



MEMORANDUM

Date: May 10, 2021

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

From: C.H. Huckelberry 
County Administrator

Re: **Review of Recommended Budget and Budget Hearing Presentation Report Job Aid**

To assist the Board of Supervisors with their review of the Recommended Budget, Finance and Risk Management was asked to provide a comparison of Fiscal Year (FY) 2020/21 Adopted Budget to the FY 2021/22 Recommended Budget that includes Revenues, Expenditures and FTEs by Department. This comparison includes the primary reason for changes between fiscal years. In Attachment 1, please find the Revenue comparison and in Attachment 2, the Expenditure and FTE comparison.

Provided in Attachment 3 is a comprehensive list of the uses of the available General Fund ending fund balance for FY 2020/21. Due to decreased expenses and higher than expected general government revenues, the ending fund balance is projected to be \$115,770,313. This available balance funds the General Fund Reserve, one-time allocations and department budget increases as needed.

In addition, a job aid has been created to help navigate the key components of the Pima County Budget Hearing Presentation Report. (Attachment 4) The job aid includes key terms, an overview of County Funds, and an explanation of the data presented in the report.

Finally, the departments have submitted their organizational charts as part of the budget process for the FY 2021/22 Recommended Budget. Due to the size of the organizational charts, these charts have been placed on the Finance and Risk Management intranet under Budget Documents at the following link:

<https://intranet2.pima.gov/department-intranets/finance-and-risk-management/budget-documents/>

CHH/anc

Attachments

c: Jan Leshar, Chief Deputy County Administrator
Michelle Campagne, Director, Finance and Risk Management
Patrick McGee, Budget Manager, Finance and Risk Management

ATTACHMENT 1

PIMA COUNTY FY 2020/21 ADOPTED BUDGET VS FY 2021/22 RECOMMENDED BUDGET - REVENUES

Footnote #	Department	FY2020/21 Adopted Budget	FY2021/22 Recommended Budget	Difference Increase/(Decrease)
	Analytics & Data Governance	-	-	-
	Assessor	500	500	-
1	Attractions & Tourism	1,045,101	1,019,805	(25,296)
2	Behavioral Health	615,821	866,883	251,062
	Board of Supervisors	-	-	-
3	Capital Program Office	-	100	100
4	Clerk of the Board	2,500	70	(2,430)
5	Clerk of the Superior Court	3,117,384	3,480,579	363,195
6	Capital Projects	15,927,348	16,252,332	324,984
7	Communications Office	300,625	305,000	4,375
	Community & Economic Dev	-	-	-
8	Community & Workforce Development	33,633,275	59,569,502	25,936,227
	Community Development & Neighborhood Conservation	-	-	-
	Community Services, Employment & Training	-	-	-
9	Constables	403,424	309,300	(94,124)
10	County Administrator	2,522,823	1,740,323	(782,500)
11	County Attorney	10,639,168	10,691,343	52,175
12	County Free Library	50,428,958	52,866,050	2,437,092
13	Development Services	8,703,732	9,389,765	686,033
14	Elections	962,099	210,100	(751,999)
15	Environmental Quality	5,352,315	5,202,320	(149,995)
16	Facilities Management	11,038,454	11,344,603	306,149
17	Finance & Risk Management	11,947,302	11,534,441	(412,861)
18	Finance Contingency	23,387,500	350,000,000	326,612,500
19	Finance Debt Service	47,921,566	43,942,435	(3,979,131)
20	Finance General Government Revenue	522,952,971	574,643,800	51,690,829
21	Finance Non Departmental	2,700,000	2,850,000	150,000
22	Fleet Services	19,750,369	19,978,752	228,383
23	Grants Management & Innovation	68,675,314	957,000	(67,718,314)
24	Health	16,395,598	18,154,240	1,758,642
25	Human Resources	73,864,665	84,200,568	10,335,903
26	Information Technology	30,595,126	31,138,249	543,123
27	Justice Court Ajo	186,466	149,344	(37,122)
28	Justice Court Green Valley	326,578	326,288	(290)
29	Justice Court Tucson	7,948,892	7,761,892	(187,000)
30	Juvenile Court	7,864,085	7,691,135	(172,950)
31	Medical Examiner	1,425,877	1,534,803	108,926
32	Natural Resources, Parks & Recreation	2,960,289	2,195,975	(764,314)
33	Office of Emergency Mgmt. & Homeland Security	672,800	881,168	208,368
34	Office of Sustainability & Conservation	34,570	24,000	(10,570)
35	Pima Animal Care	7,750,800	7,892,325	141,525
	Procurement	-	-	-
36	Public Defense Services	3,286,745	3,464,912	178,167
37	Public Works Administration	290,000	-	(290,000)
38	Real Property Services	-	5,156,500	5,156,500
39	Recorder	6,196,400	7,511,538	1,315,138
40	Regional Flood Control District	30,315,006	32,392,244	2,077,238
41	Regional Wastewater Reclamation	178,801,846	182,594,801	3,792,955
42	Rocking K South CFD	18,710	31,155	12,445
43	School Superintendent	4,334,151	2,170,000	(2,164,151)
44	Sheriff	18,648,771	17,718,997	(929,774)
45	Stadium District-Kino Sports Complex	3,347,780	3,272,140	(75,640)
46	Superior Court	18,820,438	18,105,068	(715,370)
47	Transportation	68,350,650	74,880,864	6,530,214
48	Treasurer	88,000	86,000	(2,000)
49	Wireless Integrated Network	4,143,598	4,255,112	111,514
	Totals	1,328,696,390	1,690,744,321	362,047,931

