Official County Budget Forms

Pinal County Adopted Budget

PINAL COUNTY
WIDE OPEN OPPORTUNITY

Fiscal Year 2025-2026

Pinal County

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Fiscal Year 2026

Pinal County
Resolution for the Adoption of the Budget
In the Amount of $1,229,099,966 for Fiscal Year 2025-2026
Resolution 070225-01-PCB

WHEREAS, in accordance with the provision of Title 42, Chapter 17, Articles 1-5, Arizona Revised Statues (A.R.S.), the Board of Supervisors did, on June 18, 2025, make an estimate of the different amounts required to meet the public expenditures/expenses for the ensuing year, also an estimate of revenues from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Pinal County, and

WHEREAS, in accordance with said chapter of said title, and following due public notice, the Board met on July 2, 2025, at which meeting any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures/expenses or tax levies.

WHEREAS, it appears that publication has been duly made as required by law, of said estimates together with a notice that the Board would meet on July 2, 2025, at the office of the Board for the purpose of hearing taxpayers and making tax levies as set forth in said estimates, and

WHEREAS, it appears that the sums to be raised by taxation, as specified therein, do not in the aggregate exceed that amount as computed in A.R.S. § 42-17051 (A), therefore be it

RESOLVED, that the said estimates of revenues and expenditures/expenses shown on the accompanying schedules, as now increased, reduced, or changed, are hereby adopted in the amount of $1,229,099,966 as the budget of Pinal County for the fiscal year 2025-2026.

Passed by the Board of Supervisors of Pinal County, Arizona, this 2nd day of July 2025.

APPROVED:

____
Stephen Q. Miller, Chairman, Board of Supervisors

Attest:

____
Clerk of the Board

Date: __________________

Pinal County
Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2026

Fiscal Year		Sch	Line	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Total All Funds
				FUNDS						
2025	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	1	422,551,479	450,883,550	39,114,358	195,213,886	-	8,025,429	1,115,788,702
2025	Actual Expenditures/Expenses**	E	2	240,987,532	231,808,017	39,114,358	31,886,924	-	2,196,627	545,993,457
2026	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	123,964,250	165,690,738	-	18,769,587	-	1,703,682	310,128,257
2026	Primary Property Tax Levy	B	4	135,622,250	-	-	-		-	135,622,250
2026	Secondary Property Tax Levy	B	5	-	9,442,488	-	-		-	9,442,488
2026	Estimated Revenues Other than Property Taxes	C	6	179,115,992	287,981,441	-	1,995,500	-	4,814,038	473,906,971
2026	Other Financing Sources	D	7	160,000,000	-	-	190,000,000	-	-	350,000,000
2026	Other Financing (Uses)	D	8	50,000,000	-	-	-	-	-	50,000,000
2026	Interfund Transfers In	D	9	6,152,974	31,147,509	40,110,006	47,688,426	-	284,792	125,383,707
2026	Interfund Transfers (Out)	D	10	92,364,898	32,981,809	-	-	-	37,000	125,383,707
2026	Line 11: Reduction for Fund Balance Reserved for Future Budget Year Expenditures		11							
	Maintained for Future Debt Retirement			-	-	-	-	-	-	-
	Maintained for Future Capital Projects			-	-	-	-	-	-	-
	Maintained for Future Financial Stability			-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
2026	Total Financial Resources Available		12	462,490,568	461,280,367	40,110,006	258,453,513	-	6,765,512	1,229,099,966
2026	Budgeted Expenditures/Expenses	E	13	462,490,568	461,280,367	40,110,006	258,453,513	-	6,765,512	1,229,099,966

	EXPENDITURE LIMITATION COMPARISON	2025	2026
1	Budgeted expenditures/expenses	$ 1,115,788,702	$ 1,229,099,966
2	Add/subtract: estimated net reconciling items	(92,610,462)	(102,015,297)
3	Budgeted expenditures/expenses adjusted for reconciling items	1,023,178,240	1,127,084,669
4	Less: estimated exclusions	(669,558,846)	(752,065,582)
5	Amount subject to the expenditure limitation	$ 353,619,394	$ 375,019,087
6	EEC expenditure limitation	$ 353,619,394	$ 375,019,087

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity 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).

Pinal County
SCHEDULE B - Summary of Tax Levy and Tax Rate Information
Fiscal Year 2026

		Fiscal Year 2025	Fiscal Year 2026
1.	Maximum Allowable Primary Property Tax Levy (A.R.S. 42-17051(A)).	$ **201,832,244**	$ **216,665,971**
2.	Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. 42-17102 (A)(18)	$	
3.	Property Tax Levy Amounts		
	A. Primary Property Taxes	$ 130,165,669	$ 136,992,171
	B. Secondary Property Taxes		
	Flood Control District	$ 5,600,999	$ 5,823,578
	Library District	3,444,674	3,625,425
	Villa Grande Improvement District	9,953	12,300
	Desert Vista Sanitary	-	-
	Desert Vista Lighting	8,235	10,076
	Cottonwood Gardens	633	1,323
	Total Secondary Property Taxes	$ 9,064,494	$ 9,472,702
	C. Total Property Tax Levy Amounts	$ **139,230,163**	$ **146,464,874**
4.	A. Property Taxes Collected*		
	2024-2025 Year's Levy	$ 128,864,012	
	Prior Year's Levy	1,301,657	
	Total Primary Property Taxes	$ **130,165,669**	
	B. Secondary Property Taxes Collected Projection		
	2024-2025 Year's Levy	$ 8,973,849	
	Prior Year's Levy	90,645	
	Total Secondary Property Taxes	$ **9,064,494**	
	C. Total Property Taxes Collected	$ **139,230,164**	
5.	Property Tax Rates		
	A. County tax rate		
	(1) Primary property tax rate	3.4500	3.3630
	(2) Secondary Property Tax Rates		
	Flood Control District	0.1693	0.1620
	Library District	0.0913	0.0890
	(3) Total county tax rate	3.7106	3.6140
	B. Special assessment district tax rates		
	Secondary property tax rates		
	Villa Grande Improvement District	0.8252	1.0200
	Desert Vista Sanitary	-	-
	Desert Vista Lighting	0.8134	0.9689
	Cottonwood Gardens	0.7173	1.0368

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

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
Fiscal Year 2026

Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00010 - GENERAL FUND				
Taxes				
SALES TAX	$ 39,645,418	$ 41,064,877	$ 43,609,959	$ 45,354,358
INTEREST - PENALTIES ON DELINQUENT TAXES	2,465,011	1,800,000	1,800,000	1,800,000
TAX DEED PROPERTY SOLD	-	50,000	30,000	50,000
Taxes	**42,110,428**	**42,914,877**	**45,439,959**	**47,204,358**
Licenses and Permits				
LIQUOR LICENSE	44,981	41,000	46,000	41,000
BINGO LICENSE	5	-	-	-
CABLE FRANCHISE LICENSE	483,301	450,000	468,000	450,000
ALARM PERMITS-BUS	39,288	100,000	47,500	50,000
PLANNING PERMITS	84,876	90,000	86,138	98,621
BUILDING PERMITS	5,929,665	5,000,000	5,843,827	6,103,113
MECHANICAL/PLUMBING/ELECTRIC	195,282	225,000	214,678	247,223
SANITATION FEES	260,533	250,000	271,975	299,318
Licenses and Permits	**7,037,932**	**6,156,000**	**6,978,118**	**7,289,275**
Intergovernmental				
Federal Payments in Lieu				
BUREAU OF LAND MANAGEMENT	1,904,986	1,881,300	1,874,700	2,101,200
Federal Payments In Lieu	**1,904,986**	**1,881,300**	**1,874,700**	**2,101,200**
State Grants				
STATE GRANTS/CONT OPERATING	576,901	1,330	263,679	-
State Grants	**576,901**	**1,330**	**263,679**	**-**
State Shared Revenues				
VEHICLE LICENSE TAX	17,821,430	18,692,716	19,045,815	19,947,302
SALES TAX	66,363,660	69,971,881	68,637,064	72,386,649
LOTTERY PROCEEDS	-	550,050	1,100,100	550,050
OTHER STATE SHARED REV	1,147,653	-	132,971	-
LOCAL GRANTS/CONT OPERATING	6,600	-	-	2,000
State Shared Revenues	**85,339,343**	**89,214,647**	**88,915,950**	**92,886,001**
Local Governments In Lieu				
SALT RIVER PROJECT IN LIEU	4,214,497	4,200,000	3,755,990	4,000,591
CITY OF MESA IN LIEU	-	-	-	-
OTHER IN LIEU	295,981	300,000	306,310	300,000
Local Governments In Lieu	**4,510,478**	**4,500,000**	**4,062,300**	**4,300,591**
Other				
Total Intergovernmental	**$ 92,331,708**	**$ 95,597,277**	**$ 95,116,629**	**$ 99,287,792**
Charges for Services				
General Government				
COURT FEES	$ 1,960,393	$ 2,073,961	$ 2,394,161	$ 2,306,002
COURT FEES/STATE PRISONERS	1,988	25,000	2,000	3,000
JURY FEES	46,794	1,500	9,500	8,000
CONSTABLE FEES	87,654	97,400	99,100	102,000
PLANNING FEES	1,274,853	1,200,000	1,221,624	1,469,935
BUILDING CODE FEES	1,208,006	1,200,000	1,020,170	1,220,413
ATTORNEY FEES	41,054	41,526	37,600	38,526
RECORDS FEES	3,300,456	3,361,000	3,408,500	3,774,521
MAP SALES	12,310	14,000	14,980	14,500
FACILITIES USE FEE	66,317	77,500	66,850	79,000
OTHER FEES	42,853	790,500	481,200	403,000
General Government	**8,042,675**	**8,882,387**	**8,755,685**	**9,418,897**
Public Safety				
BOARDING OF PRISONERS/STATE	33,910	45,500	42,006	45,500
BOARDING OF PRISONERS/FEDERL	-	-	-	-
BOARDING OF PRISONERS/LOCAL	3,245,626	2,600,000	2,186,564	2,200,000
CONTRACT SERVICES	321,547	-	-	-

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
Fiscal Year 2026

Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
OFF DUTY CONTRACT SERVICES	79,508	522,500	542,000	941,872
OTHER FEES	156,538	176,764	171,765	178,939
Public Safety	**3,837,128**	**3,344,764**	**2,942,335**	**3,366,311**
Health and Welfare				
SEWER CHARGES	37,147	30,000	38,150	40,000
HEALTH INSPECTION FEES	14,533	15,000	9,000	10,000
PATIENT FEES	-	-	-	-
CASE MANAGEMENT FEES	89,586	150,000	50,000	55,000
FACILITES USE FEES	205	600	600	500
Health and Welfare	**141,471**	**195,600**	**97,750**	**105,500**
Total Charges for Services	**$ 12,021,274**	**$ 12,422,751**	**$ 11,795,770**	**$ 12,890,708**
Fines and Forfeits				
ZONING FINES	$ 20,345	$ 20,000	$ 35,000	$ 20,000
COURT FINES	1,087,541	995,102	1,375,035	1,363,589
BUILDING CODE FINES	-	-	100	-
OTHER FORFEITURES	242,330	199,517	152,000	168,004
OTHER FINES	-	-	1,475	-
Fines and Forfeits	**$ 1,350,217**	**$ 1,214,619**	**$ 1,563,610**	**$ 1,551,593**
Miscellaneous				
INTEREST REVEUES	$ 4,257,643	$ 3,500,000	$ 3,238,000	$ 3,000,000
CONTRIBUTIONS	415	-	-	-
SALES/COMMISSIONS	84,285	30,100	82,877	65,550
LEASE OF LAND/BUILDINGS	7,233,543	7,321,688	7,229,534	7,259,214
OTHER MISCELLANEOUS REVENUE	5,301,308	1,445,908	3,870,143	267,502
SALE OF CAPITAL ASSETS	-	-	-	-
INSURANCE REIMBURSEMENT	505,630	300,000	255,000	300,000
Miscellaneous	**17,382,824**	**12,597,696**	**14,675,554**	**10,892,266**
Total General Fund	**$ 172,234,383**	**$ 170,903,220**	**$ 175,569,640**	**$ 179,115,992**
Special Revenue				
00022 - SHERIFF/DRUG TASK FORCE				
Intergovernmental	$ 92,133	$ -	$ -	$ 198,446
Total Fund	**92,133**	**-**	**-**	**198,446**
00023 - SHERIFF/DRUG SMUGGLING				
Intergovernmental	143,734	216,943	198,000	149,488
Miscellaneous	260	-	-	-
Total Fund	**143,993**	**216,943**	**198,000**	**149,488**
00025 - SHERIFF/JAIL ENHANCEMENT				
Intergovernmental	215,235	180,000	215,725	190,000
Miscellaneous	4,958	-	5,280	-
Total Fund	**220,193**	**180,000**	**221,005**	**190,000**
00027 - SHERIFF/CONTRACT PRISONER FEES				
Miscellaneous	112	-	140	-
Total Fund	**112**	**-**	**140**	**-**
00029 - ATTORNEY/DRUG PROSECUTION				
Intergovernmental	117,948	145,286	120,576	239,430
Total Fund	**117,948**	**145,286**	**120,576**	**239,430**
00032 - COURTS/AUTOMATED DATA SYSTEM				
Intergovernmental	25,962	25,000	25,000	25,000
Total Fund	**25,962**	**25,000**	**25,000**	**25,000**
00033 - COURTS/DRUG ENFORCEMENT				
Intergovernmental	125,395	126,744	126,744	132,847
Total Fund	**125,395**	**126,744**	**126,744**	**132,847**
00035 - COURTS/FLC IV-D INCENTIVES				
Intergovernmental	7,776	12,000	10,000	9,000
Miscellaneous	6,463	1,000	6,500	1,000
Total Fund	**14,239**	**13,000**	**16,500**	**10,000**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
Fiscal Year 2026

Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00036 - CLERK OF COURT/CONVERSION				
Charges for Services	93,339	80,000	93,800	90,000
Miscellaneous	14,738	10,000	15,000	12,000
Total Fund	**108,077**	**90,000**	**108,800**	**102,000**
00037 - COURTS/EXPEDITED CHILD SUPPORT				
Charges for Services	30,337	25,000	39,000	25,000
Miscellaneous	4,367	1,500	4,400	3,000
Total Fund	**34,704**	**26,500**	**43,400**	**28,000**
00039 - COURTS/ENHANCEMENT				
Charges for Services	83,028	73,000	119,000	75,489
Miscellaneous	1,030	600	1,000	600
Total Fund	**84,057**	**73,600**	**120,000**	**76,089**
00049 - RECORDER/STORAGE				
Charges for Services	368,472	355,000	400,000	392,528
Total Fund	**368,472**	**355,000**	**400,000**	**392,528**
00051 - TREASURER/TAXPAYER INFORMATION				
Charges for Services	66,570	80,000	65,075	65,030
Miscellaneous	10,104	-	10,000	7,500
Total Fund	**76,673**	**80,000**	**75,075**	**72,530**
00052 - ADULT PROB/INTENSIVE PROB SERV				
Intergovernmental	932,000	1,011,352	1,011,352	1,043,640
Miscellaneous	-	-	90	30,000
Total Fund	**932,000**	**1,011,352**	**1,011,442**	**1,073,640**
00053 - ADULT PROB/STATE ENHANCEMENT				
Intergovernmental	3,816,400	4,436,344	4,659,112	4,966,574
Miscellaneous	-	-	17,500	-
Total Fund	**3,816,400**	**4,436,344**	**4,676,612**	**4,966,574**
00054 - ADULT PROB/COMMUNITY PUNISHMNT				
Intergovernmental	237,735	254,742	254,742	283,000
Miscellaneous	-	-	10,000	-
Total Fund	**237,735**	**254,742**	**264,742**	**283,000**
00055 - ADULT PROB/SUPPORT				
Charges for Services	768,597	800,000	850,000	800,000
Miscellaneous	32,729	-	25,000	-
Total Fund	**801,326**	**800,000**	**875,000**	**800,000**
00056 - JUVENILE PROB/INTENSIVE				
Intergovernmental	654,236	686,574	686,574	659,841
Miscellaneous	848	-	5,000	3,000
Total Fund	**655,084**	**686,574**	**691,574**	**662,841**
00057 - JUVENILE PROB/CASA				
Intergovernmental	242,840	293,546	246,749	260,882
Miscellaneous	-	-	1,505	800
Total Fund	**242,840**	**293,546**	**248,254**	**261,682**
00058 - JUVENILE PROB/FAMILY COUNSELNG				
Intergovernmental	31,225	32,186	33,500	32,561
Miscellaneous	283	-	55	100
Total Fund	**31,508**	**32,186**	**33,555**	**32,661**
00059 - JUVENILE PROB/STANDARD PROB				
Intergovernmental	648,065	769,470	769,470	787,833
Miscellaneous	715	-	715	300
Total Fund	**648,780**	**769,470**	**770,185**	**788,133**
00060 - JUVENILE PROB/SUPERVISION FEES				
Intergovernmental	-	121,748	60,874	60,874
Charges for Services	(28,255)	1,200	3,203	3,186
Miscellaneous	6,723	-	6,000	5,732
Total Fund	**(21,532)**	**122,948**	**70,077**	**69,792**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
Fiscal Year 2026

Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00063 - PUBLIC DEFENDER/TRAINING				
Intergovernmental	21,467	21,868	26,300	28,500
Miscellaneous	2,427	200	2,200	2,600
Total Fund	**23,893**	**22,068**	**28,500**	**31,100**
00064 - PUBLIC WORKS/HIGHWAY				
Intergovernmental	39,934,394	39,512,081	41,406,695	39,932,615
Miscellaneous	20,359,217	4,442,392	2,286,854	5,813,225
Total Fund	**60,293,610**	**43,954,473**	**43,693,549**	**45,745,840**
00068 - PUBLIC WORKS/FLOOD MANAGEMENT				
Licenses and Permits	81,400	75,000	80,000	78,750
Intergovernmental	6,860,310	2,281,171	31,134	2,725,800
Charges for Services	12,900	40,000	18,800	40,000
Miscellaneous	2,102,564	17,654,500	1,880,839	17,050,500
Total Fund	**9,057,174**	**20,050,671**	**2,010,773**	**19,895,050**
00069 - PUBLIC WRKS/FLEET MAINTENANCE				
Miscellaneous	444	3,000	400	-
Total Fund	**444**	**3,000**	**400**	**-**
00075 - LIBRARY/DISTRICT				
Intergovernmental	122,472	116,100	107,798	113,974
Fines and Forfeits	5,034	-	6,164	8,000
Miscellaneous	97,941	41,000	69,550	56,000
Total Fund	**225,447**	**157,100**	**183,512**	**177,974**
00076 - LIBRARY/STATE				
Intergovernmental	29,000	25,000	25,000	25,000
Total Fund	**29,000**	**25,000**	**25,000**	**25,000**
00079 - ANIMAL CONTROL				
Licenses and Permits	215,657	225,000	240,000	225,000
Charges for Services	235,987	250,000	220,000	250,000
Fines and Forfeits	18,473	20,000	23,000	20,000
Miscellaneous	96,102	60,000	143,012	60,000
Total Fund	**566,220**	**555,000**	**626,012**	**555,000**
00081 - ANIMAL CONTROL/ANIMAL CARE				
Intergovernmental	52,446	72,187	5,837	80,000
Miscellaneous	-	19,500	86,048	-
Total Fund	**52,446**	**91,687**	**91,885**	**80,000**
00082 - HEALTH/GRANTS				
Intergovernmental	5,712,809	8,173,187	6,226,960	4,913,330
Charges for Services	20,169	-	28,639	10,000
Miscellaneous	16,737	106,261	112,112	110,000
Total Fund	**5,749,714**	**8,279,448**	**6,367,711**	**5,033,330**
00086 - AIR QUALITY/PERMITS				
Licenses and Permits	1,498,697	1,601,149	1,710,000	1,527,705
Miscellaneous	57,951	-	205,000	-
Total Fund	**1,556,648**	**1,601,149**	**1,915,000**	**1,527,705**
00087 - AIR QUALITY/GRANTS				
Intergovernmental	298,848	706,833	1,142,553	551,400
Miscellaneous	(37,963)	-	-	-
Total Fund	**260,885**	**706,833**	**1,142,553**	**551,400**
00089 - LANDFILL/ADEQ WASTE TIRE GRANT				
Intergovernmental	757,558	767,558	814,127	768,898
Charges for Services	831,087	705,000	968,945	832,996
Miscellaneous	59,935	46,000	63,810	59,000
Total Fund	**1,648,580**	**1,518,558**	**1,846,882**	**1,660,894**
00094 - HOUSING DEPT GRANTS				
Intergovernmental	-	14,000	14,000	-
Total Fund	**-**	**14,000**	**14,000**	**-**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
Fiscal Year 2026

Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00101 - SPECIAL DIST/COTTNWD GRDN LITE				
Taxes	37	-	40	-
Total Fund	**37**	**-**	**40**	**-**
00102 - SPECIAL DIST/DESERT VISTA LITE				
Miscellaneous	43	-	20	-
Total Fund	**43**	**-**	**20**	**-**
00104 - SPECIAL DIST/VILLA GRANDE LITE				
Miscellaneous	858	-	45	-
Total Fund	**858**	**-**	**45**	**-**
00105 - SPECIAL DIST/DESERT VISTA SANI				
Charges for Services	-	88,495	-	11,540
Miscellaneous	543	-	440	-
Total Fund	**543**	**88,495**	**440**	**11,540**
00107 - HOUSING/CONVENTIONAL				
Intergovernmental	9,046,497	15,513,929	13,558,178	14,770,037
Miscellaneous	1,262,656	895,313	1,571,268	2,092,286
Total Fund	**10,309,153**	**16,409,242**	**15,129,446**	**16,862,323**
00113 - SHERIFF/SEARCH & RESCUE				
Intergovernmental	704,795	249,617	220,000	239,804
Total Fund	**704,795**	**249,617**	**220,000**	**239,804**
00116 - SHERIFF/TRAFFIC SAFETY				
Intergovernmental	341,173	558,298	320,000	427,090
Miscellaneous	-	-	-	-
Total Fund	**341,173**	**558,298**	**320,000**	**427,090**
00118 - ADULT PROB/DTEF & INTERS CASE				
Intergovernmental	81,630	85,136	85,136	87,521
Miscellaneous	462	-	550	-
Total Fund	**82,092**	**85,136**	**85,686**	**87,521**
00122 - JUVENILE PROB/VICTIMS' RIGHTS				
Intergovernmental	19,100	28,681	19,100	19,148
Miscellaneous	4,323	-	1,500	1,000
Total Fund	**23,423**	**28,681**	**20,600**	**20,148**
00124 - PUBLIC WRKS/DEV ROADWY CONTRIB				
Licenses and Permits	3,646,126	3,190,000	8,884,419	4,170,000
Charges for Services	1,466,234	1,500,000	1,235,774	1,500,000
Miscellaneous	1,052,687	465,300	3,128,008	1,116,000
Total Fund	**6,165,047**	**5,155,300**	**13,248,201**	**6,786,000**
00125 - CRTS/DOMSTIC RELATNS ED & MED				
Intergovernmental	50,878	47,295	47,295	40,465
Charges for Services	9,756	6,809	10,400	7,443
Fines and Forfeits	586	647	1,500	998
Miscellaneous	2,697	-	3,700	2,673
Total Fund	**63,916**	**54,751**	**62,895**	**51,579**
00127 - COURTS/CHILDRNS ISSUES ED FUND				
Charges for Services	35,983	32,368	42,250	36,285
Miscellaneous	7,599	-	6,200	6,000
Total Fund	**43,582**	**32,368**	**48,450**	**42,285**
00133 - COURTS/FLC CHILD SUPPORT				
Intergovernmental	463,164	653,328	452,500	695,886
Total Fund	**463,164**	**653,328**	**452,500**	**695,886**
00134 - JUVENILE PROB/RESTITUTION FUND				
Miscellaneous	121	-	130	-
Total Fund	**121**	**-**	**130**	**-**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00135 - JUVENILE PROB/DIVERSION-INTAKE				
Intergovernmental	547,528	647,089	647,086	724,825
Miscellaneous	1,793	-	579	500
Total Fund	**549,321**	**647,089**	**647,665**	**725,325**
00136 - JUV PROB/DIVERSION-CONSEQUENCE				
Intergovernmental	163,926	216,298	216,298	242,643
Miscellaneous	249	-	30	18
Total Fund	**164,175**	**216,298**	**216,328**	**242,661**
00137 - JUVENILE PROB/TREATMENT				
Intergovernmental	758,305	846,211	846,210	892,705
Miscellaneous	3,035	-	6,000	2,500
Total Fund	**761,340**	**846,211**	**852,210**	**895,205**
00141 - ATTY/PROS SVCES/COST RECOVERY				
Miscellaneous	96	-	90	-
Total Fund	**96**	**-**	**90**	**-**
00146 - JUV PROBATION/MISC SOURCES				
Intergovernmental	124,589	145,386	145,380	159,247
Total Fund	**124,589**	**145,386**	**145,380**	**159,247**
00147 - JP/COST RECOVERY				
Charges for Services	342,789	421,637	396,000	426,877
Fines and Forfeits	320	213	701	513
Miscellaneous	32,584	-	30,000	-
Total Fund	**375,693**	**421,850**	**426,701**	**427,390**
00149 - JUV PROB/COURT IMPROVMNT PROJ				
Intergovernmental	62,522	75,042	75,042	65,042
Miscellaneous	23	-	275	250
Total Fund	**62,545**	**75,042**	**75,317**	**65,292**
00151 - JUV PROB/JUVENILE JUSTICE PROG				
Intergovernmental	102,395	60,000	60,000	52,000
Miscellaneous	430	-	-	-
Total Fund	**102,825**	**60,000**	**60,000**	**52,000**
00154 - CLERK OF COURT/DECAS				
Charges for Services	57,400	50,000	70,000	70,000
Miscellaneous	16,454	10,000	15,000	10,000
Total Fund	**73,854**	**60,000**	**85,000**	**80,000**
00157 - PUBLIC DEFENDR-ATTY/STATE AID				
Intergovernmental	39,000	160,000	42,000	39,000
Miscellaneous	10,350	-	11,000	12,600
Total Fund	**49,350**	**160,000**	**53,000**	**51,600**
00159 - ATTORNEY/STATE AID				
Intergovernmental	36,140	36,066	36,066	36,000
Miscellaneous	-	-	5	-
Total Fund	**36,140**	**36,066**	**36,071**	**36,000**
00169 - CLERK OF CRT/5% SET ASIDE FTG				
Charges for Services	169,268	333,112	210,000	217,485
Total Fund	**169,268**	**333,112**	**210,000**	**217,485**
00174 - CLERK/CASE FLOW MANAGEMENT				
Charges for Services	171,161	150,000	220,000	200,000
Miscellaneous	20,782	5,000	17,000	20,000
Total Fund	**191,943**	**155,000**	**237,000**	**220,000**
00178 - COURTS/LOCAL CRT ASSIST FTG 5%				
Intergovernmental	97,409	101,501	97,766	101,501
Miscellaneous	2,282	1,000	11,000	1,000
Total Fund	**99,691**	**102,501**	**108,766**	**102,501**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00181 - ATTY/CJEF-PROSEC PASS-THROUGH				
Intergovernmental	181,216	169,691	169,690	189,407
Total Fund	**181,216**	**169,691**	**169,690**	**189,407**
00182 - ATTY/BAD CHECK PROGRAM OPER				
Fines and Forfeits	558	-	1,500	-
Miscellaneous	1,740	-	1,700	1,200
Total Fund	**2,299**	**-**	**3,200**	**1,200**
00183 - CLERK/ELECTRONIC DOC MGMT SYST				
Charges for Services	112,290	95,000	145,000	120,000
Miscellaneous	18,913	6,000	20,000	15,000
Total Fund	**131,203**	**101,000**	**165,000**	**135,000**
00184 - ATTY/ANTI RACKETEERING-STATE				
Fines and Forfeits	60,436	240,000	64,450	102,700
Miscellaneous	58,211	-	41,000	30,000
Total Fund	**118,647**	**240,000**	**105,450**	**132,700**
00185 - ATTY/ANTI RACKETEERING-FEDERAL				
Fines and Forfeits	2,015	-	-	-
Miscellaneous	6,401	500	5,500	4,500
Total Fund	**8,415**	**500**	**5,500**	**4,500**
00186 - ATTY/VICTIM COMPENSATION-STATE				
Intergovernmental	84,791	195,386	30,000	196,686
Miscellaneous	1,135	-	-	-
Total Fund	**85,925**	**195,386**	**30,000**	**196,686**
00187 - ATTY/VICTIM COMPENSATION-FED				
Intergovernmental	317,092	269,191	250,000	199,086
Miscellaneous	-	-	-	-
Total Fund	**317,092**	**269,191**	**250,000**	**199,086**
00189 - CLERK/SPOUSAL MAINT ENFRCEMENT				
Charges for Services	6,094	5,000	7,000	6,500
Miscellaneous	3,820	2,000	3,500	3,000
Total Fund	**9,914**	**7,000**	**10,500**	**9,500**
00194 - COURTS ENHANCEMENT FUND				
Charges for Services	241,433	222,105	300,200	311,181
Miscellaneous	3,477	-	3,500	-
Total Fund	**244,910**	**222,105**	**303,700**	**311,181**
00195 - COURTS/CIVIL ADR				
Charges for Services	12,908	9,452	19,000	20,000
Miscellaneous	1,311	624	1,800	1,600
Total Fund	**14,219**	**10,076**	**20,800**	**21,600**
00196 - PW/EMERGENCY MANAGEMENT				
Intergovernmental	137,349	3,334,371	3,434,402	1,384,268
Miscellaneous	19,061	-	-	-
Total Fund	**156,410**	**3,334,371**	**3,434,402**	**1,384,268**
00197 - CTY ATTY/AATA GRANTS				
Intergovernmental	265,715	340,218	425,270	394,967
Miscellaneous	582	-	1,210	-
Total Fund	**266,296**	**340,218**	**426,480**	**394,967**
00198 - CTY ATTY/VICTIMS' GRANTS				
Intergovernmental	44,200	44,200	44,200	44,200
Total Fund	**44,200**	**44,200**	**44,200**	**44,200**
00202 - ADULT PROB/JCEF				
Intergovernmental	929,200	222,768	-	-
Miscellaneous	25,320	-	-	-
Total Fund	**954,520**	**222,768**	**-**	**-**

Pinal County
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00203 - SHERIFF'S GRANTS				
Intergovernmental	5,254,880	9,616,675	6,800,000	8,487,679
Miscellaneous	1,025	70,000	-	16,000
Total Fund	**5,255,905**	**9,686,675**	**6,800,000**	**8,503,679**
00205 - COURTS/GRANTS				
Intergovernmental	1,231,866	474,270	474,270	428,500
Total Fund	**1,231,866**	**474,270**	**474,270**	**428,500**
00209 - SHRF/GILA RIVER INDIAN COMM GR				
Intergovernmental	184,293	412,356	483,483	259,802
Total Fund	**184,293**	**412,356**	**483,483**	**259,802**
00212 - JUV PROB/EMANCIPATION ADMIN CT				
Charges for Services	131	85	131	85
Miscellaneous	44	-	45	-
Total Fund	**175**	**85**	**176**	**85**
00213 - GRANTS/PROJECT CONTINGENCY				
Miscellaneous	-	7,286,755	-	19,500,000
Total Fund	**-**	**7,286,755**	**-**	**19,500,000**
00214 - IMPACT FEES-COUNTY WIDE PARKS				
Charges for Services	1,047,618	712,000	1,124,595	1,258,808
Miscellaneous	146,023	-	162,176	150,000
Total Fund	**1,193,641**	**712,000**	**1,286,771**	**1,408,808**
00215 - IMPACT FEES-PUBLIC SAFETY				
Charges for Services	2,622,598	1,887,000	1,855,507	2,310,926
Miscellaneous	(184,963)	-	224,075	165,000
Total Fund	**2,437,636**	**1,887,000**	**2,079,582**	**2,475,926**
00216 - IMPACT FEES-TRANSPORTATION/STR				
Charges for Services	8,904,207	5,457,100	8,910,034	10,587,317
Miscellaneous	822,611	-	912,282	600,000
Total Fund	**9,726,818**	**5,457,100**	**9,822,316**	**11,187,317**
00219 - JUV/DRUG COURT PROGRAM				
Miscellaneous	327	-	-	-
Total Fund	**327**	**-**	**-**	**-**
00221 - ADULT PROB/GPS				
Intergovernmental	90,333	27,144	240,075	181,449
Miscellaneous	-	-	-	-
Total Fund	**90,333**	**27,144**	**240,075**	**181,449**
00222 - JUV PROB/JCRF				
Intergovernmental	13,920	59,627	366,925	42,950
Miscellaneous	(1,869,680)	-	8,500	-
Total Fund	**(1,855,760)**	**59,627**	**375,425**	**42,950**
00223 - COMMUNITY DEVELOPMENT BLOCK GR				
Intergovernmental	3,501,598	6,288,142	3,500,150	6,011,226
Miscellaneous	8,688	-	3,057	112,000
Total Fund	**3,510,286**	**6,288,142**	**3,503,207**	**6,123,226**
00225 - SPECIAL GRANT FUNDS				
Intergovernmental	23,212,995	74,300,000	57,468,646	54,466,338
Miscellaneous	-	1,000,000	5,497,685	-
Total Fund	**23,212,995**	**75,300,000**	**62,966,331**	**54,466,338**
00257 - PUBLIC HEALTH DISTRICT				
Taxes	7,918,539	9,067,276	8,651,611	8,997,675
Licenses and Permits	313,663	298,000	338,755	355,350
Intergovernmental	(350,511)	-	-	-
Charges for Services	603,162	568,200	577,860	579,889
Miscellaneous	602,419	422,000	632,540	675,000
Total Fund	**9,087,273**	**10,355,476**	**10,200,766**	**10,607,914**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00258 - COUNTY SCHOOL RESERVE FUND				
Intergovernmental	10,178	10,000	10,879	10,000
Miscellaneous	104	2,000	700	2,000
Total Fund	**10,281**	**12,000**	**11,579**	**12,000**
00259 - ENV HLTH/SMOKE FREE AZ PROGRAM				
Intergovernmental	49,670	110,159	194,981	110,159
Total Fund	**49,670**	**110,159**	**194,981**	**110,159**
00260 - ATTY/HB 2779 FAIR & LEGAL				
Miscellaneous	2,409	-	2,400	-
Total Fund	**2,409**	**-**	**2,400**	**-**
00263 - CRTS/FARE SURPLUS FUND				
Charges for Services	-	1,800	-	-
Miscellaneous	2,818	4,297	1,980	25
Total Fund	**2,818**	**6,097**	**1,980**	**25**
00266 - MISC GRANTS				
Intergovernmental	316,654	7,109,684	539,818	5,061,250
Miscellaneous	-	-	-	-
Total Fund	**316,654**	**7,109,684**	**539,818**	**5,061,250**
00268 - CO ATTY MISC GRANTS				
Intergovernmental	603,529	3,956,194	2,750,000	4,171,318
Miscellaneous	-	-	-	-
Total Fund	**603,529**	**3,956,194**	**2,750,000**	**4,171,318**
00269 - EMPLOYEE WELLNESS COALITION				
Miscellaneous	106,746	90,000	104,735	95,000
Total Fund	**106,746**	**90,000**	**104,735**	**95,000**
00270 - SHERIFF'S IMPOUND				
Charges for Services	48,687	-	52,000	50,000
Miscellaneous	1,985	-	1,500	-
Total Fund	**50,672**	**-**	**53,500**	**50,000**
00271 - SHERIFF/EMERGENCY TELECOM				
Intergovernmental	56,705	24,000	28,000	-
Miscellaneous	236	-	500	-
Total Fund	**56,941**	**24,000**	**28,500**	**-**
00272 - EL/HAVA BLOCK GRANT				
Intergovernmental	128,702	250,000	107,000	40,000
Miscellaneous	2,793	-	165	-
Total Fund	**131,495**	**250,000**	**107,165**	**40,000**
00274 - AP/ADULT DRUG COURTS				
Intergovernmental	15,000	15,000	15,000	15,000
Miscellaneous	104	-	-	-
Total Fund	**15,104**	**15,000**	**15,000**	**15,000**
00278 - SHERIFF MISCELLANEOUS FUND				
Intergovernmental	396,229	7,670,000	4,010,005	3,659,995
Total Fund	**396,229**	**7,670,000**	**4,010,005**	**3,659,995**
00279 - SHF/OUTSIDE AGENCY RICO FUNDS				
Miscellaneous	77,655	100,000	83,000	100,000
Total Fund	**77,655**	**100,000**	**83,000**	**100,000**
00283 - SC-LAW LIBRARY FUND				
Charges for Services	156,358	140,000	240,791	240,000
Miscellaneous	9,637	6,000	11,600	11,000
Total Fund	**165,995**	**146,000**	**252,391**	**251,000**
00285 - AT-VICTIM'S COMP-RESTITUTION				
Miscellaneous	37,550	44,856	25,000	40,000
Total Fund	**37,550**	**44,856**	**25,000**	**40,000**

