



MEMORANDUM

Date: April 29, 2022

To: The Honorable Chair and Members
Pima County Board of Supervisors

From: Jan Leshner 
County Administrator

Re: **Recommended Budget Comparison**

To assist the Board of Supervisors with their review of the Recommended Budget, Finance and Risk Management has provided a comparison of Fiscal Year (FY) 2021/22 Adopted Budget amounts to the FY 2022/23 Recommended Budget amounts that includes Revenues, Expenditures, and FTEs by Department. This comparison includes the primary reasons for changes between fiscal years. In Attachment 1, please find the Revenue comparison, and in Attachment 2, the Expenditure and FTE comparison.

JKL/anc

Attachments

c: Michelle Campagne, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management

ATTACHMENT 1

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - REVENUES

Footnote #	Department	FY 2021/2022 Adopted Budget	FY 2022/2023 Recommended Budget	Difference Increase / (Decrease)
	Analytics & Data Governance	\$ -	\$ -	\$ -
	Assessor	500	500	-
1	Attractions & Tourism	1,019,805	1,256,354	236,549
2	Behavioral Health	866,883	1,033,802	166,919
	Board of Supervisors	-	-	-
	Capital Program Office	100	100	-
3	Capital Projects	16,252,332	19,124,525	2,872,193
4	Clerk of the Board	70	940	870
5	Clerk of the Superior Court	3,480,579	2,474,670	(1,005,909)
	Communications Office	305,000	305,000	-
6	Community & Workforce Development	59,569,502	70,143,330	10,573,828
7	Constables	309,300	318,000	8,700
8	County Administrator	1,740,323	-	(1,740,323)
9	County Attorney	10,691,343	11,812,079	1,120,736
10	County Free Library	52,866,050	56,089,054	3,223,004
11	Development Services	9,389,765	10,820,055	1,430,290
12	Elections	210,100	1,137,100	927,000
13	Environmental Quality	5,202,320	4,764,362	(437,958)
14	Facilities Management	11,344,603	11,058,472	(286,131)
15	Finance & Risk Management	11,534,441	10,089,445	(1,444,996)
16	Finance Contingency	350,000,000	250,000,000	(100,000,000)
17	Finance Debt Service	43,942,435	32,541,998	(11,400,437)
18	Finance General Government Revenue	574,643,800	614,489,885	39,846,085
19	Finance Non Departmental	2,850,000	3,450,000	600,000
20	Fleet Services	19,978,752	18,856,048	(1,122,704)
21	Grants Management & Innovation	957,000	121,404,590	120,447,590
22	Health	18,154,240	50,314,234	32,159,994
23	Human Resources	84,200,568	88,675,461	4,474,893
24	Information Technology	31,138,249	32,903,128	1,764,879
25	Justice Court Ajo	149,344	141,577	(7,767)
26	Justice Court Green Valley	326,288	325,266	(1,022)
27	Justice Court Tucson	7,761,892	7,157,280	(604,612)
28	Justice Services	-	1,092,831	1,092,831
29	Juvenile Court	7,691,135	7,780,775	89,640
30	Medical Examiner	1,534,803	1,485,000	(49,803)
31	Natural Resources, Parks & Recreation	2,195,975	2,673,275	477,300
32	Office of Emergency Management & Homeland Security	881,168	875,652	(5,516)
	Office of Sustainability & Conservation	24,000	24,000	-
33	Pima Animal Care	7,892,325	7,484,801	(407,524)

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - REVENUES

Footnote #	Department	FY 2021/2022 Adopted Budget	FY 2022/2023 Recommended Budget	Difference Increase / (Decrease)
34	Public Defense Services	3,464,912	4,505,234	1,040,322
35	Real Property Services	5,156,500	756,500	(4,400,000)
36	Recorder	7,511,538	7,050,000	(461,538)
37	Regional Flood Control District	32,392,244	34,043,375	1,651,131
38	Regional Wastewater Reclamation	182,594,801	182,635,603	40,802
39	Rocking K South CFD	31,155	112,493	81,338
	School Superintendent	2,170,000	2,169,610	(390)
40	Sheriff	17,718,997	15,316,345	(2,402,652)
41	Stadium District	3,272,140	3,499,140	227,000
42	Superior Court	18,105,068	18,591,589	486,521
43	Transportation	74,880,864	90,440,241	15,559,377
	Treasurer	86,000	86,000	-
44	Wireless Integrated Network	4,255,112	4,437,279	182,167
	Totals	\$ 1,690,744,321	\$ 1,805,746,998	\$ 115,002,677