PIMA COUNTY FY2020/21 ADOPTED BUDGET VS FY2021/22 RECOMMENDED BUDGET - REVENUES

Footnotes by Department

1	Decrease in leased property rents and royalties.
2	Increase in intergovernmental grant revenues.
3	New department created from Public Work Administration.
4	Decrease in liquor licenses for special events and copying fees.
5	Increase in intergovernmental grant revenues and Title IV-D Child support reimbursements and fines. This increase is offset by a decrease in collection fees, investment earnings, and fines and forfeitures.
6	Increase in anticipated impact fee revenue.
7	Increase in interdepartmental revenues.
8	Increase in intergovernmental grant revenue.
9	Decrease in service fees due to COVID-19 and moratorium on evictions.
10	Decrease in intergovernmental grant revenues due to a few grants only extending through September 2021.
11	Increase in intergovernmental grant revenue. This increase was partially offset due to a decrease in Federal revenue within the Department's Non-Pima County Antiracketeering Fund and State Revenue, miscellaneous revenue, fines and forfeitures and investment earnings within a variety of the Department's Special Revenue Funds.
12	Increase in property tax revenue collections. This increase is partially offset by a decrease in charges for services.
13	Increase in licenses and permits collected.
14	Decrease in intergovernmental revenues due to no major elections in FY21/22.
15	Decrease in licenses and permits and investment earnings.
16	Increase in leased property rents and royalties.
17	Decrease in Self Insurance Risk Premiums charged to departments and investment earnings.
18	Increase due to \$350 M in Finance Grants Contingency funding that has been established to support the fight against COVID-19 such as the Consolidated Appropriation Act, the American Rescue Plan Act and other grants that may become available to Pima County.
19	Decrease in secondary property tax collections.
20	Increase in primary property taxes, state shared sales tax, state vehicle tax, and County overhead contributions.
21	Increase in anticipated hotel motel tax revenue.
22	Increase in Transportation charges to other departments.
23	Decrease due to the Cares Act Grant being completed in FY 2021. Funding for new COVID related grants currently resides in Finance Grants Contingency until additional guidance and funds are received.
24	Increase in intergovernmental grant revenues.
25	Increase in medical and pharmacy costs charged within the Health Benefit Trust Fund. In addition, the reinstatement of the Worker's Compensation allocation to the departments.
26	Increase in interdepartmental charges to the departments for server storage, software and telecommunications. This increase was offset by a decrease in the amounts charged for computer hardware.
27	Decrease in anticipated traffic fines and intergovernmental revenues.
28	Decrease in anticipated court revenues.
29	Decrease in charges for services within their various special revenue funds.
30	Decrease in anticipated miscellaneous revenue collections and state revenue received within the Department's grants program.
31	Increase in charges for services due to new contracts with Graham and La Paz Counties.
32	Decrease in miscellaneous revenue collections, including the Starr Pass Environmental Enhancement Fee.
33	Increase in intergovernmental grant revenue.
34	Decrease in license and permit revenues due to less participation in Multi-Species Conservation Plan.
35	Increase in intergovernmental grant revenue.
36	Increase in intergovernmental grant revenue.
37	Transferred revenues as applicable to the newly created departments (i.e., Capital Program Office and Real Property Services).
38	New department created from Public Work Administration. In addition, budgeted \$5 million for the REPI grant (Readiness and Environmental Protection Integration) in FY 2021/22.
39	Increase in filing fee revenues.
40	Increase in property tax collections and intergovernmental grant revenue.
41	Increase in intergovernmental grant revenue, connection fees, and anticipated sale of by-products.
42	Increase in property tax collections.
43	Decrease in revenues received due to no major election in FY21/22. In addition, decrease in anticipated intergovernmental grant revenues.
44	Decrease in correctional housing revenue, Sheriff's fees and federal operating funds. These decreases are offset by miscellaneous revenue and traffic fines.
45	Decrease in anticipated Car Rental Surcharge revenue.
46	Decrease due to a reduction in court proceedings and state revenue received within the Department's grants program.
47	Increase in State Highway User Fees and Vehicle License Tax Revenue. This increase is offset by a reduction in intergovernmental grant revenue.
48	Decrease in general government fees.
49	Increase in general government fees