Pinal County
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00286 - AT-VICTIM'S COMP -INTEREST FD				
Miscellaneous	5,836	5,863	3,000	2,500
Total Fund	**5,836**	**5,863**	**3,000**	**2,500**
00290 - SHF/IMMIGRATION FUND				
Intergovernmental	500,000	500,000	500,000	500,000
Fines and Forfeits	18,408	12,000	18,000	15,000
Miscellaneous	27,126	4,500	25,000	21,000
Total Fund	**545,534**	**516,500**	**543,000**	**536,000**
00291 - SHF/DRMO PROGRAM				
Miscellaneous	4,347	-	4,200	-
Total Fund	**4,347**	**-**	**4,200**	**-**
00292 - JD/ALTERNATIVE INITIATIVE				
Miscellaneous	112	-	-	-
Total Fund	**112**	**-**	**-**	**-**
00293 - AP/BYRNE REIMBURSEMENT FUND				
Intergovernmental	-	21,485	21,485	-
Total Fund	**-**	**21,485**	**21,485**	**-**
00295 - PW-TRANSPORTATION EXCISE TAX				
Taxes	18,163,119	20,217,054	20,479,878	21,865,587
Intergovernmental	-	-	-	9,924,000
Miscellaneous	1,327,135	1,059,501	709,875	877,620
Total Fund	**19,490,254**	**21,276,555**	**21,189,753**	**32,667,207**
00296 - SHF-COMMUNICATIONS IGA				
Miscellaneous	7,424	75,000	9,250	75,000
Total Fund	**7,424**	**75,000**	**9,250**	**75,000**
00298 - ED-WORKFORCE INNOVATION-WIOA				
Intergovernmental	3,193,991	2,601,393	2,965,210	2,817,998
Miscellaneous	10,063	-	-	-
Total Fund	**3,204,053**	**2,601,393**	**2,965,210**	**2,817,998**
00300 - PCSO CONTRIBUTIONS				
Miscellaneous	146,012	225,000	100,000	135,000
Total Fund	**146,012**	**225,000**	**100,000**	**135,000**
00301 - ATTY-DIVERSION FEES				
Intergovernmental	69,643	65,137	65,135	-
Fines and Forfeits	(37,235)	123,611	87,013	100,000
Miscellaneous	4,767	-	4,280	3,000
Total Fund	**37,176**	**188,748**	**156,428**	**103,000**
00302 - COORDINATED REENTRY PLANNING				
Intergovernmental	2,333,333	2,333,333	2,333,333	2,157,830
Miscellaneous	175,230	-	175,000	-
Total Fund	**2,508,564**	**2,333,333**	**2,508,333**	**2,157,830**
00303 - PROBATE FUND SUPERIOR/COC				
Charges for Services	143	-	428	-
Miscellaneous	2	-	4	-
Total Fund	**145**	**-**	**432**	**-**
00304 - OPIOID SETTLEMENT FUND				
Intergovernmental	-	-	-	-
Miscellaneous	1,138,329	754,000	888,484	875,339
Total Fund	**1,138,329**	**754,000**	**888,484**	**875,339**
00305 - SAFE AND SMART FUND				
Intergovernmental	1,411,812	290,000	592,000	818,879
Miscellaneous	14,719	-	25,700	28,173
Total Fund	**1,426,531**	**290,000**	**617,700**	**847,052**

Pinal County
Schedule C - Detail of Revenues by Fund Other Than Property Taxes
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Sources of Revenue	Actual Revenues 2024	Estimated Revenues 2025	Actual Revenues* 2025	Estimated Revenues 2026
00306 - SCHOOL SAFETY INTEROPERABILITY				
Intergovernmental	-	450,000	450,000	-
Miscellaneous	20,477	-	16,500	-
Total Fund	**20,477**	**450,000**	**466,500**	**-**
00307 - COUNTY SCHOOL DATA PROCESSING				
Charges for Services	-	173,200	175,000	173,200
Miscellaneous	386	1,000	8,005	1,000
Total Fund	**386**	**174,200**	**183,005**	**174,200**
00308 - COUNTY SCHOOL EDUCATION SERVIC				
Intergovernmental	-	9,012	7,431	-
Charges for Services	-	1,220,058	460,000	533,046
Miscellaneous	2,599	30,000	25,000	25,000
Total Fund	**2,599**	**1,259,070**	**492,431**	**558,046**
00309 - COUNTY SCHOOL GENERAL SCHOOL				
Intergovernmental	-	339,000	288,430	339,000
Fines and Forfeits	-	2,000	2,045	2,000
Miscellaneous	997	12,000	15,232	12,000
Total Fund	**997**	**353,000**	**305,707**	**353,000**
00310 - COUNTY SCHOOL SECURE CARE				
Intergovernmental	-	36,018	73,018	46,573
Total Fund	**-**	**36,018**	**73,018**	**46,573**
00321 - JP1-JUDICIAL COLLECT/ENHC SR				
Charges for Services	28,165	27,960	37,000	38,968
Miscellaneous	2,555	-	3,000	-
Total Fund	**30,721**	**27,960**	**40,000**	**38,968**
00322 - JP2-JUDICIAL COLLECT/ENHC SR				
Charges for Services	22,210	25,219	28,000	29,700
Miscellaneous	6,730	-	3,500	2,500
Total Fund	**28,940**	**25,219**	**31,500**	**32,200**
00323 - JP3-JUDICIAL COLLECT/ENHC SR				
Charges for Services	19,426	22,808	23,000	21,604
Miscellaneous	914	-	1,500	839
Total Fund	**20,340**	**22,808**	**24,500**	**22,443**
00324 - JP4-JUDICIAL COLLECT/ENHC SR				
Charges for Services	21,343	24,112	25,000	25,231
Miscellaneous	2,348	-	2,500	-
Total Fund	**23,692**	**24,112**	**27,500**	**25,231**
00325 - JP5-JUDICIAL COLLECT/ENHC SR				
Charges for Services	8,117	9,040	8,500	9,243
Miscellaneous	186	-	350	-
Total Fund	**8,303**	**9,040**	**8,850**	**9,243**
00326 - JP6-JUDICIAL COLLECT/ENHC SR				
Charges for Services	16,660	18,590	20,150	26,505
Miscellaneous	5,282	-	4,700	-
Total Fund	**21,941**	**18,590**	**24,850**	**26,505**
00331 - JP1-5% FTG SR				
Charges for Services	74,128	70,202	100,000	101,003
Total Fund	**74,128**	**70,202**	**100,000**	**101,003**
00332 - JP2-5% FTG SR				
Charges for Services	45,676	52,182	53,000	57,409
Total Fund	**45,676**	**52,182**	**53,000**	**57,409**
00333 - JP3-5% FTG SR				
Charges for Services	45,916	52,982	52,982	48,576
Total Fund	**45,916**	**52,982**	**52,982**	**48,576**

Pinal County
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Sources of Revenue		Actual Revenues 2024		Estimated Revenues 2025		Actual Revenues* 2025		Estimated Revenues 2026
00334 - JP4-5% FTG SR								
Charges for Services		41,521		50,157		45,000		46,101
Total Fund		**41,521**		**50,157**		**45,000**		**46,101**
00335 - JP5-5% FTG SR								
Charges for Services		24,076		14,785		22,000		23,218
Total Fund		**24,076**		**14,785**		**22,000**		**23,218**
00336 - JP6-5% FTG SR								
Charges for Services		38,092		43,435		43,435		48,907
Total Fund		**38,092**		**43,435**		**43,435**		**48,907**
Total Special Revenue	$	**196,755,863**	$	**286,900,756**	$	**243,167,370**	$	**287,981,441**
Debt Service								
00098 - DEBT SERVICE								
Miscellaneous	$	147,450	$	-	$	108,607	$	-
Total Fund		**147,450**		**-**		**108,607**		**-**
Total Debt Service	$	**147,450**	$	**-**	$	**108,607**	$	**-**
Capital Projects								
00097 - COUNTY WIDE COMPUTER PROJECT								
Miscellaneous	$	184	$	-	$	-	$	-
Total Fund		**184**		**-**		**-**		**-**
00144 - CAPITAL PROJECTS/MISCELLANEOUS								
Intergovernmental		318,294		1,600,000		1,200,000		1,535,500
Charges for Services		3,498		-		5,550		-
Fines and Forfeits		-		-		68,967		-
Total Fund		**321,792**		**1,600,000**		**1,274,517**		**1,535,500**
00188 - KELVIN BRIDGE								
Miscellaneous		1,239		-		40		-
Total Fund		**1,239**		**-**		**40**		**-**
00287 - FAIRGROUNDS CONSTRUCTION FUND								
Miscellaneous		575		-		40		-
Total Fund		**575**		**-**		**40**		**-**
00297 - BOND FUNDED CAPITAL PROJECTS								
Miscellaneous		4,337		-		3,762		-
Total Fund		**4,337**		**-**		**3,762**		**-**
00299 - CAPITAL ASSET IMPROVE/REPLACE								
Miscellaneous		539,840		460,000		475,335		460,000
Total Fund		**539,840**		**460,000**		**475,335**		**460,000**
Total Capital Projects	$	**867,967**	$	**2,060,000**	$	**1,753,694**	$	**1,995,500**
Enterprise								
00028 - SHERIFF/INMATE SERVICES								
Miscellaneous	$	1,013,985	$	1,015,000	$	980,000	$	1,015,000
Total Fund		**1,013,985**		**1,015,000**		**980,000**		**1,015,000**
00179 - AIRPORT ECONOMIC DEVELOPMENT								
Intergovernmental		1,072,525		4,395,231		150,000		2,340,538
Charges for Services		9,466		66,000		14,302		45,000
Miscellaneous		1,261,514		1,440,500		1,439,443		1,413,500
Total Fund		**2,343,504**		**5,901,731**		**1,603,745**		**3,799,038**
Total Enterprise	$	**3,357,489**	$	**6,916,731**	$	**2,583,745**	$	**4,814,038**
Total All Funds	$	**373,363,152**	$	**466,780,707**	$	**423,183,056**	$	**473,906,971**

*Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Pinal County
Schedule D - Summary by Fund Type of Interfund Transfers
Fiscal Year 2026

Fund	Other Financing 2026 Sources	Other Financing 2026 (Uses)	Interfund Transfers 2026 In	Interfund Transfers 2026 (Out)
General Fund				
00010 - GENERAL FUND	$ 160,000,000	$ (50,000,000)	$ 6,152,974	$ (92,364,898)
Total General Fund	**$ 160,000,000**	**$ (50,000,000)**	**$ 6,152,974**	**$ (92,364,898)**
Special Revenue Funds				
00022 - SHERIFF/DRUG TASK FORCE	$	$	$ 66,149	$ -
00029 - ATTORNEY/DRUG PROSECUTION			79,810	-
00032 - COURTS/AUTOMATED DATA SYSTEM			68,177	-
00033 - COURTS/DRUG ENFORCEMENT			68,098	-
00055 - ADULT PROB/SUPPORT			-	(68,098)
00058 - JUVENILE PROB/FAMILY COUNSELNG			8,140	-
00060 - JUVENILE PROB/SUPERVISION FEES			-	(5,000)
00064 - PUBLIC WORKS/HIGHWAY			1,331,400	(3,978,763)
00068 - PUBLIC WORKS/FLOOD MANAGEMENT			20,000	(421,708)
00075 - LIBRARY/DISTRICT			-	(1,393,898)
00079 - ANIMAL CONTROL			2,912,414	(128,924)
00082 - HEALTH/GRANTS			369,045	(253,674)
00086 - AIR QUALITY/PERMITS			205,649	(163,596)
00087 - AIR QUALITY/GRANTS			-	(197,261)
00089 - LANDFILL/ADEQ WASTE TIRE GRANT			300,000	-
00107 - HOUSING/CONVENTIONAL			138,321	(14,784)
00124 - PUBLIC WRKS/DEV ROADWY CONTRIB			-	(6,399,301)
00125 - CRTS/DOMSTIC RELATNS ED & MED			4,730	-
00133 - COURTS/FLC CHILD SUPPORT			352,880	(78,718)
00134 - JUVENILE PROB/RESTITUTION FUND			5,000	-
00146 - JUV PROBATION/MISC SOURCES			36,647	(14,619)
00157 - PUBLIC DEFENDR-ATTY/STATE AID			107,747	-
00159 - ATTORNEY/STATE AID			113,441	(23,054)
00169 - CLERK OF CRT/5% SET ASIDE FTG			-	(217,485)
00178 - COURTS/LOCAL CRT ASSIST FTG 5%			301,099	-
00181 - ATTY/CJEF-PROSEC PASS-THROUGH			34,465	-
00184 - ATTY/ANTI RACKETEERING-STATE			-	(20,000)
00194 - COURTS ENHANCEMENT FUND			-	(7,848)
00196 - PW/EMERGENCY MANAGEMENT			1,778,280	(426,172)
00198 - CTY ATTY/VICTIMS' GRANTS			33,746	-
00203 - SHERIFF'S GRANTS			255,299	-
00214 - IMPACT FEES-COUNTY WIDE PARKS			-	(3,991,694)
00215 - IMPACT FEES-PUBLIC SAFETY			-	(1,016,148)
00216 - IMPACT FEES-TRANSPORTATION/STR			-	(10,206,023)
00257 - PUBLIC HEALTH DISTRICT			1,480,499	(795,568)
00258 - COUNTY SCHOOL RESERVE FUND			4,574,553	(100,000)
00266 - MISC GRANTS			19,200	-
00268 - CO ATTY MISC GRANTS			53,358	-
00269 - EMPLOYEE WELLNESS COALITION			45,000	-
00295 - PW-TRANSPORTATION EXCISE TAX			16,006,562	(2,481,000)
00302 - COORDINATED REENTRY PLANNING			-	(182,371)
00307 - COUNTY SCHOOL DATA PROCESSING			155,800	-
00308 - COUNTY SCHOOL EDUCATION SERVIC			85,000	-
00309 - COUNTY SCHOOL GENERAL SCHOOL			100,000	(91,300)
00310 - COUNTY SCHOOL SECURE CARE			37,000	-
00331 - JP1-5% FTG SR			-	(84,038)
00332 - JP2-5% FTG SR			-	(58,407)

Pinal County
Schedule D - Summary by Fund Type of Interfund Transfers
Fiscal Year 2026

Fund	Other Financing 2026 Sources	Other Financing 2026 (Uses)	Interfund Transfers 2026 In	Interfund Transfers 2026 (Out)
00333 - JP3-5% FTG SR			-	(46,478)
00334 - JP4-5% FTG SR			-	(47,206)
00335 - JP5-5% FTG SR			-	(22,148)
00336 - JP6-5% FTG SR			-	(46,525)
Total Special Revenue Funds	**$ -**	**$ -**	**$ 31,147,509**	**$ (32,981,809)**
Capital Projects Funds				
00097 - COUNTY WIDE COMPUTER PROJECT	$	$	$ 29,504,422	$ -
00144 - CAPITAL PROJECTS/MISCELLANEOUS			18,184,004	-
00311 - 2025 BOND FUNDED CAPITAL PROJECTS	190,000,000		-	-
Total Capital Projects Funds	**$ 190,000,000**	**$ -**	**$ 47,688,426**	**$ -**
Debt Service Funds				
00098 - DEBT SERVICE	$	$	$ 40,110,006	$ -
Total Debt Service Funds	**$ -**	**$ -**	**$ 40,110,006**	**$ -**
Enterprise Funds				
00028 - SHERIFF/INMATE SERVICES	$	$	$ -	$ (37,000)
00179 - AIRPORT ECONOMIC DEVELOPMENT			284,792	-
Total Enterprise Funds	**$ -**	**$ -**	**$ 284,792**	**$ (37,000)**
Total all Funds	**$ 350,000,000**	**$ (50,000,000)**	**$ 125,383,707**	**$ (125,383,707)**

