



Adopted Budget

Fiscal Year 2023/2024

PIMA COUNTY, ARIZONA

ADOPTED BUDGET

FISCAL YEAR 2023/2024

ADELITA GRIJALVA, CHAIR
District 5

REX SCOTT, VICE CHAIR
District 1

DR. MATT HEINZ, MEMBER
District 2

SHARON BRONSON, MEMBER
District 3

STEVE CHRISTY, MEMBER
District 4

Submitted by:

JAN LESHER
COUNTY ADMINISTRATOR

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PREFACE

The Fiscal Year 2023/2024 Adopted Budget publication was developed to serve the needs of an audience that ranges from the Board of Supervisors and County Administration to the County departments and the general public. Since the need for financial information and detail varies with each group, the budget is presented in different formats, with differing levels of detail.

The *Budget Issues* section starts with a brief overview that discusses the primary issues that the Board of Supervisors and County Administrator had to confront in developing the final budget. Since there are many who require more information on these considerations, the County Administrator's Recommended Budget, Tentative Budget, and Final Budget memoranda are located in the Supplemental Information section. These memoranda not only serve the purpose of providing background information on the fiscal year 2023/2024 budget process, they also provide permanent documentation of the issues, considerations, and financial planning that went into the budget development.

Those individuals who are only interested in a broad-brush view of the budget may find all the information they require, by reviewing the Summary Schedule of Estimated Revenues and Expenditures/Expenses (Schedule A) in the *State Reports* section of this publication. This schedule provides the total available resources and the total expenditures by fund.

Since others require a more comprehensive review of the budget, the *Budget Overview* section includes a discussion of Pima County's Financial Structure, as well as presentations of the expenditures, revenues, full time equivalents (positions with funded hours), and capital projects for fiscal year 2023/2024.

The *Budget Planning Practices* section details the financial policies and provides an overview of the goals that guide Pima County's budget development process. The financial segment discusses the balanced budget requirement, taxes, the General Fund ending fund balance, accountability, and many other items that impact the budget development. The Strategic Planning section provides a general view of the non-financial and strategic planning goals and mission considerations that guide the Pima County budget and departments.

Finally, detailed information on the program budgets are presented in the *Functional Areas* section. The introductory information in each functional area provides the program and department totals for expenditures, revenues, and full time equivalents. The function statements, goals and objectives, performance measures, and financial summaries are presented in the individual department budget sections.

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MEMORANDUM

Date: September 22, 2023

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

From: Jan Leshner 
County Administrator

Re: **Fiscal Year 2023/2024 Adopted Budget**

Transmitted herewith is the budget for Fiscal Year 2023/2024, as adopted by the Board on June 20, 2023. This document provides the detail for the Fiscal Year 2023/2024 budget, which totals \$1,760,492,343 in expenditures and \$1,494,014,002 in revenues.

Summary information by fund, department, and functional area provides a County-wide overview. Each department's operating budget is presented in a format that provides specific information on their revenues, authorized expenditures, staffing levels, programs, goals, and performance measures. The department information is divided into five broad functional areas (General Government Services, Community Resources, Health Services, Justice and Law, and Public Works) which reflect the basic service areas within the County. This format is consistent with the presentations made to the Board during the budget process.

This document provides a framework to guide Pima County operations during the year. It represents many months of work and includes the efforts of elected officials, department representatives, administrative staff throughout the County, and the staff of the Finance and Risk Management Department. All those involved are to be commended for their efforts and contributions.

The Fiscal Year 2022/2023 budget document received the Distinguished Budget Presentation Award from the Government Finance Officers Association. This is the twenty-fifth consecutive year the County's budget was so recognized.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Pima County
Arizona**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

Executive Director

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TABLE OF CONTENTS

PIMA COUNTY CHARACTERISTICS

Arizona & Pima County Maps.....	1-1
Pima County Characteristics.....	1-2
Demographic Data.....	1-4
Population.....	1-4
Population Growth Rates.....	1-4
Age Distribution.....	1-5
Population Diversity.....	1-5
Employment Characteristics.....	1-5
Unemployment Rates 2017-2022.....	1-5
Percent of Non-Farm Employment, 2022.....	1-6
Major Employers in Pima County.....	1-6
New Companies in Pima County.....	1-6
Employment by Industry (based on North American Industry Classification System).....	1-7
Employment by Occupation, 2022.....	1-7
Construction Activity.....	1-8
Retail Sales.....	1-8

INTRODUCTION

Pima County Organizational Chart.....	2-1
Organization.....	2-3
Reporting Relationships.....	2-3
Board of Supervisors.....	2-3
County Administrator.....	2-3
Services Provided.....	2-4
General Government Services.....	2-4
Community Resources.....	2-4
Health Services.....	2-4
Justice & Law.....	2-4
Public Works.....	2-4
The Budgetary Process.....	2-5
Fund Composition.....	2-5
Basis of Presentation.....	2-5
Basis of Budgeting.....	2-5
Budgetary Control.....	2-5
Budget Amendments.....	2-6
Budget Presentation and Approval.....	2-6
Departmental Operating Budgets.....	2-6
Capital Improvement Budget.....	2-7
Preparation and Approval Timetable.....	2-7

LEGAL REQUIREMENTS

County Spending Limitation.....	3-1
Tentative Budget Preparation and Publication.....	3-1
Final Budget Adoption.....	3-1
Budget Revisions.....	3-2
Truth in Taxation.....	3-2
Adoption of Tax Levy.....	3-2

TABLE OF CONTENTS

Property Tax Levy Limitation.....	3-3
Primary Property Tax Levy.....	3-3
Secondary Property Tax Levy.....	3-3
Pima County Budget Resolution 2023-22.....	3-5
Pima County Free Library District Budget Resolution No. 2023-LD1.....	3-6
Pima County Flood Control District Budget Resolution No. 2023-FC1.....	3-7
Pima County Stadium District Budget Resolution No. 2023-SD1.....	3-8
Pima County Levy of Taxes Resolution No. 2023-46.....	3-9
Pima County FY 2023/2024 Tax Levy.....	3-10

BUDGET ISSUES

Issues Synopsis.....	4-1
Ensuring Financial Stability.....	4-1
State Budget Cost Shifts.....	4-1
Increase in Taxable Net Assessed Values.....	4-2
Property Taxes.....	4-2
Combined Property Tax Levy.....	4-2
State-Shared Revenues.....	4-2
General Fund Balance Reserve.....	4-2
General Fund Fiscal Year 2022/2023 Ending Fund Balance.....	4-2
Employee Medical Insurance Benefits.....	4-2
Health Savings Account (HSA) Plan.....	4-3
Employee Benefits.....	4-3
Transition to Pay-As-You-Go Capital Improvement Funding	4-3
Pavement Preservation and Repair Funding for Local Roads	4-3

BUDGET OVERVIEW

Summary of Overview.....	5-1
Financial Structure.....	5-2
Governmental Funds.....	5-2
Proprietary Funds.....	5-4
Fiduciary Funds.....	5-5
Department/Fund Matrix FY 2023/2024.....	5-6
Consolidated Overview of County Budget by Fund.....	5-8
Total County Budget by Source and Use.....	5-9
Revenues & Expenditures for Fiscal Years 2021/2022 Through 2023/2024.....	5-10
Budget in Brief.....	5-13
Comparison of Expenditures by Fund.....	5-13
General Fund.....	5-13
Special Revenue Funds.....	5-14
Debt Service Fund.....	5-14
Capital Projects Fund.....	5-15
Enterprise Funds.....	5-15
Internal Service Funds.....	5-15

TABLE OF CONTENTS

Comparison of Expenditures by Functional Area.....	5-16
General Government Services.....	5-16
Community Resources.....	5-16
Health Services.....	5-16
Justice & Law.....	5-17
Public Works.....	5-17
Adopted Full Time Equivalent Positions.....	5-18
Capital Improvement Program Overview.....	5-20
Expenses by Category.....	5-20
Sources of Funding.....	5-20

BUDGET PLANNING PRACTICES

Financial Policies.....	6-1
Adopt a Balanced Budget.....	6-1
Adhere to a Well Defined Budgetary Process.....	6-1
Promote Budget Accountability.....	6-1
Follow a Programmatic Method of Budgeting.....	6-1
Minimize Impact of State of Arizona Budget Cost Shifts on County Services.....	6-2
Provide Justification for all Supplemental Requests.....	6-2
Diversify the County's Revenue Sources.....	6-2
Property Taxes.....	6-2
General Government Revenues Other Than Property Taxes.....	6-2
State Shared Income Taxes.....	6-3
Local Sales Tax.....	6-3
Departmental Revenue Enhancements/Increases.....	6-3
Adjust Property Tax Rates to Adequately Fund County Government.....	6-3
Comparison of Property Tax Rates Table 1.....	6-4
Maintain an Adequate Ending General Fund Balance.....	6-4
General Fund Unreserved Ending Fund Balance Table 2.....	6-4
Maximize the Generation and Collection of Fines, Fees, and Reimbursements.....	6-5
Eliminate Long-Term Cash Deficits.....	6-5
Provide a Budget Stabilization Fund.....	6-5
Budget Stabilization Fund Table 3.....	6-5
Grant Funding.....	6-5
Maintain Adequate Funding for Self-Insurance Trust Fund.....	6-6
Provide Adequate Employee Compensation.....	6-6
Salary Increase Summary Table 4.....	6-6
Continue to Implement the County Ordinances That Authorize Bond Projects.....	6-7
Capital Improvement Plan and Capital Projects Budget.....	6-7
1997, 2004, 2006 and 2014 Bond Authorizations Table 5.....	6-8
Legal Debt Limits.....	6-8
County General Obligation Bonds.....	6-8
Street and Highway Revenue Bonds.....	6-8
Sewer Revenue Debt.....	6-9
Certificates of Participation (COPs).....	6-9
Pledged Revenue Obligations.....	6-9
Other Funding.....	6-9
Operating and Maintenance Costs.....	6-9
Bond Sales Scheduling.....	6-9
Increases in Sewer User and Connection Fees Table 6.....	6-10

TABLE OF CONTENTS

Long Term Non-Financial and Strategic Planning.....	6-11
Support Goals, Policies and Initiatives as Outlines in the Pima Prospers Strategic Plan..	6-11
Use of Land.....	6-11
Physical Infrastructure Connectivity.....	6-12
Human Infrastructure Connectivity.....	6-12
Economic Development.....	6-13
Provide Services Mandated by Legislation and by Community Consensus.....	6-14
Implement Strategic Planning Methodology and Performance Budgeting.....	6-14
General Government Services.....	6-14
Community Resources.....	6-14
Health Services.....	6-15
Justice & Law.....	6-15
Public Works.....	6-15

STATE REPORTS

Summary of State Reports.....	7-1
Schedule A Summary Schedule of Estimated Revenues and Expenditures/Expenses.....	7-2
Schedule B Summary of Tax Levy and Tax Rate Information.....	7-3
Schedule C Summary of Revenues by Fund & Category.....	7-5
Schedule D Summary of Other Financing Sources and Interfund Transfers.....	7-14
Schedule E Summary of Expenditures by Fund and Department.....	7-31
Schedule F Summary of Expenditures by Functional Area and Department.....	7-34
Schedule G Summary of Personnel by Fund and Department.....	7-42

SUMMARY SCHEDULES

Summary Schedules.....	8-1
Fiscal Years 2021/2022 - 2023/2024	
Summary of Changes in Fund Balances.....	8-3
Summary of Expenditures by Fund and Department.....	8-7
Summary of Revenues by Fund and Category.....	8-11
Summary of Expenditures by Functional Area, Department, and Fund.....	8-21
Summary of Revenues by Functional Area, Department, and Fund.....	8-28
Summary of Expenditures by Fund, Department, and Object Type.....	8-35
Summary of Adopted Full Time Equivalent Positions.....	8-45

REVENUE SOURCES

Purpose, Source List, and Dollar Summary.....	9-1
General Fund.....	9-3
Attractions & Tourism.....	9-5
Behavioral Health.....	9-6
Capital Projects.....	9-7
Clerk of the Superior Court.....	9-8
Community & Workforce Development.....	9-9
County Attorney.....	9-10
County Free Library.....	9-11
Debt Service.....	9-12
Development Services.....	9-13
Elections.....	9-14
Environmental Quality.....	9-15
Facilities Management.....	9-16

TABLE OF CONTENTS

Finance & Risk Management.....	9-17
Finance Contingency.....	9-18
Fleet Services.....	9-19
Grants Management & Innovation.....	9-20
Health.....	9-21
Health Benefit Trust Fund.....	9-22
IT Computer Hardware/Software.....	9-23
Justice Court Ajo.....	9-24
Justice Court Green Valley.....	9-25
Justice Court Tucson.....	9-26
Justice Services.....	9-27
Juvenile Court.....	9-28
Medical Examiner.....	9-29
Natural Resources, Parks & Recreation.....	9-30
Office of Emergency Management & Homeland Security.....	9-31
Office of Sustainability & Conservation.....	9-32
Parking Garages.....	9-33
Pima Animal Care.....	9-34
Public Defense Services.....	9-35
Real Property Services.....	9-36
Recorder.....	9-37
Regional Flood Control District.....	9-38
Regional Wastewater Reclamation.....	9-40
Risk Management.....	9-41
Rocking K South CFD.....	9-42
School Superintendent.....	9-43
Sheriff.....	9-44
Stadium District-Kino Sports Complex.....	9-45
Subscriber Services.....	9-46
Superior Court.....	9-47
Telecommunications.....	9-48
Transportation.....	9-49
Treasurer.....	9-50
Wildflower CFD.....	9-51
Wireless Integrated Network.....	9-52

FUNCTIONAL AREAS BY PROGRAM

GENERAL GOVERNMENT SERVICES

General Government Services Organization Chart.....	10-1
Summary of Expenditures by Fund and Program.....	10-3
Summary of Revenues by Fund and Program.....	10-9
Summary of Full Time Equivalents by Fund and Program.....	10-13
Analytics & Data Governance.....	10-19
Assessor.....	10-23
Administration.....	10-25
Assessor Statutory Mandates.....	10-26
Board of Supervisors.....	10-29

TABLE OF CONTENTS

Clerk of the Board.....	10-33
Administration Management.....	10-35
Management of Information & Records.....	10-37
County Administrator.....	10-39
County Administrator.....	10-40
County Administration - Non-Departmental.....	10-43
Economic Development.....	10-45
Elections.....	10-49
Facilities Management.....	10-53
Administration.....	10-55
Building Services.....	10-57
Design & Construction Services.....	10-59
Facilities Renewal.....	10-61
FM Risk Management.....	10-62
Parking Garages.....	10-64
Finance & Risk Management.....	10-67
Administration.....	10-70
Budget.....	10-72
Debt Service.....	10-74
Departmental Analysis.....	10-75
Financial Control & Reporting.....	10-76
Financial Management.....	10-78
Financial Operations.....	10-79
Financial Transactions.....	10-81
Improvement Districts.....	10-83
Internal Audit - Procedures and Training.....	10-84
Revenue Management.....	10-85
Risk Management.....	10-87
Finance Contingency.....	10-89
Contingency.....	10-91
Grants Contingency.....	10-93
Finance Debt Service.....	10-95
Finance General Government Revenue.....	10-99
Finance Non Departmental.....	10-103
Mandated Payments.....	10-105
Non Departmental.....	10-106
Fleet Services.....	10-109
Fleet Management Administration.....	10-111
Fleet Parts Supply.....	10-113
GPS Monitoring.....	10-114
Maintenance & Operations.....	10-115
Support Services.....	10-116
Vehicle Acquisition & Disposition.....	10-117

TABLE OF CONTENTS

Human Resources.....	10-119
Employee Development.....	10-121
Employee Relations.....	10-123
Health & Wellness.....	10-125
Recruitment/Classification/Compensation.....	10-127
Risk Management.....	10-128
Operations.....	10-130
Reports & Records.....	10-132
Information Technology.....	10-135
Computer Hardware Software.....	10-137
Information Technology.....	10-139
Telecommunications.....	10-141
Office of Emergency Management & Homeland Security.....	10-143
Procurement.....	10-147
Administration.....	10-149
Design & Construction.....	10-151
Materials & Services.....	10-153
Recorder.....	10-155
Administration.....	10-157
Early Voting Elections.....	10-159
Information Services.....	10-161
Recorder Division.....	10-163
Voter Registration.....	10-165
Rocking K South CFD.....	10-167
Treasurer.....	10-171
Wildflower CFD.....	10-175
Wireless Integrated Network.....	10-179

COMMUNITY RESOURCES

Community Resources Organization Chart.....	11-1
Summary of Expenditures by Fund and Program.....	11-3
Summary of Revenues by Fund and Program.....	11-5
Summary of Full Time Equivalents by Fund and Program.....	11-7
Attractions & Tourism.....	11-9
Communications Office.....	11-13
Communications Office.....	11-15
Print Shop.....	11-16
Community & Workforce Development.....	11-17
Community Development.....	11-19
Community Services.....	11-22
Homeless Services.....	11-24
Innovations.....	11-26
Operations Group.....	11-28
Outside Agencies.....	11-30
Workforce Development Group.....	11-32
Youth Development Group.....	11-34
Adopted Funding for Outside Agencies.....	11-36

TABLE OF CONTENTS

County Free Library.....	11-39
Administration.....	11-41
Library-Community Services.....	11-43
Public Services.....	11-44
Support Services.....	11-46
Grants Management & Innovation.....	11-49
Administration.....	11-51
Compliance.....	11-52
Development.....	11-53
Finance.....	11-54
Grants.....	11-56
Research & Analysis.....	11-57
School Superintendent.....	11-59
Accounting.....	11-61
Administration.....	11-62
Educational Services.....	11-64
Pima Special Programs.....	11-66
School Reserve Accommodation School.....	11-67
School Reserve Programs.....	11-68
Stadium District-Kino Sports Complex.....	11-71

HEALTH SERVICES

Health Services Organization Chart.....	12-1
Summary of Expenditures by Fund and Program.....	12-3
Summary of Revenues by Fund and Program.....	12-5
Summary of Full Time Equivalents by Fund and Program.....	12-7
Behavioral Health.....	12-9
Administration.....	12-11
Clinical Services.....	12-13
Correctional Health.....	12-14
Invest BH.....	12-16
Restoration to Competency.....	12-18
Utilization Management & Claims.....	12-19
Victim Services.....	12-21
Health.....	12-23
Clinical Services.....	12-25
Community Health Assurance & Assessment.....	12-27
Community Outreach, Prevention, Education.....	12-29
Foundational Services.....	12-31
Justice Reinvestment-Prop 207.....	12-33
Opioid Abatement.....	12-35
Medical Examiner.....	12-37
Pima Animal Care.....	12-41
Pima Animal Care Operations.....	12-43
Pima Animal Care Pets & People Support.....	12-45
Pima Animal Care-Donations.....	12-46

TABLE OF CONTENTS

JUSTICE & LAW

Justice & Law Organization Chart.....	13-1
Summary of Expenditures by Fund and Program.....	13-3
Summary of Revenues by Fund and Program.....	13-7
Summary of Full Time Equivalents by Fund and Program.....	13-11
Clerk of the Superior Court.....	13-15
Administration.....	13-18
Civil Services.....	13-20
Courtroom Services.....	13-21
Criminal Services.....	13-22
Financial Services.....	13-23
Information Technology.....	13-25
Juvenile Services.....	13-26
Pima County Clerk of the Superior Court--Grants.....	13-27
Probate Services.....	13-28
Records Retention.....	13-29
Constables.....	13-31
County Attorney.....	13-35
Administration.....	13-37
Civil Legal Services.....	13-39
Community Support.....	13-41
Criminal Prosecution.....	13-43
Law Enforcement Sub Agency ARF.....	13-45
Victim Services.....	13-46
Justice Court Ajo.....	13-49
Justice Court Ajo.....	13-51
Justice Court Ajo Time Pay Fees.....	13-53
Justice Court Green Valley.....	13-55
Justice Court Green Valley.....	13-57
Justice Court Tucson.....	13-59
Administration.....	13-61
Court Operations.....	13-63
Judicial Operations.....	13-65
Justice Services.....	13-67
Justice Services.....	13-69
Justice Services-Grants.....	13-70
Juvenile Court.....	13-71
Administration.....	13-73
Children & Family Services.....	13-75
Court Support Services.....	13-77
Detention Services.....	13-78
Information Technology.....	13-80
Judicial Services.....	13-81
Probation Services.....	13-82

TABLE OF CONTENTS

Public Defense Services.....	13-85
Legal Advocate.....	13-88
Legal Defender.....	13-89
Mental Health Defense.....	13-91
Office of Children's Counsel.....	13-92
Office of Court Appointed Counsel.....	13-93
PDS-Grants.....	13-95
Public Defender.....	13-96
Public Defense Services.....	13-98
Public Fiduciary.....	13-100
Sheriff.....	13-101
Administrative.....	13-103
Corrections.....	13-106
Forfeitures.....	13-108
High Intensity Drug Trafficking Area - HIDTA.....	13-109
Investigations.....	13-110
Operations.....	13-112
Smart & Safe AZ-Prop 207.....	13-114
Support Services Division.....	13-115
Superior Court.....	13-117
Adjudication.....	13-120
Administration.....	13-122
Adult Probation Court Services.....	13-124
Adult Probation Field & Operations.....	13-126
Conciliation Court.....	13-128
Fill The Gap - Other Courts.....	13-130
Information Services.....	13-131
Law Library.....	13-133
Pretrial Services.....	13-135
Trial Services.....	13-137

PUBLIC WORKS

Public Works Organization Chart.....	14-1
Summary of Expenditures by Fund and Program.....	14-3
Summary of Revenues by Fund and Program.....	14-7
Summary of Full Time Equivalents by Fund and Program.....	14-9
Capital Program Office.....	14-11
Capital Projects.....	14-15
PW Capital Projects.....	14-17
Summary of Active Capital Improvement Projects.....	14-19
Development Services.....	14-23
Permitting.....	14-25
Permitting APA & Cash Bonds.....	14-27
Planning.....	14-28
Support.....	14-30

TABLE OF CONTENTS

Environmental Quality.....	14-33
Administration.....	14-35
Air.....	14-36
Code Compliance.....	14-37
Communications & Outreach.....	14-38
Solid Waste Management.....	14-39
Tire Program Management.....	14-41
Water & Waste.....	14-42
Natural Resources, Parks & Recreation.....	14-45
Departmental Services.....	14-47
Natural Resource Parks.....	14-49
Operations.....	14-52
Planning.....	14-54
Recreation.....	14-56
Special Projects/Trades Division.....	14-58
Office of Sustainability & Conservation.....	14-59
Conservation Science.....	14-61
Cultural Resources & Historic Preservation.....	14-63
Multi-Species Conservation Plan Section 10.....	14-65
Office of Sustainability & Conservation.....	14-67
Sustainability Programs.....	14-69
Water Policy Office.....	14-70
Real Property Services.....	14-71
Real Property Services Administration.....	14-73
Real Property Services American Battery Factory.....	14-74
Real Property Services Tax Sales.....	14-75
Real Property Services World View.....	14-76
Real Property Services-Grants.....	14-77
Regional Flood Control District.....	14-79
Canoa Ranch In-Lieu Fee.....	14-81
Design and Construction.....	14-82
Flood Control Support.....	14-84
Flood Warning.....	14-86
Hazard Mitigation.....	14-87
Infrastructure Maintenance.....	14-89
Regulatory.....	14-91
Regional Wastewater Reclamation.....	14-93
Administration.....	14-95
Conveyance System.....	14-97
Technical Services & Engineering.....	14-99
Treatment Operations.....	14-101
Transportation.....	14-103
Transportation.....	14-105
Transportation Grants.....	14-107

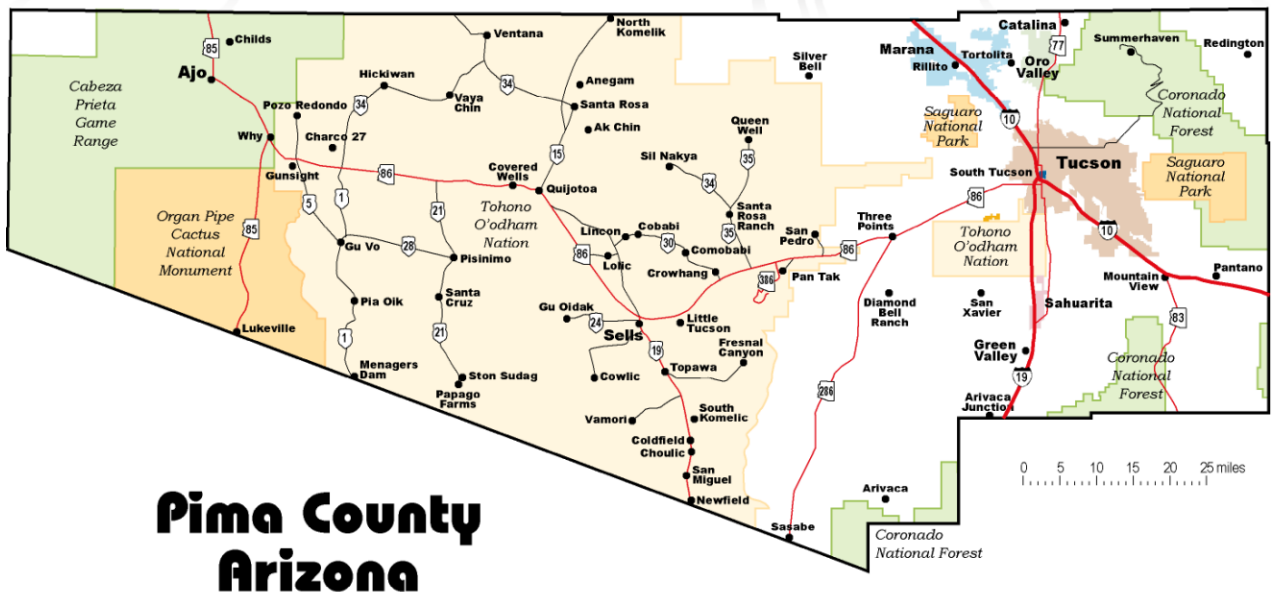
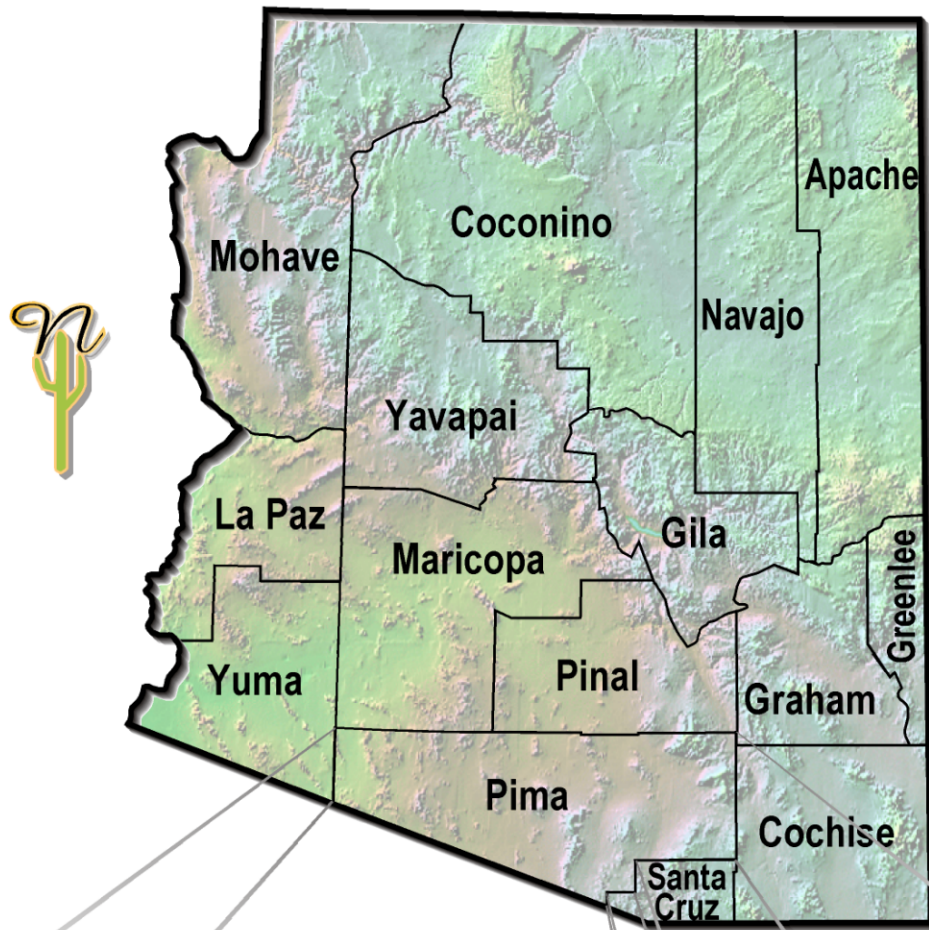
TABLE OF CONTENTS

CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program Summary.....	15-1
Impact of Completed Capital Improvement Projects on Operations and Maintenance and Revenue FY 2023/2024.....	15-4
Impact of Completed Capital Improvement Projects on Operations and Maintenance and Revenue FY 2023/2024-2027/2028.....	15-5
Summary of Active Capital Improvement Projects FY 2023/2024-2027/2028 and Beyond.....	15-9
Summary of Active Capital Improvement Projects Funding FY 2023/2024-2027/2028 and Beyond.....	15-17
Major Capital Improvement Program Projects FY 2023/2024-2027/2028 and Beyond.....	15-31

SUPPLEMENTAL INFORMATION

Supplemental Information Summary.....	16-1
Glossary of Terms and Acronyms.....	16-3
Transmittal of the Recommended FY 2023/2024 Budget Memorandum 04.28.2023.....	16-21
Tentative Budget Adoption Memorandum FY 2023/2024 05.16.2023.....	16-48
Final Budget Adoption Memorandum FY 2023/2024 06.20.2023.....	16-52
Pima County Department Listing.....	16-55
Pima County Government Addresses & Telephone Numbers.....	16-59
Pima County Budget Accountability Policy D22.2.....	16-62
Pima County Performance Audits of County Departments Policy D22.3.....	16-64
Pima County Tax Reduction and Debt Retirement Fund Policy D22.4.....	16-67
Pima County Periodic Review of Departmental Base Budgets Policy D22.5.....	16-68
Pima County Policy for Adminstrating Grants D22.6.....	16-69
Pima County Policy for Pay-As-You-GO D22.12.....	16-71
Pima County Policy for State Legislature Cost Shifts D22.13.....	16-74
Pima County Policy for Fund Balance D22.14.....	16-75
Pima County Debt Policies and Practices.....	16-78
Pima County Bonding Disclosure, Accountability and Implementation.....	16-82
Long Term Debt Service Schedules.....	16-90
Valuation of Property For Taxing Purposes In Arizona.....	16-95
Components of Arizona's Property Tax System.....	16-96
Full Cash Values By Class for Tax Years 2019-2023.....	16-97
Limited Values By Class for Tax Years 2019-2023.....	16-98
Assessment Ratios By Class for Tax Years 2019-2023.....	16-99
Full Cash Net Assessed Values By Class for Tax Years 2019-2023.....	16-100
Limited Net Assessed Value for Tax Years 2019-2023.....	16-101
Property Tax Levies and Collections - 10 Year History.....	16-102
Property Tax Rates - Direct and Overlapping Governments - 10 Year History.....	16-103
Pima County Population - Cities & Towns - Unincorporated Areas: 2002-2022.....	16-104
Pima County Population Estimates & Projections – Pima County Compared with Arizona, Maricopa County and Other Counties: 2008-2022, 2030, 2040, 2050, and 2060.....	16-105
Pima County Population & Employment - 10 Year History.....	16-106



Map provided by: Pima Association of Governments

PIMA COUNTY CHARACTERISTICS

Pima County, the second largest of the four original counties, was created in 1864 and included nearly all of the southern Arizona area acquired from Mexico by the Gadsden Purchase. Settlement of the region by Europeans goes back to the 1690s with the arrival of Spanish settlers who encountered Native Americans already living in the area.

During the first half of the 18th century, silver and gold were discovered and prospectors from Mexico swarmed into the region. The latter part of the 18th century saw expansion of mining and ranching in Pima County and an increase in population, despite ongoing threats from raiding Apaches.

The Royal Presidio of San Augustin del Tucson was completed by 1781, and it remained the northernmost outpost of Mexico until the arrival of American soldiers in 1856. From a population of 395 in 1820, Tucson has grown to be the second largest city in Arizona. It has always served as the Pima County seat and was the Arizona territorial capital from 1867 to 1877. Tucson is home to the University of Arizona and many historical and cultural attractions.

Just south of Tucson is the Mission San Xavier del Bac, founded in 1697 by Father Kino. The mission is still in use today. Within Pima County are two cactus forests; Saguaro National Park in the eastern portion and Organ Pipe Cactus National Monument in the western portion.

Although greatly reduced from its original size, Pima County still covers 9,189 square miles. It ranges in elevation from 1,200 feet to the 9,185-foot peak of Mount Lemmon. Together, the San Xavier, Pascua Yaqui and Tohono O'odham reservations cover 42.1 percent of Pima County's 5.88 million acres. Lands held in trust for the state's schools comprise another 15.3 percent of the County's land ownership, and 28.5 percent is held by Federal agencies as wildlife refuges, national forests, national parks and monuments. Military reserves and bases occupy 1.1 percent, and local government holdings, including Pima County property, account for 2.9 percent. Privately owned lands comprise 10.1 percent of the County's total acreage. Foreign trade zones encompass 470 acres on three sites in the metropolitan Tucson area. South Tucson and portions of the City of Tucson are located in an Empowerment Zone. Employment tax credits, property tax reductions and other incentives to reduce operating costs are available for businesses locating within these zones.

CLIMATE CHARACTERISTICS

	Month with Highest Average	Month with Lowest Average	Annual Average
Daily Max Temperature ¹	June (101.6°)	December (65.9°)	84.2°
Daily Min Temperature ¹	July (76.5°)	December (40.4°)	57.4°
Average Precipitation ¹	July (2.47")	May (0.16")	Total Rainfall 10.45"
Possible Sunshine ²	June (93%)	July (78%)	85%
Relative Afternoon Humidity ²	December (34%)	June (13%)	25%
Average Wind Speed ²	April (7.9 mph)	December (6.3 mph)	7.1 mph

¹ Source: National Oceanic and Atmospheric Administration. Based on 1993- 2022 data for Tucson, Arizona.

² Source: Western Regional Climate Center. Average wind speed is based on years 2001 through 2011.

TRANSPORTATION FACILITIES

Access to Pima County is provided by interstate and state highways, airlines, and railroads. City and County maintained roadways provide the intracounty transportation network for motor vehicles, along with bus services by the City of Tucson in the metropolitan Tucson area and Regional Transportation Authority funded transit services in many rural areas of the County.

Interstate 10 passes through eastern Pima County, connecting Tucson and the surrounding area with Phoenix and cities farther west such as Los Angeles. Interstate 10 connects with Interstate 8 in central Pinal County, providing Pima County with good highway access to Yuma and San Diego. To the east, Interstate 10 connects the area with New Mexico and other points in the southern and southeastern United States. Interstate 19 comes from Nogales and the border with Mexico and ends where it connects with Interstate 10 in Tucson.

There are many state routes passing through the County. State Route 77 in eastern Pima County leads north from Tucson and connects this part of the County with Globe, Miami, and the White Mountains of east-central Arizona. State Route 86 connects the more populated eastern part of the County with Tohono O'odham Nation lands in the center of the County and with Ajo in the western portion of the County. State Route 86 ends in the community of Why, where it meets State Route 85. State Route 85 goes south from this point to the Mexican border at Lukeville and connects with Mexico Highway 8, leading to the town of Rocky Point on the Gulf of California. State Route 85 goes north from Why to Ajo and on to Interstate 8 near the Maricopa County community of Gila Bend. Less traveled state routes also lead to other towns in southern Pima County. City and County roadways provide the remainder of the road network in the County. Pima County provides the road network for all of the unincorporated areas of the County and the cities generally provide the road network within their boundaries.

Eastern Pima County is served by Amtrak for passenger service and the Union Pacific Railroad for freight service. The main rail line runs through Tucson and connects the area with Los Angeles to the west and points to the east, with connections to Houston and New Orleans. There also is a spur line which connects the main rail line with Nogales and the Mexican border to the south.

Pima County has several small airports, an international airport, and an Air Force base. The international airport, located on the south side of Tucson, serves as the major air terminal for southeastern Arizona. Seven airlines provide air service to Arizona cities and other states for 3.32 million annual passenger departures/arrivals during the twelve month period ending in September 2022. Four smaller facilities in the County provide a variety of general aviation services. Davis-Monthan Air Force Base accommodates military aircraft and is not open to public use without permission from the Department of Defense.

Source: Pima County Budget Division.

TAX CHARACTERISTICS

CORPORATE INCOME TAX

The corporate income tax in Arizona for 2023 is 4.9 percent of taxable income, with a \$50 minimum tax.

SALES TAX

Arizona has a general sales tax rate of 5.6 percent. South Tucson has a general sales tax of 5.0 percent, Tucson has a 2.6 percent general sales tax rate, Oro Valley and Marana each have a general sales tax rate of 2.5 percent, and Sahuarita has a 2.0 percent general sales tax rate. The Regional Transportation Authority has a 0.5 percent sales tax for transportation and mass transit improvements in the metropolitan area of eastern Pima County.

PAYROLL TAX

Payroll taxes for employers and employees in Arizona are paid when federal filings are made. Employees select a state income tax withholding rate between 0.5 and 3.5 percent of their taxable wages, net of pre-tax deductions such as health insurance premiums. Employers must pay an unemployment insurance premium that ranges from .07 percent to 18.78 percent on the first \$8,000 of wages for each employee during the calendar year based on the employer's rating.

PROPERTY TAX

For details regarding property taxes, please see the various tax schedules in the *Supplemental Information* section.

DEMOGRAPHIC DATA

County population increased 56 percent between 1990 and 2020. Shown below are historical census population statistics for the County, unincorporated areas of the County, and the state of Arizona.

POPULATION

	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2020</u>
Pima County - Total	666,880	843,746	980,263	1,043,433
Unincorporated Pima County	245,219	305,059	353,264	363,079
Arizona	3,665,228	5,130,632	6,392,017	7,151,502

Source: U.S. Bureau of the Census. (Census population count on April 1 of each year.)

POPULATION GROWTH RATES

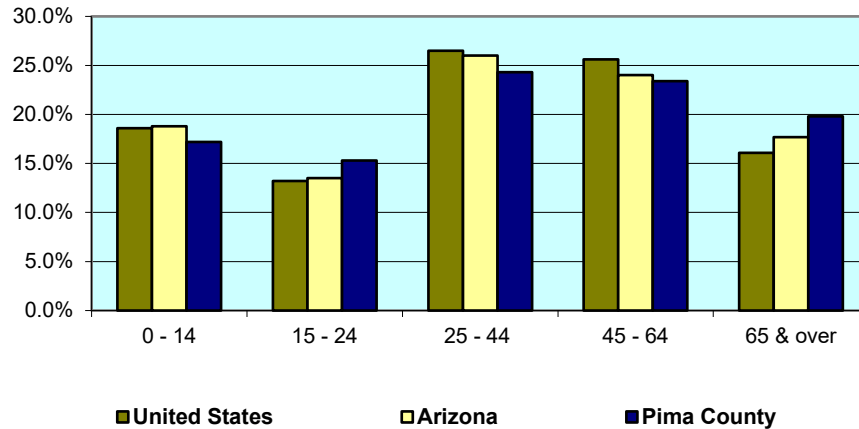
Average Annual Compounded Rate of Change

	<u>1990 - 2000</u>	<u>2000 - 2010</u>	<u>2010 - 2020</u>
Pima County - Total	2.4%	1.5%	0.6%
Unincorporated Pima County	2.2%	1.5%	0.3%
Arizona	3.4%	2.2%	1.1%

Source: Pima County Budget Division.

AGE DISTRIBUTION

2020 American Community Survey



Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates

POPULATION DIVERSITY

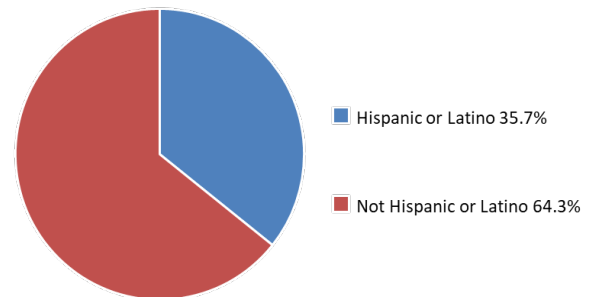
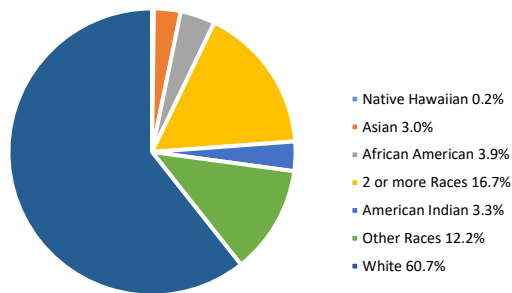
Racial Mix

(PERCENT OF TOTAL POPULATION, 2020)

Hispanic/Latino Population

(PERCENT OF TOTAL POPULATION, 2020)

Source: Bureau of the Census, 2020 Census. Source: Bureau of the Census, 2020 Census.



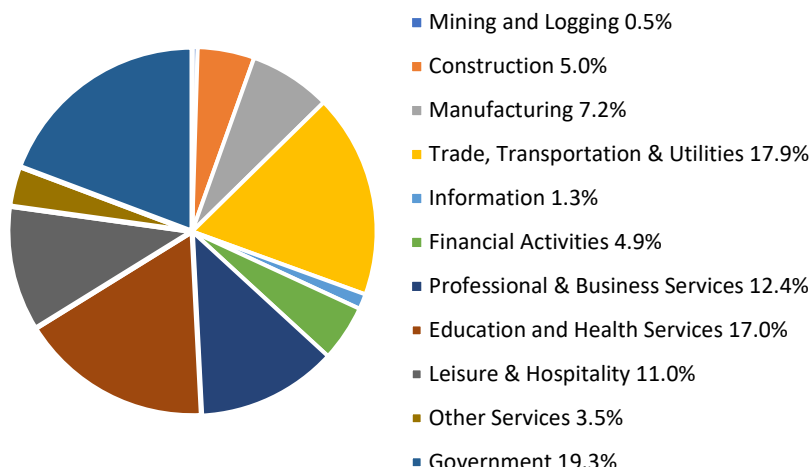
EMPLOYMENT CHARACTERISTICS

UNEMPLOYMENT RATES

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Pima County	4.6%	4.4%	4.5%	7.6%	5.1%	3.8%
Arizona	5.0%	4.8%	4.8%	7.8%	5.1%	3.8%
United States	4.3%	3.8%	3.6%	7.7%	5.4%	3.6%

Source: U.S. Department of Labor, Bureau of Labor Statistics.

PERCENT OF NON-FARM EMPLOYMENT, 2022



Source: U.S. Department of Labor, Bureau of Labor Statistics.

MAJOR EMPLOYERS IN PIMA COUNTY

<u>Company Name</u>	<u>Type of Business</u>	<u>Approximate Number of Full Time Equivalents</u>
University of Arizona	Higher Education	14,160
Raytheon Missile Systems	Military and Defense	13,201
Banner Healthcare - UMC	Health Care	7,831
Tucson Unified School District	Education	7,703
Pima County Government	Government	7,412
Davis Monthan AFB	Military and Defense	6,532
State of Arizona	Government	5,488
Wal-Mart Stores, Inc	Retailers	4,676
Tucson Medical Center	Health Care	4,530
City of Tucson	Government	4,453

Source: 2022 Annual Comprehensive Financial Report, Pima County For the Fiscal Year Ended June 30, 2022.

NEW COMPANIES IN PIMA COUNTY (New company announcements from July 2021 to June 2023)

<u>Company Name</u>	<u>Product or Service</u>	<u>Projected Number of Jobs</u>
Village Medical at Walgreens	Ed & Health Services – Medical Clinics	285
Amazon	Transportation and Warehousing	200
Advanced Financial Company	Financial Activities – Loan Services	152
Chrome Hearts	Manufacturing – Jewelry & Leather Goods	150
Sprouts Farmers Market	Retail Trade – Grocery	120

Source: University of Arizona Economic & Business Research Center.

EMPLOYMENT BY INDUSTRY based on North American Industry Classification System (NAICS)

<u>Industry</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Trade, Transportation & Utilities	61,300	61,600	63,300	64,100	68,900	70,500
Educational & Health Services	65,300	66,300	68,400	67,100	66,900	66,900
Professional & Business Services	50,200	50,500	50,500	47,900	47,600	48,700
Leisure & Hospitality	44,400	44,700	45,100	36,000	39,200	43,400
Manufacturing	25,500	26,600	27,900	27,300	27,700	28,300
Construction	15,900	16,900	18,000	17,900	18,200	19,600
Financial Activities	17,600	17,700	17,300	18,300	19,000	19,400
Information	5,400	5,600	5,800	5,200	5,000	5,300
Mining & Logging	1,700	1,900	1,900	1,800	1,800	1,900
Other Services	12,900	13,400	13,900	12,300	13,100	13,900
Government	<u>77,000</u>	<u>77,200</u>	<u>79,000</u>	<u>75,800</u>	<u>74,100</u>	<u>75,900</u>
Total Non-Farm Employment	377,200	382,300	391,100	373,700	381,500	393,700

Source: U.S. Department of Labor, Bureau of Labor Statistics.

Sum by industry may not add to total because industry employment is rounded to nearest 100 employees.

EMPLOYMENT BY OCCUPATION, 2022

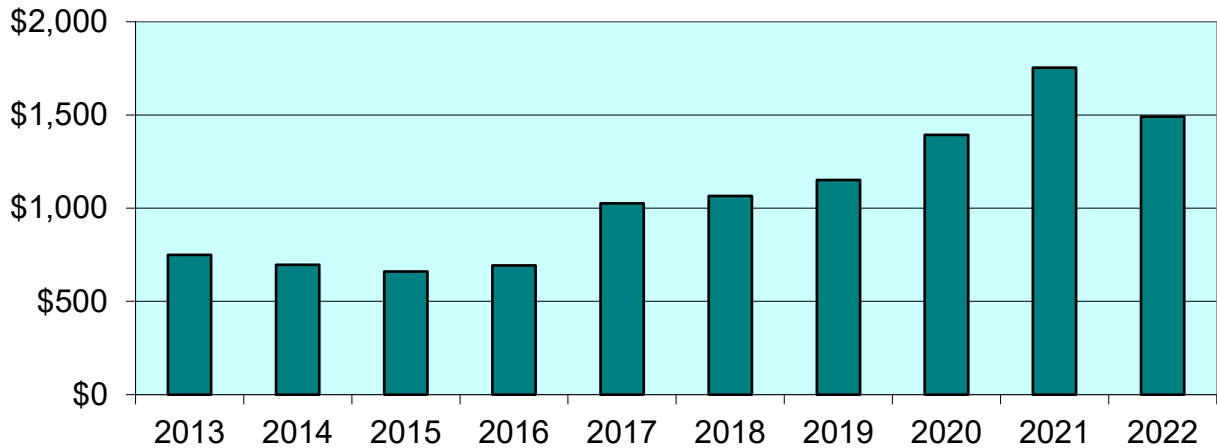
<u>Occupations</u>	<u>Percent of Total</u>
Office and Administrative Support	13.8%
Food Preparation and Serving Related	9.5%
Transportation and Material Moving	8.1%
Sales and Related	8.1%
Management	7.2%
Healthcare Practitioners and Technical	6.5%
Educational Instruction and Library	5.7%
Business and Financial Operations	5.4%
Healthcare Support	4.9%
Installation, Maintenance, and Repair	4.5%
Construction and Extraction	4.3%
Computer and Mathematical	3.4%
Production	3.1%
Building and Grounds Cleaning and Maintenance	3.0%
Protective Service	2.8%
Architecture and Engineering	2.4%
Community and Social Service	2.2%
Personal Care and Service	2.0%
Life, Physical, and Social Science	1.2%
Arts, Design, Entertainment, Sports, and Media	1.0%
Legal	0.7%
Farming, Fishing, and Forestry	0.2%

Source: U.S. Department of Labor, Bureau of Labor Statistics, May 2022.

CONSTRUCTION ACTIVITY

PIMA COUNTY VALUE OF NEW PRIVATELY OWNED HOUSING UNITS AUTHORIZED

Value of New Privately Owned Housing Units in \$ Millions

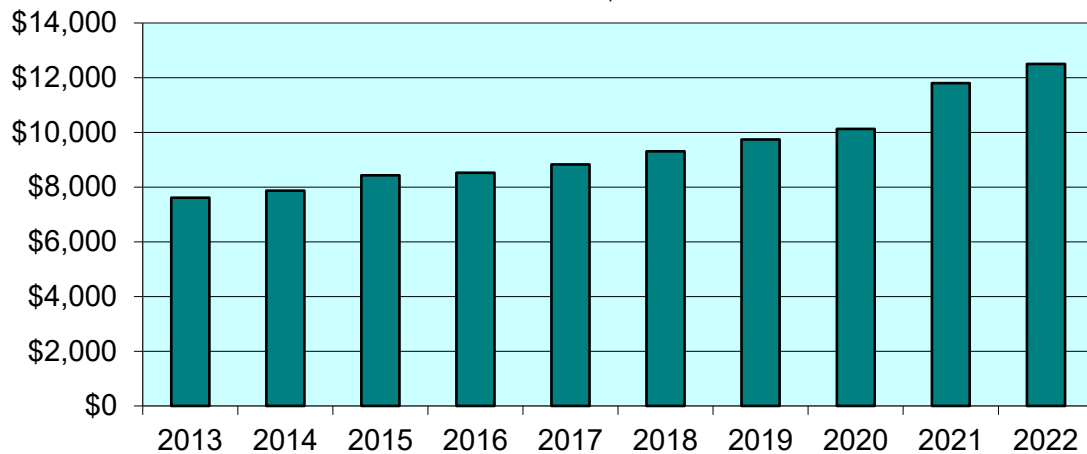


Source: Real Estate Center, Texas A&M University

RETAIL SALES

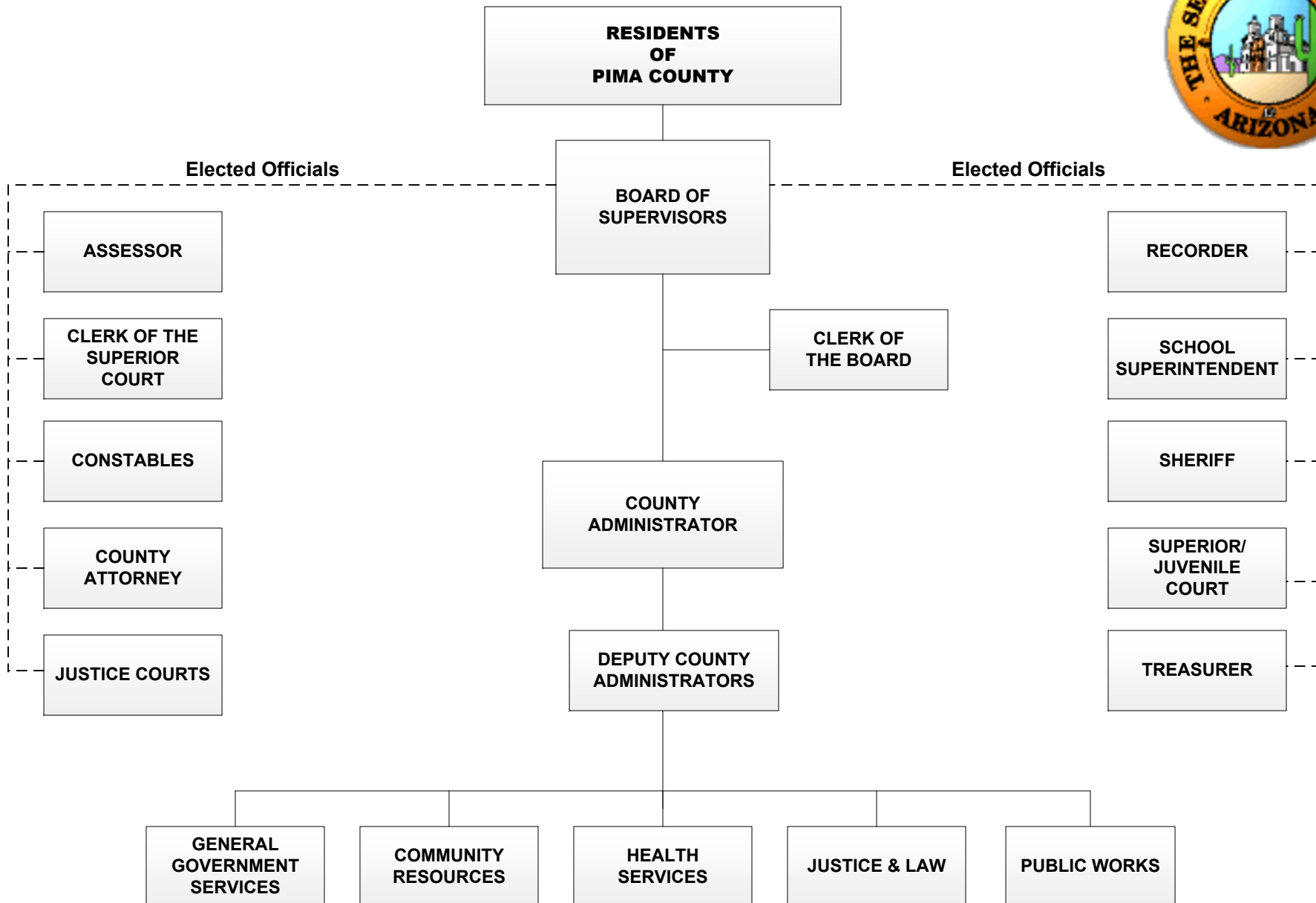
PIMA COUNTY RETAIL SALES (not including food sales)

Retail Sales in \$ Millions



Source: Arizona Department of Revenue & Pima County Budget Division.

PIMA COUNTY ORGANIZATIONAL CHART



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INTRODUCTION

ORGANIZATION

The governmental and administrative affairs of Pima County are directed by a five-member Board of Supervisors with each member elected from a designated district to serve a four-year term. The chairperson is selected by the Board from among its members. Other elected officials, often referred to as *constitutional officers*, are the Assessor, Clerk of the Superior Court, the Constables, County Attorney, Recorder, School Superintendent, Sheriff, and Treasurer. Presiding judges are appointed from elected members of the judicial bench.

REPORTING RELATIONSHIPS

Because of Arizona's constitutional provisions and the requirements promulgated by Arizona Revised Statutes, the government of Pima County is organized to have a direct and indirect relationship with the Board of Supervisors. The Board of Supervisors has direct control over the County's general government; community services; justice and law; medical and health services; and public works functions. These broad functions include the County's internal governmental administrative/management activities; maintenance and construction of the County's sewerage and sanitation infrastructures; County streets, roads, and bridges which comprise the County's transportation infrastructure; natural resources, parks, community centers, recreational facilities, and libraries; and numerous clinics. Indirect relationships are maintained with the elected officials.

BOARD OF SUPERVISORS

The Pima County Board of Supervisors is responsible for establishing the policies of the County that provide direction for the various departments and for appointing a County Administrator. The Board has the legal authority and responsibility to establish spending limits and approve the budgets of all County departments, including those of the elected officials. The Board also sets the amount of taxes to be levied in the County.

The members of the Board of Supervisors also sit as the Board of Directors for the Air Quality Control District, the Board of Deposit, the Regional Flood Control District, various improvement districts, the Library District, the Stadium District, and as the Zoning Enforcement Board of Appeals. They are members of several statutory boards, commissions, and/or committees and various regional organizations such as the Pima Association of Governments, Visit Tucson, and the Sun Corridor. The Board of Supervisors is the statutory commission for the Tucson Airport Area Enterprise Zone and is the incorporator of the Pima County, Arizona Municipal Property Corporation.

COUNTY ADMINISTRATOR

Pima County's chief appointed official is the County Administrator who serves at the pleasure of the Board of Supervisors. The County Administrator reports directly to the Board. With the exception of certain duties of elected officials' departments, the County Administrator has direct responsibility for the oversight and operation of all County government functions in the areas of General Government Services, Community Resources, Health Services, Justice & Law, and Public Works.

The County Administrator implements Board policy and has the responsibility for developing the annual County budget and submitting a recommended budget to the Board of Supervisors for their consideration. Subsequent to public hearings and Board approval, the County Administrator also compiles and publishes the Adopted Budget.

SERVICES PROVIDED

Pima County offers a wide variety of governmental services organized into the following five functional areas:

GENERAL GOVERNMENT SERVICES

General Government Services primarily provides internal administrative and support services to County departments directly serving the public. The departments comprising this function include Analytics & Data Governance, Assessor; Board of Supervisors; Clerk of the Board; County Administrator; Economic Development; Elections; Facilities Management; Finance & Risk Management; Fleet Services; Human Resources; Information Technology; Office of Emergency Management & Homeland Security; Procurement; Recorder; Rocking K South CFD; Treasurer; Wildflower CFD; and Wireless Integrated Network.

COMMUNITY RESOURCES

Community Resources provides public relations, educational, cultural, social, economic development and recreational programs to the public. The departments in this functional area are Attractions & Tourism; Communications & Graphic Services; Community & Workforce Development; County Free Library; Grants Management & Innovation; School Superintendent; and the Stadium District – Kino Sports Complex.

HEALTH SERVICES

Health Services provides forensic science services; various public health and animal control services, as well as medical assistance to indigents. The component departments are Behavioral Health, Health, Medical Examiner, and Pima Animal Care Center.

JUSTICE & LAW

Justice & Law provides public safety, felony and misdemeanor investigation, and prosecution services for victims, witnesses, and those needing fiduciary assistance. Services are also provided in the areas of indigent defense, civil representation, correctional housing, and juvenile detention. Judicial services include jury selection, adjudication of trials, sentencing, and probation supervision. The child support services include Title IV-D and non-Title IV-D administrative functions such as maintaining child support, spousal maintenance, and special paternity case information; processing court orders; preparing and serving wage assignments; and receiving and processing court ordered payments. The departments within this area are the Clerk of the Superior Court; Constables; County Attorney; Justice Court Ajo; Justice Court Green Valley; Justice Courts Tucson; Justice Services; Juvenile Court; Public Defense Services; Sheriff; and Superior Court.

PUBLIC WORKS

Public Works provides construction, operations, and maintenance services related to the County infrastructure and related planning and environmental issues. The departments within this area are the Capital Program Office; Capital Projects; Development Services; Environmental Quality; Natural Resources, Parks and Recreation; Office of Sustainability & Conservation; Real Property Services; Regional Flood Control District; Regional Wastewater Reclamation; and Transportation.

THE BUDGETARY PROCESS

FUND COMPOSITION

The County adopts budgets for all governmental and enterprise funds. The internal service funds, Fleet Services, Health Benefits Trust, Information Technology Hardware, Enterprise Software, and Server Storage; Risk Management, Telecommunications, and Wireless Integrated Network Subscriber Services, are described in the budget document but are not included in the total amount budgeted. To do so would duplicate the revenues and expenditures of the internal service funds in the budget as a whole.

BASIS OF PRESENTATION

As in prior years, departments are budgeted on a cost unit/object line-item basis. The budget presentation includes and emphasizes the programmatic components of County services. Accordingly, the fiscal year 2023/2024 budget shows the costs and funding associated with programs, regardless of the funding source.

BASIS OF BUDGETING

The budgets of the governmental funds are presented on a modified accrual basis. The basis of the modified accrual methodology refers to how expenditures and revenues are projected and recognized. Under this methodology, revenues are recognized when they are measurable and available to finance current expenditures. Expenditures, on the other hand, are generally recognized when incurred. Exceptions to this policy are principal and interest expenditures on general long-term debt which are budgeted either when due, or in period 12 (June) if the due date falls early in the next fiscal year.

The budgets of the proprietary funds are presented using the accrual basis. Under this methodology, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Under the basis of budgeting for capital leases, the acquisition costs and corresponding proceeds of the capital lease agreement are recorded. Only the principal and interest payments applicable to the budget period are reflected in the budget document.

Note that under the requirements of the Government Accounting Standards Board Statement No. 34 (GASB 34), Countywide audited financial statements are now produced on a full accrual basis. However, GASB 34 also requires that supplemental financial statements be produced for the Governmental Funds that will serve as a crosswalk between the accounting basis of the audited financial statements and the budget.

BUDGETARY CONTROL

The County's adopted budget serves as a legal operating plan for the fiscal year. While its primary function is to provide a planning and allocation tool, it also serves management by providing the basis for measuring performance during the year.

The adopted budget has two levels of budgetary constraints: 1) within the General Fund, expenditures may not legally exceed appropriations at the department level and 2) within each Special Revenue Fund department, Capital Projects, Debt Service, and the Enterprise Funds; expenditures may not legally exceed the level of the total funding source. It should be noted that while budget limitations are based upon expenditures, emphasis is given in the budget documents to Net Fund Impact (NFI) for governmental funds and Net Assets Impact (NAI) for proprietary funds. NFI and NAI show the difference between total revenues and total expenditures for the fiscal year, plus or minus net operating transfers and other financing sources, when appropriate.

These concepts provide a clearer picture of how dollars are allocated rather than emphasizing expenditures alone. For example, it is possible that a department could remain within its expenditure budget while, at the same time, fail to generate its corresponding budgeted revenues. In this event, more dollars would be required to meet the departmental and/or programmatic objectives than noted solely by the spending ceilings granted by the Board of Supervisors.

To monitor compliance with these budgetary constraints, departments prepare both revenue and expenditure projections on a monthly basis. The projections are compiled by the Budget Division. Variances between these projections and the full year appropriations are reported to the County Administrator and the Board of Supervisors. These analyses provide not only a mechanism for monitoring performance, but also for adjusting (when necessary) departmental operating plans and resource utilization.

BUDGET AMENDMENTS

While state statutes prohibit the County from exceeding the final adopted budget amount, the budget is a planning document and as such remains sufficiently flexible to accommodate changes that may occur during the fiscal year.

There are two categories of change that may be required to the adopted budget: 1) those affecting line items within a single department, and 2) those requiring a transfer between departments or funds. In the first instance, departments retain the authority to modify line-item amounts within their own budgets provided the total program budgeted amount remains unchanged. In the second instance, the County Administrator has the authority to evaluate and approve departmental requests for changes between departments or funds.

BUDGET PREPARATION AND APPROVAL

The Pima County budget is comprised of two components: 1) departmental operating budgets, and 2) the Capital Improvement Budget.

Departmental Operating Budgets

All departments within each functional area are required to prepare their next year's budget requests using a target-based budgeting approach. Under this approach, base budgets are developed wherein revenues are assumed identical to the amounts of the prior year unless new revenues are clearly identified. Additionally, expenditures are assumed identical to those of the prior year after adjusting for such items as: 1) Board of Supervisors' approved programs, 2) changes in employee benefits, 3) Internal Service Fund charges, 4) one-time expenses, 5) annualized cost of prior year new positions, 6) annualized costs associated with ongoing programs, and 7) annualized cost of prior year employee compensation.

In keeping with the target-based model, departments may also submit requests for supplemental funding if they believe their base budget requests are too low to fund all programmatic needs. These supplemental requests must detail all needed support including personnel services, operating expenses, and capital. Supplemental requests must also identify the requested funding source. Additionally, supplemental requests must be prioritized for the department as a whole and include an impact statement (should supplemental funding be denied) detailing the opportunity lost, mandate not met, measurement of services not provided, or outcome not achieved.

After these departmental budget requests are prepared, they are verified, corrected as necessary, and consolidated by the Budget Division for presentation to the County Administrator. The County Administrator then reviews and recommends base and supplemental requests to the Board of Supervisors (usually in the month of April or May). Following receipt and public discussion of the Recommended Budget, the Board of Supervisors, on or before the third Monday in July, adopt a Tentative Budget setting a ceiling on expenditures that may be incurred for the County as a whole. The final step in the process is a public hearing and special Board meeting, where the final budget is adopted as

required by Arizona Revised Statutes. Unless the budget process is accelerated, this special meeting is customarily held on the first Monday in August, for the adoption of the budget covering the fiscal year that began July 1.

Capital Improvement Budget

On an annual basis, the County Administrator's office prepares a five-year Capital Improvement Plan (CIP) and a one-year Capital Improvement Budget. A summary of capital improvement projects for fiscal year 2023/24-2027/28 and beyond is provided in the Capital Improvement Program section, and a Capital Improvement Program overview is located in the Budget Overview section.

Preparation and Approval Timetable

A timetable for the budget preparation and approval processes for fiscal year 2023/24 is provided below.

November 28, 2022	Planning and Budgeting System (PB) released for budgeting
November 28, 2022	Base target budgets for General Fund departments, assumptions, and other information distributed to departments
December 5, 2022	Organizational, bureau and group structural changes due.
January 13, 2023	Departments submit completed FIN Forms in PB system
February 13, 2023	Operational and Grant Budgets due to the Budget Division, Departmental Analysis, Grants Management and Innovation from departments
March 24, 2023	County Administrator meets with departments to review CIP budgets
March 31, 2023	County Administrator meets with County Budget Division staff
April 28, 2023	County Administrator submits Recommended Budget to the Board of Supervisors
May 16, 2023	Board of Supervisors Tentative Budget adoption
June 20, 2023	Board of Supervisors Final Budget adoption
August 21, 2023	Board of Supervisors adoption of the Levy of Taxes

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LEGAL REQUIREMENTS

COUNTY SPENDING LIMITATION

Pima County, like all counties and cities in Arizona, is subject to numerous budgetary and related legal requirements. Article 9, Section 20 of the Arizona Constitution sets limits on the County's legal budget capacity. In general, the Board of Supervisors, as the governing body of the County, cannot authorize expenditures from local revenues in excess of the expenditure limitation determined annually for Pima County by the Arizona Economic Estimates Commission. The expenditure limitation is determined each year by adjusting the amount of actual payments of local revenues received by the County during fiscal year 1979/80 to reflect inflation and subsequent population growth for the County. Not subject to this limitation are items such as bond proceeds, related debt service, interest earnings, special voter approved districts, certain highway user revenue funds, federal grant and aid funds, monies received pursuant to intergovernmental agreements, and state grants which are to be used for specific purposes.

Arizona Revised Statutes (ARS) § 42-17151, in effect, also mandates the adoption of a balanced budget for the County, as it requires the governing body of each county shall fix, levy and assess the amount to be raised from primary property taxation and secondary property taxation. This amount, plus all other sources of revenue, as estimated, and restricted and unrestricted unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.

TENTATIVE BUDGET PREPARATION AND PUBLICATION

State law (ARS § 42-17101) requires that on or before the third Monday in July of each fiscal year, the Board of Supervisors must prepare an estimate of the County's expenditures and revenues. Pima County refers to these estimates as the Tentative Budget. According to ARS § 42-17101, this Tentative Budget must be included in the governing body's minutes and must be fully itemized in accordance with forms supplied by the state Auditor General. (See the State Reports section.) ARS § 42-17102 defines those expenditures and revenues comprising the Tentative Budget. The Tentative Budget and state reports include all monies used for County purposes, interest and principal payments on bonds, the amount for each special levy provided by law, and the amount for unanticipated contingencies or emergencies.

ARS § 42-17103 requires publication of the Tentative Budget once a week for at least two consecutive weeks. The published Tentative Budget must be accompanied by a notice of the scheduled date and time for a public hearing and special meeting regarding the proposed budget and taxes levied on property.

ARS § 42-17104 specifies that the Board of Supervisors shall hold a public hearing and special meeting at which any taxpayer may appear and speak for or against the Tentative Budget and tax levy. This public hearing and special meeting must be held on or before the fourteenth day before the day the Board levies taxes.

ARS § 42-17105 prescribes that once the Tentative Budget has been published, expenditures may not be increased above the published amounts; however, they may be decreased. In effect, with the publication of the Tentative Budget, the Board has set its maximum limits for expenditures, but these limits may be reduced upon adoption of the final budget.

FINAL BUDGET ADOPTION

State law (ARS § 42-17105) specifies that after the hearing required by ARS § 42-17104, the Board of Supervisors must adopt the estimates of proposed expenditures for the fiscal year at a special meeting called for that purpose. The proposed expenditures become the final adopted budget for the current fiscal year when approved by a majority of the supervisors, provided that the total amounts proposed to be spent in the budget do not exceed the total amounts that were proposed for expenditures in the published estimates, i.e., the Tentative Budget.

LEGAL REQUIREMENTS (cont'd)

Copies of the Board of Supervisors' resolutions adopting the fiscal year 2023/24 budgets for Pima County, the County Free Library District, the Flood Control District, and the Stadium District are provided on pages 3-5 through 3-8.

BUDGET REVISIONS

ARS § 42-17106 requires that no money shall be expended for a purpose not included in the adopted budget and no expenditures shall be made in excess of the amounts specified for each purpose in the budget, except as provided by law. This restriction applies whether or not the County has at any time received, or has on hand, funds or revenues in excess of those required to meet expenditures incurred under the adopted budget.

Pima County defines purpose as a program, i.e., an activity or group of activities that accomplishes a single function or provides a category of service. ARS § 42-17106 permits the Board of Supervisors, upon approval by a majority of the supervisors at a duly noticed public meeting, to authorize the transfer of funds between programs when the funds are available and the transfer is in the public interest and based on a demonstrated need, as long as the transfer does not result in violation of the limitations prescribed by Article 9, Sections 19 and 20 of the Arizona Constitution, i.e., the limitation on annual increases in local ad valorem property tax levies and the limitation on county expenditures, respectively.

TRUTH IN TAXATION

State law (ARS § 42-17052) requires that on or before February 10th of each year, the County Assessor shall transmit to the Board of Supervisors an estimate of the total net assessed valuation of the County, including an estimate of new property that has been added to the tax roll since the previous levy of property taxes in the County. If the proposed primary property tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied by the County in the preceding year, the Board of Supervisors is required by ARS § 42-17107 to publish a notice of tax increase, inviting citizens to appear and speak for or against the proposed increase at a public truth in taxation hearing. The notice of tax increase must be published twice, with the first publication of the notice being at least fourteen but not more than twenty days before the date of the truth in taxation hearing and the second publication being at least seven days but not more than ten days prior to the hearing. Starting in 2016, truth in taxation requirements also apply to the County Free Library District and the Flood Control District pursuant to ARS § 48-254.

ARS § 42-17107 requires a public truth in taxation hearing be held prior to the Board's approval of the adopted budget. Furthermore, ARS § 42-17104 requires such a public hearing be held on or before the fourteenth day before the day taxes are levied. Whenever a truth in taxation hearing has been required, Pima County has customarily held such a hearing on the same day and immediately preceding the Board's approval of the adopted budget.

ADOPTION OF TAX LEVY

ARS § 42-17151 specifies that on or before the third Monday in August the Board of Supervisors must fix, levy, and assess the amounts to be raised from primary property taxation and secondary property taxation. The Board must also designate the amounts to be levied for each purpose appearing in the adopted budget and determine and fix a primary property tax rate and the secondary property tax rates.

LEGAL REQUIREMENTS (cont'd)

ARS § 42-17151 requires the primary property tax levy and rate and the secondary property tax levy and rate adopted by the Board of Supervisors shall be fixed using the net assessed values of real and personal property from the assessment roll of the County as transmitted pursuant to ARS § 42-17052 by the Assessor on or before February 10th of each year, unless subsequent changes in such values are approved by the Property Tax Oversight Commission. Pima County also uses the net assessed values from this assessment roll in fixing the secondary property tax levies and rates in the adopted budgets of the County Free Library District and the Flood Control District.

A copy of the Board of Supervisors' resolution (2023-46) for the levy of taxes for fiscal year 2023/24 is provided on pages 3-9 through 3-19.

PROPERTY TAX LEVY LIMITATION

The Arizona Constitution and state statutes specify two distinct types of ad valorem property taxes: a limited property tax levy known as the primary property tax levy and a number of unlimited levies referred to as secondary property tax levies. The primary levy may be imposed for any purpose, while the secondary levies may be used only for specific purposes.

Primary Property Tax Levy

There is a strict limitation on how much the County can levy as an ad valorem primary property tax. Article 9, Section 19 of the Arizona Constitution and ARS § 42-17051 constrain the County's maximum allowable primary property tax levy limit each year to an amount that is two percent greater than the previous year's maximum allowable primary property tax levy limit, plus a dollar amount that reflects the net gain in property not taxed the previous year. Even if the County does not tax at the maximum allowable primary property tax levy limit from year to year, the allowed two percent increase is based on the prior year's maximum allowable levy limit. The amount of net gain in property is included in the calculation to take into account all new construction and any additional property added to the assessment roll from the previous year.

