



Board of Supervisors Memorandum

May 21, 2024

Tentative Budget Adoption for Fiscal Year 2024/25

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 18, 2024, 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 of the Fiscal Year 2024/25 Recommended Budget memorandum to the Board of Supervisors dated April 26, 2024. These recommendations and the proposed Tentative Adopted Budget are summarized below.

Our budget reports have been improved from the Transmittal of the Recommended Budget, enhancing our ability to align our financial resources with our strategic framework. It is important that our budget reflects our core strategic pillars, as outlined in the March 29th memorandum. Alignment with the strategic framework, our budget reports now include an icon in Schedule F, "Summary of Expenditures by Functional Area and Department," indicating the strategic pillar that each expenditure supports. This enhancement enables us to identify how our financial resources are allocated by our core strategic priorities. At the beginning of Schedule F, a legend identifies each strategic pillar, including "Core Functions & Excellent Service," "Improve the Quality of Life," "Critical Infrastructure & Economic Growth," and "Conservation Sustainability & Climate Resiliency." This legend serves as a reference guide to interpret the icons and understand the strategic alignment of expenditures. This improvement to our budget reports represents a significant step forward in aligning our budget with our strategic framework. I encourage the Board to utilize Schedule F to understand how our financial resources are allocated to support our core strategic priorities.

Combined County Budget

The proposed combined total County property tax rate for Fiscal Year 2024/25 is \$5.1048 per \$100 of taxable net assessed value, remaining neutral with the Fiscal Year 2023/24 combined rate. The combined levies generated by this rate will increase by \$31 million or 5.7 percent compared to the current year.

The combined primary and secondary property taxes levied by the County fund 33.1 percent

MAY 16 24 09 24 PCLKDFBD



of the total County recommended expenditures.

The Proposed Tentative Budget for Fiscal Year 2024/25 totals \$1,726,493,259, as detailed in the budget schedules provided with this memorandum. This amount reflects a 1.9 percent reduction of \$33,999,084 from the Fiscal Year 2023/24 Adopted Budget amount of \$1,760,492,343. As outlined in my Transmittal of the Recommended Budget for FY 2024/25, our approach has been centered on maintaining cost discipline, optimizing resource allocation, and prioritizing investments in line with our current financial situation. Given the evolving landscape of anticipated increased State cost shifts, economic headwinds, and the wind-down of heightened Federal funding for COVID-related programs and other grant funding, it's imperative that we adjust our budget accordingly to reflect these changes.

Prior to the final adoption of the budget on June 18, 2024, 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 is 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 Fiscal Year 2024/25 Budgeted Expenditures and Tax Rates

The table below outlines both the proposed expenditure budgets and tax rates for Fiscal Year 2024/25 based on the information provided in this memorandum. It is 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.

Proposed Expenditure Budgets and Tentative Tax Rates as applicable		
Fiscal Year 2024/25 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$1,726,493,259	\$5.1048
Primary Property Tax:		
General Fund Primary	775,279,759	\$4.0990
Secondary Property Taxes:		
County Free Library District	51,495,204	\$0.5537
Regional Flood Control District	18,202,680	\$0.3271
Debt Service	103,851,301	\$0.1250
Special Taxing District:		
Stadium District	\$10,153,658	--

According to the State's Property Tax Oversight Commission, Pima County's proposed combined General Fund primary levy for Fiscal Year 2024/25 is \$461,322,412, while the neutral Primary Levy is \$433,073,590. 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).

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 \$59,322,528, while the proposed secondary levy is \$62,316,228, and the Regional Flood Control District's neutral secondary levy is \$31,687,428, while the proposed secondary levy is \$33,521,856. **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 2022/23](#), 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, 2024, of \$3,256,747, and the projected cash on hand as of June 30, 2024, of \$4,580,999. **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 Fiscal Year 2024/25 General Fund revenue is \$756,822,108, as stated in the Recommended Budget. The County-wide Proposed Tentative Adopted Budget revenue is \$1,468,279,008.

Total Full Time Equivalents

The proposed Fiscal Year 2024/25 full-time equivalent positions remain at the previously Recommended Budget amount of 7,123.

Alternative Option

Following the discussions during the May 7th Board of Supervisors meeting regarding the complexities of our fiscal landscape and the need to consider alternative options, I am

providing an alternative tax scenario for your consideration. To address the challenges we currently face and to ensure financial stability, this alternative proposes increasing the overall combined property tax rate by an additional 10 cents. This adjustment is projected to generate an additional \$10.4 million for the general fund, or \$11.0 million in overall property taxes. This increase in property taxes recovers the \$5.6 million in State cost shifts forgone in FY 2022/23. By generating additional revenue through this tax adjustment, the County could offset the financial impact of state cost shifts and strengthen our financial foundation. As of the date of this memorandum, the State has not yet adopted their FY 2024/25 Budget and we do not know if there will be any additional State cost shifts. If this option is chosen, it is recommended that the additional revenue gained from this tax increase be allocated to a Budget Stabilization Fund. The purpose of establishing this fund is to safeguard against future financial challenges, mitigate increased State cost shifts, and ensure operational continuity. This would set the ceiling for taxes and expenditures, if additional information becomes available, i.e. the State adopts its budget, the Board could make appropriate adjustments to lower the tax rate and decrease the expenditure limits during the adoption of the County’s budget on June 18, 2024.