Pinal County
Schedule E - Detail of Expenditures by Fund/Department
Fiscal Year 2026

Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
GENERAL FUND					
Board of Supervisors Florence	$ 1,036,464	$ 1,213,955	$ 1,338,955	$ 1,233,254	$ 1,203,355
Board of Supervisors Central Services	6,914	18,900	18,900	8,000	10,648
BOS District 1	309,333	319,111	339,251	262,442	358,404
BOS District 2	393,203	415,450	441,630	401,238	460,967
BOS District 3	302,516	331,209	356,256	327,490	375,946
BOS District 4	249,061	300,326	321,648	270,465	339,499
BOS District 5	300,200	313,273	337,969	323,816	357,778
Assessor's Office	4,504,745	5,814,004	6,046,155	4,984,658	6,466,060
Recorder's & Elections Office	5,304,602	12,553,565	12,821,234	9,006,008	9,882,817
School Superintendent's Office	1,368,147	1,306,630	1,362,136	1,316,568	1,389,939
Treasurer's Office	2,183,987	2,739,893	3,042,782	2,847,639	3,055,366
County Attorney’s Office	15,505,145	17,272,940	18,186,775	15,734,219	18,275,717
Clerk of the Court's Office	5,257,285	5,813,171	5,992,184	5,185,894	6,034,728
Sheriff's Office	62,246,275	59,492,042	64,496,598	64,429,467	64,900,992
Superior Court	9,375,116	9,609,861	9,968,235	9,766,241	10,074,116
Juvenile Probation & Detention	6,905,289	7,630,422	7,847,925	7,219,456	7,905,182
Adult Probation	3,171,872	3,433,542	3,694,523	3,690,975	3,806,643
Family Services Conciliation Court	1,251,973	1,513,657	1,564,297	1,560,781	1,629,918
Superior Court Human Resources	354,752	369,090	431,129	396,702	442,819
Constables	691,171	841,256	887,283	692,655	829,251
Justice of the Peace - Pioneer	851,715	1,060,599	1,084,791	967,893	1,095,786
Justice of the Peace - Casa Grande	816,692	975,700	1,013,095	996,482	1,038,217
Justice of the Peace - Central Pinal	711,850	830,754	849,807	719,647	859,441
Justice of the Peace - Western Pinal	546,769	651,452	678,259	608,571	676,790
Justice of the Peace Copper Corridor	746,457	789,081	813,498	783,237	823,939
Justice of the Peace - Apache Junction	694,923	695,559	712,684	688,938	721,214
Justice Court Admin Office	101,763	151,737	156,794	146,980	159,055
Internal Audit	48,560	183,356	183,356	180,000	183,356
Clerk of the Board	433,055	508,027	522,597	473,541	533,889
County Manager	1,250,551	1,409,764	2,622,104	1,365,265	2,393,680
Open Space/Trails/Region Parks	620,394	774,857	961,418	562,813	836,116
Communications & Marketing	1,018,693	1,129,367	1,190,077	1,145,436	1,211,720
Economic & Workforce Develop	896,567	1,763,883	1,773,195	1,229,921	1,776,104
Development Services	6,348,558	7,986,926	8,236,896	7,387,215	8,114,179
Air Quality	62,313	99,099	99,099	70,349	99,099
Human Resources & Risk Management	5,080,133	6,571,683	6,731,292	5,396,346	6,942,350
Facilities Management	9,443,366	10,339,643	10,780,804	10,091,381	10,788,993
Office of Budget & Finance	2,785,943	4,063,594	4,368,177	3,734,078	4,313,366
Information Technology	11,861,392	13,579,433	13,911,723	13,141,729	13,649,257
Fleet Services	1,195,698	51,049	51,049	17,122	3,100,823
Public Health	6,112,382	6,574,136	6,669,727	6,311,711	6,699,744
Public Fiduciary	1,706,235	2,101,027	1,066,069	942,661	1,112,551
Housing Authority	287,913	256,086	260,127	255,253	261,174
Public Defense Services	13,803,193	15,551,164	16,807,601	15,022,677	16,418,136
Medical Examiner	1,625,030	1,705,008	1,806,765	1,733,643	1,832,987
Subtotal General Fund	**$ 189,768,196**	**$ 211,105,281**	**$ 222,846,869**	**$ 203,630,857**	**$ 223,442,111**
Non-Departmental					
Designation for Financial Stability	-	32,064,699	31,685,009	-	54,428,046
Salary Increases, ERE Reconciliations & Payouts	-	130,300,000	122,513,191	-	126,550,000
Requested New Positions	-	7,862,211	4,247,852	-	6,301,973
Employee Benefits	16,320,538	20,500,000	20,500,000	17,608,170	22,000,000
State Cost Shifts after FY 14/15	78,588	236,374	236,374	288,485	236,374
Property Taxes/Real Estate	8,884	-	-	110,000	100,000
Project Reconciliations	-	1,029,084	1,029,084	-	9,198,864
Land Acquisition	379,945	-	-	-	-
AHCCCS/ACUTE/LTC	22,227,483	19,493,100	19,493,100	19,350,020	20,233,200
Subtotal Non-Departmental	**$ 39,015,438**	**$ 211,485,468**	**$ 199,704,610**	**$ 37,356,675**	**$ 239,048,457**
GENERAL FUND TOTAL	***$ 228,783,634***	***$ 422,590,749***	***$ 422,551,479***	***$ 240,987,532***	***$ 462,490,568***
Special Revenue FUNDS					
00022 - SHERIFF/DRUG TASK FORCE					
Sheriff's Office	$ 122,683	$ -	$ -	$ -	$ 264,595
Fund Total	122,683	-	-	-	264,595
00023 - SHERIFF/DRUG SMUGGLING					
Sheriff's Office	146,192	206,490	216,943	212,000	149,488
Fund Total	146,192	206,490	216,943	212,000	149,488
00025 - SHERIFF/JAIL ENHANCEMENT					
Sheriff's Office	189,488	351,368	351,368	192,000	494,350
Fund Total	189,488	351,368	351,368	192,000	494,350

Pinal County
Schedule E - Detail of Expenditures by Fund/Department
Fiscal Year 2026

Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00029 - ATTORNEY/DRUG PROSECUTION					
County Attorney's Office	157,264	193,715	193,715	193,200	319,240
Fund Total	157,264	193,715	193,715	193,200	319,240
00032 - COURTS/AUTOMATED DATA SYSTEM					
Superior Court	82,907	86,166	86,166	85,726	93,177
Fund Total	82,907	86,166	86,166	85,726	93,177
00033 - COURTS/DRUG ENFORCEMENT					
Adult Probation	141,652	156,476	168,992	142,717	200,945
Fund Total	141,652	156,476	168,992	142,717	200,945
00035 - COURTS/FLC IV-D INCENTIVES					
Clerk of the Court	-	156,021	156,021	-	146,365
Superior Court	2,606	77,328	77,328	4,650	101,000
Fund Total	2,606	233,349	233,349	4,650	247,365
00036 - CLERK OF COURT/CONVERSION					
Clerk of the Court	84,607	570,000	570,000	162,449	559,065
Fund Total	84,607	570,000	570,000	162,449	559,065
00037 - COURTS/EXPEDITED CHILD SUPPORT					
Superior Court	-	59,464	59,464	-	38,000
Family Svcs Conciliation Court	-	151,132	151,132	-	195,231
Fund Total	-	210,596	210,596	-	233,231
00039 - COURTS/ENHANCEMENT					
Superior Court	93,117	99,542	99,542	99,542	102,031
Fund Total	93,117	99,542	99,542	99,542	102,031
00049 - RECORDER/STORAGE					
Recorder's Office	386,461	1,216,500	1,216,500	414,641	1,392,738
Fund Total	386,461	1,216,500	1,216,500	414,641	1,392,738
00051 - TREASURER/TAXPAYER INFORMATION					
Treasurer's Office	54,206	283,000	283,000	54,880	387,986
Fund Total	54,206	283,000	283,000	54,880	387,986
00052 - ADULT PROB/INTENSIVE PROB SERV					
Adult Probation	931,303	983,736	1,011,754	826,727	1,093,640
Fund Total	931,303	983,736	1,011,754	826,727	1,093,640
00053 - ADULT PROB/STATE ENHANCEMENT					
Adult Probation	3,816,400	4,471,724	4,436,344	4,314,516	4,967,474
Fund Total	3,816,400	4,471,724	4,436,344	4,314,516	4,967,474
00054 - ADULT PROB/COMMUNITY PUNISHMNT					
Adult Probation	237,735	221,000	264,742	238,763	283,000
Fund Total	237,735	221,000	264,742	238,763	283,000
00055 - ADULT PROB/SUPPORT					
Adult Probation	1,096,010	1,757,000	1,757,752	1,107,312	1,631,902
Fund Total	1,096,010	1,757,000	1,757,752	1,107,312	1,631,902
00056 - JUVENILE PROB/INTENSIVE					
Juvenile Probation & Detention	655,264	651,052	687,574	657,132	677,841
Fund Total	655,264	651,052	687,574	657,132	677,841
00057 - JUVENILE PROB/CASA					
Juvenile Probation & Detention	242,840	276,797	293,546	248,249	261,682
Fund Total	242,840	276,797	293,546	248,249	261,682
00058 - JUVENILE PROB/FAMILY COUNSELNG					
Juvenile Probation & Detention	39,244	40,233	40,233	40,233	40,801
Fund Total	39,244	40,233	40,233	40,233	40,801
00059 - JUVENILE PROB/STANDARD PROB					
Juvenile Probation & Detention	646,648	663,625	771,370	511,448	790,233
Fund Total	646,648	663,625	771,370	511,448	790,233
00060 - JUVENILE PROB/SUPERVISION FEES					
Juvenile Probation & Detention	68,189	176,637	267,948	159,125	208,874
Fund Total	68,189	176,637	267,948	159,125	208,874
00063 - PUBLIC DEFENDER/TRAINING					
Public Defense Services	38,571	157,068	157,068	41,500	156,100
Fund Total	38,571	157,068	157,068	41,500	156,100
00064 - PUBLIC WORKS/HIGHWAY					
Development Services	56,938,018	103,956,220	104,356,220	72,039,630	78,146,224
Fund Total	56,938,018	103,956,220	104,356,220	72,039,630	78,146,224
00068 - PUBLIC WORKS/FLOOD MANAGEMENT					
Development Services	6,138,632	32,453,940	32,453,940	3,936,683	37,063,583
Fund Total	6,138,632	32,453,940	32,453,940	3,936,683	37,063,583
00069 - PUBLIC WRKS/FLEET MAINTENANCE					
Fleet Services	347,130	599,500	599,500	307,193	-
Fund Total	347,130	599,500	599,500	307,193	-
00075 - LIBRARY/DISTRICT					
Library District	2,090,227	3,440,581	3,440,581	3,228,142	4,089,267
Fund Total	2,090,227	3,440,581	3,440,581	3,228,142	4,089,267

Pinal County
Schedule E - Detail of Expenditures by Fund/Department
Fiscal Year 2026

Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00076 - LIBRARY/STATE					
Library District	30,394	25,000	25,000	25,000	25,000
Fund Total	30,394	25,000	25,000	25,000	25,000
00079 - ANIMAL CONTROL					
Animal Care and Control	2,722,773	3,441,140	3,441,140	3,058,642	3,939,987
Fund Total	2,722,773	3,441,140	3,441,140	3,058,642	3,939,987
00081 - ANIMAL CONTROL/ANIMAL CARE					
Animal Care and Control	102,446	97,524	97,524	29,369	146,548
Fund Total	102,446	97,524	97,524	29,369	146,548
00082 - HEALTH/GRANTS					
Public Health	5,588,994	8,320,218	8,312,455	6,470,783	5,148,701
Public Health	-	-	7,763	7,763	-
Fund Total	5,588,994	8,320,218	8,320,218	6,478,546	5,148,701
00086 - AIR QUALITY/PERMITS					
Air Quality	1,088,982	3,429,849	3,495,498	1,448,645	4,184,608
Fund Total	1,088,982	3,429,849	3,495,498	1,448,645	4,184,608
00087 - AIR QUALITY/GRANTS					
Air Quality	129,767	1,067,137	1,001,488	392,000	754,139
Fund Total	129,767	1,067,137	1,001,488	392,000	754,139
00089 - LANDFILL/ADEQ WASTE TIRE GRANT					
Development Services	1,573,347	3,426,779	3,426,779	2,104,044	3,748,528
Fund Total	1,573,347	3,426,779	3,426,779	2,104,044	3,748,528
00094 - HOUSING DEPT GRANTS					
Housing Authority	-	14,000	14,000	-	-
Fund Total	-	14,000	14,000	-	-
00101 - SPECIAL DIST/COTTNWD GRDN LITE					
Treasurer's Office	1,597	1,968	1,968	1,474	1,968
Fund Total	1,597	1,968	1,968	1,474	1,968
00102 - SPECIAL DIST/DESERT VISTA LITE					
Treasurer's Office	7,959	9,645	9,645	8,500	10,875
Fund Total	7,959	9,645	9,645	8,500	10,875
00104 - SPECIAL DIST/VILLA GRANDE LITE					
Treasurer's Office	10,196	12,345	12,345	10,000	13,890
Fund Total	10,196	12,345	12,345	10,000	13,890
00105 - SPECIAL DIST/DESERT VISTA SANI					
Treasurer's Office	2,800	107,797	107,797	2,550	14,340
Fund Total	2,800	107,797	107,797	2,550	14,340
00107 - HOUSING/CONVENTIONAL					
Housing Authority	1,255,239	16,625,842	16,625,842	14,547,453	16,985,860
Fund Total	1,255,239	16,625,842	16,625,842	14,547,453	16,985,860
00113 - SHERIFF/SEARCH & RESCUE					
Sheriff's Office	141,004	249,617	249,617	328,000	239,804
Fund Total	141,004	249,617	249,617	328,000	239,804
00116 - SHERIFF/TRAFFIC SAFETY					
Sheriff's Office	314,030	473,298	558,298	420,000	427,090
Fund Total	314,030	473,298	558,298	420,000	427,090
00118 - ADULT PROB/DTEF & INTERS CASE					
Adult Probation	81,630	80,827	87,736	80,036	88,421
Fund Total	81,630	80,827	87,736	80,036	88,421
00122 - JUVENILE PROB/VICTIMS' RIGHTS					
Juvenile Probation & Detention	24,163	28,681	28,681	28,681	20,148
Fund Total	24,163	28,681	28,681	28,681	20,148
00124 - PUBLIC WRKS/DEV ROADWY CONTRIB					
Development Services	7,410,653	10,249,946	10,249,946	2,390,830	8,504,444
Fund Total	7,410,653	10,249,946	10,249,946	2,390,830	8,504,444
00125 - CRTS/DOMSTIC RELATNS ED & MED					
Family Svcs Conciliation Court	52,550	161,865	161,865	34,015	206,309
Fund Total	52,550	161,865	161,865	34,015	206,309
00127 - COURTS/CHILDRNS ISSUES ED FUND					
Family Svcs Conciliation Court	90,968	268,701	268,701	127,489	192,285
Fund Total	90,968	268,701	268,701	127,489	192,285
00133 - COURTS/FLC CHILD SUPPORT					
Clerk of the Court	327,988	1,007,094	1,007,094	409,649	1,185,021
Superior Court	237,966	481,727	481,727	318,488	449,813
Fund Total	565,954	1,488,821	1,488,821	728,137	1,634,834
00134 - JUVENILE PROB/RESTITUTION FUND					
Juvenile Probation & Detention	2,478	9,500	9,500	2,550	8,600
Fund Total	2,478	9,500	9,500	2,550	8,600
00135 - JUVENILE PROB/DIVERSION-INTAKE					
Juvenile Probation & Detention	547,528	585,187	652,089	646,089	730,325
Fund Total	547,528	585,187	652,089	646,089	730,325