Secondary Property Tax Levy

Secondary property tax levies allow the County to levy ad valorem property taxes for various specific purposes. For many years, Pima County has levied four secondary property taxes. ARS § 11-275 authorizes a tax levy on the taxable net assessed value of all real and personal property in the County for the purpose of retiring principal and paying interest on general obligation bonds. ARS § 48-807 mandates the Board of Supervisors levy a countywide Fire District Assistance Tax on the taxable net assessed value of all real and personal property to assist the fire districts in Pima County, and ARS § 48-3903 authorizes a similar secondary tax levy on all property to pay the expenses of the County Free Library District. ARS § 48-3620 authorizes a tax levy only on the taxable net assessed value of real property in the County to pay the expenses of the Regional Flood Control District.

Secondary tax levies are commonly referred to as unlimited levies because such property taxes may be levied in amounts necessary to meet expenses and are not statutorily limited in how they may change from year to year. The Fire District Assistance Tax is an exception, however, as ARS § 48-807 limits the Fire District Assistance Tax to a rate not to exceed ten cents per \$100 of taxable net assessed valuation.

Note: Copies of the resolutions for the Adoption of the County Budget, the Adoption of the County Free Library District Budget, the Adoption of the Flood Control District Budget, and Adoption of the Stadium District Budget are provided on the following four pages. Although each of the resolutions makes reference to the “accompanying schedules” which show the estimates of revenues and expenditures/expenses, the schedules have been withdrawn, since these schedules replicate the information provided in the section labeled State Reports. Please refer to the tab labeled State Reports for the estimates of revenues and expenditures/expenses.

RESOLUTION NO. 2023 - 22

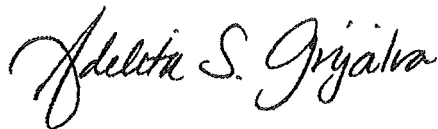
PIMA COUNTY RESOLUTION FOR THE ADOPTION OF THE BUDGET
FISCAL YEAR 2023/2024

The Board of Supervisors of Pima County, Arizona finds:

1. On May 16, 2023, in accordance with A.R.S. § 42-17101 et seq., the Board of Supervisors made an estimate of the different amounts required to meet the public expenditures of the County for the ensuing year, an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of Pima County.
2. The estimates were published as required by law, together with a notice that the Board would hold a public hearing and special board meeting on this date for the purpose of hearing taxpayers.
3. The public hearing was duly held today, at the time and place designated in the published notice, at which any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies.

NOW, THEREFORE, BE IT RESOLVED, that the estimates of revenues and expenditures shown on the accompanying schedules are adopted as the budget of Pima County for the Fiscal Year 2023/2024.

Passed and adopted this 20th day of June, 2023.



JUN 20 2023

Adelita S. Grijalva, Chair
Pima County Board of Supervisors

ATTEST:

APPROVED AS TO FORM:



Melissa Manriquez
Clerk of the Board



Bobby Yu, Deputy County Attorney

RESOLUTION NO. 2023 - LD 1

PIMA COUNTY RESOLUTION FOR THE ADOPTION OF THE
COUNTY FREE LIBRARY DISTRICT BUDGET
FISCAL YEAR 2023/2024

The Board of Supervisors, sitting as the Board of Directors of the Pima County Free Library District (the "District"), finds:

1. On May 16, 2023, in accordance with A.R.S. §§ 42-17101 et seq., §§ 48-252, and 48-3903, the Board of Supervisors, sitting as the District Board, made an estimate of the different amounts required to meet the public expenditures of the District for the ensuing year, an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real and personal property of the District.
2. The estimates were published as required by law, together with a notice that the Board would hold a public hearing and special board meeting on this date for the purpose of hearing taxpayers.
3. The public hearing was duly held today, at the time and place designated in the published notice, at which any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies.

NOW, THEREFORE, BE IT RESOLVED, that the estimates of revenues and expenditures shown on the accompanying schedules are adopted as the budget of District for the Fiscal Year 2023/2024.

Passed and adopted this 20th day of June, 2023.

 JUN 20 2023

Adelita S. Grijalva, Chair
Pima County Free Library District Board

ATTEST:

APPROVED AS TO FORM:


Melissa Manriquez, Clerk of the Board


Bobby Yu, Deputy County Attorney

RESOLUTION NO. 2023 - FC 1

**PIMA COUNTY RESOLUTION FOR THE ADOPTION OF THE
FLOOD CONTROL DISTRICT BUDGET
FISCAL YEAR 2023/2024**

The Board of Supervisors, sitting as the Board of Directors of the Pima County Flood Control District (the "District"), finds:

1. On May 16, 2023, in accordance with A.R.S. §§ 42-17101 et seq., 48-252, and 48-3620, the Board of Supervisors, sitting as the District Board, made an estimate of the different amounts required to meet the public expenditures of the District for the ensuing year, an estimate of revenue from sources other than direct taxation, and the amount to be raised by taxation upon real property of the District.
2. The estimates were published as required by law, together with a notice that the Board would hold a public hearing and special board meeting on this date for the purpose of hearing taxpayers.
3. The public hearing was duly held today, at the time and place designated in the published notice, at which any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies.

NOW, THEREFORE, BE IT RESOLVED, that the estimates of revenues and expenditures shown on the accompanying schedules are adopted as the budget of District for the Fiscal Year 2023/2024.

Passed and adopted this 20th day of June, 2023.

 JUN 20 2023

Adelita S. Grijalva, Chair
Pima County Flood Control District Board

ATTEST:

APPROVED AS TO FORM:


Melissa Manriquez
Clerk of the Board


Bobby Yu, Deputy County Attorney

RESOLUTION NO. 2023 - SD 1

PIMA COUNTY RESOLUTION FOR THE ADOPTION OF THE
STADIUM DISTRICT BUDGET
FISCAL YEAR 2023/2024

The Board of Supervisors, sitting as the Board of Directors of the Pima County Stadium District (the "District"), finds:

1. On May 16, 2023, in accordance with A.R.S. §§ 42-17101 et seq. and 48-4232, the Board of Supervisors, sitting as the District Board, made an estimate of the different amounts required to meet the public expenditures of the District for the ensuing year, together with the other estimates required by 48-4232.
2. The estimates were published, together with a notice that the Board would hold a public hearing and special board meeting for the purpose of hearing taxpayers.
3. The public hearing was duly held today, at the time and place designated in the published notice, at which any taxpayer was privileged to appear and be heard in favor of or against any of the proposed expenditures or tax levies.

NOW, THEREFORE, BE IT RESOLVED, that the estimates of revenues and expenditures shown on the accompanying schedules are adopted as the budget of the District for the Fiscal Year 2023/2024.

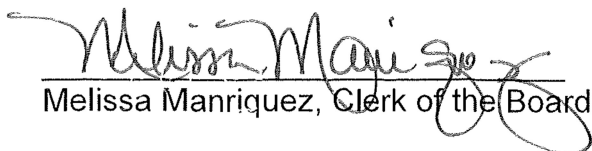
Passed and adopted this 20th day of June, 2023.


JUN 20 2023

Adelita S. Grijalva, Chair
Pima County Stadium District Board

ATTEST:

APPROVED AS TO FORM:


Melissa Manriquez, Clerk of the Board


Bobby Yu, Deputy County Attorney

RESOLUTION NO. 2023 – 46

**RESOLUTION OF THE PIMA COUNTY BOARD OF SUPERVISORS
FOR THE LEVY OF TAXES FOR FISCAL YEAR 2023/2024**

The Board of Supervisors of Pima County, Arizona finds:

1. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3620, the Board of Supervisors, acting as the governing board of the Pima County Flood Control District, on May 16, 2023, made an estimate of the different amounts required to meet the public expenditures of the district for the 2023/2024 fiscal year and, on June 20, 2023, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
2. In accordance with the provisions of A.R.S. §§ 42-17101 to 42-17110, 48-252, and 48-3903, the Board of Supervisors, acting as the governing board of the Pima County Free Library District, on May 16, 2023, made an estimate of the different amounts required to meet the public expenditures of the district for the 2023/2024 fiscal year and, on June 20, 2023, following a public hearing, adopted the budget of the district and determined the amount of its property tax levy.
3. In accordance with the provisions of A.R.S. §§ 35-451 and 42-17101 to 42-17110, the Board of Supervisors, on May 16, 2023, made an estimate of the different amounts required to meet the public expenditures of Pima County for the 2023/2024 fiscal year and, on June 20, 2023, following a public hearing, adopted the budget for the County and determined the amount of its property tax levy.
4. The Board of Supervisors has received information enabling the Board to determine the amount of taxes and/or special assessments to be imposed on property within the various school districts, municipalities, and special taxing districts in the County for Fiscal Year 2023/2024, by or on behalf of those entities.
5. Public notice of the levy of taxes was given as required by law.

NOW, THEREFORE, BE IT RESOLVED, that taxes and special assessments are to be levied upon property located in Pima County for the entities and in the amounts as follows:

2023/24 Levy Resolution

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
STATE OF ARIZONA:			
State of Arizona Property Tax			
Primary - Last levied in FY 1995/96	10,646,893,610	0	0.0000
STATE (EDUCATION) EQUALIZATION ASSISTANCE TAX			
Primary - Last levied in FY 2021/22	10,646,893,610	0	0.0000
PIMA COUNTY:			
Primary			
General Fund	10,646,893,610	426,961,727	4.0102
TOTAL PRIMARY		426,961,727	4.0102
Secondary			
County Free Library	10,646,893,610	58,483,387	0.5493
Debt Service	10,646,893,610	23,423,166	0.2200
Flood Control District	9,624,839,028	31,309,601	0.3253
Fire District Assistance	10,646,893,610	4,003,232	0.0376
TOTAL PIMA COUNTY		544,181,113	5.1424
PIMA COMMUNITY COLLEGE:			
Primary	10,646,893,610	136,301,532	1.2802
CENTRAL ARIZONA WATER CONSERVATION DISTRICT:			
Ad Valorem Secondary	10,646,893,610	10,646,894	0.1000
Water Storage Secondary	10,646,893,610	4,258,757	0.0400
Ground Water Replenishment			
Category 1 Member Lands			
Water Usage (rate per acre-foot and usage of 1,083.59 acre-feet)		860,370	794.0000
Membership Dues (rate per lot, with 15,959 lots assessed) Total		566,545	35.5000
Category 1 Member Lands		1,426,915	
Category 2 Member Lands			
Water Usage (rate per acre-foot and currently NO assessment)		0	682.0000

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CITY OF TUCSON:			
Primary	4,332,448,523		
Primary		18,226,610	0.4207
Involuntary Tort Judgments (Arizona			
Administrative Code Regulation 15-12-202)		1,098,500	0.0254
TOTAL PRIMARY		19,325,110	0.4461
Secondary	4,332,448,523	26,168,170	0.6040
TOTAL CITY OF TUCSON		45,493,280	1.0501
CITY OF TUCSON BUSINESS IMPROVEMENT DISTRICT:			
Assessment **		627,978	N/A
**Charged in relation to the benefits received.			
CITY OF SOUTH TUCSON:			
Primary	26,987,818	60,237	0.2232
STREET LIGHTING IMPROVEMENT DISTRICTS:			
Cardinal Estates	1,012,086	13,251	1.3093
Carriage Hills No. 1	3,024,197	7,990	0.2642
Carriage Hills No. 3	1,387,939	2,737	0.1972
Desert Steppes	2,172,890	4,789	0.2204
Hermosa Hills Estates	3,210,570	4,110	0.1280
Lakeside No. 1	2,423,490	6,391	0.2637
Littleton	2,245,671	23,966	1.0672
Longview Estates No. 1	3,197,346	8,672	0.2712
Longview Estates No. 2	3,737,745	10,043	0.2687
Manana Grande "B"	2,736,432	6,846	0.2502
Manana Grande "C"	3,296,077	11,183	0.3393
Midvale Park	7,589,451	14,329	0.1888
Mortimore Addition	4,689,145	30,299	0.6462
Oaktree No. 1	1,148,303	22,890	1.9934
Oaktree No. 2	814,209	18,907	2.3221
Oaktree No. 3	969,635	24,783	2.5559
Orange Grove Valley	1,863,305	6,667	0.3578
Peach Valley	611,458	3,747	0.6128
Peppertree	12,757,710	9,940	0.0779
Rolling Hills	9,589,990	16,432	0.1713
Salida del Sol	802,435	14,613	1.8211

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
FIRE DISTRICTS:			
Arivaca	5,284,571	153,253	2.9000
Avra Valley	35,094,080		
Operations		1,228,293	3.5000
Bonds		203,546	0.5800
Total Avra Valley		1,431,839	4.0800
Corona de Tucson	83,885,818	2,768,232	3.3000
Drexel Heights	284,937,502		
Operations		9,801,850	3.4400
Bonds		812,072	0.2850
Total Drexel Heights		10,613,922	3.7250
Golder Ranch	1,262,321,256		
Operations		31,558,033	2.5000
Bonds		1,767,250	0.1400
Total Golder Ranch		33,325,283	2.6400
Green Valley	502,047,200		
Operations		12,701,292	2.5299
Bonds		879,648	0.1752
Total Green Valley		13,580,940	2.7051
Hidden Valley	33,320,544	333,172	0.9999
Mescal-J6	4,280,747	86,098	2.0113
Mt. Lemmon	14,108,877	493,811	3.5000
Northwest	1,529,397,141		
Operations		44,520,751	2.9110
Bonds		3,871,735	0.2532
Total Northwest		48,392,486	3.1642
Picture Rocks	43,344,902		
Operations		1,517,072	3.5000
Bonds		242,587	0.5597
Total Picture Rocks		1,759,659	4.0597
Rincon Valley	196,386,349		
Operations		5,466,218	2.7834
Bonds		228,600	0.1164
Total Rincon Valley		5,694,818	2.8998
Sabino Vista	38,725,098	425,989	1.1000
Sonoita-Elgin	5,090,586	138,464	2.7200
Tanque Verde Valley	18,453,310	265,728	1.4400
Three Points	50,904,929	1,781,673	3.5000
Tucson Country Club Estates	25,761,816	194,517	0.7551
Why	1,029,061	36,017	3.5000
HEALTH DISTRICTS:			
Ajo-Lukeville Health District	14,226,943	106,702	0.7500

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
TUCSON UNIFIED SCHOOL DISTRICT NO 1:			
Primary	4,072,680,174		
Maintenance & Operation		134,944,318	3.3134
Unrestricted Capital		9,782,578	0.2402
Adjacent Ways		1,000,000	0.0246
Dropout Prevention		767,410	0.0188
TOTAL PRIMARY		146,494,306	3.5970
Secondary	4,072,680,174		
Class B Bond Interest and Redemption		15,305,697	0.3758
Desegregation		63,711,047	1.5644
TOTAL SECONDARY		79,016,744	1.9402
MARANA UNIFIED SCHOOL DISTRICT NO 6:			
Primary	1,178,849,506		
Maintenance & Operation		37,559,191	3.1861
Unrestricted Capital		2,349,447	0.1993
Adjacent Ways		1,100,000	0.0933
TOTAL PRIMARY		41,008,638	3.4787
Secondary	1,178,849,506		
Class B Bond Interest and Redemption		16,537,180	1.4028
Override Maintenance & Operation		9,537,869	0.8091
TOTAL SECONDARY		26,075,049	2.2119
FLOWING WELLS UNIFIED SCHOOL DISTRICT NO. 8:			
Primary	233,327,069		
Maintenance & Operation		7,230,573	3.0989
Unrestricted Capital		593,584	0.2544
TOTAL PRIMARY		7,824,157	3.3533
Secondary	233,327,069		
Class B Bond Interest and Redemption		3,210,291	1.3759
Override Maintenance & Operation		3,492,972	1.4970
TOTAL SECONDARY		6,703,263	2.8729
AMPHITHEATER UNIFIED SCHOOL DISTRICT NO. 10:			
Primary	1,883,370,140		
Maintenance & Operation		59,942,869	3.1827
Unrestricted Capital		4,717,842	0.2505
Adjacent Ways		350,000	0.0186
Dropout Prevention		129,412	0.0069
TOTAL PRIMARY		65,140,123	3.4587
Secondary	1,883,370,140		
Class B Bond Interest and Redemption		13,846,242	0.7352
Desegregation		4,025,000	0.2137
Override Maintenance & Operation		8,700,493	0.4620
Override K-3 / Special Programs		2,610,148	0.1386
TOTAL SECONDARY		29,181,883	1.5495

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SUNNYSIDE UNIFIED SCHOOL DISTRICT NO. 12:			
Primary	593,795,656		
Maintenance & Operation		19,074,164	3.2122
Unrestricted Capital		1,439,954	0.2425
Dropout Prevention		245,572	0.0414
TOTAL PRIMARY		20,759,690	3.4961
Secondary	593,795,656		
Class B Bond Interest and Redemption		4,689,264	0.7897
TOTAL SECONDARY		4,689,264	0.7897
TANQUE VERDE UNIFIED SCHOOL DISTRICT NO. 13:			
Primary	230,541,119		
Maintenance & Operation		7,223,776	3.1334
Unrestricted Capital		607,245	0.2634
TOTAL PRIMARY		7,831,021	3.3968
Secondary	230,541,119		
Class B Bond Interest and Redemption		1,433,811	0.6219
Override Maintenance & Operation		2,188,564	0.9493
TOTAL SECONDARY		3,622,375	1.5712
AJO UNIFIED SCHOOL DISTRICT NO. 15:			
Primary	18,540,613		
Maintenance & Operation		670,150	3.6145
Unrestricted Capital		59,256	0.3196
TOTAL PRIMARY		729,406	3.9341
Secondary	18,540,613	0	0.0000
TOTAL SECONDARY			
CATALINA FOOTHILLS UNIFIED SCHOOL DISTRICT NO. 16:			
Primary	714,754,932		
Maintenance & Operation		22,078,065	3.0889
Unrestricted Capital		1,920,547	0.2687
TOTAL PRIMARY		23,998,612	3.3576
Secondary	714,754,932		
Class B Bond Interest and Redemption		4,738,065	0.6629
Override Maintenance & Operation		4,513,375	0.6315
Override District Add'l Assistance		2,000,000	0.2798
TOTAL SECONDARY		11,251,440	1.5742

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
VAIL UNIFIED SCHOOL DISTRICT NO. 20:			
Primary	746,456,855		
Maintenance & Operation		24,484,239	3.2801
Unrestricted Capital		1,946,759	0.2608
Adjacent Ways		1,800,000	0.2411
TOTAL PRIMARY		28,230,998	3.7820
Secondary	746,456,855		
Class B Bond Interest and Redemption		9,895,077	1.3256
Override Maintenance & Operation		12,719,421	1.7040
TOTAL SECONDARY		22,614,498	3.0296
SAHUARITA UNIFIED SCHOOL DISTRICT NO. 30:			
Primary	426,830,346		
Maintenance & Operation		14,098,207	3.3030
Unrestricted Capital		1,125,978	0.2638
Adjacent Ways		0	0.0000
TOTAL PRIMARY		15,224,185	3.5668
Secondary	426,830,346		
Class B Bond Interest and Redemption		6,496,163	1.5220
Override Maintenance & Operation		5,885,525	1.3789
Override District Add'l Assistance		1,000,000	0.2343
TOTAL SECONDARY		13,381,688	3.1352
SAN FERNANDO ELEMENTARY SCHOOL DISTRICT NO. 35:			
Primary	12,438,154		
Maintenance & Operation		252,656	2.0313
TOTAL PRIMARY		252,656	2.0313
Secondary	12,438,154	0	0.0000
TOTAL SECONDARY			
EMPIRE ELEMENTARY SCHOOL DISTRICT NO. 37:			
Primary	7,751,605		
Maintenance & Operation		258,470	3.3344
TOTAL PRIMARY		258,470	3.3344
Secondary	7,751,605	0	0.0000
TOTAL SECONDARY			

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
CONTINENTAL ELEMENTARY SCHOOL DISTRICT NO. 39:			
Primary	447,380,735		
Maintenance & Operation		4,677,245	1.0455
Unrestricted Capital		529,251	0.1183
Local Aid for Common Schools		2,012,006	0.4497
A.R.S. 15-992 B		2,197,073	0.4911
TOTAL PRIMARY		9,415,575	2.1046
Secondary	447,380,735		
Class B Bond Interest and Redemption		1,130,607	0.2527
Override Maintenance & Operation		559,977	0.1252
TOTAL SECONDARY		1,690,584	0.3779
BABOQUIVARI UNIFIED SCHOOL DISTRICT NO. 40:			
Primary	2,054,585		
Maintenance & Operation		0	0.0000
TOTAL PRIMARY		0	0.0000
Secondary	2,054,585	0	0.0000
TOTAL SECONDARY			
REDINGTON ELEMENTARY SCHOOL DISTRICT NO. 44:			
Primary	1,534,364		
Maintenance & Operation		101,787	6.6338
Unrestricted Capital		0	0.0000
Adjacent Ways		0	0.0000
Local Aid for Common Schools		24,048	1.5673
A.R.S. 15-992 B		0	0.0000
TOTAL PRIMARY		125,835	8.2011
Secondary	1,534,364	0	0.0000
TOTAL SECONDARY			
ALTAR VALLEY ELEMENTARY SCHOOL DISTRICT NO. 51:			
Primary	59,197,320		
Maintenance & Operation		1,325,191	2.2386
Unrestricted Capital		287,581	0.4858
Local Aid for Common Schools		979,656	1.6549
TOTAL PRIMARY		2,592,428	4.3793
Secondary	59,197,320		
Override Maintenance & Operation		504,812	0.8528
TOTAL SECONDARY		504,812	0.8528
UNORGANIZED SCHOOL DISTRICT TAX:			
Primary	17,390,437	287,794	1.6549
JOINT TECHNICAL EDUCATION DISTRICT			
Secondary	10,101,200,995	5,050,600	0.0500

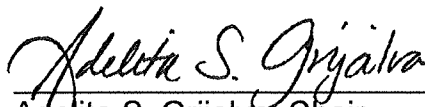
PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
DOMESTIC WATER IMPROVEMENT DISTRICTS:			
DeAnza Domestic Water Improvement District Secondary	162,513	20,000	12.3067
Marana Domestic Water Improvement District Secondary	8,122,122	37,565	0.4625
Mt. Lemmon Domestic Water District Secondary	12,342,640	358,000	2.9005
IMPROVEMENT DISTRICTS:			
GLADDEN FARMS COMMUNITY FACILITIES DISTRICT:			
Secondary	36,409,043		
Maintenance & Operation		109,227	0.3000
Bond Indebtedness		910,226	2.5000
TOTAL SECONDARY		1,019,453	2.8000
GLADDEN FARMS PHASE II COMMUNITY FACILITIES DISTRICT:			
Secondary	17,816,168		
Maintenance & Operation		53,449	0.3000
Bond Indebtedness		445,404	2.5000
TOTAL SECONDARY		498,853	2.8000
HAYHOOK RANCH			
Secondary	883,949	40,000	4.5251
QUAIL CREEK COMMUNITY FACILITIES DISTRICT:			
Secondary	40,142,943		
Maintenance & Operation		120,429	0.3000
Bond Indebtedness		955,563	2.3804
TOTAL SECONDARY		1,075,992	2.6804
RANCHO SAHUARITA COMMUNITY FACILITIES DISTRICT:			
Secondary	16,213,590		
Maintenance & Operation		48,641	0.3000
Bond Indebtedness		760,417	4.6900
TOTAL SECONDARY		809,058	4.9900
ROCKING K SOUTH COMMUNITY FACILITIES DISTRICT:			
Secondary	9,290,910		
Maintenance & Operation		46,455	0.5000
Bond Indebtedness		174,669	1.8800
TOTAL SECONDARY		221,124	2.3800

PIMA COUNTY FISCAL YEAR 2023/24 TAX LEVY

JURISDICTION	VALUATION	TAX LEVY	RATE
SAGUARO SPRINGS COMMUNITY FACILITIES DISTRICT:			
Secondary	32,649,569		
Maintenance & Operation		97,949	0.3000
Bond Indebtedness		816,239	2.5000
TOTAL SECONDARY		914,188	2.8000
WILDFLOWER COMMUNITY FACILITIES DISTRICT:			
Secondary	307,636		
Maintenance & Operation		923	0.3000
Bond Indebtedness		0	0.0000
TOTAL SECONDARY		923	0.3000
IRRIGATION DISTRICTS:			
CORTARO-MARANA IRRIGATION DISTRICT 11,807.00 ACRES			
Maintenance & Operation		1,098,051	93.0000
FLOWING WELLS IRRIGATION DISTRICT 1665.07 ACRES			
Maintenance & Operation		35,449	21.2900
SILVERBELL IRRIGATION & DRAINAGE DISTRICT 1,912.15 ACRES			
Maintenance & Operation		6,216	3.2508
MOBILE HOME RELOCATION FUND			
Assessment - Waived by Arizona Dept. of Revenue for FY 2023/24			0.0000

Passed and adopted this 21st day of August, 2023.

 **AUG 21 2023**
Adelita S. Grijalva, Chair
Pima County Board of Supervisors

ATTEST:


Melissa Manriquez, Clerk of the Board

APPROVED AS TO FORM:


Deputy County Attorney

2023/24 Levy Resolution

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BUDGET ISSUES

This section of the Fiscal Year 2023/24 Adopted Budget identifies the predominant budget issues faced by the Pima County Board of Supervisors (BOS) during the formulation and adoption of this fiscal year's budget. The budget issues are explained in the County Administrator's memoranda, [Transmittal of the Recommended Fiscal Year 2023/24 Budget, dated April 28, 2023](#); the [Tentative Budget Adoption: Fiscal Year 2023/24, dated May 16, 2023](#); and the [Fiscal Year 2023/24 Final Budget Adoption, dated June 20, 2023](#). (The memoranda are located in the Supplemental Information section, pages 16-21, 16-48, and 16-52 respectively.)

Issues Synopsis

The Adopted Budget for FY 2023/24 has been restructured to account for the County's utilization of federal and other grant funding received during the COVID-19 pandemic, which has supported various health, infrastructure, and community programs. As we transition out of this funding cycle, it is crucial to realign our budget to reflect our current financial situation. Like many other employers in the region, the County faces economic pressures related to staffing levels, inflation, and increased interest rates. In response to these issues, the County has taken proactive measures to ensure preparedness for potential challenges. The Adopted Budget for FY 2023/24 is set at \$1,760,492,343. This expenditure amount represents a reduction of \$172,220,636 or 8.9 percent compared to the Adopted Budget of FY 2022/23. The primary changes for the FY 2023/24 Adopted Budget were made to address the following issues:

- Ensuring Financial Stability – Maintaining financial stability is crucial in the face of uncertain economic conditions. The FY 2023/24 Adopted Budget incorporates several BOS policies to ensure financial stability, including:
 - [BOS Policy D.22.12 - General Fund Capital Improvement Fund Pay-As-You-Go Program](#) supports the transition from voter-authorized general obligation bond funding of capital improvement projects to a pay-as-you-go (PAYGO) program as part of the General Fund.
 - [BOS Policy – D.22.13 General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers](#) evaluates and discloses the annual primary or secondary property tax levy for funding increased expenditures due to the State Legislature cost shifts.
 - [BOS Policy D.22.14 General Fund - Fund Balance](#) establishes a target level for the unrestricted fund balance within the General Fund of 17 percent of the previous year's General Fund audited operating expenditures.

During the formulation of the FY 2023/24 Adopted Budget the County developed an [Economic Decision Guide](#), which provides a framework for monitoring and mitigating economic challenges.

- State Budget Cost Shifts - The shifting of the State of Arizona's budget costs to Pima County continues to have direct, adverse impacts on the programs and services provided by the County in fiscal year 2023/24. Overall, the State has shifted costs totaling nearly \$112.1 million or 26.7 percent of the General Fund primary tax rate of \$4.0102 per \$100 of net assessed value. This is nearly \$3.9 million more than State cost shifts budgeted for in the prior year and is primarily due to an increase in Arizona Long Term Care System contributions and a change in legislation reducing the Class 1 commercial assessment ratios. Pima County continues to collaborate with other local governmental agencies and associations in an effort to identify State legislation that may affect local budgets and to influence changes in the legislation to reduce State budget cost shifts.

BUDGET ISSUES (cont'd)

- Increase in Taxable Net Assessed Values - The taxable net assessed value for FY 2023/24 totals \$10.6 billion. This is a net increase of \$514.3 million, or 5.08 percent, over the current year and represents the ninth annual increase in taxable net assessed value in ten years. In FY 2023/24, the market value of existing property in the County will increase by approximately 3.62 percent. New construction will add approximately 1.41 percent to the property tax base.
- Property Taxes - The fiscal year 2023/24 Adopted Budget property tax rate incorporates BOS policies D 22.12, D 22.13, and D 22.14, resulting in a General Fund primary property tax rate of \$4.0102 per \$100 of net assessed value. The Regional Flood Control District increased by \$0.0018 per \$100 of taxable net assessed value and the Library property tax be increased by \$0.0040 per \$100 of taxable net assessed value. Debt Service decreased by \$0.1000 from fiscal year 2022/23. The total property tax rate for Pima County (excluding the State mandated Fire District Assistance Tax) increased from \$5.0652 to \$5.1048 per \$100 of net taxable value, a net increase of \$0.0396.
- Combined Property Tax Levy - Pima County's fiscal year 2023/24 combined property tax rate increased by \$0.0396 per \$100 of net taxable value compared to the prior fiscal year. The County will levy \$540 million in primary and secondary property taxes in fiscal year 2023/24 (this amount excludes the State mandated Fire District Assistance Tax).
- State-Shared Revenues - State shared sales tax revenues are projected to increase by \$26 million, or 16.88 percent, to \$180 million in fiscal year 2023/24. Retail sales have been much higher than originally forecasted, even after the end of federal pandemic assistance, and forecasts indicate this is likely to continue.
- General Fund Balance Reserve – The BOS adopted on October 4, 2022 [BOS Policy D.22.14 General Fund - Fund Balance](#) which establishes a target level for the unrestricted fund balance within the General Fund of 17 percent of the previous year's General Fund audited operating expenditures. By maintaining an adequate unrestricted fund balance, the County can safeguard its favorable credit rating, ensure a stable tax rate to offset economic downturns, and have contingency funds available for emergency expenditures. This policy has been incorporated into the FY 2023/24 Adopted Budget, with a reserve of \$93,073,218 allocated to the Contingency Fund.
- General Fund Fiscal Year 2022/23 Ending Fund Balance - The projected General Fund available ending fund balance for fiscal year 2022/23 is \$159.4 million. This is a projected increase of \$21.7 million from the FY 2021/22 budgeted ending fund balance of \$137.7 million. This ending balance includes BOS Policy D.22.14 General Fund - Fund Balance which establishes a target level for the unrestricted fund balance within the General Fund of 17 percent of the previous year's General Fund audited operating expenditures, at \$93,073,218. This net increase of \$21.7 million in the General Fund was due to State Shared Sales Tax and Transient Lodging Tax revenues exceeding the conservative amounts budgeted within the Fiscal Year 2022/23 Adopted Budget, in addition to reduced departmental spending.
- Employee Medical Insurance Benefits - The County is anticipating an overall net increase of \$6.4 million in FY 2023/24 County benefit costs compared to FY 2022/23, from \$162.7 million to \$169.1 million. The largest increase in benefit costs is included in the employer's share of health insurance premiums, which will go up by \$3.1 million. This increase is driven by higher claims costs, with national medical and pharmaceutical costs increasing by 9.0 percent annually. To address these rising costs and maintain an adequate balance in the Pima County Health Care Benefits Trust fund, the County has increased premiums for both employees and the County. Employee premium increases will vary depending on the selected coverage, ranging from \$4.47 to \$7.94 per pay period. Additionally, the County's share of health insurance premiums has increased by 9.45 percent. At the

BUDGET ISSUES (cont'd)

December 6, 2022, BOS meeting, the Board authorized an operating transfer of \$8 million to offset the reserve shortage in the Health Benefits Trust Fund. For more detailed information, please refer to the December 6, 2022, [Medical and Dental Insurance for County Employees - Fiscal Year 2023/24](#) memo.

- **Health Savings Account (HSA) Plan** - The County provides eligible employees with Health Savings Accounts (HSA). Employees can contribute pretax funds to these accounts, subject to Internal Revenue Service limits, to fund future medical costs. The County also contributes to these accounts for eligible employees (\$1,000 annually for employee only and \$2,000 annually for all other premium tiers). The County expects to spend up to \$7.3 million in fiscal year 2023/24 to fund employee HSAs.
- **Employee Benefits** - Overall, FY 2023/24 benefit costs are expected to increase by a net of \$6.4 million over FY 2022/23 (from \$162.7 million to \$169.1 million), in addition to the increased medical costs noted above. There are also increases to employer contributions made to employee retirement plans. The County has six retirement plans which cover almost all of our employees, with most plans having multiple tiers based on the year an employee entered the retirement system. The table below shows the percentages the County contributes for each covered employee and the increases between FY 2022/23 and FY 2023/24.

Table 2: Retirement Contribution Rates			
Retirement Plan	FY 2022/23	FY 2023/24	% Increase
Arizona Retirement System	12.17%	12.29%	0.12%
Public Safety Retirement System*	21.24%	30.63%	9.39%
Corrections Officers Retirement System*	8.21%	10.57%	2.36%
County Attorney Investigator Retirement*	67.60%	79.13%	11.53%
Elected Official Retirement System	61.43%	76.51%	15.08%
Admin Office of the Court Retirement System*	38.49%	41.94%	3.45%

* Each of these plans has multiple tiers and rates. The listed rate is for newest employees.

- **Transition to Pay-As-You-Go Capital Improvement Funding** - The fiscal year 2018/19 Adopted Budget included the start of a transition from the traditional voter-authorized general obligation bond financing for capital improvement projects to a pay-as-you-go plan. The County will no longer rely on issuing general obligation bonds for the financing of capital improvement projects. Instead, the pay-as-you-go model will rely on funding from a property tax levy or other real-time funding sources that become available. The County will continue to pay off existing general obligation bond debt already scheduled using the debt service secondary property tax levy. As general obligation bond debt is retired in future fiscal years, the debt service rate and levy will begin to decrease.
- **Pavement Preservation and Repair Funding for Local Roads** – In FY 2023/24, the Transportation Department's adopted budget will allocate \$20 million in state-shared gas and vehicle license tax revenue funding for the Road Repair and Pavement Preservation Program. When combined with the investments made since PAYGO's inception in FY 2019/20, the total investment in pavement repair totals \$273.8 million. This includes the acceleration of \$90 million from PAYGO from inception through FY 2023/24.

The County Administrator's memoranda details and discusses these issues at length. The memoranda are located in the Supplemental Information section, pages [16-21](#), [16-48](#), and [16-52](#) respectively.

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BUDGET OVERVIEW

Financial Structure

Department/Fund Matrix

Consolidated Overview of the County Budget by Fund

Total County Budget by Source and Use

Revenues & Expenditures for Fiscal Years 2021/2022 Through 2023/2024

Budget in Brief Fiscal Year 2023/2024

Adopted Full Time Equivalent Positions for Fiscal Years 2021/2022 Through 2023/2024

Pima County Capital Improvement Program Overview

FINANCIAL STRUCTURE

Accounting policies: The Pima County accounting policies are guided by the State of Arizona Auditor General through the Uniform Accounting Manual for Arizona Counties. The policies conform to generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board (GASB) and provide a consistent basis for presenting financial information of the County.

Fund accounting: The financial transactions of the County are recorded in individual funds, each of which is considered a separate fiscal entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, net assets, revenues, and expenditures or expenses, as appropriate.

The various funds and subsidiary ledgers are classified by category and type as follows:

Fund Type	Description	Funding Source
GOVERNMENTAL FUNDS	Governmental funds use the modified accrual basis of accounting, a current financial resource measurement focus. Governmental Funds are comprised of the following:	
General Fund	The General Fund is the County's principal financing vehicle for general government operations and for resources that are not required to be accounted for in another fund.	Funded largely by primary property tax revenue and state shared sales tax revenue.
Special Revenue Funds	Account for the proceeds of specific revenue sources (other than major capital projects) that are <u>legally restricted to expenditures for specified purposes</u> . Special Revenue Funds include the following:	
	• Environmental Quality - Accounts for resources specifically identified to be expended for the protection of water, air, and land from pollutants.	Air quality inspection and application fees; revenues from alternate onsite disposal plans; federal and State grants.
	• Grants – Accounts for resources identified to be expended for specific purposes per grant agreements.	Federal, State, and private agency grants.
	• Health - Accounts for resources used to finance activities involved in the conservation and improvement of public health.	Federal and state grants; charges for services provided; private donations; and operating transfers from the General Fund.
	• Library District – Accounts for resources used for the management and operation of the Pima County Free Library District.	Secondary property tax revenue
	• Regional Flood Control District - Accounts for expenditures necessary to analyze, design, and maintain flood control improvements to protect the public and property from floodwaters.	Secondary property tax revenue.
	• School Reserve Fund – Accounts for resources specifically identified to be expended for education programs in the Pima County Accommodation District and specialized educational programs that extend outside the boundaries of individual school districts.	Federal and state grants; private donations; Arizona Department of Education.

FINANCIAL STRUCTURE

Fund Type	Description	Funding Source
GOVERNMENTAL FUNDS (cont'd)		
Special Revenue Funds (cont'd)	<ul style="list-style-type: none"> • Stadium District – Accounts for resources specifically identified to be expended for the management and operation of Kino Sports Complex. 	Car rental surcharge fees; hotel/motel bed taxes; charges for services provided for special events; and operating transfers from the General Fund.
	<ul style="list-style-type: none"> • Transportation - Accounts for administrative and operating costs expended for highways and streets, as well as resources transferred to the Capital Projects Fund for construction of highways and streets. 	County share of gasoline tax collected by State Highway User revenues; Vehicle License Tax revenues; and charges for services.
	<ul style="list-style-type: none"> • Waste Tire - Accounts for resources specifically identified to be expended for the tire recycling program. 	County share of State tax on new tire sales.
	<ul style="list-style-type: none"> • Wireless Integrated Network – Accounts for resources specifically identified to be expended for the management and operation of the regional public safety voice communications network. 	Membership fees collected from other governmental and medical services entities.
	<ul style="list-style-type: none"> • Other Special Revenue Funds - Account for resources to be expended for various other programs of the County, including various probation programs, consumer protection programs, family support, antiracketeering programs, law library, etc. 	Federal and State grants. Antiracketeering funding is provided by court ordered forfeitures, diversion fees, and restitution payments.
Debt Service Fund	Accounts for the accumulation of resources for, and the payment of, long term debt principal and interest applicable to Governmental Funds. This fund manages the debt for Transportation bonds, Certificates of Participation, and General Obligation bonds. These tax revenues are <u>legally restricted to the purpose of payment of principal and interest on the County's debt</u> .	Secondary tax levy on real and personal property; transfers of Vehicle License Tax and Highway User revenues from the Transportation Special Revenue Fund for the payment of Transportation bonds; transfers for payment of Certificates of Participation.
Capital Projects Fund	Accounts for financial resources to be used for the acquisition or construction of major capital assets, including land, buildings, roads, streets, drainage ways, libraries, and parks (other than those financed by Proprietary Funds). These resources include debt proceeds that are <u>legally restricted to the purposes listed in the debt documents</u> and tax revenues that are <u>legally restricted to the purposes of the fund from which they are received</u> .	Bond sale proceeds; federal and state grants; transfers of Vehicle License Tax revenues and Highway User revenues from the Transportation Special Revenue Fund; transfers of Regional Flood Control District and Library District monies; reimbursements associated with specific capital projects and from other governments.

FINANCIAL STRUCTURE

Fund Type	Description	Funding Source
PROPRIETARY FUNDS		
Enterprise Funds	Account for operations that are financed and operated in a manner similar to private business enterprises. The funds generated by an Enterprise are from fees charged to external users and restricted to use within that fund. Enterprise funds within Pima County include the following:	
	<ul style="list-style-type: none"> • Development Services - Accounts for the operations that provide zoning permits, enforce ordinances, and administer uniform building codes. 	License and permit fees for plan examinations and zoning; penalties related to the issuance of building, plumbing, mechanical, electrical and mobile home permits; and charges for services such as plan checks and subdivision coordination.
	<ul style="list-style-type: none"> • Parking Garages - Accounts for the management and operation of nine parking facilities located in downtown Tucson. 	Parking fees from seven public parking garages and two parking lots owned by Pima County.
	<ul style="list-style-type: none"> • Regional Wastewater Reclamation - Accounts for the management and operation of wastewater treatment and water pollution control facilities. 	Sewer user, sewer connection, and sanitation fees.
Internal Service Funds	Account for the financing of goods or services provided by one department to other departments of the County on a cost reimbursement basis. Internal Service funds include the following:	
	<ul style="list-style-type: none"> • Self-Insurance Trust Fund - Accounts for the risk management function of the County. The fund is administered by the Board of Supervisors and an appointed board of trustees, and provides self- insurance for medical malpractice, workers compensation, unemployment, general liability, property damage, and environmental damage. It also provides coverage for certain types of litigation. 	Financed by charges to specific user departments and to the General Fund.

FINANCIAL STRUCTURE

Fund Type	Description	Funding Source
PROPRIETARY FUNDS (cont'd)		
Internal Service Funds (cont'd)	<ul style="list-style-type: none"> • Health Benefits Trust – Accounts for a self-insured plan that provides employees and their families with comprehensive and affordable benefits options for health care (medical, pharmacy, and dental), life and other health-related insurances, and wellness and employee assistance programs. The fund is administered by the Board of Supervisors and an appointed board of trustees. 	Financed by employee payroll deductions and charges to specific user departments for participating employees, and payments received from former employees for COBRA premiums.
	<ul style="list-style-type: none"> • Other Internal Service Funds - Account for the acquisition, operation, and maintenance of automotive and telecommunications equipment, as well as leased hardware, enterprise software and server storage, used by County departments. 	Financed by fees and charges to user departments.
FIDUCIARY FUNDS	Fiduciary funds do not include resources belonging to Pima County; therefore, they are not part of the County's budgeting process. The County does, however, have custodial responsibility for these funds and reports them in its Annual Comprehensive Financial Report.	
Private-purpose Trust Funds	Account for assets held in trust by the Public Fiduciary for those individuals in which the Public Fiduciary serves as a court-appointed guardian, conservator, or estate administrator	
Custodial Funds	Accounts for assets held and invested by the County Treasurer on behalf of other governmental entities.	

PIMA COUNTY
DEPARTMENT/FUND MATRIX
Fiscal Year 2023/2024

Department	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Internal Service Fund
Assessor	X					
Attractions & Tourism		X				
Behavioral Health	X	X				
Board of Supervisors	X					
Capital Program Office	X					
Capital Projects				X		
Clerk of the Board	X					
Clerk of the Superior Court	X	X				
Communications Office	X					
Community & Workforce Development	X	X				
Constables	X					
County Administrator	X					
County Attorney	X	X				
County Free Library		X				
Development Services					X	
Economic Development	X					
Elections	X	X				
Environmental Quality	X	X				
Facilities Management	X	X			X	X
Finance & Risk Management	X	X				X
Finance Contingency	X	X				
Finance Debt Service			X			
Finance General Government Revenue	X					
Finance Non Departmental	X	X				
Fleet Services						X
Grants Management & Innovation	X	X				
Health		X				
Human Resources	X					X
Information Technology	X					X
Justice Court Ajo	X	X				
Justice Court Green Valley	X	X				
Justice Court Tucson	X	X				
Justice Services	X	X				
Juvenile Court	X	X				
Medical Examiner	X	X				
Natural Resources, Parks & Recreation	X	X				
Office of Emergency Management & Homeland Security	X	X				

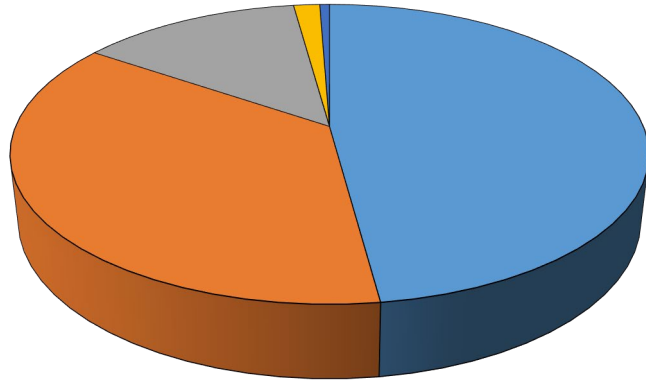
PIMA COUNTY
DEPARTMENT/FUND MATRIX
Fiscal Year 2023/2024

Department	General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Fund	Internal Service Fund
Office of Sustainability & Conservation	X	X				
Pima Animal Care	X	X				
Procurement	X					
Public Defense Services	X	X				
Real Property Services	X	X				
Recorder	X	X				
Regional Flood Control District		X				
Regional Wastewater Reclamation					X	
Rocking K South CFD		X				
School Superintendent	X	X				
Sheriff	X	X				
Stadium District-Kino Sports Complex		X				
Superior Court	X	X				
Transportation		X				
Treasurer	X	X				
Wildflower CFD		X				
Wireless Integrated Network		X				X

CONSOLIDATED OVERVIEW OF PIMA COUNTY BUDGET BY FUND

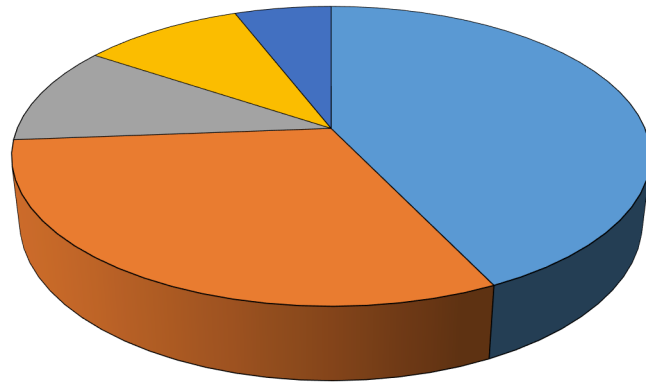
REVENUES BY FUND

- General Fund 47.88%
- Special Revenue 36.62%
- Enterprise 13.33%
- Debt Service 1.58%
- Capital Projects 0.59%



EXPENDITURES BY FUND

- General Fund 42.90%
- Special Revenue 30.87%
- Enterprise 10.63%
- Capital Projects 9.75%
- Debt Service 5.85%



Funding Sources	Estimated Beginning Fund Balance 2023/2024	Adopted Revenues 2023/2024	Adopted Expenditures 2023/2024	Other Financing Sources 2023/2024	Interfund Transfers In/(Out)	Estimated Ending Fund Balance
General Fund	159,448,967	715,310,722	(755,105,219)	-	(119,654,470)	-
Special Revenue Funds	68,336,791	547,177,137	(543,480,847)	4,000,000	(41,706,085)	34,326,996
Debt Service Funds	1,804,962	23,553,649	(103,035,321)	-	82,334,781	4,658,071
Capital Projects Funds	96,704,913	8,762,008	(171,687,795)	40,000,000	75,368,493	49,147,619
Enterprise Funds	183,215,653	199,210,486	(187,183,161)	-	(4,120,686)	191,122,292
Total	509,511,286	1,494,014,002	(1,760,492,343)	44,000,000	(7,777,967)	279,254,978

NOTE 1: Estimated Beginning Fund Balance 2023/24 amounts represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g. prepaids and inventories), or legally or contractually required to be maintained intact (e.g. principal of a permanent fund).

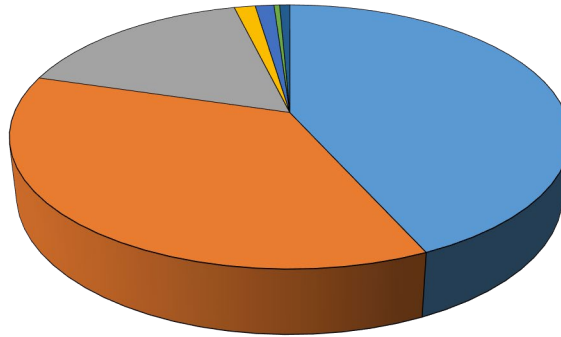
NOTE 2: Adopted Expenditures 2023/24 in the General Fund include \$93,073,218 in Finance Contingency per BOS Policy D22.14. The total budgeted expenditures/expenses amount for all funds of \$1,760,492,343 does not include the impact of the following Capital Improvement Programs: Fleet Services totaling \$1,074,717, Regional Wastewater Reclamation totaling \$54,537,518, and Information Technology totaling \$5,252,000. Also excludes impact of the Regional Wastewater debt service principal payment of \$58,685,000.

NOTE 3: The above charts do not include Internal Service Funds.

TOTAL PIMA COUNTY BUDGET BY SOURCE AND USE

REVENUES

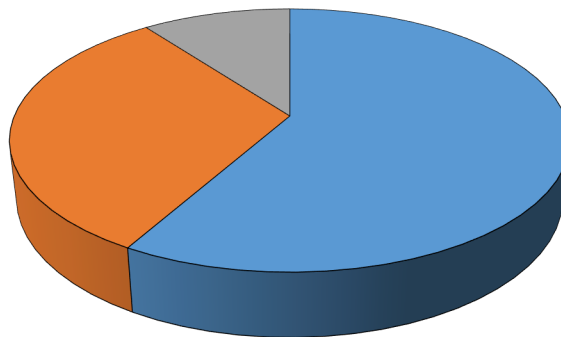
- Intergovernmental 43.26%
- Property Taxes 36.34%
- Charges for Services 16.57%
- Miscellaneous Revenue 1.45%
- Licenses & Permits 1.29%
- Fines & Forfeits 0.39%
- Investment Earnings 0.70%



REVENUES	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	481,452,206	833,266,640	646,299,965
Property Taxes	502,368,534	512,583,235	542,886,156
Charges for Services	260,227,871	252,558,740	247,569,433
Miscellaneous Revenue	45,860,129	23,636,703	21,613,671
Licenses & Permits	22,602,318	18,891,334	19,324,835
Fines & Forfeits	7,535,379	6,433,005	5,827,583
Investment Earnings	2,048,968	3,068,492	10,458,557
Gain or Loss on Disposal of Assets	452,760	-	33,802
REVENUES TOTAL	1,322,548,165	1,650,438,149	1,494,014,002

EXPENDITURES

- Operating Expenses 58.21%
- Personnel Services 31.56%
- Capital Outlay 10.23%



EXPENDITURES	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Operating Expenses	799,881,152	1,188,768,441	1,024,806,415
Personnel Services	735,777,185	561,622,457	555,621,519
Capital Outlay	60,199,367	182,322,081	180,064,409
EXPENDITURES TOTAL	1,595,857,704	1,932,712,979	1,760,492,343

Note: The above charts do not include Internal Service Funds

Pima County
Revenues & Expenditures
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Estimated 2022/2023	Adopted 2023/2024
<u>GENERAL FUND</u>				
Revenue				
Charges for Services	43,225,844	40,897,394	40,382,766	37,439,679
Fines & Forfeits	2,571,872	3,005,311	2,592,268	2,437,389
Gain or Loss on Disposal of Assets	713	-	-	-
Intergovernmental	221,644,202	203,833,299	232,930,436	230,879,272
Investment Earnings	1,446,735	804,129	4,707,586	4,539,266
Licenses & Permits	3,910,786	3,682,450	3,560,020	3,875,034
Miscellaneous Revenue	15,493,360	5,162,851	14,847,809	6,502,616
Property Taxes	378,098,015	395,550,170	396,236,000	429,637,466
Total Revenue	666,391,527	652,935,604	695,256,885	715,310,722
Expenditures				
Capital Equipment > \$5,000	3,588,739	785,592	1,303,333	1,257,292
Operating Expenses	222,724,466	301,233,233	250,704,332	378,139,953
Personnel Services	587,384,301	377,874,002	360,388,226	375,707,974
Total Expenditures	813,697,506	679,892,827	612,395,891	755,105,219
<u>SPECIAL REVENUE</u>				
Revenue				
Charges for Services	20,863,722	19,471,049	19,282,664	21,217,664
Fines & Forfeits	4,963,007	3,425,194	3,050,471	3,387,694
Gain or Loss on Disposal of Assets	469,236	-	49,713	33,802
Intergovernmental	231,912,355	623,836,537	619,465,196	412,744,400
Investment Earnings	1,492,428	847,353	2,519,634	1,999,866
Licenses & Permits	6,029,246	5,520,251	5,926,733	6,200,400
Miscellaneous Revenue	23,368,888	12,403,015	36,536,780	11,785,249
Property Taxes	80,916,333	84,678,396	84,845,348	89,808,062
Total Revenue	370,015,215	750,181,795	771,676,539	547,177,137
Expenditures				
Capital Equipment > \$5,000	3,746,452	4,352,590	5,559,391	7,119,322
Debt Service	13,552	193,618	193,618	272,713
Operating Expenses	276,001,711	645,565,065	664,162,213	396,227,949
Personnel Services	114,814,798	144,661,705	137,370,245	139,860,863
Total Expenditures	394,576,513	794,772,978	807,285,467	543,480,847
<u>DEBT SERVICE</u>				
Revenue				
Intergovernmental	14,627	-	(6,096)	-
Investment Earnings	130,205	187,329	319,635	113,021
Property Taxes	43,354,186	32,354,669	32,418,000	23,440,628
Total Revenue	43,499,018	32,541,998	32,731,539	23,553,649

Pima County
Revenues & Expenditures
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Estimated 2022/2023	Adopted 2023/2024
Expenditures				
Debt Service	70,833,251	55,467,590	55,546,531	60,276,364
Operating Expenses	37,617,107	43,798,978	45,379,604	42,758,957
Total Expenditures	108,450,358	99,266,568	100,926,135	103,035,321
<u>CAPITAL PROJECTS</u>				
Revenue				
Charges for Services	12,141,705	9,740,000	7,605,000	5,485,000
Intergovernmental	27,881,022	5,596,804	2,613,110	2,676,293
Investment Earnings	(380,879)	126,701	474,697	600,715
Miscellaneous Revenue	4,938,779	3,661,020	1,334,727	-
Total Revenue	44,580,627	19,124,525	12,027,534	8,762,008
Expenditures				
Capital Equipment > \$5,000	51,989,007	177,183,899	156,291,766	171,687,795
Operating Expenses	54,909,729	-	6,639	-
Personnel Services	1,463,039	-	-	-
Total Expenditures	108,361,775	177,183,899	156,298,405	171,687,795
<u>ENTERPRISE</u>				
Revenue				
Charges for Services	183,996,600	182,450,297	181,868,559	183,427,090
Fines & Forfeits	500	2,500	2,500	2,500
Gain or Loss on Disposal of Assets	(17,189)	-	(11,252)	-
Investment Earnings	(639,521)	1,102,980	3,024,420	3,205,689
Licenses & Permits	12,662,286	9,688,633	8,856,238	9,249,401
Miscellaneous Revenue	2,059,102	2,409,817	3,432,704	3,325,806
Total Revenue	198,061,778	195,654,227	197,173,169	199,210,486
Expenditures				
Capital Equipment > \$5,000	1,514,923	2,069,550	1,327,187	3,404,777
Contra Expense	(1,412,488)	(2,069,550)	(1,327,187)	(3,404,777)
Debt Service	20,042,680	17,929,898	17,908,696	18,159,545
Depreciation	58,705,615	64,448,540	64,448,540	65,266,370
Gain or Loss on Disposal of Assets	772,734	-	-	-
Operating Expenses	59,033,041	60,131,519	62,311,577	63,704,564
Personnel Services	32,115,047	39,086,750	37,271,184	40,052,682
Total Expenditures	170,771,552	181,596,707	181,939,997	187,183,161
TOTAL REVENUES	1,322,548,165	1,650,438,149	1,708,865,666	1,494,014,002
TOTAL EXPENDITURES	1,595,857,704	1,932,712,979	1,858,845,895	1,760,492,343

Pima County
Revenues & Expenditures
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Estimated 2022/2023	Adopted 2023/2024
THE FOLLOWING IS PROVIDED FOR INFORMATION PURPOSES ONLY				
<u>INTERNAL SERVICE</u>				
Revenue				
Charges for Services	137,999,445	143,888,506	143,596,550	150,512,887
Gain or Loss on Disposal of Assets	-	-	-	(50,000)
Investment Earnings	(2,286,034)	1,179,182	2,480,615	3,035,836
Miscellaneous Revenue	5,947,042	5,058,778	5,288,543	6,377,000
Total Revenue	141,660,453	150,126,466	151,365,708	159,875,723
Expenditures				
Capital Equipment > \$5,000	3,233,853	8,038,840	11,052,143	11,636,340
Contra Expense	(5,046,933)	(8,038,840)	(11,052,143)	(11,636,340)
Depreciation	9,541,051	10,841,736	10,207,949	10,072,402
Gain or Loss on Disposal of Assets	200,056	-	(101,130)	-
Operating Expenses	115,061,800	132,421,865	130,825,606	136,312,755
Personnel Services	10,996,219	14,391,278	13,059,192	14,793,103
Total Expenditures	133,986,046	157,654,879	153,991,617	161,178,260
TOTAL REVENUES ALL FUNDS	1,464,208,618	1,800,564,615	1,860,231,374	1,653,889,725
TOTAL EXPENDITURES ALL FUNDS	1,729,843,750	2,090,367,858	2,012,837,512	1,921,670,603

BUDGET IN BRIEF

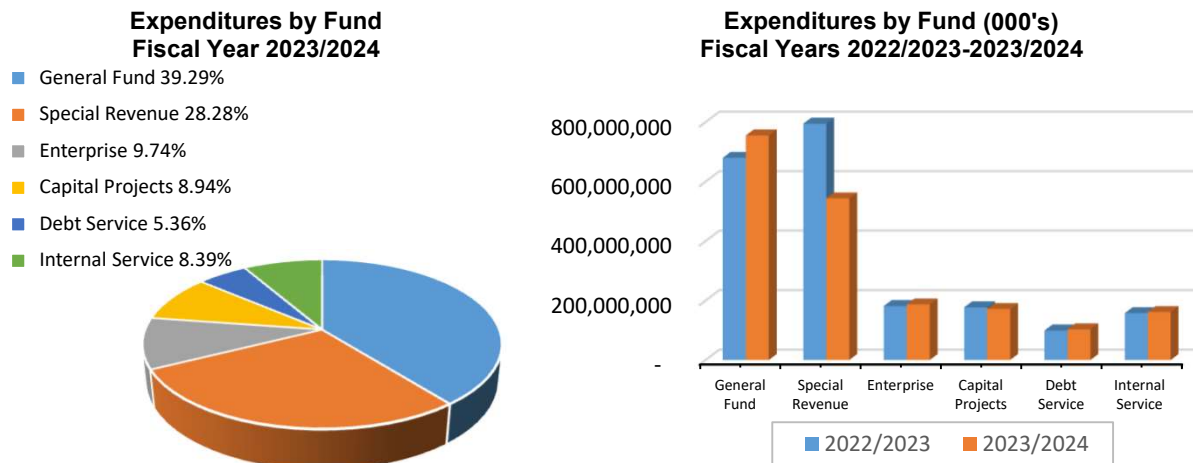
Arizona Revised Statute §42-17105 requires the Pima County Board of Supervisors to adopt a budget for each fiscal year. On July 20, 2023, the Board adopted the budget for fiscal year 2023/24, which covers the period from July 1, 2023 through June 30, 2024.

Pima County's Fiscal Year 2023/24 Adopted Budget (including Internal Service Funds):

- \$1.9 billion in expenditures
- \$1.7 billion in revenues
- \$257.7 million in operating transfers between the various operating funds
- \$103.0 million in total debt payments, including \$43.1 million in Certificates of Participation, \$22.7 million in General Obligation bonds, \$11.3 million in Transportation bonds, and \$26.0 million in Pension Obligations

Graphic analysis of expenditures by fund and functional area are presented below:

COMPARISON OF EXPENDITURES BY FUND



GENERAL FUND:

The fiscal year (FY) 2023/24 Adopted Budget expenditure amount for the General Fund increased by \$75.2 million from the prior year. This increase is primarily due to implementing Board of Supervisors policy D.22.14 General Fund - Fund Balance on October 4, 2022. This policy establishes a target level for the unrestricted fund balance within the General Fund, set at 17 percent of the previous year's audited operating expenditures. The target amount for FY 2023/24 is \$93 million and has been included in the Finance Contingency Department budget as part of the County's commitment to maintaining a sound financial position. In addition, there is an increase of \$6.2 million within the Finance Non-Departmental budget which is largely due to an increase in the County's required contributions to the Arizona Long Term Care System (ALTCS) as part of the state FY 2023/24 Budget. The Sheriff department budget within the General Fund also increased over the FY2022/23 amount by \$5.3 million due to a 7.5% compensation increase for Correction Officers, removal of the department's trainee compensation rate, increases in retirement and medical benefit rates, and operational insurance premiums. The Superior Court budget increased by \$3.9 million mainly due to the consolidation of information technology services from the Clerk of the Superior Court and statutory compensation increases for their elected Superior Court Judges, Hearing Officers, Court Commissioner, and Judge Pro Tempore.

There are decreases in many other departments that partially offset these large increases as the County has taken proactive and strategic measures to manage the high number of vacant positions and turnover. The fiscal year 2023/24 Adopted Budget includes a decrease in funding for positions

BUDGET IN BRIEF

that were vacant for greater than 365 days and a decrease equivalent to two months of savings for positions that were vacant at the time of budget finalization. Within the General Fund these decreases amounted to \$3,493,394 and \$5,898,911, respectively.

SPECIAL REVENUE FUNDS:

The FY 2023/24 Adopted Budget expenditure amount for the Special Revenue Funds decreased by \$251.3 million from the FY 2022/23 Adopted Budget. This decrease is primarily due to a \$152.8 million decrease within the Finance Contingency department as the COVID-19 pandemic and associated federal grant opportunities continue to wind down. The Transportation department's budget decreased by \$45.8 million primarily due to reduction in funding for the Pavement Preservation program. The \$150 million in funding that was advanced for the program in \$50 million increments over FY 2020/21, FY 2021/22, and FY 2022/23, has ended. This program has primarily been funded by Certificates of Participation (COPs) and supplemented by additional funding from the Transportation department's Highway User Revenue Fund (HURF) and Vehicle License Tax revenues. The program's ultimate goal is to improve all roadways in unincorporated Pima County to a pavement condition index of 80 by 2030. The Community & Workforce Development budget decreased by \$22.5 million, largely due to the end of federal funding for the COVID-19 related Emergency Rental Assistance program. The Grants Management & Innovation budget also decreased by \$19.9 million due to the spend down of American Rescue Plan Act funding, and as other federal grant opportunities return to pre-pandemic levels. Similarly, the Health department decreased by \$13.1 million as the COVID-19 pandemic and federal grant opportunities gradually come to a close. Facilities Management decreased by \$5.0 million primarily due to the reduced Renewal Fund project budget.

Other Special Revenue Fund department increases partially offset the noted decreases. The most significant increase is in the Sheriff department, which increased by \$6.0 million primarily due to the budget for the state funded House Bill 2862 Incentive Payments and the Smart & Safe Arizona Proposition 207 money. These initiatives help the department with staff retention and enforcement of new laws resulting from the legalization of marijuana, respectively. The Natural Resources Parks and Recreation department increased by \$1.5 million primarily due to the department's budgeted revenues and expenditures moving from the General Fund to the Special Revenue Funds. This movement was the result of a newly established fee schedule that will support the Parks Master Plan, in addition to lighting enhancements and education expansion in Fiscal Year 2023/24. The Real Property Services department increased by \$1.0 million, anticipating the use of additional grant funding for land acquisitions around the perimeter of Davis Monthan Air Force Base.

DEBT SERVICE FUND:

The FY 2023/24 Adopted Budget for the Debt Service Fund totals \$103.0 million, reflecting a \$3.8 million increase from the previous fiscal year. This fund covers payments on the County's various debts, such as General Obligation, Street and Highway Revenue bonds, COPs, and Pledged Revenue Obligations. Most of these debts are relatively short-term and must be repaid within fifteen years. In FY 2012/13, Pima County's debt for capital projects peaked at \$1.35 billion from all sources. However, due to the County limiting this type of debt to 15-year repayment terms, the current Capital Improvement Program debt is expected to decrease to approximately \$732.1 million by the end of FY 2022/23. By the end of FY 2023/24, the projected total debt for the Capital Improvement Program is expected to be \$705.9 million. This amount includes \$40 million in COPs for different projects like the new San Xavier Sheriff Substation, a new Office of the Medical Examiner Building, the replacement of the County's Enterprise Resource Planning (ERP) system, as well as \$55 million in Sewer Revenue Obligations for Regional Wastewater Reclamation projects.

BUDGET IN BRIEF

CAPITAL PROJECTS FUND:

The Capital Projects Fund Adopted Budget for FY 2023/24 totals \$171.7 million, a decrease of \$5.5 million or 3.1 percent from the previous fiscal year's budget of \$177.2 million. Out of the total Capital Projects Fund, \$9.2 million is financed through 1997 General Obligation bonds, and the remaining \$162.5 million is covered by non-bond sources such as state revenue, Regional Transportation Authority sales tax revenue, impact fees, grant funds, COPs, Library District funds, Flood Control District funds, and other revenues from the General Fund. Facilities Management has budgeted \$76.5 million for 19 projects. Of this year's Budget, \$27.1 million is allocated for the continued construction of the new Office of the Medical Examiner Building and \$16 million for the Northwest Service Center. A total of \$11.4 million is included for the expansion of the Martha Cooper and Richard Elias Mission libraries, along with various other projects. The Transportation department has budgeted \$23.7 million for 20 projects, among the projects are two City of Tucson projects funded with 1997 HURF bonds totaling \$13.2 million. The projects include \$9.2 million to improve 22nd Street from Interstate 10 to Tucson Boulevard and \$4 million to improve Valencia Road from Kolb Road to Houghton Road. The Regional Flood Control District has budgeted \$21 million for 23 projects. These projects include \$3 million for the City of Tucson Downtown Links project, \$3 million for flood prone land acquisitions, \$2.7 million for urban drainage improvements, \$2.5 million for the Continental Ranch Loop restoration, and \$2.1 million for Bighorn Fire flood hazard mitigation.

For more information on the County's capital projects, please see the Capital Improvement Projects section starting on page 15-1.

ENTERPRISE FUNDS:

The FY 2023/24 Adopted Budget expenditure amount for the Enterprise Funds increased by \$5.6 million when compared to the prior year. This is primarily due to an increase in the Regional Wastewater Reclamation (RWR) department of \$5.1 million due to employee compensation increases, rising costs on mandated regulatory compliance, contracts for services, supplies and utility rates. These costs are necessary to ensure that RWRD is able to provide full-scale services to the Pima County community, and properly maintain its equipment and infrastructure.

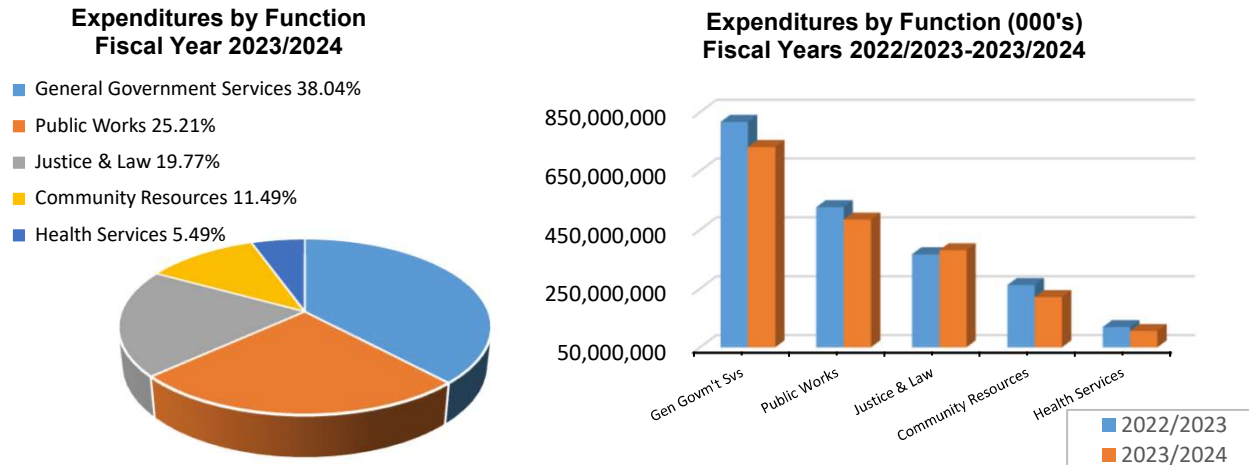
INTERNAL SERVICE FUNDS:

The FY 2023/24 Adopted Budget expenditure amount for the Internal Service Funds increased by \$3.5 million from the FY 2022/23 Adopted Budget. This is primarily due to the Health Benefit Insurance Trust increase of \$5.4 million, mainly due to medical rates increasing by 9.45% and dental rates increasing from 1.63% to 1.68%. This increase was partially offset by a decrease of \$2.6 million in the Fleet Services budget as fuel inflation is expected to stabilize during FY 2023/24.

For more information on other departmental expenditure increases and decreases, please see the Functional Areas by Program sections on pages 10-1 through 15-25.

BUDGET IN BRIEF

COMPARISON OF EXPENDITURES BY FUNCTIONAL AREA



GENERAL GOVERNMENT SERVICES

The FY 2023/24 Adopted Budget expenditure amount for the General Government Services functional area decreased by \$85.4 million compared to the prior year. This is primarily due to the large decrease of \$91.0 million within the Finance Contingency department as the COVID-19 pandemic related federal grant opportunities continue to wind down as discussed above. Facilities Management decreased by \$8.5 million primarily due to a reduction in its Facilities Renewal program budget and a reorganization which moved the Design and Construction Services program out of the Facilities Management department and into the Capital Program Office within the Public Works functional area.

These significant decreases in expenditures are partially offset by smaller increases in a few departmental budgets. The most significant increase is in the Finance Non Departmental budget, which increased by \$6.2 million. This increase is primarily due to an increase in the Mandated Payments program as a result of state costs shifted to the County for the Arizona Long Term Care System, and also from an increase in the Non Departmental program resulting from higher hotel/motel tax collections which are paid to the Tucson Convention and Visitors Bureau. In addition, the Human Resources budget increased by \$6.0 million primarily due to an increase in the Health and Wellness program resulting from medical premium rates increasing by 9.45% and dental premium rates increasing from 1.63% to 1.68%. Finally, the Finance Debt Service budget increased by \$3.8 million as continued increases in the Federal Funds Rate has significantly increased the costs of debt issuances planned for FY 2023/24.

COMMUNITY RESOURCES

The FY 2023/24 Adopted Budget expenditure amount for the Community Services functional area decreased by \$41.3 million from the prior year. This is primarily due to the Community & Workforce Development budget decrease of \$22.4 million, mainly due to the end of federal funding for the COVID-19 related Emergency Rental Assistance program. Similarly, the Grants Management & Innovation budget decreased by \$20.1 million due to the spend down of American Rescue Plan Act funding, and as other federal grant opportunities return to more gradual pre-pandemic funding levels.

For more information on other departmental expenditure increases and decreases, please see the Functional Areas by Program sections on pages 10-1 through 15-25.

HEALTH SERVICES

The FY 2023/24 Adopted Budget expenditure amount for the Health Services functional area decreased by \$13.6 million from the prior year. This is almost entirely due to a decrease in the Health Department budget as federal COVID-19 related grant opportunities gradually come to a close.

BUDGET IN BRIEF

JUSTICE & LAW

The FY 2023/24 Adopted Budget expenditure for the Justice & Law functional area increased by \$13.6 million from the prior year. This increase is primarily due to an increase of \$11.4 million in the Sheriff department resulting from State-funded Incentive Payments from the passing of House Bill 2862, the Smart & Safe Arizona Proposition 207 funding, and salary increases of 7.5 percent to Correction Officers. In addition, the Superior Court budget increased by \$4.5 million mainly due to the consolidation of information technology services from the Clerk of the Superior Court and statutory compensation increases for their elected Superior Court Judges, Hearing Officers, Court Commissioner, and Judge Pro Tempore. A decrease in budgeted expenditures of \$2.2 million for the Pima County Attorney partially offset these increases, which is the result of reduced state funding.

PUBLIC WORKS

The FY 2023/24 Adopted Budget expenditure amount for the Public Works functional area decreased by \$42.0 million from the prior year. This is mainly due to a Transportation decrease of \$45.8 million due to a reduction in funding for the Pavement Preservation program, as previously discussed in the Special Revenue Fund section above. The Capital Projects Adopted Budget for FY 2023/24 totals \$171.7 million, a decrease of \$5.5 million, or 3.1 percent, from the prior year's budget of \$177.2 million.