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - REVENUES

Footnotes by Department	
1	Increase due to growth in hotel-motel tax revenue, gift shop retail sales and new revenue for facility fees at the Historic Courthouse Visitor Center.
2	Increase due to additional federal revenues to expand the Invest grant.
3	Increase due to construction growth in impact fee benefit areas.
4	Increase due to liquor licenses for special events and increases in copying fees.
5	Decrease due to federal and state grants revenue no longer budgeted in FY 23.
6	Increase primarily due to the Emergency Rental Assistance Grant.
7	Increase due to miscellaneous fees.
8	Decrease due to the creation of the new Justice Services department in FY 23.
9	Increase due to additional federal and state revenues, forfeits, and grant funding such as but not limited to Traffic Safety and Vitalyst programs.
10	Increase due to current property and personal tax revenue collections resulting from growth in net assessed value and \$0.01 tax rate increase.
11	Increase due to growth in licenses and permits collected.
12	Increase due to upcoming elections in FY 23 that did not occur in FY 22.
13	Decrease due to less grant revenues from the Near Road and Voluntary Lawn Equipment grant programs.
14	Decrease from no grant revenue being budgeted and the sale of bus passes not being included in FY 23.
15	Decrease due to lower Self Insurance Risk Premiums charged to departments and lower anticipated investment earnings.
16	Decrease due to \$100 million for the American Rescue Plan Act grants being included within each applicable departmental budget in FY 23.
17	Decrease is due to a \$0.130 drop in the secondary tax rate as less revenues are needed to meet future debt service requirements.
18	Increase due to primary property tax, state shared sales tax and state vehicle tax collections.
19	Increase due to growth in hotel-motel tax revenue.
20	Decrease due to prior year historic trends showing less fleet utilization by departments.
21	Increase due to the American Rescue Plan Act grants now being included within the Grants Management and Innovation department instead of the Contingency fund.
22	Increase primarily due to additional grants for managing the COVID-19 response, including Vaccination Capacity, Testing, Health Disparities, Health Literacy, and K-12 School Reopening.
23	Increase due to employer & employee contribution of 11.48% to cover increasing medical costs charged within the Health Benefit Trust Fund.
24	Increase due to server storage and software charges, partially offset by a decrease in the amounts charged for telecommunications and computer hardware.
25	Decrease due to less fines and sanction collections from a reduction in cases.
26	Decrease due to a reduction in other court fees collected as a result of a reduction in cases.
27	Decrease due to a reduction in defensive driving school fees and civil filing fees.
28	Creation of the Justice Services department in FY 23.
29	Increase due to a higher collection in diversion related fees.
30	Decrease due to Medical Examiner fellowship grant not being renewed.
31	Increase primarily due to Starr Pass hotel-motel tax revenues.
32	Decrease due to less State & Local Assistance grant revenues.
33	Decrease due to reduced funding from various grants.
34	Increase due to added grant funds sought to prevent removal of children from their families by the Department of Child Safety.
35	Decrease due to less grant revenues as no easement purchases are planned for the Readiness and Environmental Protection Integration program in FY 23.
36	Decrease due to general government fees resulting from a revised fee schedule.
37	Increase due to EPA Region 9 Wetland Program Development grant revenues and growth in the net assessed value, offset by a \$0.01 decrease in the tax rate.
38	Increase due to sewer user, utility fees, and Biogas revenues. A decrease in Federal grant revenues partially offsets these increases.
39	Increase due to growth in net assessed value.

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - REVENUES

Footnotes by Department	
40	Decrease due to less federal and state grant revenues resulting from changes in matching requirements for the hiring program grant and one-time equipment purchases from Homeland Security grants.
41	Increase due to growth in car rental surcharge revenues and sports and retail event revenues.
42	Increase is primarily due to additional state funding for probation services.
43	Increase is primarily due to higher HURF and VLT revenues.
44	Increase due to growth in the PCWIN membership.