The table below outlines both the proposed expenditure budgets and tax rates for Fiscal Year 2024/25 based on the information provided in this option.

Proposed Expenditure Budgets and Tentative Tax Rates as applicable		
Fiscal Year 2024/25 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$1,736,932,373	\$5.2048
Primary Property Tax:		
General Fund Primary	785,718,873	\$4.1936
Secondary Property Taxes:		
County Free Library District	51,495,204	\$0.5574
Regional Flood Control District	18,202,680	\$0.3288
Debt Service	103,851,301	\$0.1250
Special Taxing District:		
Stadium District	\$10,153,658	--

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Tentative Budget Adoption for Fiscal Year 2024/25**
May 21, 2024
Page 5

Recommendation

I recommend the Board of Supervisors tentatively adopt the Fiscal Year 2024/25 Budget as presented in my Transmittal of the Fiscal Year 2024/25 Recommended Budget memorandum.

Sincerely,



Jan Lesher
County Administrator

JKL/anc – May 16, 2024

Attachments

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

ATTACHMENT 1

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.

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 \$27,849,998 or 6.52%.

For example, the proposed tax increase will cause Pima County's primary property taxes on a \$100,000 home to be \$409.90 (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 \$384.80.

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 18, 2024, at 9:00 a.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 18, 2024 (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 3, 2024
Monday, June 10, 2024

Ajo Copper News
Wednesday, May 29, 2024
Wednesday, June 5, 2024

ATTACHMENT 2

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.

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 \$2,951,434 or 5.05%.

For example, the proposed tax increase will cause Pima County Free Library District's secondary property taxes on a \$100,000 home to be \$55.37 (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 \$52.71.

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 18, 2024, at 9:00 a.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 18, 2024 (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 3, 2024
Monday, June 10, 2024

Ajo Copper News
Wednesday, May 29, 2024
Wednesday, June 5, 2024

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.

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 \$1,812,625 or 5.79%.

For example, the proposed tax increase will cause Pima County Flood Control District's secondary property taxes on a \$100,000 home to be \$32.71 (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 \$30.92.

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 18, 2024, at 9:00 a.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 18, 2024 (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 3, 2024
Monday, June 10, 2024

Ajo Copper News
Wednesday, May 29, 2024
Wednesday, June 5, 2024

ATTACHMENT 3

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

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

EXPENDITURE LIMITATION COMPARISON

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

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

** Actual expenditures/expenses as of February 29, 2024, plus projected expenditures/expenses for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund/Department	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
<u>GENERAL FUND</u>				
Analytics & Data Governance	3,698,661	-	2,645,440	-
Assessor	11,888,552	-	11,888,552	13,747,261
Behavioral Health	32,681,336	-	31,356,271	37,209,157
Board of Supervisors	2,889,282	-	2,816,322	3,051,562
Clerk of the Board	1,872,989	-	1,841,982	1,990,684
Clerk of the Superior Court	13,037,668	-	13,553,368	13,821,535
Communications Office	3,468,305	-	3,569,057	3,621,524
Community & Workforce Development	13,428,860	-	12,751,085	9,642,236
Conservation Lands & Resources	-	-	-	7,006,051
Constables	1,668,824	-	-	1,689,369
County Administrator	3,927,562	-	3,551,644	4,128,139
County Attorney	26,247,325	-	27,312,876	28,615,992
Economic Development	2,425,831	-	2,359,641	2,235,148
Elections	6,089,430	-	5,568,188	7,663,886
Environmental Quality	1,440,334	-	1,481,073	1,695,343
Facilities Management	22,139,966	-	22,705,052	23,033,178
Finance & Risk Management	16,522,595	-	15,000,674	16,584,635
Finance Contingency	121,233,614	-	9,562,542	100,161,443
Finance General Government Revenue	100,000	-	293,687	100,000
Finance Non Departmental	98,368,805	-	98,794,293	106,026,955
Grants Management & Innovation	5,027,360	-	4,744,884	5,205,258
Human Resources	6,676,220	-	6,184,338	6,763,051
Information Technology	22,328,488	-	21,264,311	25,553,491
Justice Court Ajo	770,807	-	770,807	884,286
Justice Court Green Valley	855,993	-	855,993	950,949
Justice Court Tucson	7,771,255	-	7,949,169	8,011,805
Justice Services	809,532	-	761,696	881,941
Juvenile Court	21,544,542	-	22,567,024	22,994,894
Medical Examiner	5,262,224	-	5,438,877	6,380,557
Office of Digital Inclusion	-	-	41,100	102,726
Office of Emergency Management & Homeland Security	863,063	-	736,393	933,385
Office of Sustainability & Conservation	1,789,450	-	1,610,255	-
Parks & Recreation	21,371,606	-	21,188,178	17,859,614
Pima Animal Care	12,452,770	-	12,014,884	12,511,760
Procurement	2,968,053	-	2,972,383	3,330,413
Project Design & Construction	2,818,993	-	2,310,726	3,087,483
Public Defense Services	36,748,087	-	40,572,960	39,909,935
Real Property Services	1,109,509	-	1,129,199	1,069,844
Recorder	8,293,134	-	8,098,076	9,499,476
School Superintendent	2,688,554	-	2,688,554	2,988,840