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Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00136 - JUV PROB/DIVERSION-CONSEQUENCE					
Juvenile Probation & Detention	165,931	218,298	218,298	215,393	242,661
Fund Total	165,931	218,298	218,298	215,393	242,661
00137 - JUVENILE PROB/TREATMENT					
Juvenile Probation & Detention	758,305	775,331	853,211	847,211	915,205
Fund Total	758,305	775,331	853,211	847,211	915,205
00146 - JUV PROBATION/MISC SOURCES					
Juvenile Probation & Detention	152,703	136,946	180,168	180,168	181,275
Fund Total	152,703	136,946	180,168	180,168	181,275
00147 - JP/COST RECOVERY					
Superior Court	382,290	404,293	404,293	431,776	475,661
Justice of the Peace- 1	351	143,245	143,245	700	180,939
Justice of the Peace- 2	457	577,527	577,527	560	548,480
Justice of the Peace- 3	452	-	-	450	-
Justice of the Peace- 4	819	-	-	650	-
Justice of the Peace- 5	25,847	190,075	190,075	75,566	94,999
Justice of the Peace- 6	35,508	269,369	269,369	300	178,680
Fund Total	445,722	1,584,509	1,584,509	510,002	1,478,759
00149 - JUV PROB/COURT IMPROVMNT PROJ					
Juvenile Probation & Detention	62,547	62,002	75,042	75,042	65,292
Fund Total	62,547	62,002	75,042	75,042	65,292
00151 - JUV PROB/JUVENILE JUSTICE PROG					
Juvenile Probation & Detention	60,795	102,000	102,000	66,130	147,000
Fund Total	60,795	102,000	102,000	66,130	147,000
00154 - CLERK OF COURT/DECAS					
Clerk of the Court	73,107	620,000	620,000	44,530	671,283
Fund Total	73,107	620,000	620,000	44,530	671,283
00157 - PUBLIC DEFENDR-ATTY/STATE AID					
Public Defense Services	-	765,351	765,351	21,500	1,156,347
Fund Total	-	765,351	765,351	21,500	1,156,347
00159 - ATTORNEY/STATE AID					
County Attorney's Office	124,196	130,326	130,326	126,087	126,387
Fund Total	124,196	130,326	130,326	126,087	126,387
00169 - CLERK OF CRT/5% SET ASIDE FTG					
Clerk of the Court	1,905	-	-	1,007	-
Fund Total	1,905	-	-	1,007	-
00174 - CLERK/CASE FLOW MANAGEMENT					
Clerk of the Court	176,484	835,000	835,000	344,543	935,000
Fund Total	176,484	835,000	835,000	344,543	935,000
00178 - COURTS/LOCAL CRT ASSIST FTG 5%					
Superior Court	196,243	641,588	641,588	207,617	993,600
Fund Total	196,243	641,588	641,588	207,617	993,600
00181 - ATTY/CJEF-PROSEC PASS-THROUGH					
County Attorney's Office	214,165	220,842	220,842	219,635	223,872
Fund Total	214,165	220,842	220,842	219,635	223,872
00182 - ATTY/BAD CHECK PROGRAM OPER					
County Attorney's Office	-	10,060	10,060	-	12,416
Fund Total	-	10,060	10,060	-	12,416
00183 - CLERK/ELECTRONIC DOC MGMT SYST					
Clerk of the Court	95,350	612,993	612,993	265,000	789,951
Fund Total	95,350	612,993	612,993	265,000	789,951
00184 - ATTY/ANTI RACKETEERING-STATE					
County Attorney's Office	662,412	1,897,345	1,897,345	199,266	1,732,826
Fund Total	662,412	1,897,345	1,897,345	199,266	1,732,826
00185 - ATTY/ANTI RACKETEERING-FEDERAL					
County Attorney's Office	58,203	249,532	249,532	7,528	223,094
Fund Total	58,203	249,532	249,532	7,528	223,094
00186 - ATTY/VICTIM COMPENSATION-STATE					
County Attorney's Office	55,000	55,000	195,386	150,396	196,686
Fund Total	55,000	55,000	195,386	150,396	196,686
00187 - ATTY/VICTIM COMPENSATION-FED					
County Attorney's Office	317,512	269,191	269,191	336,988	199,086
Fund Total	317,512	269,191	269,191	336,988	199,086
00189 - CLERK/SPOUSAL MAINT ENFRCEMENT					
Clerk of the Court	-	137,075	137,075	-	151,749
Fund Total	-	137,075	137,075	-	151,749
00194 - COURTS ENHANCEMENT FUND					
Superior Court	169,116	240,533	240,533	240,533	419,333
Fund Total	169,116	240,533	240,533	240,533	419,333

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Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00195 - COURTS/CIVIL ADR					
Family Svcs Conciliation Court	-	60,617	60,617	-	98,600
Fund Total	-	60,617	60,617	-	98,600
00196 - PW/EMERGENCY MANAGEMENT					
Development Services	1,033,456	4,409,371	2,629,041	418,966	-
Public Health	-	-	1,855,330	562,580	2,736,376
Fund Total	1,033,456	4,409,371	4,484,371	981,546	2,736,376
00197 - CTY ATTY/AATA GRANTS					
County Attorney’s Office	266,242	340,218	340,218	370,253	394,967
Fund Total	266,242	340,218	340,218	370,253	394,967
00198 - CTY ATTY/VICTIMS' GRANTS					
County Attorney’s Office	44,200	71,397	71,397	70,630	77,946
Fund Total	44,200	71,397	71,397	70,630	77,946
00202 - ADULT PROB/JCEF					
Adult Probation	929,200	40,000	262,768	-	-
Fund Total	929,200	40,000	262,768	-	-
00203 - SHERIFF'S GRANTS					
Sheriff's Office	5,116,557	9,155,056	9,913,452	6,200,000	8,758,978
Fund Total	5,116,557	9,155,056	9,913,452	6,200,000	8,758,978
00205 - COURTS/GRANTS					
Superior Court	309,912	731,127	731,127	561,835	1,430,500
Public Defense Services	209,000	198,000	198,000	200,000	198,000
Fund Total	518,912	929,127	929,127	761,835	1,628,500
00209 - SHRF/GILA RIVER INDIAN COMM GR					
Sheriff's Office	184,293	531,356	531,356	172,000	584,364
Fund Total	184,293	531,356	531,356	172,000	584,364
00212 - JUV PROB/EMANCIPATION ADMIN CT					
Juvenile Probation & Detention	-	1,625	1,625	-	1,625
Fund Total	-	1,625	1,625	-	1,625
00213 - GRANTS/PROJECT CONTINGENCY					
Non-Departmental	-	10,630,732	7,286,755	-	19,500,000
Fund Total	-	10,630,732	7,286,755	-	19,500,000
00214 - IMPACT FEES-COUNTY WIDE PARKS					
Development Services	-	1,015,433	1,015,433	15,570	2,836,925
Fund Total	-	1,015,433	1,015,433	15,570	2,836,925
00215 - IMPACT FEES-PUBLIC SAFETY					
Development Services	-	6,221,933	6,221,933	31,412	9,735,618
Fund Total	-	6,221,933	6,221,933	31,412	9,735,618
00216 - IMPACT FEES-TRANSPORTATION/STR					
Development Services	12,840	10,407,198	10,007,198	15,570	27,909,438
Fund Total	12,840	10,407,198	10,007,198	15,570	27,909,438
00221 - ADULT PROB/GPS					
Adult Probation	91,149	16,853	156,972	43,386	181,449
Fund Total	91,149	16,853	156,972	43,386	181,449
00222 - JUV PROB/JCRF					
Juvenile Probation & Detention	12,085	330,926	366,926	36,800	350,249
Fund Total	12,085	330,926	366,926	36,800	350,249
00223 - COMMUNITY DEVELOPMENT BLOCK GR					
Office of Budget & Finance	3,685,742	6,288,142	6,288,142	5,708,855	6,123,226
Fund Total	3,685,742	6,288,142	6,288,142	5,708,855	6,123,226
00225 - SPECIAL GRANT FUNDS					
Office of Budget & Finance	7,949,143	72,400,000	72,400,000	20,636,192	54,466,338
Fund Total	7,949,143	72,400,000	72,400,000	20,636,192	54,466,338
00230 - TRANS IFA1					
Development Services	389,790	-	-	-	-
Fund Total	389,790	-	-	-	-
00240 - PARKS IFA1					
Development Services	11,574	-	-	-	-
Fund Total	11,574	-	-	-	-
00250 - PUBLIC SAFETY IFA1					
Development Services	59,190	-	-	-	-
Fund Total	59,190	-	-	-	-
00257 - PUBLIC HEALTH DISTRICT					
Public Health	8,318,749	19,387,051	19,387,051	11,297,882	21,065,685
Fund Total	8,318,749	19,387,051	19,387,051	11,297,882	21,065,685
00258 - COUNTY SCHOOL RESERVE FUND					
School Superintendent's Office	4,157,118	4,208,401	4,208,401	4,208,401	4,486,553
Fund Total	4,157,118	4,208,401	4,208,401	4,208,401	4,486,553
00259 - ENV HLTH/SMOKE FREE AZ PROGRAM					
Public Health	110,159	110,159	110,159	76,214	110,159
Fund Total	110,159	110,159	110,159	76,214	110,159

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Fund/Department	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00263 - CRTS/FARE SURPLUS FUND					
Justice of the Peace- 1	-	576	576	576	576
Justice of the Peace- 2	3,756	12,800	12,800	2,350	-
Justice of the Peace- 3	-	25,400	25,400	-	-
Justice of the Peace- 4	65	-	-	-	-
Justice of the Peace- 5	982	14,450	14,450	500	10,165
Justice of the Peace- 6	-	30,370	30,370	-	30,370
Fund Total	4,804	83,596	83,596	3,426	41,111
00266 - MISC GRANTS					
Recorder's Office	-	-	389,994	389,994	-
Adult Probation	-	62,500	62,500	62,500	-
Open Space/Trails/Region Parks	-	-	211,200	-	211,200
Economic & Workforce Develop	2,500	-	-	-	-
Office of Budget & Finance	146,145	6,147,750	6,147,750	589,513	4,562,250
Public Defense Services	-	25,815	25,815	-	-
Medical Examiner's Office	104,283	521,901	521,901	196,320	307,000
Fund Total	252,928	6,757,966	7,359,160	1,238,327	5,080,450
00268 - CO ATTY MISC GRANTS					
County Attorney's Office	1,056,669	4,069,231	4,069,231	1,152,798	4,224,676
Fund Total	1,056,669	4,069,231	4,069,231	1,152,798	4,224,676
00269 - EMPLOYEE WELLNESS COALITION					
Non-Departmental	34,069	375,000	375,000	25,000	431,000
Fund Total	34,069	375,000	375,000	25,000	431,000
00270 - SHERIFF'S IMPOUND					
Sheriff's Office	-	140,600	140,600	-	239,099
Fund Total	-	140,600	140,600	-	239,099
00271 - SHERIFF/EMERGENCY TELECOM					
Sheriff's Office	24,105	68,000	68,000	28,000	17,208
Fund Total	24,105	68,000	68,000	28,000	17,208
00272 - EL/HAVA BLOCK GRANT					
Recorder's Office	131,495	250,000	250,000	107,165	40,000
Fund Total	131,495	250,000	250,000	107,165	40,000
00274 - AP/ADULT DRUG COURTS					
Adult Probation	15,104	15,000	15,000	12,990	15,000
Fund Total	15,104	15,000	15,000	12,990	15,000
00278 - SHERIFF MISCELLANEOUS FUND					
Sheriff's Office	532,613	7,670,000	7,670,000	7,360,000	3,659,995
Fund Total	532,613	7,670,000	7,670,000	7,360,000	3,659,995
00279 - SHF/OUTSIDE AGENCY RICO FUNDS					
Sheriff's Office	96,797	100,000	100,000	138,200	100,000
Fund Total	96,797	100,000	100,000	138,200	100,000
00283 - SC-LAW LIBRARY FUND					
Superior Court	163,516	320,101	320,101	187,475	551,000
Fund Total	163,516	320,101	320,101	187,475	551,000
00285 - AT-VICTIM'S COMP-RESTITUTION					
County Attorney's Office	-	471,364	471,364	-	240,000
Fund Total	-	471,364	471,364	-	240,000
00286 - AT-VICTIM'S COMP -INTEREST FD					
County Attorney's Office	-	28,576	28,576	-	21,100
Fund Total	-	28,576	28,576	-	21,100
00290 - SHF/IMMIGRATION FUND					
Sheriff's Office	338,881	1,637,277	1,637,277	382,000	1,915,926
Fund Total	338,881	1,637,277	1,637,277	382,000	1,915,926
00291 - SHF/DRMO PROGRAM					
Sheriff's Office	8,996	140,893	140,893	12,000	143,000
Fund Total	8,996	140,893	140,893	12,000	143,000
00293 - AP/BYRNE REIMBURSEMENT FUND					
Adult Probation	-	-	21,485	21,485	-
Fund Total	-	-	21,485	21,485	-
00295 - PW-TRANSPORTATION EXCISE TAX					
Development Services	21,744,204	44,465,277	44,465,277	38,735,386	62,796,233
Fund Total	21,744,204	44,465,277	44,465,277	38,735,386	62,796,233
00296 - SHF-COMMUNICATIONS IGA					
Sheriff's Office	51,936	310,283	310,283	56,200	252,238
Fund Total	51,936	310,283	310,283	56,200	252,238
00298 - ED-WORKFORCE INNOVATION-WIOA					
Economic & Workforce Develop	3,204,053	2,301,393	2,601,393	2,326,059	2,817,998
Fund Total	3,204,053	2,301,393	2,601,393	2,326,059	2,817,998
00300 - PCSO CONTRIBUTIONS					
Sheriff's Office	62,373	649,834	649,834	106,300	599,298
Fund Total	62,373	649,834	649,834	106,300	599,298

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00301 - ATTY-DIVERSION FEES					
County Attorney's Office	42,448	188,748	188,748	42,480	478,000
Fund Total	42,448	188,748	188,748	42,480	478,000
00302 - COORDINATED REENTRY PLANNING					
Sheriff's Office	991,599	9,536,078	9,536,078	1,412,000	9,115,711
Fund Total	991,599	9,536,078	9,536,078	1,412,000	9,115,711
00304 - OPIOID SETTLEMENT FUND					
Adult Probation	118,289	-	-	1,503	139,959
Public Health	9,636	4,498,151	4,498,151	99,630	7,053,859
Fund Total	127,926	4,498,151	4,498,151	101,133	7,193,818
00305 - SAFE AND SMART FUND					
Sheriff's Office	172,198	760,000	760,000	340,859	1,100,000
Public Health	-	183,676	183,676	-	1,561,644
Fund Total	172,198	943,676	943,676	340,859	2,661,644
00306 - SCHOOL SAFETY INTEROPERABILITY					
Sheriff's Office	450,000	450,000	450,000	-	450,000
Fund Total	450,000	450,000	450,000	-	450,000
00307 - COUNTY SCHOOL DATA PROCESSING					
School Superintendent's Office	-	475,000	475,000	307,800	485,000
Fund Total	-	475,000	475,000	307,800	485,000
00308 - COUNTY SCHOOL EDUCATION SERVIC					
School Superintendent's Office	-	2,484,530	2,484,530	647,250	1,810,987
Fund Total	-	2,484,530	2,484,530	647,250	1,810,987
00309 - COUNTY SCHOOL GENERAL SCHOOL					
School Superintendent's Office	-	1,428,250	1,428,250	166,300	1,449,215
Fund Total	-	1,428,250	1,428,250	166,300	1,449,215
00310 - COUNTY SCHOOL SECURE CARE					
School Superintendent's Office	-	-	519,518	68,090	530,073
Fund Total	-	-	519,518	68,090	530,073
00321 - JP1-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 1	-	130,817	130,817	-	179,374
Fund Total	-	130,817	130,817	-	179,374
00322 - JP2-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 2	165,363	384,598	384,598	21,293	122,200
Fund Total	165,363	384,598	384,598	21,293	122,200
00323 - JP3-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 3	-	48,522	48,522	-	86,127
Fund Total	-	48,522	48,522	-	86,127
00324 - JP4-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 4	-	117,112	117,112	-	141,162
Fund Total	-	117,112	117,112	-	141,162
00325 - JP5-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 5	6,763	18,080	18,080	10,027	18,486
Fund Total	6,763	18,080	18,080	10,027	18,486
00326 - JP6-JUDICIAL COLLECT/ENHC SR					
Justice of the Peace- 6	-	208,590	208,590	-	242,195
Fund Total	-	208,590	208,590	-	242,195
00331 - JP1-5% FTG SR					
Justice of the Peace- 1	657	70,202	70,202	750	101,003
Fund Total	657	70,202	70,202	750	101,003
00332 - JP2-5% FTG SR					
Justice of the Peace- 2	558	52,182	52,182	600	57,409
Fund Total	558	52,182	52,182	600	57,409
00333 - JP3-5% FTG SR					
Justice of the Peace- 3	450	52,982	52,982	300	48,576
Fund Total	450	52,982	52,982	300	48,576
00334 - JP4-5% FTG SR					
Justice of the Peace- 4	385	50,157	50,157	300	46,101
Fund Total	385	50,157	50,157	300	46,101
00335 - JP5-5% FTG SR					
Justice of the Peace- 5	280	14,785	14,785	143	23,218
Fund Total	280	14,785	14,785	143	23,218
00336 - JP6-5% FTG SR					
Justice of the Peace- 6	440	33,435	33,435	250	48,907
Fund Total	440	33,435	33,435	250	48,907
00901 - PUBLIC WORKS/LOCAL EMERGENCY					
Development Services	1	15,475	15,475	-	-
Office of Emergency Management	-	-	-	-	15,475
Fund Total	1	15,475	15,475	-	15,475
Special Revenue FUNDS TOTAL	**$ 162,854,549**	**$ 450,807,280**	**$ 450,883,550**	**$ 231,808,017**	**$ 461,280,367**