ATTACHMENT 2

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - EXPENDITURES

Footnote #	Department	FY 2021/2022	FY 2022/2023	Difference	FY 2021/2022	FY 2022/2023	Difference
		Adopted Budget	Recommended Budget	Increase / (Decrease)	Adopted FTEs	Recommended FTEs	Increase / (Decrease)
1	Analytics & Data Governance	\$ 3,319,464	\$ 4,114,736	\$ 795,272	20.60	29.60	9.00
2	Assessor	9,678,156	11,189,579	1,511,423	143.00	143.00	-
3	Attractions & Tourism	2,084,729	2,029,314	(55,415)	9.00	10.03	1.03
4	Behavioral Health	33,267,395	33,400,390	132,995	24.09	26.09	2.00
5	Board of Supervisors	2,662,830	2,738,537	75,707	21.00	22.00	1.00
6	Capital Program Office	798,067	1,010,398	212,331	7.00	10.00	3.00
7	Capital Projects	138,882,005	177,183,899	38,301,894	-	-	-
8	Clerk of the Board	1,744,372	1,819,675	75,303	19.00	19.00	-
9	Clerk of the Superior Court	13,359,036	13,353,898	(5,138)	194.00	193.88	(0.13)
10	Communications Office	2,837,981	3,341,841	503,860	29.50	33.00	3.50
11	Community & Economic Development Administration	1,052,655	-	(1,052,655)	5.00	-	(5.00)
12	Community & Workforce Development	84,145,829	83,532,455	(613,374)	183.46	214.94	31.48
13	Constables	1,674,774	1,665,095	(9,679)	14.00	14.00	-
14	County Administrator	6,711,800	6,160,964	(550,836)	19.55	22.30	2.75
15	County Attorney	39,749,215	42,988,796	3,239,581	407.00	408.00	1.00
16	County Free Library	45,031,490	46,600,637	1,569,147	377.00	370.50	(6.50)
17	Development Services	6,880,948	7,712,322	831,374	53.95	57.43	3.48
18	Elections	4,345,925	6,877,439	2,531,514	35.25	45.75	10.50
19	Environmental Quality	7,314,648	6,861,510	(453,138)	41.73	42.00	0.27
20	Facilities Management	36,953,967	51,009,287	14,055,320	184.00	206.00	22.00
21	Finance & Risk Management	26,642,130	27,861,239	1,219,109	150.48	165.48	15.00
22	Finance Contingency	407,470,622	316,420,712	(91,049,910)	-	-	-
23	Finance Debt Service	109,492,831	99,266,568	(10,226,263)	-	-	-
24	Finance General Government Revenue	123,000	100,000	(23,000)	-	-	-
25	Finance Non Departmental	394,417,255	99,648,814	(294,768,441)	-	-	-
26	Fleet Services	19,844,875	23,898,506	4,053,631	54.00	61.50	7.50
27	Grants Management & Innovation	4,985,742	113,018,357	108,032,615	47.00	64.00	17.00
28	Health	36,726,691	66,238,093	29,511,402	373.68	439.19	65.51
29	Human Resources	93,219,044	96,630,638	3,411,594	61.00	67.00	6.00
30	Information Technology	46,428,959	52,999,474	6,570,515	240.00	237.00	(3.00)
31	Justice Court Ajo	757,083	766,285	9,202	8.75	8.50	(0.25)
32	Justice Court Green Valley	647,022	768,343	121,321	8.00	8.00	-
33	Justice Court Tucson	8,999,578	9,039,323	39,745	113.50	104.50	(9.00)
34	Justice Services	-	2,357,854	2,357,854	-	7.00	7.00
35	Juvenile Court	27,974,151	28,594,434	620,283	333.00	333.00	-
36	Medical Examiner	4,964,759	5,289,490	324,731	39.00	41.00	2.00
37	Natural Resources, Parks & Recreation	26,237,063	28,455,319	2,218,256	285.50	284.08	(1.42)
38	Office of Emergency Management & Homeland Security	2,162,986	2,233,520	70,534	8.00	8.00	-
39	Office of Sustainability & Conservation	1,788,892	1,879,598	90,706	16.90	17.00	0.10
40	Pima Animal Care	13,168,105	14,867,596	1,699,491	127.00	137.50	10.50
41	Procurement	2,662,739	2,891,914	229,175	31.00	31.00	-
42	Public Defense Services	34,671,391	40,348,161	5,676,770	309.14	312.05	2.91
43	Public Works Administration	493,615	-	(493,615)	2.00	-	(2.00)
44	Real Property Services	6,121,047	1,819,871	(4,301,176)	10.50	11.00	0.50
45	Recorder	7,544,092	8,990,769	1,446,677	83.00	96.75	13.75
46	Regional Flood Control District	18,824,889	18,475,401	(349,488)	60.38	57.50	(2.88)
47	Regional Wastewater Reclamation	165,632,865	170,958,918	5,326,053	406.00	402.00	(4.00)
48	Rocking K South CFD	1,531,155	4,151,842	2,620,687	-	-	-
49	School Superintendent	4,586,600	4,379,853	(206,747)	18.45	19.05	0.60
50	Sheriff	152,569,044	159,857,566	7,288,522	1,464.50	1,474.50	10.00
51	Stadium District	8,566,944	8,824,807	257,863	64.75	66.74	1.99