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

Fund/Department	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
Sheriff	159,631,501	-	170,220,435	170,622,771
Superior Court	47,284,145	-	49,724,880	50,600,151
Treasurer	2,909,994	-	2,561,068	3,113,031
TOTAL GENERAL FUND	755,105,219	-	653,457,937	775,279,759
<u>SPECIAL REVENUE FUND</u>				
Attractions & Tourism	2,076,772	-	2,015,484	2,119,214
Behavioral Health	667,302	-	1,140,094	1,798,385
Clerk of the Superior Court	1,070,600	-	1,035,600	1,521,319
Communications Office	-	-	-	2,815
Community & Workforce Development	47,776,298	-	48,157,525	46,702,343
Conservation Lands & Resources	-	-	-	2,915,488
County Attorney	14,861,485	-	10,721,502	16,498,029
County Free Library	46,249,939	-	46,208,500	51,495,204
Elections	3,500	-	3,500	-
Environmental Quality	5,566,945	-	5,938,925	6,434,109
Facilities Management	16,502,500	-	6,632,718	4,038,130
Finance & Risk Management	545,248	-	554,161	598,903
Finance Contingency	100,000,000	-	-	100,000,000
Grants Management & Innovation	87,974,281	-	89,086,308	50,979,486
Health	53,088,471	-	44,519,021	49,840,345
Justice Court Ajo	162,610	-	161,303	19,307
Justice Court Green Valley	374,615	-	374,615	102,439
Justice Court Tucson	1,570,767	-	1,503,750	1,770,840
Justice Services	882,373	-	1,444,109	761,251
Juvenile Court	7,581,583	-	6,059,885	8,267,944
Medical Examiner	65,000	-	16,500	65,000
Office of Digital Inclusion	-	-	13,456	-
Office of Emergency Management & Homeland Security	1,361,343	-	1,145,547	1,194,582
Office of Sustainability & Conservation	500,000	-	140,000	236,874
Parks & Recreation	8,842,681	-	4,793,148	6,178,890
Pima Animal Care	1,315,906	-	1,706,729	1,357,590
Project Design & Construction	-	-	-	2,010,000
Public Defense Services	3,367,469	-	3,287,361	3,746,103
Real Property Services	1,750,000	-	1,750,000	1,750,000
Recorder	1,482,995	-	1,780,871	1,704,981
Regional Flood Control District	17,612,053	-	16,738,696	18,202,680
Rocking K South CFD	4,879,332	-	302,058	2,726,179
School Superintendent	3,199,839	-	2,699,839	1,798,316
Sheriff	14,198,955	-	14,191,778	11,261,742
Stadium District-Kino Sports Complex	8,826,776	-	8,422,049	10,153,658
Superior Court	19,539,494	-	20,109,189	20,789,371

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

Fund/Department	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
Transportation	65,802,394	-	63,056,480	72,783,733
Treasurer	398,346	-	552,746	225,000
Wireless Integrated Network	3,382,975	-	3,661,189	3,630,450
TOTAL SPECIAL REVENUE FUND	543,480,847	-	409,924,636	505,680,700
<u>DEBT SERVICE FUND</u>				
Finance Debt Service	103,035,321	-	103,293,957	103,851,301
TOTAL DEBT SERVICE FUND	103,035,321	-	103,293,957	103,851,301
<u>CAPITAL PROJECTS FUND</u>				
Capital Projects	171,687,795	-	175,232,438	146,552,105
TOTAL CAPITAL PROJECTS FUND	171,687,795	-	175,232,438	146,552,105
<u>ENTERPRISE FUND</u>				
Development Services	8,131,694	-	8,132,921	8,658,176
Facilities Management	3,022,536	-	3,019,421	3,057,406
Regional Wastewater Reclamation	176,028,931	-	177,993,759	183,413,812
TOTAL ENTERPRISE FUND	187,183,161	-	189,146,101	195,129,394
TOTAL ALL FUNDS (not including Int Svs Fund)	1,760,492,343	-	1,531,055,069	1,726,493,259
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u>				
<u>INTERNAL SERVICE FUND</u>				
Facilities Management	1,025,304	-	1,009,044	1,022,355
Finance & Risk Management	10,565,818	-	10,416,900	11,680,822
Fleet Services	21,324,882	-	20,924,303	23,070,008
Human Resources	96,045,969	-	97,830,212	106,796,165
Information Technology	31,527,593	-	32,286,141	39,439,173
Wireless Integrated Network	688,694	-	660,539	707,653
TOTAL INTERNAL SERVICE FUND	161,178,260	-	163,127,139	182,716,176
GRAND TOTAL ALL FUNDS (includes Int Svs Fund)	1,921,670,603	-	1,694,182,208	1,909,209,435





