ATTACHMENT 2

PIMA COUNTY FY 2020/21 ADOPTED BUDGET VS FY 2021/22 RECOMMENDED BUDGET - EXPENDITURES & FTEs

Footnote #	Department	FY2020/21 Adopted Budget	FY2021/22 Recommended Budget	Difference Increase/(Decrease)	FY2020/21 Adopted FTEs	FY2021/22 Recommended FTEs	Difference Increase/(Decrease)
1	Analytics & Data Governance	2,918,459	3,319,464	401,005	19.60	20.60	1.00
2	Assessor	8,067,061	9,560,786	1,493,725	114.00	143.00	29.00
3	Attractions & Tourism	1,699,006	2,060,227	361,221	9.15	9.00	(0.15)
4	Behavioral Health	28,463,879	33,264,267	4,800,388	22.63	24.09	1.46
5	Board of Supervisors	2,456,449	2,662,830	206,381	21.60	21.00	(0.60)
6	Capital Program Office	-	798,067	798,067	-	7.00	7.00
7	Clerk of the Board	1,620,373	1,739,708	119,335	17.00	19.00	2.00
8	Clerk of the Superior Court	11,903,159	13,077,747	1,174,588	192.00	194.00	2.00
9	Capital Projects	111,438,341	138,882,005	27,443,664	-	-	-
10	Communications Office	2,185,284	2,831,415	646,131	20.00	29.50	9.50
11	Community & Economic Dev	905,387	1,052,655	147,268	4.00	5.00	1.00
12	Community & Workforce Development	46,455,002	72,693,552	26,238,550	165.16	183.46	18.30
	Community Development & Neighborhood Conservation	-	-	-	-	-	-
	Community Services, Employment & Training	-	-	-	-	-	-
13	Constables	1,579,793	1,674,774	94,981	13.00	14.00	1.00
14	County Administrator	8,963,658	6,595,900	(2,367,758)	16.55	19.55	3.00
15	County Attorney	37,095,455	39,559,868	2,464,413	409.00	407.00	(2.00)
16	County Free Library	42,950,297	45,031,490	2,081,193	377.13	377.00	(0.13)
17	Development Services	6,414,057	6,880,948	466,891	51.00	53.95	2.95
18	Elections	6,471,427	4,254,354	(2,217,073)	65.50	35.25	(30.25)
19	Environmental Quality	7,208,328	7,314,648	106,320	42.00	41.73	(0.27)
20	Facilities Management	35,513,849	36,944,350	1,430,501	177.00	184.00	7.00
21	Finance & Risk Management	25,608,742	26,611,126	1,002,384	155.00	150.48	(4.52)
22	Finance Contingency	70,365,008	417,272,927	346,907,919	-	-	-
23	Finance Debt Service	118,515,443	109,492,831	(9,022,612)	-	-	-
24	Finance General Government Revenue	116,000	123,000	7,000	-	-	-
25	Finance Non Departmental	88,431,939	401,823,496	313,391,557	-	-	-
26	Fleet Services	19,548,858	19,844,875	296,017	54.00	54.00	-
27	Grants Management & Innovation	72,726,917	4,978,286	(67,748,631)	46.00	47.00	1.00
28	Health	29,833,299	36,318,615	6,485,316	319.65	373.68	54.03
29	Human Resources	84,136,146	93,219,044	9,082,898	56.00	61.00	5.00
30	Information Technology	42,569,349	42,627,957	58,608	208.00	214.00	6.00
31	Justice Court Ajo	730,545	755,296	24,751	8.80	8.75	(0.05)
32	Justice Court Green Valley	598,095	630,435	32,340	8.00	8.00	-
33	Justice Court Tucson	9,161,495	8,741,825	(419,670)	119.00	113.50	(5.50)
34	Juvenile Court	28,361,231	27,824,124	(537,107)	367.25	333.00	(34.25)
35	Medical Examiner	4,725,993	4,953,187	227,194	35.00	39.00	4.00
36	Natural Resources, Parks & Recreation	22,416,434	25,961,782	3,545,348	259.40	285.50	26.10
37	Office of Emergency Mgmt. & Homeland Security	1,867,717	2,162,986	295,269	8.00	8.00	-
	Office of Sustainability & Conservation	1,789,830	1,788,892	(938)	16.90	16.90	-
38	Pima Animal Care	12,018,383	12,706,681	688,298	122.00	123.00	1.00
39	Procurement	2,615,766	2,662,739	46,973	31.00	31.00	-
40	Public Defense Services	32,958,568	34,167,905	1,209,337	302.05	309.14	7.09
41	Public Works Administration	2,631,190	493,615	(2,137,575)	23.00	2.00	(21.00)
42	Real Property Services	-	6,121,047	6,121,047	-	10.50	10.50
43	Recorder	7,449,820	7,242,845	(206,975)	82.48	83.00	0.52
44	Regional Flood Control District	17,069,159	18,824,889	1,755,730	57.00	60.38	3.38
45	Regional Wastewater Reclamation	161,196,983	165,632,865	4,435,882	418.00	406.00	(12.00)
46	Rocking K South CFD	100,000	1,531,155	1,431,155	-	-	-
47	School Superintendent	5,052,975	4,585,856	(467,119)	19.95	18.45	(1.50)
48	Sheriff	170,850,293	154,277,730	(16,572,563)	1457.25	1481.50	24.25
49	Stadium District-Kino Sports Complex	8,360,130	8,566,944	206,814	65.74	64.75	(0.99)
50	Superior Court	52,344,371	57,259,813	4,915,442	622.99	644.34	21.35
51	Transportation	94,723,232	126,224,051	31,500,819	196.90	199.50	2.60
52	Treasurer	2,875,560	2,615,585	(259,975)	32.50	32.50	-
53	Wireless Integrated Network	3,474,714	3,767,770	293,056	12.00	12.00	-
	Totals	1,559,533,449	2,262,011,229	702,477,780	6840.18	6979.00	138.82

