



## MEMORANDUM

January 13, 2026

To: Jen Allen, Chairman, District 3  
Rex Scott, District 1  
Dr. Matt Heinz, District 2  
Steve Christy, District 4  
Andrés Cano, District 5

RE: Treasurer's monthly report for December 2025

In compliance with ARS 11-501, the Pima County Treasurer's Office is submitting to the Pima County Board of Supervisors the monthly financial report for all monies received and disbursed, as well as ending cash balance.

Jake Martin  
Pima County Chief Deputy Treasurer

Cc: Jan Leshar

## Pima County Treasurer's Office

### Monthly Financial Report

Pursuant to ARS 11-501, the Pima County Treasurer's Office shall submit to the Pima County Board of Supervisors a monthly Financial Report for all monies received and disbursed. **The Financial Report is for information purposes only and has not been audited.** The monthly Financial Report is compiled from electronically generated reports.

The Treasurer's Office serves the taxpayers and citizens of Pima County. It is responsible for the collection of both real and personal property taxes levied by the county, school districts, municipalities, fire districts, community college and other special taxing districts. This includes receiving, investing and safeguarding the public funds. The Treasurer's Office also serves as the bank for school districts and special taxing districts in the county.

Accounting Policies: The Treasurer's Office Financial Report is prepared on a cash basis of reporting. Under the cash basis receipts and disbursements are recorded when received and paid. Certain methods of payment, paper warrants, ACH and wire transfers, for example, may take several days to clear the bank account and are considered pending when reconciling with the bank cash balance.

For the purpose of presenting information in the monthly Financial Report, the financial transactions have been aggregated and summarized. School Districts include the three independent districts, TUSD, Sunnyside and Sahuarita Unified as well as the districts under the umbrella of the Superintendent of Schools. Municipalities include the City of Tucson and the City of South Tucson, which are the only two that levy property tax. Community Facilities Districts are consolidated under the Other Special Districts. County and County Controlled Districts include the County, Library District, Flood District, etc.

Collections other than taxes include fees, fines, penalties, revenue from federal and state sources, interest on delinquent taxes, etc. Outflow considerations are for payroll, vendor payments, and other approved expenditures. The Treasurer's Office holds a cash account for 'deferred tax collection' which are tax collections that have not been disbursed and are considered a liability.

The Treasurer's Office maintains physical (paper) and digital records of every transaction.

Jake Martin,  
Chief Deputy Treasurer

**TREASURER'S FINANCIAL REPORT**

Dec-25

**Real and Personal Property Taxes**

**Received**

000	Treasurer	0.00
100	County and County Controlled Districts	25,529,679.56
200	State	746,201.40
300	Municipalities	2,133,423.84
400	School Districts	24,123,028.99
500	Fire Districts	5,735,991.81
600	Special Lighting Districts	0.00
700	Irrigation Districts	172,175.05
800	Community College District	6,034,671.30
900	Other Special Districts	243,896.47

**Total Taxes 64,719,068.42**

**Collections other than taxes**

000	Treasurer Clearing	58,818,192.64
100	County and County Controlled Districts	83,207,288.55
200	State	735,801.30
300	Municipalities	167,282.54
400	School Districts	98,415,040.41
500	Fire Districts	836,020.26
600	Special Lighting Districts	910.03
700	Irrigation Districts	1,227,667.38
800	Community College District	413,873.83
900	Other Special Districts	1,325.44

**Total Inflow 308,542,470.80**

**Disbursements, Transfers and Warrants (Outflow)**

000	Treasurer Clearing	(216,759,104.81)
100	County and County Controlled Districts	(86,180,855.47)
200	State	(4,037,713.38)
300	Municipalities	(8,647,710.25)
400	School Districts	(27,319,502.94)
500	Fire Districts	(26,073,407.76)
600	Special Lighting Districts	0.00
700	Irrigation Districts	(207,732.90)
800	Community College District	(25,839,024.90)
900	Other Special Districts	(1,556,586.05)

**Total Outflow (396,621,638.46)**

**Net Inflow / Outflow -88,079,167.66**

**Cash Reconciliation**

Beginning Balance - Cash	1,438,272,810.96
Net Inflow / Outflow	-88,079,167.66
Change in amounts held for distribution	64,727,550.74
Pending Clearing as of end of day 12/31/2025	(98,389,811.63)
<b>Ending Balance - Cash</b>	<b>1,316,531,382.41</b>