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

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












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












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

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
<u>GENERAL GOVERNMENT SERVICES</u>					
	 Analytics & Data Governance				
	General Fund	3,698,661	-	2,645,440	-
	Total Analytics & Data Governance	3,698,661	-	2,645,440	-
	 Assessor				
	General Fund	11,888,552	-	11,888,552	13,747,261
	Total Assessor	11,888,552	-	11,888,552	13,747,261
  	 Board of Supervisors				
	General Fund	2,889,282	-	2,816,322	3,051,562
	Total Board of Supervisors	2,889,282	-	2,816,322	3,051,562
	 Clerk of the Board				
	General Fund	1,872,989	-	1,841,982	1,990,684
	Total Clerk of the Board	1,872,989	-	1,841,982	1,990,684
  	 County Administrator				
	General Fund	3,927,562	-	3,551,644	4,128,139
	Total County Administrator	3,927,562	-	3,551,644	4,128,139
	 Economic Development				
	General Fund	2,425,831	-	2,359,641	2,235,148
	Total Economic Development	2,425,831	-	2,359,641	2,235,148
	 Elections				
	General Fund	6,089,430	-	5,568,188	7,663,886
	Grants	3,500	-	3,500	-
	Total Elections	6,092,930	-	5,571,688	7,663,886
	 Facilities Management				
	General Fund	22,139,966	-	22,705,052	23,033,178
	Facilities Renewal	15,925,000	-	6,632,718	3,485,630
	Grants	577,500	-	-	552,500
	Parking Garages	3,022,536	-	3,019,421	3,057,406
	Total Facilities Management	41,665,002	-	32,357,191	30,128,714
	 Finance & Risk Management				
	General Fund	16,522,595	-	15,000,674	16,584,635
	Improvement and Other Districts	318,704	-	327,617	372,359
	Special Revenue	226,544	-	226,544	226,544
	Total Finance & Risk Management	17,067,843	-	15,554,835	17,183,538
	 Finance Contingency				
	General Fund	121,233,614	-	9,562,542	100,161,443
	Grants	100,000,000	-	-	60,000,000
	Special Revenue	-	-	-	40,000,000
	Total Finance Contingency	221,233,614	-	9,562,542	200,161,443
	 Finance Debt Service				
	Debt Service	103,035,321	-	103,293,957	103,851,301
	Total Finance Debt Service	103,035,321	-	103,293,957	103,851,301
	 Finance General Government Revenue				
	General Fund	100,000	-	293,687	100,000
	Total Finance General Government Revenue	100,000	-	293,687	100,000










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

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
	Finance Non Departmental				
	General Fund	98,368,805	-	98,794,293	106,026,955
	Total Finance Non Departmental	98,368,805	-	98,794,293	106,026,955
	Human Resources				
	General Fund	6,676,220	-	6,184,338	6,763,051
	Total Human Resources	6,676,220	-	6,184,338	6,763,051
	Information Technology				
	General Fund	22,328,488	-	21,264,311	25,553,491
	Total Information Technology	22,328,488	-	21,264,311	25,553,491
	Office of Digital Inclusion				
	General Fund	-	-	41,100	102,726
	Grants	-	-	13,456	-
	Total Office of Digital Inclusion	-	-	54,556	102,726
	Office of Emergency Management & Homeland Security				
	General Fund	863,063	-	736,393	933,385
	Grants	1,361,343	-	1,145,547	1,194,582
	Total Office of Emergency Management & Homeland Security	2,224,406	-	1,881,940	2,127,967
	Procurement				
	General Fund	2,968,053	-	2,972,383	3,330,413
	Total Procurement	2,968,053	-	2,972,383	3,330,413
	Recorder				
	General Fund	8,293,134	-	8,098,076	9,499,476
	Special Revenue	1,482,995	-	1,780,871	1,704,981
	Total Recorder	9,776,129	-	9,878,947	11,204,457
	Rocking K South CFD				
	Document Storage & Retrieval	4,879,332	-	302,058	2,726,179
	Total Rocking K South CFD	4,879,332	-	302,058	2,726,179
	Treasurer				
	General Fund	2,909,994	-	2,561,068	3,113,031
	Special Revenue	398,346	-	552,746	225,000
	Total Treasurer	3,308,340	-	3,113,814	3,338,031
	Wireless Integrated Network				
	Taxpayer Information Fund	3,382,975	-	3,661,189	3,630,450
	Total Wireless Integrated Network	3,382,975	-	3,661,189	3,630,450
	TOTAL GENERAL GOVERNMENT SERVICES	569,810,335	-	339,845,310	549,045,396
	COMMUNITY RESOURCES				
	Attractions & Tourism				
	Special Revenue	2,076,772	-	2,015,484	2,119,214
	Total Attractions & Tourism	2,076,772	-	2,015,484	2,119,214











