	31,282,425	24,082,425
Parks and Recreation			
Finance Non Departmental - Special Revenue			
Project Blue Funding - Various Programs and Initiatives		1,750,000	
Project Design & Construction			
Attractions and Tourism - Special Revenue Fund			
Colossal Cave and Courthouse		350,000	
Conservation Lands and Resources - Grants		2,225,315	
County Free Library - Special Revenue Fund			
Pima County Regional Middle Mile Project		3,750,000	
Finance General Government Revenue - General Fund			
Pima County Regional Middle Mile Project		372,270	
110 W Congress 2nd Floor Renovation		1,200,000	
Finance Non Departmental - Special Revenue			
Project Blue Funding - Various Programs and Initiatives		3,500,000	
Juvenile Court - Capital Projects - Surveillance Equipment		47,651	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</b>	
		<b>In</b>	<b>Out</b>
Pima County Animal Control - Special Revenue Fund			
PACC East Facility		130,500	
Office of Digital Inclusion - Special Revenue Fund			
Pima County Regional Middle Mile Project		22,706,588	
Regional Wastewater Reclamation - Enterprise			
Public Art Water Education		24,000	
Total Project Design & Construction		34,306,324	-
Regional Flood Control District			
Regional Flood Control District - Grants - Various Projects		544,089	
Regional Flood Control District - Special Revenue Fund - Various Projects		21,800,000	
Total Regional Flood Control District		22,344,089	-
Sheriff			
Sheriff - Grants - Adult Detention Complex		178,000	
Stadium District-Kino Sports Complex			
Stadium District-Kino Sports Complex - Special Revenue Fund - Various Projects		774,591	
Transportation			
Transportation - Grants - Various Projects		21,672,245	
Finance Contingency - Grants Various Projects		5,713,628	
Finance Debt Service - 2019A COPs Valencia Extension			1,441,000
Finance Debt Service - 2022A COPs			1,165,541
Transportation - Special Revenue Fund - Star Valley Loan Repayment		202,500	
Bus Stop Improvement Program		27,500	
Total Transportation		27,615,873	2,606,541
<b>Total Capital Projects</b>		<b>40,000,000</b>	<b>31,688,966</b>

**Enterprise Funds**

Development Services			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			12,025
Finance Non Departmental - Special Revenue Project Blue Funding - Code Enforcement		86,667	

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources</b>	<b>Interfund Transfers FY 2026/2027</b>	
	<b>2026/2027</b>	<b>In</b>	<b>Out</b>
Regional Wastewater Reclamation - Enterprise Fund			
5025 W Ina Building 89			31,576
Total Development Services		86,667	43,601
Facilities Management			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			2,399
2024 COPs			334,289
Total Facilities Management		-	336,688
Regional Wastewater Reclamation			
Community and Workforce Development - General Fund			
Summer Youth Funding			90,564
Conservation Lands and Resources - Special			
Revenue Fund - Native Plant Nursery			42,000
County Administrator - General Fund			
Pima Association of Governments			54,480
Development Services - Enterprise Fund			
5025 W Ina Building 89		31,576	
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			290,645
Parks and Recreation - General Fund			
Reclaimed Water Subsidy			13,000
Parks and Recreation - Special Revenue Fund			
Reclaimed Water Subsidy			74,200
Project Design & Construction - Capital Projects			
Public Art Water Education			24,000
Regional Flood Control District - Special Revenue Fund			
Reclaimed Water Subsidy			3,200
Stadium District-Kino Sports Complex - Special Revenue			
Fund - Reclaimed Water Subsidy KERP			60,000
Total Regional Wastewater Reclamation		31,576	652,089
<b>Total Enterprise Funds</b>	-	<b>118,243</b>	<b>1,032,378</b>
<b>Grand Total</b>	<b>44,000,000</b>	<b>341,952,938</b>	<b>342,297,469</b>

**Pima County**  
**Summary of Other Financing Sources and Interfund Transfers Schedule D**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Proceeds from Other Financing Sources 2026/2027</b>	<b>Interfund Transfers FY 2026/2027</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 and Risk Management			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			13,929
Fleet Services			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			21,202
Finance Non Departmental - Special Revenue			
Project Blue Funding - Code Enforcement Vehicle		45,000	
Total Fleet Services		45,000	21,202
Human Resources - Health Benefit Self-Insurance Trust			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			67,413
Information Technology			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			46,435
Finance Non Departmental - Special Revenue			
Project Blue Funding - Records Management System		450,000	
Total Information Technology		450,000	46,435
Wireless Integrated Network			
Finance Debt Service			
2023 COPs - Enterprise Resource Planning Allocation			1,490
<b>Total Internal Service Funds</b>	<b>-</b>	<b>495,000</b>	<b>150,469</b>