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Capital Projects FUNDS					
00097 - COUNTY WIDE COMPUTER PROJECT					
Non-Departmental	$ -	$ 24,601,780	$ 17,938,714	$ 5,706,051	$ 12,603,140
Assessor's Office	176,372	-	300,000	474,695	217,500
Information Technology Service	9,422,675	-	6,363,066	5,888,343	19,483,782
Fund Total	9,599,047	24,601,780	24,601,780	12,069,089	32,304,422
00144 - CAPITAL PROJECTS/MISCELLANEOUS					
Sheriff's Office	109,803	232,268	232,268	103,526	-
Superior Court	323,462	249,876	249,876	249,876	-
Open Space/Trails/Region Parks	1,663,862	18,446,852	20,323,034	2,594,549	5,527,194
Non-Departmental	-	6,600,000	83,893	-	-
Facilities Management	41,966,562	15,117,607	19,757,532	16,869,884	14,192,310
Fund Total	44,063,689	40,646,603	40,646,603	19,817,835	19,719,504
00287 - FAIRGROUNDS CONSTRUCTION FUND					
Fairgrounds and Parks	20,898	36,260	36,260	-	420
Fund Total	20,898	36,260	36,260	-	420
00297 - BOND FUNDED CAPITAL PROJECTS					
Non-Departmental	-	110,450,000	110,450,000	-	455,000
Fund Total	-	110,450,000	110,450,000	-	455,000
00299 - CAPITAL ASSET IMPROVE/REPLACE					
Non-Departmental	170,547	19,479,243	19,479,243	-	15,974,167
Fund Total	170,547	19,479,243	19,479,243	-	15,974,167
00311 - 2025 BOND FUNDED CAPITAL PROJECTS					
Non-Departmental	-	-	-	-	190,000,000
Fund Total	-	-	-	-	190,000,000
Capital Projects FUNDS TOTAL	**$ 53,854,181**	**$ 195,213,886**	**$ 195,213,886**	**$ 31,886,924**	**$ 258,453,513**
Debt Service FUNDS					
00098 - DEBT SERVICE					
Debt Service	$ 31,782,327	$ 39,114,358	$ 39,114,358	$ 39,114,358	$ 40,110,006
Fund Total	31,782,327	39,114,358	39,114,358	39,114,358	40,110,006
Debt Service FUNDS TOTAL	**$ 31,782,327**	**$ 39,114,358**	**$ 39,114,358**	**$ 39,114,358**	**$ 40,110,006**
Enterprise FUNDS					
00028 - SHERIFF/INMATE SERVICES					
Sheriff's Office	$ (213,478)	$ 1,915,000	$ 1,878,000	$ 682,000	$ 1,319,693
Fund Total	(213,478)	1,915,000	1,878,000	682,000	1,319,693
00179 - AIRPORT ECONOMIC DEVELOPMENT					
Development Services	(8,257,167)	6,147,429	6,147,429	1,514,627	5,445,819
Fund Total	(8,257,167)	6,147,429	6,147,429	1,514,627	5,445,819
Enterprise FUNDS TOTAL	**$ (8,470,645)**	**$ 8,062,429**	**$ 8,025,429**	**$ 2,196,627**	**$ 6,765,512**
TOTAL ALL FUNDS	*$ 468,804,046*	*$ 1,115,788,702*	*$ 1,115,788,702*	*$ 545,993,457*	*$ 1,229,099,966*

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
Board of Supervisors					
00010 - GENERAL FUND	1,043,378	1,232,855	1,357,855	1,241,254	1,214,003
Unit Total	**1,043,378**	**1,232,855**	**1,357,855**	**1,241,254**	**1,214,003**
BOS District 1					
00010 - GENERAL FUND	309,333	319,111	339,251	262,442	358,404
Unit Total	**309,333**	**319,111**	**339,251**	**262,442**	**358,404**
BOS District 2					
00010 - GENERAL FUND	393,203	415,450	441,630	401,238	460,967
Unit Total	**393,203**	**415,450**	**441,630**	**401,238**	**460,967**
BOS District 3					
00010 - GENERAL FUND	302,516	331,209	356,256	327,490	375,946
Unit Total	**302,516**	**331,209**	**356,256**	**327,490**	**375,946**
BOS District 4					
00010 - GENERAL FUND	249,061	300,326	321,648	270,465	339,499
Unit Total	**249,061**	**300,326**	**321,648**	**270,465**	**339,499**
BOS District 5					
00010 - GENERAL FUND	300,200	313,273	337,969	323,816	357,778
Unit Total	**300,200**	**313,273**	**337,969**	**323,816**	**357,778**
Internal Audit					
00010 - GENERAL FUND	48,560	183,356	183,356	180,000	183,356
Unit Total	**48,560**	**183,356**	**183,356**	**180,000**	**183,356**
Clerk of the Board					
00010 - GENERAL FUND	433,055	508,027	522,597	473,541	533,889
Unit Total	**433,055**	**508,027**	**522,597**	**473,541**	**533,889**
County Manager's Office					
00010 - GENERAL FUND	1,250,551	1,409,764	2,622,104	1,365,265	2,393,680
Unit Total	**1,250,551**	**1,409,764**	**2,622,104**	**1,365,265**	**2,393,680**
Open Space/Trails/Region Parks					
00010 - GENERAL FUND	620,394	774,857	961,418	562,813	836,116
00144 - CAPITAL PROJECTS/MISCELLANEOUS	1,663,862	18,446,852	20,323,034	2,594,549	5,527,194
00266 - MISC GRANTS	-	-	211,200	-	211,200
00287 - FAIRGROUNDS CONSTRUCTION FUND	20,898	36,260	36,260	-	420
Unit Total	**2,305,154**	**19,257,969**	**21,531,912**	**3,157,362**	**6,574,930**
Communications & Marketing					
00010 - GENERAL FUND	1,018,693	1,129,367	1,190,077	1,145,436	1,211,720
Unit Total	**1,018,693**	**1,129,367**	**1,190,077**	**1,145,436**	**1,211,720**
Economic & Workforce Develop					
00010 - GENERAL FUND	896,567	1,763,883	1,773,195	1,229,921	1,776,104
00266 - MISC GRANTS	2,500	-	-	-	-
00298 - ED-WORKFORCE INNOVATION-WIOA	3,204,053	2,301,393	2,601,393	2,326,059	2,817,998
Unit Total	**4,103,120**	**4,065,276**	**4,374,588**	**3,555,980**	**4,594,102**
Air Quality					
00010 - GENERAL FUND	62,313	99,099	99,099	70,349	99,099
00086 - AIR QUALITY/PERMITS	1,088,982	3,429,849	3,495,498	1,448,645	4,184,608
00087 - AIR QUALITY/GRANTS	129,767	1,067,137	1,001,488	392,000	754,139
Unit Total	**1,281,062**	**4,596,085**	**4,596,085**	**1,910,994**	**5,037,846**
Development Services					
00010 - GENERAL FUND	6,348,558	7,986,926	8,236,896	7,387,215	8,114,179
00064 - PUBLIC WORKS/HIGHWAY	56,938,018	103,956,220	104,356,220	72,039,630	78,146,224
00068 - PUBLIC WORKS/FLOOD MANAGEMENT	6,138,632	32,453,940	32,453,940	3,936,683	37,063,583
00089 - LANDFILL/ADEQ WASTE TIRE GRANT	1,573,347	3,426,779	3,426,779	2,104,044	3,748,528
00124 - PUBLIC WRKS/DEV ROADWY CONTRIB	7,410,653	10,249,946	10,249,946	2,390,830	8,504,444
00179 - AIRPORT ECONOMIC DEVELOPMENT	(8,257,167)	6,147,429	6,147,429	1,514,627	5,445,819
00196 - PW/EMERGENCY MANAGEMENT	1,033,456	4,409,371	2,629,041	418,966	-
00214 - IMPACT FEES-COUNTY WIDE PARKS	-	1,015,433	1,015,433	15,570	2,836,925
00215 - IMPACT FEES-PUBLIC SAFETY	-	6,221,933	6,221,933	31,412	9,735,618
00216 - IMPACT FEES-TRANSPORTATION/STR	12,840	10,407,198	10,007,198	15,570	27,909,438
00230 - TRANS IFA1	389,790	-	-	-	-

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00240 - PARKS IFA1	11,574	-	-	-	-
00250 - PUBLIC SAFETY IFA1	59,190	-	-	-	-
00295 - PW-TRANSPORTATION EXCISE TAX	21,744,204	44,465,277	44,465,277	38,735,386	62,796,233
00901 - PUBLIC WORKS/LOCAL EMERGENCY	1	15,475	15,475	-	-
Unit Total	**93,403,095**	**230,755,927**	**229,225,567**	**128,589,933**	**244,300,991**
Facilities Management					
00010 - GENERAL FUND	9,443,366	10,339,643	10,780,804	10,091,381	10,788,993
00144 - CAPITAL PROJECTS/MISCELLANEOUS	41,966,562	15,117,607	19,757,532	16,869,884	14,192,310
Unit Total	**51,409,928**	**25,457,250**	**30,538,336**	**26,961,265**	**24,981,303**
Office of Budget & Finance					
00010 - GENERAL FUND	2,785,943	4,063,594	4,368,177	3,734,078	4,313,366
00223 - COMMUNITY DEVELOPMENT BLOCK GR	3,685,742	6,288,142	6,288,142	5,708,855	6,123,226
00225 - SPECIAL GRANT FUNDS	7,949,143	72,400,000	72,400,000	20,636,192	54,466,338
00266 - MISC GRANTS	146,145	6,147,750	6,147,750	589,513	4,562,250
Unit Total	**14,566,972**	**88,899,486**	**89,204,069**	**30,668,639**	**69,465,180**
Human Resources & Risk Management					
00010 - GENERAL FUND	5,080,133	6,571,683	6,731,292	5,396,346	6,942,350
Unit Total	**5,080,133**	**6,571,683**	**6,731,292**	**5,396,346**	**6,942,350**
Information Technology Service					
00010 - GENERAL FUND	11,861,392	13,579,433	13,911,723	13,141,729	13,649,257
00097 - COUNTY WIDE COMPUTER PROJECT	9,422,675	-	6,363,066	5,888,343	19,483,782
Unit Total	**21,284,067**	**13,579,433**	**20,274,789**	**19,030,071**	**33,133,039**
Fleet Services					
00010 - GENERAL FUND	1,195,698	51,049	51,049	17,122	3,100,823
00069 - PUBLIC WRKS/FLEET MAINTENANCE	347,130	599,500	599,500	307,193	-
Unit Total	**1,542,828**	**650,549**	**650,549**	**324,315**	**3,100,823**
Animal Care and Control					
00079 - ANIMAL CONTROL	2,722,773	3,441,140	3,441,140	3,058,642	3,939,987
00081 - ANIMAL CONTROL/ANIMAL CARE	102,446	97,524	97,524	29,369	146,548
Unit Total	**2,825,220**	**3,538,664**	**3,538,664**	**3,088,011**	**4,086,535**
Public Fiduciary					
00010 - GENERAL FUND	1,706,235	2,101,027	1,066,069	942,661	1,112,551
Unit Total	**1,706,235**	**2,101,027**	**1,066,069**	**942,661**	**1,112,551**
Housing Authority					
00010 - GENERAL FUND	287,913	256,086	260,127	255,253	261,174
00094 - HOUSING DEPT GRANTS	-	14,000	14,000	-	-
00107 - HOUSING/CONVENTIONAL	1,255,239	16,625,842	16,625,842	14,547,453	16,985,860
Unit Total	**1,543,151**	**16,895,928**	**16,899,969**	**14,802,706**	**17,247,034**
Library District					
00075 - LIBRARY/DISTRICT	2,090,227	3,440,581	3,440,581	3,228,142	4,089,267
00076 - LIBRARY/STATE	30,394	25,000	25,000	25,000	25,000
Unit Total	**2,120,621**	**3,465,581**	**3,465,581**	**3,253,142**	**4,114,267**
Public Defense Services					
00010 - GENERAL FUND	13,803,193	15,551,164	16,807,601	15,022,677	16,418,136
00063 - PUBLIC DEFENDER/TRAINING	38,571	157,068	157,068	41,500	156,100
00157 - PUBLIC DEFENDR-ATTY/STATE AID	-	765,351	765,351	21,500	1,156,347
00205 - COURTS/GRANTS	209,000	198,000	198,000	200,000	198,000
00266 - MISC GRANTS	-	25,815	25,815	-	-
Unit Total	**14,050,764**	**16,697,398**	**17,953,835**	**15,285,677**	**17,928,583**
Public Health					
00010 - GENERAL FUND	6,112,382	6,574,136	6,669,727	6,311,711	6,699,744
00082 - HEALTH/GRANTS	5,588,994	8,320,218	8,320,218	6,478,546	5,148,701
00196 - EMERGENCY MANAGEMENT	-	-	1,855,330	562,580	2,736,376
00257 - PUBLIC HEALTH DISTRICT	8,318,749	19,387,051	19,387,051	11,297,882	21,065,685
00259 - ENV HLTH/SMOKE FREE AZ PROGRAM	110,159	110,159	110,159	76,214	110,159
00304 - OPIOID SETTLEMENT FUND	9,636	4,498,151	4,498,151	99,630	7,053,859
00305 - SAFE AND SMART FUND	-	183,676	183,676	-	1,561,644
00901 - PUBLIC WORKS/LOCAL EMERGENCY	-	-	-	-	15,475
Unit Total	**20,139,920**	**39,073,391**	**41,024,312**	**24,826,563**	**44,391,643**

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund		Actual Expenditures/ Expenses 2024		Adopted Budgeted Expenditures/ Expenses 2025		Expenditures/ Expenses Adjustments Approved 2025		Actual Expenditures/ Expenses* 2025		Budgeted Expenditures/ Expenses 2026
Medical Examiner's Office										
00010 - GENERAL FUND		1,625,030		1,705,008		1,806,765		1,733,643		1,832,987
00266 - MISC GRANTS		104,283		521,901		521,901		196,320		307,000
Unit Total		**1,729,313**		**2,226,909**		**2,328,666**		**1,929,963**		**2,139,987**
Non-Departmental										
00010 - GENERAL FUND		39,015,438		211,485,468		199,704,610		37,356,675		239,048,457
00098 - DEBT SERVICE		31,782,327		39,114,358		39,114,358		39,114,358		40,110,006
00097 - COUNTY WIDE COMPUTER PROJECT		-		24,601,780		17,938,714		5,706,051		12,603,140
00144 - CAPITAL PROJECTS/MISCELLANEOUS		-		6,600,000		83,893		-		-
00213 - GRANTS/PROJECT CONTINGENCY		-		10,630,732		7,286,755		-		19,500,000
00269 - EMPLOYEE WELLNESS COALITION		34,069		375,000		375,000		25,000		431,000
00297 - BOND FUNDED CAPITAL PROJECTS		-		110,450,000		110,450,000		-		455,000
00299 - CAPITAL ASSET IMPROVE/REPLACE		170,547		19,479,243		19,479,243		-		15,974,167
00311 - 2025 BOND FUNDED CAPITAL PROJECTS		-		-		-		-		190,000,000
Unit Total		**71,002,381**		**422,736,581**		**394,432,573**		**82,202,084**		**518,121,770**
Board of Supervisors Department Total	$	*315,442,514*	$	*906,711,875*	$	*895,509,599*	$	*371,916,661*	$	*1,014,702,176*
Assessor's Office										
00010 - GENERAL FUND		4,504,745		5,814,004		6,046,155		4,984,658		6,466,060
00097 - COUNTY WIDE COMPUTER PROJECT		176,372		-		300,000		474,695		217,500
Unit Total		**4,681,117**		**5,814,004**		**6,346,155**		**5,459,353**		**6,683,560**
Assessor Department Total	$	*4,681,117*	$	*5,814,004*	$	*6,346,155*	$	*5,459,353*	$	*6,683,560*
Recorder's & Elections Office										
00010 - GENERAL FUND		5,304,602		12,553,565		12,821,234		9,006,008		9,882,817
00049 - RECORDER/STORAGE		386,461		1,216,500		1,216,500		414,641		1,392,738
00266 - MISC GRANTS		-		-		389,994		389,994		-
00272 - EL/HAVA BLOCK GRANT		131,495		250,000		250,000		107,165		40,000
Unit Total		**5,822,558**		**14,020,065**		**14,677,728**		**9,917,808**		**11,315,555**
Recorder/Elections Department Total	$	*5,822,558*	$	*14,020,065*	$	*14,677,728*	$	*9,917,808*	$	*11,315,555*
School Superintendent's Office										
00010 - GENERAL FUND		1,368,147		1,306,630		1,362,136		1,316,568		1,389,939
00258 - COUNTY SCHOOL RESERVE FUND		4,157,118		4,208,401		4,208,401		4,208,401		4,486,553
00307 - COUNTY SCHOOL DATA PROCESSING		-		475,000		475,000		307,800		485,000
00308 - COUNTY SCHOOL EDUCATION SERVIC		-		2,484,530		2,484,530		647,250		1,810,987
00309 - COUNTY SCHOOL GENERAL SCHOOL		-		1,428,250		1,428,250		166,300		1,449,215
00310 - COUNTY SCHOOL SECURE CARE		-		-		519,518		68,090		530,073
Unit Total		**5,525,265**		**9,902,811**		**10,477,835**		**6,714,409**		**10,151,767**
School Superintendent Department Total	$	*5,525,265*	$	*9,902,811*	$	*10,477,835*	$	*6,714,409*	$	*10,151,767*
Treasurer's Office										
00010 - GENERAL FUND		2,183,987		2,739,893		3,042,782		2,847,639		3,055,366
00051 - TREASURER/TAXPAYER INFORMATION		54,206		283,000		283,000		54,880		387,986
00101 - SPECIAL DIST/COTTNWD GRDN LITE		1,597		1,968		1,968		1,474		1,968
00102 - SPECIAL DIST/DESERT VISTA LITE		7,959		9,645		9,645		8,500		10,875
00104 - SPECIAL DIST/VILLA GRANDE LITE		10,196		12,345		12,345		10,000		13,890
00105 - SPECIAL DIST/DESERT VISTA SANI		2,800		107,797		107,797		2,550		14,340
Unit Total		**2,260,744**		**3,154,648**		**3,457,537**		**2,925,043**		**3,484,425**
Treasurer Department Total	$	*2,260,744*	$	*3,154,648*	$	*3,457,537*	$	*2,925,043*	$	*3,484,425*
County Attorney's Office										
00010 - GENERAL FUND		15,505,145		17,272,940		18,186,775		15,734,219		18,275,717
00029 - ATTORNEY/DRUG PROSECUTION		157,264		193,715		193,715		193,200		319,240
00159 - ATTORNEY/STATE AID		124,196		130,326		130,326		126,087		126,387
00181 - ATTY/CJEF-PROSEC PASS-THROUGH		214,165		220,842		220,842		219,635		223,872