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

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
	Communications Office				
	General Fund	3,468,305	-	3,569,057	3,621,524
	Special Revenue	-	-	-	2,815
	Total Communications Office	3,468,305	-	3,569,057	3,624,339
	Community & Workforce Development				
	General Fund	13,428,860	-	12,751,085	9,642,236
	Grants	37,139,648	-	44,575,052	34,273,943
	Housing Trust Fund	50,000	-	-	50,000
	Pima Vocational Special Revenue	1,023,250	-	-	216,276
	Special Revenue	9,563,400	-	3,582,473	12,162,124
	Total Community & Workforce Development	61,205,158	-	60,908,610	56,344,579
	County Free Library				
	Special Revenue	46,249,939	-	46,208,500	51,495,204
	Total County Free Library	46,249,939	-	46,208,500	51,495,204
	Grants Management & Innovation				
	General Fund	5,027,360	-	4,744,884	5,205,258
	Grants	87,974,281	-	89,086,308	50,979,486
	Total Grants Management & Innovation	93,001,641	-	93,831,192	56,184,744
	School Superintendent				
	General Fund	2,688,554	-	2,688,554	2,988,840
	Grants	1,437,996	-	1,437,996	1,261,161
	School Reserve Special Programs	1,761,843	-	1,261,843	537,155
	Total School Superintendent	5,888,393	-	5,388,393	4,787,156
	Stadium District-Kino Sports Complex				
	Special Revenue	8,826,776	-	8,422,049	10,153,658
	Total Stadium District-Kino Sports Complex	8,826,776	-	8,422,049	10,153,658
	TOTAL COMMUNITY RESOURCES	220,716,984	-	220,343,285	184,708,894
	<u>HEALTH SERVICES</u>				
	Behavioral Health				
	General Fund	32,681,336	-	31,356,271	37,209,157
	Grants	667,302	-	1,140,094	1,798,385
	Total Behavioral Health	33,348,638	-	32,496,365	39,007,542
	Health				
	Grants	27,414,361	-	19,755,135	22,351,927
	Health Services	25,674,110	-	24,763,886	27,488,418
	Total Health	53,088,471	-	44,519,021	49,840,345
	Medical Examiner				
	General Fund	5,262,224	-	5,438,877	6,380,557
	Special Programs Fund	65,000	-	16,500	65,000
	Total Medical Examiner	5,327,224	-	5,455,377	6,445,557





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

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
	Pima Animal Care				
	General Fund	12,452,770	-	12,014,884	12,511,760
	Grants	1,315,906	-	1,032,736	81,220
	Special Revenue	-	-	673,993	1,276,370
	Total Pima Animal Care	13,768,676	-	13,721,613	13,869,350
	TOTAL HEALTH SERVICES	105,533,009	-	96,192,376	109,162,794
	<u>JUSTICE & LAW</u>				
	Clerk of the Superior Court				
	General Fund	13,037,668	-	13,553,368	13,821,535
	Grants	35,000	-	-	-
	Special Programs Fund	1,035,600	-	1,035,600	1,521,319
	Total Clerk of the Superior Court	14,108,268	-	14,588,968	15,342,854
	Constables				
	General Fund	1,668,824	-	-	1,689,369
	Total Constables	1,668,824	-	-	1,689,369
	County Attorney				
	General Fund	26,247,325	-	27,312,876	28,615,992
	Grants	5,837,237	-	4,209,667	5,865,298
	Special Programs Fund	9,024,248	-	6,511,835	10,632,731
	Total County Attorney	41,108,810	-	38,034,378	45,114,021
	Justice Court Ajo				
	General Fund	770,807	-	770,807	884,286
	Grants	1,307	-	-	1,307
	Special Programs Fund	161,303	-	161,303	18,000
	Total Justice Court Ajo	933,417	-	932,110	903,593
	Justice Court Green Valley				
	General Fund	855,993	-	855,993	950,949
	Special Programs Fund	374,615	-	374,615	102,439
	Total Justice Court Green Valley	1,230,608	-	1,230,608	1,053,388
	Justice Court Tucson				
	General Fund	7,771,255	-	7,949,169	8,011,805
	Grants	161,860	-	94,843	289,500
	Special Programs Fund	1,408,907	-	1,408,907	1,481,340
	Total Justice Court Tucson	9,342,022	-	9,452,919	9,782,645
	Justice Services				
	General Fund	809,532	-	761,696	881,941
	Grants	882,373	-	1,444,109	761,251
	Total Justice Services	1,691,905	-	2,205,805	1,643,192
	Juvenile Court				
	General Fund	21,544,542	-	22,567,024	22,994,894
	Grants	988,760	-	1,003,576	1,252,805
	Special Programs Fund	6,592,823	-	5,056,309	7,015,139
	Total Juvenile Court	29,126,125	-	28,626,909	31,262,838