PIMA COUNTY FY2020/21 ADOPTED BUDGET VS FY2021/22 RECOMMENDED BUDGET - EXPENDITURES & FTEs

Footnotes by Department

1	Increase due to one new FTE and a \$245,000 one-time increase for the Enterprise Resource Planning replacement project (such as Furniture, computers, etc.).
2	Increase due to 29 additional FTEs (23 new appraisers, 4 reactivations and 2 FTEs transferred from Finance), associated benefits and other costs that were added to return the public service levels to the Assessor's Office.
3	Increase due to the inclusion of Old Tucson operating expenses. In addition, one-time costs were added to the budget for the Courthouse opening event.
4	Increase due to new FTEs and a \$4.4 million increase in contract costs for medical service providers. These medical costs are for court-ordered evaluation services.
5	Increase in personnel service costs due to the transition of three newly elected Board of Supervisors, including a budget adjustment to equalize the District's budgets.
6	New department created from Public Work Administration.
7	Increase due to two new FTEs and associated benefits added.
8	Increase due to two new FTEs and associated benefits added. In addition, approximately \$800k in new grant expenditures were added to the FY 2021/22 Budget.
9	Increase primarily due to the addition of the Houghton Widening Project within Transportation and the Kino South District Partnership project within the Stadium District.
10	Increase due to 9.5 FTEs (2.5 new, 3 transferred from the HD, and 4 transferred and funded from RWRD) and associated benefits added. In addition, the budget includes increased advertising and graphic design costs.
11	Increase due to the addition of one FTE that was transferred to CED from County Administration.
12	Increase in grant funded FTEs and other grant related expenditures.
13	Increase due to one new FTE and associated benefits.
14	Decrease in grant expenditures due to a few grants only extending through September 2021.
15	Increase due to the purchase of software for a paperless case processing system, new grant expenditures, personnel compensation increases to address employee turnover, and recalculation of benefits using the proper retirement codes within the Budget System.
16	Increase in personnel costs, county overhead, books & subscriptions, and ITD charges.
17	Increase due to 2.95 new FTEs and associated costs for the new subdivision inspection program and an increase in County overhead costs.
18	Decrease due to 30.25 FTEs being deactivated and costs decreased due to no major elections in FY21/22.
19	Increase in expenses for the lawn mower voucher and rebate program and capital equipment. These increases are offset by decreases in County overhead and waste disposal and recycling costs.
20	Increase due to seven new FTEs, associated benefits and costs that were added to help maintain new buildings and programs to include Casas Altas Shelter maintenance, Toole Warehouse, Minimum Security Facility, etc.
21	Increase in general liability, property damage, and malpractice insurance premiums and current paid losses. This increase was offset by the elimination of 4.52 FTEs and a reduction in County overhead charges.
22	Increase due to the addition of \$350 million within Grants Contingency for grants that have been established to support the fight against COVID-19 such as the Consolidated Appropriation Act, the American Rescue Plan Act and other grants that may become available to Pima County.
23	Decrease in General Obligation and Certificates of Participation debt service payments. This decrease is offset by an increase in Pledged Revenue Obligation Debt Service Payments (PSPRS/CORP Pension debt).
24	Increase in estimated interest expenses.
25	Inclusion of a \$300 million payment to PSPRS to fund a significant portion of the unfunded PSPRS/CORP pension liability and the creation of a \$12 million reserve.
26	Increase in depreciation and County overhead. This increase was offset by a decrease in repair and maintenance supplies, insurance premiums, and fuel and oil costs.
27	Decrease due to Cares Act Grant being completed in FY 2021. Expenditures and funding for new COVID related grants currently reside in Grants Contingency until additional guidance and the grant funds are received.
28	Increase due to 54 new FTEs (35 in HD and 19 in Grants) and associated costs to expand public health programs across the region and enhance the public health emergency response capability.
29	Increase in medical and pharmacy costs within the Health Benefits Trust Fund, as well as, an increase in Worker's Compensation and unemployment current paid losses within the Risk Management Internal Service Fund. In addition, \$125,000 was added for a compensation study.
30	Increase due to six new FTEs and associated costs that were added due to the establishment of the Regional Center for Smart Mobility Solutions for Transportation and to meet the needs of the Health and Community Workforce Development Departments. Costs associated with the Smart Mobility Solutions were charged out to Transportation. ITD also received a base budget adjustment for increased Enterprise software costs for the Accela, Maximo and Mulesoft programs. These costs were partially offset by a decrease in depreciation expenses in Computer Hardware and Server/Storage.
31	Increase in benefit costs.
32	Increase in benefit costs.
33	Decrease due to the elimination of 5.5 FTEs and associated benefits.
34	Decrease due to 34.25 FTEs being eliminated or transferred to the Superior Court. This decrease was partially offset by an increase in the Department's vacancy savings line item.
35	Increase due to four new FTEs and associated benefits.
36	Increase due to two new FTEs and reinstatement of approximately 24 other FTEs and associated benefits that were eliminated in the FY 2020/21 Adopted Budget. This includes the restoration of the various Swimming Pool Budgets. The budget also includes approximately \$2.2 million for Parks and Recreation renewal projects.
37	Increase due to an upgrade to the Everbridge Emergency Warning System.
38	Increase due to one new FTE, expansion of the spay and neuter program, and increased benefits.
39	Increase due to a reclassification of an existing position and an increase in benefits.
40	Increase due to seven new FTEs, associated benefits and increased software maintenance costs.
41	Decrease due to FTEs and costs transferred to the two newly created departments (i.e., Capital Program Office and Real Property Services).
42	New department created from Public Work Administration. In addition, \$5 million was added for the REPI (Readiness and Environmental Protection Integration) grant in FY 2022.
43	Decrease in election costs.
44	Increase due to three new FTEs and associated benefits. In addition, the Budget includes an increase in repair and maintenance and other costs associated with Bighorn fire and homeless camp cleanups.
45	Increase in repair and maintenance costs, depreciation, County overhead, chemical, and non-medical professional services.
46	Increase of approximately \$1.5 million for the Phase 1 Spine Public Sewer System capital improvement.
47	Decrease in grant expenditures and applicable grant funding.
48	Decrease is primarily due to a \$21 million budget adjustment for the PSPRS and CORPs pension costs. This reduction is due to the County issuing debt to fund \$300 million of the unfunded pension liability. This decrease was offset by the addition of 24 new FTEs and associated benefits.
49	Increase due to the refurbishment of the Event Center Pool.
50	Increase due to the addition of 21 FTEs (7 new FTEs and 14 FTEs transferred from Juvenile Court), associated benefits and a vacancy savings adjustment.
51	Increase due to \$30 million in additional pavement preservation costs. In addition, 2.6 new FTEs and associated benefits were added.
52	Decrease due to servers being budgeted and purchased in FY 2021 and not in FY 2022 for the Taxpayer Information Fund.
53	Increase in repair and maintenance costs and County overhead.