Increases in other Public Works departments partially offset these decreases. The largest increase is \$5.1 million in the RWR department due to employee compensation increases, rising costs on mandated regulatory compliance, and contracts for services, supplies and utility rates. These costs are necessary to ensure that RWR is able to provide full-scale services to the Pima County community and properly maintain its equipment and infrastructure. The Capital Program Office budget increased by \$1.8 million as a result of the Facilities Management reorganization mentioned in the General Government Services section above. In addition, Natural Resources Parks and Recreation increased by \$1.3 million primarily due to BOS approval of an updated fee ordinance that will generate more revenue for the department. Finally, the Real Property Services budget increased by \$1.0 million in anticipation of additional grant funding for land acquisitions around the perimeter of Davis Monthan Air Force Base.

For more information on other departmental expenditure increases and decreases, please see the Functional Areas by Program sections on pages 10-1 through 15-25.

COMPARISON OF REVENUES

Please refer to the *Revenue Sources* section for an analysis of significant revenue variances and trends.

PROJECTED NET CHANGES IN FISCAL YEAR END FUND BALANCES/NET ASSETS

Pima County
Adopted Full-Time Equivalent Positions
Fiscal Years 2021/2022 - 2023/2024

Functional Area/Department	2023/2024			
	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024	Versus 2022/2023
GENERAL GOVERNMENT SERVICES				
Analytics & Data Governance	20.60	29.60	25.68	(3.92)
Assessor	143.00	143.00	142.00	(1.00)
Board of Supervisors	21.00	22.00	22.00	-
Clerk of the Board	19.00	19.00	19.00	-
County Administrator	19.55	22.30	16.75	(5.55)
Economic Development	-	-	3.85	3.85
Elections	35.25	44.75	42.50	(2.25)
Facilities Management	175.00	197.00	162.00	(35.00)
Finance & Risk Management	145.48	159.48	156.25	(3.23)
Human Resources	45.00	51.00	52.00	1.00
Information Technology	164.00	161.00	154.00	(7.00)
Office of Emergency Management & Homeland Security	8.00	8.00	9.00	1.00
Procurement	31.00	31.00	31.00	-
Recorder	83.00	96.75	66.73	(30.02)
Treasurer	32.50	31.50	31.10	(0.40)
Wireless Integrated Network	8.00	8.00	9.00	1.00
TOTAL GENERAL GOVERNMENT SERVICES	950.38	1,024.38	942.86	(81.52)
COMMUNITY RESOURCES				
Attractions & Tourism	9.00	9.53	9.38	(0.15)
Communications Office	29.50	33.00	32.60	(0.40)
Community & Economic Development Administration	5.00	-	-	-
Community & Workforce Development	183.46	214.94	175.13	(39.81)
County Free Library	377.00	366.50	350.40	(16.10)
Grants Management & Innovation	47.00	64.00	64.00	-
School Superintendent	18.45	19.05	22.88	3.83
Stadium District-Kino Sports Complex	64.75	64.74	64.74	-
TOTAL COMMUNITY RESOURCES	734.16	771.76	719.13	(52.63)
HEALTH SERVICES				
Behavioral Health	24.09	26.09	31.86	5.77
Health	373.68	436.71	423.69	(13.02)
Medical Examiner	39.00	41.00	40.00	(1.00)
Pima Animal Care	127.00	137.50	134.20	(3.30)
TOTAL HEALTH SERVICES	563.77	641.30	629.75	(11.55)

Pima County
Adopted Full-Time Equivalent Positions
Fiscal Years 2021/2022 - 2023/2024

Functional Area/Department	2023/2024			
	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024	Versus 2022/2023
JUSTICE & LAW				
Clerk of the Superior Court	194.00	191.88	184.00	(7.88)
Constables	14.00	14.00	13.00	(1.00)
County Attorney	407.00	407.00	407.00	-
Justice Court Ajo	8.75	8.50	8.00	(0.50)
Justice Court Green Valley	8.00	8.00	10.00	2.00
Justice Court Tucson	113.50	104.50	102.50	(2.00)
Justice Services	-	7.00	7.00	-
Juvenile Court	333.00	332.00	332.25	0.25
Public Defense Services	309.14	312.05	304.30	(7.75)
Sheriff	1,464.50	1,474.50	1,477.50	3.00
Superior Court	647.34	676.99	696.95	19.96
TOTAL JUSTICE & LAW	3,499.23	3,536.42	3,542.50	6.08
PUBLIC WORKS				
Capital Program Office	7.00	10.00	41.00	31.00
Development Services	53.95	55.95	54.98	(0.97)
Environmental Quality	41.73	42.00	42.00	-
Natural Resources, Parks & Recreation	285.50	282.38	283.28	0.90
Office of Sustainability & Conservation	16.90	17.00	15.00	(2.00)
Public Works Administration	2.00	-	-	-
Real Property Services	10.50	11.00	11.00	-
Regional Flood Control District	60.38	57.50	60.60	3.10
Regional Wastewater Reclamation	406.00	402.00	399.00	(3.00)
Transportation	199.50	195.50	192.03	(3.47)
TOTAL PUBLIC WORKS	1,083.46	1,073.33	1,098.89	25.56
TOTAL ALL FUNCTIONAL AREAS (not including Internal Service Fund)	6,831.00	7,047.19	6,933.13	(114.06)
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY				
INTERNAL SERVICE FUND				
GENERAL GOVERNMENT SERVICES				
Facilities Management	9.00	9.00	9.00	-
Finance & Risk Management	5.00	4.00	5.00	1.00
Fleet Services	54.00	61.50	58.23	(3.27)
Human Resources	16.00	16.00	16.00	-
Information Technology	76.00	76.00	75.00	(1.00)
Wireless Integrated Network	4.00	5.00	4.00	(1.00)
TOTAL GENERAL GOVERNMENT SERVICES	164.00	171.50	167.23	(4.27)
TOTAL ALL FUNDS (including Internal Svs Fund)	6,995.00	7,218.69	7,100.36	(118.33)

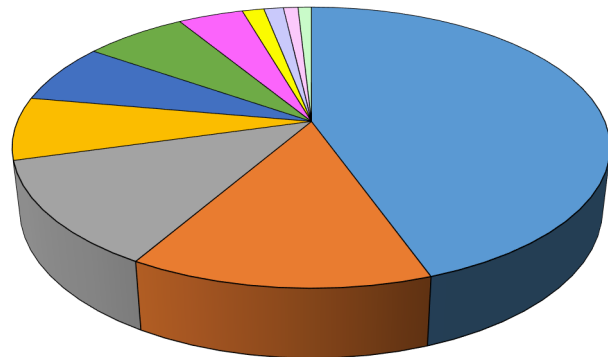
NOTE: Slight FTE differences between reports are due to rounding

The following charts provide summary information for Pima County's fiscal year 2023/2024 Adopted Budget expenditures, revenues, and other funding sources for the Capital Projects Fund.

Capital Improvement Program Overview*

EXPENSES BY CATEGORY

- Facilities Management 44.56%
- Transportation 13.80%
- Regional Flood Control District 12.23%
- Analytics & Data Governance 7.23%
- Natural Resources, Parks & Recreation 6.88%
- Stadium District-Kino Sports Complex 6.61%
- Sheriff 4.21%
- Office of Sustainability & Conservation 1.41%
- Information Technology 1.26%
- Capital Program Office 0.94%
- Environmental Quality 0.87%

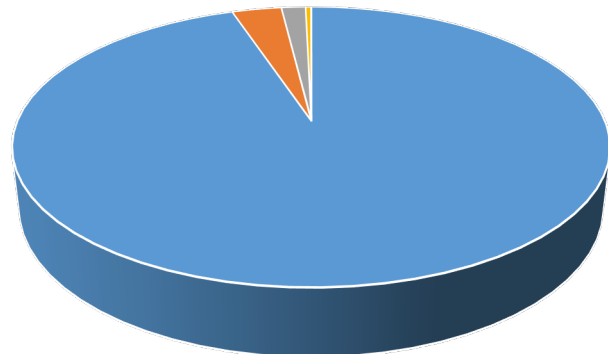


Expenses by Category

Facilities Management	76,478,711
Transportation	23,691,738
Regional Flood Control District	20,994,598
Analytics & Data Governance	12,421,500
Natural Resources, Parks & Recreation	11,817,173
Stadium District-Kino Sports Complex	11,350,000
Sheriff	7,223,654
Office of Sustainability & Conservation	2,428,000
Information Technology	2,164,000
Capital Program Office	1,618,421
Environmental Quality	1,500,000
	<u>171,687,795</u>

SOURCES OF FUNDING

- Operating Transfers/Fund Balance 94.87%
- Charges for Services/Impact Fees 3.19%
- Intergovernmental Revenue 1.56%
- Investment/Miscellaneous Revenue 0.35%
- Bond/COPs Proceeds 0.03%



Sources of Funding

Operating Transfers/Fund Balance	162,876,010
Charges for Services/Impact Fees	5,485,000
Intergovernmental Revenue	2,676,293
Investment/Miscellaneous Revenue	600,715
Bond/COPs Proceeds	49,777
	<u>171,687,795</u>

*Capital Projects Fund only; does not include Enterprise and Internal Services projects. Refer to the Summary of Active Capital Improvement Projects for a complete list of all projects including enterprise and internal services projects and related expenditures.

FINANCIAL POLICIES

This section details the financial policies that guide Pima County's budget development process.

Adopt a Balanced Budget

Arizona Revised Statute §42-17151 states, in pertinent part:

On or before the third Monday in August each year the governing body of each county shall fix, levy and assess the amount to be raised from primary and secondary property taxation. This amount, plus all other sources of revenue and unencumbered balances from the preceding fiscal year, shall equal the total of amounts proposed to be spent in the budget for the current fiscal year.

This requirement, in effect, mandates the adoption of a balanced budget. Furthermore, it is Pima County's policy that unencumbered balances from the preceding fiscal year are considered "one-time" monies and are not to be used to fund recurring expenses, i.e., recurring operating expenditures must be matched by recurring operating revenues.

Adhere to a Well Defined Budgetary Process

Refer to pages [2-3 through 2-7](#) for an in-depth discussion of the various elements of the budgetary process including the basis of presentation, basis of budgeting, budgetary control, budget amendments, and budget preparation and approval.

Promote Budget Accountability

On July 12, 2011, the Board of Supervisors (BOS) adopted a revised Budget Accountability Policy (see the *Supplemental Information* section - *Pima County Budget Policies*). The purpose of the policy is to establish guidelines and a methodology for BOS perform their duties related to the budget and to operate Pima County Government as provided by law, by exercising financial and programmatic control over expenditures and revenues related to County programs and services. It specifically addresses appropriations for supplemental funding, transfers of appropriations among programs, and budget exceedance.

Follow a Programmatic Method of Budgeting

The fiscal year 2023/24 Adopted Budget is presented using a line item and programmatic method. The goals of this presentation are to plan and measure financial operations and to evaluate programs and the impact they have on the community. *Programs* in this context are defined as *a group of closely related activities or services*. Departments organize their activities into programs and report quantitative results for each. They also provide a statement describing the main function or purpose of each program, the primary services provided, and goals and objectives.

Additionally, departments are required to provide outcome, quality, output, and/or efficiency performance measures in their program submissions. To highlight performance trends, departments report each program performance measure for a three-year period, the actual result for fiscal year 2021/22, the estimated result for fiscal year 2022/23, and the planned result for fiscal year 2023/24. As this type of presentation continues to evolve, the goal is for departmental budget submissions to include additional performance measures related to quality, outcome, and customer service.

FINANCIAL POLICIES (cont'd)

Minimize Impact of State of Arizona Budget Cost Shifts on County Services

The shifting of the State of Arizona budget costs to Pima County continues to have direct adverse impacts on the programs and services provided by the County in fiscal year 2023/24. Over the years, the State of Arizona has adopted new programs, paid for them entirely for one or two years, and then begun to shift the program costs to the counties. The best example of this process is the Restoration to Competency program. Restoration to Competency takes a criminal defendant who would otherwise be declared incompetent to stand trial and improves their competency to the point where they are able to stand trial. This program was initially paid entirely by the State. Currently, the cost of this program has been either entirely or partially shifted to the counties. The same is true for the State Indigent Health program for fiscal year 2023/24 (Arizona Health Care Cost Containment System, Arizona Long Term Care System and Behavioral Health System). These total cost transfers from the State of Arizona, including the County's share of salaries and benefits for the various courts, totaled \$112 million or 26.7 percent of our primary property tax rate of \$4.0102 per \$100 of net assessed value in fiscal year 2023/24. Due to this mounting pressure, the County adopted BOS Policy – D.22.13 General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers. This policy evaluates and discloses the annual primary or secondary property tax levy for funding increased expenditures due to the State Legislature cost shifts. The FY 2023/24 Adopted Budget implemented this policy to fund the increase in costs shifted to the County by the State of \$15.9 million included in the FY 2023/24 Adopted Budget.

Provide Justification for all Supplemental Requests

During the budget process, any departmental funding request that exceeds their prior year's level of funding (with authorized adjustments), known as a base budget, must include an impact statement describing the ramifications should additional funding not be granted. This impact can be stated in terms of lost opportunities, unmet mandates, services not provided, or outcomes not achieved. Departments are also instructed to be as explicit as possible, when describing the effect of unfunded proposals, especially regarding the impact on Pima County residents. For fiscal year 2023/24, departments submitted over \$61.4 million in supplemental funding requests. Out of these requests, \$43.6 million are included in the Adopted Budget.

Diversify the County's Revenue Sources

Property Taxes

The General Fund tax rate increased from \$3.8764 in fiscal year 2022/23 to \$4.0102 in fiscal year 2023/24. The Regional Flood Control District increased by \$0.0018, to \$0.3253 per \$100 of taxable net assessed value and the Library District property tax be increased by \$0.0040, to \$0.5493 per \$100 of taxable net assessed value. The Debt Service secondary property tax rate decreased by \$0.1000 to \$0.2200. The total property tax rate for Pima County increased from \$5.0652 to \$5.1048 per \$100 of assessed valuation, a net increase of \$0.0396.

General Government Revenues Other Than Property Taxes

Excluding revenues related to primary property taxes, projected fiscal year 2023/24 general government revenue from all other sources is \$248 million, an increase of \$29 million from the fiscal year 2022/23 Adopted Budget. State shared sales taxes are expected to increase by \$26 million, while Pooled Investment Interest revenue is expected to increase by almost \$4 million.

FINANCIAL POLICIES (cont'd)

State Shared Income Taxes

In the tax equity battle that occurred with the Arizona State Legislature in the 1990s, tax equity for Pima County was defined as a three-legged stool, with redistribution of sales tax, Highway User Revenue Fund (HURF) funds, and state shared income tax each defining one leg of the stool. State shared sales tax equity was achieved first, followed by HURF funds equity in 1997. There has been no progress made in obtaining the third leg of the tax equity stool, which is state shared income tax.

All incorporated jurisdictions in Arizona receive state shared income taxes. If unincorporated Pima County were a municipality, it would be the fourth largest city in the state and the County's share of income tax would be equivalent to approximately \$92 million. If these income tax revenues were received, they could be used to further reduce the primary property tax by \$0.8837 per \$100 of assessed value.

Local Sales Tax

Pima County does not currently levy a local excise (sales tax) as permitted by Arizona Revised Statutes. The following excise tax options are available for consideration:

A general sales tax of up to 0.5 percent is employed in thirteen other counties in Arizona. If the County had the ability to levy a local sales tax in fiscal year 2023/24, it would realize revenues of approximately \$114 million for the full year and would decrease the County's primary property tax rate by \$1.0924 per \$100 of net taxable value. This statutory authorization requires a unanimous vote of the BOS.

The County can request voter approval of a Jail Excise tax up to the equivalent of a quarter cent sales tax (0.25 percent). If approved by the voters, this jail tax could produce approximately \$57 million in revenue for the full year.

Departmental Revenue Enhancements/Increases

During each fiscal year's budget planning and preparation, opportunities for non-tax revenue enhancements and increases are routinely explored. For a complete schedule of revenue adjustments, including new fees and other charges, as well as existing fee increases, refer to the [Revenue Sources](#) section.

Adjust Property Tax Rates to Adequately Fund County Government

Table 1 underscores the BOS commitment to make necessary adjustments in property tax rates to continue to provide core County services.

The combined fiscal year 2021/22 property tax rate decreased by a net \$0.1156 or 2.2 percent from the fiscal year 2020/21 rate of \$5.3108 to \$5.1952. The County regular primary property tax rate was reduced by \$0.0456 and the Debt Service secondary property tax rate was reduced by \$0.0700.

The combined fiscal year 2022/23 property tax rate decreased by a net \$0.1300 or 2.5 percent from the fiscal year 2021/22 rate of \$5.1952 to \$5.0652. The County regular primary property tax rate remained the same as the prior fiscal year and the Debt Service secondary property tax rate was reduced by \$0.1300.

The combined fiscal year 2023/24 property tax rate increased by a net \$0.0396 or 0.8 percent from the fiscal year 2022/23 rate of \$5.0652 to \$5.1048. The County regular primary property tax rate was increased by \$0.1338 and the Debt Service secondary property tax rate was reduced by \$0.1000.

FINANCIAL POLICIES (cont'd)

Table 1
Comparison of Property Tax Rates*

	FY 2021/22 Tax Rates	FY 2022/23 Tax Rates	FY 2023/24 Tax Rates
Pima County Primary (General Gov't)	\$ 3.8764	\$ 3.8764	\$ 4.0102
Debt Service	0.4500	0.3200	0.2200
Library District	0.5353	0.5453	0.5493
Regional Flood Control District	0.3335	0.3235	0.3253
Total	\$ 5.1952	\$ 5.0652	\$ 5.1048

*Does not include Fire District Assistance Tax, which is set by State formula.

In fiscal year 2023/24, Pima County will levy \$540 million in combined primary and secondary property taxes. This levy amount is \$157 million, or 41.0 percent more than the amount levied in fiscal year 2013/14.

Maintain an Adequate Ending General Fund Balance

Over the past ten years, the unreserved ending General Fund balance ranged from an actual low of \$42.9 million for fiscal year 2013/14 to a high of \$159.4 million for fiscal year 2022/23. To ensure a sufficient fund balance reserve, the BOS approved BOS Policy D.22.14 General Fund - Fund Balance during FY2022/23. This policy establishes a target level for the unrestricted fund balance within the General Fund, set at 17 percent of the previous year's audited operating expenditures. The target amount for the fund balance reserve for FY 2023/24 is \$93 million and has been included in the Adopted Budget as part of the County's commitment to maintaining a sound financial position. Table 2 below shows the actual unreserved ending fund balance over the past ten years. The large variances over the years were primarily due to close monitoring of expenditures; State of Arizona Long Term Care System (ALTCS) payment adjustments; greater than estimated General Fund revenues from State, Federal and County sources; and management initiatives in areas such as energy, inmate health, and restoration to competency, resulting in reduced costs. These efforts, in part, earned Pima County a General Obligation Bond Rating from Fitch Ratings, a national bond ratings company that rates Pima County debt issuances, of AAA from its previous AA starting in August of 2017. Pima County continues to maintain the AAA ratings on its bond indebtedness.

Table 2
General Fund Unreserved Ending Fund Balance

	Budgeted	Actual	% of Revenue
Fiscal Year 2013/14	\$ 22,800,043	\$ 42,911,880	9.2
Fiscal Year 2014/15	\$ 17,474,480	\$ 48,072,425	9.2
Fiscal Year 2015/16	\$ 30,256,247	\$ 77,751,143	14.4
Fiscal Year 2016/17	\$ 61,240,853	\$ 97,718,018	17.5
Fiscal Year 2017/18	\$ 50,292,886	\$ 108,926,345	19.6
Fiscal Year 2018/19	\$ 40,342,558	\$ 102,109,649	17.9
Fiscal Year 2019/20	\$ 41,854,612	\$ 98,107,183	16.7
Fiscal Year 2020/21	\$ 49,337,687	\$ 48,191,927	23.7
Fiscal Year 2021/22	\$ 45,212,773	\$ 174,755,212	26.2
Fiscal Year 2022/23	\$ 41,177,804	\$ 159,448,967*	24.4
Fiscal Year 2023/24	\$ 93,073,218	-	**

* Projected amount

** BOS Policy D.22.14 General Fund - Fund Balance during FY2022/23. This policy establishes a target level for the unrestricted fund balance within the General Fund, set at 17 percent of the previous year's audited operating expenditures.

FINANCIAL POLICIES (cont'd)

Maximize the Generation and Collection of Fines, Fees, and Reimbursements

The Revenue Management Division collects debts owed to the County, monitors and reports on revenue streams and conducts routine cash handling, performance, management, and contract audits pertaining to all County departments and Elected Officials' Offices.

Eliminate Long-Term Cash Deficits

The long-term cash deficits of certain funds are those that have accumulated as a result of losses over multiple years that cannot be covered by accounts receivable for those funds. Since fiscal year 1999/2000 the County has made a concerted effort, through the transfer of General Fund dollars, to eliminate the long-term cash deficits of a number of funds. For fiscal year 2023/24 there are no major funds that require General Fund support to prevent the occurrence of negative cash deficits.

Provide a Budget Stabilization Fund

Prior to fiscal year 1999/2000, the only method of managing budget exceedances or other generalized countywide program costs that may impact the General Fund had been to reserve funding in the BOS Contingency Fund for those purposes. Several years ago, this process of reserving funds was further developed and institutionalized through the establishment of the Budget Stabilization Fund (in the General Fund). For fiscal year 2023/24, budgeted expenditure authority in the Budget Stabilization Fund amounts to \$18,265,695 (see Table 3).

Table 3

Budget Stabilization Fund

Compensation and Classification Study Implementation	\$14,000,000
Personnel Hiring Policy Updates	5,000,000
Inflation Contingency	4,909,396
Elected Official Retirement Plan Payment	2,000,000
Juvenile Corrections State Cost Shift	1,726,000
Lawyers, Judgements, and Damages	525,000
Total Budget Stabilization Fund	<hr/> \$28,160,396

Grant Funding

Pima County receives significant grant funding from Federal, State, and local agencies. With the adoption of the fiscal year 1999/2000 budget, the Board directed that a policy be established to detail their expectations concerning acceptance terms and conditions under which grant funding is received. BOS Policy No. D22.6 was adopted on October 26, 1999 and revised on July 12, 2011, and is contained in the *Supplemental Information* section - [County Budget Policies](#).

In fiscal year 2017/18 the County Administrator authorized the creation of an internal department to manage the entire Pima County grants program from beginning to end. The Grants Management and Innovation department was established and included in the Adopted Budget for fiscal year 2018/19. Along with managing the grant process, the department seeks new innovative grant solutions to the long-term persistent and often perplexing problems that have direct impacts on Pima County residents.

FINANCIAL POLICIES (cont'd)

Maintain Adequate Funding for Self-Insurance Trust Fund

Pima County's Self-Insurance Trust Fund is a statutory trust covering the cost of tort liability, workers' compensation, unemployment, and related administrative and loss control costs. An annual actuarial analysis estimates outstanding liabilities and future year funding requirements. The Trust is currently overseen by four Trustees, no more than one of which can be a County employee, and is audited annually. Funding at a 75 percent confidence level has been maintained for the past seventeen years (present value funding).

Provide Adequate Employee Compensation

Over the years, and as long as resources were available, Pima County has demonstrated its commitment to providing adequate compensation to its employees by approving market adjustments, general adjustments, and matching of the employee share of retirement rate increases. The County Administrator has previously stated, "The County continues to be challenged to remain competitive in attracting and retaining experienced, high-quality personnel throughout our workforce." Currently, the County is continuing with its initiative to become and remain an employer of choice through the implementation of an ongoing Countywide compensation d classification study, which began in FY 2022/23. The Adopted Budget for FY 2023/24 has allocated \$14 million for General Fund Departments for this implementation. Below is a table that illustrates the County's commitment to providing adequate compensation to its employees as part of its continued efforts to remain an employer of choice.

The following table summarizes the salary increases since FY 2013/14:

Table 4
Salary Increase Summary

<u>Fiscal Year</u>	<u>Salary Increase</u>
FY 2013/14	1.0% <u>general adjustment</u> effective pay period beginning June 30, 2013 2.0% <u>general adjustment</u> effective December 29, 2013 One-Time lump sum adjustment of \$200 to \$1,000 based on the incumbent employee's hire date in the County payable included in paycheck of July 19, 2013
FY 2014/15	50 cents per hour <u>general adjustment</u> effective pay period beginning September 7, 2014
FY 2015/16	No general adjustment or anniversary increases awarded
FY 2016/17	6.0% <u>general adjustment</u> for employees earning \$35,000 or less per year 5.0% <u>general adjustment</u> for employees earning between \$35,001 and \$55,000 per year 3.5% <u>general adjustment</u> for employees earning between \$55,001 and \$90,000 per year 2.0% <u>general adjustment</u> for employees earning over \$90,000 per year <u>Decompression adjustments</u> for Deputy Sheriffs, sergeants, corrections officers, and corrections sergeants Effective date of all adjustments is August 21, 2016
FY 2017/18	No general adjustment or anniversary increases awarded
FY 2018/19	2.5% general adjustment for all eligible employees effective pay period beginning July 8, 2018 1.0% general adjustment for all eligible employees earning \$50,000 or less per year effective pay period beginning January 6, 2019 \$23.50 per hour new minimum adjustment for all eligible Deputy Sheriffs in salary grade S1 \$21.50 per hour new minimum adjustment for all eligible Corrections Officers in salary grade G1

FINANCIAL POLICIES (cont'd)

Table 4

Salary Increase Summary

Fiscal Year	Salary Increase
FY 2018/19	5% Retention Incentive adjustment for all eligible Deputy Sheriffs whose current base salary is \$22.98 to \$27.93 per hour and corrections officers whose current base salary is \$18.92 to \$24.10 per hour effective pay period beginning January 6, 2019
FY 2019/20	2.0% general adjustment for all eligible employees earning more than \$45,000 per year effective pay period beginning September 1, 2019 4.0% general adjustment for all eligible employees earning \$45,000 or less per year effective pay period beginning September 1, 2019 \$25.50 per hour new minimum adjustment for all eligible Deputy Sheriff's in salary grade S1 \$22.62 per hour new minimum adjustment for all eligible Deputy Trainees in salary grade S1 \$36.23 per hour new minimum adjustment for all eligible Sergeants in salary grade S2
FY 2020/21	2.75% to 26% market adjustments for Public Health Nurse classifications ranging from \$0.53 to \$8.73 per hour, effective April 25, 2021
FY 2021/22	\$15 per hour new minimum for all eligible employees effective pay period beginning July 4, 2021.
FY 2021/22	5.0% <u>general adjustment</u> effective pay period beginning October 10, 2021
FY 2022/23	8.5% general adjustment for employees earning \$35,000 or less per year 5.0% general adjustment for employees earning between \$35,001 and \$75,000 per year 3.0% general adjustment for employees earning between \$75,001 and \$150,000 per year 1.0% general adjustment for employees earning over \$150,001 per year 7.5% increase per hour for all eligible Corrections Officers and Sergeants effective January 1, 2023
FY 2023/24	Compensation and Classification Study Implementation

Continue to Implement the County Ordinances that Authorize Bond Projects

Capital Improvement Plan and Capital Projects Budget

Bonding is not a new or unique method of financing public infrastructure and expansion in Pima County, as there have been twelve voter-approved bond elections since 1974 yielding over \$2 billion in voter-approved bonds.

In May and November of 1997, voters authorized approximately \$257 million of general obligation bonds, \$105 million of sewer revenue bonds, and \$350 million of transportation bonds, for a total 1997 authorization of \$712 million. In May 2004, voters authorized approximately \$582 million of general obligation bonds and \$150 million of sewer revenue bonds, for a total 2004 authorization of \$732 million. In May 2006, voters approved general obligation bonds of \$18 million for Psychiatric Urgent Care Facilities and \$36 million for Psychiatric Inpatient Hospital Facilities, for a total 2006 authorization of \$54 million. In November 2014, voters authorized \$22 million in general obligation bonds for the purposes of funding improvements related to the care and safekeeping of animals in the County. Combining the 1997, 2004, 2006, and 2014 authorization provides total bond proceeds of \$1.52 billion.

Pima County currently has \$10.0 million in active bond projects fully or partially funded by bonds and \$1.20 billion in active non-bond projects resulting in a total capital improvement program of \$1.21 billion. The proposed Capital Improvement Program (CIP) for fiscal years 2023/24 – 2027/28 identifies, among other items: active projects, funding sources, debt profiles, unfunded needs, and a schedule of debt sales. The CIP currently has 123 capital improvement projects and a total of \$232.5 million budgeted for fiscal year 2023/24. Of this fiscal year amount, Regional Wastewater Reclamation funds \$54.5 million, Information Technology funds \$5.2 million, and Fleet Services funds \$1.1 million, with \$171.7 million approved in the fiscal year 2023/24 Capital Projects Adopted Budget. (For project-by-project details, see the CIP section – [Summary of Active Capital Improvement Projects.](#))

FINANCIAL POLICIES (cont'd)

The following table shows the amount and types of bonds authorized since 1997, how much of each has been sold and the amount remaining.

Table 5

1997, 2004, 2006 and 2014 Bond Authorizations

	<u>Authorization</u> (million)	<u>Sold</u> (million)	<u>Remaining</u> (million)
1997 General Obligation Bonds	\$ 257.0	\$ 257.0	\$ 0.0
1997 Sewer Revenue Bonds	105.0	105.0	0.0
1997 Transportation Bonds	350.0	333.6	16.4
2004 General Obligation Bonds	582.2	582.2	0.0
2004 Sewer Revenue Bonds	150.0	150.0	0.0
2006 General Obligation Bonds	54.0	54.0	0.0
2014 General Obligation Bonds	22.0	22.0	0.0
Total	\$1,520.2	\$ 1,503.8	\$ 16.4

Legal Debt Limits

County General Obligation Bonds

General obligation debt may not exceed six percent of the value of the County's taxable property as of the latest assessment. However, with voter approval, debt may be incurred up to 15 percent of the value of taxable property. Pima County has received voter approval for all existing general obligation debt. The legal debt margin at June 30, 2022, was as follows (in thousands):

Net assessed valuation:	\$10,836,343
<u>Debt Limit (15% of net assessed valuation):</u>	\$1,625,451
<u>Amount of debt applicable to debt limit:</u>	
General obligation bonds outstanding	\$93,746
Less net assets in debt service fund available for payment of general obligation bond principal	<u>(131)</u>
	<u>93,615</u>
Legal debt margin available	<u>\$1,531,836</u>

Street and Highway Revenue Bonds

Arizona Revised Statute §11-378 presently requires that in order for the County to issue bonds payable from Street and Highway Revenues, the County must have received Street and Highway Revenues in the year preceding the issuance of the additional bonds in an amount equal to at least one and one-half times the highest annual principal and interest requirements thereafter to come due on all such bonds to be outstanding following the issuance of the additional bonds, provided that if the Street and Highway Revenues received in the preceding year do not equal at least two times the highest annual principal and interest requirements, the proposed bonds must bear a rating at the time of issuance of "A" or better by at least one nationally recognized credit rating service, taking into account any credit enhancement facility in effect with respect to such bonds.

FINANCIAL POLICIES (cont'd)

Each time Pima County has issued Street and Highway Revenue Bonds, the County has met the requirements of Arizona Revised Statute §11-378. For fiscal year 2022/23, Street and Highway revenues were \$74,821,893 and \$11,292,206 in Street and Highway Revenue Bonds debt payments are budgeted in fiscal year 2023/24, providing over 6.6 times coverage.

Sewer Revenue Debt

There is no statutory legal debt limit on Sewer Revenue debt. Within the documents for Sewer Revenue debt, the County has provided a covenant to the debt holders that limits the issuance of additional Sewer Revenue debt unless the covenant set forth in BOS Resolution Nos. 1991-138, as amended, and 2010-50 has been met. That covenant requires that the net revenues of the sewer system for the year preceding an issuance of debt be at least 120 percent of the maximum annual debt service for all debt.

Certificates of Participation (COPs)

There is no statutory legal debt limit on Certificates of Participation.

Pledged Revenue Obligations

There is no statutory legal debt limit on Pledged Revenue Obligations.

Other Funding

In addition to bond or debt financing, capital projects receive funding from: Federal and State aid; Regional Transportation Authority funds; contributions from homeowners' associations and developers; Flood Control District tax revenues; highway user revenue fees; roadway impact fees; and sewer connection fees, in addition to other sources.

Operating and Maintenance Costs

The sale of bonds not only obligates the County for the repayment of principal and interest, it also obligates it for the payment of future costs related to the continued operating and maintenance of capital improvements. To plan for these future costs, Pima County routinely studies projected expenditures associated with completed CIP projects. This planning enables the County to better judge the amount of other revenues needed to maintain facilities and identify appropriate alternative sources of funding in advance of actual needs. Additional information about operations and maintenance expenditures associated with capital improvement projects can be found in the [CIP section](#).

Bond Sales Scheduling

The schedule of general obligation bond sales is premised upon voter authorization and pledges by the BOS to maintain secondary property taxes for general obligation debt at or below \$0.815 per \$100 of net taxable assessed valuation. For fiscal year 2023/24, the secondary tax rate is \$0.2200 per \$100 of assessed valuation, which is a \$0.1000 reduction from the fiscal year 2022/23 rate.

In regards to sewer revenue debt, user and connection fees are examined annually to ensure that they recover all direct and indirect costs of service, including debt, and are approved by the BOS. Rate adjustments for user and connection fees are based on five-year financial plans.

FINANCIAL POLICIES (cont'd)

The following table presents the increases (including planned increases) in sewer user and connection fees since fiscal year 2013/14.

Table 6

Increases in Sewer User and Connection Fees

Fiscal Year	User Fees	Connection Fees
2013/14 (effective 7/1/2013)	10.00%	*
2014/15	0.00%	*
2015/16	0.00%	*
2016/17	0.00%	*
2017/18 (effective 6/1/2017)	3.00%	3.00%
2018/19	0.00%	0.00%
2019/20	0.00%	0.00%
2020/21	0.00%	0.00%
2021/22	0.00%	0.00%
2022/23	0.00%	0.00%
2023/24	0.00%	0.00%

* On May 15, 2012, the BOS adopted Resolution No. 2012-27 establishing a change in the methodology for calculating connection fees. As part of this change, new connection fee rates were established based on water meter size rather than fixture unit equivalents.

LONG-TERM NON-FINANCIAL AND STRATEGIC PLANNING

Pima County has developed a number of long-term countywide strategic plans over the last several years including:

- [Pima Prospers Comprehensive Plan](#)
- [Sonoran Desert Conservation Plan](#)
- [Sustainable Action Plan for County Operations - 2018-2025](#)
- [Pima County Economic Development Strategy 2023 - 2026](#)

Strategic Planning is an ongoing process for Pima County government as many components of the plans mentioned above are currently being reviewed to ensure that they converge into a comprehensive countywide plan with overarching goals. Continually progressing towards these overarching goals is an important aspect of our management approach, informs our business planning, and helps decision makers and the public to understand where we're going, how we are going to get there, and what we plan to achieve when we arrive.

Support Goals, Policies and Initiatives as Outlined in the Pima Prospers Strategic Plan

Pima Prospers is the representative strategic plan for the County. The contents of Pima Prospers reflects many of the strategic initiatives contained in the other strategic plans listed above.

Pima Prospers is a ten-year comprehensive plan initiative for Pima County. It covers most aspects of County services, establishes a vision and overarching principles (notably healthy communities) and focuses on people and the economy in general. It is the product of citizenry and stakeholders who raised critical concerns and issues. It recognizes the continuing fiscal realities and the efficiencies that must be in place for its successful implementation. Under Pima Prospers, the County intends to align, to the maximum extent possible, the annual budget, capital improvement program, and future bonding programs. Departments will develop their annual budgets as well as programmatic goals, objectives, and performance measures in support of the comprehensive strategic plan in the coming fiscal years.

Pima Prospers charts a course for the County for the next ten years. It is not a static document and will change as necessary over its lifetime. The strategic comprehensive plan is the first to be viewed primarily on-line. This plan is understood to be a "living document" that allows for amendment as it becomes necessary due to changing circumstances, extraordinary opportunities, or critical needs.

Key chapters of the Pima Prospers Plan and associated supporting individual departmental goals include:

Use of Land - This chapter addresses land use issues and initiatives throughout Pima County. The Maeveen Behan Conservation Land System resulting from the award winning Sonoran Desert Conservation Plan serves as an anchor by providing the ability to mitigate development with offsite lands. Additionally, this part of the plan incorporates the County's commitment to Davis Monthan Air Force Base, its longstanding policy on conservation of our cultural and natural resources, and green building.

- **Development Services** - Provide timely planning services by reviewing at least 80% of rezoning and comprehensive plan amendment applications within 15 working days of submittal.
- **Natural Resources, Parks and Recreation** - Develop, implement, and monitor management plans for open space properties. Support the implementation of a Federal Section 10 Permit for Pima County Multi-species Conservation Plan and achieve the outcomes identified in the plan at the level of stewardship required by U.S. Fish and Wildlife to maintain the Permit. Monitor and provide operations maintenance support to maintain safe and functioning natural resource parks and open space lands.

LONG-TERM NON-FINANCIAL AND STRATEGIC PLANNING (cont'd)

- Office of Sustainability and Conservation - Coordinate the ongoing implementation of the Sustainable Action Plan for County Operations 2018 - 2025 (SAPCO). Integrate sustainability principles into land use planning and county projects. Maintain the Certificate of Coverage Program to provide access to Federal Section 10 Permit for Pima County Multi-species Conservation Plan for County capital improvement projects and private development projects, and monitor participation for compliance.
- Real Property Services - Monitor all real property expenditures for Pima County departments through management, review, and approval of all appraisals and nominals, acquisition, and property management activities.
- Regional Flood Control District - Ensure open space lands owned by the District will be safe to the public, natural resources are protected from negative impacts, and stewardship conforms to existing and future County land management goals.

Physical Infrastructure Connectivity - This chapter includes a transportation element for roads, rail, air, and freight. The cornerstones of this portion of the plan are policies to provide a safe, comprehensive system that is well maintained and serves trade and economic development industries.

- Transportation - Provide and maintain an effective multi-modal transportation network through timely, cost-effective, and helpful service delivery, and manage the transportation network to optimize functionality, safety, cost-effectiveness, and service levels.

Human Infrastructure Connectivity - Included in this chapter are strategies for access to healthy lifestyle components especially for an aging population, disease prevention, and health impact assessments. Sustaining healthy communities also means addressing climate related issues and their impact on communities. Workforce training, education, libraries, and the arts contribute to the County's economic base and are supported throughout the plan.

- Community and Workforce Development - Prepare and stabilize workforce to meet industry needs and support job growth. Increase incomes of Pima County citizens through job placement, job training, increased educational attainment, increased earning power, increased awareness of career pathways, and focus on quality jobs and livable wages. Provide low-skilled at-risk youth the necessary competencies to obtain sustainable employment, engage out-of-school youth in education and assist them to attain a high school diploma.
- County Free Library - Contribute to an economically vital and literate community by providing Pima County residents with information and materials through lending services, programs and classes, reference and information services, electronic information resources, and public access computers. Promoting workforce development and literacy for residents of all ages by providing opportunities in education, innovation, and community engagement.
- Environmental Quality - Maintain and protect the air and water quality of Pima County through business and community outreach and educational events.
- Health Services - Provide clinical, prevention, education and disease surveillance services in a variety of settings throughout Pima County. Maintain a trained, professional and engaged workforce delivering public health services in a supported and efficient fashion. Provide population based health services in the community where people live, learn, work and gather, promoting equitable access to care and opportunity to thrive.

LONG-TERM NON-FINANCIAL AND STRATEGIC PLANNING (cont'd)

- Human Resources - Provide education and resources to help employees identify and reduce health risks before serious health problems occur and thereby hold needed interventions to no more than 1% of covered employees.
- Natural Resources, Parks and Recreation - Provide activities to meet the unique interests of various age groups and populations, and offer age-appropriate, supervised activities in a welcoming and safe environment. Provide special interest classes, workshops, swimming classes, lifeguard and water safety instructor certification classes, sporting events, skill contests, teen and senior citizen enrichment programs, outdoor education, shooting sports education and training, community nutrition programs, related social services, and special events.
- Pima Animal Care Center - Protect the health and safety of pets and people in Pima County through education, support, and the enforcement of local laws and ordinances.
- Regional Flood Control District - Provide floodplain management plans that embody sound engineering principles and preserve natural resources and ensure that development activities in flood hazard areas are in compliance with federal and state laws and the Floodplain Management Ordinance, Pima Prospers, and the Sonoran Desert Conservation Plan.
- Sheriff - Deploy commissioned deputies to preserve the peace, arrest criminals, and prevent/suppress breaches of the peace. Implement community policing initiatives to improve interaction with the service population, identifying problem areas, and responding accordingly.
- School Superintendent - Coordinate and assist with the development of educational service programs for educators, students, and parents in Pima County. Develop service programs for underserved school districts, charter schools, and other educational institutions in Pima County or on a multi-county level. Provide students with a high school education as established by the Arizona State Board of Education to earn a high school diploma or a general education diploma.

Economic Development - The economic development plan chapter of Pima Prospers pulls the key principles from the County's Economic Development 2023-2026 Strategic Plan into long term policy. The four main strategic priorities of the 2023-2026 Economic Development Plan are:

- Business Retention and Expansion - Pima County strives to identify existing opportunities and barriers to sustaining and expanding existing businesses in the region. Increasing awareness of and access to resources for small businesses is an important priority in the strategy. The County strategy also incorporates opportunities to streamline policies and processes to make it easier to do business in the region.
- Business Attraction - Pima County seeks to attract businesses that are compatible with its resources and goals, while helping entrepreneurs and start-ups create new opportunities for well-paying jobs in the region. The strategy considers emerging sectors that are best suited to Pima County's business climate and existing infrastructure. The innovation ecosystem has substantial strengths and is leveraged to attract high-impact investments in the region.
- Infrastructure Development - Pima County invests in physical and human infrastructure to ensure residents have equitable access to opportunities and resources regardless of their location. The strategy identifies building housing that people can afford and addressing poverty as priorities for the county.

LONG-TERM NON-FINANCIAL AND STRATEGIC PLANNING (cont'd)

- **Workforce Development** - Building and maintaining a strong workforce is a top priority for Pima County. A centerpiece of the economic development strategy is the enhanced collaboration between industry, education, and county partners to strengthen pathways between Pima County schools and longer-term careers with local employers.
- **Office of Sustainability and Conservation** - Promote a sustainable and livable community with the conservation of Pima County's natural and cultural resources through the implementation of Board-adopted policies that promote environmental, social, and economic well-being of the region.
- **Real Property Services** - Work with other Pima County departments to produce and maintain a layer on Pima Maps for land available for economic development and provide appraisal and other related services in connection with property that may be used for economic development. Take the lead in identifying available County-owned property for use in affordable housing development.

All the policies included in the plan are backed with implementation items and timelines that will serve as the backbone of a County work plan for years into the future. An interdisciplinary monitoring team was formed to track and regularly report on the progress and the outcomes of the various departments' contributions during the lifetime of the current plan. The latest progress reports can be found at the links listed at the beginning of this section.

Provide Services Mandated by Legislation and by Community Consensus

County government in Arizona is structured to provide services to County residents as stipulated by law and as deemed desirable by the elected representatives of County residents. To these ends, Pima County has organized its service delivery units into five basic functional areas corresponding to the primary services required: General Government Services, Community Resources, Health Services, Justice and Law, and Public Works. In each functional area, a function statement guides operational planning at a strategic level while more specific departmental goals and objectives form the basis for individual budget development.

Implement Strategic Planning Methodology and Performance Budgeting

Pima County continued its traditional line item budget presentation utilizing a target base and has a program-oriented presentation of its budget. This approach allows for reviews by major funds and establishes departmental activities, function statements, goals, objectives, and their related performance measures. The emphasis on the performance aspect of the process remains an active component in budget development. The following function statements are the basis for the detailed strategic plans at the individual County department level.

General Government Services - consists of providing services mandated by law such as elections, property valuation and tax assessment, official document recording, conducting BOS meetings, financial reporting, and internal business matters including human resources, maintenance, purchasing, information technology, facilities management, fleet services, and risk management.

Community Resources - encompasses programs and initiatives which enable County residents to benefit from economic, cultural, recreational facilities, and educational opportunities made possible, at least in part, by public funding. Because these services involve more latitude, and are generally covered by enabling rather than mandating legislation, they depend more on special revenue funding than on General Fund support compared to many of the administrative services.

Health Services - departments provide health services, health care, emergency services, and environmental management for Pima County residents and administer funding to and from State and other sources.

Justice and Law - encompasses the courts; Sheriff patrol, investigations, and detention operations; prosecution, as well as public defense responsibilities; working to ensure public safety and provide needed legal services as mandated under constitutional and statutory provisions of County, State, and Federal governments.

Public Works - provides for the planning, design, construction, operation, and maintenance of the infrastructure of the County which includes regional floodwater management, roads and bridges, and regional sewer and wastewater facilities. Also, it is responsible for implementing County policies regarding land use and development and environmental sustainability and conservation.

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STATE REPORTS

This section includes copies of Pima County's official State Budget Reports for fiscal year 2023/2024 in the format required by the State of Arizona's Office of the Auditor General and as prescribed by Arizona Revised Statute § 42-17102:

Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B - Summary of Tax Levy and Tax Rate Information

Schedule C - Summary of Revenues by Fund and Category

Schedule D - Summary of Other Financing Sources and Interfund Transfers

Schedule E - Summary of Expenditures by Fund and Department

Schedule F - Summary of Expenditures by Functional Area and Department

Schedule G - Summary of Personnel by Fund and Department

Pima County
Summary Schedule of Estimated Revenues and Expenditures/Expenses Schedule A
Fiscal Year 2023/2024
Adopted

Fiscal Year	S c h	FUNDS					
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds
Adopted/Adjusted Budgeted							
2023 Expenditures/Expenses*	E	679,892,827	794,772,978	99,266,568	177,183,899	181,596,707	1,932,712,979
2023 Actual Expenditures/Expenses**	E	612,395,891	807,285,467	100,926,135	156,298,405	181,939,997	1,858,845,895
2024 Fund Balance/Net Position at July 1***		159,448,967	68,336,791	1,804,962	96,704,913	183,215,653	509,511,286
2024 Primary Property Tax Revenue	B	429,637,466	700	-	-	-	429,638,166
2024 Secondary Property Tax Revenue	B	-	89,807,362	23,440,628	-	-	113,247,990
2024 Estimated Revenues Other than Property Taxes	C	285,673,256	457,369,075	113,021	8,762,008	199,210,486	951,127,846
2024 Other Financing Sources****	D	-	4,000,000	-	40,000,000	-	44,000,000
2024 Interfund Transfers In	D	5,082,815	77,169,568	82,334,781	85,089,849	-	249,677,013
2024 Interfund Transfers (Out)	D	124,737,285	118,875,653	-	9,721,356	4,120,686	257,454,980
2024 Total Financial Resources Available		755,105,219	577,807,843	107,693,392	220,835,414	378,305,453	2,039,747,321
2024 Budgeted Expenditures/Expenses*****	E	755,105,219	543,480,847	103,035,321	171,687,795	187,183,161	1,760,492,343

EXPENDITURE LIMITATION COMPARISON

	2023	2024
Budgeted expenditures/expenses	\$ 1,932,712,979	\$ 1,760,492,343
Add/subtract: estimated net reconciling items	(137,251,000)	(125,020,810)
Budgeted expenditures/expenses adjusted for reconciling items	1,795,461,979	1,635,471,533
Less: estimated exclusions	1,141,487,370	923,553,356
Amount subject to the expenditure limitation	\$ 653,974,609	\$ 711,918,177
EEC expenditure limitation	\$ 653,974,610	\$ 711,918,178

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Actual expenditures/expenses as of February 28, 2023, plus projected expenditures/expenses for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**** Fiscal year 2023/2024 amounts do not include \$55,000,000 of Debt Proceeds that are to be issued to cover Capital Improvement Program Expenditures within the Regional Wastewater Enterprise Fund.

***** Fiscal year 2023/2024 budgeted expenditures in the General Fund include \$93,073,218 in Finance Contingency per BOS Policy D.22.14. The total budgeted expenditures/expenses amount for all funds of \$1,760,492,343 does not include the impact of the Regional Wastewater debt service principal payment of \$58,685,000 or the following Capital Improvement Program expenditures: Fleet Services (\$1,074,717), Information Technology (\$5,252,000), and Regional Wastewater (\$54,537,518).

Pima County
Summary of Tax Levy and Tax Rate Information Schedule B
Fiscal Year 2023/2024

	2022/2023 FISCAL YEAR	2023/2024 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 496,113,556	\$ 513,169,625
Amount received from primary property taxation in fiscal year 2020/219 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18).		
Property Tax Levy Amount		
Primary Property Taxes		
General Fund Primary	\$ 392,781,054	\$ 426,961,727
Total Primary Property Taxes	\$ 392,781,054	\$ 426,961,727
Secondary Property Taxes		
General Fund-Override Election	\$ -	\$ -
Debt Service	32,424,398	23,423,166
Flood Control District	29,639,879	31,309,601
Library District	55,253,201	58,483,387
Fire Assistance District	3,890,926	4,003,232
Total Secondary Property Taxes	\$ 121,208,404	\$ 117,219,386
Total Property Tax Levy Amounts	\$ 513,989,458	\$ 544,181,113
Property Taxes Collected *		
Primary Property Taxes		
2022/23 Year's Levy	\$ 385,939,000	
Prior Years' Levy	4,768,350	
Total Primary Property Taxes	\$ 390,707,350	
Secondary property taxes		
2022/23 Year's Levy	\$ 119,065,512	
Prior Years' Levy	1,649,705	
Total Secondary Property Taxes	\$ 120,715,217	
Total Property Taxes Collected	\$ 511,422,567	
Property Tax Rates		
County Tax Rate		
Primary Property Tax Rate		
General Fund Primary	\$ 3.8764	\$ 4.0102
Total Primary Property Tax Rate	\$ 3.8764	\$ 4.0102
Secondary Property Tax Rate		
General Fund-Override Election	\$ -	\$ -
Debt Service	0.3200	0.2200
Flood Control District	0.3235	0.3253
Library District	0.5453	0.5493
Fire District Assistance	0.0384	0.0376
Total Secondary Property Tax Rates	\$ 1.2272	\$ 1.1322
Total County Tax Rate	\$ 5.1036	\$ 5.1424
Special Assessment District Tax Rates		
Secondary Property Tax Rates	See Second Page	See Second Page

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property taxes for the remainder of the fiscal year.

Pima County
Summary of Tax Levy and Tax Rate Information Schedule B
Fiscal Year 2023/2024

	2022/2023	2023/2024
	FISCAL YEAR	FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates <small>(Continued)</small>		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 1.1563	\$ 1.3093
Carriage Hills Est. No. 1	\$ 0.2706	\$ 0.2642
Carriage Hills Est. No. 3	\$ 0.1614	\$ 0.1972
Desert Steppes	\$ 0.2249	\$ 0.2204
Hermosa Hills Estates	\$ 0.1169	\$ 0.1280
Lakeside #1	\$ 0.2556	\$ 0.2637
Littletown	\$ 1.0219	\$ 1.0672
Longview Est. #1	\$ 0.2787	\$ 0.2712
Longview Est. #2	\$ 0.2755	\$ 0.2687
Mañana Grande B	\$ 0.2566	\$ 0.2502
Mañana Grande C	\$ 0.3482	\$ 0.3393
Midvale Park	\$ 0.1803	\$ 0.1888
Mortimore Addition	\$ 0.5820	\$ 0.6462
Oaktree No. 1	\$ 2.0707	\$ 1.9934
Oaktree No. 2	\$ 2.2096	\$ 2.3221
Oaktree No. 3	\$ 3.1792	\$ 2.5559
Orange Grove Valley	\$ 0.3796	\$ 0.3578
Peach Valley	\$ 0.6451	\$ 0.6128
Peppertree Ranch	\$ 0.0836	\$ 0.0779
Rolling Hills	\$ 0.2255	\$ 0.1713
Salida Del Sol	\$ 1.7976	\$ 1.8211
Other Improvement Districts		
Hayhook Ranch	\$ 4.9592	\$ 4.5251
Community Facilities Districts		
Rocking K South		
Maintenance & Operation	\$ 0.5000	\$ 0.5000
Bond Indebtedness	\$ 2.3000	\$ 1.8800
Wildflower		
Maintenance & Operation	\$ -	\$ 0.3000
Bond Indebtedness	\$ -	\$ -

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
<u>GENERAL FUND</u>			
Property Taxes			
Interest on Delinquent Taxes	5,400,000	5,140,000	5,000,000
Penalties on Delinquent Taxes	450,000	390,000	370,000
Personal Property Taxes	11,827,511	12,508,000	13,258,989
Real Property Taxes	377,872,659	378,198,000	411,008,477
Total Property Taxes	395,550,170	396,236,000	429,637,466
Licenses & Permits			
Licenses and Permits	3,682,450	3,560,020	3,875,034
Total Licenses & Permits	3,682,450	3,560,020	3,875,034
Intergovernmental			
Alcoholic Beverages	75,900	77,100	60,900
Auto Lieu Tax	36,243,000	33,766,628	35,000,000
Federal Grants & Aid	4,914,146	5,411,289	5,393,060
Other Local Governments	1,333,864	1,196,908	389,900
Sales Tax & Use	154,000,000	180,000,000	180,000,000
State Grants & Aid	1,470,389	718,511	1,039,012
Transient Lodging Tax	5,796,000	11,760,000	8,996,400
Total Intergovernmental	203,833,299	232,930,436	230,879,272
Charges for Services			
Animal Control Fees	86,258	43,610	32,225
Collections Fees	51,500	57,226	21,500
Contributions for Administrative Overhead	16,658,843	16,658,843	15,851,403
Correctional Housing	6,800,000	6,500,000	6,800,000
Court Fees	5,037,084	4,748,522	4,958,096
Facility Fees	906,275	1,062,000	-
General Government	8,467,824	8,383,938	6,856,052
Health Fees	1,383,300	1,431,150	1,383,300
Interdepartmental Fees	300,000	319,903	400,000
Other Miscellaneous Fees	570,750	525,000	450,000
Other Miscellaneous Revenue	7,000	70,040	40,843
Sheriff Department Fees	627,910	581,534	645,160
Veterinary Charges	650	1,000	1,100
Total Charges for Services	40,897,394	40,382,766	37,439,679
Fines & Forfeits			
Justice Court Fines & Forfeits	2,535,123	1,683,677	1,985,470
Other Fines & Forfeits	243,210	736,654	291,919
Superior Court Fines & Forfeits	226,978	171,937	160,000
Total Fines & Forfeits	3,005,311	2,592,268	2,437,389
Investment Earnings			
Investment Earnings	804,129	4,707,586	4,539,266
Total Investment Earnings	804,129	4,707,586	4,539,266

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
Miscellaneous Revenue			
Other Miscellaneous Revenue	3,440,487	12,150,772	4,267,587
Overages and Shortages	(6,000)	(6,011)	(6,000)
Rents & Royalties	1,728,364	2,703,048	2,241,029
Total Miscellaneous Revenue	5,162,851	14,847,809	6,502,616
TOTAL GENERAL FUND REVENUE	652,935,604	695,256,885	715,310,722
<u>SPECIAL REVENUE FUND</u>			
Attractions & Tourism			
Charges for Services	118,200	145,442	165,000
Intergovernmental	1,104,000	2,240,000	1,713,600
Investment Earnings	11,592	49,812	133,619
Miscellaneous Revenue	22,562	70,491	103,162
Total Attractions & Tourism	1,256,354	2,505,745	2,115,381
Behavioral Health			
Intergovernmental	674,802	545,980	703,167
Total Behavioral Health	674,802	545,980	703,167
Clerk of the Superior Court			
Charges for Services	670,841	680,500	700,100
Intergovernmental	24,243	23,000	57,980
Investment Earnings	16,133	25,480	10,860
Total Clerk of the Superior Court	711,217	728,980	768,940
Community & Workforce Development			
Intergovernmental	68,472,744	81,927,615	38,232,786
Investment Earnings	6,080	40,306	30,590
Miscellaneous Revenue	1,636,218	1,331,988	932,626
Total Community & Workforce Development	70,115,042	83,299,909	39,196,002
Constables			
Intergovernmental	35,000	35,000	-
Total Constables	35,000	35,000	-
County Administrator			
Investment Earnings	-	80	-
Total County Administrator	-	80	-
County Attorney			
Fines & Forfeits	3,343,894	2,993,894	3,343,894
Intergovernmental	8,044,985	6,045,396	7,896,911
Investment Earnings	158,300	213,623	158,400
Miscellaneous Revenue	200,000	140,046	225,000
Total County Attorney	11,747,179	9,392,959	11,624,205

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
County Free Library			
Charges for Services	530,000	530,000	530,000
Intergovernmental	265,000	470,991	290,000
Investment Earnings	70,000	746,668	894,519
Miscellaneous Revenue	415,950	423,140	397,500
Property Taxes	54,808,104	54,946,800	58,131,122
Total County Free Library	56,089,054	57,117,599	60,243,141
Elections			
Intergovernmental	243,100	243,100	3,500
Investment Earnings	-	129	-
Total Elections	243,100	243,229	3,500
Environmental Quality			
Charges for Services	-	(24,998)	-
Fines & Forfeits	-	10,500	-
Intergovernmental	2,342,342	2,257,805	2,378,655
Investment Earnings	41,000	171,209	170,258
Licenses & Permits	2,378,520	2,432,265	2,464,600
Miscellaneous Revenue	2,500	4,625	3,500
Total Environmental Quality	4,764,362	4,851,406	5,017,013
Facilities Management			
Charges for Services	28,258	35,943	35,546
Intergovernmental	-	-	1,155,000
Investment Earnings	30,000	166,500	81,897
Miscellaneous Revenue	6,291,244	6,311,988	5,817,650
Total Facilities Management	6,349,502	6,514,431	7,090,093
Finance & Risk Management			
Intergovernmental	-	12	-
Investment Earnings	-	1,976	-
Property Taxes	297,217	303,004	302,575
Total Finance & Risk Management	297,217	304,992	302,575
Finance Contingency			
Intergovernmental	250,000,000	250,000,000	100,000,000
Total Finance Contingency	250,000,000	250,000,000	100,000,000
Grants Management & Innovation			
Intergovernmental	121,404,590	106,650,535	110,196,958
Miscellaneous Revenue	-	22,105,246	-
Total Grants Management & Innovation	121,404,590	128,755,781	110,196,958

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
Health			
Charges for Services	2,795,414	2,944,473	2,847,452
Intergovernmental	44,573,132	46,959,382	25,672,612
Investment Earnings	12,000	3,237	-
Licenses & Permits	2,608,231	2,579,468	2,850,000
Miscellaneous Revenue	325,457	1,085,657	1,802,984
Total Health	50,314,234	53,572,217	33,173,048
Justice Court Ajo			
Charges for Services	8,007	8,388	7,909
Fines & Forfeits	2,500	2,500	2,500
Intergovernmental	-	45,000	-
Investment Earnings	-	2,023	-
Miscellaneous Revenue	580	580	580
Total Justice Court Ajo	11,087	58,491	10,989
Justice Court Green Valley			
Charges for Services	32,466	32,466	32,466
Fines & Forfeits	1,800	1,800	1,800
Total Justice Court Green Valley	34,266	34,266	34,266
Justice Court Tucson			
Charges for Services	855,000	760,714	880,000
Fines & Forfeits	70,000	29,667	35,000
Intergovernmental	-	25,000	161,860
Investment Earnings	-	35,179	-
Total Justice Court Tucson	925,000	850,560	1,076,860
Justice Services			
Intergovernmental	495,000	511,030	906,230
Miscellaneous Revenue	597,831	723,504	-
Total Justice Services	1,092,831	1,234,534	906,230
Juvenile Court			
Charges for Services	286,375	181,125	305,486
Fines & Forfeits	4,000	4,000	4,500
Intergovernmental	7,303,685	6,149,456	7,032,217
Investment Earnings	58,615	57,490	29,341
Miscellaneous Revenue	6,000	315	-
Total Juvenile Court	7,658,675	6,392,386	7,371,544
Medical Examiner			
Charges for Services	33,950	20,000	33,950
Investment Earnings	2,600	7,250	2,600
Miscellaneous Revenue	33,950	27,000	33,950
Total Medical Examiner	70,500	54,250	70,500

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
Natural Resources, Parks & Recreation			
Charges for Services	231,000	337,195	1,293,675
Intergovernmental	-	117,616	-
Investment Earnings	29,700	144,168	22,000
Licenses & Permits	-	-	250
Miscellaneous Revenue	1,262,100	1,139,033	1,277,708
Total Natural Resources, Parks & Recreation	1,522,800	1,738,012	2,593,633
Office of Emergency Management & Homeland Security			
Intergovernmental	875,652	943,044	857,885
Total Office of Emergency Management & Homeland Security	875,652	943,044	857,885
Office of Sustainability & Conservation			
Intergovernmental	20,000	20,000	500,000
Total Office of Sustainability & Conservation	20,000	20,000	500,000
Pima Animal Care			
Investment Earnings	5,200	45,571	5,200
Miscellaneous Revenue	339,064	2,225,859	362,394
Total Pima Animal Care	344,264	2,271,430	367,594
Public Defense Services			
Charges for Services	-	-	1,000
Intergovernmental	3,122,379	3,237,414	2,645,540
Investment Earnings	3,365	62,115	3,365
Miscellaneous Revenue	300	13,400	300
Total Public Defense Services	3,126,044	3,312,929	2,650,205
Real Property Services			
Intergovernmental	750,000	750,000	1,750,000
Total Real Property Services	750,000	750,000	1,750,000
Recorder			
Charges for Services	900,000	900,000	700,000
Intergovernmental	300,000	300,000	-
Total Recorder	1,200,000	1,200,000	700,000

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
Regional Flood Control District			
Charges for Services	774,100	754,000	794,500
Fines & Forfeits	3,000	3,000	-
Gain or Loss on Disposal of Assets	-	-	33,802
Intergovernmental	3,619,344	2,238,082	3,003,450
Investment Earnings	89,519	238,769	16,689
Licenses & Permits	3,500	25,000	5,550
Miscellaneous Revenue	93,800	108,212	97,360
Property Taxes	29,460,112	29,481,400	31,151,619
Total Regional Flood Control District	34,043,375	32,848,463	35,102,970
Rocking K South CFD			
Investment Earnings	530	2,000	2,000
Property Taxes	111,963	112,794	221,123
Total Rocking K South CFD	112,493	114,794	223,123
School Superintendent			
Intergovernmental	1,864,610	1,864,610	3,101,936
Total School Superintendent	1,864,610	1,864,610	3,101,936
Sheriff			
Charges for Services	2,710,000	3,010,000	2,710,000
Intergovernmental	3,823,435	8,782,542	8,573,737
Investment Earnings	29,000	92,500	29,000
Miscellaneous Revenue	45,000	45,400	45,000
Total Sheriff	6,607,435	11,930,442	11,357,737
Stadium District-Kino Sports Complex			
Charges for Services	2,263,000	1,765,000	2,256,140
Intergovernmental	1,200,000	1,320,000	1,400,000
Investment Earnings	2,500	42,552	127,018
Miscellaneous Revenue	33,640	57,932	39,000
Total Stadium District-Kino Sports Complex	3,499,140	3,185,484	3,822,158
Superior Court			
Charges for Services	3,177,582	3,087,507	3,739,000
Intergovernmental	14,671,050	14,362,809	14,137,218
Investment Earnings	24,357	65,752	26,160
Miscellaneous Revenue	116,100	75,080	146,988
Total Superior Court	17,989,089	17,591,148	18,049,366

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
Transportation			
Charges for Services	200,000	77,900	135,000
Fines & Forfeits	-	5,110	-
Gain or Loss on Disposal of Assets	-	49,713	-
Intergovernmental	88,607,444	81,399,777	80,373,158
Investment Earnings	238,219	238,219	170,365
Licenses & Permits	530,000	890,000	880,000
Miscellaneous Revenue	863,578	518,329	381,871
Property Taxes	1,000	1,350	700
Total Transportation	90,440,241	83,180,398	81,941,094
Treasurer			
Charges for Services	50,000	50,000	50,000
Investment Earnings	1,000	1,000	1,000
Miscellaneous Revenue	35,000	35,000	35,000
Total Treasurer	86,000	86,000	86,000
Wildflower CFD			
Property Taxes	-	-	923
Total Wildflower CFD	-	-	923
Wireless Integrated Network			
Charges for Services	3,806,856	3,987,009	4,000,440
Investment Earnings	17,643	66,026	84,985
Miscellaneous Revenue	82,141	93,955	82,676
Total Wireless Integrated Network	3,906,640	4,146,990	4,168,101
TOTAL SPECIAL REVENUE FUND	750,181,795	771,676,539	547,177,137
<u>DEBT SERVICE</u>			
Intergovernmental	-	(6,096)	-
Investment Earnings	187,329	319,635	113,021
Property Taxes	32,354,669	32,418,000	23,440,628
TOTAL DEBT SERVICE	32,541,998	32,731,539	23,553,649
<u>CAPITAL PROJECTS</u>			
Charges for Services	9,740,000	7,605,000	5,485,000
Intergovernmental	5,596,804	2,613,110	2,676,293
Investment Earnings	126,701	474,697	600,715
Miscellaneous Revenue	3,661,020	1,334,727	-
TOTAL CAPITAL PROJECTS	19,124,525	12,027,534	8,762,008

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
<u>ENTERPRISE FUND</u>			
Development Services			
Charges for Services	1,065,247	1,065,247	1,011,984
Investment Earnings	77,580	477,776	676,665
Licenses & Permits	9,668,633	8,800,000	9,185,201
Miscellaneous Revenue	8,595	8,735	8,165
Total Development Services	10,820,055	10,351,758	10,882,015
Facilities Management			
Charges for Services	2,192,619	2,136,655	2,136,320
Investment Earnings	5,400	24,420	9,024
Licenses & Permits	-	42,238	44,200
Miscellaneous Revenue	550	19,643	12,541
Total Facilities Management	2,198,569	2,222,956	2,202,085
Regional Wastewater Reclamation			
Charges for Services	179,192,431	178,666,657	180,278,786
Fines & Forfeits	2,500	2,500	2,500
Gain or Loss on Disposal of Assets	-	(11,252)	-
Investment Earnings	1,020,000	2,522,224	2,520,000
Licenses & Permits	20,000	14,000	20,000
Miscellaneous Revenue	2,400,672	3,404,326	3,305,100
Total Regional Wastewater Reclamation	182,635,603	184,598,455	186,126,386
TOTAL ENTERPRISE FUND	195,654,227	197,173,169	199,210,486
TOTAL ALL FUNDS (not including Internal Service Fund)	1,650,438,149	1,708,865,666	1,494,014,002

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUND

Fleet Services			
Charges for Services	18,480,448	20,358,643	18,042,571
Gain or Loss on Disposal of Assets	-	-	(50,000)
Investment Earnings	170,000	336,104	275,158
Miscellaneous Revenue	205,600	89,444	177,000
Total Fleet Services	18,856,048	20,784,191	18,444,729
Health Benefits Trust Fund			
Charges for Services	80,254,945	77,505,853	83,133,226
Investment Earnings	308,960	342,855	682,764
Miscellaneous Revenue	4,853,178	4,853,178	6,200,000
Total Health Benefits Trust Fund	85,417,083	82,701,886	90,015,990

Pima County
Summary of Revenues by Fund and Category Schedule C
Fiscal Year 2023/2024

Sources of Revenues	Adopted Revenues 2022/2023	Estimated Revenues 2022/2023*	Adopted Revenues 2023/2024
IT Computer Hardware/Software			
Charges for Services	25,249,824	25,249,824	26,380,144
Investment Earnings	90,000	334,896	401,509
Miscellaneous Revenue	-	87,757	-
Total IT Computer Hardware/Software	25,339,824	25,672,477	26,781,653
Risk Management			
Charges for Services	12,556,709	13,075,550	15,517,674
Investment Earnings	595,023	1,292,055	1,437,896
Miscellaneous Revenue	-	258,164	-
Total Risk Management	13,151,732	14,625,769	16,955,570
Telecommunications			
Charges for Services	6,817,140	6,817,140	6,744,332
Investment Earnings	14,000	164,935	232,224
Total Telecommunications	6,831,140	6,982,075	6,976,556
Wireless Integrated Network			
Charges for Services	529,440	589,540	694,940
Investment Earnings	1,199	9,770	6,285
Total Wireless Integrated Network	530,639	599,310	701,225
TOTAL INTERNAL SERVICE FUND	150,126,466	151,365,708	159,875,723
GRAND TOTAL ALL FUNDS (includes Int Service Fund)	1,800,564,615	1,860,231,374	1,653,889,725

* These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2023, plus projected revenues for the remainder of the fiscal year.