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - EXPENDITURES

Footnote #	Department	FY 2021/2022 Adopted Budget	FY 2022/2023 Recommended Budget	Difference Increase / (Decrease)	FY 2021/2022 Adopted FTEs	FY 2022/2023 Recommended FTEs	Difference Increase / (Decrease)
52	Superior Court	57,605,941	61,307,365	3,701,424	647.34	682.99	35.65
53	Transportation	126,246,472	111,647,882	(14,598,590)	199.50	198.50	(1.00)
54	Treasurer	2,640,591	3,115,547	474,956	32.50	31.50	(1.00)
55	Wireless Integrated Network	3,767,770	4,855,410	1,087,640	12.00	13.00	1.00
	Totals	\$ 2,262,011,229	\$ 2,095,550,241	\$ (166,460,988)	6,994.97	7,246.82	251.85

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - EXPENDITURES

Footnotes by Department	
1	Increase due to 5% County-wide salary increases and new positions created for ERP project support and the Pima Recovers Initiative.
2	Increase due to salary increases, CoreLogic software implementation, and professional services to conduct comprehensive business personal property audits.
3	Decrease due to less operating expenditures for security and repairs and maintenance for Old Tucson Studios.
4	Increase due to anticipated increase in costs for contracted detention medical services.
5	Increase due to the addition of one full-time position and the 5% County-wide salary increases
6	Increase due to three positions being transferred over from Department of Transportation (1) and Wastewater (2) and the addition of the Arts Foundation contract.
7	Increase due to the mounting upward pressures with respect to delivery times and increased prices in commodities, services, and fuel that will impact project costs. As a result, the budget was adjusted to account for this ongoing price volatility.
8	Increase due to professional services for shredding and system maintenance and 5% County-wide salary increases.
9	Decrease is due to departmental expenditure reorganization as budgeted expenditures were moved out of the Clerk of the Superior Court-Grants fund into the General Fund.
10	Increase due to four positions that were transferred from Wastewater into Communications. In addition, office supplies, printing, and repairs and maintenance were increased with the purpose of covering the various services provided to other Pima County departments.
11	Community & Economic Development Administration was combined with the County Administrator's Department for FY 23.
12	Decrease is the result of the Pima Early Education Program budget moving out of the department and into Grants Management and Innovation, which is offset by increases in expenditures and FTEs for the Emergency Rental Assistance and Emergency Eviction Legal Services programs.
13	Decrease is due to reorganization from 10 to 9 precincts.
14	Decrease is due to the creation of the New Justice Services Department, which moved out of County Administrator for FY 23. This move was offset by the transfer of the Public Works Administration and Community and Economic Development Administration into County Administrator.
15	Increase due to 5% County-wide salary increases and other salary increases as a result of a Human Resources compensation market study.
16	Increase is primarily due to the 5% County-wide salary increases. There are additional operating increases due to the library enhancing its self service model and providing improved internet access for the community. These increases are partially offset with a decrease in overhead expense and a reduction of FTEs.
17	Increase due to 5% County-wide salary increases, FTE increases, permit web interface software enhancement, and credit card fee increase.
18	Increase in expenditures and FTEs due to upcoming elections in FY 23 and associated costs that did not occur in FY22.
19	Decrease primarily from lower grant expenditures as a result of the Near Road grant ending and less activity in the Voluntary Lawn Equipment grant program.
20	Increase due to the transferred deferred maintenance/tenant improvement projects from the Capital Improvement Program to the Renewal Fund. Additional positions were added to address new large construction projects and increased workload.
21	Increase due to FTE's added for ERP project support and expansion of the Internal Audit - Procedures and Training Division.
22	Decrease due to a \$100 million of expenditures moving to Grants Management & Innovation in FY 23 for the American Rescue Plan Act (ARPA) grants.
23	Decrease due to lower debt payments.
24	Decrease due to lower estimated interest expenses.
25	Decrease is primarily due to the one-time \$300 million payment made in FY22 to PSPRS to fund a significant portion of the unfunded PSPRS/CORP pension liability that is not needed in FY 23.
26	Increase due to rising costs of fuel & oil, repairs & maintenance equipment and supplies, continuing software upgrades, 5% County-wide salary increases, and additional intern PCNs.
27	Increases in expenditures and FTEs are primarily due to \$100 million being moved out of contingency and into Grants Management and Innovation to spend down the American Rescue Plan Act funding along with various other grant funds.
28	Increase is primarily due to additional FTEs and associated costs to expand public health programs across the region and enhance the public health emergency response capability.
29	Increase is primarily due to medical claims and professional services within the Health Benefits Trust Fund.