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







Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
	Public Defense Services				
	General Fund	36,748,087	-	40,572,960	39,909,935
	Grants	2,139,964	-	2,059,856	2,518,598
	Special Programs Fund	1,227,505	-	1,227,505	1,227,505
	Total Public Defense Services	40,115,556	-	43,860,321	43,656,038
	Sheriff				
	General Fund	159,631,501	-	170,220,435	170,622,771
	Grants	4,405,853	-	4,174,926	4,006,008
	Special Programs Fund	9,793,102	-	10,016,852	7,255,734
	Total Sheriff	173,830,456	-	184,412,213	181,884,513
	Superior Court				
	General Fund	47,284,145	-	49,724,880	50,600,151
	Grants	1,268,982	-	1,831,649	1,248,279
	Special Programs Fund	18,270,512	-	18,277,540	19,541,092
	Total Superior Court	66,823,639	-	69,834,069	71,389,522
	TOTAL JUSTICE & LAW	379,979,630	-	393,178,300	403,721,973
	<u>PUBLIC WORKS</u>				
	Capital Projects				
	Capital Projects	171,687,795	-	175,232,438	146,552,105
	Total Capital Projects	171,687,795	-	175,232,438	146,552,105
	Conservation Lands & Resources				
	General Fund	-	-	-	7,006,051
	Special Revenue	-	-	-	2,915,488
	Total Conservation Lands & Resources	-	-	-	9,921,539
	Development Services				
	Enterprise	8,131,694	-	8,132,921	8,658,176
	Total Development Services	8,131,694	-	8,132,921	8,658,176
	Environmental Quality				
	General Fund	1,440,334	-	1,481,073	1,695,343
	Environmental Quality	3,182,851	-	3,280,566	3,523,729
	Grants	946,127	-	1,220,392	1,433,044
	Waste Tire	1,437,967	-	1,437,967	1,477,336
	Total Environmental Quality	7,007,279	-	7,419,998	8,129,452
	Office of Sustainability & Conservation				
	General Fund	1,789,450	-	1,610,255	-
	Grants	500,000	-	140,000	236,874
	Total Office of Sustainability & Conservation	2,289,450	-	1,750,255	236,874
	Parks & Recreation				
	General Fund	21,371,606	-	21,188,178	17,859,614
	Grants	395,170	-	318,883	574,496
	Special Programs Fund	8,447,511	-	4,474,265	5,604,394
	Total Parks & Recreation	30,214,287	-	25,981,326	24,038,504
	Project Design & Construction				
	General Fund	2,818,993	-	2,310,726	3,087,483
	Special Revenue	-	-	-	2,010,000
	Total Project Design & Construction	2,818,993	-	2,310,726	5,097,483

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

Strategic Framework Pillars	Department/Fund	Adopted Expenditures/ Expenses 2023/2024	Expense Adjustments Approved 2023/2024	Estimated Expenditures/ Expenses 2023/2024*	Tentative Adopted Expenditures/ Expenses 2024/2025**
	Real Property Services				
	General Fund	1,109,509	-	1,129,199	1,069,844
	Grants	1,750,000	-	1,750,000	1,750,000
	Total Real Property Services	2,859,509	-	2,879,199	2,819,844
	Regional Flood Control District				
	Flood Control Ops	17,098,603	-	16,139,313	17,663,262
	Grants	328,450	-	464,383	354,418
	Flood Control Canoa Ranch In-Lieu Fee	185,000	-	135,000	185,000
	Total Regional Flood Control District	17,612,053	-	16,738,696	18,202,680
	Regional Wastewater Reclamation				
	Regional Wastewater Reclamation	176,028,931	-	177,993,759	183,413,812
	Total Regional Wastewater Reclamation	176,028,931	-	177,993,759	183,413,812
	Transportation				
	Grants	-	-	105,000	805,347
	Special Revenue	65,802,394	-	62,951,480	71,978,386
	Total Transportation	65,802,394	-	63,056,480	72,783,733
	TOTAL PUBLIC WORKS	484,452,385	-	481,495,798	479,854,202
	TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	1,760,492,343	-	1,531,055,069	1,726,493,259

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS

GENERAL GOVERNMENT SERVICES

	Facilities Management	1,025,304	-	1,009,044	1,022,355
	Finance & Risk Management	10,565,818	-	10,416,900	11,680,822
	Fleet Services	21,324,882	-	20,924,303	23,070,008
	Human Resources	96,045,969	-	97,830,212	106,796,165
	Information Technology	31,527,593	-	32,286,141	39,439,173
	Wireless Integrated Network	688,694	-	660,539	707,653
	TOTAL GENERAL GOVERNMENT SERVICES	161,178,260	-	163,127,139	182,716,176
	TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	1,921,670,603	-	1,694,182,208	1,909,209,435

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

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

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

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

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

Fund/Department	Full-Time Equivalent (FTE) 2024/2025	Employees Salaries & Hourly Costs 2024/2025	Retirement Costs 2024/2025	Health Care Costs 2024/2025	Other Benefit Costs 2024/2025	Tentative Adopted Expenditures/ Expenses 2024/2025
<u>Community Resources</u>						
Attractions & Tourism	9.80	604,819	57,939	42,776	52,769	758,303
Communications Office	3.00	160,246	19,662	23,953	13,897	217,758
Community & Workforce Development	96.13	5,584,023	664,336	929,859	532,317	7,710,535
County Free Library	338.90	17,401,581	1,894,571	3,209,781	1,516,599	24,022,532
Grants Management & Innovation	16.00	1,497,920	114,560	148,973	214,524	1,975,977
School Superintendent	1.00	57,607	7,068	31	4,862	69,568
Stadium District-Kino Sports Complex	64.75	3,024,041	331,020	673,259	311,585	4,339,905
Total Community Resources	529.58	28,330,237	3,089,156	5,028,632	2,646,553	39,094,578
<u>Health Services</u>						
Behavioral Health	4.00	537,411	28,774	32,177	127,903	726,265
Health	434.83	24,931,356	2,879,842	3,891,456	2,490,197	34,192,851
Pima Animal Care	23.98	936,841	95,743	160,787	82,999	1,276,370
Total Health Services	462.81	26,405,608	3,004,359	4,084,420	2,701,099	36,195,486
<u>Justice & Law</u>						
County Attorney	82.00	6,375,682	747,881	945,901	429,571	8,499,035
Justice Court Green Valley	0.50	16,380	-	62	1,286	17,728
Justice Court Tucson	7.00	273,124	32,173	47,488	27,299	380,084
Justice Services	5.00	244,572	30,009	40,431	26,129	341,141
Juvenile Court	76.50	3,921,927	957,111	815,084	412,780	6,106,902
Public Defense Services	13.00	828,378	101,642	91,279	77,483	1,098,782
Sheriff	43.00	3,034,787	631,304	426,992	290,477	4,383,560
Superior Court	216.16	11,646,919	3,396,299	2,281,140	1,249,359	18,573,717
Total Justice & Law	443.16	26,341,769	5,896,419	4,648,377	2,514,384	39,400,949

