



MEMORANDUM

Date: May 5, 2022

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

From: Jan Leshner 
County Administrator

Re: **Transmittal of the Recommended Fiscal Year 2022/23 Budget Memo Correction**

It has come to my attention that there was a scrivener's error in the Transmittal of the Recommended Fiscal Year 2022/23 Budget Memo. The words in the paragraph above Table 9, on page 28, do not match the numbers within Table 9. Table 9 is correct. Attached please find a copy of the corrected page.

The online versions of the memo have been corrected and a hard copy will be delivered to your offices shortly.

JKL/anc

Attachment

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

rate, pursuant to statute, the RFCD will not be required to issue a Truth in Taxation Notice and hold a Truth in Taxation public hearing prior to the final budget adoption.

The result of these recommendations is a combined County property tax rate of \$5.0652 per \$100 of taxable net assessed value, a decrease of \$0.1300 from the FY 2021/22 tax rates. The FY 2022/23 recommended primary and secondary County tax rates are summarized in Table 9 below.

Table 9: Combined Recommended County Property Tax Rate			
Description	FY 2021/22 Adopted Rates	FY 2022/23 Recommended Rates	Difference
General Fund Primary	\$3.8764	\$3.8764	\$0.0000
Library District	0.5353	0.5453	0.0100
Debt Service	0.4500	0.3200	(0.1300)
RFCD	0.3335	0.3235	(0.0100)
TOTAL	\$5.1952	\$5.0652	(0.1300)

For the eighth time in last ten years, the value of the County’s overall property tax base will increase next fiscal year. Consequently, the rates recommended above will be applied to a primary tax base that is 4.50 percent more than the current year base and to secondary tax bases that range from an increase of 4.50 percent (Debt Service and Library District) to an increase of 4.18 percent (RFCD). These net increases in the tax base, combined with recommended primary and secondary property tax rates, result in the recommended combined County property tax levies increasing by \$9,371,294, or 1.9 percent, more than the current year levies as shown in Table 10 below.

Table 10: Combined Recommended County Property Tax Levy			
Description	FY 2021/22 Adopted Levies	FY 2022/23 Recommended Levies	Difference
General Fund Primary	\$375,861,572	\$392,781,054	\$16,919,482
Library District	51,903,493	55,253,201	3,349,708
Debt Service	43,632,677	32,424,398	(11,208,279)
RFCD	29,329,496	29,639,879	310,383
TOTAL	\$500,727,238	\$510,098,532	\$9,371,294

B. Combined County Budget

The FY 2022/23 Combined Recommended County Expenditure Budget is reflected in the budget schedules and departmental budget summaries that follow this memorandum totals \$1,937,895,362. That expenditure amount is a decrease of \$177,704,845, or 8.4 percent from the FY 2021/22 Adopted Budget of \$2,115,600,207.