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
00182 - ATTY/BAD CHECK PROGRAM OPER	-	10,060	10,060	-	12,416
00184 - ATTY/ANTI RACKETEERING-STATE	662,412	1,897,345	1,897,345	199,266	1,732,826
00185 - ATTY/ANTI RACKETEERING-FEDERAL	58,203	249,532	249,532	7,528	223,094
00186 - ATTY/VICTIM COMPENSATION-STATE	55,000	55,000	195,386	150,396	196,686
00187 - ATTY/VICTIM COMPENSATION-FED	317,512	269,191	269,191	336,988	199,086
00197 - CTY ATTY/AATA GRANTS	266,242	340,218	340,218	370,253	394,967
00198 - CTY ATTY/VICTIMS' GRANTS	44,200	71,397	71,397	70,630	77,946
00268 - CO ATTY MISC GRANTS	1,056,669	4,069,231	4,069,231	1,152,798	4,224,676
00285 - AT-VICTIM'S COMP-RESTITUTION	-	471,364	471,364	-	240,000
00286 - AT-VICTIM'S COMP -INTEREST FD	-	28,576	28,576	-	21,100
00301 - ATTY-DIVERSION FEES	42,448	188,748	188,748	42,480	478,000
Unit Total	**18,503,457**	**25,468,485**	**26,522,706**	**18,603,480**	**26,746,013**
County Attorney Department Total	*$ 18,503,457*	*$ 25,468,485*	*$ 26,522,706*	*$ 18,603,480*	*$ 26,746,013*
Constables					
00010 - GENERAL FUND	691,171	841,256	887,283	692,655	829,251
Unit Total	**691,171**	**841,256**	**887,283**	**692,655**	**829,251**
Constables Department Total	*$ 691,171*	*$ 841,256*	*$ 887,283*	*$ 692,655*	*$ 829,251*
Clerk of the Court's Office					
00010 - GENERAL FUND	5,257,285	5,813,171	5,992,184	5,185,894	6,034,728
00035 - COURTS/FLC IV-D INCENTIVES	-	156,021	156,021	-	146,365
00036 - CLERK OF COURT/CONVERSION	84,607	570,000	570,000	162,449	559,065
00133 - COURTS/FLC CHILD SUPPORT	327,988	1,007,094	1,007,094	409,649	1,185,021
00154 - CLERK OF COURT/DECAS	73,107	620,000	620,000	44,530	671,283
00169 - CLERK OF CRT/5% SET ASIDE FTG	1,905	-	-	1,007	-
00174 - CLERK/CASE FLOW MANAGEMENT	176,484	835,000	835,000	344,543	935,000
00183 - CLERK/ELECTRONIC DOC MGMT SYST	95,350	612,993	612,993	265,000	789,951
00189 - CLERK/SPOUSAL MAINT ENFRCEMENT	-	137,075	137,075	-	151,749
Unit Total	**6,016,724**	**9,751,354**	**9,930,367**	**6,413,072**	**10,473,162**
Clerk of the Court Department Total	*$ 6,016,724*	*$ 9,751,354*	*$ 9,930,367*	*$ 6,413,072*	*$ 10,473,162*
Sheriff's Office					
00010 - GENERAL FUND	62,246,275	59,492,042	64,496,598	64,429,467	64,900,992
00022 - SHERIFF/DRUG TASK FORCE	122,683	-	-	-	264,595
00023 - SHERIFF/DRUG SMUGGLING	146,192	206,490	216,943	212,000	149,488
00025 - SHERIFF/JAIL ENHANCEMENT	189,488	351,368	351,368	192,000	494,350
00028 - SHERIFF/INMATE SERVICES	(213,478)	1,915,000	1,878,000	682,000	1,319,693
00113 - SHERIFF/SEARCH & RESCUE	141,004	249,617	249,617	328,000	239,804
00116 - SHERIFF/TRAFFIC SAFETY	314,030	473,298	558,298	420,000	427,090
00144 - CAPITAL PROJECTS/MISCELLANEOUS	109,803	232,268	232,268	103,526	-
00203 - SHERIFF'S GRANTS	5,116,557	9,155,056	9,913,452	6,200,000	8,758,978
00209 - SHRF/GILA RIVER INDIAN COMM GR	184,293	531,356	531,356	172,000	584,364
00270 - SHERIFF'S IMPOUND	-	140,600	140,600	-	239,099
00271 - SHERIFF/EMERGENCY TELECOM	24,105	68,000	68,000	28,000	17,208
00278 - SHERIFF MISCELLANEOUS FUND	532,613	7,670,000	7,670,000	7,360,000	3,659,995
00279 - SHF/OUTSIDE AGENCY RICO FUNDS	96,797	100,000	100,000	138,200	100,000
00290 - SHF/IMMIGRATION FUND	338,881	1,637,277	1,637,277	382,000	1,915,926
00291 - SHF/DRMO PROGRAM	8,996	140,893	140,893	12,000	143,000
00296 - SHF-COMMUNICATIONS IGA	51,936	310,283	310,283	56,200	252,238
00300 - PCSO CONTRIBUTIONS	62,373	649,834	649,834	106,300	599,298
00302 - COORDINATED REENTRY PLANNING	991,599	9,536,078	9,536,078	1,412,000	9,115,711
00305 - SAFE AND SMART FUND	172,198	760,000	760,000	340,859	1,100,000
00306 - SCHOOL SAFETY INTEROPERABILITY	450,000	450,000	450,000	-	450,000
Unit Total	**71,086,346**	**94,069,460**	**99,890,865**	**82,574,552**	**94,731,829**
Sheriff Department Total	*$ 71,086,346*	*$ 94,069,460*	*$ 99,890,865*	*$ 82,574,552*	*$ 94,731,829*

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
Department: Courts					
Superior Court					
00010 - GENERAL FUND	9,375,116	9,609,861	9,968,235	9,766,241	10,074,116
00032 - COURTS/AUTOMATED DATA SYSTEM	82,907	86,166	86,166	85,726	93,177
00035 - COURTS/FLC IV-D INCENTIVES	2,606	77,328	77,328	4,650	101,000
00037 - COURTS/EXPEDITED CHILD SUPPORT	-	59,464	59,464	-	38,000
00039 - COURTS/ENHANCEMENT	93,117	99,542	99,542	99,542	102,031
00133 - COURTS/FLC CHILD SUPPORT	237,966	481,727	481,727	318,488	449,813
00144 - CAPITAL PROJECTS/MISCELLANEOUS	323,462	249,876	249,876	249,876	-
00147 - JP/COST RECOVERY	382,290	404,293	404,293	431,776	475,661
00178 - COURTS/LOCAL CRT ASSIST FTG 5%	196,243	641,588	641,588	207,617	993,600
00194 - COURTS ENHANCEMENT FUND	169,116	240,533	240,533	240,533	419,333
00205 - COURTS/GRANTS	309,912	731,127	731,127	561,835	1,430,500
00283 - SC-LAW LIBRARY FUND	163,516	320,101	320,101	187,475	551,000
Unit Total	11,336,251	13,001,606	13,359,980	12,153,759	14,728,231
Juvenile Probation & Detention					
00010 - GENERAL FUND	6,905,289	7,630,422	7,847,925	7,219,456	7,905,182
00056 - JUVENILE PROB/INTENSIVE	655,264	651,052	687,574	657,132	677,841
00057 - JUVENILE PROB/CASA	242,840	276,797	293,546	248,249	261,682
00058 - JUVENILE PROB/FAMILY COUNSELNG	39,244	40,233	40,233	40,233	40,801
00059 - JUVENILE PROB/STANDARD PROB	646,648	663,625	771,370	511,448	790,233
00060 - JUVENILE PROB/SUPERVISION FEES	68,189	176,637	267,948	159,125	208,874
00122 - JUVENILE PROB/VICTIMS' RIGHTS	24,163	28,681	28,681	28,681	20,148
00134 - JUVENILE PROB/RESTITUTION FUND	2,478	9,500	9,500	2,550	8,600
00135 - JUVENILE PROB/DIVERSION-INTAKE	547,528	585,187	652,089	646,089	730,325
00136 - JUV PROB/DIVERSION-CONSEQUENCE	165,931	218,298	218,298	215,393	242,661
00137 - JUVENILE PROB/TREATMENT	758,305	775,331	853,211	847,211	915,205
00146 - JUV PROBATION/MISC SOURCES	152,703	136,946	180,168	180,168	181,275
00149 - JUV PROB/COURT IMPROVMNT PROJ	62,547	62,002	75,042	75,042	65,292
00151 - JUV PROB/JUVENILE JUSTICE PROG	60,795	102,000	102,000	66,130	147,000
00212 - JUV PROB/EMANCIPATION ADMIN CT	-	1,625	1,625	-	1,625
00222 - JUV PROB/JCRF	12,085	330,926	366,926	36,800	350,249
Unit Total	10,344,010	11,689,262	12,396,136	10,933,707	12,546,993
Adult Probation					
00010 - GENERAL FUND	3,171,872	3,433,542	3,694,523	3,690,975	3,806,643
00033 - COURTS/DRUG ENFORCEMENT	141,652	156,476	168,992	142,717	200,945
00052 - ADULT PROB/INTENSIVE PROB SERV	931,303	983,736	1,011,754	826,727	1,093,640
00053 - ADULT PROB/STATE ENHANCEMENT	3,816,400	4,471,724	4,436,344	4,314,516	4,967,474
00054 - ADULT PROB/COMMUNITY PUNISHMNT	237,735	221,000	264,742	238,763	283,000
00055 - ADULT PROB/SUPPORT	1,096,010	1,757,000	1,757,752	1,107,312	1,631,902
00118 - ADULT PROB/DTEF & INTERS CASE	81,630	80,827	87,736	80,036	88,421
00202 - ADULT PROB/JCEF	929,200	40,000	262,768	-	-
00221 - ADULT PROB/GPS	91,149	16,853	156,972	43,386	181,449
00266 - MISC GRANTS	-	62,500	62,500	62,500	-
00274 - AP/ADULT DRUG COURTS	15,104	15,000	15,000	12,990	15,000
00293 - AP/BYRNE REIMBURSEMENT FUND	-	-	21,485	21,485	-
00304 - OPIOID SETTLEMENT FUND	118,289	-	-	1,503	139,959
Unit Total	10,630,344	11,238,658	11,940,568	10,542,908	12,408,433
Family Services Conciliation Court					
00010 - GENERAL FUND	1,251,973	1,513,657	1,564,297	1,560,781	1,629,918
00037 - COURTS/EXPEDITED CHILD SUPPORT	-	151,132	151,132	-	195,231
00125 - CRTS/DOMSTIC RELATNS ED & MED	52,550	161,865	161,865	34,015	206,309
00127 - COURTS/CHILDRNS ISSUES ED FUND	90,968	268,701	268,701	127,489	192,285
00195 - COURTS/CIVIL ADR	-	60,617	60,617	-	98,600
Unit Total	1,395,491	2,155,972	2,206,612	1,722,285	2,322,343
Superior Court Human Resources					
00010 - GENERAL FUND	354,752	369,090	431,129	396,702	442,819
Unit Total	354,752	369,090	431,129	396,702	442,819

Pinal County
Schedule F - Detail of Expenditures by Department/Fund
Fiscal Year 2026

Department/Fund	Actual Expenditures/ Expenses 2024	Adopted Budgeted Expenditures/ Expenses 2025	Expenditures/ Expenses Adjustments Approved 2025	Actual Expenditures/ Expenses* 2025	Budgeted Expenditures/ Expenses 2026
Justice of the Peace - Pioneer					
00010 - GENERAL FUND	851,715	1,060,599	1,084,791	967,893	1,095,786
00147 - JP/COST RECOVERY	351	143,245	143,245	700	180,939
00263 - CRTS/FARE SURPLUS FUND	-	576	576	576	576
00321 - JP1-JUDICIAL COLLECT/ENHC SR	-	130,817	130,817	-	179,374
00331 - JP1-5% FTG SR	657	70,202	70,202	750	101,003
Unit Total	**852,723**	**1,405,439**	**1,429,631**	**969,919**	**1,557,678**
Justice of the Peace - Casa Grande					
00010 - GENERAL FUND	816,692	975,700	1,013,095	996,482	1,038,217
00147 - JP/COST RECOVERY	457	577,527	577,527	560	548,480
00263 - CRTS/FARE SURPLUS FUND	3,756	12,800	12,800	2,350	-
00322 - JP2-JUDICIAL COLLECT/ENHC SR	165,363	384,598	384,598	21,293	122,200
00332 - JP2-5% FTG SR	558	52,182	52,182	600	57,409
Unit Total	**986,826**	**2,002,807**	**2,040,202**	**1,021,285**	**1,766,306**
Justice of the Peace - Central Pinal					
00010 - GENERAL FUND	711,850	830,754	849,807	719,647	859,441
00147 - JP/COST RECOVERY	452	-	-	450	-
00263 - CRTS/FARE SURPLUS FUND	-	25,400	25,400	-	-
00323 - JP3-JUDICIAL COLLECT/ENHC SR	-	48,522	48,522	-	86,127
00333 - JP3-5% FTG SR	450	52,982	52,982	300	48,576
Unit Total	**712,752**	**957,658**	**976,711**	**720,397**	**994,144**
Justice of the Peace - Western Pinal					
00010 - GENERAL FUND	546,769	651,452	678,259	608,571	676,790
00147 - JP/COST RECOVERY	819	-	-	650	-
00263 - CRTS/FARE SURPLUS FUND	65	-	-	-	-
00324 - JP4-JUDICIAL COLLECT/ENHC SR	-	117,112	117,112	-	141,162
00334 - JP4-5% FTG SR	385	50,157	50,157	300	46,101
Unit Total	**548,038**	**818,721**	**845,528**	**609,521**	**864,053**
Justice of the Peace Copper Corridor					
00010 - GENERAL FUND	746,457	789,081	813,498	783,237	823,939
00147 - JP/COST RECOVERY	25,847	190,075	190,075	75,566	94,999
00263 - CRTS/FARE SURPLUS FUND	982	14,450	14,450	500	10,165
00325 - JP5-JUDICIAL COLLECT/ENHC SR	6,763	18,080	18,080	10,027	18,486
00335 - JP5-5% FTG SR	280	14,785	14,785	143	23,218
Unit Total	**780,329**	**1,026,471**	**1,050,888**	**869,473**	**970,807**
Justice of the Peace - Apache Junction					
00010 - GENERAL FUND	694,923	695,559	712,684	688,938	721,214
00147 - JP/COST RECOVERY	35,508	269,369	269,369	300	178,680
00263 - CRTS/FARE SURPLUS FUND	-	30,370	30,370	-	30,370
00326 - JP6-JUDICIAL COLLECT/ENHC SR	-	208,590	208,590	-	242,195
00336 - JP6-5% FTG SR	440	33,435	33,435	250	48,907
Unit Total	**730,871**	**1,237,323**	**1,254,448**	**689,488**	**1,221,366**
Justice Court Admin Office					
00010 - GENERAL FUND	101,763	151,737	156,794	146,980	159,055
Unit Total	**101,763**	**151,737**	**156,794**	**146,980**	**159,055**
Courts Department Total	*$ 38,774,150*	*$ 46,054,744*	*$ 48,088,627*	*$ 40,776,424*	*$ 49,982,228*
Total All Departments	**$ 468,804,046**	**$ 1,115,788,702**	**$ 1,115,788,702**	**$ 545,993,457**	**$ 1,229,099,966**

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Pinal County
Schedule G - Full-Time Employees and Personnel Compensation
Fiscal Year 2026