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

Fund/Department	Full-Time Equivalent (FTE) 2024/2025	Employees Salaries & Hourly Costs 2024/2025	Retirement Costs 2024/2025	Health Care Costs 2024/2025	Other Benefit Costs 2024/2025	Tentative Adopted Expenditures/ Expenses 2024/2025
<u>Public Works</u>						
Conservation Lands & Resources	4.00	189,605	23,124	53,502	20,066	286,297
Environmental Quality	39.00	2,729,567	334,076	444,704	285,602	3,793,949
Parks & Recreation	2.00	68,796	8,441	16,448	7,016	100,701
Regional Flood Control District	60.35	4,599,904	553,112	760,782	453,498	6,367,296
Transportation	190.04	11,646,438	1,377,204	2,316,637	1,128,497	16,468,776
Total Public Works	295.39	19,234,310	2,295,957	3,592,073	1,894,679	27,017,019
TOTAL SPECIAL REVENUE FUND	1,753.94	102,120,389	14,507,790	17,721,452	9,929,034	144,278,665
<u>ENTERPRISE FUND</u>						
<u>General Government Services</u>						
Facilities Management	7.00	309,452	36,586	78,773	30,667	455,478
Total General Government Services	7.00	309,452	36,586	78,773	30,667	455,478
<u>Public Works</u>						
Development Services	54.95	4,038,430	487,288	693,504	374,820	5,594,042
Regional Wastewater Reclamation	399.00	25,568,772	2,924,357	5,085,905	2,389,333	35,968,367
Total Public Works	453.95	29,607,202	3,411,645	5,779,409	2,764,153	41,562,409
TOTAL ENTERPRISE FUND	460.95	29,916,654	3,448,231	5,858,182	2,794,820	42,017,887
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	6,957.58	430,167,823	67,427,070	75,850,387	41,761,547	615,206,827

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

Fund/Department	Full-Time Equivalent (FTE) 2024/2025	Employees Salaries & Hourly Costs 2024/2025	Retirement Costs 2024/2025	Health Care Costs 2024/2025	Other Benefit Costs 2024/2025	Tentative Adopted Expenditures/ Expenses 2024/2025
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY						
<u>INTERNAL SERVICE FUND</u>						
<u>General Government Services</u>						
Facilities Management	9.00	542,521	65,372	77,364	46,772	732,029
Finance & Risk Management	5.00	330,605	40,565	71,274	29,217	471,661
Fleet Services	58.00	3,117,827	372,735	641,627	320,179	4,452,368
Human Resources	16.00	965,111	118,235	285,639	86,957	1,455,942
Information Technology	75.00	5,464,638	664,968	1,010,420	475,585	7,615,611
Wireless Integrated Network	3.00	226,542	27,797	56,504	25,794	336,637
TOTAL INTERNAL SERVICE FUND	166.00	10,647,244	1,289,672	2,142,828	984,504	15,064,248
TOTAL ALL FUNCTIONAL AREAS (including Int Svs Fund)	7,123.58	440,815,067	68,716,742	77,993,215	42,746,051	630,271,075

NOTE: Slight FTE differences between reports are due to rounding

Pima County
Summary of Personnel by Fund and Department Schedule GG
Fiscal Years 2023/2024 - 2024/2025

Fund/Department	Adopted 2023/2024	Tentative Adopted 2024/2025	Tentative Adopted 2024/2025 Vs Adopted 2023/2024
<u>GENERAL FUND</u>			
<u>General Government Services</u>			
Analytics & Data Governance	25.68	-	(25.68)
Assessor	142.00	148.00	6.00
Board of Supervisors	22.00	20.75	(1.25)
Clerk of the Board	19.00	19.00	-
County Administrator	16.75	16.75	-
Economic Development	3.85	5.18	1.33
Elections	42.50	44.69	2.19
Facilities Management	155.00	153.00	(2.00)
Finance & Risk Management	156.25	144.25	(12.00)
Human Resources	52.00	52.00	-
Information Technology	154.00	178.85	24.85
Office of Digital Inclusion	-	3.00	3.00
Office of Emergency Management & Homeland Security	1.00	1.00	-
Procurement	31.00	32.00	1.00
Recorder	60.73	75.23	14.50
Treasurer	31.10	31.10	-
Total General Government Services	912.86	924.80	11.94
<u>Community Resources</u>			
Communications Office	32.60	31.00	(1.60)
Community & Workforce Development	70.25	68.71	(1.54)
Grants Management & Innovation	50.00	47.00	(3.00)
School Superintendent	19.88	23.60	3.72
Total Community Resources	172.73	170.31	(2.42)
<u>Health Services</u>			
Behavioral Health	25.86	30.23	4.37
Medical Examiner	40.00	46.00	6.00
Pima Animal Care	110.00	107.70	(2.30)
Total Health Services	175.86	183.93	8.07
<u>Justice & Law</u>			
Clerk of the Superior Court	184.00	184.00	-
Constables	13.00	13.00	-
County Attorney	321.00	312.00	(9.00)
Justice Court Ajo	8.00	8.00	-
Justice Court Green Valley	10.00	10.00	-
Justice Court Tucson	96.00	96.00	-
Justice Services	7.00	7.00	-
Juvenile Court	257.75	256.25	(1.50)
Public Defense Services	291.30	282.00	(9.30)
Sheriff	1,429.50	1,462.25	32.75
Superior Court	480.00	480.00	-
Total Justice & Law	3,097.55	3,110.50	12.95

