



MEMORANDUM

Date: June 11, 2014

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

From: C.H. Huckelberry
County Administrator 

Re: **Contingency Funds**

Attached is a summary of the various funds allocated to the Fiscal Year 2013/14 Contingency Fund. The most visible contingency has been the Board of Supervisors allocated contingency, which makes appropriations for specific purposes based on Board action.

The beginning budget for the Board allocated contingency was \$744,994. The amount now appropriated exceeds the allocation; the appropriation total is \$896,316. However, the paid to date total is \$487,894, leaving an unspent allocation of \$408,422. A number of the allocations may be unspent or underspent. For example, the first allocation labeled FC Tucson, was an amount to the VisitTucson organization for Major League Soccer attraction. We know \$90,000 of that appropriation will not be spent.

The Contingency also contains the Budget Stabilization Fund, which is allocated for various purposes. We know the \$500,000 Development Services transfer will not occur this year; therefore, this component of the Contingency Fund will be underspent. Also included is Judgments, Damages, and Attorney Contracts. These are for a variety of claims or lawsuits for which the County has hired outside counsel to represent the County. It is likely a substantial portion of this account will also not be spent. However, it is unpredictable.

The balance the accounts of the Contingency are Miscellaneous Reserves, General Fund Reserves, and a Tax Reduction Debt Retirement Fund.

While the Board allocated Contingency has been over-obligated, it has not been overspent as of this report.

CHH/anc

Attachment

c: Martin Willett, Chief Deputy County Administrator
Tom Burke, Director, Finance and Risk Management
Robert Johnson, Budget Manager, Finance and Risk Management

CONTINGENCY - Fiscal Year 2013/14

	<u>Allocated</u>	<u>Paid YTD</u>	<u>Allocated but not Spent</u>
<u>Board Allocated Contingency</u>	<u>744,994</u>		
<u>Allocated to Date:</u>			
FC Tucson	280,000	190,000	90,000
Southern AZ Rescue Association	62,500	25,000	37,500
Subscription Fees - Fire Depts Wireless Integrated Network	53,282	0	53,282
PCSTA Sports & Tourism	50,000	0	50,000
U Community Health - Mobile Dental Unit	50,000	50,000	0
TREO	48,750	0	48,750
U of A IGA Social & Behavioral Science	30,290	20,860	9,430
Tucson Leadership Man/Woman of the Year	5,000	5,000	0
Youth Leadership Conference	12,500	12,500	0
Title Security	1,650	1,650	0
Borderland Theater	10,000	10,000	0
Luz Social Services	61,250	61,250	0
Sports Facility Assessment	16,000	0	16,000
Catholic Community Services	34,000	0	34,000
Literacy Connects	75,000	37,500	37,500
Colossal Cave	25,000	8,000	17,000
Graphics Printing Ticket G4905	1,203	1,203	0
Arizona Blind & Deaf	5,000	5,000	0
So AZ Aids	1,500	1,500	0
Explorer Newspaper	839	839	0
El Tour	25,000	25,000	0
Urban Land Institute	15,000	15,000	0
Mission Manor Elementary	2,960	0	2,960
AZ Defense Alliance	5,000	5,000	0
Mobile Health Program	12,500	12,500	0
Youth Corps	6,000	0	6,000
Facilities Payroll Charges	92	92	0
Juneteenth Festival	6,000	0	6,000
## <u>Total Appropriated/Net Remaining</u>	<u>896,316</u>	<u>487,894</u>	<u>408,422</u>
<u>BUDGET STABILIZATION FUND</u>			
Solid Waste	800,000	0	800,000
Development Services	500,000	0	500,000
Stadium District	1,500,000	1,500,000	0
IT - PimaCore Reports	500,000	283,463	216,537
IT - ADP Development	500,000	108,622	391,378
PHS Liabilities	250,000	51	249,949
Littletown Food Bank	150,000	150,000	0
Community Performance and Arts Center	75,000	75,000	0
Total	<u>4,275,000</u>	<u>2,117,136</u>	<u>2,157,864</u>
<u>Judgments, Damages & Attorney Contracts</u>			
		<u>YTD</u>	
Postage, Dues, Travel	10,000	5,242	4,758
Mesch & Clark - Schwartz - Contract	9,651	4,797	4,854
Slosser, Hudgins RTA Election Contract	29,697	13,478	16,219
McNanamra Goldsmith	18,107	0	18,107
McEvoy Daniels	34,105	3,240	30,865
Baldwin - Board of Adjustment	10,944	5,629	5,315
Gabroy, Rollman - Sheriff	42,245	0	42,245
Gabroy, Rollman - PCAO Matter	27,183	640	26,543
Jennings Strouss	26,038	0	26,038
Ridenour Hienton & Lewis - TEP/Rosement	24,461	0	24,461
Snell & Wilmer	4,870	4,870	0
Snell & Wilmer	15,000	0	15,000
William Self re Gila River	26,000	8,082	17,918
Helm, Livesay & Worthington	25,000	9,309	15,691
Yoder & Langford	25,000	14,479	10,521
	<u>328,301</u>	<u>69,766</u>	<u>258,535</u>
<u>MISCELLANEOUS RESERVE</u>			
Miscellaneous Reserve	<u>87,263</u>	<u>0</u>	<u>87,263</u>
<u>GENERAL FUND RESERVE</u>			
Budgeted Reserve	22,800,043		
PACC Temporary Facility		401,200	22,398,843
Tortolita Mountain Park		475,000	21,923,843
Funding to AHCCCS for GME, DSH and SNCP		3,325,000	18,598,843
Total General Fund Reserve		<u>4,201,200</u>	<u>18,598,843</u>
<u>TAX REDUCTION DEBT RETIREMENT FUND</u>			
Miscellaneous Expenditures	0	0	0
Miscellaneous Revenues	0	231,380	0