**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>GENERAL FUND</b>				
Analytics & Data Governance	-	-	23,742	-
Assessor	15,751,859	-	15,894,272	16,205,330
Board of Supervisors	3,290,931	-	3,309,991	3,756,619
Clerk of the Board	2,079,165	-	1,818,631	2,498,796
Clerk of the Superior Court	14,466,732	-	14,318,449	14,841,490
Communications Office	3,764,994	-	3,968,412	3,841,679
Community & Workforce Development	15,570,399	-	17,439,424	17,991,282
Conservation Lands & Resources	7,587,119	-	7,526,827	8,166,843
Constables	1,906,972	-	1,806,728	1,903,220
County Administrator	4,746,970	-	4,398,903	5,266,117
County Attorney	30,642,448	-	30,030,455	31,988,407
Detainee & Crisis Systems	40,134,922	-	36,749,195	44,899,837
Economic Development	1,720,709	-	1,704,332	2,781,306
Elections	5,363,729	-	5,363,729	8,350,279
Environmental Quality	2,060,536	-	1,662,220	2,478,933
Facilities Management	25,957,735	-	24,457,090	26,477,843
Finance & Risk Management	19,778,231	-	19,778,231	21,269,046
Finance Contingency	93,747,910	-	1,515,068	107,617,012
Finance General Government Revenue	100,000	-	864,000	100,000
Finance Non Departmental	107,206,321	-	107,265,125	118,618,228
Grants Management & Innovation	2,977,965	-	2,548,260	2,829,507
Human Resources	7,007,313	-	6,684,580	9,902,840
Information Technology	26,307,840	-	26,052,392	26,904,964
Justice Court Ajo	1,081,634	-	1,081,635	1,106,542
Justice Court Green Valley	1,086,002	-	987,798	1,116,245
Justice Court Tucson	9,057,863	-	9,058,258	9,041,504
Justice Services	1,321,872	-	1,250,809	1,472,070
Juvenile Court	24,777,455	-	24,229,803	24,796,755
Medical Examiner	6,877,569	-	7,031,560	7,067,271
Office of Digital Inclusion	129,518	-	148,736	134,448
Office of Emergency Management & Homeland Security	997,037	-	997,037	1,169,825
Office of Sustainability & Conservation	-	-	4,546	-
Parks & Recreation	18,742,349	-	18,604,557	19,442,446
Pima Animal Care	13,125,061	-	12,833,331	13,325,150
Procurement	3,450,896	-	3,360,704	3,593,503
Project Design & Construction	3,305,045	-	3,182,735	3,417,406
Public Defense Services	44,344,282	-	43,789,111	45,324,795
Real Property Services	1,087,208	-	886,261	1,113,518
Recorder	12,013,320	-	11,056,752	10,386,219
School Superintendent	3,462,615	-	3,336,875	3,710,587
Sheriff	180,952,567	-	180,953,476	188,395,398
Superior Court	52,858,286	-	52,858,286	53,977,791
Treasurer	3,229,560	-	3,440,235	3,636,664
<b>TOTAL GENERAL FUND</b>	<b>814,070,938</b>	<b>-</b>	<b>714,272,559</b>	<b>870,917,715</b>

**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b><u>SPECIAL REVENUE FUND</u></b>				
Attractions & Tourism	2,164,754	-	2,132,149	2,251,448
Clerk of the Superior Court	1,147,712	-	764,225	4,465,683
Community & Workforce Development	53,168,218	-	38,618,202	49,217,487
Conservation Lands & Resources	3,309,656	-	2,663,875	3,746,487
County Attorney	14,895,035	-	9,626,105	13,333,696
County Free Library	58,700,101	-	54,697,281	63,454,352
Detainee & Crisis Systems	3,337,028	-	1,754,711	-
Environmental Quality	7,160,994	-	7,310,670	7,842,567
Facilities Management	6,080,745	-	6,080,745	5,604,275
Finance & Risk Management	589,605	-	323,061	558,784
Finance Contingency	98,946,534	-	53,172,492	100,200,000
Grants Management & Innovation	31,620,273	-	7,911,691	362,301
Health Department	57,764,724	-	52,465,096	57,070,661
Justice Court Ajo	18,000	-	13,332	18,000
Justice Court Green Valley	94,114	-	92,525	134,731
Justice Court Tucson	1,507,810	-	1,563,087	1,526,030
Justice Services	648,941	-	676,835	414,516
Juvenile Court	8,121,560	-	7,049,764	8,567,684
Medical Examiner	65,000	-	61,145	65,000
Office of Digital Inclusion	390,187	-	463,705	325,201
Office of Emergency Management & Homeland Security	1,033,516	-	1,733,949	1,261,689
Office of Sustainability & Conservation	-	-	29,819	-
Parks & Recreation	6,013,120	-	3,815,086	6,036,978
Pima Animal Care	2,310,674	-	2,275,735	2,999,636
Project Design & Construction	1,630,000	-	1,473,640	1,630,000
Public Defense Services	1,698,256	-	3,666,052	3,958,379
Recorder	1,574,585	-	1,467,348	1,238,205
Regional Flood Control District	18,379,495	-	18,505,569	19,558,296
Rocking K South CFD	4,694,564	-	4,713,962	4,930,829
School Superintendent	740,287	-	381,856	743,041
Sheriff	9,752,159	-	10,282,164	8,602,641
Stadium District-Kino Sports Complex	9,875,827	-	9,880,861	9,645,670
Superior Court	21,880,744	-	20,843,195	25,110,356
Transportation	76,979,875	-	76,843,625	81,174,134
Treasurer	84,000	-	84,000	84,000
Wireless Integrated Network	3,737,103	-	3,580,676	3,890,783
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>510,115,198</b>	<b>-</b>	<b>407,018,232</b>	<b>490,023,539</b>

**Pima County**  
**Summary of Expenditures by Fund and Department Schedule E**  
**Fiscal Year 2026/2027**

<b>Fund/Department</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b><u>DEBT SERVICE FUND</u></b>				
Finance Debt Service	105,877,442	-	106,391,706	98,766,269
<b>TOTAL DEBT SERVICE FUND</b>	<b>105,877,442</b>	<b>-</b>	<b>106,391,706</b>	<b>98,766,269</b>
<b><u>CAPITAL PROJECTS FUND</u></b>				
Capital Projects	132,626,353	-	132,626,353	152,074,436
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>132,626,353</b>	<b>-</b>	<b>132,626,353</b>	<b>152,074,436</b>
<b><u>ENTERPRISE FUND</u></b>				
Development Services	9,197,646	-	8,611,894	9,601,243
Facilities Management	2,947,338	-	2,762,763	2,986,096
Regional Wastewater Reclamation	177,077,399	-	176,552,903	185,584,365
<b>TOTAL ENTERPRISE FUND</b>	<b>189,222,383</b>	<b>-</b>	<b>187,927,560</b>	<b>198,171,704</b>
<b>TOTAL ALL FUNDS (not including Int Svs Fund)</b>	<b>1,751,912,314</b>	<b>-</b>	<b>1,548,236,409</b>	<b>1,809,953,662</b>
<b><u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u></b>				
<b><u>INTERNAL SERVICE FUND</u></b>				
Facilities Management	1,052,615	-	1,007,010	1,080,080
Finance and Risk Management	13,666,363	-	13,169,631	14,109,243
Fleet Services	26,390,940	-	25,384,614	25,633,289
Human Resources	112,857,022	-	112,875,463	121,210,459
Information Technology	42,260,257	-	42,561,868	44,209,298
Wireless Integrated Network	731,782	-	692,938	737,852
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>196,958,980</b>	<b>-</b>	<b>195,691,523</b>	<b>206,980,221</b>
<b>GRAND TOTAL ALL FUNDS (includes Int Svs Fund)</b>	<b>1,948,871,294</b>	<b>-</b>	<b>1,743,927,932</b>	<b>2,016,933,883</b>

\*These amounts include actual expenditure/expenses on the modified accrual basis as of February 28, 2026, plus projected expenditures/expenses for the remainder of the fiscal year.