Pima County
Summary of Personnel by Fund and Department Schedule GG
Fiscal Years 2023/2024 - 2024/2025

Fund/Department	Adopted 2023/2024	Tentative Adopted 2024/2025	Tentative Adopted 2024/2025 Vs Adopted 2023/2024
<u>Public Works</u>			
Conservation Lands & Resources	-	61.50	61.50
Environmental Quality	3.00	6.00	3.00
Office of Sustainability & Conservation	15.00	-	(15.00)
Parks & Recreation	277.80	234.65	(43.15)
Project Design & Construction	41.00	41.00	-
Public Works Administration	-	-	-
Real Property Services	11.00	10.00	(1.00)
	-	-	-
Total Public Works	347.80	353.15	5.35
TOTAL GENERAL FUND	4,706.80	4,742.69	35.89
<u>SPECIAL REVENUE FUND</u>			
<u>General Government Services</u>			
Office of Emergency Management & Homeland Security	8.00	8.00	-
Recorder	6.00	5.00	(1.00)
Wireless Integrated Network	9.00	10.00	1.00
Total County Administrator	23.00	23.00	-
<u>Community Resources</u>			
Attractions & Tourism	9.38	9.80	0.42
Communications Office	-	3.00	3.00
Community & Workforce Development	104.88	96.13	(8.75)
County Free Library	350.40	338.90	(11.50)
Grants Management & Innovation	14.00	16.00	2.00
School Superintendent	3.00	1.00	(2.00)
Stadium District-Kino Sports Complex	64.74	64.75	0.01
Total Community Resources	546.40	529.58	(16.82)
<u>Health Services</u>			
Behavioral Health	6.00	4.00	(2.00)
Health	423.69	434.83	11.14
Pima Animal Care	24.20	23.98	(0.22)
Total Health Services	453.89	462.81	8.92
<u>Justice & Law</u>			
County Attorney	86.00	82.00	(4.00)
Justice Court Green Valley	-	0.50	0.50
Justice Court Tucson	6.50	7.00	0.50
Justice Services	-	5.00	5.00
Juvenile Court	74.50	76.50	2.00
Public Defense Services	13.00	13.00	-
Sheriff	48.00	43.00	(5.00)
Superior Court	216.95	216.16	(0.79)
Total Justice & Law	444.95	443.16	(1.79)

Pima County
Summary of Personnel by Fund and Department Schedule GG
Fiscal Years 2023/2024 - 2024/2025

Fund/Department	Adopted 2023/2024	Tentative Adopted 2024/2025	Tentative Adopted 2024/2025 Vs Adopted 2023/2024
<u>Public Works</u>			
Conservation Lands & Resources	-	4.00	4.00
Environmental Quality	39.00	39.00	-
Parks & Recreation	5.48	2.00	(3.48)
Regional Flood Control District	60.60	60.35	(0.25)
Transportation	192.03	190.04	(1.99)
Total Public Works	297.11	295.39	(1.72)
TOTAL SPECIAL REVENUE FUND	1,765.35	1,753.94	(11.41)
<u>ENTERPRISE FUND</u>			
<u>General Government Services</u>			
Facilities Management	7.00	7.00	-
Total General Government Services	7.00	7.00	-
<u>Public Works</u>			
Development Services	54.98	54.95	(0.03)
Regional Wastewater Reclamation	399.00	399.00	-
Total Public Works	453.98	453.95	(0.03)
TOTAL ENTERPRISE FUND	460.98	460.95	(0.03)
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	6,933.13	6,957.58	24.45
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
<u>INTERNAL SERVICE FUND</u>			
<u>General Government Services</u>			
Facilities Management	9.00	9.00	-
Finance & Risk Management	5.00	5.00	-
Fleet Services	58.23	58.00	(0.23)
Human Resources	16.00	16.00	-
Information Technology	75.00	75.00	-
Wireless Integrated Network	4.00	3.00	(1.00)
TOTAL INTERNAL SERVICE FUND	167.23	166.00	(1.23)
TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	7,100.36	7,123.58	23.22

NOTE: Slight FTE differences between reports are due to rounding