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
<u>General Fund</u>			
Behavioral Health			
Behavioral Health - Grants - Grant Match			100,000
Community & Workforce Development			
Community & Workforce Development - Grants - Grant Match			714,311
Regional Wastewater Reclamation - Enterprise Fund - Summer Youth Funding		95,000	
Total Community & Workforce Development		95,000	714,311
County Administrator			
Regional Wastewater Reclamation - Enterprise Fund - Pima Association of Governments		54,840	
County Attorney			
County Attorney - Grants - Drug Prosecution Salary			288,505
Finance General Government Revenue			
Attractions & Tourism - General Fund Support			858,657
Capital Projects - Facilities Management			
Kino Campus Building Infrastructure			1,711,754
Capital Projects - Facilities Management - San Xavier Sheriff Sub Station			380,000
Capital Projects - Finance & Risk Management - PAYGO			16,299,300
Capital Projects - Stadium District-Kino Sports Complex - Special Revenue - Kino South District Partnership			10,500,000
Community & Workforce Development - Special Revenue Fund - Affordable Housing			4,500,000
Environmental Quality - Special Revenue Fund - Air Quality Monitoring			451,257
Environmental Quality - Special Revenue Fund - Wildcat Dump Enforcement			284,381
Finance & Risk Management - Special Revenue Fund - Improvement Districts Formation Fund			20,000
Finance Contingency - Grants - Interest Expense Reimbursement			100,000
Finance Debt Service - 2014 COPs			3,540,358
Finance Debt Service - 2016 COPs			1,313,567
Finance Debt Service - 2020B COPs			1,493,750

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
Finance Debt Service - 2022 COPs			211,788
Finance Debt Service - 2022 COPs			
Enterprise Resource Planning Allocation			1,606,239
Finance Debt Service - 2024 COPs			
Enterprise Resource Planning Allocation			1,266,900
Health - General Fund Support			13,840,591
Health - Additional General Fund Support			3,437,264
Health Benefit Self-Insurance Trust -			
Internal Fund - Support			100,000
Natural Resources, Parks & Recreation -			
Special Revenue Fund - Native Plant Nursery			60,000
Natural Resources, Parks & Recreation -			
Special Revenue Fund - Reclaimed Water at Crooked Tree			65,000
Sheriff - Special Revenue Fund - Inmate Welfare Fund		120,000	
Stadium District - Kino Sports Complex -			
Ball Fields Maintenance			1,500,000
Stadium District - Kino Sports Complex -			
Special Revenue Fund - Finance Debt Service - 2014, 2019, 2020, & 2024 COPs			2,858,362
Stadium District - Kino Sports Complex -			
Special Revenue Fund - Hotel Tax Proceeds			3,841,400
Stadium District - Kino Sports Complex -			
Special Revenue Fund -			
Sam Lena & Willie Blake Parks			325,000
Stadium District - Kino Sports Complex -			
Special Revenue Fund - The Event Center			400,313
Transportation - Special Revenue Fund - 2022 COPs			25,000,000
Transportation - Special Revenue Fund -			
Graffiti Abatement Program			120,662
Total Finance General Government Revenue		120,000	96,086,543
Finance Non Departmental			
Behavioral Health - Grants - Indirect Costs		37,331	
Community & Workforce Development -			
Grants - Indirect Costs		1,520,377	
County Attorney - Grants - Indirect Costs		147,652	
Finance Debt Service - CORP Pension Debt			6,358,158
Finance Debt Service - PSPRS Pension Debt			19,601,233
Health - Grants - Indirect Costs		2,251,670	

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
Justice Services - Grants - Indirect Costs		23,857	
Juvenile Court - Grants - Indirect Costs		10,970	
Office of Emergency Management & Homeland Security- Grants - Indirect Costs		76,165	
Public Defense Services - Grants - Indirect Costs		201,853	
Sheriff - Grants - Indirect Costs		17,000	
Sheriff - Special Revenue Fund - Vehicle Impound Revenue		450,000	
Superior Court - Grants - Indirect Costs		7,100	
Total Finance Non Departmental		4,743,975	25,959,391
Office of Emergency Management & Homeland Security Office of Emergency Management & Homeland Security- Grants - Grants Match			579,623
Natural Resources, Parks & Recreation Natural Resources, Parks & Recreation - Grants - Grants Match			62,462
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		9,000	
Total Natural Resources, Parks & Recreation		9,000	62,462
Sheriff Sheriff - Grants - Grants Match			946,450
Sheriff - Special Revenue Fund - Vehicle Impound Revenue		60,000	
Total Sheriff		60,000	946,450
Total General Fund	-	5,082,815	124,737,285
Special Revenue Funds			
Attractions & Tourism Finance Debt Service - 2022 COPS Enterprise Resource Planning Allocation			2,204
Finance Debt Service - 2024 COPS Enterprise Resource Planning Allocation			1,738
General Fund - Finance General Government Revenue - General Fund Support		858,657	
Total Attractions & Tourism		858,657	3,942

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
Behavioral Health - Grants			
General Fund - Behavioral Health - Grant Match		100,000	
General Fund - Finance Non Departmental - Indirect Costs			37,331
Total Behavioral Health - Grants		100,000	37,331
Community & Workforce Development			
Capital Project - Finance & Risk Management - Affordable Housing		5,000,000	
General Fund - Finance General Government Revenue - Affordable Housing		4,500,000	
Total Community & Workforce Development		9,500,000	
Community & Workforce Development - Grants			
Capital Projects - Community & Workforce Development - Community Delevopment Block Grant Program Delivery			120,000
General Fund - Community & Workforce Development - Grant Match		714,311	
General Fund - Finance Non Departmental - Indirect Costs			1,520,377
Total Community & Workforce Development - Grants		714,311	1,640,377
County Attorney			
Sheriff - Special Revenue Fund - Anti-Racketeering Revolving Fund			1,150,000
County Attorney - Grants			
General Fund - County Attorney - Drug Prosecution Salary		288,505	
General Fund - Finance Non Departmental - Indirect Costs			147,652
Total County Attorney - Grants		288,505	147,652
County Free Library			
Capital Projects - County Free Library - Various Projects			8,980,000
Facilities Management - Special Revenue Fund - Various Capital Projects			1,285,000
Finance Debt Service - 2022 COPS Enterprise Resource Planning Allocation			76,954

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
Finance Debt Service - 2024 COPS			
Enterprise Resource Planning Allocation			60,697
Natural Resources, Parks & Recreation -			
Special Revenue Fund - Native Plant Nursery			20,000
Total County Free Library			10,422,651
Environmental Quality			
Capital Projects - Environmental Quality -			
Tire Yard Improvements			900,000
Environmental Quality - Grants - Indirect Cost		82,528	
Finance Debt Service - 2022 COPS			
Enterprise Resource Planning Allocation			18,638
Finance Debt Service - 2024 COPS			
Enterprise Resource Planning Allocation			14,700
General Fund - Finance General Government Revenue -			
Air Quality Monitoring		451,257	
General Fund - Finance General Government Revenue -			
Wildcat Dump Enforcement		284,381	
Total Environmental Quality		818,166	933,338
Environmental Quality - Grants			
Environmental Quality - Special Revenue Fund -			
Indirect Costs			82,528
Facilities Management			
County Free Library - Renewal Fund Projects		1,285,000	
Facilities Management - Grants			
Capital Projects - Facilities Management			
Stratford Art Works BMF- Façade			577,500
Finance Improvement Districts			
Improvement Districts Formation Fund		20,000	
Transportation - Special Revenue Fund - Hayhook			35,000
Total Finance Improvement Districts		20,000	35,000
Finance Opioid Settlement Fund			
Health - Special Revenue Fund - Opioid Initiative			3,000,000

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
Finance Contingency - Grants			
General Fund - Finance General Government Revenue - Interest Expense Reimbursement		100,000	
Grants Management & Innovation - Grants			
Capital Projects - Grants Management & Innovation - Various Projects			18,969,016
Health Benefit Trust - Internal Fund - Support			7,900,000
Total Grants Management & Innovation - Grants			26,869,016
Health			
Finance Opioid Settlement Fund - Special Revenue Fund		3,000,000	
General Fund - Finance General Government Revenue - General Fund Support		13,840,591	
General Fund Additional Support		3,437,264	
Health - Grants Match			2,824,188
Finance Debt Service - 2022 COPS			
Enterprise Resource Planning Allocation			37,922
Finance Debt Service - 2024 COPS			
Enterprise Resource Planning Allocation			29,910
Total Health		20,277,855	2,892,020
Health - Grants			
General Fund - Finance Non Departmental - Indirect Costs			2,251,670
Health - Special Revenue Fund - Grants Match		2,824,188	
Total Health - Grants		2,824,188	2,251,670
Justice Services - Grants			
General Fund - Finance Non Departmental - Indirect Costs			23,857
Juvenile Court - Grants			
General Fund - Finance Non Departmental - Indirect Costs			10,970
Natural Resources, Parks & Recreation			
Capital Projects - Office of Sustainability & Conservation - Gilbert Ray Campground Improvements			350,000

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
County Free Library - Special Revenue Fund - Native Plant Nursery		20,000	
General Fund - Finance General Government Revenue - Deferred Maintenance		2,000,000	
General Fund - Finance General Government Revenue - Native Plant Nursery		60,000	
General Fund - Finance General Government Revenue - Reclaimed Water Subsidy		65,000	
Regional Flood Control District - Special Revenue Fund - Native Plant Nursery		80,000	
Regional Wastewater Reclamation - Enterprise Fund - Native Plant Nursery		30,000	
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		50,000	
Transportation - Special Revenue Fund - Native Plant Nursery		30,000	
Total Natural Resources, Parks & Recreation		2,335,000	350,000
Natural Resources, Parks & Recreation - Grants			
General Fund - Natural Resources, Parks & Recreation - AZ DFFM Fencing Reconstruction		30,000	
Natural Resources, Parks & Recreation - Grants			
General Fund - Natural Resources, Parks & Recreation - Tucson Mountain Park - Reducing Fire Risk		32,462	
Capital Projects - Natural Resources, Parks & Recreation - Southeast Regional Park			
North Shooting Range Expansion			29,150
Total Natural Resources, Parks & Recreation - Grants		62,462	29,150
Office of Emergency Management & Homeland Security - Grants			
General Fund - Finance Non Departmental - Indirect Costs			76,165
General Fund - Office of Emergency Management & Homeland Security - Grants Match		579,623	
Total Office of Emergency Management & Homeland Security - Grants		579,623	76,165
Pima Animal Care			
Pima Animal Care - Grants - Community Cats			293,577

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
Pima Animal Care - Grants - Live Release			515,709
Pima Animal Care - Grants - Resource Center			144,226
Total Pima Animal Care			953,512
Pima Animal Care - Grants			
Pima Animal Care - Special Revenue Fund - Community Cats		293,577	
Pima Animal Care - Special Revenue Fund - Live Release		515,709	
Pima Animal Care - Special Revenue Fund - Resource Center		144,226	
Total Pima Animal Care - Grants		953,512	
Public Defense Services - Grants			
General Fund - Finance Non Departmental - Indirect Costs			201,853
Regional Flood Control District			
Capital Projects - Regional Flood Control District - Various Projects			18,000,000
Finance Debt Service - 2022 COPS			
Enterprise Resource Planning Allocation			66,808
Enterprise Resource Planning Allocation			52,694
Natural Resources, Parks & Recreation - Special Revenue Fund - Native Plant Nursery			80,000
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy		5,500	
Stadium District - Kino Sports Complex - Special Revenue Fund - KERP Support			189,602
Total Regional Flood Control District		5,500	18,389,104
Regional Flood Control District - Grants			
Capital Projects - Regional Flood Control District - Grants - Big Horn Fire, Flood Hazard Mitigation			2,650,000
Rocking K South CFD			
Community Facility District	4,000,000		

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
School Superintendent			
Sheriff - Special Revenue - Jail Substitute Teacher		40,000	
Sheriff			
County Attorney - Special Revenue Fund -			
Anti-Racketeering Revolving Fund		1,150,000	
General Fund - Finance General Government Revenue -			
Inmate Welfare Fund			120,000
General Fund - Finance Non Departmental -			
Vehicle Impound Revenue			450,000
General Fund - Sheriff - Vehicle Impound Revenue			60,000
School Superintendent - Special Revenue -			
Jail Substitute Teacher			40,000
Total Sheriff		1,150,000	670,000
Sheriff - Grants			
General Fund - Finance Non Departmental -			
Indirect Costs			17,000
General Fund - Sheriff - Grants Match		946,450	
Total Sheriff - Grants		946,450	17,000
Stadium District - Kino Sports Complex			
Capital Projects - Stadium District-Kino Sports Complex -			
Various Projects			850,000
Finance Debt Service - 2014 COPs			827,337
Finance Debt Service - 2019 COPs			2,031,125
Finance Debt Service - 2022 COPS			
Enterprise Resource Planning Allocation			36,370
Finance Debt Service - 2024 COPS			
Enterprise Resource Planning Allocation			28,687
Stadium District - Kino Sports Complex			
General Fund - Finance General Government Revenue -			
Ball Fields Maintenance		1,500,000	
General Fund - Finance General Government Revenue -			
Finance Debt Service - 2014, 2019 & 2020A COPs		2,858,362	
General Fund - Finance General Government Revenue -			
Hotel Tax Proceeds		3,841,400	
General Fund - Finance General Government Revenue -			
Sam Lena & Willie Blake Parks		325,000	

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
General Fund - Finance General Government Revenue - The Events Center		400,313	
Regional Flood Control District - Special Revenue Fund - KERP Support		189,602	
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy KERP		20,000	
Regional Wastewater Reclamation - Enterprise Fund - Reclaimed Water Subsidy South Expansion		20,000	
Total Stadium District - Kino Sports Complex		9,154,677	3,773,519
Superior Courts - Grants			
General Fund - Finance Non Departmental - Indirect Costs			7,100
Transportation			
Capital Projects - Transportation - Various Projects			150,000
Finance Debt Service - 2020C COPs			10,295,412
Finance Debt Service - 2021 COPs			10,279,407
Finance Debt Service - 2022A COPs			1,282,606
Finance Debt Service - 2022B COPs			6,112,001
Finance Debt Service - 2022B COPS Enterprise Resource Planning Allocation			157,851
Finance Debt Service - 2024 COPS Enterprise Resource Planning Allocation			124,503
Finance Debt Service - HURF Bonds			11,295,116
Finance Improvement Districts - Special Revenue Fund - Hayhook		35,000	
General Fund - Finance General Government Revenue - PAYGO		25,000,000	
General Fund - Finance General Government Revenue - Graffiti Abatement Program		120,662	
Natural Resources, Parks & Recreation - Special Revenue Fund - Native Plant Nursery			30,000
Total Transportation		25,155,662	39,726,896
Transportation - Grants			
Capital Projects -Transportation - Grants - Various Projects			1,948,130

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
Wireless Integrated Network			
Finance Debt Service - 2022B COPS			
Enterprise Resource Planning Allocation			3,003
Finance Debt Service - 2024 COPS			
Enterprise Resource Planning Allocation			2,369
Total Wireless Intergrated Network			5,372
Total Special Revenue Funds	4,000,000	77,169,568	118,875,653

Debt Service

Finance Debt Service

 Attraction & Tourism - Special Revenue Fund -

 Enterprise Resource Planning Allocation

3,942

 Capital Projects - Transportation - 2019A COPS

1,438,750

 Capital Projects - Transportation - 2023 COPS

1,282,606

 County Free Library - Special Revenue Fund -

 Enterprise Resource Planning Allocation

137,651

 Development Services - Enterprise Fund -

 Enterprise Resource Planning Allocation

22,699

 Environmental Quality - Special Revenue Fund -

 Enterprise Resource Planning Allocation

33,338

 Facilities Management - Enterprise Fund -

 Parking Garages - 2014 COPS

634,305

 Facilities Management - Enterprise Fund - Parking Garages -

 Enterprise Resource Planning Allocation

4,495

 Finance Risk Management - Internal Fund -

 Enterprise Resource Planning Allocation

14,777

 Fleet Services - Internal Services Fund -

 Enterprise Resource Planning Allocation

44,048

 General Fund - Finance General Government Revenue -

 2014 COPS

3,540,358

 General Fund - Finance General Government Revenue -

 2016 COPS

1,313,567

 General Fund - Finance General Government Revenue -

 2020B COPS

1,493,750

 General Fund - Finance General Government Revenue -

 2022 COPS

211,788

 General Fund - Finance General Government Revenue -

 2022 COPS Enterprise Resource Planning Allocation

1,606,239

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
General Fund - Finance General Government Revenue - 2024 COPs Enterprise Resource Planning Allocation		1,266,900	
General Fund - Finance Non Departmental - CORP Pension Debt		6,358,158	
General Fund - Finance Non Departmental - PSPRS Pension Debt		19,601,233	
Health Benefit Self-Insurance Trust - Internal Fund - Enterprise Resource Planning Allocation		107,219	
Health - Special Revenue Fund - Enterprise Resource Planning Allocation		67,832	
Information Technology - Internal Services Fund - Enterprise Resource Planning Allocation		53,145	
Regional Flood Control District - Special Revenue Fund - Enterprise Resource Planning Allocation		119,502	
Regional Wastewater Reclamation - Enterprise Fund - Enterprise Resource Planning Allocation		499,848	
Stadium District-Kino Sports Complex - Special Revenue Fund - 2014 COPs		827,337	
Stadium District-Kino Sports Complex - Special Revenue Fund - 2019 COPs		2,031,125	
Stadium District-Kino Sports Complex - Special Revenue Fund - Enterprise Resource Planning Allocation		65,057	
Transportation - Special Revenue Fund - 2020C COPs		10,295,412	
Transportation - Special Revenue Fund - 2021 COPs		10,279,407	
Transportation - Special Revenue Fund - 2022A COPs		1,282,606	
Transportation - Special Revenue Fund - 2022B COPs		6,112,001	
Transportation - Special Revenue Fund - Enterprise Resource Planning Allocation		282,354	
Transportation - Special Revenue Fund - HURF Bonds		11,295,116	
Wireless Intergrated Network - Internal Service Fund- Enterprise Resource Planning Allocation		2,844	
Wireless Intergrated Network - Special Revenue Fund - Enterprise Resource Planning Allocation		5,372	
Total Debt Service	-	82,334,781	-

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other	Transfers	
	Financing	FY 2023/2024	
	Sources		
	2023/2024	In	Out
<u>Capital Projects</u>			
Capital Program Office			
Capital Program Office -			
Kay Stupy Park Playground Revitalization		120,000	
Capital Program Office - Public Art Water Feature		74,999	
Total Capital Program Office		194,999	
County Free Library			
County Free Library - Special Revenue - Various Projects		7,980,000	
Environmental Quality			
Environmental Quality Tire Fund - Tire Yard Improvements		900,000	
Facilities Management			
Facilities Management - Special Revenue -			
Various Projects		19,546,516	
General Fund - Finance General Government Revenue -			
Kino Campus Building Infrastructure		1,711,754	
Total Facilities Management		21,258,270	
Finance & Risk Management			
Bond Proceeds - 2023 COPs	40,000,000		
Community & Workforce Development -			
Special Revenue Fund - Affordable Housing			5,000,000
General Fund - Finance General Government Revenue -			
PAYGO		16,299,300	
Natural Resources, Parks & Recreation -			
Special Revenue Fund - Deferred Maintenance			2,000,000
Total Finance & Risk Management	40,000,000	16,299,300	7,000,000
Information Technology			
County Free Library - Special Revenue -			
Internet Hotpot Expansion		1,000,000	
Natural Resources, Parks & Recreation			
Natural Resources, Parks & Recreation -			
Special Revenue Fund -			
Gilbert Ray Campground Improvements		350,000	

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
Natural Resources, Parks & Recreation - Grant -			
Southeast Regional Park -			
North Shooting Range Expansion		29,150	
Regional Flood Control District			
Regional Flood Control District - Grants -			
Big Horn Fire Flood Hazard Mitigation		1,590,000	
Regional Flood Control District - Grants -			
Finger Rock Wash Infrastructure Protection		1,060,000	
Regional Flood Control District - Special Revenue Fund -			
Various Projects		18,000,000	
Regional Wastewater Reclamation - Enterprise Fund -			
Continental Ranch Regional Force			
Main Loop Restoration		2,600,000	
Total Regional Flood Control District		23,250,000	
Sheriff			
General Fund - Finance General Government Revenue -			
San Xavier District Substation		380,000	
Stadium District-Kino Sports Complex			
General Fund - Finance General Government Revenue -			
Kino South District Partnership		10,500,000	
Stadium District-Kino Sports Complex -			
Special Revenue Fund - Kino Veterans Field			
Scoreboard Sound System Improvement		750,000	
Stadium District-Kino Sports Complex -			
Special Revenue Fund -			
Kino North Complex Stadium Concession Stand		100,000	
Total Stadium District-Kino Sports Complex		11,350,000	
Transportation			
Finance Debt Service - 2019A COPs			1,438,750
Finance Debt Service - 2022 COPs			1,282,606
Transportation - Grants - Various Projects		1,948,130	
Transportation - Special Revenue Fund - Various Projects		150,000	
Total Transportation		2,098,130	2,721,356
Total Capital Projects	40,000,000	85,089,849	9,721,356

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
<u>Enterprise Funds</u>			
Development Services			
Finance Debt Service - 2022 COPs			
Enterprise Resource Planning Allocation			12,690
Finance Debt Service - 2024 COPs			
Enterprise Resource Planning Allocation			10,009
Total Development Services			22,699
Facilities Management			
Finance Debt Service - 2022 COPs			
Enterprise Resource Planning Allocation			2,513
Enterprise Resource Planning Allocation			1,982
Finance Debt Service - Parking Garages - 2014 COPs			634,305
Total Facilities Management			638,800
Regional Wastewater Reclamation			
Capital Project - Capital Program Office -			
Public Art Water Feature			74,999
Capital Project - Region Flood Control District -			
Continental Ranch Regional Force			
Main Loop Restoration			2,600,000
Finance Debt Service - 2022 COPs			
Enterprise Resource Planning Allocation			279,442
Finance Debt Service - 2024 COPs			
Enterprise Resource Planning Allocation			220,406
General Fund - Community & Workforce Development -			
Summer Youth Funding			95,000
General Fund - County Administrator -			
Pima Association of Governments			54,840
General Fund - Natural Resources, Parks & Recreation -			
Reclaimed Water Subsidy			9,000
Natural Resources, Parks & Recreation -			
Special Revenue Fund -Native Plant Nursery			30,000
Natural Resources, Parks & Recreation -			
Special Revenue Fund - Reclaimed Water Subsidy			50,000
Regional Flood Control District - Special Revenue Fund -			
Reclaimed Water Subsidy			5,500
Stadium District-Kino Sports Complex -			
Special Revenue Fund -			
Reclaimed Water Subsidy KERP			20,000

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from Other Financing Sources 2023/2024	Interfund Transfers FY 2023/2024	
		In	Out
Stadium District-Kino Sports Complex - Special Revenue Fund - Reclaimed Water Subsidy South Expansion			20,000
Total Regional Wastewater Reclamation			3,459,187
Total Enterprise Funds	-	-	4,120,686
Grand Total	44,000,000	249,677,013	257,454,980

The Following Is Provided for Informational Purposes Only

Internal Service Funds

Fleet Services

Finance Debt Service - 2022 COPs Enterprise Resource Allocation		24,625
Finance Debt Service - 2024 COPs Enterprise Resource Allocation		19,423
Total Fleet Services		44,048

Finance Risk Management

Finance Debt Service - 2022 COPs Enterprise Resource Allocation		8,262
Finance Debt Service - 2024 COPs Enterprise Resource Allocation		6,515
Total Finance Risk Management		14,777

Health Benefit Self-Insurance Trust

Finance Debt Service - 2022 COPs Enterprise Resource Allocation		59,941
Finance Debt Service - 2024 COPs Enterprise Resource Allocation		47,278
General Fund - Finance General Government Revenue - Support	100,000	
Grants Management Innovation - Special Revenue Fund - Support	7,900,000	
Total Health Benefit Self-Insurance Trust	8,000,000	107,219

Pima County
Summary of Other Financing Sources and Interfund Transfers Schedule D
Fiscal Year 2023/2024

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2023/2024	Transfers FY 2023/2024	
		In	Out
Information Technology			
Finance Debt Service -			
2022 COPs Enterprise Resource Allocation			29,711
Finance Debt Service -			
2024 COPs Enterprise Resource Allocation			23,434
Total Information Technology			53,145
Wireless Integrated Network			
Finance Debt Service -			
2022B COPs Enterprise Resource Allocation			1,590
Finance Debt Service -			
2024 COPs Enterprise Resource Allocation			1,254
Total Wireless Integrated Network			2,844
Total Internal Service Funds	-	8,000,000	222,033

Pima County
Summary of Expenditures by Fund and Department Schedule E
Fiscal Year 2023/2024

Fund/Department	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
GENERAL FUND				
Analytics & Data Governance	4,140,777	-	3,218,126	3,698,661
Assessor	11,195,445	-	11,195,445	11,888,552
Behavioral Health	32,722,035	-	31,843,623	32,681,336
Board of Supervisors	2,820,953	-	2,787,262	2,889,282
Capital Program Office	996,975	-	676,310	2,818,993
Clerk of the Board	1,871,616	-	1,723,390	1,872,989
Clerk of the Superior Court	12,556,037	-	11,424,078	13,037,668
Communications Office	3,427,450	-	3,487,444	3,468,305
Community & Workforce Development	13,299,819	-	12,443,522	13,428,860
Constables	1,689,073	-	1,692,679	1,668,824
County Administrator	6,137,798	-	5,807,951	3,927,562
County Attorney	27,007,165	-	27,007,165	26,247,325
Economic Development	-	-	-	2,425,831
Elections	6,661,116	-	6,014,841	6,089,430
Environmental Quality	1,354,661	-	1,254,454	1,440,334
Facilities Management	25,731,943	-	23,021,949	22,139,966
Finance & Risk Management	16,936,694	-	14,417,028	16,522,595
Finance Contingency	59,443,499	-	653,584	121,233,614
Finance General Government Revenue	100,000	-	130,352	100,000
Finance Non Departmental	92,118,854	-	95,669,134	98,368,805
Grants Management & Innovation	5,255,882	-	4,570,102	5,027,360
Human Resources	6,140,348	-	6,400,471	6,676,220
Information Technology	22,476,520	-	20,816,386	22,328,488
Justice Court Ajo	759,160	-	759,160	770,807
Justice Court Green Valley	701,223	-	701,223	855,993
Justice Court Tucson	7,802,008	-	7,441,501	7,771,255
Justice Services	820,863	-	678,200	809,532
Juvenile Court	21,198,216	-	21,198,216	21,544,542
Medical Examiner	5,322,873	-	5,115,769	5,262,224
Natural Resources, Parks & Recreation	21,588,833	-	20,326,525	21,371,606
Office of Emergency Management & Homeland Security	891,271	-	833,564	863,063
Office of Sustainability & Conservation	1,892,672	-	1,807,914	1,789,450
Pima Animal Care	12,465,763	-	11,516,546	12,452,770
Procurement	2,979,413	-	2,878,386	2,968,053
Public Defense Services	37,229,116	-	34,430,979	36,748,087
Real Property Services	1,105,673	-	1,087,678	1,109,509
Recorder	7,658,848	-	7,312,159	8,293,134
School Superintendent	2,630,400	-	2,630,400	2,688,554
Sheriff	154,288,912	-	158,401,304	159,631,501
Superior Court	43,397,917	-	45,946,065	47,284,145
Treasurer	3,075,006	-	3,075,006	2,909,994
TOTAL GENERAL FUND	679,892,827	-	612,395,891	755,105,219

Pima County
Summary of Expenditures by Fund and Department Schedule E
Fiscal Year 2023/2024

Fund/Department	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
<u>SPECIAL REVENUE FUND</u>				
Attractions & Tourism	2,029,314	-	2,005,242	2,076,772
Behavioral Health	746,697	-	869,990	667,302
Clerk of the Superior Court	1,035,600	-	1,278,079	1,070,600
Community & Workforce Development	70,259,849	-	84,656,107	47,776,298
Constables	35,000	-	35,000	-
County Attorney	16,252,719	-	11,966,013	14,861,485
County Free Library	46,600,637	-	45,376,514	46,249,939
Elections	243,100	-	243,229	3,500
Environmental Quality	5,502,772	-	5,215,366	5,566,945
Facilities Management	21,534,344	-	14,032,785	16,502,500
Finance & Risk Management	545,248	-	283,878	545,248
Finance Contingency	252,782,830	-	252,782,830	100,000,000
Grants Management & Innovation	107,835,985	-	115,329,211	87,974,281
Health	66,238,093	-	61,523,629	53,088,471
Justice Court Ajo	25,307	-	31,807	162,610
Justice Court Green Valley	85,700	-	85,700	374,615
Justice Court Tucson	1,391,475	-	621,353	1,570,767
Justice Services	1,563,486	-	1,701,375	882,373
Juvenile Court	7,573,693	-	6,514,949	7,581,583
Medical Examiner	65,000	-	28,800	65,000
Natural Resources, Parks & Recreation	7,305,731	-	3,718,636	8,842,681
Office of Emergency Management & Homeland Security	1,342,249	-	1,478,799	1,361,343
Office of Sustainability & Conservation	18,200	-	18,200	500,000
Pima Animal Care	1,592,466	-	1,414,982	1,315,906
Public Defense Services	3,805,161	-	3,923,087	3,367,469
Real Property Services	750,000	-	750,000	1,750,000
Recorder	1,446,388	-	1,458,393	1,482,995
Regional Flood Control District	18,475,401	-	17,660,635	17,612,053
Rocking K South CFD	4,151,842	-	193,618	4,879,332
School Superintendent	1,804,375	-	1,804,375	3,199,839
Sheriff	8,186,195	-	12,697,937	14,198,955
Stadium District-Kino Sports Complex	8,824,807	-	8,238,370	8,826,776
Superior Court	18,922,263	-	18,342,287	19,539,494
Transportation	111,647,882	-	127,026,740	65,802,394
Treasurer	84,000	-	84,000	398,346
Wireless Integrated Network	4,069,169	-	3,893,551	3,382,975
TOTAL SPECIAL REVENUE FUND	794,772,978	-	807,285,467	543,480,847
<u>DEBT SERVICE FUND</u>				
Finance Debt Service	99,266,568	-	100,926,135	103,035,321
TOTAL DEBT SERVICE FUND	99,266,568	-	100,926,135	103,035,321
<u>CAPITAL PROJECTS FUND</u>				
Capital Projects	177,183,899	-	156,298,405	171,687,795
TOTAL CAPITAL PROJECTS FUND	177,183,899	-	156,298,405	171,687,795

Pima County
Summary of Expenditures by Fund and Department Schedule E
Fiscal Year 2023/2024

Fund/Department	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
<u>ENTERPRISE FUND</u>				
Development Services	7,712,322	-	7,414,980	8,131,694
Facilities Management	2,925,467	-	2,847,509	3,022,536
Regional Wastewater Reclamation	170,958,918	-	171,677,508	176,028,931
TOTAL ENTERPRISE FUND	181,596,707	-	181,939,997	187,183,161
TOTAL ALL FUNDS (not including Int Svs Fund)	1,932,712,979	-	1,858,845,895	1,760,492,343
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u>				
<u>INTERNAL SERVICE FUND</u>				
Facilities Management	1,040,363	-	864,143	1,025,304
Finance & Risk Management	10,473,867	-	10,533,539	10,565,818
Fleet Services	23,898,506	-	22,541,753	21,324,882
Human Resources	90,631,471	-	89,075,567	96,045,969
Information Technology	30,824,431	-	30,292,434	31,527,593
Wireless Integrated Network	786,241	-	684,181	688,694
TOTAL INTERNAL SERVICE FUND	157,654,879	-	153,991,617	161,178,260
GRAND TOTAL ALL FUNDS (includes Int Svs Fund)	2,090,367,858	-	2,012,837,512	1,921,670,603

*These amounts include actual expenditure/expenses on the modified accrual basis as of February 28, 2023, plus projected expenditures/expenses for the remainder of the fiscal year.

**Fiscal year 2023/2024 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$1,074,717), Information Technology (\$5,252,000), and Regional Wastewater (\$54,537,518).

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
<u>GENERAL GOVERNMENT SERVICES</u>				
Analytics & Data Governance				
General Fund	4,140,777	-	3,218,126	3,698,661
Total Analytics & Data Governance	4,140,777	-	3,218,126	3,698,661
Assessor				
General Fund	11,195,445	-	11,195,445	11,888,552
Total Assessor	11,195,445	-	11,195,445	11,888,552
Board of Supervisors				
General Fund	2,820,953	-	2,787,262	2,889,282
Total Board of Supervisors	2,820,953	-	2,787,262	2,889,282
Clerk of the Board				
General Fund	1,871,616	-	1,723,390	1,872,989
Total Clerk of the Board	1,871,616	-	1,723,390	1,872,989
County Administrator				
General Fund	6,137,798	-	5,807,951	3,927,562
Total County Administrator	6,137,798	-	5,807,951	3,927,562
Economic Development				
General Fund	-	-	-	2,425,831
Total Economic Development	-	-	-	2,425,831
Elections				
General Fund	6,661,116	-	6,014,841	6,089,430
Grants	243,100	-	243,229	3,500
Total Elections	6,904,216	-	6,258,070	6,092,930
Facilities Management				
General Fund	25,731,943	-	23,021,949	22,139,966
Facilities Renewal	21,534,344	-	14,032,785	15,925,000
Grants	-	-	-	577,500
Parking Garages	2,925,467	-	2,847,509	3,022,536
Total Facilities Management	50,191,754	-	39,902,243	41,665,002
Finance & Risk Management				
General Fund	16,936,694	-	14,417,028	16,522,595
Improvement and Other Districts	297,494	-	283,878	318,704
Special Revenue	247,754	-	-	226,544
Total Finance & Risk Management	17,481,942	-	14,700,906	17,067,843

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
Finance Contingency				
General Fund	59,443,499	-	653,584	121,233,614
Grants	252,782,830	-	252,782,830	100,000,000
Total Finance Contingency	312,226,329	-	253,436,414	221,233,614
Finance Debt Service				
Debt Service	99,266,568	-	100,926,135	103,035,321
Total Finance Debt Service	99,266,568	-	100,926,135	103,035,321
Finance General Government Revenue				
General Fund	100,000	-	130,352	100,000
Total Finance General Government Revenue	100,000	-	130,352	100,000
Finance Non Departmental				
General Fund	92,118,854	-	95,669,134	98,368,805
Total Finance Non Departmental	92,118,854	-	95,669,134	98,368,805
Human Resources				
General Fund	6,140,348	-	6,400,471	6,676,220
Total Human Resources	6,140,348	-	6,400,471	6,676,220
Information Technology				
General Fund	22,476,520	-	20,816,386	22,328,488
Total Information Technology	22,476,520	-	20,816,386	22,328,488
Office of Emergency Management & Homeland Security				
General Fund	891,271	-	833,564	863,063
Grants	1,342,249	-	1,478,799	1,361,343
Total Office of Emergency Management & Homeland Security	2,233,520	-	2,312,363	2,224,406
Procurement				
General Fund	2,979,413	-	2,878,386	2,968,053
Total Procurement	2,979,413	-	2,878,386	2,968,053
Recorder				
General Fund	7,658,848	-	7,312,159	8,293,134
Document Storage & Retrieval	1,446,388	-	1,458,393	1,482,995
Total Recorder	9,105,236	-	8,770,552	9,776,129
Rocking K South CFD				
Special Revenue	4,151,842	-	193,618	4,879,332
Total Rocking K South CFD	4,151,842	-	193,618	4,879,332

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
Treasurer				
General Fund	3,075,006	-	3,075,006	2,909,994
Taxpayer Information Fund	84,000	-	84,000	398,346
Total Treasurer	3,159,006	-	3,159,006	3,308,340
Wireless Integrated Network				
Special Revenue	4,069,169	-	3,893,551	3,382,975
Total Wireless Integrated Network	4,069,169	-	3,893,551	3,382,975
TOTAL GENERAL GOVERNMENT SERVICES	658,771,306	-	584,179,761	569,810,335
<u>COMMUNITY RESOURCES</u>				
Attractions & Tourism				
Special Revenue	2,029,314	-	2,005,242	2,076,772
Total Attractions & Tourism	2,029,314	-	2,005,242	2,076,772
Communications Office				
General Fund	3,427,450	-	3,487,444	3,468,305
Total Communications Office	3,427,450	-	3,487,444	3,468,305
Community & Workforce Development				
General Fund	13,299,819	-	12,443,522	13,428,860
Grants	69,145,528	-	83,261,501	37,139,648
Housing Trust Fund	50,000	-	50,000	50,000
Pima Vocational Special Revenue	1,064,321	-	844,606	1,023,250
Special Revenue	-	-	500,000	9,563,400
Total Community & Workforce Development	83,559,668	-	97,099,629	61,205,158
County Free Library				
Special Revenue	46,600,637	-	45,376,514	46,249,939
Total County Free Library	46,600,637	-	45,376,514	46,249,939
Grants Management & Innovation				
General Fund	5,255,882	-	4,570,102	5,027,360
Grants	107,835,985	-	115,329,211	87,974,281
Total Grants Management & Innovation	113,091,867	-	119,899,313	93,001,641

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
School Superintendent				
General Fund	2,630,400	-	2,630,400	2,688,554
Grants	-	-	-	1,437,996
School Reserve Special Programs	1,804,375	-	1,804,375	1,761,843
Total School Superintendent	4,434,775	-	4,434,775	5,888,393
Stadium District-Kino Sports Complex				
Special Revenue	8,824,807	-	8,238,370	8,826,776
Total Stadium District-Kino Sports Complex	8,824,807	-	8,238,370	8,826,776
TOTAL COMMUNITY RESOURCES	261,968,518	-	280,541,287	220,716,984
<u>HEALTH SERVICES</u>				
Behavioral Health				
General Fund	32,722,035	-	31,843,623	32,681,336
Grants	746,697	-	869,990	667,302
Total Behavioral Health	33,468,732	-	32,713,613	33,348,638
Health				
Grants	44,525,606	-	40,085,102	27,414,361
Health Services	21,712,487	-	21,438,527	25,674,110
Total Health	66,238,093	-	61,523,629	53,088,471
Medical Examiner				
General Fund	5,322,873	-	5,115,769	5,262,224
Special Programs Fund	65,000	-	28,800	65,000
Total Medical Examiner	5,387,873	-	5,144,569	5,327,224
Pima Animal Care				
General Fund	12,465,763	-	11,516,546	12,452,770
Grants	1,592,466	-	1,414,982	1,315,906
Total Pima Animal Care	14,058,229	-	12,931,528	13,768,676
TOTAL HEALTH SERVICES	119,152,927	-	112,313,339	105,533,009
<u>JUSTICE & LAW</u>				
Clerk of the Superior Court				
General Fund	12,556,037	-	11,424,078	13,037,668
Grants	-	-	-	35,000
Special Programs Fund	1,035,600	-	1,278,079	1,035,600
Total Clerk of the Superior Court	13,591,637	-	12,702,157	14,108,268

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
Constables				
General Fund	1,689,073	-	1,692,679	1,668,824
Grants	35,000	-	35,000	-
Total Constables	1,724,073	-	1,727,679	1,668,824
County Attorney				
General Fund	27,007,165	-	27,007,165	26,247,325
Grants	5,816,763	-	4,677,772	5,837,237
Special Programs Fund	10,435,956	-	7,288,241	9,024,248
Total County Attorney	43,259,884	-	38,973,178	41,108,810
Justice Court Ajo				
General Fund	759,160	-	759,160	770,807
Grants	7,307	-	13,807	1,307
Special Programs Fund	18,000	-	18,000	161,303
Total Justice Court Ajo	784,467	-	790,967	933,417
Justice Court Green Valley				
General Fund	701,223	-	701,223	855,993
Special Programs Fund	85,700	-	85,700	374,615
Total Justice Court Green Valley	786,923	-	786,923	1,230,608
Justice Court Tucson				
General Fund	7,802,008	-	7,441,501	7,771,255
Grants	-	-	66,599	161,860
Special Programs Fund	1,391,475	-	554,754	1,408,907
Total Justice Court Tucson	9,193,483	-	8,062,854	9,342,022
Justice Services				
General Fund	820,863	-	678,200	809,532
Grants	1,563,486	-	1,701,375	882,373
Total Justice Services	2,384,349	-	2,379,575	1,691,905
Juvenile Court				
General Fund	21,198,216	-	21,198,216	21,544,542
Grants	1,040,795	-	1,031,240	988,760
Special Programs Fund	6,532,898	-	5,483,709	6,592,823
Total Juvenile Court	28,771,909	-	27,713,165	29,126,125
Public Defense Services				
General Fund	37,229,116	-	34,430,979	36,748,087
Grants	2,577,656	-	2,696,807	2,139,964
Special Programs Fund	1,227,505	-	1,226,280	1,227,505
Total Public Defense Services	41,034,277	-	38,354,066	40,115,556

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
Sheriff				
General Fund	154,288,912	-	158,401,304	159,631,501
Grants	3,408,201	-	3,224,921	4,405,853
Special Programs Fund	4,777,994	-	9,473,016	9,793,102
Total Sheriff	162,475,107	-	171,099,241	173,830,456
Superior Court				
General Fund	43,397,917	-	45,946,065	47,284,145
Grants	1,633,337	-	1,189,638	1,268,982
Special Programs Fund	17,288,926	-	17,152,649	18,270,512
Total Superior Court	62,320,180	-	64,288,352	66,823,639
TOTAL JUSTICE & LAW	366,326,289	-	366,878,157	379,979,630
<u>PUBLIC WORKS</u>				
Capital Program Office				
General Fund	996,975	-	676,310	2,818,993
Total Capital Program Office	996,975	-	676,310	2,818,993
Capital Projects				
Capital Projects	177,183,899	-	156,298,405	171,687,795
Total Capital Projects	177,183,899	-	156,298,405	171,687,795
Development Services				
Enterprise	7,712,322	-	7,414,980	8,131,694
Total Development Services	7,712,322	-	7,414,980	8,131,694
Environmental Quality				
General Fund	1,354,661	-	1,254,454	1,440,334
Environmental Quality	3,255,331	-	3,031,070	3,182,851
Grants	951,441	-	874,179	946,127
Waste Tire	1,296,000	-	1,310,117	1,437,967
Total Environmental Quality	6,857,433	-	6,469,820	7,007,279
Natural Resources, Parks & Recreation				
General Fund	21,588,833	-	20,326,525	21,371,606
Grants	506,875	-	251,737	395,170
Special Programs Fund	6,798,856	-	3,466,899	8,447,511
Total Natural Resources, Parks & Recreation	28,894,564	-	24,045,161	30,214,287
Office of Sustainability & Conservation				
General Fund	1,892,672	-	1,807,914	1,789,450
Grants	18,200	-	18,200	500,000
Total Office of Sustainability & Conservation	1,910,872	-	1,826,114	2,289,450

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
Real Property Services				
General Fund	1,105,673	-	1,087,678	1,109,509
Grants	750,000	-	750,000	1,750,000
Total Real Property Services	1,855,673	-	1,837,678	2,859,509
Regional Flood Control District				
Flood Control Ops	17,141,430	-	16,605,200	17,098,603
Grants	1,113,971	-	1,023,169	328,450
Flood Control Canoa Ranch In-Lieu Fee	220,000	-	32,266	185,000
Total Regional Flood Control District	18,475,401	-	17,660,635	17,612,053
Regional Wastewater Reclamation				
Regional Wastewater Reclamation	170,958,918	-	171,677,508	176,028,931
Total Regional Wastewater Reclamation	170,958,918	-	171,677,508	176,028,931
Transportation				
Special Revenue	111,647,882	-	127,026,740	65,802,394
Total Transportation	111,647,882	-	127,026,740	65,802,394
TOTAL PUBLIC WORKS	526,493,939	-	514,933,351	484,452,385
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	1,932,712,979	-	1,858,845,895	1,760,492,343

Pima County
Summary of Expenditures by Functional Area and Department Schedule F
Fiscal Year 2023/2024

Department/Fund	Adopted Expenditures/ Expenses 2022/2023	Expense Adjustments Approved 2022/2023	Estimated Expenditures/ Expenses 2022/2023*	Adopted Expenditures/ Expenses 2023/2024**
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Facilities Management	1,040,363	-	864,143	1,025,304
Finance & Risk Management	10,473,867	-	10,533,539	10,565,818
Fleet Services	23,898,506	-	22,541,753	21,324,882
Human Resources	90,631,471	-	89,075,567	96,045,969
Information Technology	30,824,431	-	30,292,434	31,527,593
Wireless Integrated Network	786,241	-	684,181	688,694
TOTAL GENERAL GOVERNMENT SERVICES	157,654,879	-	153,991,617	161,178,260
TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	2,090,367,858	-	2,012,837,512	1,921,670,603

*These amounts include actual expenditure/expenses on the modified accrual basis as of February 28, 2023, plus projected expenditures/expenses for the remainder of the fiscal year.

**Fiscal year 2023/2024 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$1,074,717), Information Technology (\$5,252,000), and Regional Wastewater (\$54,537,518).

Pima County
Summary of Personnel by Fund and Department Schedule G
Fiscal Year 2023/2024

Fund/Department	Full-Time Equivalent (FTE) 2023/2024	Employees Salaries & Hourly Costs 2023/2024	Retirement Costs 2023/2024	Health Care Costs 2023/2024	Other Benefit Costs 2023/2024	Adopted Expenditures/ Expenses 2023/2024
<u>GENERAL FUND</u>						
<u>General Government Services</u>						
Analytics & Data Governance	25.68	1,991,224	251,541	287,518	176,967	2,707,250
Assessor	142.00	6,740,222	900,918	1,360,037	617,032	9,618,209
Board of Supervisors	22.00	1,720,757	444,081	258,901	149,669	2,573,408
Clerk of the Board	19.00	1,013,871	124,604	215,127	91,675	1,445,277
County Administrator	16.75	2,410,150	284,124	276,517	182,441	3,153,232
Economic Development	3.85	433,176	48,163	19,462	36,488	537,289
Elections	42.50	2,085,297	104,089	113,015	148,131	2,450,532
Facilities Management	155.00	7,009,004	882,696	1,449,630	763,771	10,105,101
Finance & Risk Management	156.25	9,709,751	1,232,582	1,575,013	875,456	13,392,802
Human Resources	52.00	3,271,353	406,588	516,623	292,731	4,487,295
Information Technology	154.00	11,727,194	1,465,613	1,742,743	1,032,285	15,967,835
Office of Emergency Management & Homeland Security	1.00	27,054	4,369	7,964	3,078	42,465
Procurement	31.00	2,024,540	249,793	338,527	183,567	2,796,427
Recorder	60.73	3,071,221	295,465	378,918	216,111	3,961,715
Treasurer	31.10	1,548,251	245,922	294,546	140,428	2,229,147
Total General Government Services	912.86	54,783,065	6,940,548	8,834,541	4,909,830	75,467,984
<u>Community Resources</u>						
Communications Office	32.60	2,060,660	253,255	454,682	185,123	2,953,720
Community & Workforce Development	70.25	3,415,666	308,610	422,954	295,768	4,442,998
Grants Management & Innovation	50.00	3,202,803	412,174	471,403	290,029	4,376,409
School Superintendent	19.88	1,330,840	201,720	222,279	117,606	1,872,445
Total Community Resources	172.73	10,009,969	1,175,759	1,571,318	888,526	13,645,572
<u>Health Services</u>						
Behavioral Health	25.86	1,618,866	203,178	303,576	147,032	2,272,652
Medical Examiner	40.00	3,238,774	386,528	400,004	257,462	4,282,768
Pima Animal Care	110.00	5,014,167	588,337	795,199	474,549	6,872,252
Total Health Services	175.86	9,871,807	1,178,043	1,498,779	879,043	13,427,672

Pima County
Summary of Personnel by Fund and Department Schedule G
Fiscal Year 2023/2024

Fund/Department	Full-Time Equivalent (FTE) 2023/2024	Employees Salaries & Hourly Costs 2023/2024	Retirement Costs 2023/2024	Health Care Costs 2023/2024	Other Benefit Costs 2023/2024	Adopted Expenditures/ Expenses 2023/2024
<u>Justice & Law</u>						
Clerk of the Superior Court	184.00	8,018,426	1,046,754	1,610,079	734,135	11,409,394
Constables	13.00	722,348	405,704	124,715	68,948	1,321,715
County Attorney	321.00	18,394,671	2,766,312	3,002,047	1,627,345	25,790,375
Justice Court Ajo	8.00	389,174	111,186	118,750	36,378	655,488
Justice Court Green Valley	10.00	505,371	107,048	80,010	44,498	736,927
Justice Court Tucson	96.00	4,701,885	1,130,654	914,859	421,001	7,168,399
Justice Services	7.00	511,955	63,992	78,499	44,856	699,302
Juvenile Court	257.75	11,662,661	3,399,291	2,130,429	1,171,213	18,363,594
Public Defense Services	291.30	18,970,256	2,380,943	2,678,470	1,704,641	25,734,310
Sheriff	1,429.50	86,230,404	15,159,454	14,699,369	9,560,326	125,649,553
Superior Court	480.00	28,116,536	6,842,846	4,297,089	2,561,412	41,817,883
Total Justice & Law	3,097.55	178,223,687	33,414,184	29,734,316	17,974,753	259,346,940
<u>Public Works</u>						
Capital Program Office	41.00	2,912,516	368,707	519,568	275,905	4,076,696
Environmental Quality	3.00	129,672	17,993	23,549	15,364	186,578
Natural Resources, Parks & Recreation	277.80	12,602,121	1,358,679	2,200,040	1,327,034	17,487,874
Office of Sustainability & Conservation	15.00	1,049,027	133,615	176,508	93,715	1,452,865
Real Property Services	11.00	783,569	96,301	116,064	67,988	1,063,922
Total Public Works	347.80	17,476,905	1,975,295	3,035,729	1,780,006	24,267,935
TOTAL GENERAL FUND	4,706.80	270,365,433	44,683,829	44,674,683	26,432,158	386,156,103
<u>SPECIAL REVENUE FUND</u>						
<u>General Government Services</u>						
Office of Emergency Management & Homeland Security	8.00	598,266	73,527	124,082	54,427	850,302
Recorder	6.00	281,578	34,606	42,101	24,279	382,564
Wireless Integrated Network	9.00	749,885	92,161	114,831	75,303	1,032,180
Total General Government Services	23.00	1,629,729	200,294	281,014	154,009	2,265,046

Pima County
Summary of Personnel by Fund and Department Schedule G
Fiscal Year 2023/2024

Fund/Department	Full-Time Equivalent (FTE) 2023/2024	Employees Salaries & Hourly Costs 2023/2024	Retirement Costs 2023/2024	Health Care Costs 2023/2024	Other Benefit Costs 2023/2024	Adopted Expenditures/ Expenses 2023/2024
<u>Community Resources</u>						
Attractions & Tourism	9.38	547,269	54,451	61,650	46,494	709,864
Community & Workforce Development	104.88	5,240,118	634,994	863,923	462,794	7,201,829
County Free Library	350.40	16,852,898	1,859,688	2,823,220	1,480,468	23,016,274
Grants Management & Innovation	14.00	1,153,929	96,508	105,979	67,808	1,424,224
School Superintendent	3.00	1,375,476	9,770	7,964	6,643	1,399,853
Stadium District-Kino Sports Complex	64.74	2,897,957	316,791	561,722	291,289	4,067,759
Total Community Resources	546.40	28,067,647	2,972,202	4,424,458	2,355,496	37,819,803
<u>Health Services</u>						
Behavioral Health	6.00	343,203	42,180	59,787	29,762	474,932
Health	423.69	23,275,350	2,773,933	3,580,629	2,167,590	31,797,502
Pima Animal Care	24.20	920,707	92,118	162,010	84,071	1,258,906
Total Health Services	453.89	24,539,260	2,908,231	3,802,426	2,281,423	33,531,340
<u>Justice & Law</u>						
County Attorney	86.00	3,790,877	681,462	592,581	329,926	5,394,846
Justice Court Tucson	6.50	222,420	27,335	29,400	19,276	298,431
Juvenile Court	74.50	3,497,074	806,542	740,410	359,876	5,403,902
Public Defense Services	13.00	760,131	93,420	97,734	69,492	1,020,777
Sheriff	48.00	5,896,382	574,974	415,664	290,249	7,177,269
Superior Court	216.95	10,235,088	2,865,320	1,985,155	1,042,919	16,128,482
Total Justice & Law	444.95	24,401,972	5,049,053	3,860,944	2,111,738	35,423,707
<u>Public Works</u>						
Environmental Quality	39.00	2,501,591	307,360	340,852	245,014	3,394,817
Natural Resources, Parks & Recreation	5.48	365,244	28,673	45,246	23,989	463,152
Regional Flood Control District	60.60	4,408,882	524,950	695,015	423,601	6,052,448
Transportation	192.03	11,090,176	1,310,962	2,169,878	1,155,202	15,726,218
Total Public Works	297.11	18,365,893	2,171,945	3,250,991	1,847,806	25,636,635
TOTAL SPECIAL REVENUE FUND	1,765.35	97,004,501	13,301,725	15,619,833	8,750,472	134,676,531

Pima County
Summary of Personnel by Fund and Department Schedule G
Fiscal Year 2023/2024

Fund/Department	Full-Time Equivalent (FTE) 2023/2024	Employees Salaries & Hourly Costs 2023/2024	Retirement Costs 2023/2024	Health Care Costs 2023/2024	Other Benefit Costs 2023/2024	Adopted Expenditures/ Expenses 2023/2024
<u>ENTERPRISE FUND</u>						
<u>General Government Services</u>						
Facilities Management	7.00	291,427	35,494	73,878	29,051	429,850
Total General Government Services	7.00	291,427	35,494	73,878	29,051	429,850
<u>Public Works</u>						
Development Services	54.98	3,778,494	463,491	585,942	345,517	5,173,444
Regional Wastewater Reclamation	399.00	24,133,003	2,784,111	4,289,601	2,243,762	33,450,477
Total Public Works	453.98	27,911,497	3,247,602	4,875,543	2,589,279	38,623,921
TOTAL ENTERPRISE FUND	460.98	28,202,924	3,283,096	4,949,421	2,618,330	39,053,771
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	6,933.13	395,572,858	61,268,650	65,243,937	37,800,960	559,886,405

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUND

General Government Services

Facilities Management	9.00	530,009	63,897	88,960	45,477	728,343
Finance & Risk Management	5.00	344,266	42,311	61,142	30,233	477,952
Fleet Services	58.23	2,988,365	363,467	558,148	297,778	4,207,758
Human Resources	16.00	939,872	115,510	203,144	83,812	1,342,338
Information Technology	75.00	5,148,536	629,683	843,783	446,117	7,068,119
Wireless Integrated Network	4.00	265,849	32,673	55,058	27,498	381,078
TOTAL INTERNAL SERVICE FUND	167.23	10,216,897	1,247,541	1,810,235	930,915	14,205,588
TOTAL ALL FUNCTIONAL AREAS (including Int Svs Fund)	7,100.36	405,789,755	62,516,191	67,054,172	38,731,875	574,091,993

[NOTE: Slight FTE differences between reports are due to rounding]

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SUMMARY SCHEDULES

Summary of Changes in Fund Balances

Summary of Expenditures by Fund and Department

Summary of Revenues by Fund and Category

Summary of Expenditures by Functional Area and Department

Summary of Revenues by Functional Area and Department

Summary of Expenditures by Fund, Department and Object Type

Summary of Adopted Full Time Equivalent Positions

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Pima County
Summary of Changes in Fund Balances
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>GENERAL FUND</u>			
Beginning Fund Balance	428,191,927	137,789,053	159,448,967
Revenue			
Charges for Services	43,225,844	40,897,394	37,439,679
Fines & Forfeits	2,571,872	3,005,311	2,437,389
Gain or Loss on Disposal of Assets	713	-	-
Intergovernmental	221,644,202	203,833,299	230,879,272
Investment Earnings	1,446,735	804,129	4,539,266
Licenses & Permits	3,910,786	3,682,450	3,875,034
Miscellaneous Revenue	15,493,360	5,162,851	6,502,616
Property Taxes	378,098,015	395,550,170	429,637,466
Total Revenue	666,391,527	652,935,604	715,310,722
Expenditures			
Community Resources	21,721,878	24,613,551	24,613,079
General Government Services	444,810,352	270,380,101	335,196,239
Health Services	40,405,657	50,510,671	50,396,330
Justice & Law	282,507,653	307,449,690	316,369,679
Public Works	24,251,966	26,938,814	28,529,892
Total Expenditures	813,697,506	679,892,827	755,105,219
Net Operating Transfers	(85,976,280)	(110,831,830)	(119,654,470)
Bond Proceeds	-	-	-
Other Adjustments	5,005,029	-	-
General Fund Ending Fund Balance	199,914,697	-	-
<u>SPECIAL REVENUE FUND</u>			
Beginning Fund Balance	141,882,846	101,851,697	68,336,791
Revenue			
Charges for Services	20,863,722	19,471,049	21,217,664
Fines & Forfeits	4,963,007	3,425,194	3,387,694
Gain or Loss on Disposal of Assets	469,236	-	33,802
Intergovernmental	231,912,355	623,836,537	412,744,400
Investment Earnings	1,492,428	847,353	1,999,866
Licenses & Permits	6,029,246	5,520,251	6,200,400
Miscellaneous Revenue	23,368,888	12,403,015	11,785,249
Property Taxes	80,916,333	84,678,396	89,808,062
Total Revenue	370,015,215	750,181,795	547,177,137
Expenditures			
Community Resources	146,172,611	237,354,967	196,103,905
General Government Services	11,243,413	286,199,170	128,556,239
Health Services	43,642,778	68,642,256	55,136,679
Justice & Law	39,332,081	58,876,599	63,609,951
Public Works	154,185,630	143,699,986	100,074,073
Total Expenditures	394,576,513	794,772,978	543,480,847

Pima County
Summary of Changes in Fund Balances
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Net Operating Transfers	6,341,646	8,765,359	(41,706,085)
Bond Proceeds	-	-	4,000,000
Other Adjustments	267,949,015	-	-
Special Revenue Fund Ending Fund Balance	<u>391,612,209</u>	<u>66,025,873</u>	<u>34,326,996</u>
<u>DEBT SERVICE FUND</u>			
Beginning Fund Balance	4,467,660	1,790,934	1,804,962
Revenue			
Intergovernmental	14,627	-	-
Investment Earnings	130,205	187,329	113,021
Property Taxes	43,354,186	32,354,669	23,440,628
Total Revenue	<u>43,499,018</u>	<u>32,541,998</u>	<u>23,553,649</u>
Expenditures			
General Government Services	108,450,358	99,266,568	103,035,321
Total Expenditures	<u>108,450,358</u>	<u>99,266,568</u>	<u>103,035,321</u>
Net Operating Transfers	62,022,489	66,633,275	82,334,781
Bond Proceeds	-	-	-
Other Adjustments	9	-	-
Debt Service Fund Ending Fund Balance	<u>1,538,818</u>	<u>1,699,639</u>	<u>4,658,071</u>
<u>CAPITAL PROJECTS FUND</u>			
Beginning Fund Balance	88,615,512	64,756,713	96,704,913
Revenue			
Charges for Services	12,141,705	9,740,000	5,485,000
Intergovernmental	27,881,022	5,596,804	2,676,293
Investment Earnings	(380,879)	126,701	600,715
Miscellaneous Revenue	4,938,779	3,661,020	-
Total Revenue	<u>44,580,627</u>	<u>19,124,525</u>	<u>8,762,008</u>
Expenditures			
Public Works	108,361,775	177,183,899	171,687,795
Total Expenditures	<u>108,361,775</u>	<u>177,183,899</u>	<u>171,687,795</u>
Net Operating Transfers	18,223,857	38,544,483	75,368,493
Bond Proceeds	-	-	40,000,000
Other Adjustments	50,066,173	-	-
Capital Projects Fund Ending Fund Balance	<u>93,124,394</u>	<u>(54,758,178)</u>	<u>49,147,619</u>
<u>ENTERPRISE FUND</u>			
Beginning Fund Balance	123,627,638	194,444,846	183,215,653

Pima County
Summary of Changes in Fund Balances
Fiscal Years 2021/2022 - 2023/2024

	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Revenue			
Charges for Services	183,996,600	182,450,297	183,427,090
Fines & Forfeits	500	2,500	2,500
Gain or Loss on Disposal of Assets	(17,189)	-	-
Investment Earnings	(639,521)	1,102,980	3,205,689
Licenses & Permits	12,662,286	9,688,633	9,249,401
Miscellaneous Revenue	2,059,102	2,409,817	3,325,806
Total Revenue	198,061,778	195,654,227	199,210,486
Expenditures			
General Government Services	2,619,098	2,925,467	3,022,536
Public Works	168,152,454	178,671,240	184,160,625
Total Expenditures	170,771,552	181,596,707	187,183,161
Net Operating Transfers	(1,452,315)	(3,832,253)	(4,120,686)
Bond Proceeds	-	-	-
Other Adjustments	(14,049,839)	(40,000,000)	-
Enterprise Fund Ending Fund Balance	135,415,710	164,670,113	191,122,292

THE FOLLOWING IS PROVIDED FOR INFORMATION PURPOSES ONLY

INTERNAL SERVICE FUND

Beginning Fund Balance	88,102,823	144,005,414	145,439,730
Revenue			
Charges for Services	137,999,445	143,888,506	150,512,887
Gain or Loss on Disposal of Assets	-	-	(50,000)
Investment Earnings	(2,286,034)	1,179,182	3,035,836
Miscellaneous Revenue	5,947,042	5,058,778	6,377,000
Total Revenue	141,660,453	150,126,466	159,875,723
Expenditures			
General Government Services	133,986,046	157,654,879	161,178,260
Total Expenditures	133,986,046	157,654,879	161,178,260
Net Operating Transfers	840,607	920,966	7,777,967
Bond Proceeds	-	-	-
Other Adjustments	(1,694,872)	-	-
Internal Service Fund Ending Fund Balance	94,922,965	137,397,967	151,915,160

Note: Fund Balances on the schedule are not comparable from year to year because the beginning budgeted fund balance for fiscal year 2022/2023 and fiscal year 2023/2024 are based on estimates made before the end of each preceding year. In addition, amounts do not include the impact from the Enterprise Funds and Internal Service Funds for Capital Improvement Programs and debt principal payments.

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Pima County
Summary of Expenditures by Fund and Department
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
GENERAL FUND			
Analytics & Data Governance	2,902,380	4,140,777	3,698,661
Assessor	8,265,224	11,195,445	11,888,552
Behavioral Health	24,384,283	32,722,035	32,681,336
Board of Supervisors	2,527,170	2,820,953	2,889,282
Capital Program Office	844,153	996,975	2,818,993
Clerk of the Board	1,611,100	1,871,616	1,872,989
Clerk of the Superior Court	11,125,892	12,556,037	13,037,668
Communications Office	3,048,341	3,427,450	3,468,305
Community & Economic Development Administration	871,297	-	-
Community & Workforce Development	11,917,491	13,299,819	13,428,860
Constables	1,556,074	1,689,073	1,668,824
County Administrator	5,271,083	6,137,798	3,927,562
County Attorney	24,084,247	27,007,165	26,247,325
Economic Development	-	-	2,425,831
Elections	2,902,526	6,661,116	6,089,430
Environmental Quality	1,273,778	1,354,661	1,440,334
Facilities Management	22,035,786	25,731,943	22,139,966
Finance & Risk Management	13,380,536	16,936,694	16,522,595
Finance Contingency	2,342,819	59,443,499	121,233,614
Finance General Government Revenue	64,817	100,000	100,000
Finance Non Departmental	351,250,317	92,118,854	98,368,805
Grants Management & Innovation	3,754,328	5,255,882	5,027,360
Human Resources	4,177,468	6,140,348	6,676,220
Information Technology	18,561,588	22,476,520	22,328,488
Justice Court Ajo	716,553	759,160	770,807
Justice Court Green Valley	581,132	701,223	855,993
Justice Court Tucson	7,338,104	7,802,008	7,771,255
Justice Services	-	820,863	809,532
Juvenile Court	20,477,771	21,198,216	21,544,542
Medical Examiner	4,813,214	5,322,873	5,262,224
Natural Resources, Parks & Recreation	19,101,270	21,588,833	21,371,606
Office of Emergency Management & Homeland Security	712,042	891,271	863,063
Office of Sustainability & Conservation	1,638,925	1,892,672	1,789,450
Pima Animal Care	11,208,160	12,465,763	12,452,770
Procurement	2,571,057	2,979,413	2,968,053
Public Defense Services	35,113,607	37,229,116	36,748,087
Public Works Administration	526,865	-	-
Real Property Services	866,975	1,105,673	1,109,509
Recorder	3,978,654	7,658,848	8,293,134
School Superintendent	2,130,421	2,630,400	2,688,554
Sheriff	140,654,655	154,288,912	159,631,501
Superior Court	40,859,618	43,397,917	47,284,145
Treasurer	2,255,785	3,075,006	2,909,994
TOTAL GENERAL FUND	813,697,506	679,892,827	755,105,219

Pima County
Summary of Expenditures by Fund and Department
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>SPECIAL REVENUE FUND</u>			
Attractions & Tourism	1,611,855	2,029,314	2,076,772
Behavioral Health	362,079	746,697	667,302
Clerk of the Superior Court	677,963	1,035,600	1,070,600
Community & Workforce Development	46,293,279	70,259,849	47,776,298
Constables	7,683	35,000	-
County Administrator	462,375	-	-
County Attorney	8,454,030	16,252,719	14,861,485
County Free Library	42,650,030	46,600,637	46,249,939
Elections	659,764	243,100	3,500
Environmental Quality	5,023,609	5,502,772	5,566,945
Facilities Management	5,029,372	21,534,344	16,502,500
Finance & Risk Management	307,957	545,248	545,248
Finance Contingency	21,389	252,782,830	100,000,000
Grants Management & Innovation	44,452,314	107,835,985	87,974,281
Health	42,478,007	66,238,093	53,088,471
Justice Court Ajo	9,756	25,307	162,610
Justice Court Green Valley	22,816	85,700	374,615
Justice Court Tucson	389,159	1,391,475	1,570,767
Justice Services	-	1,563,486	882,373
Juvenile Court	5,652,395	7,573,693	7,581,583
Medical Examiner	38,769	65,000	65,000
Natural Resources, Parks & Recreation	3,061,685	7,305,731	8,842,681
Office of Emergency Management & Homeland Security	1,323,987	1,342,249	1,361,343
Office of Sustainability & Conservation	20,000	18,200	500,000
Pima Animal Care	763,923	1,592,466	1,315,906
Public Defense Services	1,361,322	3,805,161	3,367,469
Real Property Services	14,250	750,000	1,750,000
Recorder	608,850	1,446,388	1,482,995
Regional Flood Control District	15,767,375	18,475,401	17,612,053
Rocking K South CFD	13,552	4,151,842	4,879,332
School Superintendent	3,732,543	1,804,375	3,199,839
Sheriff	5,933,074	8,186,195	14,198,955
Stadium District-Kino Sports Complex	7,432,590	8,824,807	8,826,776
Superior Court	16,823,883	18,922,263	19,539,494
Transportation	130,298,711	111,647,882	65,802,394
Treasurer	10,325	84,000	398,346
Wireless Integrated Network	2,805,842	4,069,169	3,382,975
TOTAL SPECIAL REVENUE FUND	394,576,513	794,772,978	543,480,847
<u>DEBT SERVICE FUND</u>			
Finance Debt Service	108,450,358	99,266,568	103,035,321
TOTAL DEBT SERVICE FUND	108,450,358	99,266,568	103,035,321
<u>CAPITAL PROJECTS FUND</u>			
Capital Projects	108,361,775	177,183,899	171,687,795
TOTAL CAPITAL PROJECTS FUND	108,361,775	177,183,899	171,687,795

Pima County
Summary of Expenditures by Fund and Department
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>ENTERPRISE FUND</u>			
Development Services	6,443,003	7,712,322	8,131,694
Facilities Management	2,619,098	2,925,467	3,022,536
Regional Wastewater Reclamation	161,709,451	170,958,918	176,028,931
TOTAL ENTERPRISE FUND	170,771,552	181,596,707	187,183,161
TOTAL ALL FUNDS (not including Int Svs Fund)	1,595,857,704	1,932,712,979	1,760,492,343
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u>			
<u>INTERNAL SERVICE FUND</u>			
Facilities Management	925,188	1,040,363	1,025,304
Finance & Risk Management	10,556,903	10,473,867	10,565,818
Fleet Services	18,795,035	23,898,506	21,324,882
Human Resources	84,206,108	90,631,471	96,045,969
Information Technology	18,730,353	30,824,431	31,527,593
Wireless Integrated Network	772,459	786,241	688,694
TOTAL INTERNAL SERVICE FUND	133,986,046	157,654,879	161,178,260
GRAND TOTAL ALL FUNDS (includes Int Svs Fund)	1,729,843,750	2,090,367,858	1,921,670,603

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Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
<u>GENERAL FUND</u>			
Property Taxes			
Interest on Delinquent Taxes	4,916,394	5,400,000	5,000,000
Penalties on Delinquent Taxes	331,091	450,000	370,000
Personal Property Taxes	11,422,541	11,827,511	13,258,989
Real Property Taxes	361,427,989	377,872,659	411,008,477
Total Property Taxes	378,098,015	395,550,170	429,637,466
Licenses & Permits			
Licenses and Permits	3,910,786	3,682,450	3,875,034
Total Licenses & Permits	3,910,786	3,682,450	3,875,034
Intergovernmental			
Alcoholic Beverages	49,400	75,900	60,900
Auto Lieu Tax	33,484,359	36,243,000	35,000,000
Federal Grants & Aid	4,892,157	4,914,146	5,393,060
Other Local Governments	5,451,601	1,333,864	389,900
Sales Tax & Use	169,855,019	154,000,000	180,000,000
State Grants & Aid	419,688	1,470,389	1,039,012
Transient Lodging Tax	7,491,978	5,796,000	8,996,400
Total Intergovernmental	221,644,202	203,833,299	230,879,272
Charges for Services			
Animal Control Fees	74,061	86,258	32,225
Collections Fees	28,551	51,500	21,500
Contributions for Administrative Overhead	17,715,013	16,658,843	15,851,403
Correctional Housing	6,482,206	6,800,000	6,800,000
Court Fees	4,663,090	5,037,084	4,958,096
Facility Fees	1,133,565	906,275	-
General Government	9,327,502	8,467,824	6,856,052
Health Fees	1,658,474	1,383,300	1,383,300
Interdepartmental Fees	(113,256)	300,000	400,000
Other Miscellaneous Fees	549,892	570,750	450,000
Other Miscellaneous Revenue	51,172	7,000	40,843
Rents & Royalties	1,026,593	-	-
Sheriff Department Fees	627,876	627,910	645,160
Veterinary Charges	1,105	650	1,100
Total Charges for Services	43,225,844	40,897,394	37,439,679

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Fines & Forfeits			
Justice Court Fines & Forfeits	1,998,787	2,535,123	1,985,470
Other Fines & Forfeits	341,539	243,210	291,919
Superior Court Fines & Forfeits	231,546	226,978	160,000
Total Fines & Forfeits	2,571,872	3,005,311	2,437,389
Investment Earnings			
Investment Earnings	1,446,735	804,129	4,539,266
Total Investment Earnings	1,446,735	804,129	4,539,266
Miscellaneous Revenue			
Other Miscellaneous Revenue	14,356,850	3,440,487	4,267,587
Overages and Shortages	121,007	(6,000)	(6,000)
Rents & Royalties	1,015,503	1,728,364	2,241,029
Total Miscellaneous Revenue	15,493,360	5,162,851	6,502,616
Gain or Loss on Disposal of Assets	713	-	-
TOTAL GENERAL FUND REVENUE	666,391,527	652,935,604	715,310,722
<u>SPECIAL REVENUE FUND</u>			
Attractions & Tourism			
Charges for Services	146,518	118,200	165,000
Intergovernmental	1,427,043	1,104,000	1,713,600
Investment Earnings	10,832	11,592	133,619
Miscellaneous Revenue	67,110	22,562	103,162
Total Attractions & Tourism	1,651,503	1,256,354	2,115,381
Behavioral Health			
Intergovernmental	339,202	674,802	703,167
Total Behavioral Health	339,202	674,802	703,167
Clerk of the Superior Court			
Charges for Services	745,430	670,841	700,100
Intergovernmental	33,757	24,243	57,980
Investment Earnings	5,941	16,133	10,860
Total Clerk of the Superior Court	785,128	711,217	768,940

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Community & Workforce Development			
Intergovernmental	39,581,821	68,472,744	38,232,786
Investment Earnings	7,963	6,080	30,590
Miscellaneous Revenue	602,384	1,636,218	932,626
Total Community & Workforce Development	40,192,168	70,115,042	39,196,002
Constables			
Intergovernmental	12,397	35,000	-
Total Constables	12,397	35,000	-
County Administrator			
Intergovernmental	234,177	-	-
Investment Earnings	2,657	-	-
Miscellaneous Revenue	347,351	-	-
Total County Administrator	584,185	-	-
County Attorney			
Fines & Forfeits	4,896,714	3,343,894	3,343,894
Intergovernmental	4,955,615	8,044,985	7,896,911
Investment Earnings	47,185	158,300	158,400
Miscellaneous Revenue	114,446	200,000	225,000
Total County Attorney	10,013,960	11,747,179	11,624,205
County Free Library			
Charges for Services	557,064	530,000	530,000
Intergovernmental	336,257	265,000	290,000
Investment Earnings	126,384	70,000	894,519
Miscellaneous Revenue	569,552	415,950	397,500
Property Taxes	51,479,611	54,808,104	58,131,122
Total County Free Library	53,068,868	56,089,054	60,243,141
Elections			
Intergovernmental	694,438	243,100	3,500
Investment Earnings	1,954	-	-
Total Elections	696,392	243,100	3,500
Environmental Quality			
Charges for Services	34,838	-	-
Fines & Forfeits	100	-	-
Intergovernmental	2,187,651	2,342,342	2,378,655
Investment Earnings	28,489	41,000	170,258
Licenses & Permits	2,705,651	2,378,520	2,464,600
Miscellaneous Revenue	(1,954)	2,500	3,500
Total Environmental Quality	4,954,775	4,764,362	5,017,013

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Facilities Management			
Charges for Services	1,565,400	28,258	35,546
Intergovernmental	-	-	1,155,000
Investment Earnings	502,661	30,000	81,897
Miscellaneous Revenue	5,347,651	6,291,244	5,817,650
Total Facilities Management	7,415,712	6,349,502	7,090,093
Finance & Risk Management			
Intergovernmental	86	-	-
Investment Earnings	2,026	-	-
Miscellaneous Revenue	56,200	-	-
Property Taxes	267,503	297,217	302,575
Total Finance & Risk Management	325,815	297,217	302,575
Finance Contingency			
Intergovernmental	-	250,000,000	100,000,000
Investment Earnings	385,215	-	-
Total Finance Contingency	385,215	250,000,000	100,000,000
Grants Management & Innovation			
Intergovernmental	37,242,646	121,404,590	110,196,958
Miscellaneous Revenue	10,943,357	-	-
Total Grants Management & Innovation	48,186,003	121,404,590	110,196,958
Health			
Charges for Services	3,142,460	2,795,414	2,847,452
Intergovernmental	31,649,308	44,573,132	25,672,612
Investment Earnings	-	12,000	-
Licenses & Permits	2,622,958	2,608,231	2,850,000
Miscellaneous Revenue	772,299	325,457	1,802,984
Total Health	38,187,025	50,314,234	33,173,048
Justice Court Ajo			
Charges for Services	8,512	8,007	7,909
Fines & Forfeits	-	2,500	2,500
Investment Earnings	616	-	-
Miscellaneous Revenue	381	580	580
Total Justice Court Ajo	9,509	11,087	10,989
Justice Court Green Valley			
Charges for Services	23,623	32,466	32,466
Fines & Forfeits	-	1,800	1,800
Investment Earnings	1,201	-	-
Total Justice Court Green Valley	24,824	34,266	34,266