\*\*Fiscal year 2026/2027 amounts do not include the impact of the following Capital Improvement Programs: Information Technology (\$4,000,000), and Regional Wastewater (\$98,096,372).

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

Department/Fund	Adopted Expenditures/ Expenses 2025/2026	Expense Adjustments Approved 2025/2026	Estimated Expenditures/ Expenses 2025/2026*	Tentative Adopted Expenditures/ Expenses 2026/2027**
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Analytics &amp; Data Governance</b>				
General Fund	-	-	23,742	-
<b>Total Analytics &amp; Data Governance</b>	<b>-</b>	<b>-</b>	<b>23,742</b>	<b>-</b>
<b>Assessor</b>				
General Fund	15,751,859	-	15,894,272	16,205,330
<b>Total Assessor</b>	<b>15,751,859</b>	<b>-</b>	<b>15,894,272</b>	<b>16,205,330</b>
<b>Board of Supervisors</b>				
General Fund	3,290,931	-	3,309,991	3,756,619
<b>Total Board of Supervisors</b>	<b>3,290,931</b>	<b>-</b>	<b>3,309,991</b>	<b>3,756,619</b>
<b>Clerk of the Board</b>				
General Fund	2,079,165	-	1,818,631	2,498,796
<b>Total Clerk of the Board</b>	<b>2,079,165</b>	<b>-</b>	<b>1,818,631</b>	<b>2,498,796</b>
<b>Communications Office</b>				
General Fund	3,764,994	-	3,968,412	3,841,679
<b>Total Communications Office</b>	<b>3,764,994</b>	<b>-</b>	<b>3,968,412</b>	<b>3,841,679</b>
<b>County Administrator</b>				
General Fund	4,746,970	-	4,398,903	5,266,117
<b>Total County Administrator</b>	<b>4,746,970</b>	<b>-</b>	<b>4,398,903</b>	<b>5,266,117</b>
<b>Elections</b>				
General Fund	5,363,729	-	5,363,729	8,350,279
<b>Total Elections</b>	<b>5,363,729</b>	<b>-</b>	<b>5,363,729</b>	<b>8,350,279</b>
<b>Facilities Management</b>				
General Fund	25,957,735	-	24,457,090	26,477,843
Facilities Renewal	5,670,975	-	5,670,975	5,604,275
Grants	409,770	-	409,770	-
Parking Garages	2,947,338	-	2,762,763	2,986,096
<b>Total Facilities Management</b>	<b>34,985,817</b>	<b>-</b>	<b>33,300,597</b>	<b>35,068,214</b>
<b>Finance &amp; Risk Management</b>				
General Fund	19,778,231	-	19,778,231	21,269,046
Improvement and Other Districts	363,061	-	323,061	332,240
Special Revenue	226,544	-	-	226,544
<b>Total Finance &amp; Risk Management</b>	<b>20,367,836</b>	<b>-</b>	<b>20,101,292</b>	<b>21,827,830</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Finance Contingency</b>				
General Fund	93,747,910	-	1,515,068	107,617,012
Grants	62,446,534	-	28,688,461	60,200,000
Special Revenue	36,500,000	-	24,484,031	40,000,000
<b>Total Finance Contingency</b>	<b>192,694,444</b>	<b>-</b>	<b>54,687,560</b>	<b>207,817,012</b>
<b>Finance Debt Service</b>				
Debt Service	105,877,442	-	106,391,706	98,766,269
<b>Total Finance Debt Service</b>	<b>105,877,442</b>	<b>-</b>	<b>106,391,706</b>	<b>98,766,269</b>
<b>Finance General Government Revenue</b>				
General Fund	100,000	-	864,000	100,000
<b>Total Finance General Government Revenue</b>	<b>100,000</b>	<b>-</b>	<b>864,000</b>	<b>100,000</b>
<b>Finance Non Departmental</b>				
General Fund	107,206,321	-	107,265,125	118,618,228
<b>Total Finance Non Departmental</b>	<b>107,206,321</b>	<b>-</b>	<b>107,265,125</b>	<b>118,618,228</b>
<b>Grants Management &amp; Innovation</b>				
General Fund	2,977,965	-	2,548,260	2,829,507
Grants	31,620,273	-	7,911,691	362,301
<b>Total Grants Management &amp; Innovation</b>	<b>34,598,238</b>	<b>-</b>	<b>10,459,951</b>	<b>3,191,808</b>
<b>Human Resources</b>				
General Fund	7,007,313	-	6,684,580	9,902,840
<b>Total Human Resources</b>	<b>7,007,313</b>	<b>-</b>	<b>6,684,580</b>	<b>9,902,840</b>
<b>Information Technology</b>				
General Fund	26,307,840	-	26,052,392	26,904,964
<b>Total Information Technology</b>	<b>26,307,840</b>	<b>-</b>	<b>26,052,392</b>	<b>26,904,964</b>
<b>Procurement</b>				
General Fund	3,450,896	-	3,360,704	3,593,503
<b>Total Procurement</b>	<b>3,450,896</b>	<b>-</b>	<b>3,360,704</b>	<b>3,593,503</b>
<b>Recorder</b>				
General Fund	12,013,320	-	11,056,752	10,386,219
Document Storage & Retrieval	1,574,585	-	1,466,815	1,238,205
<b>Total Recorder</b>	<b>13,587,904</b>	<b>-</b>	<b>12,523,566</b>	<b>11,624,423</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Treasurer</b>				
General Fund	3,229,560	-	3,440,235	3,636,664
Taxpayer Information Fund	84,000	-	84,000	84,000
<b>Total Treasurer</b>	<b>3,313,560</b>	<b>-</b>	<b>3,524,234</b>	<b>3,720,664</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>584,495,259</b>	<b>-</b>	<b>419,993,389</b>	<b>581,054,575</b>
<b><u>COMMUNITY &amp; RECREATIONAL RESOURCES</u></b>				
<b>Attractions &amp; Tourism</b>				
Special Revenue	2,164,754	-	2,132,149	2,251,448
<b>Total Attractions &amp; Tourism</b>	<b>2,164,754</b>	<b>-</b>	<b>2,132,149</b>	<b>2,251,448</b>
<b>Conservation Lands &amp; Resources</b>				
General Fund	7,587,119	-	7,526,827	8,166,843
Grants	122,959	-	195,536	281,027
Special Revenue	3,186,698	-	2,468,339	3,465,460
<b>Total Conservation Lands &amp; Resources</b>	<b>10,896,776</b>	<b>-</b>	<b>10,190,702</b>	<b>11,913,330</b>
<b>Office of Sustainability &amp; Conservation</b>				
General Fund	-	-	4,546	-
Grants	-	-	29,819	-
<b>Total Office of Sustainability &amp; Conservation</b>	<b>-</b>	<b>-</b>	<b>34,364</b>	<b>-</b>
<b>Parks &amp; Recreation</b>				
General Fund	18,742,349	-	18,604,557	19,442,446
Grants	274,477	-	109,654	-
Special Programs Fund	5,738,643	-	3,705,432	6,036,978
<b>Total Parks &amp; Recreation</b>	<b>24,755,469</b>	<b>-</b>	<b>22,419,643</b>	<b>25,479,425</b>
<b>Stadium District-Kino Sports Complex</b>				
Special Revenue	9,875,827	-	9,880,861	9,645,670
<b>Total Stadium District-Kino Sports Complex</b>	<b>9,875,827</b>	<b>-</b>	<b>9,880,861</b>	<b>9,645,670</b>
<b>TOTAL COMMUNITY &amp; RECREATIONAL RESOURCES</b>	<b>47,692,826</b>	<b>-</b>	<b>44,657,720</b>	<b>49,289,872</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b><u>COMMUNITY &amp; ECONOMIC OPPORTUNITY</u></b>				
<b>Community &amp; Workforce Development</b>				
General Fund	15,570,399	-	17,439,424	17,991,282
Grants	26,436,283	-	20,901,720	17,859,439
Housing Trust Fund	50,000	-	15	30,795
Pima Vocational Special Revenue	-	-	16,973	18,999
Special Revenue	26,681,935	-	17,699,493	31,308,254
<b>Total Community &amp; Workforce Development</b>	<b>68,738,617</b>	<b>-</b>	<b>56,057,625</b>	<b>67,208,769</b>
<b>County Free Library</b>				
Special Revenue	58,700,101	-	54,697,281	63,454,352
<b>Total County Free Library</b>	<b>58,700,101</b>	<b>-</b>	<b>54,697,281</b>	<b>63,454,352</b>
<b>Development Services</b>				
Enterprise	9,197,646	-	8,611,894	9,601,243
<b>Total Development Services</b>	<b>9,197,646</b>	<b>-</b>	<b>8,611,894</b>	<b>9,601,243</b>
<b>Economic Development</b>				
General Fund	1,720,709	-	1,704,332	2,781,306