ATTACHMENT 3

Uses of the June 30, 2021 General Fund Ending Balance	
Available FY 2020/21 General Fund Ending Balance	\$ 115,770,313
General Fund Budget Reserve	44,264,856
Banner-University Medical Center South Campus	15,000,000
PSPRS and CORP Reserved Contributions	12,074,504
Early Childhood Education	10,000,000
Employee Benefits Increase	5,761,728
Behavioral Health Mandated Medical Services	4,400,492
Funding for Public Health Toole Warehouse Purchase	3,377,000
Health Department Increased General Fund Support	3,375,594
Worker's Compensation Return of Offset	3,023,982
\$15 Minimum Wage Salary and Benefit Adjustments	2,806,141
Banner-University Medical Center South Campus - CIP	2,522,131
Superior Court Increased Positions	2,498,406
Assessor Increased Positions	1,353,645
Sheriff - Law Enforcement Body Worn Cameras	1,143,620
Short-Term Disability	1,121,283
Pima County Attorney - Paperless Case Processing System	850,000
Ongoing State Cost Shifts – Arizona Department of Revenue Costs	780,558
Sheriff - Vail District Office Staffing	672,183
Superintendent of Schools - Educational Service Agency Staffing	271,756
Constable - Community Engagement Specialist	64,753
Other Miscellaneous Base Adjustments	407,681
Total	\$ 115,770,313

ATTACHMENT 4



Introduction to the Departmental Budget Hearing Presentation Report

I. HOW TO USE THIS JOB AID

This job aid is designed to assist County officials in navigating the key components of the Pima County Departmental Budget Hearing Presentation Report. The job aid includes key terms, an explanation of the data presented in the report, and a budget snapshot of a General fund, Special Revenue fund, Internal Service fund and Enterprise fund department.

II. PURPOSE OF THE DEPARTMENTAL BUDGET HEARING PRESENTATION REPORT

The Departmental Budget Hearing Presentation Report provides a high-level overview of each County department along with historic context for the proposed Budget. During the budget process the budget goes through several phases: Requested, Recommended, Tentative, and Adopted. The columns titled Requested Budget in the report will change as the County moves through this process. For the purposes of clarity, this job aid will only reference the Requested Budget. The report includes two years of actuals, a forecast for the current fiscal year, the Adopted Budget for the current fiscal year, and the Requested Budget for the next fiscal year.

III. OVERVIEW OF COUNTY FUNDS

General Fund - The General Fund is used to account for all financial resources not restricted to a specific purpose or otherwise accounted for in another fund. General fund departments are primarily funded through the General Fund Primary Property Tax.

Special Revenue Fund - A Special Revenue fund accounts for financial resources that are restricted by law or contractual agreement to a specific purpose other than debt service or major capital projects.

Debt Service Fund – A Debt Service fund is used to account for accumulations of resources that are restricted, committed, or assigned to expenditures for principal and interest payments on outstanding debt.

Capital Projects Fund – A Capital Projects fund is used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

Enterprise Fund - An Enterprise fund is a self-supporting fund that primarily sells goods or services to the public for a fee. For this reason, these funds generate the revenue necessary to sustain operations.

Internal Service Fund - An Internal Service fund is a self-supporting fund that primarily sells services to other County departments for a fee. For this reason, these funds generate the revenue necessary to sustain operations.

IV. GLOSSARY OF KEY TERMS

Adopted Budget – The annual budget adopted by the Board of Supervisors. Consists of the plan of financial operation for the County.

Bad Debt Expense – The amount of a receivable that has been determined uncollectable.

Contra Assets – A negative expense amount resulting from an adjusting entry made to capitalize an asset; these only apply to Internal Service funds and Enterprise funds.

Depreciation – An annual expense that only applies to capitalized assets and which reduces the value of the asset over time based on its estimated useful life; depreciation expenses only apply to Internal Service funds and Enterprise funds.

Expense – The value of goods and services consumed in the process of operating a department.

Fiscal Year – A 12-month period for which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For Pima County, the fiscal year is from July 1 through June 30.

Forecast – A projection of future revenues, expenses, population, building permits, assessed values, etc. based on historic and current economic, financial, and demographic information.

FTE (Full-Time Equivalent) – The decimal conversion of the number of hours authorized for a position into a full-time position. One FTE is defined as 2,080 funded hours per fiscal year, (i.e., one FTE represents 26 pay periods per fiscal year, times 80 hours per pay period, for 2,080 hours per fiscal year).

Gain/Loss – The difference between the amount received for an asset compared to its book value at the time of sale or disposal. This only applies to Internal Service funds and Enterprise funds.

Net Transfers – The summation of Transfers In and Transfers Out for each particular fund. All operating transfers in, must equal operating transfers out, County-wide across all funds.

Non-personnel Expenses – All budgeted expenses not related to personnel costs.