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Justice Court Tucson			
Charges for Services	706,537	855,000	880,000
Fines & Forfeits	36,324	70,000	35,000
Intergovernmental	96,896	-	161,860
Investment Earnings	5,004	-	-
Total Justice Court Tucson	844,761	925,000	1,076,860
Justice Services			
Intergovernmental	-	495,000	906,230
Miscellaneous Revenue	-	597,831	-
Total Justice Services	-	1,092,831	906,230
Juvenile Court			
Charges for Services	123,871	286,375	305,486
Fines & Forfeits	4,401	4,000	4,500
Intergovernmental	5,461,855	7,303,685	7,032,217
Investment Earnings	12,813	58,615	29,341
Miscellaneous Revenue	19,965	6,000	-
Total Juvenile Court	5,622,905	7,658,675	7,371,544
Medical Examiner			
Charges for Services	20,050	33,950	33,950
Intergovernmental	19,648	-	-
Investment Earnings	1,450	2,600	2,600
Miscellaneous Revenue	30,651	33,950	33,950
Total Medical Examiner	71,799	70,500	70,500
Natural Resources, Parks & Recreation			
Charges for Services	427,752	231,000	1,293,675
Gain or Loss on Disposal of Assets	289,767	-	-
Investment Earnings	24,864	29,700	22,000
Licenses & Permits	-	-	250
Miscellaneous Revenue	1,467,049	1,262,100	1,277,708
Total Natural Resources, Parks & Recreation	2,209,432	1,522,800	2,593,633
Office of Emergency Management & Homeland Security			
Intergovernmental	428,626	875,652	857,885
Total Office of Emergency Management & Homeland Security	428,626	875,652	857,885
Office of Sustainability & Conservation			
Intergovernmental	14,078	20,000	500,000
Total Office of Sustainability & Conservation	14,078	20,000	500,000

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Pima Animal Care			
Investment Earnings	5,353	5,200	5,200
Miscellaneous Revenue	1,974,614	339,064	362,394
Total Pima Animal Care	1,979,967	344,264	367,594
Public Defense Services			
Charges for Services	-	-	1,000
Intergovernmental	2,206,611	3,122,379	2,645,540
Investment Earnings	17,787	3,365	3,365
Miscellaneous Revenue	-	300	300
Total Public Defense Services	2,224,398	3,126,044	2,650,205
Public Works Administration			
Miscellaneous Revenue	10,929	-	-
Total Public Works Administration	10,929	-	-
Real Property Services			
Intergovernmental	8,500	750,000	1,750,000
Total Real Property Services	8,500	750,000	1,750,000
Recorder			
Charges for Services	962,716	900,000	700,000
Intergovernmental	50,701	300,000	-
Investment Earnings	6,916	-	-
Total Recorder	1,020,333	1,200,000	700,000
Regional Flood Control District			
Charges for Services	249,307	774,100	794,500
Fines & Forfeits	18,790	3,000	-
Gain or Loss on Disposal of Assets	33,802	-	33,802
Intergovernmental	602,476	3,619,344	3,003,450
Investment Earnings	60,629	89,519	16,689
Licenses & Permits	5,950	3,500	5,550
Miscellaneous Revenue	85,711	93,800	97,360
Property Taxes	29,142,582	29,460,112	31,151,619
Total Regional Flood Control District	30,199,247	34,043,375	35,102,970
Rocking K South CFD			
Investment Earnings	155	530	2,000
Property Taxes	25,971	111,963	221,123
Total Rocking K South CFD	26,126	112,493	223,123
School Superintendent			
Charges for Services	367,444	-	-
Intergovernmental	3,424,625	1,864,610	3,101,936
Investment Earnings	4,329	-	-
Total School Superintendent	3,796,398	1,864,610	3,101,936

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Sheriff			
Charges for Services	2,833,574	2,710,000	2,710,000
Intergovernmental	4,860,474	3,823,435	8,573,737
Investment Earnings	27,152	29,000	29,000
Miscellaneous Revenue	108,759	45,000	45,000
Total Sheriff	7,829,959	6,607,435	11,357,737
Stadium District-Kino Sports Complex			
Charges for Services	1,578,318	2,263,000	2,256,140
Gain or Loss on Disposal of Assets	1,217	-	-
Intergovernmental	1,163,946	1,200,000	1,400,000
Investment Earnings	3,833	2,500	127,018
Miscellaneous Revenue	54,392	33,640	39,000
Total Stadium District-Kino Sports Complex	2,801,706	3,499,140	3,822,158
Superior Court			
Charges for Services	3,265,438	3,177,582	3,739,000
Intergovernmental	13,780,631	14,671,050	14,137,218
Investment Earnings	15,977	24,357	26,160
Miscellaneous Revenue	63,643	116,100	146,988
Total Superior Court	17,125,689	17,989,089	18,049,366
Transportation			
Charges for Services	155,977	200,000	135,000
Fines & Forfeits	6,678	-	-
Gain or Loss on Disposal of Assets	144,450	-	-
Intergovernmental	81,098,890	88,607,444	80,373,158
Investment Earnings	162,961	238,219	170,365
Licenses & Permits	694,687	530,000	880,000
Miscellaneous Revenue	638,605	863,578	381,871
Property Taxes	666	1,000	700
Total Transportation	82,902,914	90,440,241	81,941,094
Treasurer			
Charges for Services	35,247	50,000	50,000
Investment Earnings	1,348	1,000	1,000
Miscellaneous Revenue	26,535	35,000	35,000
Total Treasurer	63,130	86,000	86,000
Wildflower CFD			
Property Taxes	-	-	923
Total Wildflower CFD	-	-	923

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Wireless Integrated Network			
Charges for Services	3,913,646	3,806,856	4,000,440
Investment Earnings	18,733	17,643	84,985
Miscellaneous Revenue	69,258	82,141	82,676
Total Wireless Integrated Network	4,001,637	3,906,640	4,168,101
TOTAL SPECIAL REVENUE FUND	370,015,215	750,181,795	547,177,137
<u>DEBT SERVICE</u>			
Intergovernmental	14,627	-	-
Investment Earnings	130,205	187,329	113,021
Property Taxes	43,354,186	32,354,669	23,440,628
TOTAL DEBT SERVICE	43,499,018	32,541,998	23,553,649
<u>CAPITAL PROJECTS</u>			
Charges for Services	12,141,705	9,740,000	5,485,000
Intergovernmental	27,881,022	5,596,804	2,676,293
Investment Earnings	(380,879)	126,701	600,715
Miscellaneous Revenue	4,938,779	3,661,020	-
TOTAL CAPITAL PROJECTS	44,580,627	19,124,525	8,762,008
<u>ENTERPRISE FUND</u>			
Development Services			
Charges for Services	1,378,167	1,065,247	1,011,984
Fines & Forfeits	500	-	-
Investment Earnings	(20,635)	77,580	676,665
Licenses & Permits	12,630,649	9,668,633	9,185,201
Miscellaneous Revenue	11,564	8,595	8,165
Total Development Services	14,000,245	10,820,055	10,882,015
Facilities Management			
Charges for Services	2,303,646	2,192,619	2,136,320
Investment Earnings	3,841	5,400	9,024
Licenses & Permits	17,337	-	44,200
Miscellaneous Revenue	16,544	550	12,541
Total Facilities Management	2,341,368	2,198,569	2,202,085

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
Regional Wastewater Reclamation			
Charges for Services	180,314,787	179,192,431	180,278,786
Fines & Forfeits	-	2,500	2,500
Gain or Loss on Disposal of Assets	(17,189)	-	-
Investment Earnings	(622,727)	1,020,000	2,520,000
Licenses & Permits	14,300	20,000	20,000
Miscellaneous Revenue	2,030,994	2,400,672	3,305,100
Total Regional Wastewater Reclamation	181,720,165	182,635,603	186,126,386
TOTAL ENTERPRISE FUND	198,061,778	195,654,227	199,210,486
TOTAL ALL FUNDS (not including Int Svs Fund)	1,322,548,165	1,650,438,149	1,494,014,002

Pima County
Summary of Revenues by Fund and Category
Fiscal Years 2021/2022 - 2023/2024

Sources of Revenues	Actual Revenues 2021/2022	Adopted Revenues 2022/2023	Adopted Revenues 2023/2024
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
<u>INTERNAL SERVICE FUND</u>			
Fleet Services			
Charges for Services	20,258,311	18,480,448	18,042,571
Gain or Loss on Disposal of Assets	-	-	(50,000)
Investment Earnings	(351,674)	170,000	275,158
Miscellaneous Revenue	173,942	205,600	177,000
Total Fleet Services	20,080,579	18,856,048	18,444,729
Health Benefits Trust Fund			
Charges for Services	72,945,410	80,254,945	83,133,226
Investment Earnings	(563,751)	308,960	682,764
Miscellaneous Revenue	5,364,091	4,853,178	6,200,000
Total Health Benefits Trust Fund	77,745,750	85,417,083	90,015,990
Information Technology			
Charges for Services	22,636,044	25,249,824	26,380,144
Investment Earnings	19,489	90,000	401,509
Miscellaneous Revenue	143,806	-	-
Total Information Technology	22,799,339	25,339,824	26,781,653
Risk Management			
Charges for Services	13,961,298	12,556,709	15,517,674
Investment Earnings	(1,412,043)	595,023	1,437,896
Miscellaneous Revenue	260,467	-	-
Total Risk Management	12,809,722	13,151,732	16,955,570
Information Technology			
Charges for Services	7,653,360	6,817,140	6,744,332
Investment Earnings	20,391	14,000	232,224
Miscellaneous Revenue	4,736	-	-
Total Information Technology	7,678,487	6,831,140	6,976,556
Wireless Integrated Network			
Charges for Services	545,022	529,440	694,940
Investment Earnings	1,554	1,199	6,285
Total Wireless Integrated Network	546,576	530,639	701,225
TOTAL INTERNAL SERVICE FUND	141,660,453	150,126,466	159,875,723
GRAND TOTAL ALL FUNDS (includes Int Svs Fund)	1,464,208,618	1,800,564,615	1,653,889,725

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>GENERAL GOVERNMENT SERVICES</u>			
Analytics & Data Governance			
General Fund	2,902,380	4,140,777	3,698,661
Total Analytics & Data Governance	2,902,380	4,140,777	3,698,661
Assessor			
General Fund	8,265,224	11,195,445	11,888,552
Total Assessor	8,265,224	11,195,445	11,888,552
Board of Supervisors			
General Fund	2,527,170	2,820,953	2,889,282
Total Board of Supervisors	2,527,170	2,820,953	2,889,282
Clerk of the Board			
General Fund	1,611,100	1,871,616	1,872,989
Total Clerk of the Board	1,611,100	1,871,616	1,872,989
County Administrator			
General Fund	5,271,083	6,137,798	3,927,562
Grants	462,375	-	-
Total County Administrator	5,733,458	6,137,798	3,927,562
Economic Development			
General Fund	-	-	2,425,831
Total Economic Development	-	-	2,425,831
Elections			
General Fund	2,902,526	6,661,116	6,089,430
Grants	659,764	243,100	3,500
Total Elections	3,562,290	6,904,216	6,092,930
Facilities Management			
General Fund	22,035,786	25,731,943	22,139,966
Facilities Renewal	5,029,372	21,534,344	15,925,000
Grants	-	-	577,500
Parking Garages	2,619,098	2,925,467	3,022,536
Total Facilities Management	29,684,256	50,191,754	41,665,002
Finance & Risk Management			
General Fund	13,380,536	16,936,694	16,522,595
Improvement and Other Districts	232,508	297,494	318,704
Special Revenue	75,449	247,754	226,544
Total Finance & Risk Management	13,688,493	17,481,942	17,067,843
Finance Contingency			
General Fund	2,342,819	59,443,499	121,233,614
Grants	21,389	252,782,830	100,000,000
Total Finance Contingency	2,364,208	312,226,329	221,233,614

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Finance Debt Service			
Debt Service	108,450,358	99,266,568	103,035,321
Total Finance Debt Service	108,450,358	99,266,568	103,035,321
Finance General Government Revenue			
General Fund	64,817	100,000	100,000
Total Finance General Government Revenue	64,817	100,000	100,000
Finance Non Departmental			
General Fund	351,250,317	92,118,854	98,368,805
Total Finance Non Departmental	351,250,317	92,118,854	98,368,805
Human Resources			
General Fund	4,177,468	6,140,348	6,676,220
Total Human Resources	4,177,468	6,140,348	6,676,220
Information Technology			
General Fund	18,561,588	22,476,520	22,328,488
Total Information Technology	18,561,588	22,476,520	22,328,488
Office of Emergency Management & Homeland Security			
General Fund	712,042	891,271	863,063
Special Revenue	1,323,987	1,342,249	1,361,343
Total Office of Emergency Management & Homeland Security	2,036,029	2,233,520	2,224,406
Procurement			
General Fund	2,571,057	2,979,413	2,968,053
Total Procurement	2,571,057	2,979,413	2,968,053
Recorder			
General Fund	3,978,654	7,658,848	8,293,134
Special Revenue	608,850	1,446,388	1,482,995
Total Recorder	4,587,504	9,105,236	9,776,129
Rocking K South CFD			
Taxpayer Information Fund	13,552	4,151,842	4,879,332
Total Rocking K South CFD	13,552	4,151,842	4,879,332
Treasurer			
General Fund	2,255,785	3,075,006	2,909,994
Special Revenue	10,325	84,000	398,346
Total Treasurer	2,266,110	3,159,006	3,308,340
Wireless Integrated Network			
Special Revenue	2,805,842	4,069,169	3,382,975
Total Wireless Integrated Network	2,805,842	4,069,169	3,382,975
TOTAL GENERAL GOVERNMENT SERVICES	567,123,221	658,771,306	569,810,335

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>COMMUNITY RESOURCES</u>			
Attractions & Tourism			
Special Revenue	1,611,855	2,029,314	2,076,772
Total Attractions & Tourism	1,611,855	2,029,314	2,076,772
Communications Office			
General Fund	3,048,341	3,427,450	3,468,305
Total Communications Office	3,048,341	3,427,450	3,468,305
Community & Economic Development Administration			
General Fund	871,297	-	-
Total Community & Economic Development Administration	871,297	-	-
Community & Workforce Development			
General Fund	11,917,491	13,299,819	13,428,860
Grants	45,638,847	69,145,528	37,139,648
Housing Trust Fund	-	50,000	50,000
Pima Vocational Special Revenue	619,952	1,064,321	1,023,250
Special Revenue	34,480	-	9,563,400
Total Community & Workforce Development	58,210,770	83,559,668	61,205,158
County Free Library			
Special Revenue	42,650,030	46,600,637	46,249,939
Total County Free Library	42,650,030	46,600,637	46,249,939
Grants Management & Innovation			
General Fund	3,754,328	5,255,882	5,027,360
Grants	44,452,314	107,835,985	87,974,281
Total Grants Management & Innovation	48,206,642	113,091,867	93,001,641
School Superintendent			
General Fund	2,130,421	2,630,400	2,688,554
Grants	-	-	1,437,996
School Reserve Special Programs	3,732,543	1,804,375	1,761,843
Total School Superintendent	5,862,964	4,434,775	5,888,393
Stadium District-Kino Sports Complex			
Special Revenue	7,432,590	8,824,807	8,826,776
Total Stadium District-Kino Sports Complex	7,432,590	8,824,807	8,826,776
TOTAL COMMUNITY RESOURCES	167,894,489	261,968,518	220,716,984
<u>HEALTH SERVICES</u>			
Behavioral Health			
General Fund	24,384,283	32,722,035	32,681,336
Grants	362,079	746,697	667,302
Total Behavioral Health	24,746,362	33,468,732	33,348,638

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Health			
Grants	22,967,663	44,525,606	27,414,361
Health Services	19,510,344	21,712,487	25,674,110
Total Health	42,478,007	66,238,093	53,088,471
Medical Examiner			
General Fund	4,813,214	5,322,873	5,262,224
Grants	19,648	-	-
Special Programs Fund	19,121	65,000	65,000
Total Medical Examiner	4,851,983	5,387,873	5,327,224
Pima Animal Care			
General Fund	11,208,160	12,465,763	12,452,770
Grants	763,923	1,592,466	1,315,906
Total Pima Animal Care	11,972,083	14,058,229	13,768,676
TOTAL HEALTH SERVICES	84,048,435	119,152,927	105,533,009
<u>JUSTICE & LAW</u>			
Clerk of the Superior Court			
General Fund	11,125,892	12,556,037	13,037,668
Grants	24,262	-	35,000
Special Programs Fund	653,701	1,035,600	1,035,600
Total Clerk of the Superior Court	11,803,855	13,591,637	14,108,268
Constables			
General Fund	1,556,074	1,689,073	1,668,824
Grants	7,683	35,000	-
Total Constables	1,563,757	1,724,073	1,668,824
County Attorney			
General Fund	24,084,247	27,007,165	26,247,325
Grants	3,938,789	5,816,763	5,837,237
Special Programs Fund	4,515,241	10,435,956	9,024,248
Total County Attorney	32,538,277	43,259,884	41,108,810
Justice Court Ajo			
General Fund	716,553	759,160	770,807
Grants	-	7,307	1,307
Special Programs Fund	9,756	18,000	161,303
Total Justice Court Ajo	726,309	784,467	933,417
Justice Court Green Valley			
General Fund	581,132	701,223	855,993
Special Programs Fund	22,816	85,700	374,615
Total Justice Court Green Valley	603,948	786,923	1,230,608

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Justice Court Tucson			
General Fund	7,338,104	7,802,008	7,771,255
Grants	94,843	-	161,860
Special Programs Fund	294,316	1,391,475	1,408,907
Total Justice Court Tucson	7,727,263	9,193,483	9,342,022
Justice Services			
General Fund	-	820,863	809,532
Grants	-	1,563,486	882,373
Total Justice Services	-	2,384,349	1,691,905
Juvenile Court			
General Fund	20,477,771	21,198,216	21,544,542
Grants	882,345	1,040,795	988,760
Special Programs Fund	4,770,050	6,532,898	6,592,823
Total Juvenile Court	26,130,166	28,771,909	29,126,125
Public Defense Services			
General Fund	35,113,607	37,229,116	36,748,087
Grants	1,298,434	2,577,656	2,139,964
Special Programs Fund	62,888	1,227,505	1,227,505
Total Public Defense Services	36,474,929	41,034,277	40,115,556
Sheriff			
General Fund	140,654,655	154,288,912	159,631,501
Grants	2,851,842	3,408,201	4,405,853
Special Programs Fund	3,081,232	4,777,994	9,793,102
Total Sheriff	146,587,729	162,475,107	173,830,456
Superior Court			
General Fund	40,859,618	43,397,917	47,284,145
Grants	1,360,570	1,633,337	1,268,982
Special Programs Fund	15,463,313	17,288,926	18,270,512
Total Superior Court	57,683,501	62,320,180	66,823,639
TOTAL JUSTICE & LAW	321,839,734	366,326,289	379,979,630
<u>PUBLIC WORKS</u>			
Capital Program Office			
General Fund	844,153	996,975	2,818,993
Total Capital Program Office	844,153	996,975	2,818,993
Capital Projects			
Capital Projects	108,361,775	177,183,899	171,687,795
Total Capital Projects	108,361,775	177,183,899	171,687,795
Development Services			
Enterprise	6,443,003	7,712,322	8,131,694
Total Development Services	6,443,003	7,712,322	8,131,694

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Environmental Quality			
General Fund	1,273,778	1,354,661	1,440,334
Environmental Quality	2,916,185	3,255,331	3,182,851
Grants	967,667	951,441	946,127
Waste Tire	1,139,757	1,296,000	1,437,967
Total Environmental Quality	6,297,387	6,857,433	7,007,279
Natural Resources, Parks & Recreation			
General Fund	19,101,270	21,588,833	21,371,606
Grants	237,134	506,875	395,170
Special Programs Fund	2,824,551	6,798,856	8,447,511
Total Natural Resources, Parks & Recreation	22,162,955	28,894,564	30,214,287
Office of Sustainability & Conservation			
General Fund	1,638,925	1,892,672	1,789,450
Grants	20,000	18,200	500,000
Total Office of Sustainability & Conservation	1,658,925	1,910,872	2,289,450
Public Works Administration			
General Fund	526,865	-	-
Total Public Works Administration	526,865	-	-
Real Property Services			
General Fund	866,975	1,105,673	1,109,509
Grants	14,250	750,000	1,750,000
Total Real Property Services	881,225	1,855,673	2,859,509
Regional Flood Control District			
Flood Control Ops	14,859,102	17,141,430	17,098,603
Grants	787,823	1,113,971	328,450
Flood Control Canoa Ranch In-Lieu Fee	120,450	220,000	185,000
Total Regional Flood Control District	15,767,375	18,475,401	17,612,053
Regional Wastewater Reclamation			
Regional Wastewater Reclamation	161,709,451	170,958,918	176,028,931
Total Regional Wastewater Reclamation	161,709,451	170,958,918	176,028,931
Transportation			
Special Revenue	130,298,711	111,647,882	65,802,394
Total Transportation	130,298,711	111,647,882	65,802,394
TOTAL PUBLIC WORKS	454,951,825	526,493,939	484,452,385
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	1,595,857,704	1,932,712,979	1,760,492,343

Pima County
Summary of Expenditures by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actual 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</u>			
<u>GENERAL GOVERNMENT SERVICES</u>			
Facilities Management	925,188	1,040,363	1,025,304
Finance & Risk Management	10,556,903	10,473,867	10,565,818
Fleet Services	18,795,035	23,898,506	21,324,882
Human Resources	84,206,108	90,631,471	96,045,969
Information Technology	18,730,353	30,824,431	31,527,593
Wireless Integrated Network	772,459	786,241	688,694
TOTAL GENERAL GOVERNMENT SERVICES	133,986,046	157,654,879	161,178,260
TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	1,729,843,750	2,090,367,858	1,921,670,603

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>GENERAL GOVERNMENT SERVICES</u>			
Assessor			
General Fund	600	500	500
Total Assessor	600	500	500
Board of Supervisors			
General Fund	27	-	-
Total Board of Supervisors	27	-	-
Clerk of the Board			
General Fund	1,445	940	940
Total Clerk of the Board	1,445	940	940
County Administrator			
General Fund	71,871	-	103,262
Grants	584,157	-	-
Special Revenue	28	-	-
Total County Administrator	656,056	-	103,262
Elections			
General Fund	30,084	894,000	603,000
Grants	696,392	243,100	3,500
Total Elections	726,476	1,137,100	606,500
Facilities Management			
General Fund	2,898,392	2,382,725	1,411,624
Facilities Renewal	7,415,712	6,349,502	5,935,093
Grants	-	-	1,155,000
Parking Garages	2,341,368	2,198,569	2,202,085
Total Facilities Management	12,655,472	10,930,796	10,703,802
Finance & Risk Management			
General Fund	85,163	16,000	16,000
Improvement and Other Districts	268,051	297,217	302,575
Special Revenue	57,764	-	-
Total Finance & Risk Management	410,978	313,217	318,575
Finance Contingency			
General Fund	1,844,019	-	1,587,262
Grants	385,215	250,000,000	100,000,000
Total Finance Contingency	2,229,234	250,000,000	101,587,262
Finance Debt Service			
Debt Service	43,499,018	32,541,998	23,553,649
Total Finance Debt Service	43,499,018	32,541,998	23,553,649
Finance General Government Revenue			
General Fund	611,633,752	614,489,885	677,943,827
Total Finance General Government Revenue	611,633,752	614,489,885	677,943,827

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Finance Non Departmental			
General Fund	13,047,397	3,450,000	5,355,000
Total Finance Non Departmental	13,047,397	3,450,000	5,355,000
Human Resources			
General Fund	5,501	10,550	5,550
Total Human Resources	5,501	10,550	5,550
Information Technology			
General Fund	1,074,938	732,164	732,164
Total Information Technology	1,074,938	732,164	732,164
Office of Emergency Management & Homeland Security			
Grants	428,626	875,652	857,885
Total Office of Emergency Management & Homeland Security	428,626	875,652	857,885
Recorder			
General Fund	6,842,033	5,850,000	4,250,000
Document Storage & Retrieval	969,435	900,000	700,000
Grants	50,898	300,000	-
Total Recorder	7,862,366	7,050,000	4,950,000
Rocking K South CFD			
Special Revenue	26,126	112,493	223,123
Total Rocking K South CFD	26,126	112,493	223,123
Treasurer			
Taxpayer Information Fund	63,130	86,000	86,000
Total Treasurer	63,130	86,000	86,000
Wireless Integrated Network			
Special Revenue	4,001,637	3,906,640	4,168,101
Total Wireless Integrated Network	4,001,637	3,906,640	4,168,101
Wildflower CFD			
Special Revenue	-	-	923
Total Wildflower CFD	-	-	923
TOTAL GENERAL GOVERNMENT SERVICES	698,322,779	925,637,935	831,197,063
<u>COMMUNITY RESOURCES</u>			
Attractions & Tourism			
Special Revenue	1,651,503	1,256,354	2,115,381
Total Attractions & Tourism	1,651,503	1,256,354	2,115,381

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Communications Office			
General Fund	475,904	305,000	405,000
Total Communications Office	475,904	305,000	405,000
Community & Workforce Development			
General Fund	30,609	28,288	27,987
Grants	39,667,843	68,725,962	38,257,492
Housing Trust Fund	171	1,000	140
Pima Vocational Special Revenue	510,713	1,388,000	888,220
Special Revenue	13,441	80	50,150
Total Community & Workforce Development	40,222,777	70,143,330	39,223,989
County Free Library			
Special Revenue	53,068,868	56,089,054	60,243,141
Total County Free Library	53,068,868	56,089,054	60,243,141
Grants Management & Innovation			
Grants	48,186,003	121,404,590	110,196,958
Total Grants Management & Innovation	48,186,003	121,404,590	110,196,958
School Superintendent			
General Fund	23,554	305,000	305,000
Grants	-	-	1,437,986
School Reserve Special Programs	3,796,398	1,864,610	1,663,950
Total School Superintendent	3,819,952	2,169,610	3,406,936
Stadium District-Kino Sports Complex			
Special Revenue	2,801,706	3,499,140	3,822,158
Total Stadium District-Kino Sports Complex	2,801,706	3,499,140	3,822,158
TOTAL COMMUNITY RESOURCES	150,226,713	254,867,078	219,413,563
<u>HEALTH SERVICES</u>			
Behavioral Health			
General Fund	141,294	359,000	85,843
Grants	339,202	674,802	703,167
Total Behavioral Health	480,496	1,033,802	789,010
Health			
Grants	31,740,293	44,395,589	26,797,596
Health Services	6,446,732	5,918,645	6,375,452
Total Health	38,187,025	50,314,234	33,173,048
Medical Examiner			
General Fund	1,708,165	1,414,500	1,414,500
Grants	19,648	-	-
Special Programs Fund	52,151	70,500	70,500
Total Medical Examiner	1,779,964	1,485,000	1,485,000

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Pima Animal Care			
General Fund	7,233,060	1,958,154	1,214,425
Grants	644,371	339,064	362,394
Special Revenue	1,335,596	5,200	5,200
Total Pima Animal Care	9,213,027	2,302,418	1,582,019
TOTAL HEALTH SERVICES	49,660,512	55,135,454	37,029,077
<u>JUSTICE & LAW</u>			
Clerk of the Superior Court			
General Fund	1,922,064	1,763,453	1,763,453
Grants	12,283	-	35,000
Special Programs Fund	772,845	711,217	733,940
Total Clerk of the Superior Court	2,707,192	2,474,670	2,532,393
Constables			
General Fund	331,823	283,000	283,000
Grants	12,397	35,000	-
Total Constables	344,220	318,000	283,000
County Attorney			
General Fund	75,184	64,900	64,900
Grants	3,846,739	5,820,954	5,673,513
Special Programs Fund	6,167,221	5,926,225	5,950,692
Total County Attorney	10,089,144	11,812,079	11,689,105
Justice Court Ajo			
General Fund	143,440	130,490	133,676
Special Programs Fund	9,509	11,087	10,989
Total Justice Court Ajo	152,949	141,577	144,665
Justice Court Green Valley			
General Fund	203,725	291,000	291,000
Special Programs Fund	24,824	34,266	34,266
Total Justice Court Green Valley	228,549	325,266	325,266
Justice Court Tucson			
General Fund	5,064,170	6,232,280	5,427,666
Grants	94,842	-	161,860
Special Programs Fund	749,919	925,000	915,000
Total Justice Court Tucson	5,908,931	7,157,280	6,504,526
Justice Services			
Grants	-	1,092,831	906,230
Total Justice Services	-	1,092,831	906,230

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Juvenile Court			
General Fund	83,051	122,100	114,900
Grants	835,717	1,017,750	974,147
Special Programs Fund	4,787,188	6,640,925	6,397,397
Total Juvenile Court	5,705,956	7,780,775	7,486,444
Public Defense Services			
General Fund	1,453,524	1,379,190	1,379,190
Grants	1,814,136	2,818,379	2,342,540
Special Programs Fund	410,262	307,665	307,665
Total Public Defense Services	3,677,922	4,505,234	4,029,395
Sheriff			
General Fund	7,987,317	8,708,910	8,246,160
Grants	2,580,766	2,903,564	3,327,487
Special Programs Fund	5,249,193	3,703,871	8,030,250
Total Sheriff	15,817,276	15,316,345	19,603,897
Superior Court			
General Fund	602,208	602,500	622,228
Grants	1,623,111	1,649,353	1,272,630
Special Programs Fund	15,502,578	16,339,736	16,776,736
Total Superior Court	17,727,897	18,591,589	18,671,594
TOTAL JUSTICE & LAW	62,360,036	69,515,646	72,176,515
<u>PUBLIC WORKS</u>			
Capital Program Office			
General Fund	-	100	-
Total Capital Program Office	-	100	-
Capital Projects			
Capital Projects	44,472,490	19,124,525	8,762,008
Total Capital Projects	44,472,490	19,124,525	8,762,008
Development Services			
Enterprise	14,000,245	10,820,055	10,882,015
Total Development Services	14,000,245	10,820,055	10,882,015
Environmental Quality			
Environmental Quality	2,766,014	2,406,020	2,603,201
Grants	740,173	1,062,342	1,028,655
Waste Tire	1,448,588	1,296,000	1,385,157
Total Environmental Quality	4,954,775	4,764,362	5,017,013

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
Natural Resources, Parks & Recreation			
General Fund	1,365,456	1,150,475	-
Grants	1,136	441,600	361,858
Special Programs Fund	2,208,296	1,081,200	2,231,775
Total Natural Resources, Parks & Recreation	3,574,888	2,673,275	2,593,633
Office of Sustainability & Conservation			
General Fund	3,757	4,000	4,000
Grants	14,078	20,000	500,000
Total Office of Sustainability & Conservation	17,835	24,000	504,000
Public Works Administration			
Grants	10,929	-	-
Total Public Works Administration	10,929	-	-
Real Property Services			
General Fund	8,000	6,500	1,518,665
Grants	8,500	750,000	1,750,000
Total Real Property Services	16,500	756,500	3,268,665
Regional Flood Control District			
Flood Control Ops	29,610,293	29,947,131	31,624,520
Grants	584,999	3,591,244	2,978,450
Flood Control Canoa Ranch In-Lieu Fee	3,955	505,000	500,000
Total Regional Flood Control District	30,199,247	34,043,375	35,102,970
Regional Wastewater Reclamation			
Regional Wastewater Reclamation	181,720,165	182,635,603	186,126,386
Total Regional Wastewater Reclamation	181,720,165	182,635,603	186,126,386
Transportation			
Grants	6,943,732	12,123,563	1,948,130
Special Revenue	75,959,182	78,316,678	79,992,964
Total Transportation	82,902,914	90,440,241	81,941,094
TOTAL PUBLIC WORKS	361,869,988	345,282,036	334,197,784
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	1,322,440,028	1,650,438,149	1,494,014,002

Pima County
Summary of Revenues by Functional Area, Department, and Fund
Fiscal Years 2021/2022 - 2023/2024

Function/Department/Fund	Actuals 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS</u>			
<u>GENERAL GOVERNMENT SERVICES</u>			
Facilities Management	127,679	127,676	165,099
Finance & Risk Management	8,248,407	9,776,228	13,339,343
Fleet Services	20,080,579	18,856,048	18,444,729
Human Resources	82,179,386	88,664,911	93,467,118
Information Technology	30,477,826	32,170,964	33,758,209
Wireless Integrated Network	546,576	530,639	701,225
TOTAL GENERAL GOVERNMENT SERVICES	141,660,453	150,126,466	159,875,723
TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	1,464,100,481	1,800,564,615	1,653,889,725

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
<u>GENERAL FUND</u>					
Analytics & Data Governance	2,723,016	975,645	-	-	3,698,661
Assessor	9,618,209	2,270,343	-	-	11,888,552
Behavioral Health	3,485,325	29,121,011	75,000	-	32,681,336
Board of Supervisors	2,573,408	315,874	-	-	2,889,282
Capital Program Office	2,376,716	442,277	-	-	2,818,993
Clerk of the Board	1,445,277	427,712	-	-	1,872,989
Clerk of the Superior Court	11,297,394	1,740,274	-	-	13,037,668
Communications Office	2,536,288	910,317	21,700	-	3,468,305
Community & Workforce Development	4,070,746	9,358,114	-	-	13,428,860
Constables	1,321,715	347,109	-	-	1,668,824
County Administrator	3,033,253	894,309	-	-	3,927,562
County Attorney	23,984,028	2,263,297	-	-	26,247,325
Economic Development	543,245	1,882,586	-	-	2,425,831
Elections	2,495,532	3,593,898	-	-	6,089,430
Environmental Quality	194,183	1,246,151	-	-	1,440,334
Facilities Management	7,227,695	14,912,271	-	-	22,139,966
Finance & Risk Management	13,350,067	3,172,528	-	-	16,522,595
Finance Contingency	-	121,233,614	-	-	121,233,614
Finance General Government Revenue	-	100,000	-	-	100,000
Finance Non Departmental	25,797	98,338,008	5,000	-	98,368,805
Grants Management & Innovation	4,378,434	648,926	-	-	5,027,360
Human Resources	4,368,788	2,297,432	10,000	-	6,676,220
Information Technology	15,967,835	6,360,653	-	-	22,328,488
Justice Court Ajo	662,988	107,819	-	-	770,807
Justice Court Green Valley	736,927	119,066	-	-	855,993
Justice Court Tucson	7,064,398	706,857	-	-	7,771,255
Justice Services	699,512	110,020	-	-	809,532
Juvenile Court	18,402,142	3,142,400	-	-	21,544,542
Medical Examiner	4,283,188	979,036	-	-	5,262,224
Natural Resources, Parks & Recreation	14,534,227	6,702,379	135,000	-	21,371,606
Office of Emergency Management & Homeland Security	103,811	735,160	24,092	-	863,063
Office of Sustainability & Conservation	1,425,789	363,661	-	-	1,789,450
Pima Animal Care	6,927,790	5,524,980	-	-	12,452,770
Procurement	2,808,673	159,380	-	-	2,968,053

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Public Defense Services	25,835,080	10,913,007	-	-	36,748,087
Real Property Services	861,158	248,351	-	-	1,109,509
Recorder	3,961,715	3,344,919	986,500	-	8,293,134
School Superintendent	1,872,445	816,109	-	-	2,688,554
Sheriff	124,546,700	35,084,801	-	-	159,631,501
Superior Court	41,735,333	5,548,812	-	-	47,284,145
Treasurer	2,229,147	680,847	-	-	2,909,994
TOTAL GENERAL FUND	375,707,974	378,139,953	1,257,292	-	755,105,219
<u>SPECIAL REVENUE FUND</u>					
Attractions & Tourism					
Special Revenue	782,900	1,293,872	-	-	2,076,772
Total Attractions & Tourism	782,900	1,293,872	-	-	2,076,772
Behavioral Health					
Grants	260,338	406,964	-	-	667,302
Total Behavioral Health	260,338	406,964	-	-	667,302
Clerk of the Superior Court					
Grants	5,000	30,000	-	-	35,000
Special Programs Fund	-	855,600	180,000	-	1,035,600
Total Clerk of the Superior Court	5,000	885,600	180,000	-	1,070,600
Community & Workforce Development					
Grants	6,468,571	30,671,077	-	-	37,139,648
Housing Trust Fund	-	50,000	-	-	50,000
Pima Vocational Special Revenue	597,401	425,849	-	-	1,023,250
Special Revenue	-	9,563,400	-	-	9,563,400
Total Community & Workforce Development	7,065,972	40,710,326	-	-	47,776,298

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
County Attorney					
Grants	3,574,113	2,254,247	8,877	-	5,837,237
Special Programs Fund	1,971,356	7,002,892	50,000	-	9,024,248
Total County Attorney	5,545,469	9,257,139	58,877	-	14,861,485
County Free Library					
Special Revenue	23,557,534	22,629,405	63,000	-	46,249,939
Total County Free Library	23,557,534	22,629,405	63,000	-	46,249,939
Elections					
Grants	-	3,500	-	-	3,500
Total Elections	-	3,500	-	-	3,500
Environmental Quality					
Environmental Quality	2,276,905	905,946	-	-	3,182,851
Grants	650,064	268,063	28,000	-	946,127
Waste Tire	6,895	1,431,072	-	-	1,437,967
Total Environmental Quality	2,933,864	2,605,081	28,000	-	5,566,945
Facilities Management					
Special Revenue	41,854	15,883,146	-	-	15,925,000
Grants	25,000	552,500	-	-	577,500
Total Facilities Management	66,854	16,435,646	-	-	16,502,500
Finance & Risk Management					
Improvement and Other Districts	-	318,704	-	-	318,704
Special Revenue	-	226,544	-	-	226,544
Total Finance & Risk Management	-	545,248	-	-	545,248
Finance Contingency					
Grants	-	100,000,000	-	-	100,000,000
Total Finance Contingency	-	100,000,000	-	-	100,000,000

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Grants Management & Innovation					
Grants	4,420,377	83,480,404	73,500	-	87,974,281
Total Grants Management & Innovation	4,420,377	83,480,404	73,500	-	87,974,281
Health					
Grants	13,929,863	13,484,498	-	-	27,414,361
Health Services	15,275,994	10,398,116	-	-	25,674,110
Total Health	29,205,857	23,882,614	-	-	53,088,471
Justice Court Ajo					
Grants	-	1,307	-	-	1,307
Special Programs Fund	-	161,303	-	-	161,303
Total Justice Court Ajo	-	162,610	-	-	162,610
Justice Court Green Valley					
Special Programs Fund	-	374,615	-	-	374,615
Total Justice Court Green Valley	-	374,615	-	-	374,615
Justice Court Tucson					
Grants	51,501	110,359	-	-	161,860
Special Programs Fund	313,431	991,476	104,000	-	1,408,907
Total Justice Court Tucson	364,932	1,101,835	104,000	-	1,570,767
Justice Services					
Grants	67,500	814,873	-	-	882,373
Total Justice Services	67,500	814,873	-	-	882,373
Juvenile Court					
Grants	863,467	125,293	-	-	988,760
Special Programs Fund	4,452,640	2,140,183	-	-	6,592,823
Total Juvenile Court	5,316,107	2,265,476	-	-	7,581,583

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Medical Examiner					
Special Programs Fund	-	65,000	-	-	65,000
Total Medical Examiner	-	65,000	-	-	65,000
Natural Resources, Parks & Recreation					
Grants	32,462	362,708	-	-	395,170
Special Programs Fund	468,152	7,739,359	240,000	-	8,447,511
Total Natural Resources, Parks & Recreation	500,614	8,102,067	240,000	-	8,842,681
Office of Emergency Management & Homeland Security					
Grants	850,302	464,521	46,520	-	1,361,343
Total Office of Emergency Management & Homeland Security	850,302	464,521	46,520	-	1,361,343
Office of Sustainability & Conservation					
Grants	-	500,000	-	-	500,000
Total Office of Sustainability & Conservation	-	500,000	-	-	500,000
Pima Animal Care					
Grants	1,258,906	57,000	-	-	1,315,906
Total Pima Animal Care	1,258,906	57,000	-	-	1,315,906
Public Defense Services					
Grants	1,047,424	1,092,540	-	-	2,139,964
Special Programs Fund	-	1,227,505	-	-	1,227,505
Total Public Defense Services	1,047,424	2,320,045	-	-	3,367,469
Real Property Services					
Grants	-	20,000	1,730,000	-	1,750,000
Total Real Property Services	-	20,000	1,730,000	-	1,750,000
Recorder					
Document Storage & Retrieval	382,564	1,100,431	-	-	1,482,995
Total Recorder	382,564	1,100,431	-	-	1,482,995

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Regional Flood Control District					
Flood Control Ops	9,564,042	7,286,561	248,000	-	17,098,603
Grants	-	328,450	-	-	328,450
Flood Control Canoa Ranch In-Lieu Fee	120,000	50,000	15,000	-	185,000
Total Regional Flood Control District	9,684,042	7,665,011	263,000	-	17,612,053
Rocking K South CFD					
Special Revenue	-	4,606,619	-	272,713	4,879,332
Total Rocking K South CFD	-	4,606,619	-	272,713	4,879,332
School Superintendent					
Grants	694,853	743,143	-	-	1,437,996
School Reserve Special Programs	705,000	1,056,843	-	-	1,761,843
Total School Superintendent	1,399,853	1,799,986	-	-	3,199,839
Sheriff					
Grants	4,127,553	203,300	75,000	-	4,405,853
Special Programs Fund	3,856,366	2,236,736	3,700,000	-	9,793,102
Total Sheriff	7,983,919	2,440,036	3,775,000	-	14,198,955
Stadium District-Kino Sports Complex					
Special Revenue	4,229,180	4,192,596	405,000	-	8,826,776
Total Stadium District-Kino Sports Complex	4,229,180	4,192,596	405,000	-	8,826,776
Superior Court					
Grants	908,200	360,782	-	-	1,268,982
Special Programs Fund	15,453,807	2,816,705	-	-	18,270,512
Total Superior Court	16,362,007	3,177,487	-	-	19,539,494
Transportation					
Special Revenue	15,469,476	50,300,918	32,000	-	65,802,394
Total Transportation	15,469,476	50,300,918	32,000	-	65,802,394

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Treasurer					
Taxpayer Information Fund	-	398,346	-	-	398,346
Total Treasurer	-	398,346	-	-	398,346
Wireless Integrated Network					
Special Revenue	1,099,872	2,162,678	120,425	-	3,382,975
Total Wireless Integrated Network	1,099,872	2,162,678	120,425	-	3,382,975
TOTAL SPECIAL REVENUE FUND	139,860,863	396,227,949	7,119,322	272,713	543,480,847
<u>DEBT SERVICE FUND</u>					
Finance Debt Service					
Debt Service	-	42,758,957	-	60,276,364	103,035,321
Total Finance Debt Service	-	42,758,957	-	60,276,364	103,035,321
TOTAL DEBT SERVICE FUND	-	42,758,957	-	60,276,364	103,035,321
<u>CAPITAL PROJECTS FUND</u>					
Finance & Risk Management					
Capital Projects	-	-	171,687,795	-	171,687,795
Total Finance & Risk Management	-	-	171,687,795	-	171,687,795
TOTAL CAPITAL PROJECTS FUND	-	-	171,687,795	-	171,687,795
<u>ENTERPRISE FUND</u>					
Development Services					
Enterprise	5,835,461	2,294,695	-	1,538	8,131,694
Total Development Services	5,835,461	2,294,695	-	1,538	8,131,694

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Facilities Management					
Parking Garages	526,916	1,731,461	30,000	734,159	3,022,536
Total Facilities Management	526,916	1,731,461	30,000	734,159	3,022,536
Regional Wastewater Reclamation					
Regional Wastewater Reclamation	33,690,305	59,678,408	3,374,777	79,285,441	176,028,931
Total Regional Wastewater Reclamation	33,690,305	59,678,408	3,374,777	79,285,441	176,028,931
TOTAL ENTERPRISE FUND	40,052,682	63,704,564	3,404,777	80,021,138	187,183,161
TOTAL ALL FUNDS (not including Int Svs Fund)	555,621,519	880,831,423	183,469,186	140,570,215	1,760,492,343

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUND

Facilities Management					
Risk Management	738,431	285,423	-	1,450	1,025,304
Total Facilities Management	738,431	285,423	-	1,450	1,025,304
Finance & Risk Management					
Risk Management	1,000,688	9,565,130	-	-	10,565,818
Total Finance & Risk Management	1,000,688	9,565,130	-	-	10,565,818
Fleet Services					
Fleet Services	4,145,407	10,468,225	11,636,340	(4,925,090)	21,324,882
Total Fleet Services	4,145,407	10,468,225	11,636,340	(4,925,090)	21,324,882
Human Resources					
Health Benefit Self-Insurance Fund	1,102,430	88,926,429	-	-	90,028,859
Risk Management	112,259	485,197	-	-	597,456
Risk Management - Unemployment	-	370,469	-	-	370,469
Risk Management - Workers Comp	276,158	4,773,027	-	-	5,049,185
Total Human Resources	1,490,847	94,555,122	-	-	96,045,969

Pima County
Summary of Expenditures by Fund, Department, and Object Type
Fiscal Year 2023/2024

Fund/Department	Personnel Services	Operating Expenses	Capital Equipment	Other	Total Expenditures
Information Technology					
TeleData	1,561,710	3,247,883	-	1,190,045	5,999,638
IT Computer Hardware/Software	5,506,409	17,863,139	-	2,158,407	25,527,955
Total Information Technology	7,068,119	21,111,022	-	3,348,452	31,527,593
Wireless Integrated Network					
Wireless Integrated Network Subscriber Services ISF	349,611	327,833	-	11,250	688,694
Total Wireless Integrated Network	349,611	327,833	-	11,250	688,694
TOTAL INTERNAL SERVICE FUND	14,793,103	136,312,755	11,636,340	(1,563,938)	161,178,260
TOTAL ALL FUNDS (includes Int Svs Fund)	570,414,622	1,017,144,178	195,105,526	139,006,277	1,921,670,603

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Pima County
Summary of Adopted Full Time Equivalent Positions
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>GENERAL FUND</u>			
<u>General Government Services</u>			
Analytics & Data Governance	20.60	29.60	25.68
Assessor	143.00	143.00	142.00
Board of Supervisors	21.00	22.00	22.00
Clerk of the Board	19.00	19.00	19.00
County Administrator	16.55	22.30	16.75
Economic Development	-	-	3.85
Elections	35.25	44.75	42.50
Facilities Management	169.00	190.00	155.00
Finance & Risk Management	145.48	159.48	156.25
Human Resources	45.00	51.00	52.00
Information Technology	164.00	161.00	154.00
Office of Emergency Management & Homeland Security	-	-	1.00
Procurement	31.00	31.00	31.00
Recorder	78.00	90.75	60.73
Treasurer	32.50	31.50	31.10
Total General Government Services	920.38	995.38	912.86
<u>Community Resources</u>			
Communications Office	29.50	33.00	32.60
Community & Economic Development Administration	5.00	-	-
Community & Workforce Development	79.46	77.56	70.25
Grants Management & Innovation	46.00	50.00	50.00
School Superintendent	17.95	18.55	19.88
Total Community Resources	177.91	179.11	172.73
<u>Health Services</u>			
Behavioral Health	23.09	24.09	25.86
Medical Examiner	39.00	41.00	40.00
Pima Animal Care	111.00	111.00	110.00
Total Health Services	173.09	176.09	175.86
<u>Justice & Law</u>			
Clerk of the Superior Court	187.00	186.88	184.00
Constables	14.00	14.00	13.00
County Attorney	322.00	321.00	321.00
Justice Court Ajo	8.75	8.50	8.00
Justice Court Green Valley	8.00	8.00	10.00
Justice Court Tucson	106.00	98.00	96.00
Justice Services	-	7.00	7.00
Juvenile Court	258.50	257.50	257.75
Public Defense Services	289.14	292.05	291.30
Sheriff	1,432.50	1,438.50	1,429.50
Superior Court	434.19	464.74	480.00
Total Justice & Law	3,060.08	3,096.17	3,097.55

Pima County
Summary of Adopted Full Time Equivalent Positions
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>Public Works</u>			
Capital Program Office	7.00	10.00	41.00
Environmental Quality	3.00	3.00	3.00
Natural Resources, Parks & Recreation	280.33	277.21	277.80
Office of Sustainability & Conservation	16.90	17.00	15.00
Public Works Administration	2.00	-	-
Real Property Services	10.50	11.00	11.00
Total Public Works	319.73	318.21	347.80
TOTAL GENERAL FUND	4,651.19	4,764.96	4,706.80
<u>SPECIAL REVENUE FUND</u>			
<u>General Government Services</u>			
County Administrator	3.00	-	-
Office of Emergency Management & Homeland Security	8.00	8.00	8.00
Recorder	5.00	6.00	6.00
Wireless Integrated Network	8.00	8.00	9.00
Total General Government Services	24.00	22.00	23.00
<u>Community Resources</u>			
Attractions & Tourism	9.00	9.53	9.38
Community & Workforce Development	104.00	137.38	104.88
County Free Library	377.00	366.50	350.40
Grants Management & Innovation	1.00	14.00	14.00
School Superintendent	0.50	0.50	3.00
Stadium District-Kino Sports Complex	64.75	64.74	64.74
Total Community Resources	556.25	592.65	546.40
<u>Health Services</u>			
Behavioral Health	1.00	2.00	6.00
Health	373.68	436.71	423.69
Pima Animal Care	16.00	26.50	24.20
Total Health Services	390.68	465.21	453.89
<u>Justice & Law</u>			
Clerk of the Superior Court	7.00	5.00	-
County Attorney	85.00	86.00	86.00
Justice Court Tucson	7.50	6.50	6.50
Juvenile Court	74.50	74.50	74.50
Public Defense Services	20.00	20.00	13.00
Sheriff	32.00	36.00	48.00
Superior Court	213.15	212.25	216.95
Total Justice & Law	439.15	440.25	444.95

Pima County
Summary of Adopted Full Time Equivalent Positions
Fiscal Years 2021/2022 - 2023/2024

Fund/Department	Adopted 2021/2022	Adopted 2022/2023	Adopted 2023/2024
<u>Public Works</u>			
Environmental Quality	38.73	39.00	39.00
Natural Resources, Parks & Recreation	5.17	5.17	5.48
Regional Flood Control District	60.38	57.50	60.60
Transportation	199.50	195.50	192.03
Total Public Works	303.78	297.17	297.11
TOTAL SPECIAL REVENUE FUND	1,713.86	1,817.28	1,765.35
<u>ENTERPRISE FUND</u>			
<u>General Government Services</u>			
Facilities Management	6.00	7.00	7.00
Total General Government Services	6.00	7.00	7.00
<u>Public Works</u>			
Development Services	53.95	55.95	54.98
Regional Wastewater Reclamation	406.00	402.00	399.00
Total Public Works	459.95	457.95	453.98
TOTAL ENTERPRISE FUND	465.95	464.95	460.98
TOTAL ALL FUNCTIONAL AREAS (not including Int Svs Fund)	6,831.00	7,047.19	6,933.13
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
<u>INTERNAL SERVICE FUND</u>			
<u>General Government Services</u>			
Facilities Management	9.00	9.00	9.00
Finance & Risk Management	5.00	4.00	5.00
Fleet Services	54.00	61.50	58.23
Human Resources	16.00	16.00	16.00
Information Technology	76.00	76.00	75.00
Wireless Integrated Network	4.00	5.00	4.00
TOTAL INTERNAL SERVICE FUND	164.00	171.50	167.23
TOTAL ALL FUNCTIONAL AREAS (includes Int Svs Fund)	6,995.00	7,218.69	7,100.36

NOTE: Slight FTE differences between reports are due to rounding

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REVENUE SOURCES

PURPOSE, SOURCE LIST AND DOLLAR SUMMARY

The following section provides information regarding various revenues earned by the County. Information shown at the fund level may contain numbers for multiple departments within the fund, including grants. Information regarding revenues for a specific department is included in the individual department analysis in each of the functional area sections.

Revenues are provided for a five-year period beginning with fiscal year 2019/20 and ending with fiscal year 2023/24. Revenues for fiscal years, 2019/20, 2020/21, and 2021/22 are based on audited actuals. Fiscal years 2022/23 and 2023/24 revenues are from the Adopted Budget.

GENERAL FUND REVENUE.....		\$ 715,310,722
CAPITAL PROJECTS.....		8,762,008
DEBT SERVICE.....		23,553,649
ENTERPRISE FUND		
Development Services.....	10,882,015	
Facilities Management Parking Garages.....	2,202,085	
Regional Wastewater Reclamation.....	186,126,386	
TOTAL ENTERPRISE FUNDS.....		199,210,486
INTERNAL SERVICE FUND		
Fleet Services.....	18,444,729	
Health Benefits Trust Fund.....	90,015,990	
IT Computer Hardware/Software.....	26,781,653	
Risk Management.....	16,955,570	
Telecommunications.....	6,976,556	
Wireless Integrated Network Subscriber Services.....	701,225	
TOTAL INTERNAL SERVICE FUNDS.....		159,875,723
SPECIAL REVENUE FUND		
Attractions & Tourism.....	2,115,381	
Behavioral Health.....	703,167	
Clerk of the Superior Court.....	768,940	
Community & Workforce Development.....	39,196,002	
County Attorney.....	11,624,205	
County Free Library.....	60,243,141	
Elections.....	3,500	
Environmental Quality.....	5,017,013	
Facilities Management.....	7,090,093	
Finance & Risk Management.....	302,575	
Finance Contingency.....	100,000,000	
Grants Management & Innovation.....	110,196,958	
Health.....	33,173,048	
Justice Court Ajo.....	10,989	
Justice Court Green Valley.....	34,266	
Justice Court Tucson.....	1,076,860	
Justice Services.....	906,230	
Juvenile Court.....	7,371,544	
Medical Examiner.....	70,500	
Natural Resources, Parks & Recreation.....	2,593,633	
Office of Emergency Management & Homeland Security.....	857,885	
Office of Sustainability & Conservation.....	500,000	
Pima Animal Care.....	367,594	
Public Defense Services.....	2,650,205	
Real Property Services.....	1,750,000	

REVENUE SOURCES

PURPOSE, SOURCE LIST AND DOLLAR SUMMARY

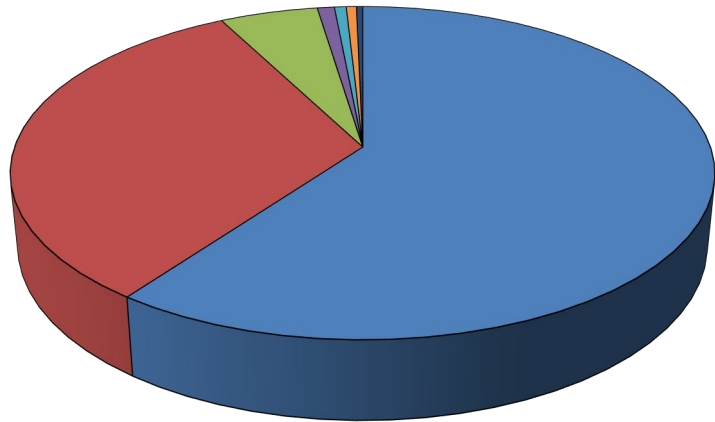
Recorder.....	700,000	
Regional Flood Control District.....	35,102,970	
Rocking K South CFD.....	223,123	
School Superintendent.....	3,101,936	
Sheriff.....	11,357,737	
Stadium District-Kino Sports Complex.....	3,822,158	
Superior Court.....	18,049,366	
Transportation.....	81,941,094	
Treasurer.....	86,000	
Wildflower CFD.....	923	
Wireless Integrated Network.....	4,168,101	
TOTAL SPECIAL REVENUE FUNDS.....		547,177,137
TOTAL ALL REVENUE SOURCES		<u>\$1,653,889,725</u>

GENERAL FUND

Revenue

Fiscal Year 2023/2024

- Property Taxes 60.06%
- Intergovernmental 32.28%
- Charges for Services 5.23%
- Miscellaneous Revenue 0.91%
- Investment Earnings 0.63%
- Licenses & Permits 0.54%
- Fines & Forfeits 0.34%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	352,955,914	365,899,331	378,098,015	395,550,170	429,637,466
Intergovernmental	180,644,294	204,658,888	221,644,202	203,833,299	230,879,272
Charges for Services	40,937,345	44,111,401	43,225,844	40,897,394	37,439,679
Miscellaneous Revenue	5,557,919	9,829,094	15,493,360	5,162,851	6,502,616
Investment Earnings	1,326,183	914,355	1,446,735	804,129	4,539,266
Licenses & Permits	3,412,943	4,580,324	3,910,786	3,682,450	3,875,034
Fines & Forfeits	3,151,014	2,943,900	2,571,872	3,005,311	2,437,389
Gain/Loss on Disp. of Assets	9,942	2,328	713	-	-
Total Revenue	587,995,554	632,939,621	666,391,527	652,935,604	715,310,722

Property Taxes of \$429,637,466 is an increase of \$34,087,296 or 8.62% over the fiscal year 2022/23 Adopted Budget. The primary reasons for the change are a 5.08% increase in the taxable net assessed value of property in Pima County, from \$10,132,624,448 in fiscal year 2022/23 to \$10,646,893,610 in fiscal year 2023/24, and a 3.45% increase in the general fund primary tax rate from \$3.8764 in fiscal year 2023/24 to \$4.0102 in fiscal year 2023/24. Total budgeted general fund primary property tax collections consist of current year collections of \$418,479,466, delinquent taxes of \$5,788,000, and interest and penalties on delinquent taxes of \$5,370,000.

Intergovernmental Revenues of \$230,879,272 is an increase of \$27,045,973 or 13.27% over the fiscal year 2022/23 Adopted Budget. State Shared Sales Tax revenue is anticipated to be \$180,000,000, a \$26,000,000 increase from last year. Fiscal year 2022/23 sales taxes have been much higher than originally forecast and economic indicators predict that retail sales and restaurant activity will continue at a similar pace in fiscal year 2023/24. Transient lodging revenue is forecast to increase by \$3,200,400 due to projected increased travel. State Shared Vehicle License Tax (VLT) revenue is forecast to decrease by \$1,243,000. VLT revenue allocation for county general funds is based on the percentage of statewide tax originating from each county. Pima County's percentage for fiscal year 2022/23 was lower than originally forecast and is predicted to remain lower in fiscal year 2023/24. Sheriff revenue is expected to decrease by \$450,000 overall with a \$700,000 reduction for budgeting Pima County's share of marijuana excise tax as special revenue in fiscal year 2023/24 partially offset by a \$250,000 increase for a new Department of Justice grant earmarked for correctional costs incurred by Pima County. Behavioral Health revenue is expected to decrease by \$312,000 due to Pima County's Return to Competency (RTC) program not providing outside county defendant services until the current backlog is cleared. Other departments anticipate a net decrease of \$149,427 in intergovernmental revenue for fiscal year 2023/24.

GENERAL FUND

Revenue

Fiscal Year 2023/2024

Charges for Services of \$37,439,679 is a decrease of \$3,457,715 or 8.45% from the fiscal year 2022/23 Adopted Budget. In the Records Office, a decrease in revenue of \$1,600,000 is expected due primarily to a decline in recording documents. Natural Resources, Parks & Recreation revenue is expected to decrease by \$1,027,025 due to budgeting charges for services under special revenue for fiscal year 2023/24. Under General Government Revenues, Administrative Overhead charges decreased by \$807,440 due to lower overall cost allocations to other departments. This includes decreases of \$538,111 for Regional Wastewater and \$253,294 for Flood Control. Offsetting these decreases is an increase of \$267,557 for Transportation. Other departments have a net decrease of \$283,592 in administrative overhead contributions. Justice Court Tucson expects a decrease of \$255,000 in charges for services due to a continued reduction in court fines and fees. The Communications Office expects a \$100,000 revenue increase due to a projected increase in printing services. Other departments anticipate an increase of \$131,750 in charges for services.

Miscellaneous Revenue of \$6,502,616 is an increase of \$1,339,765 or 25.95% over the fiscal year 2022/23 Adopted Budget. Real Property Services (RPS) expects an increase of \$1,512,165 due to budgeting lease revenue for World View and American Battery Factory in RPS for fiscal year 2023/24. Finance Contingency revenue is projected to increase by \$1,587,262 mainly due to a \$1,500,000 repayment from the University of Arizona. County Administrator expects an increase of \$103,262 due to an ASRS refund for an overfunded retirement plan. Facilities Management expects a decrease of \$971,101 due to the early termination of a lease by the tenant of a county owned property. Pima Animal Care (PAC) expects a decrease of \$688,522 due to projected decreases in donations, processing fees, and jurisdictional revenue. PAC no longer charges other jurisdictions for services. Natural Resources, Parks & Recreation revenue is expected to decrease by \$122,800 due to budgeting miscellaneous revenue under special revenue for fiscal year 2023/24. Other departments expect a net decrease of \$80,501 in fiscal year 2023/24.

Investment Earnings of \$4,539,266 is an increase of \$3,735,137 or 464.49% over the fiscal year 2022/23 Adopted Budget. The increase is due to higher interest rates producing a larger investment yield on the General Fund cash balance.

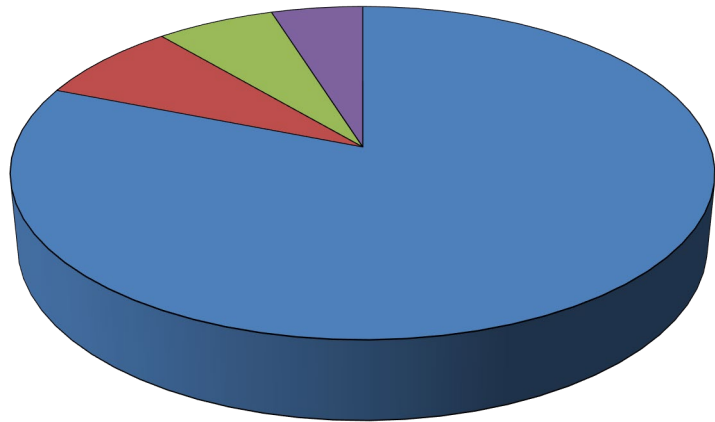
Licenses & Permits of \$3,875,034 is an increase of \$192,584 or 5.23% over the fiscal year 2022/23 Adopted Budget. Revenue from the Comcast cable franchise license agreement is projected to increase by \$100,000 and charges for licenses from Pima Animal Care are projected to increase by \$93,234 due to an increase in the fee schedule. Other departments expect a net decrease of \$650 from fiscal year 2022/23.

Fines & Forfeits of \$2,437,389 is a decrease of \$567,922 or 18.90% from the fiscal year 2022/23 Adopted Budget. Justice Court Tucson expects a decrease of \$561,000 due to a projected reduction in bond forfeitures and court fees. Pima Animal Care (PAC) expects a decrease of \$30,834 as overcrowding has prompted PAC to waive almost all penalties, boarding fees, and adoption fees. Clerk of the Superior Court expects a \$20,965 increase due to a projected increase in forfeiture hearings partially offset by a projected decrease in Superior Court fines as fewer cases are expected. Other departments expect a net increase of \$2,947 in fines & forfeits.

ATTRACTIONS & TOURISM
Special Revenue Fund

Fiscal Year 2023/2024

- Intergovernmental 81.01%
- Charges for Services 7.80%
- Investment Earnings 6.32%
- Miscellaneous Revenue 4.88%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	919,933	856,609	1,427,043	1,104,000	1,713,600
Charges for Services	38,610	21,564	146,518	118,200	165,000
Investment Earnings	26,786	16,307	10,832	11,592	133,619
Miscellaneous Revenue	129,188	344,336	67,110	22,562	103,162
Total Revenue	1,114,517	1,238,816	1,651,503	1,256,354	2,115,381

Intergovernmental of \$1,713,600 is an increase of \$609,600 or 55.22% over the fiscal year 2022/23 Adopted Budget, and is primarily due to State Hotel Motel Tax ADOR audit resulting in back taxes going to Pima County.

Charges for Services of \$165,000 is an increase of \$46,800 or 39.59% over the fiscal year 2022/23 Adopted Budget, and is due to increased gift shop sales, and facility fees of the Historic Courthouse event spaces.

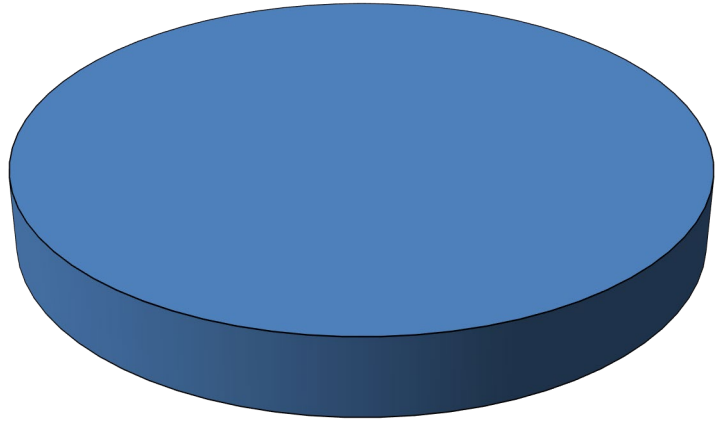
Investment Earnings of \$133,619 is an increase of \$122,027 or 1052.68% over the fiscal year 2022/23 Adopted Budget, and is due to increased interest revenue pooled investments.

Miscellaneous Revenue of \$103,162 is an increase of \$80,600 or 357.24% over the fiscal year 2022/23 Adopted Budget, and is due to new/additional rents from Old Tucson, Coffee Shop, and P1 Kart.

**BEHAVIORAL HEALTH
Special Revenue Fund**

Fiscal Year 2023/2024

■ Intergovernmental 100%



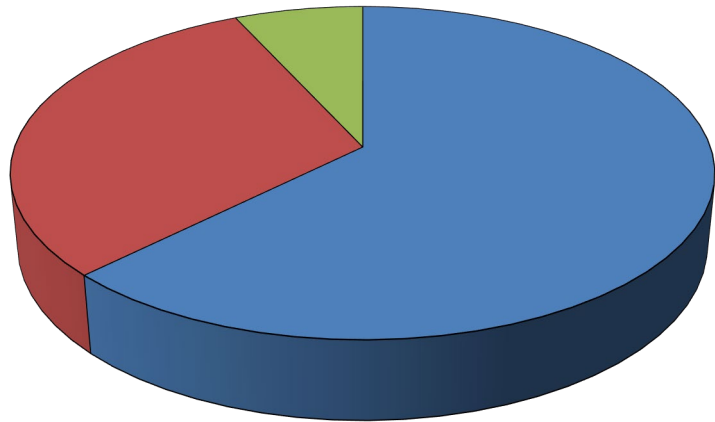
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	24,760	123,116	339,202	674,802	703,167
Total Revenue	24,760	123,116	339,202	674,802	703,167

Intergovernmental of \$703,167 is an increase of \$28,365 or 4.20% over the fiscal year 2022/23 Adopted Budget. A new grant for the Medication Assisted Treatment Program created new revenue, but was partially offset by a decrease from the INVEST grant ending after the first quarter of the fiscal year 2023/24.

CAPITAL PROJECTS
Capital Projects Fund

Fiscal Year 2023/2024

- Charges for Services 62.60%
- Intergovernmental 30.54%
- Investment Earnings 6.86%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	7,573,680	10,582,872	12,141,705	9,740,000	5,485,000
Intergovernmental	6,444,923	9,026,938	27,881,022	5,596,804	2,676,293
Investment Earnings	2,713,105	532,984	(380,879)	126,701	600,715
Miscellaneous Revenue	2,017,686	2,145,482	4,938,779	3,661,020	-
Total Revenue	18,749,394	22,288,276	44,580,627	19,124,525	8,762,008

Charges for Services of \$5,485,000 is a decrease of \$4,255,000 or 43.69% from the fiscal year 2022/23 Adopted Budget, and is due to a downtick in impact fees collected for new development, and contributions from developers and other outside sources.

Intergovernmental of \$2,676,293 is a decrease of \$2,920,511 or 52.18% from the fiscal year 2022/23 Adopted Budget. Revenues consist of City Revenue, and reimbursements from the Regional Transportation Authority (RTA), which is funded by a half-cent excise tax approved by voters in May of 2022.

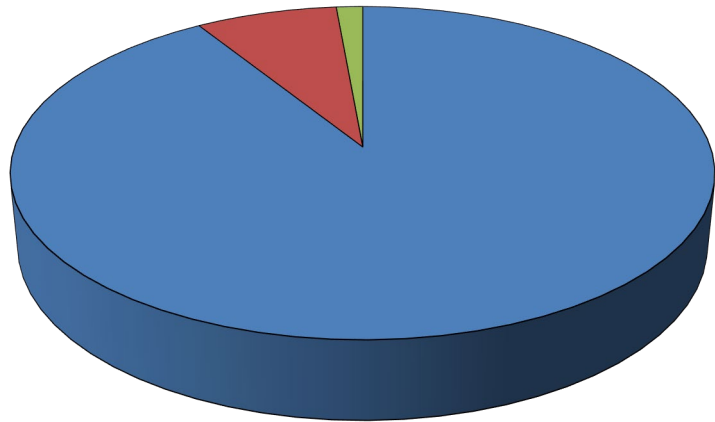
Investment Earnings of \$600,715 is an increase of \$474,014 or 374.12% over the fiscal year 2022/23 Adopted Budget, and is due to an upturn in interest earned on department fund balance from the Local Government Investment Pool.

Miscellaneous Revenue of \$0 is a decrease of \$3,661,020 or 100% from the fiscal year 2022/23 Adopted Budget, and is due to the decrease in governmental and agency funds, and utility relocation revenues.

CLERK OF THE SUPERIOR COURT
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 91.05%
- Intergovernmental 7.54%
- Investment Earnings 1.41%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	679,099	733,602	745,430	670,841	700,100
Intergovernmental	59,114	114,581	33,757	24,243	57,980
Investment Earnings	27,890	11,461	5,941	16,133	10,860
Total Revenue	766,103	859,644	785,128	711,217	768,940

Charges for Services of \$700,100 is an increase of \$29,259 or 4.36% over the fiscal year 2022/23 Adopted Budget and is due to an expected increase in time payments, and in local court automation and tech fees.

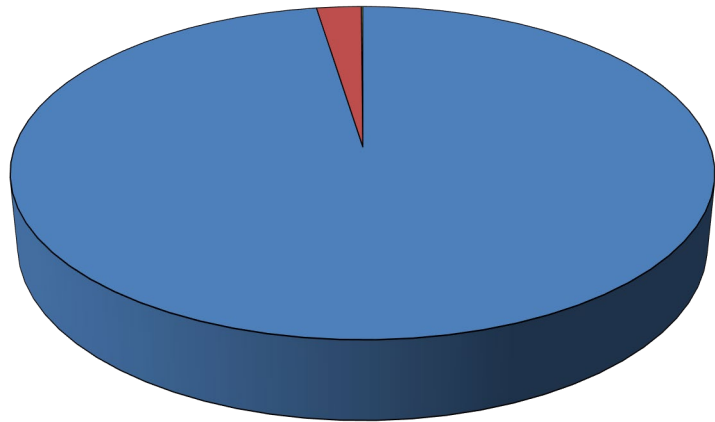
Intergovernmental of \$57,980 is an increase of \$33,737 or 139.16% over the fiscal year 2022/23 Adopted Budget and is primarily due to a State Revenue Grant.

Investment Earnings of \$10,860 is a decrease of \$5,273 or 32.68% from the fiscal year 2022/23 Adopted Budget and is due to a decrease in the fund balance.

**COMMUNITY & WORKFORCE DEVELOPMENT
Special Revenue Fund**

Fiscal Year 2023/2024

- Intergovernmental 97.54%
- Miscellaneous Revenue 2.38%
- Investment Earnings 0.08%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	-	28,097,538	39,581,821	68,472,744	38,232,786
Miscellaneous Revenue	-	1,468,873	602,384	1,636,218	932,626
Investment Earnings	-	5,044	7,963	6,080	30,590
Total Revenue	-	29,571,455	40,192,168	70,115,042	39,196,002

Intergovernmental of \$38,232,786 is a decrease of \$30,239,958 or 44.16% from the fiscal year 2022/23 Adopted Budget and is primarily due to termination of state and federal grants for housing programs.

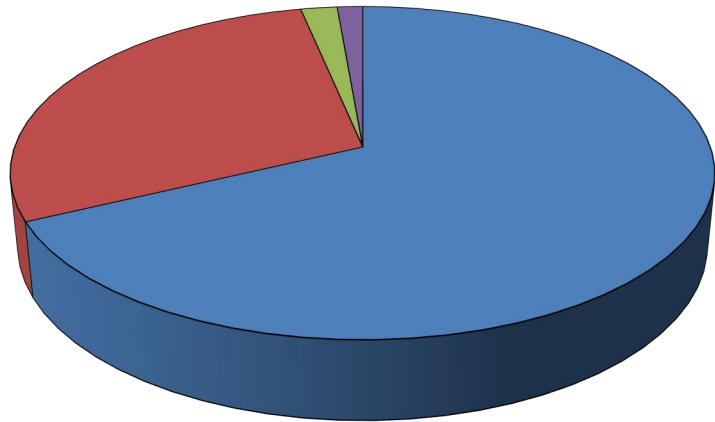
Miscellaneous Revenue of \$932,626 is a decrease of \$703,592 or 43.00% from the fiscal year 2022/23 Adopted Budget and is primarily due to a decrease in non-government grants.