<b>Total Economic Development</b>	<b>1,720,709</b>	<b>-</b>	<b>1,704,332</b>	<b>2,781,306</b>
<b>Office of Digital Inclusion</b>				
General Fund	129,518	-	148,736	134,448
Grants	390,187	-	463,705	325,201
<b>Total Office of Digital Inclusion</b>	<b>519,705</b>	<b>-</b>	<b>612,441</b>	<b>459,649</b>
<b>School Superintendent</b>				
General Fund	3,462,615	-	3,336,875	3,710,587
Grants	-	-	31,656	-
School Reserve Special Programs	740,287	-	350,200	743,041
<b>Total School Superintendent</b>	<b>4,202,902</b>	<b>-</b>	<b>3,718,730</b>	<b>4,453,628</b>
<b>TOTAL COMMUNITY &amp; ECONOMIC OPPORTUNITY</b>	<b>143,079,680</b>	<b>-</b>	<b>125,402,303</b>	<b>147,958,947</b>
<b><u>ENVIRONMENTAL &amp; PUBLIC HEALTH</u></b>				
<b>Detainee &amp; Crisis Systems</b>				
General Fund	40,134,922	-	36,749,195	44,899,837
Grants	3,337,028	-	1,754,711	-
<b>Total Detainee &amp; Crisis Systems</b>	<b>43,471,951</b>	<b>-</b>	<b>38,503,905</b>	<b>44,899,837</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Environmental Quality</b>				
General Fund	2,060,536	-	1,662,220	2,478,933
Environmental Quality	4,265,809	-	4,035,490	4,486,933
Grants	1,392,849	-	1,772,844	1,853,016
Waste Tire	1,502,336	-	1,502,336	1,502,618
<b>Total Environmental Quality</b>	<b>9,221,530</b>	<b>-</b>	<b>8,972,889</b>	<b>10,321,500</b>
<b>Health</b>				
Grants	22,570,605	-	19,920,180	18,973,408
Health Services	35,194,120	-	32,544,842	38,097,253
Special Revenue	-	-	74	-
<b>Total Health</b>	<b>57,764,724</b>	<b>-</b>	<b>52,465,096</b>	<b>57,070,661</b>
<b>Pima Animal Care</b>				
General Fund	13,125,061	-	12,833,331	13,325,150
Grants	365,310	-	373,002	366,099
Special Revenue	1,945,364	-	1,902,733	2,633,537
<b>Total Pima Animal Care</b>	<b>15,435,736</b>	<b>-</b>	<b>15,109,066</b>	<b>16,324,786</b>
<b>TOTAL ENVIRONMENTAL &amp; PUBLIC HEALTH</b>	<b>125,893,940</b>	<b>-</b>	<b>115,050,957</b>	<b>128,616,783</b>
<b><u>JUSTICE &amp; PUBLIC SAFETY</u></b>				
<b>Clerk of the Superior Court</b>				
General Fund	14,466,732	-	14,318,449	14,841,490
Special Programs Fund	1,147,712	-	764,225	4,465,683
<b>Total Clerk of the Superior Court</b>	<b>15,614,444</b>	<b>-</b>	<b>15,082,674</b>	<b>19,307,173</b>
<b>Constables</b>				
General Fund	1,906,972	-	1,806,728	1,903,220
<b>Total Constables</b>	<b>1,906,972</b>	<b>-</b>	<b>1,806,728</b>	<b>1,903,220</b>
<b>County Attorney</b>				
General Fund	30,642,448	-	30,554,562	31,988,407
Grants	4,167,345	-	5,084,399	2,435,915
Special Programs Fund	10,727,691	-	4,541,706	10,897,781
<b>Total County Attorney</b>	<b>45,537,483</b>	<b>-</b>	<b>40,180,668</b>	<b>45,322,103</b>
<b>Justice Court Ajo</b>				
General Fund	1,081,634	-	1,081,635	1,106,542
Special Programs Fund	18,000	-	13,332	18,000
<b>Total Justice Court Ajo</b>	<b>1,099,634</b>	<b>-</b>	<b>1,094,967</b>	<b>1,124,542</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Justice Court Green Valley</b>				
General Fund	1,086,002	-	987,798	1,116,245
Special Programs Fund	94,114	-	92,525	134,731
<b>Total Justice Court Green Valley</b>	<b>1,180,117</b>	<b>-</b>	<b>1,080,323</b>	<b>1,250,976</b>
<b>Justice Court Tucson</b>				
General Fund	9,057,863	-	9,058,258	9,041,504
Grants	-	-	55,276	-
Special Programs Fund	1,507,810	-	1,507,811	1,526,030
<b>Total Justice Court Tucson</b>	<b>10,565,673</b>	<b>-</b>	<b>10,621,344</b>	<b>10,567,535</b>
<b>Justice Services</b>				
General Fund	1,321,872	-	1,250,809	1,472,070
Grants	648,941	-	676,835	414,516
<b>Total Justice Services</b>	<b>1,970,814</b>	<b>-</b>	<b>1,927,644</b>	<b>1,886,586</b>
<b>Juvenile Court</b>				
General Fund	24,777,455	-	24,229,803	24,796,755
Grants	947,330	-	881,192	1,335,341
Special Programs Fund	7,174,231	-	6,168,572	7,232,343
<b>Total Juvenile Court</b>	<b>32,899,015</b>	<b>-</b>	<b>31,279,567</b>	<b>33,364,440</b>
<b>Medical Examiner</b>				
General Fund	6,877,569	-	7,031,560	7,067,271
Special Programs Fund	65,000	-	61,145	65,000
<b>Total Medical Examiner</b>	<b>6,942,569</b>	<b>-</b>	<b>7,092,706</b>	<b>7,132,271</b>
<b>Office of Emergency Management &amp; Homeland Security</b>				
General Fund	997,037	-	997,037	1,169,825
Grants	1,033,516	-	1,733,949	1,261,689
<b>Total Office of Emergency Management &amp; Homeland Security</b>	<b>2,030,553</b>	<b>-</b>	<b>2,730,986</b>	<b>2,431,514</b>
<b>Public Defense Services</b>				
General Fund	44,344,282	-	43,789,111	45,324,795
Grants	470,751	-	2,902,617	3,442,831
Special Programs Fund	1,227,505	-	763,435	515,548
<b>Total Public Defense Services</b>	<b>46,042,537</b>	<b>-</b>	<b>47,455,163</b>	<b>49,283,174</b>
<b>Sheriff</b>				
General Fund	180,952,567	-	180,953,476	188,395,398
Grants	2,460,390	-	2,990,394	1,120,924
Special Programs Fund	7,291,769	-	7,291,770	7,481,717
<b>Total Sheriff</b>	<b>190,704,726</b>	<b>-</b>	<b>191,235,640</b>	<b>196,998,038</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Superior Court</b>				
General Fund	52,858,286	-	52,858,286	53,977,791
Grants	1,627,573	-	1,910,812	1,863,439
Special Programs Fund	20,253,172	-	18,932,383	23,246,916
<b>Total Superior Court</b>	<b>74,739,030</b>	<b>-</b>	<b>73,701,481</b>	<b>79,088,147</b>
<b>Wireless Integrated Network</b>				
Special Programs Fund	3,737,103	-	3,580,676	3,890,783
<b>Total Wireless Integrated Network</b>	<b>3,737,103</b>	<b>-</b>	<b>3,580,676</b>	<b>3,890,783</b>
<b>TOTAL JUSTICE &amp; PUBLIC SAFETY</b>	<b>434,970,670</b>	<b>-</b>	<b>428,870,567</b>	<b>453,550,501</b>
<b><u>INFRASTRUCTURE RESOURCES</u></b>				
<b>Capital Projects</b>				
Capital Projects	132,626,353	-	132,626,353	152,074,436
<b>Total Capital Projects</b>	<b>132,626,353</b>	<b>-</b>	<b>132,626,353</b>	<b>152,074,436</b>
<b>Project Design &amp; Construction</b>				
General Fund	3,305,045	-	3,182,735	3,417,406
Special Revenue	1,630,000	-	1,473,640	1,630,000
<b>Total Project Design &amp; Construction</b>	<b>4,935,045</b>	<b>-</b>	<b>4,656,375</b>	<b>5,047,406</b>
<b>Real Property Services</b>				
General Fund	1,087,208	-	886,261	1,113,518
<b>Total Real Property Services</b>	<b>1,087,208</b>	<b>-</b>	<b>886,261</b>	<b>1,113,518</b>
<b>Regional Flood Control District</b>				
Flood Control Canoa Ranch In-Lieu Fee	185,000	-	198,929	185,000
Flood Control Ops	18,007,043	-	18,161,945	19,373,296
Grants	187,452	-	144,694	-
<b>Total Regional Flood Control District</b>	<b>18,379,495</b>	<b>-</b>	<b>18,505,569</b>	<b>19,558,296</b>
<b>Regional Wastewater Reclamation</b>				
Regional Wastewater Reclamation	177,077,399	-	176,552,903	185,584,365
<b>Total Regional Wastewater Reclamation</b>	<b>177,077,399</b>	<b>-</b>	<b>176,552,903</b>	<b>185,584,365</b>
<b>Rocking K South CFD</b>				
Special Revenue	4,694,564	-	4,713,962	4,930,829
<b>Total Rocking K South CFD</b>	<b>4,694,564</b>	<b>-</b>	<b>4,713,962</b>	<b>4,930,829</b>