Position – A position relates to a job classification and is identified by a specific position control number. A position can be designated as full-time (equal to one FTE), part-time (less than one FTE), or multi-filled (more than one employee and can range from less than one FTE to more than one FTE).

Program – A group of closely related activities and services provided by an organization within the County. Programs produce some type of measurable result and their activities or services can be mandatory or discretionary. The activities or services may have different funding sources (e.g., General Fund, grants, Special Revenue funds, etc.).

Requested Budget – The total funds requested to operate a department for the new fiscal year.

Requested to Adopted Variance – The difference between the Requested Budget for the next fiscal year and the Adopted Budget amount for the current fiscal year.

Requested to Forecast Variance – The difference between the Requested Budget for the next fiscal year and the forecasted amounts for the current fiscal year.

Revenues – Monies received as income, including tax payments, fees for specific services, receipts from other governments, fines, interest income, etc.

Turnover Rate – The percentage of employees who left the County or a County department over the course of the fiscal year.

Vacancy Rate – The percentage of budgeted positions that remain unfilled at a given point in time.

V. OVERVIEW OF DEPARTMENTAL BUDGET HEARING PRESENTATION REPORTS

A. Departmental Overview & Major Departmental Issues

<p>The Departmental Overview and Major Departmental Issues section provides a general description of the department, its mission and functions, and identifies any challenges that the department currently faces.</p>	<p>Departmental Budget Hearing Presentation Reports For Fiscal Year 2021 - 2022 By Analytics & Data Governance (ADG)</p> <hr/> <p>Analytics & Data Governance (ADG) Departmental Overview:</p> <p>Provide Pima County with reliable information, analyses and insights that support and enhance the quality and delivery of services and address public needs. ADG will do this through:</p> <ol style="list-style-type: none"> 1. Developing and communicating policies for ensuring effective data collection, usage, and analyses. 2. Defining standards for the quality of the data captured and metrics for review and improvement. 3. Collaborating with all departments to identify data needs and resolve issues with data quality. 4. Consolidating data related to the activities of Pima County representing a single version of the truth. 5. Delivering trusted data and analyses facilitating data-driven decision making. 6. Providing transparency into County activities through the delivery of high quality and reliable information. <p>Major Departmental Issues:</p> <p>No major budget issues</p>
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B. Requested Budget by Fund

<p>The Requested Budget by Fund section provides a historic view of the department’s budget, including two years of actuals, the current year’s Adopted Budget and Forecast, and the Requested Budget for the next fiscal year. The Total Expenses, Revenues, Net Transfers, and Fund Impact are also shown. In this example, ADG is a General Fund department. Since this department doesn’t generate revenue, its fund impact is negative.</p>	<p>Requested Budget by Fund FY2021/2022</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2018/2019 Actuals</th> <th style="text-align: center;">FY 2019/2020 Actuals</th> <th style="text-align: center;">FY 2020/2021 Adopted Budget</th> <th style="text-align: center;">FY 2020/2021 Forecast</th> <th style="text-align: center;">FY 2021/2022 Requested Budget</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Expense</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Operating Expenses</td> <td style="text-align: right;">-</td> <td style="text-align: right;">447,116</td> <td style="text-align: right;">801,840</td> <td style="text-align: right;">902,508</td> <td style="text-align: right;">1,050,114</td> </tr> <tr> <td>Personnel Services</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,574,797</td> <td style="text-align: right;">2,116,619</td> <td style="text-align: right;">1,986,571</td> <td style="text-align: right;">2,250,892</td> </tr> <tr> <td>Total Expenditures</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,021,913</td> <td style="text-align: right;">2,918,459</td> <td style="text-align: right;">2,889,079</td> <td style="text-align: right;">3,301,006</td> </tr> <tr> <td>Revenue</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Revenue</td> <td style="text-align: right;">-</td> <td style="text-align: right;">25</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Total Revenues</td> <td style="text-align: right;">-</td> <td style="text-align: right;">25</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Net Transfers</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Fund Impact</td> <td style="text-align: right;">-</td> <td style="text-align: right;">(2,021,888)</td> <td style="text-align: right;">(2,918,459)</td> <td style="text-align: right;">(2,889,079)</td> <td style="text-align: right;">(3,301,006)</td> </tr> </tbody> </table> <p style="background-color: yellow; padding: 5px; margin-top: 10px;">A dollar amount shown in parenthesis indicates a negative impact on the fund. Since general fund departments rely on the General Fund for operational costs, the impact is typically negative.</p>		FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget	General Fund						Expense						Operating Expenses	-	447,116	801,840	902,508	1,050,114	Personnel Services	-	1,574,797	2,116,619	1,986,571	2,250,892	Total Expenditures	-	2,021,913	2,918,459	2,889,079	3,301,006	Revenue						Revenue	-	25	-	-	-	Total Revenues	-	25	-	-	-	Net Transfers	-	-	-	-	-	Fund Impact	-	(2,021,888)	(2,918,459)	(2,889,079)	(3,301,006)
	FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget																																																														
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C. Department-wide Budget