Investment Earnings of \$30,590 is an increase of \$24,510 or 403.13% over the fiscal year 2022/23 Adopted Budget and is due to change of fund balances and interest rates.

COUNTY ATTORNEY
Special Revenue Fund

Fiscal Year 2023/2024

- Intergovernmental 67.94%
- Fines & Forfeits 28.77%
- Miscellaneous Revenue 1.94%
- Investment Earnings 1.36%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	4,128,195	4,524,311	4,955,615	8,044,985	7,896,911
Fines & Forfeits	2,474,344	3,928,411	4,896,714	3,343,894	3,343,894
Miscellaneous Revenue	234,765	120,176	114,446	200,000	225,000
Investment Earnings	201,700	84,117	47,185	158,300	158,400
Total Revenue	7,039,004	8,657,015	10,013,960	11,747,179	11,624,205

Intergovernmental of \$7,896,911 is a decrease of \$148,074 or 1.84% from the fiscal year 2022/23 Adopted Budget and is due to the reduction or elimination of state grant funds related to system changes and traffic information systems, and the conclusion of a federal grant for work promoting justice and mental health. These decreases are partially offset by an increase in state funds for case processing, a new federal grant supporting community courts, and an increase in federal grant funds for justice assistance and drug trafficking.

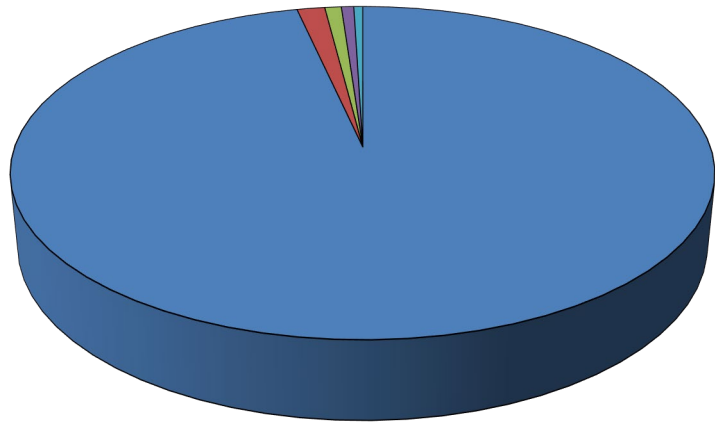
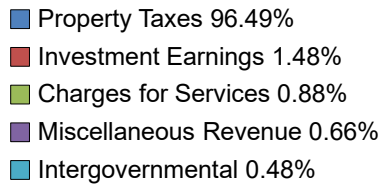
Fines & Forfeits of \$3,343,894 remains unchanged from the fiscal year 2022/23 Adopted Budget and include proceeds from the sale of seized assets used or intended to be used to commit crime, and diversion fees.

Miscellaneous Revenue of \$225,000 is an increase of \$25,000 or 12.50% over the fiscal year 2022/23 Adopted Budget and is due to a philanthropic grant promoting criminal justice initiatives.

Investment Earnings of \$158,400 is an increase of \$100 or 0.06% over the fiscal year 2022/23 Adopted Budget includes the allocation of revenue from interest earned on pooled government investments.

COUNTY FREE LIBRARY
Special Revenue Fund

Fiscal Year 2023/2024



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	46,498,771	49,119,543	51,479,611	54,808,104	58,131,122
Investment Earnings	388,613	181,270	126,384	70,000	894,519
Charges for Services	170,941	764,101	557,064	530,000	530,000
Miscellaneous Revenue	451,991	313,881	569,552	415,950	397,500
Intergovernmental	193,446	110,271	336,257	265,000	290,000
Fines & Forfeits	339,484	-	-	-	-
Total Revenue	48,043,246	50,489,066	53,068,868	56,089,054	60,243,141

Property Taxes of \$58,131,122 is an increase of \$3,323,018 or 6.06% over the fiscal year 2022/23 Adopted Budget, and is due to a 5.08% increase in the taxable net assessed value of property in Pima County in fiscal year 2023/24. In addition, the Library District tax rate was increased by \$0.0040 per \$100 of net assessed value, an increase of 0.73% from fiscal year 2022/2023.

Investment Earnings of \$894,519 is an increase of \$824,519 or 1177.88% over the fiscal year 2022/23 Adopted Budget, and is due to higher market interest rates and a higher fund balance.

Charges for Services of \$530,000 remains unchanged from the fiscal year 2022/23 Adopted Budget and represents collections from the Federal Communications Commission E-Rate program and fees collected for cultural and recreation programs.

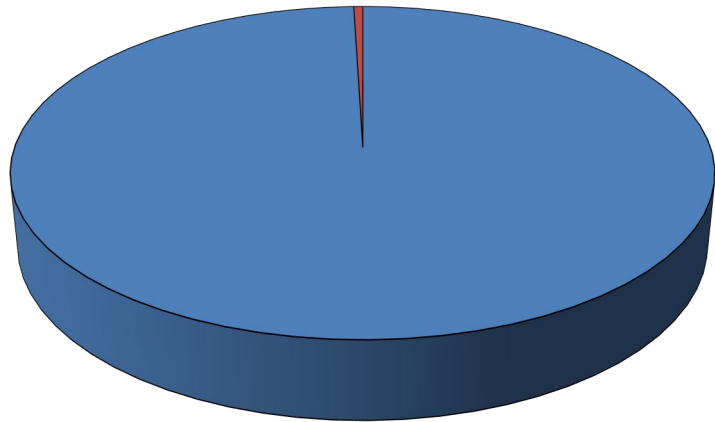
Miscellaneous Revenue of \$397,500 is a decrease of \$18,450 or 4.44% from the fiscal year 2022/23 Adopted Budget and is due to a reduction in proceeds from a lease purchase agreement. This decrease is partially offset by higher donations.

Intergovernmental of \$290,000 is an increase of \$25,000 or 9.43% over the fiscal year 2022/23 Adopted Budget and is due to an expansion in federal grant revenue passed through the State.

DEBT SERVICE
Debt Service Fund

Fiscal Year 2023/2024

- Property Taxes 99.52%
- Investment Earnings 0.48%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	59,951,669	47,928,609	43,354,186	32,354,669	23,440,628
Investment Earnings	726,838	268,633	130,205	187,329	113,021
Intergovernmental	20,364	13,471	14,627	-	-
Miscellaneous Revenue	16,153	7,800	-	-	-
Total Revenue	60,715,024	48,218,513	43,499,018	32,541,998	23,553,649

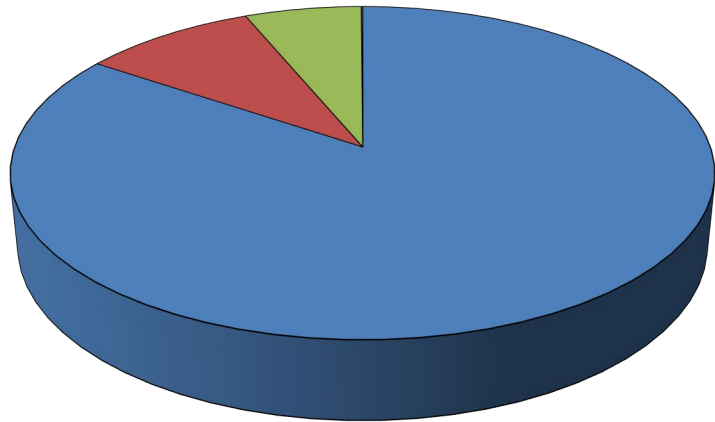
Property Taxes of \$23,440,628 is a decrease of \$8,914,041 or 27.55% from the fiscal year 2022/23 Adopted Budget. The decrease is due to completion of projects funded by voter approved bonds, leaving a smaller outstanding debt balance to be repaid through property taxes. The property tax rate for fiscal year 2023/24 is \$0.2200, a 31.25% decrease from the fiscal year 2022/23 tax rate of \$0.3200. This decrease is partially offset by a 5.08% increase in the taxable net assessed value of property in Pima County. The total budgeted debt service property tax collections consist of current year collections and delinquent tax collections.

Investment Earnings of \$113,021 is a decrease of \$74,308 or 39.67% from the fiscal year 2022/23 Adopted Budget, and is due to interest based on market conditions and funds available.

DEVELOPMENT SERVICES
Enterprise Fund

Fiscal Year 2023/2024

- Licenses & Permits 84.41%
- Charges for Services 9.30%
- Investment Earnings 6.22%
- Miscellaneous Revenue 0.08%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Licenses & Permits	9,184,612	12,485,623	12,630,649	9,668,633	9,185,201
Charges for Services	1,210,909	1,461,672	1,378,167	1,065,247	1,011,984
Investment Earnings	217,642	72,961	(20,635)	77,580	676,665
Miscellaneous Revenue	59,519	1,844	11,564	8,595	8,165
Fines & Forfeits	75	-	500	-	-
Total Revenue	10,672,757	14,022,100	14,000,245	10,820,055	10,882,015

Licenses & Permits of \$9,185,201 is a decrease of \$483,432 or 5.00% from the fiscal year 2022/23 Adopted Budget, and is due to inflationary pressures on building materials causing a lower demand for construction, repairs, and renovations.

Charges for Services of \$1,011,984 is a decrease of \$53,263 or 5.00% from the fiscal year 2022/23 Adopted Budget is a result of a decrease in demand for services due to economic conditions and inflationary pressures.

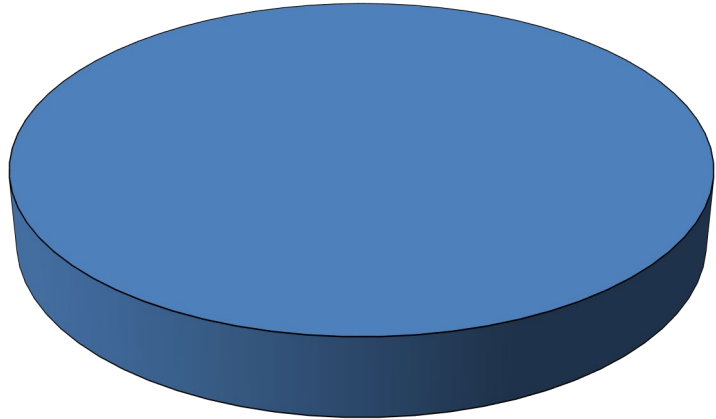
Investment Earnings of \$676,665 is an increase of \$599,085 or 772.22% over the fiscal year 2022/23 Adopted Budget is reflective of the department allocating more of their excess revenue into investment earning accounts to capitalize on the high interest rates currently being offered.

Miscellaneous Revenue of \$8,165 is a decrease of \$430 or 5.00% from the fiscal year 2022/23 Adopted Budget, and is a correlation of the decreasing workload brought on from industry adjustments to higher interest rates and inflation.

ELECTIONS
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



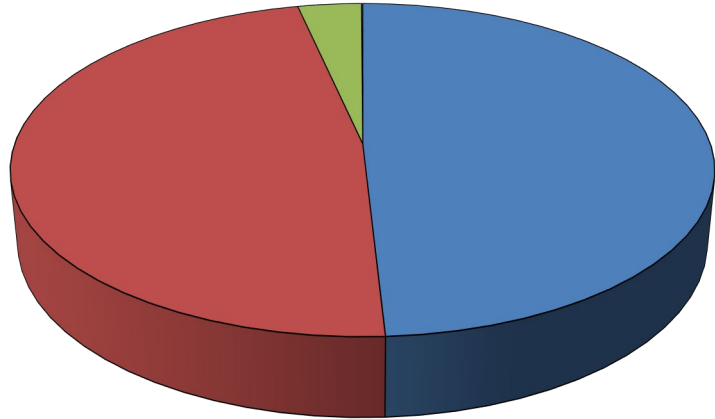
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	102,546	66,745	694,438	243,100	3,500
Investment Earnings	1,920	626	1,954	-	-
Total Revenue	104,466	67,371	696,392	243,100	3,500

Intergovernmental of \$3,500 is a decrease of \$239,600 or 98.56% from the fiscal year 2022/23 Adopted Budget is due to no Federal or local government elections for fiscal year 2023/2024.

**ENVIRONMENTAL QUALITY
Special Revenue Fund**

Fiscal Year 2023/2024

- Licenses & Permits 49.12%
- Intergovernmental 47.41%
- Investment Earnings 3.39%
- Miscellaneous Revenue 0.07%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Licenses & Permits	2,446,566	2,657,846	2,705,651	2,378,520	2,464,600
Intergovernmental	2,514,214	2,219,921	2,187,651	2,342,342	2,378,655
Investment Earnings	114,126	47,398	28,489	41,000	170,258
Miscellaneous Revenue	21,771	22,023	(1,954)	2,500	3,500
Charges for Services	104,513	7,076	34,838	-	-
Fines & Forfeits	30,420	55,000	100	-	-
Total Revenue	5,231,610	5,009,264	4,954,775	4,764,362	5,017,013

Licenses & Permits of \$2,464,600 is an increase of \$86,080 or 3.62% over the fiscal year 2022/23 Adopted Budget, and consists of expected increased permits for minor stationary sources, which regulate smaller sources of air pollution.

Intergovernmental of \$2,378,655 is an increase of \$36,313 or 1.55% over the fiscal year 2022/23 Adopted Budget, and is due to increased federal grant revenue.

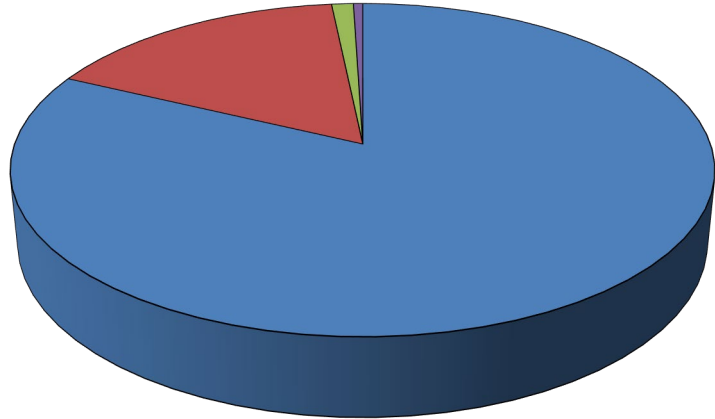
Investment Earnings of \$170,258 is an increase of \$129,258 or 315.26% over the fiscal year 2022/23 Adopted Budget, is due to increased interest revenue pooled investments.

Miscellaneous Revenue of \$3,500 is an increase of \$1,000 or 40.00% over the fiscal year 2022/23 Adopted Budget, is due to Increased Allocation for Public and Commercial Records Requests.

**FACILITIES MANAGEMENT
Special Revenue Fund**

Fiscal Year 2023/2024

- Miscellaneous Revenue 82.05%
- Intergovernmental 16.29%
- Investment Earnings 1.16%
- Charges for Services 0.50%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Miscellaneous Revenue	5,915,615	5,815,470	5,347,651	6,291,244	5,817,650
Intergovernmental	-	61,469	-	-	1,155,000
Investment Earnings	208,319	169,442	502,661	30,000	81,897
Charges for Services	-	-	1,565,400	28,258	35,546
Total Revenue	6,123,934	6,046,381	7,415,712	6,349,502	7,090,093

Miscellaneous Revenue of \$5,817,650 is a decrease of \$473,594 or 7.53% from the fiscal year 2022/23 Adopted Budget and is primarily due to the 97 E Congress building renovation.

Intergovernmental of \$1,155,000 is an increase of \$1,155,000 or 100% over the fiscal year 2022/23 Adopted Budget and is primarily due to an increase in grant revenue for the Heritage Fund, as well as grant capacity for the Teatro Carmen CIP.

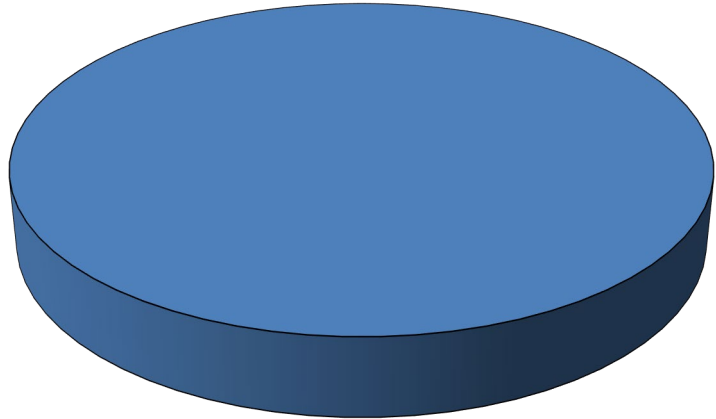
Investment Earnings of \$81,897 is an increase of \$51,897 or 172.99% over the fiscal year 2022/23 Adopted Budget and is due to an increase in fund balance.

Charges for Services of \$35,546 is an increase of \$7,288 or 25.79% over the fiscal year 2022/23 Adopted Budget and is due to increased rental space at the Green Valley Performing Arts Center.

FINANCE & RISK MANAGEMENT
Special Revenue Fund

Fiscal Year 2023/2024

■ Property Taxes 100%



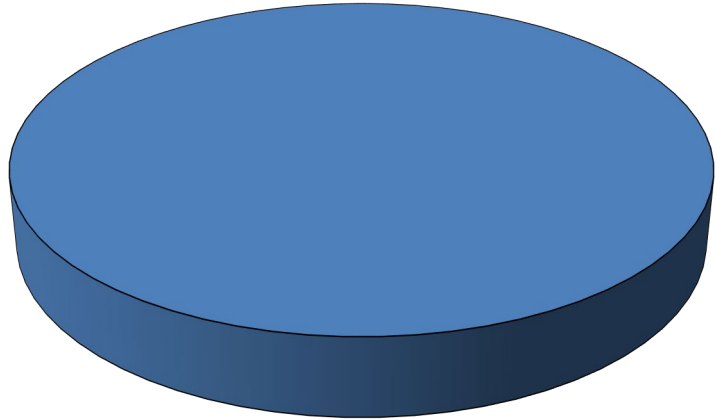
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	266,273	248,410	267,503	297,217	302,575
Miscellaneous Revenue	577,033	32,400	56,200	-	-
Investment Earnings	34,053	4,217	2,026	-	-
Intergovernmental	101	78	86	-	-
Total Revenue	877,460	285,105	325,815	297,217	302,575

Property Taxes of \$302,575 is an increase of \$5,358 or 1.80% over the fiscal year 2022/23 Adopted Budget primarily due to an increase in real and personal property taxes.

FINANCE CONTINGENCY
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



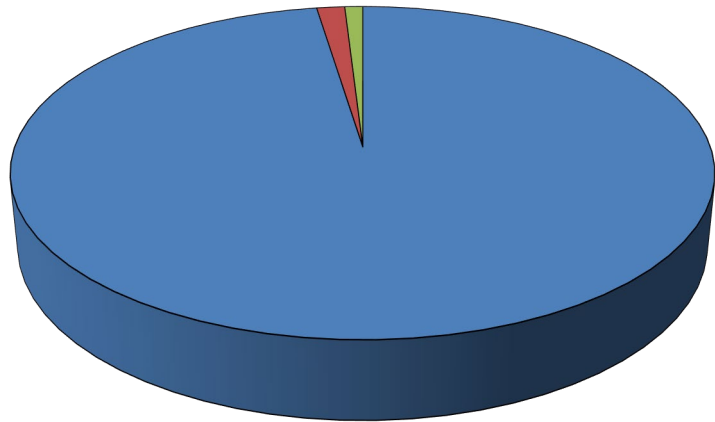
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	-	-	-	250,000,000	100,000,000
Investment Earnings	147,851	330,291	385,215	-	-
Miscellaneous Revenue	-	198	-	-	-
Total Revenue	147,851	330,489	385,215	250,000,000	100,000,000

Intergovernmental of \$100,000,000 is a decrease of \$150,000,000 or 60.00% from the fiscal year 2022/23 Adopted Budget is primarily due to a decrease in federal grant funding for fiscal year 2023/24.

FLEET SERVICES
Internal Service Fund

Fiscal Year 2023/2024

- Charges for Services 97.55%
- Investment Earnings 1.49%
- Miscellaneous Revenue 0.96%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	16,751,300	17,502,013	20,258,311	18,480,448	18,042,571
Investment Earnings	697,202	100,016	(351,674)	170,000	275,158
Miscellaneous Revenue	211,884	191,913	173,942	205,600	177,000
Gain/Loss on Disp. of Assets	(3)	(2)	-	-	(50,000)
Total Revenue	17,660,383	17,793,940	20,080,579	18,856,048	18,444,729

Charges for Services of \$18,042,571 is a decrease of \$437,877 or 2.37% from the fiscal year 2022/23 Adopted Budget and is multifactored from charging lower rates, a revamped approach to the county vehicle fleet, and the inflationary pressures of increased fuel, maintenance, repairs, and parts costs.

Investment Earnings of \$275,158 is an increase of \$105,158 or 61.86% over the fiscal year 2022/23 Adopted Budget as a result of the department allocating more funds into pooled-investment accounts to capitalize on the higher interest rates currently being offered.

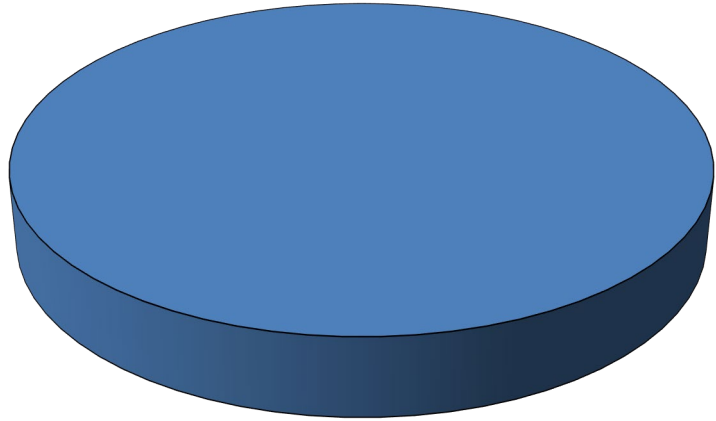
Miscellaneous Revenue of \$177,000 is a decrease of \$28,600 or 13.91% from the fiscal year 2022/23 Adopted Budget due to a slowdown in recycling and insurance reimbursements. Additionally, department turn in rate of vehicles has decrease resulting in reduced auction income.

Gain/Loss on Disp. of Assets of \$50,000 is a decrease of \$50,000 or 100% from the fiscal year 2022/23 Adopted Budget from a reduction in auction proceeds due to a decreased vehicle turn in rate.

GRANTS MANAGEMENT & INNOVATION
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



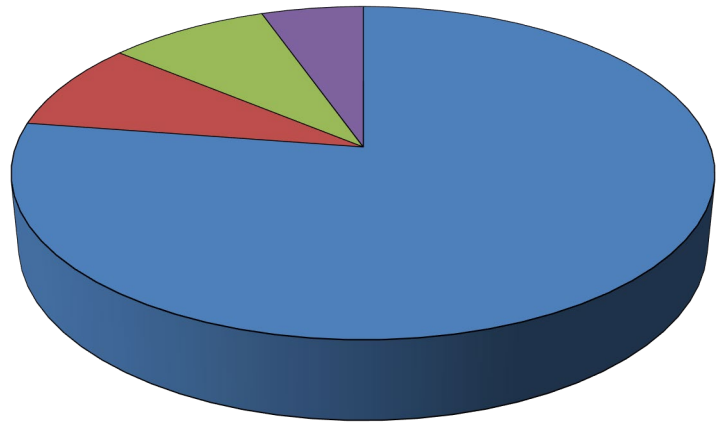
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	42,835,811	59,086,550	37,242,646	121,404,590	110,196,958
Miscellaneous Revenue	677,509	334,061	10,943,357	-	-
Total Revenue	43,513,320	59,420,611	48,186,003	121,404,590	110,196,958

Intergovernmental of \$110,196,958 is a decrease of \$11,207,632 or 9.23% from the fiscal year 2022/23 Adopted Budget is due to grant funding adjustments.

HEALTH
Special Revenue Fund

Fiscal Year 2023/2024

- Intergovernmental 77.39%
- Licenses & Permits 8.59%
- Charges for Services 8.58%
- Miscellaneous Revenue 5.44%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	8,911,137	11,165,683	31,649,308	44,573,132	25,672,612
Licenses & Permits	2,332,904	2,240,187	2,622,958	2,608,231	2,850,000
Charges for Services	2,342,146	2,423,256	3,142,460	2,795,414	2,847,452
Miscellaneous Revenue	925,853	827,123	772,299	325,457	1,802,984
Investment Earnings	132,520	35,571	-	12,000	-
Gain/Loss on Disp. of Assets	-	2,655	-	-	-
Total Revenue	14,644,560	16,694,475	38,187,025	50,314,234	33,173,048

Intergovernmental of \$25,672,612 is a decrease of \$18,900,520 or 42.40% from the fiscal year 2022/23 Adopted Budget is a due to adjustments in State and Federal Grant funding.

Licenses & Permits of \$2,850,000 is an increase of \$241,769 or 9.27% over the fiscal year 2022/23 Adopted Budget, and includes permit fees for businesses that are required to adhere to the sanitation and health regulations mandated by state and federal statutes. Businesses include restaurants and food companies, hotels, motels, mobile home parks, and public swimming pools.

Charges for Services of \$2,847,452 is an increase of \$52,038 or 1.86% over the fiscal year 2022/23 Adopted Budget, and includes service fees for processing birth and death certificates, providing immunizations, and other public health related services.

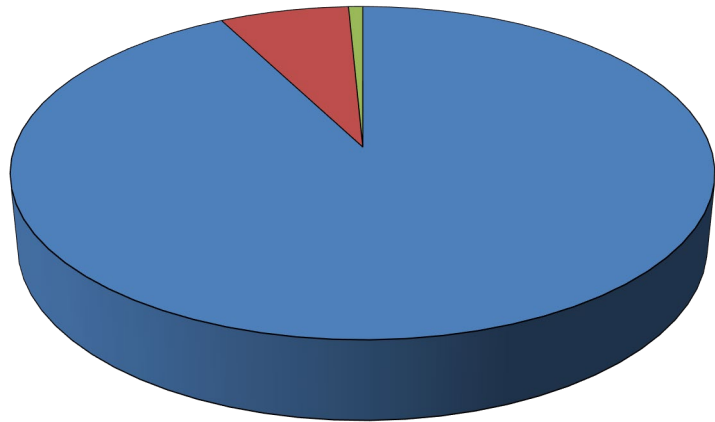
Miscellaneous Revenue of \$1,802,984 is an increase of \$1,477,527 or 453.99% over the fiscal year 2022/23 Adopted Budget is due to an increase in Rent, Royalties, and Non-Government grants.

Investment Earnings of \$0 is a decrease of \$12,000 or 100% from the fiscal year 2022/23 Adopted Budget and is due to a decrease in the cash fund balance.

HEALTH BENEFITS TRUST
Internal Service Fund

Fiscal Year 2023/2024

- Charges for Services 92.35%
- Miscellaneous Revenue 6.89%
- Investment Earnings 0.76%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	57,435,561	68,186,169	72,945,410	80,254,945	83,133,226
Miscellaneous Revenue	4,145,767	4,960,268	5,364,091	4,853,178	6,200,000
Investment Earnings	1,156,710	177,612	(563,751)	308,960	682,764
Total Revenue	62,738,038	73,324,049	77,745,750	85,417,083	90,015,990

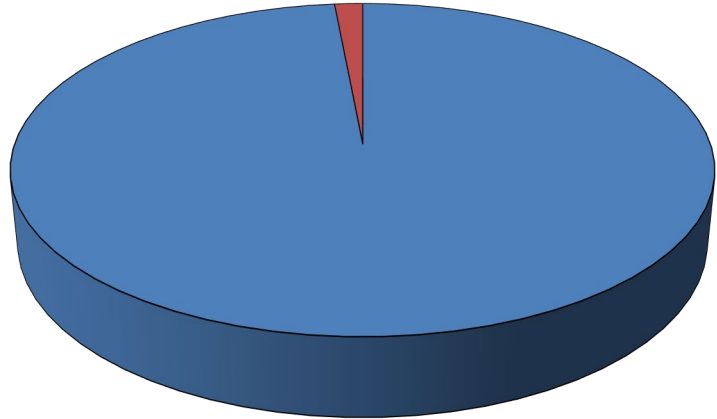
Charges for Services of \$83,133,226 is an increase of \$2,878,281 or 3.59% over the fiscal year 2022/23 Adopted Budget. The revenue is from employee contributions and premium payments and Pima County employer contributions based on employee enrollment elections. The employee contributions and premium payments increase over fiscal year 2022/23 Adopted Budget is due to the High Deductible Health Plan (HDHP) and the self-funded dental insurance based on employee enrollment elections and a rate increase. The employer contributions increase over fiscal year 2022/23 Adopted Budget is due to the HDHP Insurance, self-funded dental insurance, and Life insurance based on employee enrollment elections.

Miscellaneous Revenue of \$6,200,000 is an increase of \$1,346,822 or 27.75% over the fiscal year 2022/23 Adopted Budget and is due to an increase in pharmacy rebates.

Investment Earnings of \$682,764 is an increase of \$373,804 or 120.99% over the fiscal year 2022/23 Adopted Budget and is due to change of fund balances and interest rates.

IT COMPUTER HARDWARE/SOFTWARE**Internal Service Fund****Fiscal Year 2023/2024**

- Charges for Services 98.50%
- Investment Earnings 1.50%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	22,143,539	22,359,648	22,636,044	25,249,824	26,380,144
Investment Earnings	12,853	24,071	19,489	90,000	401,509
Miscellaneous Revenue	115,182	345,379	143,806	-	-
Total Revenue	22,271,574	22,729,098	22,799,339	25,339,824	26,781,653

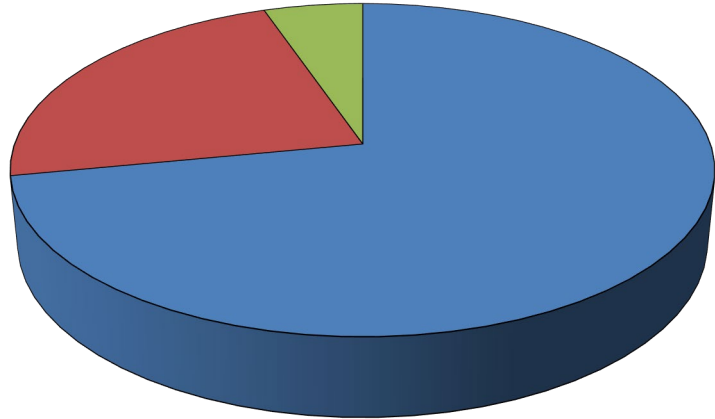
Charges for Services of \$26,380,144 is an increase of \$1,130,320 or 4.48% over the fiscal year 2022/23 Adopted Budget, and is due to the increase of interdepartmental revenue.

Investment Earnings of \$401,509 is an increase of \$311,509 or 346.12% over the fiscal year 2022/23 Adopted Budget, and is due to increased interest revenue from a higher cash balance.

**JUSTICE COURT AJO
Special Revenue Fund**

Fiscal Year 2023/2024

- Charges for Services 71.97%
- Fines & Forfeits 22.75%
- Miscellaneous Revenue 5.28%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	8,985	6,845	8,512	8,007	7,909
Fines & Forfeits	-	2,362	-	2,500	2,500
Miscellaneous Revenue	1,357	399	381	580	580
Investment Earnings	2,921	1,150	616	-	-
Total Revenue	13,263	10,756	9,509	11,087	10,989

Charges for Services of \$7,909 is a decrease of \$98 or 1.22% from the fiscal year 2022/23 Adopted Budget, and is due to deceased court fees.

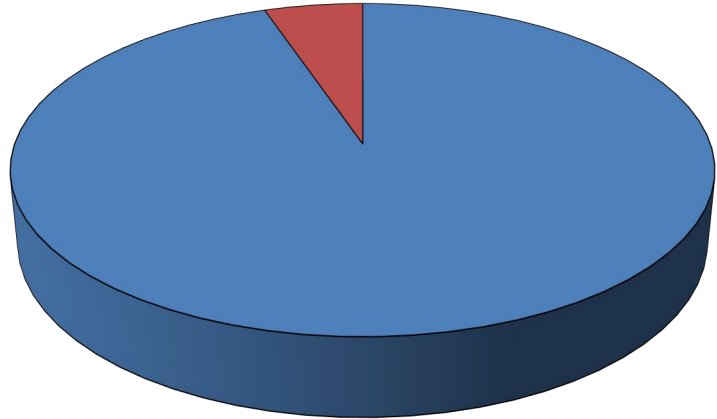
Fines & Forfeits of \$2,500 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of fine collections.

Miscellaneous Revenue of \$580 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of revenue not otherwise catagorized.

JUSTICE COURT GREEN VALLEY
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 94.75%
- Fines & Forfeits 5.25%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	34,000	34,670	23,623	32,466	32,466
Fines & Forfeits	-	5,888	-	1,800	1,800
Investment Earnings	5,376	2,192	1,201	-	-
Intergovernmental	500	-	-	-	-
Total Revenue	39,876	42,750	24,824	34,266	34,266

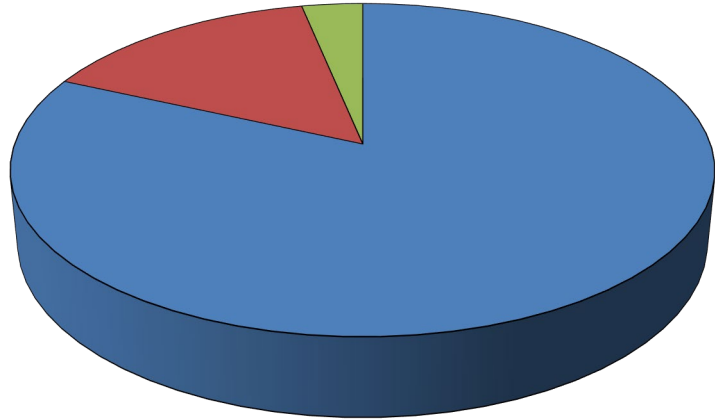
Charges for Services of \$32,466 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of service fee collections.

Fines & Forfeits of \$1,800 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of fine collections.

JUSTICE COURT TUCSON
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 81.72%
- Intergovernmental 15.03%
- Fines & Forfeits 3.25%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	778,295	779,517	706,537	855,000	880,000
Intergovernmental	-	-	96,896	-	161,860
Fines & Forfeits	54,633	61,952	36,324	70,000	35,000
Investment Earnings	25,164	7,985	5,004	-	-
Miscellaneous Revenue	36,821	3,115	-	-	-
Total Revenue	894,913	852,569	844,761	925,000	1,076,860

Charges for Services of \$880,000 is an increase of \$25,000 or 2.92% over the fiscal year 2022/23 Adopted Budget, and is due to an anticipated increase in collections for the Fines/Fees and Restitution Enforcement program.

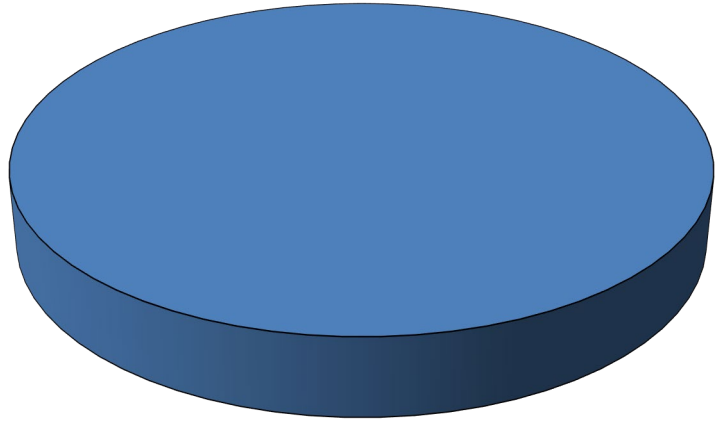
Intergovernmental of \$161,860 is an increase of \$161,860 or 100% over the fiscal year 2022/23 Adopted Budget, and is due to increased federal grant revenue.

Fines & Forfeits of \$35,000 is a decrease of \$35,000 or 50.00% from the fiscal year 2022/23 Adopted Budget, and is due to decreased fine collections.

JUSTICE SERVICES
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	-	-	-	495,000	906,230
Miscellaneous Revenue	-	-	-	597,831	-
Total Revenue	-	-	-	1,092,831	906,230

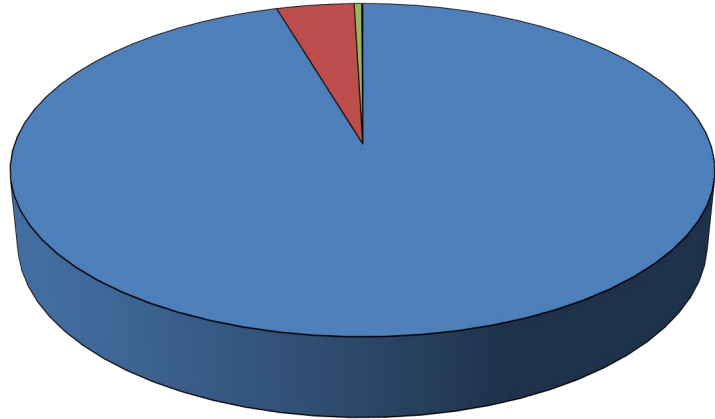
Intergovernmental of \$906,230 is an increase of \$411,230 or 83.08% over the fiscal year 2022/23 Adopted Budget and is primarily from a new federal grant. This department was newly created for fiscal year 2022/23.

Miscellaneous Revenue of \$0 is a decrease of \$597,831 or 100% from the fiscal year 2022/23 Adopted Budget and is due to the termination of non-governmental grants. This department was newly created for fiscal year 2022/23.

**JUVENILE COURT
Special Revenue Fund**

Fiscal Year 2023/2024

- Intergovernmental 95.40%
- Charges for Services 4.14%
- Investment Earnings 0.40%
- Fines & Forfeits 0.06%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	5,712,095	5,615,066	5,461,855	7,303,685	7,032,217
Charges for Services	158,670	147,540	123,871	286,375	305,486
Investment Earnings	59,943	24,217	12,813	58,615	29,341
Fines & Forfeits	3,170	4,620	4,401	4,000	4,500
Miscellaneous Revenue	83,883	461	19,965	6,000	-
Total Revenue	6,017,761	5,791,904	5,622,905	7,658,675	7,371,544

Intergovernmental of \$7,032,217 is a decrease of \$271,468 or 3.72% from the fiscal year 2022/23 Adopted Budget, and is primarily due to the expected reduction in funds from the Administrative Office of the Courts. This is chiefly a result of a decrease in case referrals for juvenile treatment services, and the elimination of one of the full-time Case Carrying Probation Officer positions.

Charges for Services of \$305,486 is an increase of \$19,111 or 6.67% over the fiscal year 2022/23 Adopted Budget is due to more probation fees being collected as volume of services increase while exiting the pandemic.

Investment Earnings of \$29,341 is a decrease of \$29,274 or 49.94% from the fiscal year 2022/23 Adopted Budget is due to a currently adopted reduction in pooled investment funds held in interest-generating accounts.

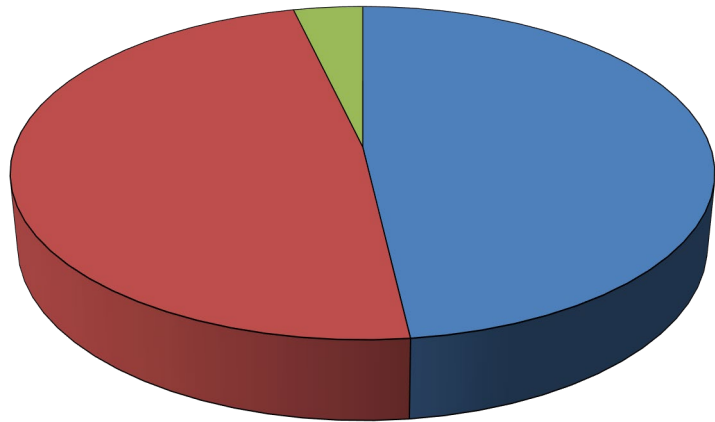
Fines & Forfeits of \$4,500 is an increase of \$500 or 12.50% over the fiscal year 2022/23 Adopted Budget as a result of additional fines are collected from Superior Court.

Miscellaneous Revenue of \$0 is a decrease of \$6,000 or 100% from the fiscal year 2022/23 Adopted Budget and is due to a reduction in funding from outside agencies.

**MEDICAL EXAMINER
Special Revenue Fund**

Fiscal Year 2023/2024

- Charges for Services 48.16%
- Miscellaneous Revenue 48.16%
- Investment Earnings 3.69%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Miscellaneous Revenue	31,250	29,000	30,651	33,950	33,950
Charges for Services	23,221	10,500	20,050	33,950	33,950
Investment Earnings	5,717	2,510	1,450	2,600	2,600
Intergovernmental	211,795	125,489	19,648	-	-
Total Revenue	271,983	167,499	71,799	70,500	70,500

Miscellaneous Revenue of \$33,950 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of all other revenue not specified in specific revenue rollups.

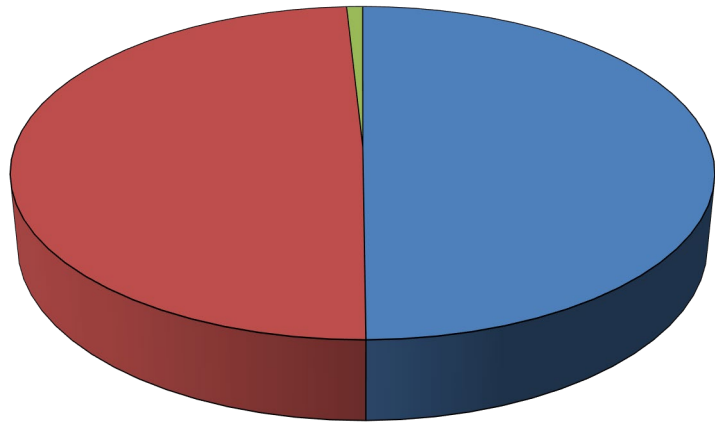
Charges for Services of \$33,950 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of service fee collections.

Investment Earnings of \$2,600 remains unchanged from the fiscal year 2022/23 Adopted Budget, and consists of pooled investment earnings.

NATURAL RESOURCES, PARKS & RECREATION
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 49.88%
- Miscellaneous Revenue 49.26%
- Investment Earnings 0.85%
- Licenses & Permits 0.01%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	3,796,483	149,042	427,752	231,000	1,293,675
Miscellaneous Revenue	1,734,798	886,157	1,467,049	1,262,100	1,277,708
Investment Earnings	186,730	41,809	24,864	29,700	22,000
Licenses & Permits	-	-	-	-	250
Gain/Loss on Disp. of Assets	257,646	-	289,767	-	-
Intergovernmental	45,654	7,981	-	-	-
Total Revenue	6,021,311	1,084,989	2,209,432	1,522,800	2,593,633

Charges for Services of \$1,293,675 is an increase of \$1,062,675 or 460.03% over the fiscal year 2022/23 Adopted Budget, and is due to an increase in fees that were previously recorded in general fund.

Miscellaneous Revenue of \$1,277,708 is an increase of \$15,608 or 1.24% over the fiscal year 2022/23 Adopted Budget, and is primarily due to increased revenue from amenity projects and the Rillito Park Racetrack

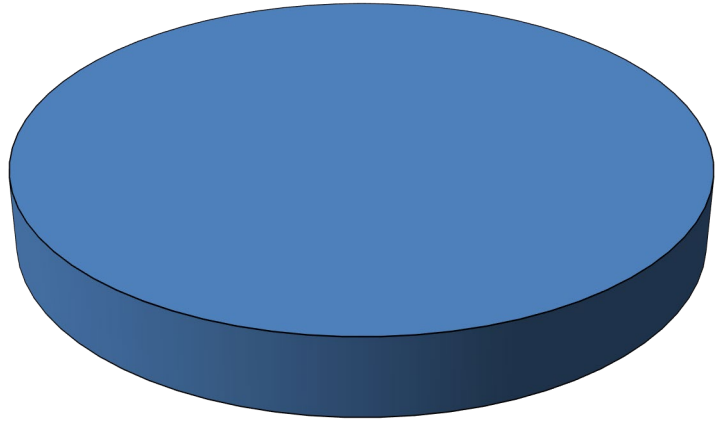
Investment Earnings of \$22,000 is a decrease of \$7,700 or 25.93% from the fiscal year 2022/23 Adopted Budget and is due to a reduction in the fund balance.

Licenses & Permits of \$250 is an increase of \$250 or 100% over the fiscal year 2022/23 Adopted Budget and is due to License & Permits being previously recorded in general fund.

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



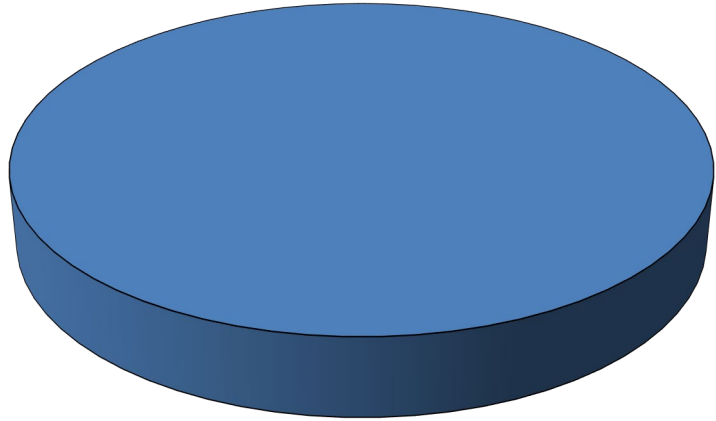
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	710,954	609,237	428,626	875,652	857,885
Total Revenue	710,954	609,237	428,626	875,652	857,885

Intergovernmental of \$857,885 is a decrease of \$17,767 or 2.03% from the fiscal year 2022/23 Adopted Budget and is due to a decrease in federal funding.

OFFICE OF SUSTAINABILITY & CONSERVATION
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



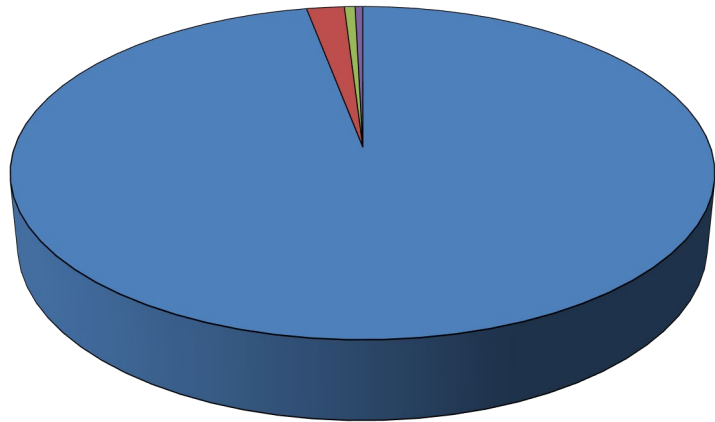
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	41,795	20,000	14,078	20,000	500,000
Total Revenue	41,795	20,000	14,078	20,000	500,000

Intergovernmental of \$500,000 is an increase of \$480,000 or 2400.00% over the fiscal year 2022/23 Adopted Budget and is due to a new congressional grant for Mission Garden.

PARKING GARAGES
Enterprise Fund

Fiscal Year 2023/2024

- Charges for Services 97.01%
- Licenses & Permits 2.01%
- Miscellaneous Revenue 0.57%
- Investment Earnings 0.41%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	2,346,222	1,985,369	2,303,646	2,192,619	2,136,320
Licenses & Permits	9,050	-	17,337	-	44,200
Miscellaneous Revenue	11,613	41,842	16,544	550	12,541
Investment Earnings	31,797	9,922	3,841	5,400	9,024
Total Revenue	2,398,682	2,037,133	2,341,368	2,198,569	2,202,085

Charges for Services of \$2,136,320 is a decrease of \$56,299 or 2.57% from the fiscal year 2022/23 Adopted Budget, and is primarily due to Sun Tran transit fares being free for another year.

Licenses & Permits of \$44,200 is an increase of \$44,200 or 100% over the fiscal year 2022/23 Adopted Budget, and is due to an expected increase in use of the Public Service garage.

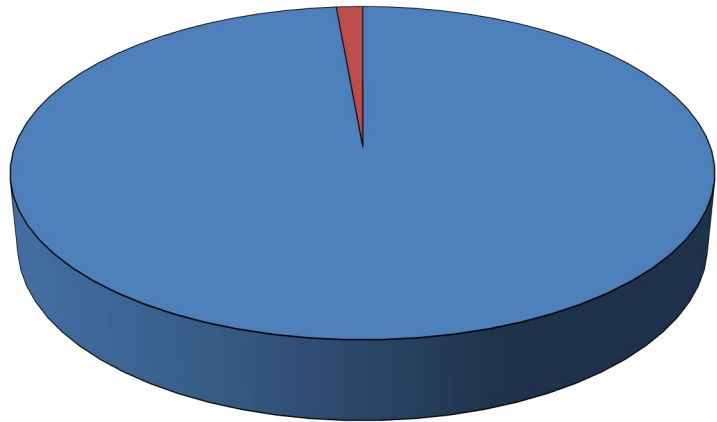
Miscellaneous Revenue of \$12,541 is an increase of \$11,991 or 2180.18% over the fiscal year 2022/23 Adopted Budget is primarily due to an expected increase in use of the Pubic Works garage for festivals and evening use.

Investment Earnings of \$9,024 is an increase of \$3,624 or 67.11% over the fiscal year 2022/23 Adopted Budget and is due to an expected increase in the fund balance.

**PIMA ANIMAL CARE
Special Revenue Fund**

Fiscal Year 2023/2024

- Miscellaneous Revenue 98.59%
- Investment Earnings 1.41%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Miscellaneous Revenue	443,758	1,082,027	1,974,614	339,064	362,394
Investment Earnings	18,645	2,880	5,353	5,200	5,200
Total Revenue	462,403	1,084,907	1,979,967	344,264	367,594

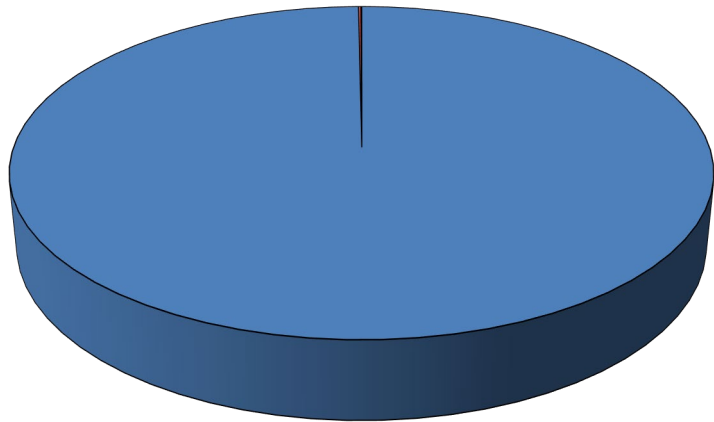
Miscellaneous Revenue of \$362,394 is an increase of \$23,330 or 6.88% over the fiscal year 2022/23 Adopted Budget and is due to an increase in funds from the Friends of PACC grant.

Investment Earnings of \$5,200 remains unchanged from the fiscal year 2022/23 Adopted Budget and consists of Interest Revenue Pooled Investments.

PUBLIC DEFENSE SERVICES
Special Revenue Fund

Fiscal Year 2023/2024

- Intergovernmental 99.82%
- Investment Earnings 0.13%
- Charges for Services 0.04%
- Miscellaneous Revenue 0.01%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	335,408	482,310	2,206,611	3,122,379	2,645,540
Investment Earnings	19,837	32,428	17,787	3,365	3,365
Charges for Services	-	-	-	-	1,000
Miscellaneous Revenue	801	482	-	300	300
Total Revenue	356,046	515,220	2,224,398	3,126,044	2,650,205

Intergovernmental of \$2,645,540 is a decrease of \$476,839 or 15.27% from the fiscal year 2022/23 Adopted Budget and is due to a reduction in federal Title IV-E grant funding that is partially offset by a new Department of Justice grant related to juvenile restitution payments.

Investment Earnings of \$3,365 remains unchanged from the fiscal year 2022/23 Adopted Budget includes the allocation of revenue from interest earned on pooled government investments.

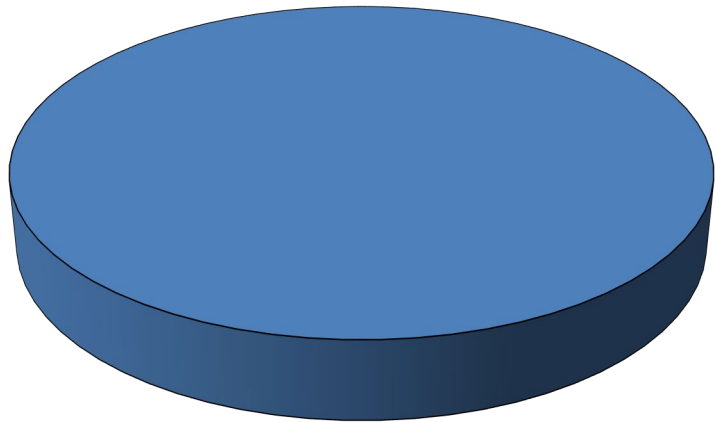
Charges for Services of \$1,000 is an increase of \$1,000 or 100% over the fiscal year 2022/23 Adopted Budget and is due to budgeting for charges collected during department-led training programs.

Miscellaneous Revenue of \$300 remains unchanged from the fiscal year 2022/23 Adopted Budget and includes stale dated warrants.

REAL PROPERTY SERVICES
Special Revenue Fund

Fiscal Year 2023/2024

■ Intergovernmental 100%



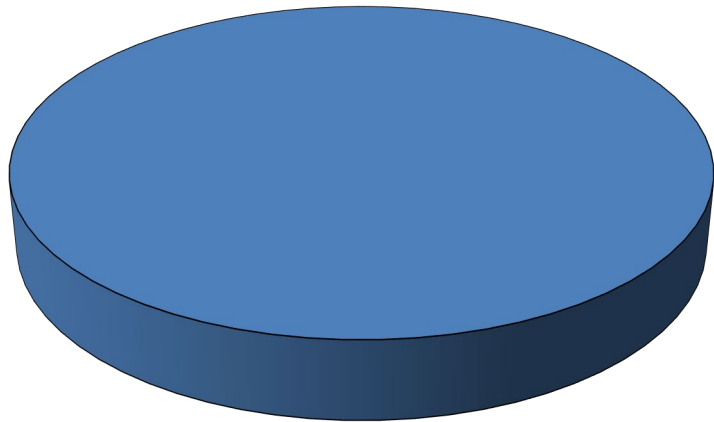
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	-	-	8,500	750,000	1,750,000
Total Revenue	-	-	8,500	750,000	1,750,000

Intergovernmental of \$1,750,000 is an increase of \$1,000,000 or 133.33% over the fiscal year 2022/23 Adopted Budget, and is due to an increase in the Department of Defense Readiness and Environmental Protection Integration program grant.

**RECORDER
Special Revenue Fund**

Fiscal Year 2023/2024

■ Charges for Services 100%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	861,356	1,094,864	962,716	900,000	700,000
Intergovernmental	176,327	667,973	50,701	300,000	-
Investment Earnings	13,756	9,709	6,916	-	-
Miscellaneous Revenue	-	952,588	-	-	-
Total Revenue	1,051,439	2,725,134	1,020,333	1,200,000	700,000

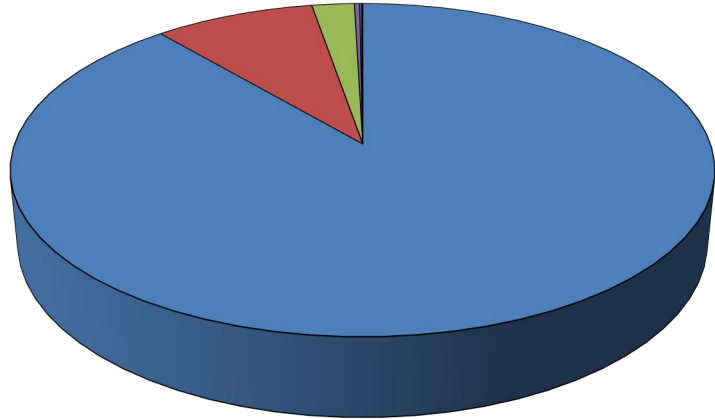
Charges for Services of \$700,000 is a decrease of \$200,000 or 22.22% from the fiscal year 2022/23 Adopted Budget is due to a decline in Recording Fees.

Intergovernmental of \$0 is a decrease of \$300,000 or 100% from the fiscal year 2022/23 Adopted Budget is due to a decrease in Federal Grant Funding due to no Federal Elections for fiscal year 2023/24.

REGIONAL FLOOD CONTROL DISTRICT
Special Revenue Fund

Fiscal Year 2023/2024

- Property Taxes 88.74%
- Intergovernmental 8.56%
- Charges for Services 2.26%
- Miscellaneous Revenue 0.28%
- Gain/Loss on Disp. of Assets 0.10%
- Investment Earnings 0.05%
- Licenses & Permits 0.02%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	26,397,352	27,812,840	29,142,582	29,460,112	31,151,619
Intergovernmental	27,029	318,647	602,476	3,619,344	3,003,450
Charges for Services	536,647	2,735,020	249,307	774,100	794,500
Miscellaneous Revenue	446,718	90,420	85,711	93,800	97,360
Gain/Loss on Disp. of Assets	100	-	33,802	-	33,802
Investment Earnings	251,005	65,615	60,629	89,519	16,689
Licenses & Permits	2,200	3,100	5,950	3,500	5,550
Fines & Forfeits	2,278	2,262	18,790	3,000	-
Total Revenue	27,663,329	31,027,904	30,199,247	34,043,375	35,102,970

Property Taxes of \$31,151,619 is an increase of \$1,691,507 or 5.74% over the fiscal year 2022/23 Adopted Budget, and is due to a 5.08% increase in the taxable net assessed value of property in Pima County in fiscal year 2023/24. In addition, the Flood Control District tax rate was increased by \$0.0018 per \$100 of net assessed value, an increase of 0.56% from fiscal year 2022/2023. Total budgeted flood control district property tax collections consist of current year and delinquent tax collections.

Intergovernmental of \$3,003,450 is a decrease of \$615,894 or 17.02% from the fiscal year 2022/23 Adopted Budget and is due to a reduction of federal grant revenue.

Charges for Services of \$794,500 is an increase of \$20,400 or 2.64% over the fiscal year 2022/23 Adopted Budget and is due to upturn in governmental fees and collection revenue.

Miscellaneous Revenue of \$97,360 is an increase of \$3,560 or 3.80% over the fiscal year 2022/23 Adopted Budget and is due to a rise in rent and royalties.

Gain/Loss on Disp. of Assets of \$33,802 is an increase of \$33,802 or 100% over the fiscal year 2022/23 Adopted Budget and is due to proceeds from the sale of land.

Investment Earnings of \$16,689 is a decrease of \$72,830 or 81.36% from the fiscal year 2022/23 Adopted Budget and is due to reduction in the fund balance.

Licenses & Permits of \$5,550 is an increase of \$2,050 or 58.57% over the fiscal year 2022/23 Adopted Budget is due to an increase in encroachment permits issued.

REGIONAL FLOOD CONTROL DISTRICT
Special Revenue Fund

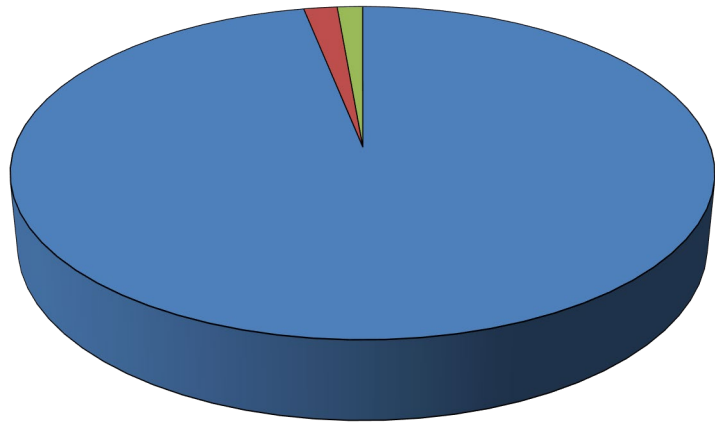
Fiscal Year 2023/2024

Fines & Forfeits of \$0 is a decrease of \$3,000 or 100% from the fiscal year 2022/23 Adopted Budget and is due to decrease in settlement fines and fees issued by Flood Control.

REGIONAL WASTEWATER RECLAMATION
Enterprise Fund

Fiscal Year 2023/2024

- Charges for Services 96.86%
- Miscellaneous Revenue 1.78%
- Investment Earnings 1.35%
- Licenses & Permits 0.01%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	176,181,468	179,703,671	180,314,787	179,192,431	180,278,786
Miscellaneous Revenue	586,983	526,119	2,030,994	2,400,672	3,305,100
Investment Earnings	3,698,941	1,000,567	(622,727)	1,020,000	2,520,000
Licenses & Permits	24,200	18,200	14,300	20,000	20,000
Fines & Forfeits	1,800	5,550	-	2,500	2,500
Gain/Loss on Disp. of Assets	(1)	-	(17,189)	-	-
Total Revenue	180,493,391	181,254,107	181,720,165	182,635,603	186,126,386

Charges for Services of \$180,278,786 is an increase of \$1,086,355 or 0.61% over the fiscal year 2022/23 Adopted Budget and is due to an upturn in sewer user fees and sanitation fees. These increases are partially offset by a decrease in Wastewater utility fees.

Miscellaneous Revenue of \$3,305,100 is an increase of \$904,428 or 37.67% over the fiscal year 2022/23 Adopted Budget and is due to an increase of sales of by-products.

Investment Earnings of \$2,520,000 is an increase of \$1,500,000 or 147.06% over the fiscal year 2022/23 Adopted Budget and is due to higher market interest rates and a higher fund balance.

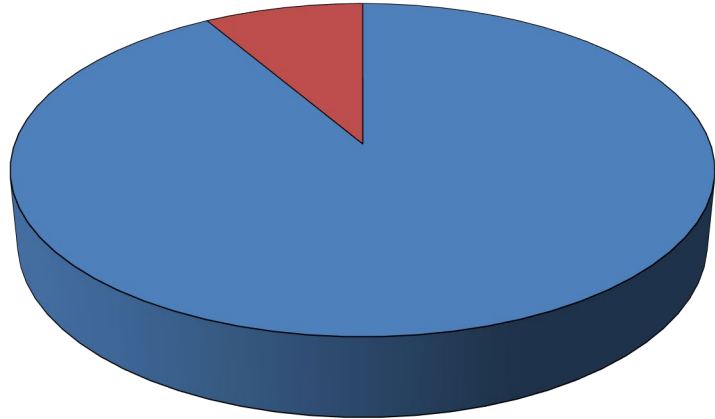
Licenses & Permits of \$20,000 remains unchanged from the fiscal year 2022/23 Adopted Budget and represents initial application fees for industrial users of wastewater treatment systems.

Fines & Forfeits of \$2,500 remains unchanged from the fiscal year 2022/23 Adopted Budget. These revenues consist of anticipated settlements, with minimal industrial pretreatment fines assessed against various commercial customers of Wastewater Reclamation. Fines and Forfeits are not included in the pie chart above due to the value being less than 0.01%.

RISK MANAGEMENT
Internal Service Fund

Fiscal Year 2023/2024

- Charges for Services 91.52%
- Investment Earnings 8.48%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	16,072,323	10,150,153	13,961,298	12,556,709	15,517,674
Investment Earnings	2,564,492	442,283	(1,412,043)	595,023	1,437,896
Miscellaneous Revenue	515,430	237,418	260,467	-	-
Total Revenue	19,152,245	10,829,854	12,809,722	13,151,732	16,955,570

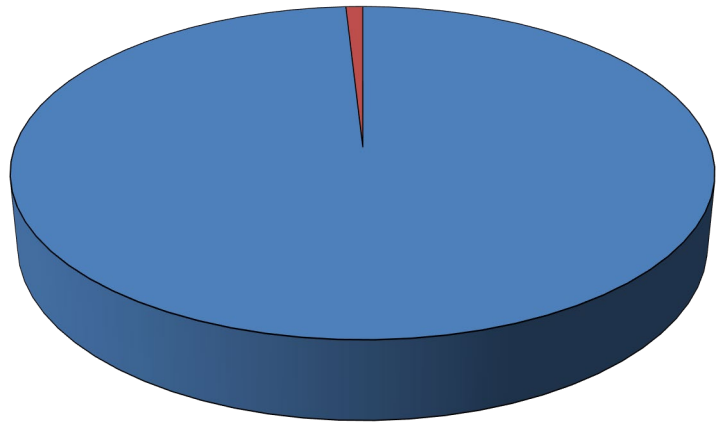
Charges for Services of \$15,517,674 is an increase of \$2,960,965 or 23.58% over the fiscal year 2022/23 Adopted Budget, and is primarily due to an increase in self insurance risk premiums for fiscal year 2023/24.

Investment Earnings of \$1,437,896 is an increase of \$842,873 or 141.65% over the fiscal year 2022/23 Adopted Budget, and is primarily due to increased interest revenue due to increased interest rates.

ROCKING K SOUTH CFD
Special Revenue Fund

Fiscal Year 2023/2024

- Property Taxes 99.10%
- Investment Earnings 0.90%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	10	14,136	25,971	111,963	221,123
Investment Earnings	408	98	155	530	2,000
Total Revenue	418	14,234	26,126	112,493	223,123

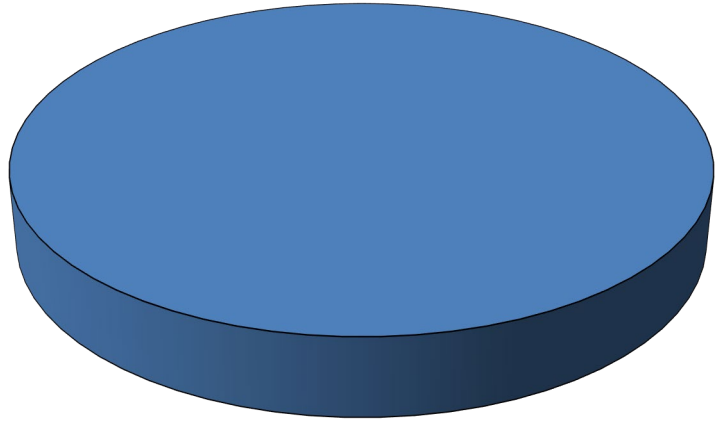
Property Taxes of \$221,123 is an increase of \$109,160 or 97.50% over the fiscal year 2022/23 Adopted Budget. Property tax revenues are collected to fund the Communities Facilities District.

Investment Earnings of \$2,000 is an increase of \$1,470 or 277.36% over the fiscal year 2022/23 Adopted Budget, and is due to interest based on market conditions and funds available.

**SCHOOL SUPERINTENDENT
Special Revenue Fund**

Fiscal Year 2023/2024

■ Intergovernmental 100%



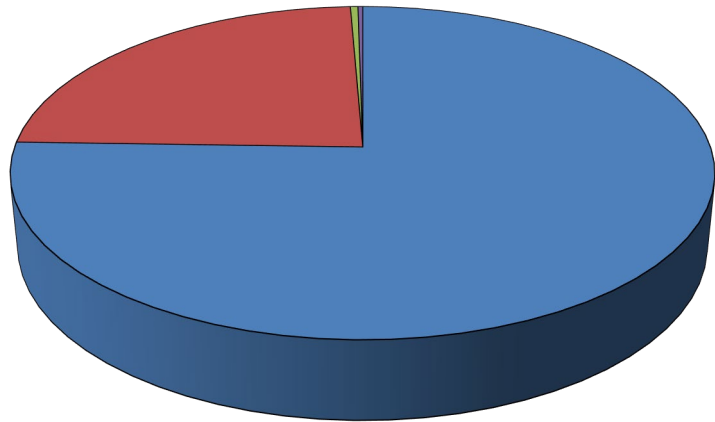
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	1,825,192	1,369,496	3,424,625	1,864,610	3,101,936
Charges for Services	48,085	-	367,444	-	-
Investment Earnings	40	50	4,329	-	-
Miscellaneous Revenue	212,301	88,230	-	-	-
Total Revenue	2,085,618	1,457,776	3,796,398	1,864,610	3,101,936

Intergovernmental of \$3,101,936 is an increase of \$1,237,326 or 66.36% over the fiscal year 2022/23 Adopted Budget is due to a new grant award, partially offset by a decrease in State revenue.

**SHERIFF
Special Revenue Fund**

Fiscal Year 2023/2024

- Intergovernmental 75.49%
- Charges for Services 23.86%
- Miscellaneous Revenue 0.40%
- Investment Earnings 0.26%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	4,370,714	4,271,271	4,860,474	3,823,435	8,573,737
Charges for Services	2,497,065	3,754,615	2,833,574	2,710,000	2,710,000
Miscellaneous Revenue	34,631	70,358	108,759	45,000	45,000
Investment Earnings	79,856	36,587	27,152	29,000	29,000
Fines & Forfeits	-	6,450	-	-	-
Total Revenue	6,982,266	8,139,281	7,829,959	6,607,435	11,357,737

Intergovernmental of \$8,573,737 is an increase of \$4,750,302 or 124.24% over the fiscal year 2022/23 Adopted Budget due to one-time state funded law enforcement pay incentives, budgeting state revenue from the Smart & Safe Act as special revenue rather than general fund, a new federal grant related to hiring public safety officers, and accounting for a previously unbudgeted justice assistance grant.

Charges for Services of \$2,710,000 remains unchanged from the fiscal year 2022/23 Adopted Budget and includes commissary revenues from the sale of goods and communication services, dispatch services provided to local jurisdictions, and proceeds from vehicle impound fees.

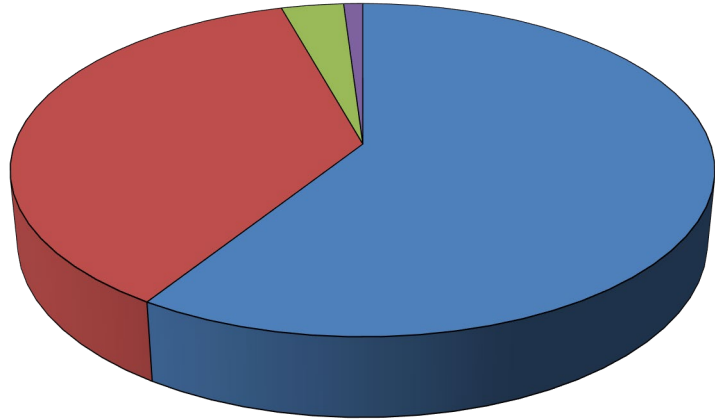
Miscellaneous Revenue of \$45,000 remains unchanged from the fiscal year 2022/23 Adopted Budget and includes donations from outside entities and proceeds from inmate welfare kiosks

Investment Earnings of \$29,000 remains unchanged from the fiscal year 2022/23 Adopted Budget includes the allocation of revenue from interest earned on pooled government investments.

STADIUM DISTRICT-KINO SPORTS COMPLEX
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 59.03%
- Intergovernmental 36.63%
- Investment Earnings 3.32%
- Miscellaneous Revenue 1.02%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	1,168,200	584,104	1,578,318	2,263,000	2,256,140
Intergovernmental	1,360,920	924,631	1,163,946	1,200,000	1,400,000
Investment Earnings	37,600	6,702	3,833	2,500	127,018
Miscellaneous Revenue	56,165	59,467	54,392	33,640	39,000
Gain/Loss on Disp. of Assets	-	-	1,217	-	-
Total Revenue	2,622,885	1,574,904	2,801,706	3,499,140	3,822,158

Charges for Services of \$2,256,140 is a decrease of \$6,860 or 0.30% from the fiscal year 2022/23 Adopted Budget, and is due to a decrease in sports events revenue, and an increase in revenue discounts.

Intergovernmental of \$1,400,000 is an increase of \$200,000 or 16.67% over the fiscal year 2022/23 Adopted Budget, and is due to increased state car rental surcharge revenue.