**Pima County**  
**Summary of Expenditures by Functional Area and Department Schedule F**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Adopted Expenditures/ Expenses 2025/2026</b>	<b>Expense Adjustments Approved 2025/2026</b>	<b>Estimated Expenditures/ Expenses 2025/2026*</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027**</b>
<b>Transportation</b>				
Grants	925,355	-	1,082,646	934,998
Special Revenue	76,054,519	-	75,760,978	80,239,136
<b>Total Transportation</b>	<b>76,979,875</b>	<b>-</b>	<b>76,843,625</b>	<b>81,174,134</b>
<b>TOTAL INFRASTRUCTURE RESOURCES</b>	<b>415,779,938</b>	<b>-</b>	<b>414,785,048</b>	<b>449,482,984</b>
<b>TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)</b>	<b>1,751,912,314</b>	<b>-</b>	<b>1,548,759,982</b>	<b>1,809,953,662</b>
<b><u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</u></b>				
<b><u>GENERAL GOVERNMENT SERVICES</u></b>				
Facilities Management	1,052,615	-	1,007,010	1,080,080
Finance & Risk Management	13,666,363	-	13,169,631	14,109,243
Fleet Services	26,390,940	-	25,384,614	25,633,289
Human Resources	112,857,022	-	112,875,463	121,210,459
Information Technology	42,260,257	-	42,561,868	44,209,298
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>196,227,198</b>	<b>-</b>	<b>194,998,585</b>	<b>206,242,369</b>
<b><u>JUSTICE &amp; PUBLIC SAFETY</u></b>				
Wireless Integrated Network	731,782	-	692,938	737,852
<b>TOTAL JUSTICE &amp; PUBLIC SAFETY</b>	<b>731,782</b>	<b>-</b>	<b>692,938</b>	<b>737,852</b>
<b><u>TOTAL INTERNAL SERVICE FUNDS</u></b>	<b>196,958,980</b>	<b>-</b>	<b>195,691,523</b>	<b>206,980,221</b>
<b>TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)</b>	<b>1,948,871,294</b>	<b>-</b>	<b>1,744,451,506</b>	<b>2,016,933,883</b>