Fund	Full-Time Equivalent (FTE) 2026	Employee Salaries & Hourly Costs 2026	Retirement Costs 2026	Healthcare Costs 2026	Other Benefit Costs 2026	Total Estimated Personnel Compensation 2026
General Fund						
00010 - GENERAL FUND	1,932.52	$ 139,301,321	$ 128,275,276	$ 22,000,000	$ 12,250,050	$ 301,826,647
Total General Fund	*1,932.52*	*$ 139,301,321*	*$ 128,275,276*	*$ 22,000,000*	*$ 12,250,050*	*$ 301,826,647*
Special Revenue Funds						
00022 - SHERIFF/DRUG TASK FORCE	-	$ -	$ 17,800	$ -	$ 16,350	$ 34,150
00023 - SHERIFF/DRUG SMUGGLING	1.00	47,500	5,700	14,280	3,756	71,236
00029 - ATTORNEY/DRUG PROSECUTION	1.86	244,682	29,362	25,849	19,347	319,240
00032 - COURTS/AUTOMATED DATA SYSTEM	1.00	66,095	7,931	14,059	5,092	93,177
00033 - COURTS/DRUG ENFORCEMENT	1.50	128,961	50,798	9,947	11,239	200,945
00036 - CLERK OF COURT/CONVERSION	1.00	52,160	6,259	8,911	4,019	71,349
00049 - RECORDER/STORAGE	4.00	242,924	29,151	63,018	19,208	354,301
00052 - ADULT PROB/INTENSIVE PROB SERV	9.00	627,810	267,815	143,302	54,713	1,093,640
00053 - ADULT PROB/STATE ENHANCEMENT	44.00	3,064,127	1,181,982	454,986	266,379	4,967,474
00055 - ADULT PROB/SUPPORT	15.50	920,292	273,191	200,836	76,588	1,470,907
00056 - JUVENILE PROB/INTENSIVE	6.00	394,724	129,904	64,207	33,456	622,291
00057 - JUVENILE PROB/CASA	3.00	159,414	19,130	29,341	12,283	220,168
00059 - JUVENILE PROB/STANDARD PROB	7.00	474,406	180,304	78,870	40,953	774,533
00060 - JUVENILE PROB/SUPERVISION FEES	0.67	29,303	3,516	4,113	2,258	39,190
00064 - PUBLIC WORKS/HIGHWAY	219.50	12,753,506	1,510,180	2,597,242	1,602,917	18,463,845
00068 - PUBLIC WORKS/FLOOD MANAGEMENT	10.00	752,798	90,336	109,343	66,179	1,018,656
00075 - LIBRARY/DISTRICT	15.50	971,478	110,146	154,795	76,815	1,313,234
00079 - ANIMAL CONTROL	43.50	2,444,127	254,526	414,602	261,238	3,374,493
00082 - HEALTH/GRANTS	50.45	2,843,124	341,177	579,046	229,201	3,992,548
00086 - AIR QUALITY/PERMITS	14.85	1,151,012	138,121	178,018	95,941	1,563,092
00087 - AIR QUALITY/GRANTS	1.15	63,831	7,660	11,841	5,578	88,910
00089 - LANDFILL/ADEQ WASTE TIRE GRANT	5.00	325,519	61,775	59,134	90,085	536,513
00107 - HOUSING/CONVENTIONAL	19.65	1,138,646	131,393	222,932	100,259	1,593,230
00113 - SHERIFF/SEARCH & RESCUE	-	-	1,941	-	1,784	3,725
00116 - SHERIFF/TRAFFIC SAFETY	-	8,709	40,133	1,354	38,046	88,242
00118 - ADULT PROB/DTEF & INTERS CASE	1.00	66,441	7,973	8,887	5,120	88,421
00122 - JUVENILE PROB/VICTIMS' RIGHTS	0.24	13,875	1,665	3,339	1,069	19,948
00124 - PUBLIC WRKS/DEV ROADWY CONTRIB	21.00	1,564,388	177,162	269,858	132,233	2,143,641
00125 - CRTS/DOMSTIC RELATNS ED & MED	1.00	51,700	6,204	14,980	3,983	76,867
00133 - COURTS/FLC CHILD SUPPORT	10.00	700,527	93,415	157,369	52,903	1,004,214
00135 - JUVENILE PROB/DIVERSION-INTAKE	6.00	460,437	148,290	64,591	38,907	712,225
00136 - JUV PROB/DIVERSION-CONSEQUENCE	2.00	149,172	17,901	35,703	12,385	215,161
00137 - JUVENILE PROB/TREATMENT	7.50	641,624	122,641	48,672	52,018	864,955
00146 - JUV PROBATION/MISC SOURCES	2.00	106,813	12,818	12,343	8,230	140,204
00147 - JP/COST RECOVERY	6.00	342,011	41,041	62,803	29,806	475,661
00149 - JUV PROB/COURT IMPROVMNT PROJ	0.83	33,218	3,986	4,621	2,559	44,384
00154 - CLERK OF COURT/DECAS	0.50	23,719	2,846	-	1,828	28,393
00159 - ATTORNEY/STATE AID	2.00	92,098	11,052	15,955	7,282	126,387
00174 - CLERK/CASE FLOW MANAGEMENT	2.00	108,365	13,004	13,797	8,350	143,516
00178 - COURTS/LOCAL CRT ASSIST FTG 5%	2.00	127,805	15,682	35,169	9,847	188,503
00181 - ATTY/CJEF-PROSEC PASS-THROUGH	3.00	142,026	17,043	53,573	11,230	223,872
00186 - ATTY/VICTIM COMPENSATION-STATE	0.59	44,239	5,309	8,523	3,498	61,569
00187 - ATTY/VICTIM COMPENSATION-FED	0.41	31,105	3,733	5,923	2,460	43,221
00196 - PW/EMERGENCY MANAGEMENT	5.00	375,981	45,118	68,218	29,729	519,046
00197 - CTY ATTY/AATA GRANTS	3.00	298,878	35,865	36,592	23,632	394,967
00198 - CTY ATTY/VICTIMS' GRANTS	1.00	52,958	6,355	14,446	4,187	77,946
00203 - SHERIFF'S GRANTS	3.00	722,840	561,121	167,277	505,168	1,956,406
00205 - COURTS/GRANTS	1.70	187,484	23,004	25,251	14,437	250,176
00221 - ADULT PROB/GPS	-	14,000	-	-	1,211	15,211
00222 - JUV PROB/JCRF	-	150,000	75,000	15,624	66,675	307,299
00223 - COMMUNITY DEVELOPMENT BLOCK GR	4.00	271,513	32,581	45,629	21,470	371,193
00257 - PUBLIC HEALTH DISTRICT	102.20	6,807,363	813,942	1,177,343	556,940	9,355,588
00259 - ENV HLTH/SMOKE FREE AZ PROGRAM	1.00	52,130	6,256	305	4,724	63,415
00268 - CO ATTY MISC GRANTS	12.00	640,844	76,902	134,065	50,670	902,481
00290 - SHF/IMMIGRATION FUND	-	-	12,483	-	12,258	24,741
00298 - ED-WORKFORCE INNOVATION-WIOA	4.00	290,951	34,914	83,418	23,006	432,289
00302 - COORDINATED REENTRY PLANNING	7.00	442,400	125,830	84,745	34,981	687,956
00304 - OPIOID SETTLEMENT FUND	2.00	136,880	38,079	33,604	14,763	223,326
00307 - COUNTY SCHOOL DATA PROCESSING	3.00	258,983	28,512	29,894	20,478	337,867
00308 - COUNTY SCHOOL EDUCATION SERVIC	5.00	344,824	39,810	50,929	27,266	462,829
00901 - PUBLIC WORKS/LOCAL EMERGENCY	-	2,000	-	-	-	2,000
Total Special Revenue Funds	*697.10*	*$ 44,654,740*	*$ 7,547,768*	*$ 8,223,472*	*$ 4,928,987*	*$ 65,354,967*
Enterprise Funds						
00179 - AIRPORT ECONOMIC DEVELOPMENT	1.50	$ 223,028	$ 26,763	$ 21,452	$ 17,635	$ 288,878
Total Enterprise Funds	*1.50*	*$ 223,028*	*$ 26,763*	*$ 21,452*	*$ 17,635*	*$ 288,878*
TOTAL ALL FUNDS	*2,631.12*	*$ 184,179,089*	*$ 135,849,807*	*$ 30,244,924*	*$ 17,196,672*	*$ 367,470,492*

Fiscal Year 2025/2026
Budget Procedures

The Board of Supervisors of Pinal County, Arizona, adopts and establishes procedures governing the management and appropriation of budgets for elected and appointed county officials.

Section 1. Budget Transfers

A. After the Board of Supervisors adopts the fiscal year budget, any budget unit has the authority to reprogram funds within the same fund. These budget units will be controlled by the bottom line total only. The department-level budget details in the financial system are designed and used as a management tool for individual departments. Budget transfers between budget units or funds will require approval or ratification by the Board of Supervisors.

B. The Non-Departmental category in the General Fund includes appropriations for employee benefits, authorized salary and ERE increases as approved in the Pinal County Employee Compensation Plan, legislative and statutory salary and ERE increases, new positions budgeted for the fiscal year, limited-term double-fill for succession, and separation payouts. Budget transfers for the General Fund and Non-General Funds, which cannot sustain such changes, are based on actual amounts, and budget transfers are authorized with the adoption of the Final Budget and do not require future board approval.

C. The Non-Departmental category in the General Fund includes appropriations for disaster recovery or emergency funding for the Information Technology Department and the Office of Emergency Management. Budget transfers for the General Fund and Non-General Funds will be reviewed and approved by the County Manager and are authorized with the adoption of the Final Budget and do not require future board approval.

D. The Board of Supervisors' District-approved baseline budget will be $371,149. Budget transfers within the general fund, up to the baseline budget, are authorized upon the adoption of the final budget and do not require future board approval.

Section 2. Fund Balance

Fund balances will be spent in the following order unless otherwise specified by laws, regulations, grantors, or contributors. (1) Committed for specific use (by the Board of Supervisors in a public meeting); (2) Assigned for specific use (the Board of Supervisors must delegate authority to officials and County personnel to assign amounts); and (3) Unassigned.

For amounts that have not otherwise been restricted by external parties or committed for a specific use, the Board of Supervisors will delegate the authority to assign amounts to be used for specific purposes to (1) Elected Officials, (2) County Manager, (3) Deputy County Managers, and (4) Chief Financial Officer.

Amounts committed for specific use by the Board of Supervisors in a public meeting will only be modified or rescinded through the same type of action used by the Board of Supervisors to commit those amounts.

Budget units must manage their resources to maintain an appropriate positive fund balance and stay within budget. Budget units incurring negative fund balances or forecasted budget overages must develop a corrective action plan, with the concurrence of the Office of Budget and Finance and the County Manager, to be approved by the Board of Supervisors when appropriate.

Section 3. Financial Stability Reserve

The Financial Stability Reserve appropriation aims to maintain a reserve of expenditure authority from which specific amounts can be transferred to other appropriated budgets after the adoption of the annual budget to cover emergency or critical items. The reserve appropriation will be established in the Non-Departmental category of the General Fund. The Financial Stability Reserve will not incur any expense or revenue bookings.

Section 4. Positions and Infrastructure Projects

Positions

Departments must submit requests for positions to Human Resources and the Office of Budget and Finance for review, including detailed reasoning, expected benefits, applicable needs, and the funding required for the proposed position. Human Resources will review relevant position description questionnaires, job descriptions, and salary information, and determine the appropriate classification. If the outcome of this review results in a new position classification (classifications that do not currently exist in the County's structure), regardless of the funding source (from Elected, Judicial Branch departments, appointed county departments/special districts/enterprise funds), the new position classification must be approved by the Board of Supervisors. Simultaneously, the Office of Budget and Finance will review the documentation for budgetary impacts, ensuring that funding has been allocated to the position and is sustainable in future fiscal years. If a request is denied, Elected or Judicial Branch departments may appeal the decision to the Board of Supervisors.

Funding requested during budget development for newly requested positions in the general fund will be held in a central non-departmental budget unit until the position has been established and filled. Upon the appointment of a new hire to the position, the Office of Budget and Finance will transfer the pro-rated budget capacity to the requesting budget unit, based on the new hire's salary, established by Pinal County Policy 4.2 (Wage and Salary Administration).

All authorized filled positions must be fully funded. If a filled position becomes unfunded or underfunded, it must be fully funded immediately or eliminated. An underfunded position occurs when a department or funding source has only 1% to 99% of the funding required to support a position annually. If eliminating filled, unfunded, or underfunded positions results in a Reduction in Force, the County Manager shall approve a layoff plan, if applicable, in accordance with Pinal County Policy and Procedure 3.96, Reduction in Force, and Pinal County Merit Rule #10 - Terminations before it is effective.

Facility Infrastructure Projects

Before forwarding information to the County Manager, all facility infrastructure project requests, regardless of the funding source (from Elected, Judicial Branch departments, appointed County departments/special districts/enterprise funds), must be submitted to the Master Facilities Planning & Construction Committee for review. The Committee serves as an advisory body to the County Manager. The County Manager will recommend the project for approval by the Board of Supervisors if appropriate. If the County Manager denies the project request, departments of the Elected or Judicial Branch may appeal the decision to the Board of Supervisors.

Section 5. Appeal to the Board of Supervisors.

All elected branches of government shall retain the ability to appeal directly to the Board of Supervisors should a dispute or disagreement arise concerning an interpretation or application of these procedures by the County Manager or the Office of Budget and Finance and any Elected Branches of Government.

2025 LEVY LIMIT WORKSHEET

PINAL COUNTY

MAXIMUM LEVY	2024
A.1. Maximum Allowable Primary Tax Levy	$201,832,244
A.2. A.1 multiplied by 1.02	$205,868,889

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2025
B.1. Centrally Assessed	$245,331,779
B.2. Locally Assessed Real Property	$3,414,808,625
B.3. Locally Assessed Personal Property	$210,347,056
B.4. Total Assessed Value (B.1 through B.3)	$3,870,487,460
B.5. B.4. divided by 100	$38,704,875

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed	$313,115,080
C.2. Locally Assessed Real Property	$3,550,062,818
C.3. Locally Assessed Personal Property	$210,332,996
C.4. Total Assessed Value (C.1 through C.3)	**$4,073,510,894**
C.5. C.4. divided by 100	$40,735,109

LEVY LIMIT CALCULATION	2025
D.1. LINE A.2	$205,868,889
D.2. LINE B.5	$38,704,875
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	**5.3189**
D.4. LINE C.5	$40,735,109
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	**$216,665,971**
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	**$216,665,971**

2025 New Construction	$203,023,434

Prior year actual levy (from line F.1 of the 2024 worksheet)	$130,165,669
Divided by current values excluding new construction per line B.5	$38,704,875
Truth in Taxation Rate	**3.3630**

If the proposed tax rate is greater than the Truth in Taxation Rate noted above, a truth in taxation hearing must be held. If the proposed levy, excluding new construction, is equal to 15% or more, the motion to levy the increase must be approved by a unanimous roll call vote. (*see A.R.S. § 42-17107*)

2025 TRUTH IN TAXATION WORKSHEET

PINAL COUNTY FLOOD CONTROL DISTRICT

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2025
Centrally Assessed	$42,889,431
Locally Assessed Real Property	$3,414,819,719
Total Assessed Value	$3,457,709,150
Total Assessed Value divided by 100	$34,577,092

CURRENT YEAR NET ASSESSED VALUES	2025
Centrally Assessed	$44,738,694
Locally Assessed Real Property	$3,550,062,818
Total Assessed Value	**$3,594,801,512**
Total Assessed Value divided by 100	$35,948,015

2025 New Construction	$137,092,362

Prior year actual levy	$5,600,999
Divided by current values excluding new construction ÷ 100	$34,577,092
Truth in Taxation Rate	**0.1620**

If the proposed tax rate is greater than the Truth in Taxation Rate noted above, a truth in taxation hearing must be held. (*see A.R.S. § 48-254*)

2025 TRUTH IN TAXATION WORKSHEET

PINAL COUNTY FREE LIBRARY DISTRICT

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2025
Centrally Assessed	$245,331,779
Locally Assessed Real Property	$3,414,808,625
Locally Assessed Personal Property	$210,347,056
Total Assessed Value	$3,870,487,460
Total Assessed Value divided by 100	$38,704,875

CURRENT YEAR NET ASSESSED VALUES	2025
Centrally Assessed	$313,115,080
Locally Assessed Real Property	$3,550,062,818
Locally Assessed Personal Property	$210,332,996
Total Assessed Value	**$4,073,510,894**
Total Assessed Value divided by 100	$40,735,109

2025 New Construction	$203,023,434

Prior year actual levy	$3,444,674
Divided by current values excluding new construction ÷ 100	$38,704,875
Truth in Taxation Rate	**0.0890**

If the proposed tax rate is greater than the Truth in Taxation Rate noted above, a truth in taxation hearing must be held. (*see A.R.S. § 48-254*)

Leo Lew
County Manager

Angeline Woods
Office of Budget & Finance Director

PINAL COUNTY
WIDE OPEN OPPORTUNITY

Notice of Pending Financial Statement Filing

Date: March 27, 2025

Arizona Revised Statutes (A.R.S.) §11-661 requires counties to file a copy of their financial statements with the Arizona Auditor General pursuant to A.R.S. §41-1279.07 within 9 months after the close of each fiscal year. These financial statements must be posted in a prominent location on the county's official website within 7 business days of filing the reports with the Auditor General.

We posted this form on our website in place of the financial statements until we file the financial statements with the Arizona Auditor General. We have sent a copy of this form to the Arizona Auditor General, the Speaker of the House of Representatives, and the President of the Senate.

If the financial statements are not completed as prescribed on or before our budget–adoption process pursuant to A.R.S. § §42-17103 and 42-17105, this form will be published in the budget for the subsequent fiscal year to notify taxpayers that the required financial statements are pending, and of the reasons for the delay and the estimated date of completion.

County Name: Pinal County

Fiscal reporting year: 2023 – 2024

Reasons for delayed report:

As reported in previous single audit findings and corrective action plans, the county is in the process of updating processes and procedures to improve the timing of monthly and annual financial closings and reconciliations. Also, the county is evaluating its financial management software system and has approved adding additional staffing to have adequate resources available.

Progress has been made to improve processes and procedures and some of the new positions have been hired, however, the full impact of the corrective actions and timely reporting will likely be delayed due to the need to educate existing staff on the changes; hire and train new staff; monitor and validate revised procedures to ensure the desired results are achieved; and, on a more long term basis, ensure the deficiencies in the current financial management software are resolved.

In addition, the fiscal year 2022 – 2023 audit was not completed until February 2025 which delayed the start of the fiscal year 2023 – 2024 audit. The current audit plan estimates the completion of the fiscal year 2023 – 2024 audit in August 2025.

Estimated date of completion: August 31, 2025

Contact name: Angeline Woods **Title:** Director, Budget and Finance

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