<p>The Department-wide budget section shows a comparison between the current year’s Adopted Budget and the future year’s Requested Budget. The variance between the current year Forecast and Requested Budgets represents an increase or decrease in requested funds shown in the last column.</p>	<p>Department-wide Budget</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2020/2021 Adopted Budget</th> <th style="text-align: center;">FY 2020/2021 Forecast</th> <th style="text-align: center;">FY 2021/2022 Requested Budget</th> <th style="text-align: center;">Requested to Adopted Variance</th> <th style="text-align: center;">Requested to Forecast Variance</th> </tr> </thead> <tbody> <tr> <td>Expense</td> <td style="text-align: right;">2,918,459</td> <td style="text-align: right;">2,889,079</td> <td style="text-align: right;">3,301,006</td> <td style="text-align: right;">382,547</td> <td style="text-align: right;">411,927</td> </tr> <tr> <td>Revenue</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>		FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget	Requested to Adopted Variance	Requested to Forecast Variance	Expense	2,918,459	2,889,079	3,301,006	382,547	411,927	Revenue	-	-	-	-	-
	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget	Requested to Adopted Variance	Requested to Forecast Variance														
Expense	2,918,459	2,889,079	3,301,006	382,547	411,927														
Revenue	-	-	-	-	-														

D. Department-wide Salaries & Benefits

The Department-wide Salaries and Benefits section compares the total amounts budgeted for personnel costs in the current fiscal year to the amount requested for the next fiscal year. The variance between the requested amount and forecasted amounts indicates an increase or decrease in the Requested Budget for personnel costs.

	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget	Requested to Adopted Variance	Requested to Forecast Variance
Salaries	16,247,412	14,855,299	15,403,611	(843,801)	548,312
Other Benefits	5,621,322	5,076,915	5,341,776	(279,546)	264,861
Salaries & Benefits:	21,868,734	19,932,214	20,745,387	(1,123,347)	813,173
FTE	377.13		352.50	-24.63	

An FTE (Full-Time Equivalent) represents 2,080 hours funded annually. A single FTE does not necessarily equate to a single employee. A single FTE could be filled by multiple employees.

E. Department Position Information

The Department Position Information section provides a summary of the department's current staffing levels, including positions filled, vacant, and under recruitment. The department's turnover and vacancy rates are shown and compared to the overall County rates.

	Filled	Vacant	Under Recruitment
Current Positions	291	68	21
	Overall County Rate		
	Department	Overall County Rate	
Turnover Rate	9.36%	10.01%	
Vacancy Rate	18.94%	14.02%	

F. Significant Changes

The Significant Changes section provides a discussion of any departmental changes impacting the Requested Budget.

Significant Changes:

None Noted

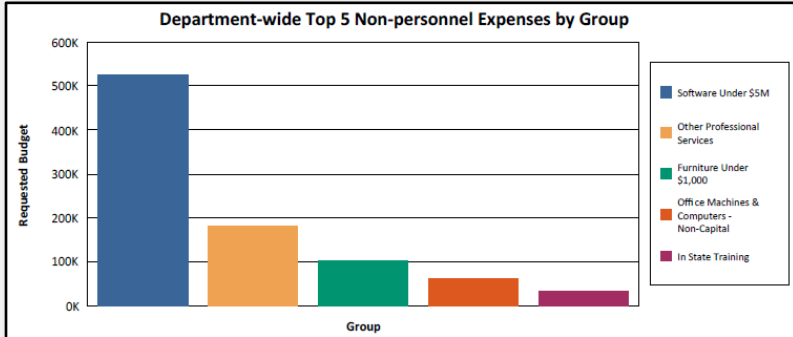
G. Department-wide Top 10 Non-personnel Expense Groups by Variance

This table compares the line item amounts adopted in the current year's budget to the requested amounts for the top 10 non-personnel expense groups. The variance between the current year's Adopted Budget and the next year's Requested Budget signifies an increase or decrease in funding for that expense group.

Group	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget	Adopted to Requested Variance
Books, Subscriptions & Videos	402,000	100	2,000	(400,000)
Software Under \$5M	131,292	583,292	526,400	395,108
Other Professional Services	50,000	100,000	180,075	130,075
Furniture Under \$1,000	2,550	2,550	102,000	99,450
Software Maintenance and Support	95,500	95,500	15,600	(79,900)
Office Machines & Computers - Non-Capital	8,000	8,000	62,000	54,000
In State Training	11,500	11,500	34,000	22,500
R&M-Machinery & Equipment Services	3,580	5,500	20,000	16,420
Office Supplies	3,435	3,435	10,200	6,765
Leases & Rental - Other (Mchnry, Equip, etc.)	3,000	3,000	8,000	5,000

H. Department-wide Top 5 Non-personnel Expenses by Group

This graph presents the total amounts requested for the top five non-personnel expense groups in the Requested Budget.



I. Program Overview

The Program Overview section provides the budgeted expenses and FTEs assigned to implement a specific departmental program.

A Requested Budget is shown for each departmental program.

Analytics & Data Governance (ADG) Program Overview:

Program: Analytics & Data Governance

Function: Ensure the availability and integrity of data for decision making that supports the mission, goals, and strategic priorities of Pima County.

	FY 2020/2021 Adopted Budget	FY 2021/2022 Requested Budget
General Fund		
Expense	2,918,459	3,301,006
FTE	19.60	20.60

A program is an area of service provided by the department. It is representative of how a department manages their business functions at the program level.

VI. GENERAL FUND DEPARTMENT SNAPSHOT – ANALYTICS & DATA GOVERNANCE (ADG)

ADG is a General Fund department, which means its operations are supported primarily by General Fund Primary Property Tax revenue. This department does not generate its own revenues through the provision of its services.

Net Transfers for a General Fund department may include grants, grant matching funds, capital projects, debt service payments, etc.