\*These amounts include actual expenditure/expenses on the modified accrual basis as of February 28, 2026, plus projected expenditures/expenses for the remainder of the fiscal year.

\*\*Fiscal year 2026/2027 amounts do not include the impact of the following Capital Improvement Programs: Information Technology (\$4,000,000), and Regional Wastewater (\$98,096,372).

**Pima County**  
**Summary of Personnel by Fund, Functional Area, and Department Schedule G**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Full-Time Equivalent (FTE) 2026/2027</b>	<b>Employees Salaries &amp; Hourly Costs 2026/2027</b>	<b>Retirement Costs 2026/2027</b>	<b>Health Care Costs 2026/2027</b>	<b>Other Benefit Costs 2026/2027</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027</b>
<b><u>GENERAL FUND</u></b>						
<b><u>General Government Services</u></b>						
Assessor	159.00	9,922,062	1,241,117	1,919,001	882,658	13,964,837
Board of Supervisors	23.25	2,132,225	453,247	289,569	181,329	3,056,369
Clerk of the Board	18.00	1,432,461	128,569	255,953	98,576	1,915,559
Communications Office	28.00	2,113,849	233,702	506,927	176,308	3,030,786
County Administrator	15.75	2,975,825	317,392	301,861	455,002	4,050,080
Elections	26.95	3,539,173	148,380	164,958	193,446	4,045,957
Facilities Management	134.00	8,335,421	962,654	1,700,999	852,488	11,851,562
Finance & Risk Management	169.75	14,103,969	1,608,523	2,284,746	1,180,388	19,177,626
Grants Management & Innovation	21.00	1,701,900	190,108	275,889	137,789	2,305,686
Human Resources	48.00	3,902,642	447,544	573,100	377,406	5,300,693
Information Technology	179.00	15,957,924	1,911,759	2,635,354	1,397,915	21,902,953
Procurement	31.00	2,430,533	289,219	456,754	215,733	3,392,240
Recorder	76.15	4,201,090	458,416	728,545	350,024	5,738,076
Treasurer	29.50	2,236,599	304,778	376,941	193,556	3,111,874
<b>Total General Government Services</b>	<b>959.35</b>	<b>74,985,674</b>	<b>8,695,409</b>	<b>12,470,596</b>	<b>6,692,619</b>	<b>102,844,297</b>
<b><u>Community &amp; Recreational Resources</u></b>						
Conservation Lands & Resources	65.88	4,850,548	516,587	818,193	448,736	6,634,064
Parks & Recreation	228.23	11,833,897	1,202,670	2,225,071	1,215,753	16,477,390
<b>Total Community &amp; Recreational Resources</b>	<b>294.11</b>	<b>16,684,445</b>	<b>1,719,258</b>	<b>3,043,264</b>	<b>1,664,488</b>	<b>23,111,454</b>
<b><u>Community &amp; Economic Opportunity</u></b>						
Community & Workforce Development	74.70	4,977,936	379,995	595,098	358,789	6,311,819
Economic Development	4.80	875,266	67,101	50,973	49,003	1,042,343
Office of Digital Inclusion	3.50	272,892	31,905	37,869	22,882	365,548
School Superintendent	22.00	1,856,877	268,796	285,967	163,358	2,574,998
<b>Total Community &amp; Economic Opportunity</b>	<b>105.00</b>	<b>7,982,971</b>	<b>747,797</b>	<b>969,908</b>	<b>594,032</b>	<b>10,294,708</b>