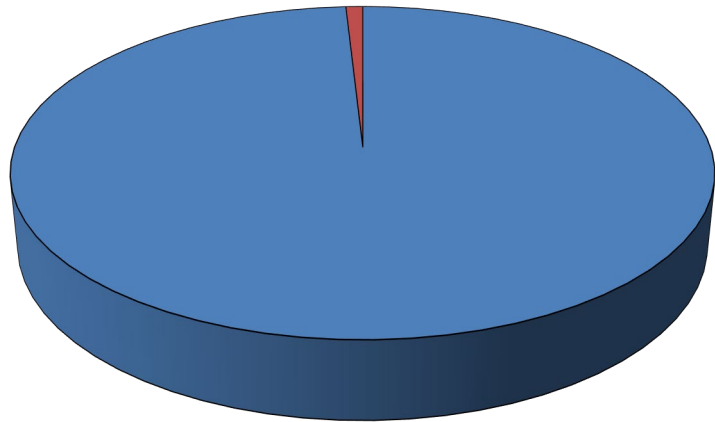
Investment Earnings of \$127,018 is an increase of \$124,518 or 4980.72% over the fiscal year 2022/23 Adopted Budget, and is due to increased interest revenue pooled investments.

Miscellaneous Revenue of \$39,000 is an increase of \$5,360 or 15.93% over the fiscal year 2022/23 Adopted Budget, and is due to increased rent from Arizona Soccer Holdings, Inc.

SUBSCRIBER SERVICES
Internal Service Fund

Fiscal Year 2023/2024

- Charges for Services 99.10%
- Investment Earnings 0.90%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	422,460	559,605	545,022	529,440	694,940
Investment Earnings	10,138	3,389	1,554	1,199	6,285
Total Revenue	432,598	562,994	546,576	530,639	701,225

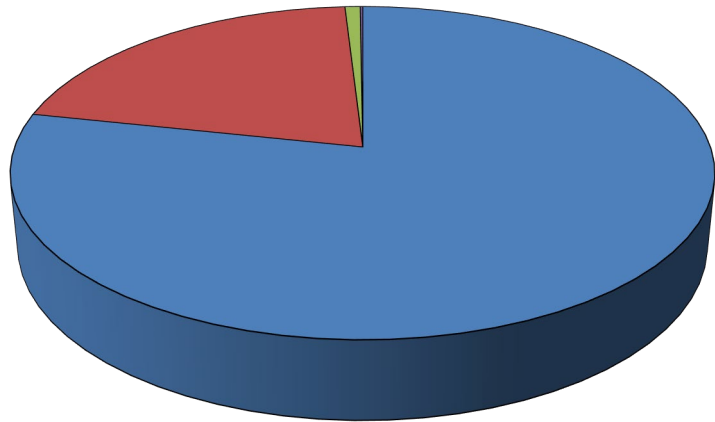
Charges for Services of \$694,940 is an increase of \$165,500 or 31.26% over the fiscal year 2022/23 Adopted Budget, and is primarily due to an unanticipated upturn in time and material billings.

Investment Earnings of \$6,285 is an increase of \$5,086 or 424.19% over the fiscal year 2022/23 Adopted Budget, and is due to higher interest rate and a higher cash fund balance.

**SUPERIOR COURT
Special Revenue Fund**

Fiscal Year 2023/2024

- Intergovernmental 78.33%
- Charges for Services 20.72%
- Miscellaneous Revenue 0.81%
- Investment Earnings 0.14%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	12,626,191	12,394,850	13,780,631	14,671,050	14,137,218
Charges for Services	3,157,444	3,518,696	3,265,438	3,177,582	3,739,000
Miscellaneous Revenue	44,557	45,586	63,643	116,100	146,988
Investment Earnings	77,602	28,063	15,977	24,357	26,160
Total Revenue	15,905,794	15,987,195	17,125,689	17,989,089	18,049,366

Intergovernmental of \$14,137,218 is a decrease of \$533,832 or 3.64% from the fiscal year 2022/23 Adopted Budget, reflecting a reduction in revenues and funding from state and federal sources.

Charges for Services of \$3,739,000 is an increase of \$561,418 or 17.67% over the fiscal year 2022/23 Adopted Budget and is due to an increase in demand for court related services and their associated fees as court

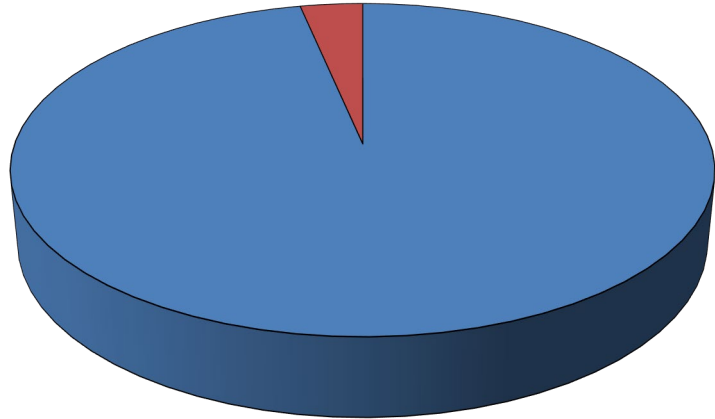
Miscellaneous Revenue of \$146,988 is an increase of \$30,888 or 26.60% over the fiscal year 2022/23 Adopted Budget, and is due to additional revenue from agency funding, partially offset by a small decrease in non-government grants.

Investment Earnings of \$26,160 is an increase of \$1,803 or 7.40% over the fiscal year 2022/23 Adopted Budget due to higher interest rates on interest revenue from pooled investments.

TELECOMMUNICATIONS
Internal Service Fund

Fiscal Year 2023/2024

- Charges for Services 96.67%
- Investment Earnings 3.33%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	7,587,000	7,401,420	7,653,360	6,817,140	6,744,332
Investment Earnings	41,152	23,808	20,391	14,000	232,224
Miscellaneous Revenue	27	-	4,736	-	-
Total Revenue	7,628,179	7,425,228	7,678,487	6,831,140	6,976,556

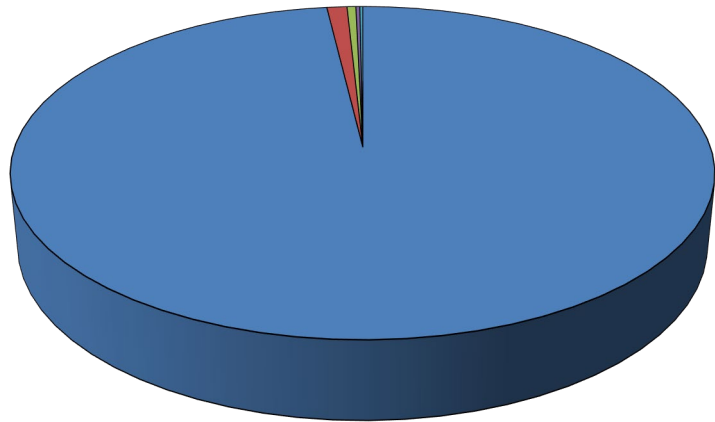
Charges for Services of \$6,744,332 is a decrease of \$72,808 or 1.07% from the fiscal year 2022/23 Adopted Budget, and is due to an anticipated decline in interdepartmental revenue.

Investment Earnings of \$232,224 is an increase of \$218,224 or 1558.74% over the fiscal year 2022/23 Adopted Budget, and is due to increased interest revenue from a higher cash balance.

TRANSPORTATION
Special Revenue Fund

Fiscal Year 2023/2024

- Intergovernmental 98.09%
- Licenses & Permits 1.07%
- Miscellaneous Revenue 0.47%
- Investment Earnings 0.21%
- Charges for Services 0.16%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Intergovernmental	67,803,606	79,689,378	81,098,890	88,607,444	80,373,158
Licenses & Permits	1,661,055	1,645,368	694,687	530,000	880,000
Miscellaneous Revenue	454,625	376,185	638,605	863,578	381,871
Investment Earnings	458,839	161,515	162,961	238,219	170,365
Charges for Services	115,616	166,231	155,977	200,000	135,000
Property Taxes	4,265	4,205	666	1,000	700
Gain/Loss on Disp. of Assets	-	-	144,450	-	-
Fines & Forfeits	8,156	10,915	6,678	-	-
Total Revenue	70,506,162	82,053,797	82,902,914	90,440,241	81,941,094

Intergovernmental of \$80,373,158 is a decrease of \$8,234,286 or 9.29% from the fiscal year 2022/23 Adopted Budget, and is primarily due to decreases in Federal grant revenue-pass through state, and State Revenue. These are offset by increases to Federal Payments in Lieu of Tax, and State Revenue Highway User Fees, State Revenue Vehicle License Tax.

Licenses & Permits of \$880,000 is an increase of \$350,000 or 66.04% over the fiscal year 2022/23 Adopted Budget, and is due to an increase in licensing and permitting costs for fiscal year 2023/24.

Miscellaneous Revenue of \$381,871 is a decrease of \$481,707 or 55.78% from the fiscal year 2022/23 Adopted Budget is due to a decrease of governmental and agency funds for fiscal year 2023/24.

Investment Earnings of \$170,365 is a decrease of \$67,854 or 28.48% from the fiscal year 2022/23 Adopted Budget is due to a decrease in interest revenue from pooled investments.

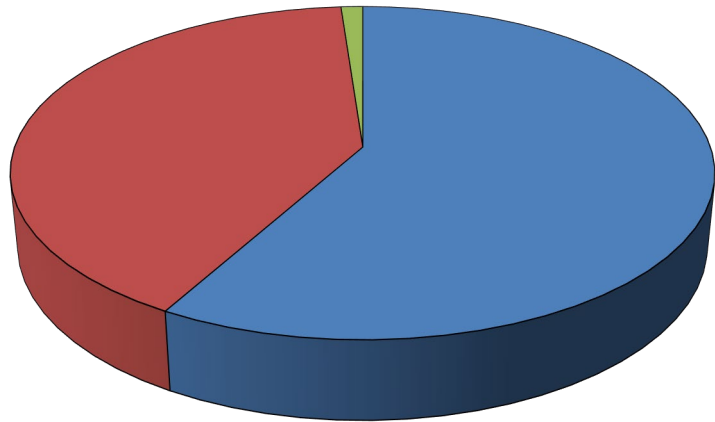
Charges for Services of \$135,000 is a decrease of \$65,000 or 32.50% from the fiscal year 2022/23 Adopted Budget is due to decreased impact fees for fiscal year 2023/24.

Property Taxes of \$700 is a decrease of \$300 or 30.00% from the fiscal year 2022/23 Adopted Budget, and is primarily due to a decrease in real and personal property tax collections.

TREASURER
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 58.14%
- Miscellaneous Revenue 40.70%
- Investment Earnings 1.16%



Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	59,197	28,095	35,247	50,000	50,000
Miscellaneous Revenue	69,583	62,877	26,535	35,000	35,000
Investment Earnings	6,799	3,491	1,348	1,000	1,000
Total Revenue	135,579	94,463	63,130	86,000	86,000

Charges for Services of \$50,000 remains unchanged from the fiscal year 2022/23 Adopted Budget, and are comprised of statutory fees, such as certificates of purchase (tax liens), and fees from Treasurer's deeds.

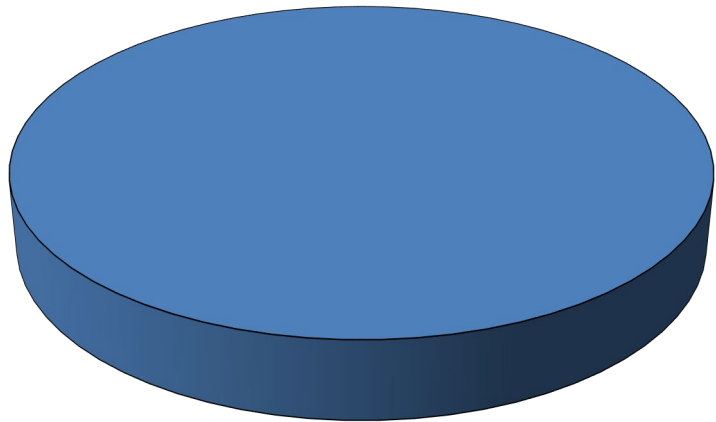
Miscellaneous Revenue of \$35,000 remains unchanged from the fiscal year 2022/23 Adopted Budget, and include fees collected for non-sufficient funds, and the sale of data.

Investment Earnings of \$1,000 remains unchanged from the fiscal year 2022/23 Adopted Budget, and represent interest on the anticipated cash fund balance.

WILDFLOWER CFD
Special Revenue Fund

Fiscal Year 2023/2024

■ Property Taxes 100%



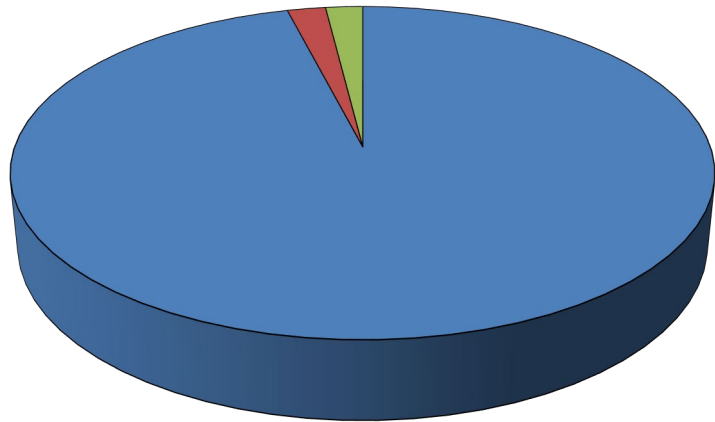
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Property Taxes	-	-	-	-	923
Total Revenue	-	-	-	-	923

Property Taxes of \$923 is an increase of \$923 or 100% over the fiscal year 2022/23 Adopted Budget. Property taxes revenues are collected to fund the Community Facilities District. This is the first year the District has levied a property tax.

WIRELESS INTEGRATED NETWORK
Special Revenue Fund

Fiscal Year 2023/2024

- Charges for Services 95.98%
- Investment Earnings 2.04%
- Miscellaneous Revenue 1.98%



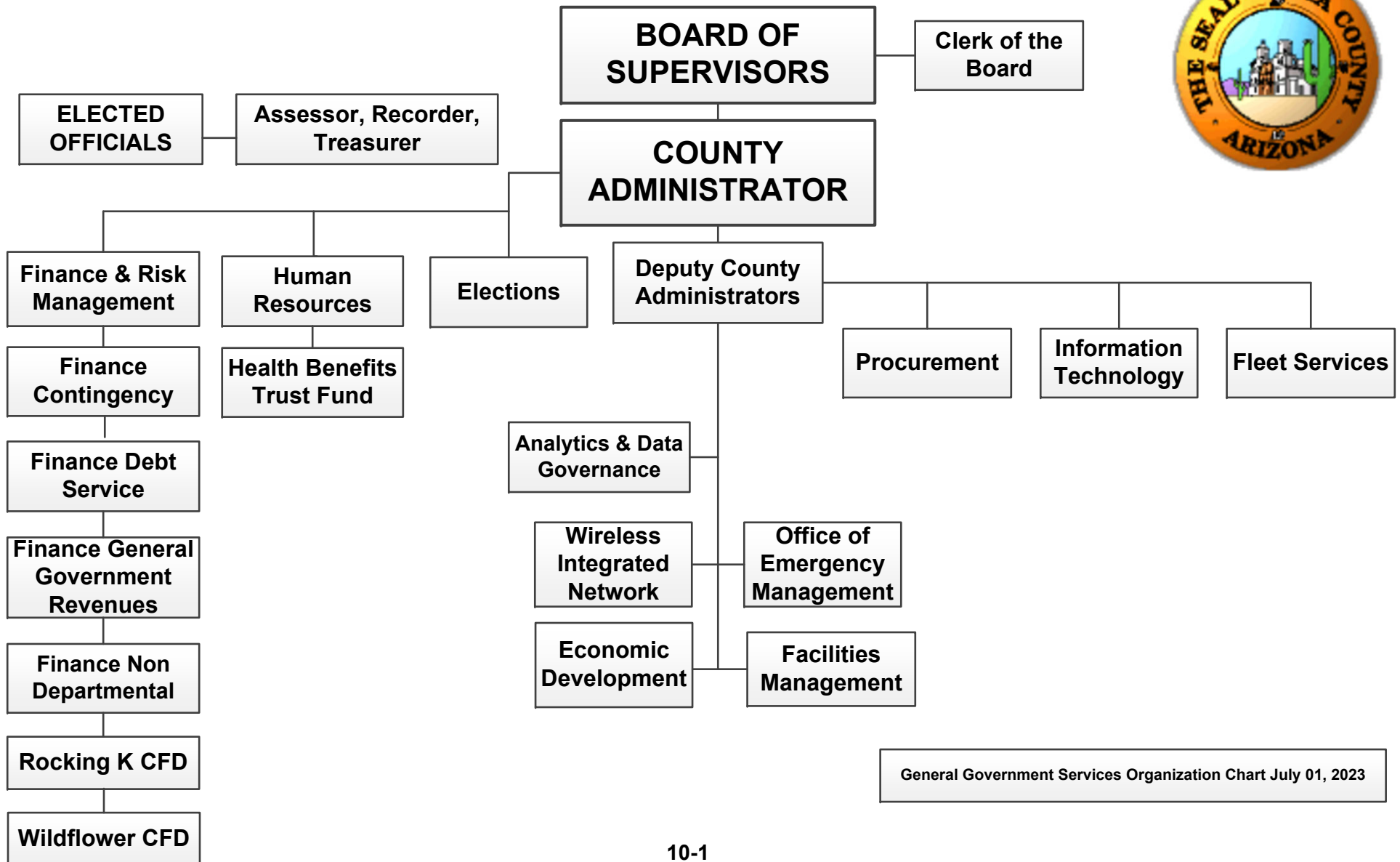
Revenue Object	FY 2019/2020 Actual	FY 2020/2021 Actual	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Charges for Services	3,344,694	3,686,457	3,913,646	3,806,856	4,000,440
Investment Earnings	66,956	26,657	18,733	17,643	84,985
Miscellaneous Revenue	68,484	79,405	69,258	82,141	82,676
Total Revenue	3,480,134	3,792,519	4,001,637	3,906,640	4,168,101

Charges for Services of \$4,000,440 is an increase of \$193,584 or 5.09% over the fiscal year 2022/23 Adopted Budget, and is primarily based on external to Pima County Radio revenues collected on a monthly fee basis per radio. In addition, internal Pima County radio users, such as public safety, also pay a monthly fee. The overall number of radios used increased over the prior fiscal year.

Investment Earnings of \$84,985 is an increase of \$67,342 or 381.69% over the fiscal year 2022/23 Adopted Budget, and this is due to a higher than normal interest rate, and a higher than normal cash fund balance.

Miscellaneous Revenue of \$82,676 is an increase of \$535 or 0.65% over the fiscal year 2022/23 Adopted Budget. This is primarily due to an upturn in rents and royalties collected from, but not limited to, the City of Tucson, Golden Ranch Drive, The Town of Oro Valley Police Department, DAKOTACOM, and Simply Bitts, LLC.

GENERAL GOVERNMENT SERVICES ORGANIZATION CHART



General Government Services Organization Chart July 01, 2023

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Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
<u>GENERAL GOVERNMENT SERVICES</u>						
Analytics & Data Governance						
Analytics & Data Governance	3,698,661	-	-	-	-	3,698,661
Total Analytics & Data Governance	3,698,661	-	-	-	-	3,698,661
Assessor						
Administration	5,474,678	-	-	-	-	5,474,678
Assessor Statutory Mandates	6,413,874	-	-	-	-	6,413,874
Total Assessor	11,888,552	-	-	-	-	11,888,552
Board of Supervisors						
Board of Supervisors	2,889,282	-	-	-	-	2,889,282
Total Board of Supervisors	2,889,282	-	-	-	-	2,889,282
Clerk of the Board						
Administration Management	1,037,920	-	-	-	-	1,037,920
Management of Information & Records	835,069	-	-	-	-	835,069
Total Clerk of the Board	1,872,989	-	-	-	-	1,872,989
County Administrator						
County Administrator	3,927,562	-	-	-	-	3,927,562
Total County Administrator	3,927,562	-	-	-	-	3,927,562
Economic Development						
Economic Development	2,425,831	-	-	-	-	2,425,831
Total Economic Development	2,425,831	-	-	-	-	2,425,831
Elections						
Elections	6,089,430	3,500	-	-	-	6,092,930
Total Elections	6,089,430	3,500	-	-	-	6,092,930

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Facilities Management						
Administration	2,251,787	-	-	-	-	2,251,787
Building Services	19,888,179	577,500	-	-	-	20,465,679
Facilities Renewal	-	15,925,000	-	-	-	15,925,000
Parking Garages	-	-	-	-	3,022,536	3,022,536
Total Facilities Management	22,139,966	16,502,500	-	-	3,022,536	41,665,002
Finance & Risk Management						
Administration	1,930,100	-	-	-	-	1,930,100
Budget	2,049,858	-	-	-	-	2,049,858
Departmental Analysis	2,158,357	-	-	-	-	2,158,357
Financial Control & Reporting	1,523,530	-	-	-	-	1,523,530
Financial Management	990,047	-	-	-	-	990,047
Financial Operations	3,467,568	-	-	-	-	3,467,568
Financial Transactions	1,174,938	-	-	-	-	1,174,938
Improvement Districts	-	318,704	-	-	-	318,704
Internal Audit - Procedures and Training	1,246,011	-	-	-	-	1,246,011
Revenue Management	1,982,186	226,544	-	-	-	2,208,730
Total Finance & Risk Management	16,522,595	545,248	-	-	-	17,067,843
Finance Contingency						
Contingency	121,233,614	-	-	-	-	121,233,614
FNC Grants Contingency	-	100,000,000	-	-	-	100,000,000
Total Finance Contingency	121,233,614	100,000,000	-	-	-	221,233,614
Finance Debt Service						
Debt Service	-	-	103,035,321	-	-	103,035,321
Total Finance Debt Service	-	-	103,035,321	-	-	103,035,321
Finance General Government Revenue						
General Government Revenues	100,000	-	-	-	-	100,000
Total Finance General Government Revenue	100,000	-	-	-	-	100,000

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Finance Non Departmental						
Mandated Payments	73,317,300	-	-	-	-	73,317,300
Non Departmental	25,051,505	-	-	-	-	25,051,505
Total Finance Non Departmental	98,368,805	-	-	-	-	98,368,805
Human Resources						
Employee Development	1,880,323	-	-	-	-	1,880,323
Employee Relations	821,872	-	-	-	-	821,872
HR - Recruitment/Classification/Compensation	1,857,148	-	-	-	-	1,857,148
Operations	1,910,725	-	-	-	-	1,910,725
Reports & Records	206,152	-	-	-	-	206,152
Total Human Resources	6,676,220	-	-	-	-	6,676,220
Information Technology						
Information Technology	22,328,488	-	-	-	-	22,328,488
Total Information Technology	22,328,488	-	-	-	-	22,328,488
Office of Emergency Management & Homeland Security						
Emergency Management & Homeland Security	863,063	1,361,343	-	-	-	2,224,406
Total Office of Emergency Management & Homeland Security	863,063	1,361,343	-	-	-	2,224,406
Procurement						
Administration	858,823	-	-	-	-	858,823
Design & Construction	770,136	-	-	-	-	770,136
Materials & Services	1,339,094	-	-	-	-	1,339,094
Total Procurement	2,968,053	-	-	-	-	2,968,053

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Recorder						
Administration	1,886,180	-	-	-	-	1,886,180
Information Services	-	1,482,995	-	-	-	1,482,995
Recorder Division	1,374,876	-	-	-	-	1,374,876
RE-Early Voting Elections	2,772,495	-	-	-	-	2,772,495
Voter Registration	2,259,583	-	-	-	-	2,259,583
Total Recorder	8,293,134	1,482,995	-	-	-	9,776,129
Rocking K South CFD						
Rocking K South CFD	-	4,879,332	-	-	-	4,879,332
Total Rocking K South CFD	-	4,879,332	-	-	-	4,879,332
Treasurer						
Treasurer Operations	2,909,994	398,346	-	-	-	3,308,340
Total Treasurer	2,909,994	398,346				3,308,340
Wireless Integrated Network						
Wireless Integrated Network	-	3,382,975	-	-	-	3,382,975
Total Wireless Integrated Network	-	3,382,975	-	-	-	3,382,975
TOTAL GENERAL GOVERNMENT SERVICES	335,196,239	128,556,239	103,035,321	-	3,022,536	569,810,335
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS						
<u>GENERAL GOVERNMENT SERVICES</u>						
Facilities Management						
FM Risk Management	-	-	-	-	-	1,025,304
Total Facilities Management	-	-	-	-	-	1,025,304
Finance & Risk Management						
Risk Management	-	-	-	-	-	10,565,818
Total Finance & Risk Management	-	-	-	-	-	10,565,818

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Fleet Services						
Fleet Management Administration	-	-	-	-	-	4,517,317
Fleet Parts Supply	-	-	-	-	-	1,746,179
GPS Monitoring	-	-	-	-	-	489,634
Maintenance & Operations	-	-	-	-	-	4,629,459
Support Services	-	-	-	-	-	3,981,929
Vehicle Acquisition & Disposition	-	-	-	-	-	5,960,364
Total Fleet Services	-	-	-	-	-	21,324,882
Human Resources						
Health & Wellness	-	-	-	-	-	90,028,859
HR Risk Management	-	-	-	-	-	6,017,110
Total Human Resources	-	-	-	-	-	96,045,969
Information Technology						
Computer Hardware Software	-	-	-	-	-	25,520,779
Telecommunications	-	-	-	-	-	6,006,814
Total Information Technology	-	-	-	-	-	31,527,593
Wireless Integrated Network						
Wireless Integrated Network	-	-	-	-	-	688,694
Total Wireless Integrated Network	-	-	-	-	-	688,694
TOTAL GENERAL GOVERNMENT SERVICES	-	-	-	-	-	161,178,260
TOTAL ALL FUNDS (with Internal Svs Funds)	335,196,239	128,556,239	103,035,321	-	3,022,536	730,988,595

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Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
<u>GENERAL GOVERNMENT SERVICES</u>						
Assessor						
Administration	500	-	-	-	-	500
Total Assessor	500	-	-	-	-	500
Clerk of the Board						
Administration Management	940	-	-	-	-	940
Total Clerk of the Board	940	-	-	-	-	940
County Administrator						
County Administrator	103,262	-	-	-	-	103,262
Total County Administrator	103,262	-	-	-	-	103,262
Economic Development						
Elections						
Elections	603,000	3,500	-	-	-	606,500
Total Elections	603,000	3,500	-	-	-	606,500
Facilities Management						
Building Services	1,411,624	1,155,000	-	-	-	2,566,624
Facilities Renewal	-	5,935,093	-	-	-	5,935,093
Parking Garages	-	-	-	-	2,202,085	2,202,085
Total Facilities Management	1,411,624	7,090,093	-	-	2,202,085	10,703,802
Finance & Risk Management						
Financial Operations	16,000	-	-	-	-	16,000
Improvement Districts	-	302,575	-	-	-	302,575
Total Finance & Risk Management	16,000	302,575	-	-	-	318,575

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Finance Contingency						
Contingency	1,587,262	-	-	-	-	1,587,262
FNC Grants Contingency	-	100,000,000	-	-	-	100,000,000
Total Finance Contingency	1,587,262	100,000,000	-	-	-	101,587,262
Finance Debt Service						
Debt Service	-	-	23,553,649	-	-	23,553,649
Total Finance Debt Service	-	-	23,553,649	-	-	23,553,649
Finance General Government Revenue						
General Government Revenues	677,943,827	-	-	-	-	677,943,827
Total Finance General Government Revenue	677,943,827	-	-	-	-	677,943,827
Finance Non Departmental						
Non Departmental	5,355,000	-	-	-	-	5,355,000
Total Finance Non Departmental	5,355,000	-	-	-	-	5,355,000
Human Resources						
Reports & Records	5,550	-	-	-	-	5,550
Total Human Resources	5,550	-	-	-	-	5,550
Information Technology						
Information Technology	732,164	-	-	-	-	732,164
Total Information Technology	732,164	-	-	-	-	732,164
Office of Emergency Management & Homeland Security						
Emergency Management & Homeland Security	-	857,885	-	-	-	857,885
Total Office of Emergency Management & Homeland Security	-	857,885	-	-	-	857,885

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Recorder						
Information Services	-	700,000	-	-	-	700,000
Recorder Division	4,250,000	-	-	-	-	4,250,000
Voter Registration	-	-	-	-	-	-
Total Recorder	4,250,000	700,000	-	-	-	4,950,000
Rocking K South CFD						
Rocking K South CFD	-	223,123	-	-	-	223,123
Total Rocking K South CFD	-	223,123	-	-	-	223,123
Treasurer						
Treasurer Operations	-	86,000	-	-	-	86,000
Total Treasurer	-	86,000				86,000
Wireless Integrated Network						
Wireless Integrated Network	-	4,168,101	-	-	-	4,168,101
Total Wireless Integrated Network	-	4,168,101	-	-	-	4,168,101
Wildflower CFD						
Wildflower CFD	-	923	-	-	-	923
Total Wildflower CFD	-	923	-	-	-	923
TOTAL GENERAL GOVERNMENT SERVICES	692,009,129	113,432,200	23,553,649	-	2,202,085	831,197,063

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS

GENERAL GOVERNMENT SERVICES

Facilities Management						
FM Risk Management	-	-	-	-	-	165,099
Total Facilities Management	-	-	-	-	-	165,099

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Finance & Risk Management						
Risk Management	-	-	-	-	-	13,339,343
Total Finance & Risk Management	-	-	-	-	-	13,339,343
Fleet Services						
Fleet Management Administration	-	-	-	-	-	16,953,618
Maintenance & Operations	-	-	-	-	-	1,582,208
Support Services	-	-	-	-	-	158,903
Vehicle Acquisition & Disposition	-	-	-	-	-	(250,000)
Total Fleet Services	-	-	-	-	-	18,444,729
Human Resources						
Health & Wellness	-	-	-	-	-	90,015,990
HR Risk Management	-	-	-	-	-	3,451,128
Total Human Resources	-	-	-	-	-	93,467,118
Information Technology						
Computer Hardware Software	-	-	-	-	-	26,781,653
Telecommunications	-	-	-	-	-	6,976,556
Total Information Technology	-	-	-	-	-	33,758,209
Wireless Integrated Network						
Wireless Integrated Network	-	-	-	-	-	701,225
Total Wireless Integrated Network	-	-	-	-	-	701,225
TOTAL GENERAL GOVERNMENT SERVICES	-	-	-	-	-	159,875,723
TOTAL ALL FUNDS (with Internal Svs Funds)	692,009,129	113,432,200	23,553,649	-	2,202,085	991,072,786

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
<u>GENERAL GOVERNMENT SERVICES</u>						
Analytics & Data Governance						
Analytics & Data Governance	25.68	-	-	-	-	25.68
Total Analytics & Data Governance	25.68	-	-	-	-	25.68
Assessor						
Administration	46.00	-	-	-	-	46.00
Assessor Statutory Mandates	96.00	-	-	-	-	96.00
Total Assessor	142.00	-	-	-	-	142.00
Board of Supervisors						
Board of Supervisors	22.00	-	-	-	-	22.00
Total Board of Supervisors	22.00	-	-	-	-	22.00
Clerk of the Board						
Administration Management	10.00	-	-	-	-	10.00
Management of Information & Records	9.00	-	-	-	-	9.00
Total Clerk of the Board	19.00	-	-	-	-	19.00
County Administrator						
County Administrator	16.75	-	-	-	-	16.75
Total County Administrator	16.75	-	-	-	-	16.75
Economic Development						
Economic Development	3.85	-	-	-	-	3.85
Total Economic Development	3.85	-	-	-	-	3.85
Elections						
Elections	42.50	-	-	-	-	42.50
Total Elections	42.50	-	-	-	-	42.50

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Facilities Management						
Administration	16.00	-	-	-	-	16.00
Building Services	139.00	-	-	-	-	139.00
Parking Garages	-	-	-	-	7.00	7.00
Total Facilities Management	155.00	-	-	-	7.00	162.00
Finance & Risk Management						
Administration	8.25	-	-	-	-	8.25
Budget	18.00	-	-	-	-	18.00
Departmental Analysis	23.00	-	-	-	-	23.00
Financial Control & Reporting	18.00	-	-	-	-	18.00
Financial Management	9.00	-	-	-	-	9.00
Financial Operations	30.00	-	-	-	-	30.00
Financial Transactions	13.00	-	-	-	-	13.00
Internal Audit - Procedures and Training	14.00	-	-	-	-	14.00
Revenue Management	23.00	-	-	-	-	23.00
Total Finance & Risk Management	156.25	-	-	-	-	156.25
Human Resources						
Employee Development	11.00	-	-	-	-	11.00
Employee Relations	9.00	-	-	-	-	9.00
HR - Recruitment/Classification/Compensation	16.00	-	-	-	-	16.00
Operations	13.00	-	-	-	-	13.00
Reports & Records	3.00	-	-	-	-	3.00
Total Human Resources	52.00	-	-	-	-	52.00
Information Technology						
Information Technology	154.00	-	-	-	-	154.00
Total Information Technology	154.00	-	-	-	-	154.00

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Office of Emergency Management & Homeland Security						
Emergency Management & Homeland Security	1.00	8.00	-	-	-	9.00
Total Office of Emergency Management & Homeland Security	1.00	8.00	-	-	-	9.00
Procurement						
Administration	9.00	-	-	-	-	9.00
Design & Construction	8.00	-	-	-	-	8.00
Materials & Services	14.00	-	-	-	-	14.00
Total Procurement	31.00	-	-	-	-	31.00
Recorder						
Administration	7.00	-	-	-	-	7.00
Information Services	-	6.00	-	-	-	6.00
Recorder Division	23.00	-	-	-	-	23.00
Voter Registration	30.73	-	-	-	-	30.73
Total Recorder	60.73	6.00	-	-	-	66.73
Rocking K South CFD						
Treasurer						
Treasurer Operations	31.10	-	-	-	-	31.10
Total Treasurer	31.10	-				31.10
Wireless Integrated Network						
Wireless Integrated Network	-	9.00	-	-	-	9.00
Total Wireless Integrated Network	-	9.00	-	-	-	9.00
TOTAL GENERAL GOVERNMENT SERVICES	912.85	23.00	-	-	7.00	942.85

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY - INTERNAL SERVICE FUNDS						
<u>GENERAL GOVERNMENT SERVICES</u>						
Facilities Management						
FM Risk Management	-	-	-	-	-	9.00
Total Facilities Management	-	-	-	-	-	9.00
Finance & Risk Management						
Risk Management	-	-	-	-	-	5.00
Total Finance & Risk Management	-	-	-	-	-	5.00
Fleet Services						
Fleet Management Administration	-	-	-	-	-	14.48
Fleet Parts Supply	-	-	-	-	-	5.00
GPS Monitoring	-	-	-	-	-	2.00
Maintenance & Operations	-	-	-	-	-	35.75
Support Services	-	-	-	-	-	1.00
Total Fleet Services	-	-	-	-	-	58.23
Human Resources						
Health & Wellness	-	-	-	-	-	13.00
HR Risk Management	-	-	-	-	-	3.00
Total Human Resources	-	-	-	-	-	16.00
Information Technology						
Computer Hardware Software	-	-	-	-	-	61.00
Telecommunications	-	-	-	-	-	14.00
Total Information Technology	-	-	-	-	-	75.00
Wireless Integrated Network						
Wireless Integrated Network	-	-	-	-	-	4.00
Total Wireless Integrated Network	-	-	-	-	-	4.00

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
TOTAL GENERAL GOVERNMENT SERVICES	-	-	-	-	-	167.23
TOTAL ALL FUNDS (with Internal Svs Funds)	912.85	23.00	-	-	7.00	1,110.08

NOTE: Slight FTE differences between reports are due to rounding

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ANALYTICS & DATA GOVERNANCE

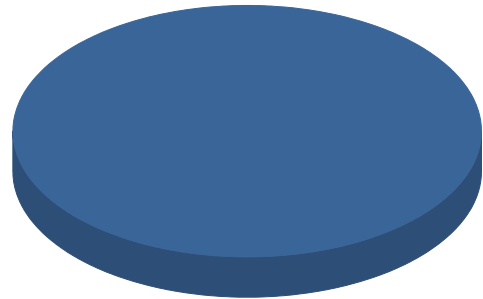
Expenses 3,698,661

Revenues -

FTEs 25.68

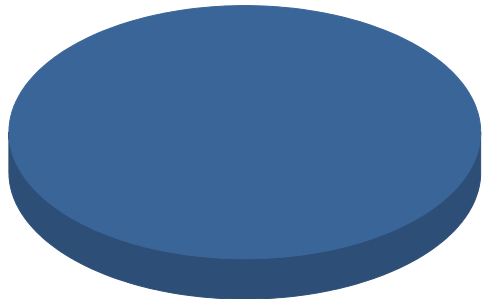
Expenditures By Program

■ Analytics & Data Governance 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 100.00%
Total: 100.00%



Function Statement:

Analytics & Data Governance (ADG) provides Pima County with actionable information, analyses, and insights that support and enhance the quality and delivery of services and address public needs. Enable data access and understanding through data democratization, literacy, and skills for better decision making throughout Pima County. ADGs Strategic Goals are:

1. Transparent Communication and Accountability: driving accountability between ADG and its customers by clearly communicating: reports and data availability; how to access reports; customer request status; service level agreement definitions for response, resolution, testing and promotion
2. Deliver Analytics: delivering commitments on time, every time, creating and updating reports, ingesting and integrating data as needed to meet business (customer) needs
3. Data Literacy: instilling an attitude of "Data is FUNdamental," interpreting and questioning the data, training and empowering Pima County to use data for decision making.
4. Modernize Data Operations; be a world class organization by completing Pima County's cloud migration, adopting technical innovations, and developing consistent and repeatable practices by automating data operations
5. Enterprise Resource Planning (ERP) management: enabling business transformations, embracing new technology, creating automations, understanding business processes, and conveying access to data and information
6. Data Governance: creating and implementing a system of decision rights and accountabilities for information-related processes, defining the who, what, where, when, why, and how of all related actions

Mandates:

None

Department Summary by Program

Department: **Analytics & Data Governance**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Analytics & Data Governance	2,902,380	4,140,777	3,698,661
Total Expenditures	<u>2,902,380</u>	<u>4,140,777</u>	<u>3,698,661</u>
General Fund Support	2,830,380	4,140,777	3,698,661
Net Operating Transfers In/(Out)	72,000	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,902,380</u>	<u>4,140,777</u>	<u>3,698,661</u>
<u>Staffing (FTEs) by Program</u>			
Analytics & Data Governance	20.60	29.60	25.68
Total Staffing (FTEs)	<u>20.60</u>	<u>29.60</u>	<u>25.68</u>

Program Summary

Department: Analytics & Data Governance

Program: Analytics & Data Governance

Function

To provide Pima County departments with actionable information, analysis, and insight that support and enhance the quality and delivery of services while addressing the needs of the public.

Description of Services

Provide a comprehensive data strategy for the County. Set up and maintain a central data warehouse and comprehensive data governance structure.

Program Goals & Objectives

- Enhance the County's ability to review and analyze data from enterprise systems while creating new analytics to enhance information analysis and decision making
- Identify a data classification system for implementation
- Create a report catalog as a singular location for employees to lookup and access reports
- Create a data governance strategy for the County

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Departmental visualizations produced	52	50	25
Data governance framework published	yes	yes	yes
Data classification system selected and its structure published	no	yes	yes
Create a report catalog	no	no	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,252,326	3,251,188	2,723,016
Operating Expenses	650,054	889,589	975,645
Total Program Expenditures	2,902,380	4,140,777	3,698,661
General Fund Support	2,830,380	4,140,777	3,698,661
Net Operating Transfers In/(Out)	72,000	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	2,902,380	4,140,777	3,698,661

Program Staffing FTEs	20.60	29.60	25.68
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ASSESSOR

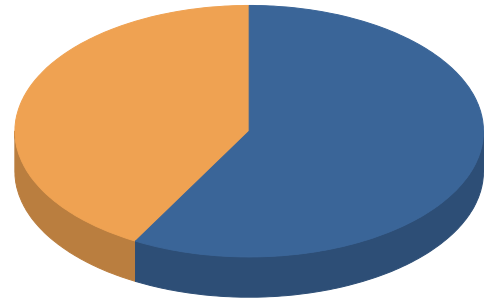
Expenses 11,050,552

Revenues 500

FTEs 142.00

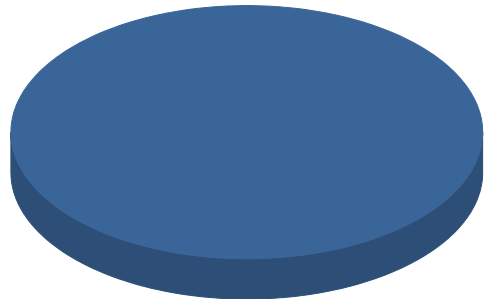
Expenditures By Program

■ Assessor Statutory Mandates	58.04%
■ Administration	41.96%
Total:	100.00%



Sources of All Funding

■ General Fund Support	100.00%
Total:	100.00%



Function Statement:

Locate, identify, list, value, and defend all real and personal property in Pima County. Annually value and add to the tax roll all new construction, additions, changes in ownership, subdivisions, and parcel splits. Educate and assist the public in the valuation and appeals process.

Mandates:

ARS Title 42: Taxation

Department Summary by Program

Department: **Assessor**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	3,378,205	4,840,716	5,474,678
Assessor Statutory Mandates	4,887,019	6,354,729	6,413,874
Total Expenditures	<u>8,265,224</u>	<u>11,195,445</u>	<u>11,888,552</u>
<u>Funding by Source</u>			
Revenues			
Administration	600	500	500
Total Revenues	<u>600</u>	<u>500</u>	<u>500</u>
General Fund Support	8,314,624	11,194,945	11,888,052
Net Operating Transfers In/(Out)	(50,000)	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>8,265,224</u>	<u>11,195,445</u>	<u>11,888,552</u>
<u>Staffing (FTEs) by Program</u>			
Administration	30.00	47.00	46.00
Assessor Statutory Mandates	113.00	96.00	96.00
Total Staffing (FTEs)	<u>143.00</u>	<u>143.00</u>	<u>142.00</u>

Program Summary

Department: Assessor

Program: Administration

Function

Provide administrative, managerial, and network support for all functions in the Pima County Assessor's Office.

Description of Services

Administer, direct, and manage County personnel policies and procedures and provide personnel and payroll services for the Assessor's Office. Budget and monitor the use of public funds. Monitor procurement and operational services. Manage and direct information systems administration. Develop electronic methods to enhance processing of tabular and graphic data. Ensure compliance with statutory mandates.

Program Goals & Objectives

- Provide web-based public access to data and records for valuation purposes, including but not limited to, values, classification, characteristics, maps, photographs, and sales
- Maintain a local area network system with current technologies
- Ensure the proper and timely performance of all functions mandated to the Assessor by Arizona Revised Statute (ARS) Title 42

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Required ARS Title 42 statutory mandates are fulfilled	yes	yes	yes
Computer systems maintained and upgraded for most efficiency	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,449,960	3,688,932	3,688,285
Operating Expenses	928,245	980,284	1,786,393
Capital Equipment > \$5,000	-	171,500	-
Total Program Expenditures	3,378,205	4,840,716	5,474,678

Program Funding by Source			
Revenues			
Miscellaneous Revenue	600	500	500
Operating Revenue Sub-Total	600	500	500
General Fund Support	3,427,605	4,840,216	5,474,178
Net Operating Transfers In/(Out)	(50,000)	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,378,205	4,840,716	5,474,678

Program Staffing FTEs	30.00	47.00	46.00
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Program Summary

Department: Assessor

Program: Assessor Statutory Mandates

Function

Administer and direct statutory mandates, legislative changes, and Arizona Department of Revenue guidelines. Maintain and manage mandates of the Arizona Department of Commerce and the U.S. Department of Commerce.

Description of Services

Identify, classify, value, and list taxable property in Pima County. List, locate, value, and classify new construction and additions to both real and personal property. Accept, review, route, update, and respond to petitions filed during the Administrative Appeal process and to Notices of Proposed Corrections and Notices of Claim. Defend established values during the Administrative Appeal, Notice of Proposed Corrections, and Notice of Change processes. Accept, review, and grant exemption status and legislative freeze to qualifying applicants as mandated. Maintain parcel maps and parcel files, and create and maintain all taxing authority boundaries.

Program Goals & Objectives

- Identify all real property in the County subject to taxation and determine the full cash value of such property as of January 1st of the next year as required by ARS Title 42
 - Receive petitions to the Assessor for administrative review of valuations and respond to them no later than August 15th of the tax year as required by ARS Title 42
 - Supply Arizona Department of Revenue with valuation data sufficient to receive an Authorization to Proceed letter in compliance with the equalization process
 - Receive, process, and maintain applications for legislative valuation freezes for eligible seniors, exemptions for eligible widow/widower, and permanently disabled property owners as provided by law
 - Complete and deliver the assessment roll, Assessor's certificate, and property lists to the Clerk of the Board of Supervisors on or before December 20th of each year as required by Arizona Revised Statute (ARS) Title 42
 - Determine the limited property value for the current year of each school district in the County and transmit the values to the County School Superintendent on or before February 10th of the tax year as required by ARS Title 42
 - Notify property owners or purchaser of real property, the property's proposed full cash value and limited value, if applicable, to be used for assessment purposes on or before March 1st of the tax year as required by ARS Title 42
 - Transmit to the Property Tax Oversight Commission and the governing bodies of the political subdivisions or districts in the County the values required to compute the levy limit prescribed by statute and transmit to the staff of the Joint Legislative Budget Committee and the Governor's Office of Strategic Planning and Budgeting the values required to compute the truth in taxation rates on or before February 10 of the tax year as required by ARS Title 42
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Exemption and Legislative Freeze requests responded to	100%	100%	100%
Administrative Appeals, Notices of Errors, and Notices of Claims responded to	100%	100%	100%
Personal and real property valuations determined as of January 1st	yes	yes	yes
Notice of Values mailed for all personal and real property by March 1st	yes	yes	yes
Assessment roll and lists prepared and delivered by December 20th	yes	yes	yes
Values for levy limits, school districts, and truth in taxation rates prepared and transmitted by February 10th	yes	yes	yes
Compliance with equalization process	yes	yes	yes

Program Summary

Department: **Assessor**

Program: **Assessor Statutory Mandates**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	4,563,247	5,918,979	5,929,924
Operating Expenses	323,772	435,750	483,950
Total Program Expenditures	<u>4,887,019</u>	<u>6,354,729</u>	<u>6,413,874</u>
General Fund Support	4,887,019	6,354,729	6,413,874
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>4,887,019</u>	<u>6,354,729</u>	<u>6,413,874</u>
<u>Program Staffing FTEs</u>	113.00	96.00	96.00

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BOARD OF SUPERVISORS

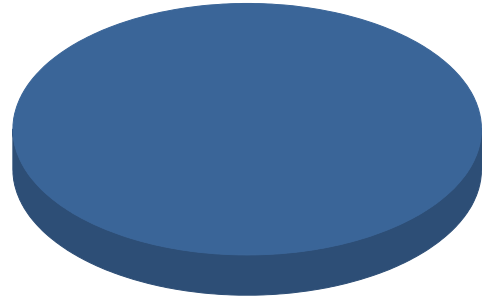
Expenses 2,889,282

Revenues -

FTEs 22.00

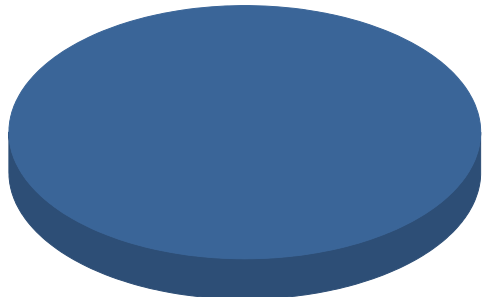
Expenditures By Program

■ Board of Supervisors 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 100.00%
Total: 100.00%



Function Statement:

Fulfill the duties and responsibilities set forth in the Arizona Revised Statutes. Fund and maintain public health and safety. Lay out, maintain, and manage roads and bridges within the County. Provide health care and legal services to the indigent population of the County. Supervise the official conduct of all County officers charged with assessing, collecting, safekeeping, managing, or disbursing public revenues. Initiate and support state legislation beneficial to Pima County. Pursue federal and state funding to support services to County residents. Respond to constituents' problems, suggestions, inquiries, or complaints. Establish policies and goals to be carried out and achieved by County departments. Set spending limits and approve budgets of all County departments.

Mandates:

ARS Title 11, Chapter 2: Board of Supervisors

Department Summary by Program

Department: Board of Supervisors

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Board of Supervisors	2,527,170	2,820,953	2,889,282
Total Expenditures	<u>2,527,170</u>	<u>2,820,953</u>	<u>2,889,282</u>
<u>Funding by Source</u>			
Revenues			
Board of Supervisors	27	-	-
Total Revenues	<u>27</u>	<u>-</u>	<u>-</u>
General Fund Support	2,527,143	2,820,953	2,889,282
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,527,170</u>	<u>2,820,953</u>	<u>2,889,282</u>
<u>Staffing (FTEs) by Program</u>			
Board of Supervisors	21.00	22.00	22.00
Total Staffing (FTEs)	<u>21.00</u>	<u>22.00</u>	<u>22.00</u>

Program Summary

Department: Board of Supervisors

Program: Board of Supervisors

Function

Fulfill the duties and responsibilities set forth in Arizona Revised Statute Title 11, Chapter 2.

Description of Services

Fund and maintain public health and safety. Lay out, maintain, and manage roads and bridges within the County. Provide health care and legal services to the indigent population of the County. Supervise the official conduct of all County officers charged with assessing, collecting, safekeeping, managing, or disbursing public funds. Initiate and support state legislation beneficial to Pima County. Pursue federal and state funding to support services to County residents. Respond to constituents' problems, suggestions, inquiries, or complaints. Establish policies and goals to be carried out and achieved by County departments. Set spending limits and approve budgets of all County departments. Levy taxes.

Program Goals & Objectives

- Make economic development more effective, accountable, and regional
 - Continue supporting Sun Corridor Inc./JobPath
 - Partner with citizens to abate graffiti to protect neighborhoods and maintain quality of life
- Maintain a General Fund reserve at a minimum of five percent of General Fund revenues
- Manage growth in a way that provides maximum benefits to residents, minimizes future taxes, and achieves community and environmental goals
- Adopt a balanced budget

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Meetings required by statute held on time	yes	yes	yes
Balanced budget adopted	yes	yes	yes
Primary property tax levy adopted	375,861,572	392,781,054	426,961,727
Neutral primary tax levy as defined by Truth in Taxation statute adopted	no	no	no
General Fund reserve as a percentage of General Fund revenues	7%	7%	17%
County funding provided for graffiti abatement	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,300,995	2,461,411	2,573,408
Operating Expenses	226,175	359,542	315,874
Total Program Expenditures	2,527,170	2,820,953	2,889,282

Program Funding by Source

Revenues			
Miscellaneous Revenue	27	-	-
Operating Revenue Sub-Total	27	-	-
General Fund Support	2,527,143	2,820,953	2,889,282
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Board of Supervisors

Program: Board of Supervisors

Total Program Funding	<u>2,527,170</u>	<u>2,820,953</u>	<u>2,889,282</u>
<u>Program Staffing FTEs</u>	21.00	22.00	22.00

CLERK OF THE BOARD

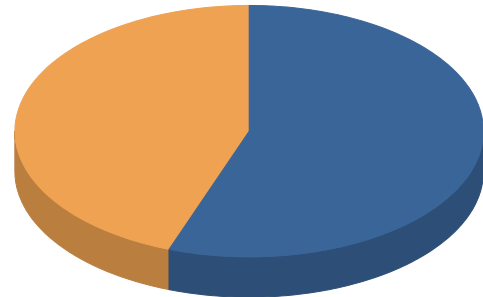
Expenses 1,872,989

Revenues 940

FTEs 19.00

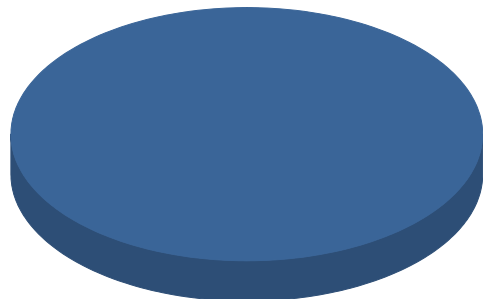
Expenditures By Program

■ Administration Management	55.42%
■ Management of Information & Records	44.58%
Total:	100.00%



Sources of All Funding

■ General Fund Support	99.95%
■ Department Revenue	0.05%
Total:	100.00%



Function Statement:

Record and publish all proceedings of the Board of Supervisors. Preserve and file all accounts acted upon by the Board. Administer and direct activities of the Pima County Records Management Program. Serve as the official filing office for all litigation and claims against Pima County. Process, preserve, and file all petitions, appeals, various licenses, and applications. Publicize and codify ordinances for inclusion in the Pima County Code. Administer and direct compliance to requirements for boards, commissions, and committees. Discharge statutory requirements for special taxing districts and State Board of Equalization Hearing Officers. Perform all other duties required by law, rule, or order of the Board.

Mandates:

Duties defined by law, rule, or order of the Board of Supervisors

Department Summary by Program

Department: Clerk of the Board

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration Management	896,895	1,034,104	1,037,920
Management of Information & Records	714,205	837,512	835,069
Total Expenditures	<u>1,611,100</u>	<u>1,871,616</u>	<u>1,872,989</u>
<u>Funding by Source</u>			
Revenues			
Administration Management	1,445	940	940
Total Revenues	<u>1,445</u>	<u>940</u>	<u>940</u>
General Fund Support	1,609,655	1,870,676	1,872,049
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,611,100</u>	<u>1,871,616</u>	<u>1,872,989</u>
<u>Staffing (FTEs) by Program</u>			
Administration Management	10.00	10.00	10.00
Management of Information & Records	9.00	9.00	9.00
Total Staffing (FTEs)	<u>19.00</u>	<u>19.00</u>	<u>19.00</u>

Program Summary

Department: Clerk of the Board

Program: Administration Management

Function

Record and publish all proceedings of the Pima County Board of Supervisors (Board). Preserve and file all accounts acted upon by the Board. Serve as the official filing office for all litigation and claims against Pima County. Process, preserve, and file all petitions, various licenses, and applications. Publicize and codify ordinances for inclusion in the Pima County Code. Administer and direct compliance to requirements for boards, commissions, and committees. Discharge statutory requirements for special taxing districts and State Board of Equalization Hearing Officers. Perform all other duties required by law, rule, or order of the Board.

Description of Services

Coordinate, prepare, and post the Board meeting agenda/addendum, including e-agenda. Record and post digital proceedings of Board meetings. Transcribe and publish Board meeting minutes to the Internet. Process Board meeting paperwork for execution/recording/distribution. Maintain permanent record for minutes, resolutions, and ordinances. Maintain indexing system for document research and retrieval. Provide for the publication of the Pima County Code. Receive and process litigation and claims. Process public records requests. Process tax roll correction orders for residential reclassifications and litigation. Process various types of liquor licenses, bingo, and fireworks permit applications. Provide coordinator training, maintain membership records, and officially post notices for boards, commissions, and committees. Maintain, e-post, and distribute Board policies. Receive and process petitions and appeals. Perform all duties relating to special taxing districts, i.e. fire district creations/annexations, and reporting requirements. Perform all other duties as required by law, rule, or order of the Board.

Program Goals & Objectives

- Perform duties pursuant to administrative procedures
 - Create microfilm archive and special taxing districts permanent records
 - Process tax roll corrections as approved
 - Perform duties pursuant to Board action
 - Perform duties within statutorily mandated deadlines
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Notices/agendas/minutes prepared and posted as statutorily required	100%	100%	100%
Tax roll corrections processed	100%	100%	100%
Public record process administered	100%	100%	100%
Perform duties pursuant to Board action	100%	100%	100%
Special taxing districts permanent retention paper records microfilmed	100%	100%	100%

Program Summary

Department: Clerk of the Board

Program: Administration Management

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	692,934	726,085	748,791
Operating Expenses	203,961	308,019	289,129
Total Program Expenditures	896,895	1,034,104	1,037,920
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	1,400	900	900
Charges for Services	20	40	40
Miscellaneous Revenue	25	-	-
Operating Revenue Sub-Total	1,445	940	940
General Fund Support	895,450	1,033,164	1,036,980
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	896,895	1,034,104	1,037,920
<u>Program Staffing FTEs</u>	10.00	10.00	10.00

Program Summary

Department: Clerk of the Board

Program: Management of Information & Records

Function

Provide an efficient and effective Pima County Records Management Program in accordance with Arizona Revised Statute 41-151.14, and Board of Supervisors Policy C 4.2.

Description of Services

Administer the Pima County Records Management Program. Establish guidelines and training programs for County personnel. Provide efficient and cost-effective storage, retrieval, and delivery of inactive paper and electronic records. Provide for and certify the destruction of confidential and non-confidential records. Create and maintain comprehensive department record retention schedules. Collaborate with the Information Technology Department (ITD) to provide guidance on the requirements for document imaging and systems implementation. Provide document imaging and microfilm scanning services to County departments and other jurisdictions. Create microfilm for permanent record preservation. Provide web-based records management training and services. Provide secure vault storage for microfilmed records. Identify current levels of information governance maturity per Association of Record Managers and Administrators (ARMA) standards and compile strategy for addressing weaknesses and adherence gaps.

Program Goals & Objectives

- Integrate ITD electronic storage services with Management of Information and Records (MIR) record policies, to create seamless platform for proper management of social media, email, and mobile device generated public records
- Develop and conduct new refresher training course on proper records management for department coordinators and new staff
- Reduce storage of long term paper records by preserving County records and documents on microfilm and/or digital image, within County-wide document management system
- Identify current levels of information governance maturity per ARMA standards, and compile strategy for addressing weaknesses and adherence gaps

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
New training program implemented	80%	90%	100%
Reduction in paper records stored	5%	7%	10%
ITD/MIR electronic data integration	5%	10%	15%
Ongoing survey of department compliance with ARMA information governance standards	10%	15%	20%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	633,080	687,088	696,486
Operating Expenses	81,125	150,424	138,583
Total Program Expenditures	714,205	837,512	835,069
General Fund Support	714,205	837,512	835,069
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	714,205	837,512	835,069

Program Staffing FTEs	9.00	9.00	9.00
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COUNTY ADMINISTRATOR

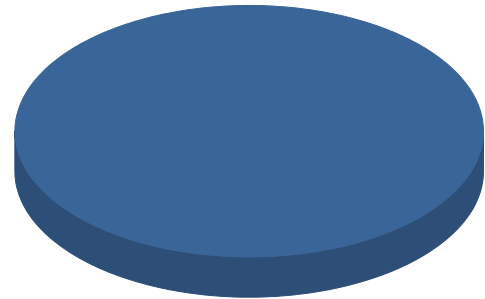
Expenses 3,927,562

Revenues 103,262

FTEs 16.75

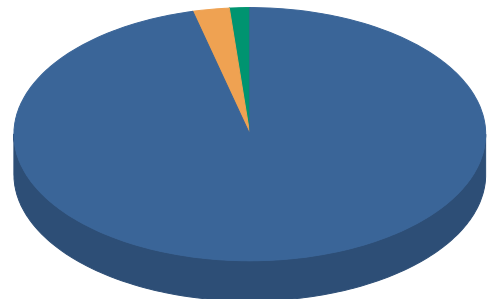
Expenditures By Program

■ County Administrator	100.00%
Total:	100.00%



Sources of All Funding

■ General Fund Support	95.97%
■ Department Revenue	2.63%
■ Operatng Transfers In	1.40%
Total:	100.00%



Function Statement:

Carry out the policies and goals established by the Board of Supervisors. Provide information and technical assistance to the Board. Administer and oversee all non-elected official department operations. Provide management, coordination, and communication on legislative issues and intergovernmental needs.

Mandates:

None

Department Summary by Program

Department: County Administrator

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
County Administrator	5,733,458	6,137,798	3,927,562
Total Expenditures	5,733,458	6,137,798	3,927,562
<u>Funding by Source</u>			
Revenues			
County Administration - Non-Departmental	23	-	-
County Administrator	656,033	-	103,262
Total Revenues	656,056	-	103,262
General Fund Support	5,036,036	5,952,572	3,769,460
Net Operating Transfers In/(Out)	146,599	185,226	54,840
Fund Balance Decrease/(Increase)	(105,233)	-	-
Other Funding Sources	-	-	-
Total Program Funding	5,733,458	6,137,798	3,927,562
<u>Staffing (FTEs) by Program</u>			
County Administrator	19.55	22.30	16.75
Total Staffing (FTEs)	19.55	22.30	16.75

Program Summary

Department: County Administrator

Program: County Administrator

Function

Carry out the policies and attain goals established by the Board of Supervisors. Provide information and technical assistance to the Board. Administer and oversee all non-elected official department operations. Provide management, coordination, and communication on legislative issues and intergovernmental needs.

Description of Services

Administer and oversee all non-elected official department operations. Provide management, coordination, and communications on all legislative issues and intergovernmental needs. Coordinate, prepare, and facilitate meetings to groups as assigned.

Program Goals & Objectives

- Implement the Board of Supervisors' policies
 - Complete mandated reports
 - Review department budget requests and submit recommendations to the Board of Supervisors

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Board requests met	yes	yes	yes
Mandated reports completed	yes	yes	yes
Department budget requests reviewed	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,470,429	3,437,097	3,033,253
Operating Expenses	3,263,029	2,625,701	894,309
Capital Equipment > \$5,000	-	75,000	-
Total Program Expenditures	5,733,458	6,137,798	3,927,562
Program Funding by Source			
Revenues			
Miscellaneous Revenue	71,871	-	103,262
Operating Revenue Sub-Total	71,871	-	103,262
Investment Earnings	5	-	-
Special Programs Revenue Sub-Total	5	-	-
Intergovernmental	234,177	-	-
Investment Earnings	2,629	-	-
Miscellaneous Revenue	347,351	-	-
Grant Revenue Sub-Total	584,157	-	-
General Fund Support	5,036,036	5,952,572	3,769,460
Net Operating Transfers In/(Out)	146,599	185,226	54,840
Fund Balance Decrease/(Increase)	(105,210)	-	-
Other Funding Sources	-	-	-

Program Summary

Department: County Administrator

Program: County Administrator

Total Program Funding	5,733,458	6,137,798	3,927,562
Program Staffing FTEs	19.55	22.30	16.75

Program Summary

Department: County Administrator

Program: County Administration - Non-Departmental

Function

This program has been discontinued. This summary is provided for informational purposes only.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Funding by Source</u>			
Revenues			
Investment Earnings	23	-	-
Special Programs Revenue Sub-Total	23	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(23)	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

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ECONOMIC DEVELOPMENT

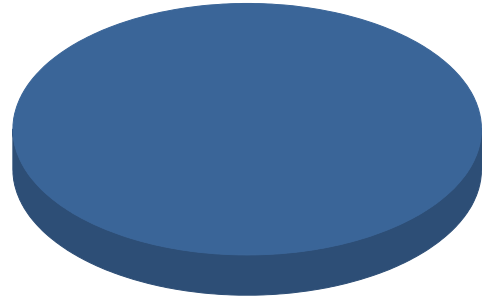
Expenses 2,425,831

Revenues -

FTEs 3.85

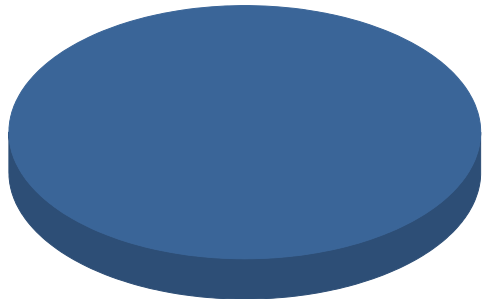
Expenditures By Program

■ Economic Development 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 100.00%
Total: 100.00%



Function Statement:

Carry out the policies and goals established by the Board of Supervisors, in conjunction with advisement from the County Administrator's Office. This includes creation, administration, and oversight of all department operations specific to Economic Development, including but not limited to business attraction, retention and expansion, job creation, and poverty reduction programs, as well as to provide management and coordination on County-wide efforts related to Economic Development in other relevant areas.

Mandates:

None

Department Summary by Program

Department: Economic Development

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Economic Development	-	-	2,425,831
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,425,831</u>
General Fund Support	-	-	2,425,831
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>-</u>	<u>-</u>	<u>2,425,831</u>
<u>Staffing (FTEs) by Program</u>			
Economic Development	-	-	3.85
Total Staffing (FTEs)	<u>-</u>	<u>-</u>	<u>3.85</u>

Program Summary

Department: Economic Development

Program: Economic Development

Function

Carry out the policies and goals established by the Board of Supervisors, in conjunction with advisement from the County Administrator related to Economic Development.

Description of Services

Creation, administration, and oversight of all department operations specific to Economic Development, including but not limited to business attraction, retention and expansion, job creation, and poverty reduction programs. Provide management and coordination on County-wide efforts related to Economic Development in other relevant areas.

Program Goals & Objectives

- Create and implement policies related to business attraction, retention, expansion and job creation. Implement Board of Supervisor's policies related to Economic Development
- Engage in infrastructure development and land portfolio diversification to facilitate economic development
- Support policy recommendations based on data and established need
- Implement the 2023-2026 Economic Development Strategic Plan and other relevant planning documents

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of programs created or maintained	n/a	n/a	2
Capital investment dollars in the community	n/a	n/a	2
Businesses retained	n/a	n/a	100
Site visits attended	n/a	n/a	12

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	-	543,245
Operating Expenses	-	-	1,882,586
Total Program Expenditures	-	-	2,425,831
General Fund Support	-	-	2,425,831
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	2,425,831

Program Staffing FTEs	-	-	3.85
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ELECTIONS

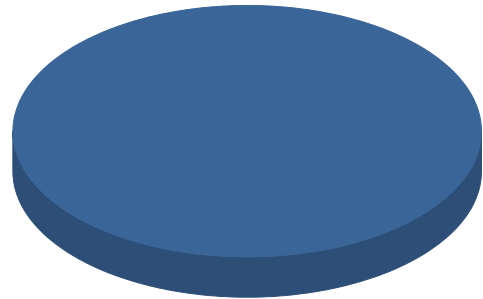
Expenses 4,555,418

Revenues 606,500

FTEs 42.50

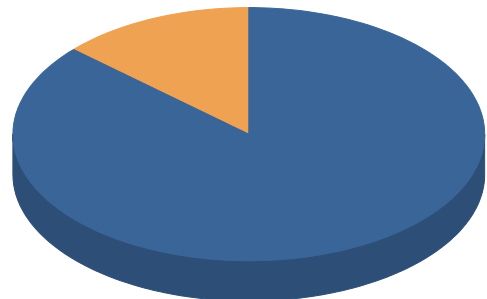
Expenditures By Program

■ Elections 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 86.69%
■ Department Revenue 13.31%
Total: 100.00%



Function Statement:

Efficiently conducts safe, secure, and fair elections according to all federal and state laws and regulations. Provide election support to all jurisdictions (cities, towns, school districts, fire districts, and other special districts) within Pima County. Serve as the filing office for candidate nominations and campaign finance reports. Responsible for all re-precincting and redistricting as required by the Board of Supervisors. Conduct community outreach to the Hispanic and Native American communities. Ensure compliance with the Americans with Disabilities Act and the Voting Rights Act.

Mandates:

State statute (ARS 16-204) requires the administration of non-partisan municipal elections to be held simultaneously with the regular partisan primary election beginning in 2014

Department Summary by Program

Department: Elections

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Elections	3,562,290	6,904,216	6,092,930
Total Expenditures	3,562,290	6,904,216	6,092,930
<u>Funding by Source</u>			
Revenues			
Elections	726,476	1,137,100	606,500
Total Revenues	726,476	1,137,100	606,500
General Fund Support	2,897,312	5,767,116	5,486,430
Net Operating Transfers In/(Out)	78,213	-	-
Fund Balance Decrease/(Increase)	(139,711)	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,562,290	6,904,216	6,092,930
<u>Staffing (FTEs) by Program</u>			
Elections	35.25	44.75	42.50
Total Staffing (FTEs)	35.25	44.75	42.50

Program Summary

Department: Elections

Program: Elections

Function

Efficiently conduct safe, secure, and fair elections according to all federal and state laws and regulations. Provide election support to all jurisdictions (cities, towns, school districts, fire districts, and other special districts) within Pima County. Serve as the filing office for candidate nominations and campaign finance reports. Responsible for all re-precincting and redistricting, as required by the Board of Supervisors. Conduct community outreach to the Hispanic and Native American communities. Ensure compliance with the Americans with Disabilities Act and the Voting Rights Act.

Description of Services

Design ballots from candidate filing documents and program voting equipment for all elections. Provide ballots and accessible voting equipment to the Recorder to conduct early voting. Provide election support to all jurisdictions such as cities, towns, schools, fire districts, and other special districts within Pima County that contract with the County. Receive local candidate filing documents to gain access to the ballot and campaign finance reports. Provide information to the Board of Supervisors regarding reprecincting and redistricting. Conduct community outreach to the Hispanic and Native American Communities. Provide accessible equipment, large print ballots, braille ballots, and voter assistance on election day to ensure compliance with the Americans with Disability Act (ADA) and the Voting Rights Act.

Program Goals & Objectives

- Staff vote centers according to statutory requirements
 - Review current staffing and work with political parties to ensure each vote center has equal and equitable representation on election day
 - To maintain a 2% variance or better in actual votes cast versus the hand count audit of votes
 - Independently verify the accuracy of the election equipment and the elections votes through a hand count audit
 - Comply with all federal and state mandates concerning polling places, ensuring accessibility for all voters
 - Select facilities that are handicap accessible or can be made accessible with agreed-upon solutions
 - Select facilities that can accommodate the voter volume and has adequate parking
 - Conduct comprehensive poll worker training to provide a safe and seamless voting experience
 - Continuous revise the way training is conducted to ensure all poll workers obtain the necessary skills to safely and securely conduct the election
 - Efficiently and accurately process early ballots received from the Recorder
 - Receive and document all early ballots received from the Recorder to ensure each ballot is accounted for and accurately counted
 - Conduct safe, secure, and fair elections by documenting and following safety protocols for ballots and voting technology and adhering to all laws and regulations governing elections
 - Understand all laws and procedures required to assist candidates and conduct elections
 - Determine best practices to secure ballots and voting technology and update the security plan to document the processes
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Polling places ADA compliant	100%	100%	100%
Elections conducted in compliance with laws and procedures	0%	100%	100%
Update physical and cyber security plans	0%	0%	100%
Adequately train poll workers to conduct the election	yes	yes	yes
Early ballots received, processed, counted, and tracked	yes	yes	yes
Recruit and assign poll workers according to legal requirements	yes	yes	yes
Hand count audits completed to verify computer tabulation within variance guidelines set by the State	yes	yes	yes

Program Summary

Department: Elections

Program: Elections

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,058,540	3,606,666	2,495,532
Operating Expenses	2,321,676	3,297,550	3,597,398
Capital Equipment > \$5,000	182,074	-	-
Total Program Expenditures	3,562,290	6,904,216	6,092,930
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	27,682	891,000	600,000
Charges for Services	794	3,000	3,000
Miscellaneous Revenue	1,608	-	-
Operating Revenue Sub-Total	30,084	894,000	603,000
Intergovernmental	694,438	243,100	3,500
Investment Earnings	1,954	-	-
Grant Revenue Sub-Total	696,392	243,100	3,500
General Fund Support	2,897,312	5,767,116	5,486,430
Net Operating Transfers In/(Out)	78,213	-	-
Fund Balance Decrease/(Increase)	(139,711)	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,562,290	6,904,216	6,092,930
<u>Program Staffing FTEs</u>	35.25	44.75	42.50

FACILITIES MANAGEMENT

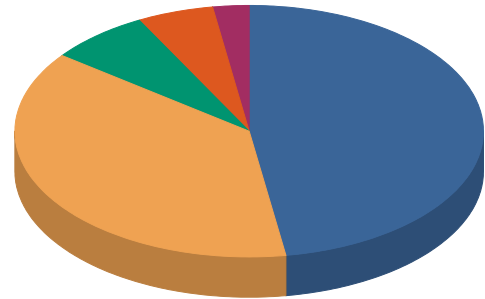
Expenses 42,065,079

Revenues 10,859,668

FTEs 171.00

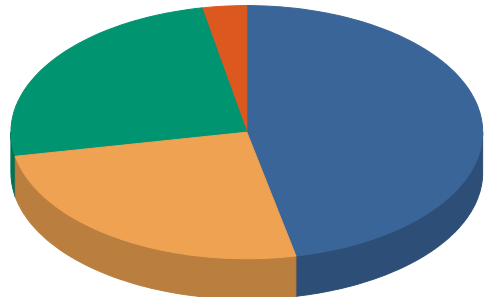
Expenditures By Program

■ Building Services	47.53%
■ Facilities Renewal	37.86%
■ Parking Garages	6.82%
■ Administration	5.35%
■ FM Risk Management	2.44%
Total:	100.00%



Sources of All Funding

■ General Fund Support	46.80%
■ Fund Balance Support	25.14%
■ Department Revenue	25.09%
■ Operating Transfers In	2.97%
Total:	100.00%



Function Statement:

Provide for well planned and well maintained Pima County government facilities through efficient and cost effective management, programs, and delivery of service. Perform new and remodel construction. Operate and manage Pima County's nine self-supporting, revenue generating parking garage/lot facilities in order to offer safe, secure parking for employees and the public.