PIMA COUNTY FY2022/23 RECOMMENDED BUDGET VS FY2021/22 ADOPTED - EXPENDITURES

Footnotes by Department	
30	Increase is due to ongoing system growth and inflationary increases as part of the renewed VMWare licensing agreement and an increase in Server Storage depreciation due to the completion of capital projects.
31	Increase is due to the 5% County-wide salary increases.
32	Increase is due to a one-time adjustment for deferred maintenance, the 5% County-wide salary increases, and an increase in security costs
33	Increase is due to operating expenses in the special revenue fund for software maintenance and support. This increase is mostly offset by the FTE decrease from the transfer of nine positions as a result of the consolidation of IT services into the Superior Court.
34	Creation of the Justice Services department in FY 23.
35	Increase is due to the 5% County-wide salary increases.
36	Increase is due to the 5% County-wide salary increases and added personnel for forensic epidemiologist to tap into real-time data for statistical tracking of injuries and fatalities.
37	Increase is due to the 5% County-wide salary increases and rising repair and maintenance costs resulting from increased pricing for commodities and services.
38	Increase is due to 2 PCNs charged in from Fleet Services for the Asylum Seeker program and an increase in payments to Mount Lemmon Fire.
39	Increase is primarily due to the 5% County-wide salary increases and additional funding for madated ecological monitoring studies
40	Increase is primarily due to the continued high shelter census numbers requiring increased shelter cleaning services, cleaning supplies, and animal food. In addition, prices for drugs, pharmaceuticals, and veterinary medical testing have been steadily increasing as well.
41	Increase is due to the 5% County-wide salary increases and a compensation study completed by HR for increases to several classifications.
42	Increase is due to contract attorney fees and high case filings from the County Attorney. Salary matrices for many positions, including attorneys, were restructured to provide fair market compensation and additional salary retention increases.
43	Public Works Administration has been incorporated into the County Administration Department as of FY 23.
44	Decrease is due to no easement acquisitions planned for FY 23. The FTE increase is moving from a part-time position to a full-time position.
45	Increase is due to the preparation of the upcoming Election in FY 23 and the purchase of a commercial records management program to replace the current in-house developed program.
46	Decrease is primarily due to reduced central service costs such as administrative overhead and the general liability insurance premiums.
47	Increase is due to the rising cost of mandated regulatory compliance, contracts for services, and necessary supplies and utilities. The reduction in FTE's is due to RWRDs CIP section moving to the Capital Program Office.
48	Increase is due to Rocking K South project cost for phase 2 of the Spine Public Sewer System.
49	Decrease is due to the Special Revenue and Grant programs, which is partially offset by the increase in school elections. The FTE increase is a Youth Worker position.
50	Increase is due to a new 10-year lease agreement for body-worn cameras and non-lethal conducted electric weapons for personnel. In addition to increased repair and maintenance costs for additional services required to upkeep facilities, mainly the Adult Detention Center.
51	Increase is due to the 5% County-wide salary increases and additional costs for repair and maintenance supplies and services due to inflation. The FTE increase is to support the operational needs of the Stadium District.
52	Increase is due to the court consolidation from Justice Court Tucson, the 5% County-wide salary increases, and other compensation increases. The FTE increase is due to the consolidation of IT services with the Justice Court, plus increases in court security officers, customer service assistants, and other miscellaneous positions to support operational needs.
53	Decrease is primarily due to the reduction in planned Pavement Preservation and Repair contracts. The FTE decrease results from a PCN that moved to the Capital Program Office.
54	Increase is due to the cost of maintenance and support for the Treasurer's information systems. The FTE reduction resulted from a personnel reorganization and reclassifying of positions.
55	Increase is due to replacement of aging equipment.