**Pima County**  
**Summary of Personnel by Fund, Functional Area, and Department Schedule G**  
**Fiscal Year 2026/2027**

<b>Department/Fund</b>	<b>Full-Time Equivalent (FTE) 2026/2027</b>	<b>Employees Salaries &amp; Hourly Costs 2026/2027</b>	<b>Retirement Costs 2026/2027</b>	<b>Health Care Costs 2026/2027</b>	<b>Other Benefit Costs 2026/2027</b>	<b>Tentative Adopted Expenditures/ Expenses 2026/2027</b>
<b><u>Environmental &amp; Public Health</u></b>						
Detainee & Crisis Systems	39.23	3,061,048	318,822	538,243	349,362	4,267,475
Environmental Quality	6.00	462,920	55,458	50,581	43,574	612,532
Pima Animal Care	105.85	5,859,649	638,271	810,464	581,065	7,889,448
<b>Total Environmental &amp; Public Health</b>	<b>151.08</b>	<b>9,383,616</b>	<b>1,012,551</b>	<b>1,399,288</b>	<b>974,001</b>	<b>12,769,455</b>
<b><u>Justice &amp; Public Safety</u></b>						
Clerk of the Superior Court	182.00	9,486,501	1,132,028	1,913,736	837,706	13,369,971
Constables	13.00	877,690	416,379	145,068	93,122	1,532,259
County Attorney	310.88	21,868,217	2,863,155	3,457,599	1,886,473	30,075,444
Justice Court Ajo	9.00	536,099	121,647	95,969	48,760	802,474
Justice Court Green Valley	11.00	669,204	133,678	100,073	76,168	979,122
Justice Court Tucson	96.00	5,575,775	1,107,169	1,061,708	502,533	8,247,185
Justice Services	12.50	902,317	103,400	173,483	74,638	1,253,838
Juvenile Court	226.26	13,674,911	3,671,247	2,659,082	1,410,733	21,415,973
Medical Examiner	46.00	4,578,031	510,878	509,009	339,183	5,937,101
Office of Emergency Management & Homeland Security	8.00	690,792	82,757	159,227	62,532	995,307
Public Defense Services	291.23	22,887,437	2,675,740	3,758,832	2,013,429	31,335,438
Sheriff	1,552.50	103,741,381	17,847,706	18,735,121	11,485,923	151,810,132
Superior Court	439.55	32,075,602	6,949,430	4,801,867	2,876,828	46,703,726
<b>Total Justice &amp; Public Safety</b>	<b>3,197.91</b>	<b>217,563,959</b>	<b>37,615,212</b>	<b>37,570,773</b>	<b>21,708,028</b>	<b>314,457,972</b>
<b><u>Infrastructure Resources</u></b>						
Project Design & Construction	40.00	3,443,240	398,569	552,491	305,314	4,699,615
Real Property Services	10.00	815,431	94,816	96,733	70,576	1,077,555
<b>Total Infrastructure Resources</b>	<b>50.00</b>	<b>4,258,671</b>	<b>493,385</b>	<b>649,224</b>	<b>375,890</b>	<b>5,777,170</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>4,757.45</b>	<b>330,859,336</b>	<b>50,283,612</b>	<b>56,103,051</b>	<b>32,009,057</b>	<b>469,255,056</b>

Pima County  
 Summary of Personnel by Fund, Functional Area, and Department Schedule G  
 Fiscal Year 2026/2027

Department/Fund	Full-Time Equivalent (FTE) 2026/2027	Employees Salaries & Hourly Costs 2026/2027	Retirement Costs 2026/2027	Health Care Costs 2026/2027	Other Benefit Costs 2026/2027	Tentative Adopted Expenditures/ Expenses 2026/2027
<b><u>SPECIAL REVENUE FUND</u></b>						
<b><u>General Government Services</u></b>						
Recorder	2.00	150,073	17,979	35,244	13,525	216,821
<b>Total General Government Services</b>	<b>2.00</b>	<b>150,073</b>	<b>17,979</b>	<b>35,244</b>	<b>13,525</b>	<b>216,821</b>
<b><u>Community &amp; Recreational Resources</u></b>						
Attractions & Tourism	10.55	701,561	62,846	39,082	68,109	871,599
Conservation Lands & Resources	7.00	391,768	46,934	59,084	36,057	533,843
Parks & Recreation	3.00	120,123	14,391	18,219	12,270	165,003
Stadium District-Kino Sports Complex	59.95	3,163,661	359,149	727,485	321,540	4,571,835
<b>Total Community &amp; Recreational Resources</b>	<b>80.50</b>	<b>4,377,113</b>	<b>483,320</b>	<b>843,871</b>	<b>437,975</b>	<b>6,142,279</b>
<b><u>Community &amp; Economic Opportunity</u></b>						
Community & Workforce Development	76.88	5,487,773	564,026	944,205	660,117	7,656,122
County Free Library	349.20	21,372,734	2,171,385	3,273,606	3,338,315	30,156,041
School Superintendent	1.00	63,205	7,572	7,144	5,758	83,678
<b>Total Community &amp; Economic Opportunity</b>	<b>427.08</b>	<b>26,923,712</b> (175,909)	<b>2,742,984</b>	<b>4,224,955</b>	<b>4,004,190</b> 90,294	<b>37,895,841</b>
<b><u>Environmental &amp; Public Health</u></b>						
Environmental Quality	34.00	3,330,916	311,218	338,854	283,282	4,264,271
Health	395.15	25,698,617	2,901,479	4,144,458	2,421,549	35,166,102
Pima Animal Care	34.74	1,599,955	132,004	216,128	114,857	2,062,944
<b>Total Environmental &amp; Public Health</b>	<b>463.88</b>	<b>30,629,487</b>	<b>3,344,701</b>	<b>4,699,440</b>	<b>2,819,688</b>	<b>41,493,317</b>