Requested Budget by Fund FY2021/2022

	FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget
General Fund					
Expense					
Operating Expenses	-	447,116	801,840	902,508	1,050,114
Personnel Services	-	1,574,797	2,116,619	1,986,571	2,250,892
Total Expenditures	-	2,021,913	2,918,459	2,889,079	3,301,006
Revenue					
Revenue	-	25	-	-	-
Total Revenues	-	25	-	-	-
Net Transfers	-	-	-	-	-
Fund Impact	-	(2,021,888)	(2,918,459)	(2,889,079)	(3,301,006)

VII. SPECIAL REVENUE FUND DEPARTMENT SNAPSHOT – COUNTY FREE LIBRARY (LIB)

The County Free Library is a Special Revenue fund department, which means its funding is restricted to a specific purpose. The revenues for this type of department include: property taxes, grants, charges for services, fines and forfeits, donations, and investment earnings.

Net transfers for this fund type vary from year to year and may be significant if related to CIP projects.

Requested Budget by Fund FY2021/2022					
	FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget
Library District					
Expense					
Personnel Services	18,238,069	17,196,050	21,868,734	19,115,917	22,265,586
Operating Expenses	20,764,119	20,180,027	21,081,563	20,835,217	22,730,904
Capital Equipment > \$5,000	6,250	18,376	-	170,928	35,000
Total Expenditures	39,008,438	37,394,453	42,950,297	40,122,062	45,031,490
Revenue					
Revenue	44,775,293	48,043,246	50,428,958	50,525,836	52,866,050
Total Revenues	44,775,293	48,043,246	50,428,958	50,525,836	52,866,050
Net Transfers	(5,038,821)	(9,905,058)	(6,620,000)	(6,619,783)	(4,131,000)
Fund Impact	728,034	743,735	858,661	3,783,991	3,703,560

NOTE: Revenue represents the summation of all revenue sources.

VIII. INTERNAL SERVICES FUND DEPARTMENT SNAPSHOT – FLEET SERVICES

Fleet Services is an Internal Service fund that generates revenue by providing services to other County departments for a fee. Major expenses for this fund type may include: capital equipment, depreciation, maintenance, and supplies. Major revenues for this type of fund may consist of charges to other departments or to the general public for the provision of services. In this example, revenues are primarily generated by services provided to other County departments.

Net Transfers are a significant portion of this fund, this includes repayment of certificates of participation debt service payments and capital projects.

Requested Budget by Fund FY2021/2022					
	FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget
Fleet Services					
Expense					
Personnel Services	3,175,110	3,389,891	3,602,864	3,352,947	3,714,192
Operating Expenses	8,847,152	8,408,652	9,401,475	7,433,853	8,907,710
Capital Equipment > \$5,000	6,116,143	5,402,419	6,519,128	6,587,375	6,065,000
Bad Debt Expense	6,811	-	-	-	-
Contra Assets	(6,176,708)	(5,576,602)	(6,488,100)	(6,556,347)	(6,065,000)
Depreciation	5,105,361	5,634,251	6,513,491	6,513,491	7,222,973
Total Expenditures	17,073,869	17,258,611	19,548,858	17,331,319	19,844,875
Revenue					
Revenue	21,598,790	18,284,226	20,095,369	17,752,191	20,323,752
Gain/Loss	(371,368)	(623,843)	(345,000)	(345,000)	(345,000)
Total Revenues	21,227,422	17,660,383	19,750,369	17,407,191	19,978,752
Net Transfers	(2,350,393)	(9,599,611)	(2,443,260)	(2,443,260)	-
Fund Impact	1,803,160	(9,197,839)	(2,241,749)	(2,367,388)	133,877

IX. ENTERPRISE FUND DEPARTMENT SNAPSHOT – REGIONAL WASTEWATER RECLAMATION DEPARTMENT (WW)

The Regional Wastewater Reclamation Department is an Enterprise fund that generates revenue by providing services to Pima County residents for a fee. Major expenses for this fund type may include: capital equipment, depreciation, maintenance and supplies, and employee compensation and benefits. Major revenues for this type of fund consist of Sewer Utility Service fees.

Net Transfers are a significant portion of this fund, Transfers In are historically from the Capital Projects Fund and Transfers Out are historically to the Capital Projects or Debt Service funds.

Requested Budget by Fund FY2021/2022					
	FY 2018/2019 Actuals	FY 2019/2020 Actuals	FY 2020/2021 Adopted Budget	FY 2020/2021 Forecast	FY 2021/2022 Requested Budget
Regional Wastewater Reclamation					
Expense					
Personnel Services	26,154,669	28,214,776	30,193,980	29,263,105	30,795,154
Operating Expenses	49,241,732	49,752,592	50,051,464	51,094,381	53,547,598
Capital Equipment > \$5,000	3,598,017	3,114,676	1,739,500	2,035,035	2,127,500
Bad Debt Expense	693,894	659,886	566,900	566,900	571,800
Debt Service	24,730,362	22,775,892	22,175,973	22,788,056	21,191,099
Contra Assets	(2,868,027)	(2,730,306)	(1,739,500)	(1,903,343)	(2,202,500)
Depreciation	55,576,191	57,310,645	58,208,666	58,213,758	59,534,273
Total Expenditures	157,126,838	159,098,161	161,196,983	162,057,892	165,564,924
Revenue					
Revenue	185,045,737	180,556,377	178,801,846	177,897,324	182,594,801
Gain/Loss	(17,386)	(62,986)	-	(8,009)	-
Total Revenues	185,028,351	180,493,391	178,801,846	177,889,315	182,594,801
Net Transfers	(29,461,572)	(5,215,893)	(16,757,001)	(16,753,721)	(290,399)
Fund Impact	(1,560,059)	16,179,337	847,862	(922,298)	16,739,478