Pima County  
 Summary of Personnel by Fund, Functional Area, and Department Schedule G  
 Fiscal Year 2026/2027

Department/Fund	Full-Time Equivalent (FTE) 2026/2027	Employees Salaries & Hourly Costs 2026/2027	Retirement Costs 2026/2027	Health Care Costs 2026/2027	Other Benefit Costs 2026/2027	Tentative Adopted Expenditures/ Expenses 2026/2027
<b><u>Justice &amp; Public Safety</u></b>						
County Attorney	64.03	3,999,718	619,936	574,251	341,235	5,535,140
Justice Court Green Valley	0.38	44,296	1,756	12	11,542	57,605
Justice Court Tucson	10.00	416,409	49,886	48,771	38,715	553,780
Justice Services	1.00	56,547	6,774	8,403	4,851	76,577
Juvenile Court	65.00	3,573,203	849,810	764,895	385,066	5,572,974
Public Defense Services	8.00	523,753	62,746	98,048	47,799	732,345
Sheriff	18.00	1,204,815	152,871	217,365	126,837	1,701,889
Superior Court	211.92	12,518,765	3,576,197	2,369,284	1,399,749	19,863,994
Wireless Integrated Network	10.00	924,481	110,753	159,149	88,191	1,282,574
<b>Total Justice &amp; Public Safety</b>	<b>388.32</b>	<b>23,261,986</b>	<b>5,430,728</b>	<b>4,240,178</b>	<b>2,443,985</b>	<b>35,376,877</b>
<b><u>Infrastructure Resources</u></b>						
Regional Flood Control District	65.88	5,408,118	645,113	852,798	510,940	7,416,969
Transportation	191.04	13,356,231	1,457,793	2,400,841	1,012,039	18,226,904
<b>Total Infrastructure Resources</b>	<b>256.92</b>	<b>18,764,349</b>	<b>2,102,907</b>	<b>3,253,639</b>	<b>1,522,979</b>	<b>25,643,874</b>
<b>TOTAL SPECIAL REVENUE FUND</b>	<b>1,618.69</b>	<b>104,106,720</b>	<b>14,122,619</b>	<b>17,297,328</b>	<b>11,242,343</b>	<b>146,769,009</b>
<b><u>ENTERPRISE FUND</u></b>						
<b><u>General Government Services</u></b>						
Facilities Management	7.00	336,551	38,497	55,245	34,027	464,320
<b>Total General Government Services</b>	<b>7.00</b>	<b>336,551</b>	<b>38,497</b>	<b>55,245</b>	<b>34,027</b>	<b>464,320</b>
<b><u>Community &amp; Economic Opportunity</u></b>						
Development Services	57.75	4,690,623	549,011	738,862	445,815	6,424,312
<b>Total Community &amp; Economic Opportunity</b>	<b>57.75</b>	<b>4,690,623</b>	<b>549,011</b>	<b>738,862</b>	<b>445,815</b>	<b>6,424,312</b>

**Pima County**  
**Summary of Personnel by Fund, Functional Area, and Department Schedule G**  
**Fiscal Year 2026/2027**

Department/Fund	Full-Time Equivalent (FTE) 2026/2027	Employees Salaries & Hourly Costs 2026/2027	Retirement Costs 2026/2027	Health Care Costs 2026/2027	Other Benefit Costs 2026/2027	Tentative Adopted Expenditures/ Expenses 2026/2027
<b><u>Infrastructure Resources</u></b>						
Regional Wastewater Reclamation	400.00	27,736,593	3,294,675	5,172,765	2,672,166	38,876,199
<b>Total Infrastructure Resources</b>	<b>400.00</b>	<b>27,736,593</b>	<b>3,294,675</b>	<b>5,172,765</b>	<b>2,672,166</b>	<b>38,876,199</b>
<b>TOTAL ENTERPRISE FUND</b>	<b>464.75</b>	<b>32,763,767</b>	<b>3,882,184</b>	<b>5,966,872</b>	<b>3,152,008</b>	<b>45,764,831</b>
<b>TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)</b>	<b>6,840.90</b>	<b>467,729,824</b>	<b>68,288,414</b>	<b>79,367,250</b>	<b>46,403,408</b>	<b>661,788,896</b>
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</b>						
<b><u>INTERNAL SERVICE FUND</u></b>						
<b><u>General Government Services</u></b>						
Facilities Management	9.00	595,633	71,357	82,850	51,655	801,495
Finance & Risk Management	4.00	311,080	36,769	62,274	27,041	437,164
Fleet Services	56.00	3,345,817	382,525	612,110	321,694	4,662,146
Human Resources	16.00	1,125,275	127,087	218,024	136,520	1,606,906
Information Technology	76.28	5,915,352	690,600	926,336	513,043	8,045,330
<b>Total General Government Services</b>	<b>161.28</b>	<b>11,293,157</b>	<b>1,308,337</b>	<b>1,901,594</b>	<b>1,049,953</b>	<b>15,553,041</b>
<b><u>Justice &amp; Public Safety</u></b>						
Wireless Integrated Network	3.00	234,842	28,134	61,825	23,661	348,462
<b>Total Justice &amp; Public Safety</b>	<b>3.00</b>	<b>234,842</b>	<b>28,134</b>	<b>61,825</b>	<b>23,661</b>	<b>348,462</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>164.28</b>	<b>11,527,999</b>	<b>1,336,471</b>	<b>1,963,419</b>	<b>1,073,614</b>	<b>15,901,503</b>
<b>TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)</b>	<b>7,005.17</b>	<b>479,257,823</b>	<b>69,624,885</b>	<b>81,330,669</b>	<b>47,477,022</b>	<b>677,690,399</b>

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