Mandates:

Occupational Safety and Health Administration (OSHA) Standard 1910.1001: Toxic and Hazardous Substances; Standard 1926.1101: Toxic and Hazardous Substances; United States Code. Title 40, Part 763: Asbestos

Department Summary by Program

Department: Facilities Management

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	2,555,775	2,767,719	2,251,787
Building Services	18,316,385	21,253,548	20,465,679
Design & Construction Services	1,163,626	1,710,676	-
Facilities Renewal	5,029,372	21,534,344	15,925,000
FM Risk Management	925,188	1,040,363	1,025,304
Parking Garages	2,619,098	2,925,467	3,022,536
Total Expenditures	<u>30,609,444</u>	<u>51,232,117</u>	<u>42,690,306</u>
<u>Funding by Source</u>			
Revenues			
Administration	724	-	-
Building Services	2,897,607	2,382,725	2,566,624
Design & Construction Services	61	-	-
Facilities Renewal	7,415,712	6,349,502	5,935,093
FM Risk Management	127,679	127,676	165,099
Parking Garages	2,341,368	2,198,569	2,202,085
Total Revenues	<u>12,783,151</u>	<u>11,058,472</u>	<u>10,868,901</u>
General Fund Support	18,524,945	23,349,218	20,728,342
Net Operating Transfers In/(Out)	(14,613,877)	2,895,647	68,700
Fund Balance Decrease/(Increase)	13,302,776	13,928,780	11,024,363
Other Funding Sources	612,449	-	-
Total Program Funding	<u>30,609,444</u>	<u>51,232,117</u>	<u>42,690,306</u>
<u>Staffing (FTEs) by Program</u>			
Administration	21.00	20.00	16.00
Building Services	127.00	142.00	139.00
Design & Construction Services	21.00	28.00	-
FM Risk Management	9.00	9.00	9.00
Parking Garages	6.00	7.00	7.00
Total Staffing (FTEs)	<u>184.00</u>	<u>206.00</u>	<u>171.00</u>

Program Summary

Department: Facilities Management

Program: Administration

Function

Provide personnel, business, leasing, and clerical support services for Facilities Management.

Description of Services

Provide personnel support to include new hire orientation, benefits, maintenance of employee files, and preparation of Personnel Action Forms (PAFs). Manage building and support services from outside vendors exclusive of building design and maintenance. Provide clerical support for the department.

Program Goals & Objectives

- Provide administrative support to all divisions to ensure efficiency and productivity
 - PAFs turned in by deadline
 - Update employee records within three days of change
- Develop comprehensive energy management program and implement cost saving measures
 - Manage contracts with outside vendors/contractors
 - Educate Pima County departments about energy cost saving programs
 - Distribute Educational materials to 100% of departments
- Provide financial and procurement support and reporting to other divisions
 - Process invoices within two days of receipt
 - Keep department asset inventory and current-asset inventory changes processed within one week
 - Process 100% of material and labor charges to other departments as appropriate every two weeks

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
PAF's completed by deadline	100%	100%	100%
Employee records updated within three days of change	100%	100%	100%
Ensure accurate energy data monthly and notify users of potential for improvement	95%	95%	100%
Invoices processed within two days of receipt	97%	98%	98%
Asset inventory maintained, changes processed within one week	95%	98%	98%
Labor and material charges processed every two weeks	100%	98%	98%
Leases negotiated by deadlines set by management	n/a	99%	100%
Leases renewed prior to expiration dates	n/a	98%	100%
Legal instruments prepared by established deadlines	n/a	99%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,444,420	1,576,382	1,266,289
Operating Expenses	1,111,355	1,191,337	985,498
Total Program Expenditures	2,555,775	2,767,719	2,251,787
Program Funding by Source			
Revenues			
Miscellaneous Revenue	724	-	-
Operating Revenue Sub-Total	724	-	-
General Fund Support	2,555,051	2,767,719	2,251,787
Net Operating Transfers In/(Out)	-	-	-

Program Summary

Department: Facilities Management

Program: Administration

Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,555,775</u>	<u>2,767,719</u>	<u>2,251,787</u>
Program Staffing FTEs	21.00	20.00	16.00

Program Summary

Department: Facilities Management

Program: Building Services

Function

Provide the required preventive maintenance, repairs, upgrades, replacements, and remodeling for Pima County buildings and facilities according to recommended schedules including service requests for equipment, machinery, and facilities.

Description of Services

Provide preventive maintenance services in accordance with manufacturers' recommendations in order to prolong the life of equipment, maintain warranties, and save money on premature replacement costs. Complete repairs, upgrades, replacements, and remodels in a cost effective and timely manner. Respond to service requests received from Pima County departments and tenants for facility maintenance and repairs.

Program Goals & Objectives

- Provide repair and maintenance services in a timely manner
 - Maintain the current skill level of personnel doing preventive maintenance (PM)
 - Respond to service requests within 48 hours of receipt
 - Reduce the number of second requests for service
- Procure, maintain, and service all operations related equipment necessary to building infrastructure
 - Initiate the procurement process within 48 hours of request
 - Install requested materials and parts within 48 hours

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Procurement initiated within 48 hours of request	98%	98%	98%
Parts/materials installed within 48 hours of request	98%	98%	98%
Service requests responded to within 72 hours	99%	99%	100%
Equipment serviced annually	99%	99%	100%
Personnel originally scheduled for PM work continuing to do PM	98%	98%	98%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	5,543,078	7,867,881	5,986,406
Operating Expenses	11,961,875	13,385,667	14,479,273
Capital Equipment > \$5,000	811,432	-	-
Total Program Expenditures	18,316,385	21,253,548	20,465,679

Program Funding by Source			
Revenues			
Charges for Services	963,616	-	-
Investment Earnings	574,829	-	-
Miscellaneous Revenue	1,359,162	2,382,725	1,411,624
Operating Revenue Sub-Total	2,897,607	2,382,725	1,411,624
Intergovernmental	-	-	1,155,000
Grant Revenue Sub-Total	-	-	1,155,000
General Fund Support	14,806,329	18,870,823	18,476,555
Net Operating Transfers In/(Out)	-	-	(577,500)

Program Summary

Department: Facilities Management

Program: Building Services

Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	612,449	-	-
Total Program Funding	<u>18,316,385</u>	<u>21,253,548</u>	<u>20,465,679</u>
<u>Program Staffing FTEs</u>	127.00	142.00	139.00

Program Summary

Department: Facilities Management

Program: Design & Construction Services

Function

Effective fiscal year 2023/24, this program has been moved to Capital Program Office. This summary is provided for informational purposes only.

Description of Services

Provide interior design services for all remodels, tenant improvements, and new construction, including architectural, interior, mechanical, electrical, plumbing, structural, and civil disciplines, by utilizing both in-house and outsourced professionals.

Optimize use of existing Pima County (County) buildings and accurately forecast and plan for future space needs by maintaining present building inventory and projecting future facility needs. Analyze new capital facilities and capital equipment replacement projects. Assess scope of development to accurately estimate costs, schedule, and impact of each project. Gather information and formulate County departmental needs assessment.

Program Goals & Objectives

- Provide a wide array of professional design services by using both in-house and outside consultants
 - Schedule interviews with clients within 10 days of receipt of project request
 - Service multiple interior design projects for bidding and installation of interior design goods and services
 - Service multiple building design projects and produce contract documents for bidding and construction
 - Coordinate relocation and moving services associated with interior design goods and services
 - Stay within approved project budgets
 - Stay within 100% approved project completion schedules
- Provide comprehensive and up-to-date information and planning for all building square footage
 - Complete the annual inventory of space occupancy within first quarter of each fiscal year
 - Respond to County departments' requests for space programming and planning services within two weeks of evaluation
 - Complete initial inventory and assessment of capital needs to meet departmental budget development deadlines and the County's capital improvement project (CIP) requirements
 - Prepare final reports to meet departmental budget submission requirements and the County's CIP requirements

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Client interviews scheduled within 10 days of receipt of request	98%	99%	100%
Percent of interior design projects provided within agreed upon completion schedule	98%	98%	98%
Percent of building design projects/contract documents provided within agreed schedule	98%	98%	98%
Moving projects provided within agreed schedule	98%	98%	98%
Percent of projects completed within approved budget	98%	98%	98%
Percent of projects completed within 100% of agreed completion schedule	98%	98%	98%
Space inventory completed by fiscal year first quarter	98%	100%	100%
Space planning evaluations completed within two weeks of requests	100%	100%	100%
Project analyses completed within deadlines	99%	99%	100%
Bond Program requirements met	yes	yes	yes

Program Summary

Department: Facilities Management

Program: Design & Construction Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	979,428	1,488,698	-
Operating Expenses	184,198	221,978	-
Total Program Expenditures	<u>1,163,626</u>	<u>1,710,676</u>	<u>-</u>
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	61	-	-
Operating Revenue Sub-Total	<u>61</u>	<u>-</u>	<u>-</u>
General Fund Support	1,163,565	1,710,676	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,163,626</u>	<u>1,710,676</u>	<u>-</u>
<u>Program Staffing FTEs</u>	21.00	28.00	-

Program Summary

Department: Facilities Management

Program: Facilities Renewal

Function

Provide for the maintenance of the Pima County's (County) service delivery infrastructure and address service needs which are not covered in the Facilities Management General Fund budget. These funds may also be used for equipment replacement under emergency situations.

Description of Services

Provide funds and a comprehensive review, analysis, justification, and approval process to provide continuing reinvestment in maintenance and repair of County facilities.

Program Goals & Objectives

- Provide and fund critical facilities maintenance and repair projects
 - Revise project plans annually
 - Complete repairs/improvement projects identified in annual plan

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Facilities renewal approval plan completed	yes	yes	yes
Facilities repair/improvement projects completed	11	16	23

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	156,577	293,000	41,854
Operating Expenses	4,845,665	21,241,344	15,883,146
Capital Equipment > \$5,000	27,130	-	-
Total Program Expenditures	5,029,372	21,534,344	15,925,000
Program Funding by Source			
Revenues			
Charges for Services	1,565,400	28,258	35,546
Investment Earnings	502,661	30,000	81,897
Miscellaneous Revenue	5,347,651	6,291,244	5,817,650
Special Programs Revenue Sub-Total	7,415,712	6,349,502	5,935,093
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(13,980,000)	3,530,000	1,285,000
Fund Balance Decrease/(Increase)	11,593,660	11,654,842	8,704,907
Other Funding Sources	-	-	-
Total Program Funding	5,029,372	21,534,344	15,925,000

Program Summary

Department: Facilities Management

Program: FM Risk Management

Function

Operate and manage Pima County's (County) Risk Management Safety and Loss Prevention, and the Environmental Liability and Property Programs.

Description of Services

Provide safety, loss prevention, and industrial hygiene regulatory administration, inspection and consulting. Conduct safety investigations and analysis. Identify safety improvements for regulatory compliance and employee/citizen safety. Provide technical support on environmental issues.

Program Goals & Objectives

- Continue a zero citation goal countywide
 - Audit and assist County compliance with federal and state occupational safety and health regulations and standards such as Arizona Department of Occupational Safety and Health (ADOSH)
- Ensure County is in compliance with federal and state Occupational Safety and Health Administration (OSHA) regulations and standards
 - Oversee asbestos removal and provide other industrial hygiene services to departments for both general and specific environmental issues and liabilities
 - Identify County exposure to risk and recommend ways to decrease those risks
 - Participate in providing required OSHA and other safety and risk training to all applicable employees
 - Meet with 100% of the departments each year to discuss needed safety inspections and requirements
 - Prepare gap analysis reports for 100% of safety inspections
 - Ensure 100% of violations have been rectified
 - Ensure 100% of the safety and risk training offerings are provided

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
ADOSH cited safety violations	0	0	0
Meet with all departments on safety needs at least annually and as needed	100%	100%	100%
Prepare gap analysis reports for safety inspections	100%	100%	100%
Follow-up with departments to ensure violations rectified	100%	100%	100%
Percent of offered safety and other risk training provided	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	663,993	708,325	738,431
Operating Expenses	251,546	327,097	285,423
Depreciation	9,649	4,941	1,450
Total Program Expenditures	925,188	1,040,363	1,025,304

Program Funding by Source

Revenues			
Charges for Services	127,679	127,676	165,099
Special Programs Revenue Sub-Total	127,679	127,676	165,099
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	797,509	912,687	860,205

Program Summary

Department: Facilities Management

Program: FM Risk Management

Other Funding Sources	-	-	-
Total Program Funding	925,188	1,040,363	1,025,304
Program Staffing FTEs	9.00	9.00	9.00

Program Summary

Department: Facilities Management

Program: Parking Garages

Function

Operate and provide parking services and preventive maintenance for parking facilities managed by Pima County (County).

Description of Services

Provide motor vehicle parking services in County facility parking garages in compliance with Administrative Procedure 51-2. Provide timely information to Finance in order to process billing. Adhere to financial accounting and tracking standards, and produce revenue for County.

Program Goals & Objectives

- Manage and maintain parking facilities and associated records
 - Update parking facilities replacement schedule
 - Maintain comprehensive parking records
 - Reconcile daily cash revenues and deposit with Treasurer's office

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Replacement schedule updated	98%	98%	98%
Comprehensive parking records kept	100%	100%	100%
Daily cash reconciled and deposited with Treasurer's office	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	446,565	544,730	526,916
Operating Expenses	1,365,251	1,563,465	1,731,461
Capital Equipment > \$5,000	-	36,000	30,000
Contra Expense	-	(36,000)	(30,000)
Depreciation	807,282	817,272	764,159
Total Program Expenditures	2,619,098	2,925,467	3,022,536

Program Funding by Source			
Revenues			
Licenses & Permits	17,337	-	44,200
Charges for Services	2,303,646	2,192,619	2,136,320
Investment Earnings	3,841	5,400	9,024
Miscellaneous Revenue	16,544	550	12,541
Operating Revenue Sub-Total	2,341,368	2,198,569	2,202,085
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(633,877)	(634,353)	(638,800)
Fund Balance Decrease/(Increase)	911,607	1,361,251	1,459,251
Other Funding Sources	-	-	-
Total Program Funding	2,619,098	2,925,467	3,022,536

Program Summary

Department: Facilities Management

Program: Parking Garages

<u>Program Staffing FTEs</u>	6.00	7.00	7.00
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FINANCE & RISK MANAGEMENT

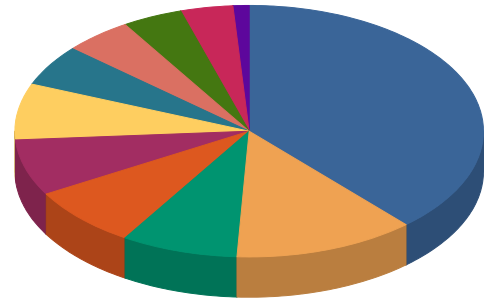
Expenses 27,633,661

Revenues 13,657,918

FTEs 161.25

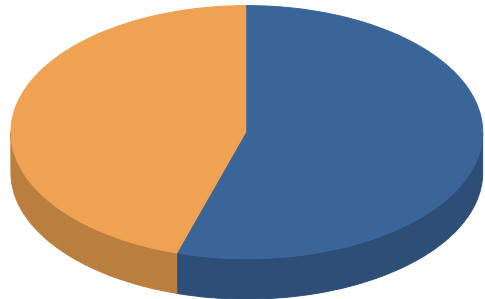
Expenditures By Program

Risk Management	38.25%
Financial Operations	12.55%
Revenue Management	7.99%
Departmental Analysis	7.81%
Budget	7.42%
Administration	6.98%
Financial Control & Reporting	5.51%
Internal Audit - Procedures and Training	4.51%
Financial Transactions	4.25%
Financial Management	3.58%
Improvement Districts	1.15%
Total:	100.00%



Sources of All Funding

General Fund Support	54.68%
Department Revenue	45.25%
Operating Transfers In	0.07%
Total:	100.00%



Function Statement:

Plan, organize, direct, and manage the operation of the Department of Finance and Risk Management, in order to accomplish the following: process payroll and accounts payable; monitor risk factors affecting finances; prepare external and internal financial reports; prepare, coordinate and monitor County budgets; issue and administer the County's long term debt; coordinate mail services; perform internal audits; monitor and report on the capital improvement program; monitor cash position for all County departments; collect the County's non-tax, non-court imposed receivables; prepare tax levy and tax rate analysis; coordinate the tax assembly process; formation and collection functions of improvement districts; and assist departments with all accounting functions.

Mandates:

ARS Title 11: Counties, Title 23: Labor, Title 34: Public Buildings and Improvements, Title 38: Public Officers and Employees, Title 41: State Government, and Title 42: Taxation; and Pima County Code 3.04: Risk Management

Department Summary by Program

Department: Finance & Risk Management

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	1,829,624	2,025,198	1,930,100
Budget	1,704,310	2,066,751	2,049,858
Departmental Analysis	1,735,745	2,105,550	2,158,357
Financial Control & Reporting	1,106,989	1,754,817	1,523,530
Financial Management	826,569	1,038,925	990,047
Financial Operations	2,971,207	3,441,824	3,467,568
Financial Transactions	967,865	1,242,829	1,174,938
Improvement Districts	232,508	297,494	318,704
Internal Audit - Procedures and Training	356,180	1,346,278	1,246,011
Revenue Management	1,957,496	2,162,276	2,208,730
Risk Management	10,556,903	10,473,867	10,565,818
Total Expenditures	24,245,396	27,955,809	27,633,661
<u>Funding by Source</u>			
Revenues			
Administration	112,701	-	-
Debt Service	47,853	-	-
Financial Operations	13,623	16,000	16,000
Improvement Districts	268,051	297,217	302,575
Revenue Management	16,603	-	-
Risk Management	8,248,407	9,776,228	13,339,343
Total Revenues	8,707,238	10,089,445	13,657,918
General Fund Support	13,295,373	16,920,694	16,506,595
Net Operating Transfers In/(Out)	(46,681,571)	(49,980,000)	(29,777)
Fund Balance Decrease/(Increase)	(1,075,644)	(39,074,330)	(42,501,075)
Other Funding Sources	50,000,000	90,000,000	40,000,000
Total Program Funding	24,245,396	27,955,809	27,633,661
<u>Staffing (FTEs) by Program</u>			
Administration	16.00	9.00	8.25
Budget	15.00	18.00	18.00
Departmental Analysis	21.00	23.00	23.00
Financial Control & Reporting	16.00	18.00	18.00
Financial Management	10.00	10.00	9.00
Financial Operations	29.48	30.48	30.00
Financial Transactions	12.00	14.00	13.00
Internal Audit - Procedures and Training	-	14.00	14.00

Department Summary by Program

Revenue Management	26.00	23.00	23.00
Risk Management	5.00	4.00	5.00
Total Staffing (FTEs)	150.48	163.48	161.25

Program Summary

Department: Finance & Risk Management

Program: Administration

Function

Plan, organize, direct, and manage the operation of the Department of Finance & Risk Management.

Description of Services

Oversee and provide administrative support for Pima County's financial reporting, budgeting, accounts payable, accounts receivable, payroll, and risk management functions. Manage the County's cash needs and long term debt program. Provide related information to the Board of Supervisors (Board), County Administrator, and the public.

Program Goals & Objectives

- Provide timely, accurate, and reliable financial information to the Board, County Administrator, department directors, and the public
 - Disseminate information through the use of the Internet and intranet
 - Make annual budgets, annual comprehensive financial reports, selected department financial statements, loan agreements, and other reports and information, easily available by posting on the Internet
 - Make critical procedures easily available to departments by posting on the County intranet
- Respond promptly to requests from the Board, County Administrator, and departments for financial information
 - Complete special reports, investigations, and analyses as directed by the County Administrator
- Enhance the County's financial stability
 - Prepare debt packages for the underwriters to obtain the most advantageous interest rate possible for bond Certificates of Participation, Regional Wastewater Reclamation Department Obligations
 - Ensure department expenditures do not exceed funding sources
 - Maintain the County's average AA Bond Rating

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Special reports/analyses/investigations completed	2	2	2
Financial information and reports available on Internet	100%	100%	100%
Critical procedures available on intranet	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,119,482	1,032,683	1,015,782
Operating Expenses	710,142	992,515	914,318
Total Program Expenditures	1,829,624	2,025,198	1,930,100
Program Funding by Source			
Revenues			
Charges for Services	56,501	-	-
Operating Revenue Sub-Total	56,501	-	-
Miscellaneous Revenue	56,200	-	-
Special Programs Revenue Sub-Total	56,200	-	-
General Fund Support	1,773,123	2,025,198	1,930,100
Net Operating Transfers In/(Out)	(2,437)	-	-
Fund Balance Decrease/(Increase)	(53,763)	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Finance & Risk Management

Program: Administration

Total Program Funding	<u>1,829,624</u>	<u>2,025,198</u>	<u>1,930,100</u>
<u>Program Staffing FTEs</u>	16.00	9.00	8.25

Program Summary

Department: Finance & Risk Management

Program: Budget

Function

Develop and monitor Pima County's annual budget in compliance with statutory and regulatory requirements.
Manage Pima County's annual property tax assembly process adhering to statutory requirements.

Description of Services

Prepare the County budget in compliance with statutory and regulatory requirements, and produce the Requested, Recommended, Tentative, and Adopted Budget schedules and books, adhering to statutory deadlines. Monitor the budget, and compile monthly revenue and expenditure forecasts. Respond to management's requests for financial analyses and reports. Perform Position Control Number (PCN) function in conjunction with the Human Resources Department. Compile the property tax levies and rates, in compliance with statutory and regulatory requirements, and prepare budgets for road maintenance and street lighting improvement districts. Work in conjunction with the Assessor's and Treasurer's offices to produce the property tax roll extension, and print and mail property tax statements to property owners, while adhering to statutory deadlines. Respond to taxpayer informational queries via the taxpayer telephone hotline.

Program Goals & Objectives

- Prepare accurate budget projections
 - Prepare General Fund budget projections within one percent (1%) of year-end audited actual revenues and expenditures
- Provide County residents timely and accurate information regarding real and secured personal property taxes
 - Compile tax rates and levies adhering to statutory deadlines
 - Tax statements are mailed an average of 10 days before the tax due date of October 1
 - Convert 10% of property tax parcels (approximately 450,000) from printed statements to electronic statements
- Publish a budget document that satisfies state and national award criteria for excellence in budgeting
 - Achieve rating of proficient or outstanding for each of the Government Finance Officers Association (GFOA) review criteria
 - Receive the GFOA Distinguished Budget Presentation Award
- Prepare and publish County budget schedules and books adhering to statutory deadlines
 - Ensure budget schedules and books are produced by statutory deadlines

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Budget schedules and books produced by due dates	100%	100%	100%
Variance percent of General Fund Fiscal year end expenditure projection vs Comprehensive Annual Financial Report actual	3	1	1
GFOA review criteria receiving a rating of proficient or outstanding	97%	100%	100%
GFOA Budget Presentation Award received	yes	yes	yes
Tax rates and levies compiled by statutory deadlines	100%	100%	100%
Days tax statements mailed prior to taxes due date of October 1st	7	7	10
Number of tax parcels converted to electronic property tax statements	7,308	8,500	9,500

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,341,114	1,595,722	1,620,153
Operating Expenses	363,196	471,029	429,705
Total Program Expenditures	1,704,310	2,066,751	2,049,858
General Fund Support	1,704,310	2,066,751	2,049,858

Program Summary

Department: Finance & Risk Management

Program: Budget

Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,704,310</u>	<u>2,066,751</u>	<u>2,049,858</u>
<u>Program Staffing FTEs</u>	15.00	18.00	18.00

Program Summary

Department: Finance & Risk Management

Program: Debt Service

FUNCTION

Account for the accumulation of resources for the payment of general long term debt principal and interest.

Description of Services

Manage the long term debt for transportation bonds, certificates of participation, and obligations.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Funding by Source</u>			
Revenues			
Investment Earnings	47,853	-	-
Operating Revenue Sub-Total	47,853	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(46,622,988)	(50,000,000)	-
Fund Balance Decrease/(Increase)	(3,424,865)	(40,000,000)	(40,000,000)
Other Funding Sources	50,000,000	90,000,000	40,000,000
Total Program Funding	-	-	-

Program Summary

Department: Finance & Risk Management

Program: Departmental Analysis

Function

Develop departments' budgets, monitor departments' operational expenditures, provide financial analysis, and support Pima County departments.

Description of Services

Assist departments with annual budget preparation. Analyze revenue and expenditures for budget compliance, correcting entries, and trends analysis. Assist departments with revenue and expenditure projections, and variance explanations. Provide departments with functional monthly and periodic financial reports to improve operational planning, internal controls, and monitoring. Provide departments with research assistance on other finance related issues as requested. Provide training and guidance on budgeting concepts to internal and external departments.

Program Goals & Objectives

- Provide timely and accurate financial information, education, and support to department management and other users
 - Develop and submit 32 supported departments' annual budget requests by the required due date
 - Prepare and submit year end operating expense and revenue revised budget to actual projections within a 10% accuracy level
- Provide financial analysis by providing new tools through innovation and queries
 - Develop five new reporting tools for departments to use to manage operations

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Annual budget requests submitted by due date	30	31	33
Percent of year-end projections accuracy rate	1%	10%	10%
Number of new reporting tools developed	5	5	5

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,657,125	2,019,815	2,078,311
Operating Expenses	78,620	85,735	80,046
Total Program Expenditures	1,735,745	2,105,550	2,158,357
General Fund Support	1,735,745	2,105,550	2,158,357
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,735,745	2,105,550	2,158,357

Program Staffing FTEs	21.00	23.00	23.00
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Program Summary

Department: Finance & Risk Management

Program: Financial Control & Reporting

Function

Perform centralized financial reporting and accounting/finance functions for Pima County departments and funds. Monitor compliance with Generally Accepted Accounting Principles (GAAP), policies, procedures, and federal, state, and County laws and regulations. Serve as a centralized point of coordination and contact for County financial and compliance audits.

Description of Services

Monitor financial activity of County funds and departments. Prepare and review interim and year-end financial statements for departments and funds, including the County's Comprehensive Annual Financial Report (CAFR), ensuring that all financial statements are in compliance with GAAP. Monitor and implement all applicable Governmental Accounting Standards Board pronouncements. Prepare and file external and internal annual financial reports (e.g. Annual Expenditure Limitation Report, landfill assurance letter, underground storage tank assurance letter, special districts reports, and the indirect cost allocation report). Present interim and year-end financial statements to departments and internal boards of directors/trustees. Respond to management's requests for financial analyses and reports.

Program Goals & Objectives

- Inform the Board of Directors and Trustees of the financial status of individual funds on a regular basis
 - Provide quarterly presentations of financial statements to the Health Benefits Trust, and Wireless Integrated Network, oversight boards
 - Provide an annual presentation of financial statements to the Self Insurance Trust oversight board
 - Deliver a cost allocation methodology that provides balances to be used for charging overhead costs to County departments
 - Calculate and issue an indirect cost allocation for internal use in quantifying overhead charges in a timely manner, for incorporation into departmental budgets
 - Provide financial information for decision making, budgets, policies, and procedures
 - Provide an audited financial status of the County in a timely manner and at a high professional standard
 - Complete and issue the County's audited CAFR and receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting to ensure that taxpayers are provided with financial statements that meet or exceed a high professional standard of financial reporting
 - Provide financial information for decision making, budgets, policies, and procedures, and allow for closing of the County financial system in a timely manner
 - Provide an audited financial status of individual funds in a timely manner, and at a high professional standard for the Board of Supervisors, Department Directors, and fund oversight boards
 - Complete and issue the year-end independent financial audits for the Health Benefits Trust, the Regional Wastewater Reclamation Department, Development Services, Self-Insurance Trust, Stadium District, and the Wireless Integrated Network, in a timely manner
 - Provide financial information for decision making, budgets, policies, and procedures
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
GFOA Certificate of Achievement for Excellence in Financial Reporting received	1	1	1
Number of individual audited annual financial statements completed and issued in a timely manner	6	6	6
Number of presentations given to Boards of Directors and Trustees of individual funds	8	8	8

Program Summary

Department: Finance & Risk Management

Program: Financial Control & Reporting

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	917,485	1,551,609	1,354,540
Operating Expenses	189,504	203,208	168,990
Total Program Expenditures	<u>1,106,989</u>	<u>1,754,817</u>	<u>1,523,530</u>
General Fund Support	1,106,989	1,754,817	1,523,530
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,106,989</u>	<u>1,754,817</u>	<u>1,523,530</u>
<u>Program Staffing FTEs</u>	16.00	18.00	18.00

Program Summary

Department: Finance & Risk Management

Program: Financial Management

Function

Perform centralized cash analysis function for Pima County departments, perform the County's debt management function in compliance with Securities and Exchange Commission rules, review and report on the County's Capital Improvement Program according to the Truth in Bonding Code.

Description of Services

Review and analyze County cash position, manage the long term debt program, and review and report on the County's Capital Improvement Program.

Program Goals & Objectives

- Monitor and reconcile cash position of County, and prepare and analyze monthly cash flow components for the major County departments
 - Provide cash flow statements to the major County departments, including discussion of analysis performed on cash position
- Report on the Capital Improvement Program
 - Provide information to County Management and the public regarding the County's Capital Improvement Program, including semi-annual reports on the County's bond program
- Prepare debt packages for the underwriters to obtain the most advantageous interest rate possible for debt issued
 - Comply with continuing disclosure agreement terms for all outstanding debt issues in order to maintain current bond ratings

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Departments prepared cash flow analysis for - number of departments for which cash flow statements are prepared (output measure)	16	16	16
Debt Packages prepared - number of debt issues (output measure)	3	3	4
County bond ratings maintained at AA- through AAA (quality measure)	1	1	1
Bond Update Reports prepared - number of reports issued (output measure)	2	2	2

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	792,201	1,001,429	956,802
Operating Expenses	34,368	37,496	33,245
Total Program Expenditures	826,569	1,038,925	990,047
General Fund Support	826,569	1,038,925	990,047
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	826,569	1,038,925	990,047

Program Staffing FTEs	10.00	10.00	9.00
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Program Summary

Department: Finance & Risk Management

Program: Financial Operations

Function

Responsible for processing payroll and accounts payable functions for Pima County. Oversee the delivery of United States Postal Service (USPS) mail, post outgoing USPS mail, handle all interoffice mail to/from County departments, and maintain financial support documents.

Description of Services

Issue accurate and timely disbursement of vendor payments that is consistent with regulatory requirements, as well as contractual obligations. Provide payroll compensation to the employees of Pima County government on a bi-weekly basis. Serve as the central location to process incoming/outgoing USPS mail, as well as all interdepartmental mail. Maintain records according to the County's record retention schedule.

Program Goals & Objectives

- Provide accurate and timely payments to vendors and employees
 - Disburse County funds based on defined labor protocols and contracts/awards
- Provide accurate and timely payments and/or information to vendors and employees
 - Liabilities are relieved by goods, services, and labor provided, within stated terms
- Meet statutory deadlines for payroll and accounts payable
 - Work with third party vendor on balancing and approving standard government quarterly and year-end tax reports
 - Validate data necessary for vendors to submit to employees W-2 documents by federal due dates
 - Prepare and submit to vendors 1099 forms meeting federal due dates
 - Prepare and file monthly state use tax report and issue payment to state
- Provide outstanding customer service
 - Respond to payroll emails and voicemails within a 48-hour time frame
 - Respond to accounts payable emails and voicemails within a 24-hour time frame

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Average number of outstanding emails and voice messages responded to after designated time period stated	0	0	0
Financial accounts reviewed to ensure balances are reduced or eliminated	yes	yes	yes
Review and audit of all reports filed, review reports associated with W-2s and 1099s	yes	yes	yes
Timely payments to employees and vendors	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,838,237	2,178,289	2,192,486
Operating Expenses	1,132,970	1,263,535	1,275,082
Total Program Expenditures	2,971,207	3,441,824	3,467,568

Program Funding by Source

Revenues			
Miscellaneous Revenue	13,623	16,000	16,000
Operating Revenue Sub-Total	13,623	16,000	16,000
General Fund Support	2,957,584	3,425,824	3,451,568
Net Operating Transfers In/(Out)	-	-	-

Program Summary

Department: Finance & Risk Management

Program: Financial Operations

Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,971,207</u>	<u>3,441,824</u>	<u>3,467,568</u>
<u>Program Staffing FTEs</u>	29.48	30.48	30.00

Program Summary

Department: Finance & Risk Management

Program: Financial Transactions

Function

Manage user access, application security, and system interfaces. Validate application enhancements and interface transactions. Maintain the organizational structure and system integrity for Advantage, Performance Budgeting, Maximo, and other County finance-related systems.

Description of Services

Act as the functional and security system administrator of Advantage, Performance Budgeting, Maximo, and other County finance-related systems. Manage user access and approval workflows. Maintain, update, validate, and balance interfaces and interface transactions between the various finance-related systems. Validate application enhancements. Provide summary and detailed system data information to be used for analysis. Maintain the organizational structure within various finance-related systems, and assist users with processing rejected transactions caused by data entry errors.

Program Goals & Objectives

- Perform functional system administration activities for Advantage, Performance Budgeting, Maximo, and other Pima County finance-related systems
 - Process all approved functional application configuration changes within two business days
 - Process all approved security role change management requests within two business days
 - Process all approved Chart of Account changes within two business days
 - Process all approved security access forms within two business days
- Provide customer service through data mining & data analysis to all county employees as requested utilizing Structured Query Language and other data related tools
 - Address all customer system related issues as reported within two business days
 - Address all customer data analysis requests within two business days
 - Address all customer data mining requests within two business days

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Application configurations processed within two business days	100%	100%	100%
Chart of Account changes processed within two business days	100%	100%	100%
Security access form changes processed within two business days	100%	100%	100%
Reported system related issues addressed	100%	100%	100%
Data analysis requests completed within two days	100%	98%	100%
Data mining requested completed within two days	100%	98%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	932,205	1,198,063	1,084,059
Operating Expenses	35,660	44,766	90,879
Total Program Expenditures	967,865	1,242,829	1,174,938
General Fund Support	967,865	1,242,829	1,174,938
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	967,865	1,242,829	1,174,938

Program Summary

Department: Finance & Risk Management

Program: Financial Transactions

<u>Program Staffing FTEs</u>	12.00	14.00	13.00
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Program Summary

Department: Finance & Risk Management

Program: Improvement Districts

Function

Calculate the cost of purchasing energy and maintenance services for 21 street lighting improvement districts and 1 street improvement district, for the purpose of taxing district property owners to fund district activities.

Description of Services

Purchase energy for street lighting districts and maintenance services for street improvement district, paid through the levy of ad valorem tax on property in the respective districts.

Note: Prior to fiscal year 2018/19, street lighting improvement districts and street improvement districts were accounted for in Agency spending. Beginning in fiscal year 2018/19, these expenditures and revenues are included in the County budget as Special Revenue Funds.

Program Goals & Objectives

- Accurately calculate districts' funding needs and collect tax revenues accordingly

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Transactions accurately recorded	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	232,508	297,494	318,704
Total Program Expenditures	232,508	297,494	318,704
Program Funding by Source			
Revenues			
Property Taxes	267,503	297,217	302,575
Intergovernmental	86	-	-
Investment Earnings	462	-	-
Operating Revenue Sub-Total	268,051	297,217	302,575
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(41,858)	-	(35,000)
Fund Balance Decrease/(Increase)	6,315	277	51,129
Other Funding Sources	-	-	-
Total Program Funding	232,508	297,494	318,704

Program Summary

Department: Finance & Risk Management

Program: Internal Audit - Procedures and Training

Function

The Internal Audit - Procedures and Training division is responsible for examining and evaluating County activities for the Board of Supervisors and County management and furnishing them with analysis, recommendations, and information concerning the activities reviewed. Additionally, this division writes procedures and creates related trainings to assist County management with the implementation of County financial policies and to inform County staff of the accepted best practices for completing tasks within the various financial systems.

Description of Services

Internal Audit-Procedures and Training provides services that include but are not limited to: reviewing selected activities of departments to determine whether they are efficiently and effectively carrying out their functions; determining the adequacy and effectiveness of the County systems of internal accounting, administrative, and operating controls; participating in reviewing planning, design, development, implementation, and operation of major computer-based systems; providing adequate follow-up reviews of recommendations to ensure that acceptable corrective action is taken; and developing, updating, and providing financial policies, procedures, and related training.

Program Goals & Objectives

- To develop and update finance-related policies, procedures, and training
- To provide follow-up reviews to ensure acceptable corrective action is taken to address all the concerns identified during previous reviews
- To provide excellent customer service
- To provide accurate findings and recommendations resulting from any consultations, reviews, or audits to department management and County administration

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Audit, Reviews, and consultations completed	n/a	15	15
Develop, update, publish financially-related policies and procedures, job-aids, manuals, trainings, and forms	n/a	100%	100%
Make critical procedures available on the Intranet or procedures manual	n/a	100%	100%
Administer the Pima County Learning Management System by completing service requests received within two business days	n/a	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	336,959	1,262,919	1,171,316
Operating Expenses	19,221	83,359	74,695
Total Program Expenditures	356,180	1,346,278	1,246,011
General Fund Support	356,180	1,346,278	1,246,011
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	356,180	1,346,278	1,246,011

Program Staffing FTEs	-	14.00	14.00
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Program Summary

Department: Finance & Risk Management

Program: Revenue Management

Function

Responsible for increasing Pima County's revenues through improved efficiency and collections, as well as assisting the Board of Supervisors and County management in the effective discharge of their responsibilities.

Description of Services

Establish accounts receivables and billings for a variety of County departments. Account for receivables, and distribute collected funds. Provide for collection and enforcement of delinquent accounts. Monitor revenue contracts. Provide formation services and fiscal monitoring of all phases of the Improvement District process. File state mandated financial reports.

Program Goals & Objectives

- Ensure all monthly, quarterly, and annual reports are compiled accurately and completed by due dates
 - Provide monthly, quarterly, and annual reports to ensure progress is made on collection of accounts receivables and other revenues received
 - Provide status of collections and report to outside agencies as required
- Provide accurate and timely invoices for all revenue due to the County
 - Process invoices promptly to County customers and vendors
 - Revenue is received promptly from customers upon due date
- Process all deposits accurately and timely
 - Ensure all funds received are deposited within a 48-hour time frame
 - Prompt revenue posting to applicable departments

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Invoices processed accurately and timely	yes	yes	yes
Deposits are processed within 48-hour time frame	93%	95%	95%
Reporting is accurate and completed by due dates	95%	100%	100%
Audits, reviews, and consultations completed	11	30	30

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,706,040	1,810,281	1,876,618
Operating Expenses	251,456	351,995	332,112
Total Program Expenditures	1,957,496	2,162,276	2,208,730

Program Funding by Source

Revenues			
Miscellaneous Revenue	15,039	-	-
Operating Revenue Sub-Total	15,039	-	-
Investment Earnings	1,564	-	-
Special Programs Revenue Sub-Total	1,564	-	-
General Fund Support	1,867,008	1,914,522	1,982,186
Net Operating Transfers In/(Out)	5,000	20,000	20,000
Fund Balance Decrease/(Increase)	68,885	227,754	206,544
Other Funding Sources	-	-	-

Program Summary

Department: Finance & Risk Management

Program: Revenue Management

Total Program Funding	<u>1,957,496</u>	<u>2,162,276</u>	<u>2,208,730</u>
<u>Program Staffing FTEs</u>	26.00	23.00	23.00

Program Summary

Department: Finance & Risk Management

Program: Risk Management

Function

Direct the Risk Management program for Pima County, Regional Flood Control, Stadium, and Library Districts, including insurance procurement, trust fund management, and risk analysis. Adjust tort and property claims, manage environmental and tort litigation, and provide funding for losses. Fund the Pima County employment insurance. (Pima County Code 3.04, Resolution 1987-175, Resolution 1990-110).

Description of Services

Administer a comprehensive risk management program to protect and conserve the County's human, financial, and physical assets. Provide funding to pay for losses, without large disruptions of departmental budgets. Manage the County's trust fund, and administer the self-insurance and insurance programs. Minimize the County's total net cost of Risk Management functions. Allocate Risk Management cost to County departments using appropriate methodology. Represent the County for reimbursement from insurance carriers.

Note: Finance Risk Management went through a reorganization during fiscal year 2018/2019. Safety and Loss Prevention, Environmental Liability and Property, and Training can be found within Facilities Management Risk Management. Occupational Safety Health Programs, Workers' Compensation, and Unemployment can be found within Human Resources Risk Management. The vehicle GPS program can be found in Fleet Services.

Program Goals & Objectives

- Reduce accident frequency by reviewing driving incidents to determine preventability, and identifying training needs by department and Driver Accident Committee
 - Seek payment for damages to County assets caused by other parties
- Review all Vehicle Loss Forms for potential liability and claims
 - Provide timely response to third party claimants
 - Provide timely review to Fleet Services to expedite County vehicle inspections and repairs
- Review Certificates of Insurance for adherence to procurement contract requirement
 - Assure that County assets are protected by insurance

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Driver Accident Committee reviewed motor vehicle accidents	100%	100%	100%
Certificates of insurance entered into Origami and reviewed	100%	100%	100%
Vehicle loss forms entered into Origami and reviewed	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,224,965	674,325	1,000,688
Operating Expenses	9,331,938	9,799,542	9,565,130
Total Program Expenditures	10,556,903	10,473,867	10,565,818

Program Funding by Source

Revenues			
Charges for Services	9,645,314	9,181,205	11,939,162
Investment Earnings	(1,412,043)	595,023	1,400,181
Miscellaneous Revenue	15,136	-	-
Special Programs Revenue Sub-Total	8,248,407	9,776,228	13,339,343
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(19,288)	-	(14,777)

Program Summary

Department: Finance & Risk Management

Program: Risk Management

Fund Balance Decrease/(Increase)	2,327,784	697,639	(2,758,748)
Other Funding Sources	-	-	-
Total Program Funding	<u>10,556,903</u>	<u>10,473,867</u>	<u>10,565,818</u>
Program Staffing FTEs	5.00	4.00	5.00

FINANCE CONTINGENCY

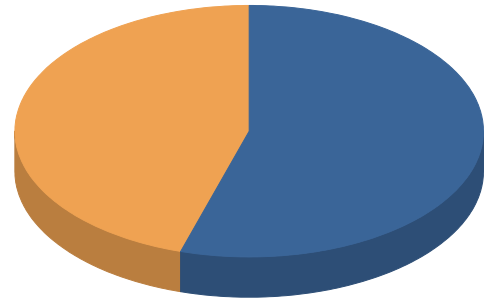
Expenses 221,324,218

Revenues 101,587,262

FTEs -

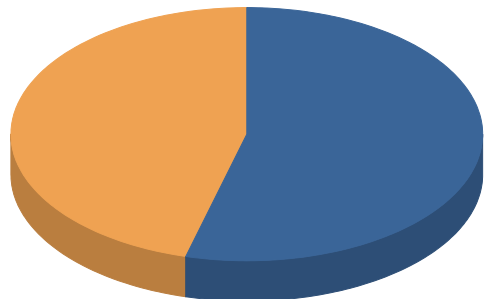
Expenditures By Program

Contingency	54.82%
FNC Grants Contingency	45.18%
Total:	100.00%



Sources of All Funding

General Fund Support	54.07%
Department Revenue	45.88%
Operatng Transfers In	0.05%
Total:	100.00%



Function Statement:

Provide funding for emergencies or unforeseen needs that may arise during the year. Provide reserve funds for programs/projects which may be implemented during the fiscal year.

Mandates:

None

Department Summary by Program

Department: Finance Contingency

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Contingency	2,342,819	59,443,499	121,233,614
Grants Contingency	21,389	252,782,830	100,000,000
Total Expenditures	<u>2,364,208</u>	<u>312,226,329</u>	<u>221,233,614</u>
<u>Funding by Source</u>			
Revenues			
Contingency	1,844,019	-	1,587,262
Grants Contingency	385,215	250,000,000	100,000,000
Total Revenues	<u>2,229,234</u>	<u>250,000,000</u>	<u>101,587,262</u>
General Fund Support	1,221,107	59,443,499	119,646,352
Net Operating Transfers In/(Out)	(700,916)	100,000	100,000
Fund Balance Decrease/(Increase)	(385,217)	2,682,830	(100,000)
Other Funding Sources	-	-	-
Total Program Funding	<u>2,364,208</u>	<u>312,226,329</u>	<u>221,233,614</u>
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Finance Contingency

Program: Contingency

Function

Provide funding for emergencies or unforeseen needs that may arise during the year. Provide reserve funds for programs/projects which may be implemented during the fiscal year.

Description of Services

Account for all transactions which occur throughout the year within various detail funds. The Budget Stabilization Fund was established to address potential deficits and tentative funding needs in Pima County departments. The Property Tax Stabilization Special Revenue Fund was established in fiscal year 2006/07 to provide for future stabilization of the primary and combined property tax rates. The Tax Reduction and Debt Retirement Fund was established to reduce cash flow borrowing, and to reduce or offset future property tax rate increases. Carryover items and unreserved contingency funding are also reflected in this program.

Program Goals & Objectives

- Keep the Board of Supervisors informed of the status of funds throughout the year

Financial Highlights and Significant Issues

General Fund Reserve is budgeted at \$93,073,218

The Budget Stabilization Fund provides for the following expenditures:

Compensation & Classification Study	14,000,000
Human Resources Policy Change	5,000,000
Inflation Contingency	4,909,396
EORP Payment	2,000,000
Juvenile Cost Shifts	1,726,000
Lawyers	525,000
	<u><u>28,160,396</u></u>

Program Performance Measures

Monthly accounting reconciliations performed
Status report updated for each transaction

FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
12	12	12
yes	yes	yes

Program Expenditures by Object

Personnel Services	836	-	-
Operating Expenses	2,341,983	59,443,499	121,233,614
Total Program Expenditures	<u><u>2,342,819</u></u>	<u><u>59,443,499</u></u>	<u><u>121,233,614</u></u>

Program Funding by Source

Revenues

Investment Earnings	214,707	-	-
Miscellaneous Revenue	1,629,312	-	1,587,262
Operating Revenue Sub-Total	<u><u>1,844,019</u></u>	<u><u>-</u></u>	<u><u>1,587,262</u></u>
General Fund Support	1,221,107	59,443,499	119,646,352
Net Operating Transfers In/(Out)	(722,307)	-	-

Program Summary

Department: Finance Contingency

Program: Contingency

Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,342,819</u>	<u>59,443,499</u>	<u>121,233,614</u>

Program Summary

Department: Finance Contingency

Program: Grants Contingency

Function

Provide budget capacity for emergency or unforeseen grant needs that may arise during the year.

Description of Services

Provide budget capacity for emergency or unforeseen grant needs that may arise during the year.

Note: Beginning in fiscal year 2019/20, Grants Contingency is no longer a part of Finance & Risk Management. Contingency and Grants Contingency are now their own department, Finance Contingency.

Program Goals & Objectives

- Provide the timely processing of grant contingency requests for budget capacity for emergency or unforeseen grant needs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of grants requesting budget capacity	26	23	30

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	21,389	252,782,830	100,000,000
Total Program Expenditures	21,389	252,782,830	100,000,000

Program Funding by Source			
Revenues			
Intergovernmental	-	250,000,000	100,000,000
Investment Earnings	385,215	-	-
Grant Revenue Sub-Total	385,215	250,000,000	100,000,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	21,391	100,000	100,000
Fund Balance Decrease/(Increase)	(385,217)	2,682,830	(100,000)
Other Funding Sources	-	-	-
Total Program Funding	21,389	252,782,830	100,000,000

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FINANCE DEBT SERVICE

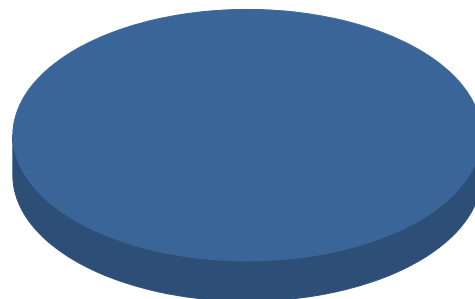
Expenses 103,035,321

Revenues 23,553,649

FTEs -

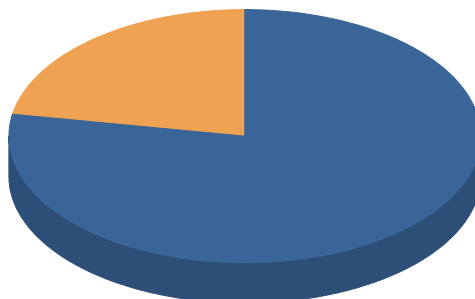
Expenditures By Program

■ Debt Service	100.00%
Total:	100.00%



Sources of All Funding

■ Operatng Transfers In	77.76%
■ Department Revenue	22.24%
Total:	100.00%



Function Statement:

Account for the accumulation of resources for the payment of general long term debt principal and interest.

Mandates:

None

Department Summary by Program

Department: Finance Debt Service

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Debt Service	108,450,358	99,266,568	103,035,321
Total Expenditures	<u>108,450,358</u>	<u>99,266,568</u>	<u>103,035,321</u>
<u>Funding by Source</u>			
Revenues			
Debt Service	43,559,302	32,541,998	23,553,649
Total Revenues	<u>43,559,302</u>	<u>32,541,998</u>	<u>23,553,649</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	62,022,489	66,633,275	82,334,781
Fund Balance Decrease/(Increase)	2,868,567	91,295	(2,853,109)
Other Funding Sources	-	-	-
Total Program Funding	<u>108,450,358</u>	<u>99,266,568</u>	<u>103,035,321</u>
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Finance Debt Service

Program: Debt Service

Function

Account for the accumulation of resources for the payment of general long-term debt principal and interest.

Description of Services

Manage the long-term debt for transportation bonds, general obligation bonds, certificates of participation, and sewer revenue bonds and obligations.

Program Goals & Objectives

- Account for long-term debt and provide payment in an accurate and timely manner

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Transactions accurately recorded	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	37,617,107	43,798,978	42,758,957
Debt Service	70,833,251	55,467,590	60,276,364
Total Program Expenditures	108,450,358	99,266,568	103,035,321
Program Funding by Source			
Revenues			
Property Taxes	43,354,186	32,354,669	23,440,628
Intergovernmental	14,627	-	-
Investment Earnings	190,489	187,329	113,021
Operating Revenue Sub-Total	43,559,302	32,541,998	23,553,649
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	62,022,489	66,633,275	82,334,781
Fund Balance Decrease/(Increase)	2,868,567	91,295	(2,853,109)
Other Funding Sources	-	-	-
Total Program Funding	108,450,358	99,266,568	103,035,321

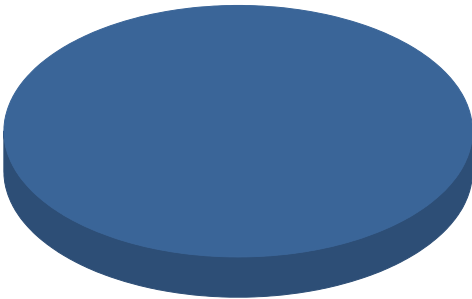
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FINANCE GENERAL GOVERNMENT REVENUE

Expenses	<u>100,000</u>	Revenues	<u>677,943,827</u>	FTEs	<u>-</u>
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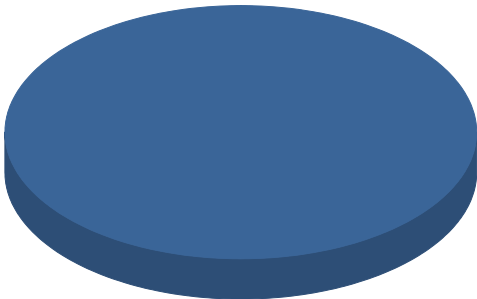
Expenditures By Program

■ General Government Revenues	100.00%
Total:	100.00%



Sources of All Funding

■ Department Revenue	99.98%
■ Operatng Transfers In	0.02%
Total:	100.00%



Function Statement:

Record all revenues associated with the General Fund that are not generated by specific departments.

Mandates:

None

Department Summary by Program

Department: Finance General Government Revenue

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
General Government Revenues	64,817	100,000	100,000
Total Expenditures	64,817	100,000	100,000
<u>Funding by Source</u>			
Revenues			
General Government Revenues	611,633,752	614,489,885	677,943,827
Total Revenues	611,633,752	614,489,885	677,943,827
General Fund Support	(535,508,957)	(513,280,135)	(581,877,284)
Net Operating Transfers In/(Out)	(76,059,978)	(101,109,750)	(95,966,543)
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	64,817	100,000	100,000
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Finance General Government Revenue

Program: General Government Revenues

Function

Record all revenues associated with the General Fund that are not generated by specific departments.

Description of Services

Forecast and monitor General Fund revenues, and advise Pima County management of any anticipated changes in revenue, or the County's revenue base.

(Note: See the Summary of Other Financing Sources and Interfund Transfers in the State Reports section for details regarding Net Operating Transfer Out.)

Program Goals & Objectives

- Provide timely and accurate revenue information to County management
- Ensure that earned revenues are actually received

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Revenue status reports produced	12	12	12
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	64,817	100,000	100,000
Total Program Expenditures	64,817	100,000	100,000
<u>Program Funding by Source</u>			
Revenues			
Property Taxes	378,098,015	395,550,170	429,637,466
Licenses & Permits	3,333,824	3,200,000	3,300,000
Intergovernmental	210,368,804	196,769,000	223,033,400
Charges for Services	19,208,515	18,174,715	17,476,961
Investment Earnings	625,554	800,000	4,500,000
Miscellaneous Revenue	(960)	(4,000)	(4,000)
Operating Revenue Sub-Total	611,633,752	614,489,885	677,943,827
General Fund Support	(535,508,957)	(513,280,135)	(581,877,284)
Net Operating Transfers In/(Out)	(76,059,978)	(101,109,750)	(95,966,543)
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	64,817	100,000	100,000

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FINANCE NON DEPARTMENTAL

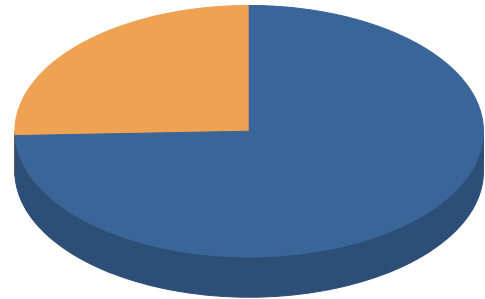
Expenses 98,368,805

Revenues 5,355,000

FTEs -

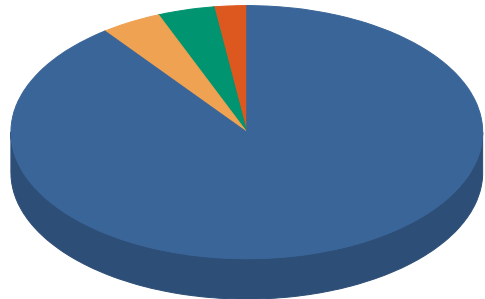
Expenditures By Program

■ Mandated Payments	74.53%
■ Non Departmental	25.47%
Total:	100.00%



Sources of All Funding

■ General Fund Support	89.70%
■ Department Revenue	4.21%
■ Operatng Transfers In	3.73%
■ Fund Balance Support	2.36%
Total:	100.00%



Function Statement:

Budget and provide for expenditure and/or revenue authority for specified General Fund programs, projects, and items for which no direct responsibility has been assigned to any single department. Report the General Fund portion of Self Insurance Reserve (SIR) payments.

Mandates:

None

Department Summary by Program

Department: Finance Non Departmental

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Mandated Payments	60,744,046	70,017,400	73,317,300
Non Departmental	290,506,271	22,101,454	25,051,505
Total Expenditures	<u>351,250,317</u>	<u>92,118,854</u>	<u>98,368,805</u>
<u>Funding by Source</u>			
Revenues			
Mandated Payments	9,155,155	-	-
Non Departmental	3,892,242	3,450,000	5,355,000
Total Revenues	<u>13,047,397</u>	<u>3,450,000</u>	<u>5,355,000</u>
General Fund Support	346,166,233	96,901,872	114,229,221
Net Operating Transfers In/(Out)	(7,963,313)	(8,233,018)	(24,215,416)
Fund Balance Decrease/(Increase)	-	-	3,000,000
Other Funding Sources	-	-	-
Total Program Funding	<u>351,250,317</u>	<u>92,118,854</u>	<u>98,368,805</u>
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Finance Non Departmental

Program: Mandated Payments

Function

Fund and administer Pima County's contribution to state health care programs.

Description of Services

Pay the County's contributions to Arizona Health Care Containment System (AHCCCS) Acute Care, and to the Arizona Long Term Care System (ALTCS) programs, as well as additional contributions resulting from the October 2001 implementation of Proposition 204.

Program Goals & Objectives

- Avoid sanctions and penalties through timely payment of the County's contributions to state health care delivery systems

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Payment to mandated state health programs done in a timely manner	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	60,744,046	70,017,400	73,317,300
Total Program Expenditures	60,744,046	70,017,400	73,317,300

<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	9,155,155	-	-
Operating Revenue Sub-Total	9,155,155	-	-
General Fund Support	51,588,891	70,017,400	73,317,300
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	60,744,046	70,017,400	73,317,300

Program Summary

Department: Finance Non Departmental

Program: Non Departmental

Function

Budget and provide for expenditure and/or revenue authority for specified General Fund programs, projects, and items for which no direct responsibility has been assigned to any single department. Report the General Fund portion of Self Insurance Reserve (SIR) payments.

Description of Services

Report the receipt of the Transient Lodging Excise Tax revenues and payment to Visit Tucson. This tax is only charged to hotels/motels located in unincorporated areas of Pima County. Provide expenditure authority for the items listed below.

Program Goals & Objectives

- Provide and account for all Non Departmental activities

Financial Highlights and Significant Issues

The budgeted amount of \$25,051,505 consists of the following:

Non Departmental Expenditures

Arizona Board of Regents	15,000,000
Visit Tucson	5,355,000
General Fund Portion of Self Insurance Reserve	4,134,047
Arizona Department of Revenue Operating Costs	204,652
County Supervisors Association	150,000
Special Projects	137,306
Lobbyist Costs	65,000
Bond Oversight	5,500
	<u>25,051,505</u>

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Transactions accurately recorded	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	268,142,724	25,797	25,797
Operating Expenses	22,360,297	22,070,657	25,020,708
Capital Equipment > \$5,000	3,250	5,000	5,000
Total Program Expenditures	<u>290,506,271</u>	<u>22,101,454</u>	<u>25,051,505</u>

<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	4,459,510	3,450,000	5,355,000
Charges for Services	(572,467)	-	-
Fines & Forfeits	3,234	-	-
Miscellaneous Revenue	1,965	-	-
Operating Revenue Sub-Total	<u>3,892,242</u>	<u>3,450,000</u>	<u>5,355,000</u>

Program Summary

Department: Finance Non Departmental

Program: Non Departmental

General Fund Support	294,577,342	26,884,472	40,911,921
Net Operating Transfers In/(Out)	(7,963,313)	(8,233,018)	(24,215,416)
Fund Balance Decrease/(Increase)	-	-	3,000,000
Other Funding Sources	-	-	-
Total Program Funding	<u>290,506,271</u>	<u>22,101,454</u>	<u>25,051,505</u>

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FLEET SERVICES

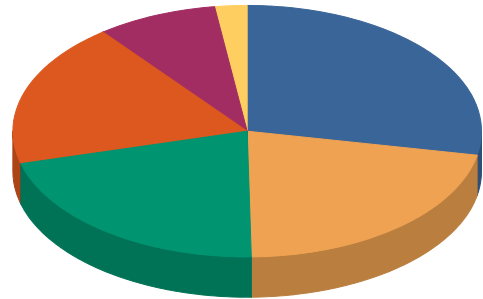
Expenses 21,324,882

Revenues 18,444,729

FTEs 58.23

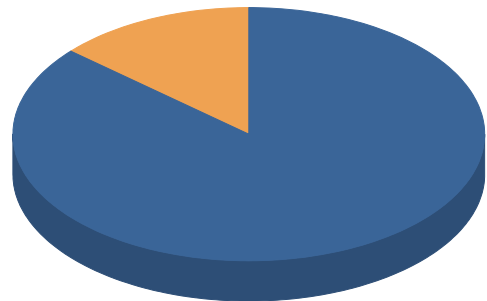
Expenditures By Program

■ Vehicle Acquisition & Disposition	27.95%
■ Maintenance & Operations	21.71%
■ Fleet Management Administration	21.18%
■ Support Services	18.67%
■ Fleet Parts Supply	8.19%
■ GPS Monitoring	2.30%
Total:	100.00%



Sources of All Funding

■ Department Revenue	86.32%
■ Fund Balance Support	13.68%
Total:	100.00%



Function Statement:

Provide administrative direction and resources to Fleet Services divisions in support of Fleet Services mission for a customer focused, centralized fleet management function that is dedicated to providing efficient and effective services to Pima County.

Mandates:

None

Department Summary by Program

Department: Fleet Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Fleet Management Administration	2,909,469	4,638,812	4,517,317
Fleet Parts Supply	1,462,841	1,643,498	1,746,179
GPS Monitoring	535,350	513,367	489,634
Maintenance & Operations	3,989,155	4,899,481	4,629,459
Support Services	4,044,666	5,799,381	3,981,929
Vehicle Acquisition & Disposition	5,853,554	6,403,967	5,960,364
Total Expenditures	<u>18,795,035</u>	<u>23,898,506</u>	<u>21,324,882</u>
<u>Funding by Source</u>			
Revenues			
Fleet Management Administration	18,746,115	17,406,347	16,953,618
Fleet Parts Supply	-	100	-
Maintenance & Operations	1,363,213	1,635,000	1,582,208
Support Services	148,315	219,601	158,903
Vehicle Acquisition & Disposition	(177,064)	(405,000)	(250,000)
Total Revenues	<u>20,080,579</u>	<u>18,856,048</u>	<u>18,444,729</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(500,000)	(800,000)	(44,048)
Fund Balance Decrease/(Increase)	(795,399)	5,792,458	2,899,201
Other Funding Sources	9,855	50,000	25,000
Total Program Funding	<u>18,795,035</u>	<u>23,898,506</u>	<u>21,324,882</u>
<u>Staffing (FTEs) by Program</u>			
Fleet Management Administration	12.00	17.00	14.48
Fleet Parts Supply	4.00	4.00	5.00
GPS Monitoring	2.00	2.00	2.00
Maintenance & Operations	35.00	38.50	35.75
Support Services	1.00	-	1.00
Total Staffing (FTEs)	<u>54.00</u>	<u>61.50</u>	<u>58.23</u>

Program Summary

Department: Fleet Services

Program: Fleet Management Administration

Function

Provide administrative direction and resources to Fleet Services divisions in support of the Fleet Services mission for a customer focused, centralized fleet management function that is dedicated to providing efficient and effective services to Pima County.

Description of Services

Responsible for department operational budget, including capital equipment budget, for vehicle and equipment expenditures. Analysis and reporting of department assigned vehicle/equipment performance management. Ensure compliance to County policy and departmental procedures. Direct, plan, and appropriately staff Fleet Services divisions. Management of Fleet Services procurement process, including Master Agreements.

Program Goals & Objectives

- Complete employee performance plans and appraisals within 30 days of due date
- Conduct monthly operational budget forecast reviews
- Review, refine and create department business processes
- Fiscal year end analysis of every County department's vehicle/equipment performance management including utilization, idling and equipment rentals to rightsize departments vehicles and equipment

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Monthly budget forecast reviews and adjustments when needed	12	12	12
County department asset performance analysis and reporting	100%	100%	100%
Business processes reviewed or created per year	4	9	4
Employee performance plans and appraisals to be completed within 30 days of due date	89%	95%	95%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	443,636	1,226,808	1,138,887
Operating Expenses	2,396,137	2,967,153	2,945,052
Depreciation	69,696	444,851	433,378
Total Program Expenditures	2,909,469	4,638,812	4,517,317
Program Funding by Source			
Revenues			
Charges for Services	18,742,535	16,535,847	16,251,460
Investment Earnings	(351,674)	170,000	275,158
Miscellaneous Revenue	173,094	200,500	177,000
Gain or Loss on Disposal of Assets	182,160	500,000	250,000
Special Programs Revenue Sub-Total	18,746,115	17,406,347	16,953,618
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(500,000)	(800,000)	(44,048)
Fund Balance Decrease/(Increase)	(15,336,646)	(11,967,535)	(12,392,253)
Other Funding Sources	-	-	-

Program Summary

Department: Fleet Services

Program: Fleet Management Administration

Total Program Funding	<u>2,909,469</u>	<u>4,638,812</u>	<u>4,517,317</u>
<u>Program Staffing FTEs</u>	12.00	17.00	14.48

Program Summary

Department: Fleet Services

Program: Fleet Parts Supply

Function

Efficient inventory control, including the purchase, receipt, storage, issuance, and delivery of automotive, medium/heavy truck, and heavy equipment parts and supplies needed for preventive maintenance, repairs, and upfitting of Pima County vehicles and equipment.

Description of Services

Purchase parts and accessories required to maintain and repair all County motor vehicles and equipment. Maintain appropriate inventory levels to minimize County vehicle repair downtime. Conduct periodic aging analysis of the inventory to identify and remove obsolete parts and supplies.

Program Goals & Objectives

- Eliminate stale dated or old inventory standard turnover four (4) times per year
- Close out and eliminate obsolete part inventory

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Parts inventory turnover occurs four (4) times per year	4	4	4
Obsolete parts analysis review per year	12	12	12

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	250,997	286,064	360,796
Operating Expenses	1,211,844	1,357,434	1,385,383
Capital Equipment > \$5,000	-	55,000	11,500
Contra Expense	-	(55,000)	(11,500)
Total Program Expenditures	1,462,841	1,643,498	1,746,179
Program Funding by Source			
Revenues			
Miscellaneous Revenue	-	100	-
Special Programs Revenue Sub-Total	-	100	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	1,462,841	1,643,398	1,746,179
Other Funding Sources	-	-	-
Total Program Funding	1,462,841	1,643,498	1,746,179

Program Staffing FTEs	4.00	4.00	5.00
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Program Summary

Department: Fleet Services
Program: GPS Monitoring

Function

Administration of Pima County Global Positioning System (GPS) program. Purchase and facilitate installation GPS devices in County vehicles and equipment, with the purpose of increasing the efficiency of the County Fleet and improving driver safety.

Description of Services

Manage GPS hardware purchases, installations and repair, as well as provide software support related to the use of GPS in County vehicles and equipment. Create and provide Departments automated reports that align with County policies and procedures related to vehicle use. Run GPS reports for County Administration, Driver Safety Committee, and Department Directors upon request. Monitor GPS health and ensure GPS units have communicated within the past 30 days. Provide GPS software training to all new system users.

Program Goals & Objectives

- Manage compliance of GPS device installations for all County vehicles/equipment per County policy
- Provide GPS software training to departments upon request
- Monitoring of GPS system communications every 30 days to identify reporting or communication issues

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percent of GPS units with County vehicles/equipment installed	100%	100%	100%
Percent of GPS software training provided to departments upon request	100%	100%	100%
Percent of GPS communications continually monitored	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	121,935	146,867	133,134
Operating Expenses	413,415	366,500	356,500
Total Program Expenditures	535,350	513,367	489,634
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	535,350	513,367	489,634
Other Funding Sources	-	-	-
Total Program Funding	535,350	513,367	489,634

<u>Program Staffing FTEs</u>	2.00	2.00	2.00
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Program Summary

Department: Fleet Services

Program: Maintenance & Operations

Function

Maintain the Pima County Fleet in such a manner as to achieve maximum operating efficiency and safety.

Description of Services

Perform preventive maintenance and repairs as needed on automotive, medium/heavy truck, and heavy equipment, ensuring an efficient fleet and minimizing downtime. Provide all resources necessary to accomplish repairs and maintenance, including direct labor, and outside services. Provide resources for upfitting of County vehicles and equipment.

Program Goals & Objectives

- Achieve one percent (1%) or less vehicle comeback rate to complete maintenance and repairs correctly the first time
- Achieve ninety-five percent (95%) or greater asset availability rate to minimize departments downtime and increase utilization
- Achieve seventy percent (70%) or greater Technician direct labor rate to fully utilize departments resources

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Technician direct labor rate	64%	70%	70%
Vehicle comeback rate	1%	1%	1%
Asset availability rate	96%	95%	95%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,893,355	2,480,876	2,412,331
Operating Expenses	1,968,403	2,265,395	2,063,918
Depreciation	132,493	153,210	153,210
Gain or Loss on Disposal of Assets	(5,096)	-	-
Total Program Expenditures	3,989,155	4,899,481	4,629,459
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	1,367,461	1,725,000	1,632,208
Miscellaneous Revenue	848	5,000	-
Gain or Loss on Disposal of Assets	(5,096)	(95,000)	(50,000)
Special Programs Revenue Sub-Total	1,363,213	1,635,000	1,582,208
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	2,625,942	3,264,481	3,047,251
Other Funding Sources	-	-	-
Total Program Funding	3,989,155	4,899,481	4,629,459

<u>Program Staffing FTEs</u>	35.00	38.50	35.75
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Program Summary

Department: Fleet Services
Program: Support Services

Function

Intake of Pima County vehicles and equipment requiring maintenance and/or repair. Provide quality control inspection post maintenance and/or repair. Management of nine County fuel stations and motor pool function.

Description of Services

Interface with County employees to initiate maintenance and/or repair work orders, and provide quality control and safety inspection for completed vehicles and equipment. Manage fuel inventory of all County fuel stations ensuring a continuous supply of fuel to meet the operational needs of County departments, and repair and maintenance of fuel station dispensing equipment. Manage motor pool function including vehicle availability and reservations.

Program Goals & Objectives

- Monitor alternative fuel options and availability as part of County's sustainability efforts
- Quality control inspections completed within two (2) hours of shop completion at a ninety-five percent (95%) rate
- To ensure County fuel stations are available, 24 hours per day, seven (7) days per week

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Fuel station availability 24 hours per day, seven (7) days per week	100%	100%	100%
Quality control inspections completion rate	90%	95%	95%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,866	5,400	100,259
Operating Expenses	3,878,598	5,629,633	3,717,322
Depreciation	163,202	164,348	164,348
Total Program Expenditures	4,044,666	5,799,381	3,981,929
Program Funding by Source			
Revenues			
Charges for Services	148,315	219,601	158,903
Special Programs Revenue Sub-Total	148,315	219,601	158,903
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	3,896,351	5,579,780	3,823,026
Other Funding Sources	-	-	-
Total Program Funding	4,044,666	5,799,381	3,981,929

Program Staffing FTEs	1.00	-	1.00
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Program Summary

Department: Fleet Services

Program: Vehicle Acquisition & Disposition

Function

Ensure Pima County departments have the quantity and type of vehicles/equipment which best fit their operational requirements while maintaining fiscal and sustainability goals. Manage the disposition of vehicles/equipment that are at the end of their useful life.

Description of Services

Complete an annual analysis of vehicles/equipment that have been identified as being near or at the end of useful life. Create preliminary vehicle/equipment replacement list with recommended budget, taking into account the purchasing of alternative fuel vehicles in support of sustainability goals. Conduct annual communications with departments to review vehicle/equipment replacements and additional transportation needs of department. Order and receive vehicle /equipment per specifications and department requirements. Process Arizona Motor Vehicle Division license and title requests. Manage auction process for end of useful life vehicles/equipment.

Program Goals & Objectives

- Maintain vehicles/equipment received per specifications and department requirements
- Maintain appropriate County fleet size by monthly auctions of vehicles/equipment that have met their useful life
- Conduct annual communication with County departments to review vehicle/equipment replacements and general transportation needs
- Perform annual end of useful life analysis of County fleet, with end result being vehicle/equipment replacement list

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Annual end of useful life analysis of County fleet	100%	100%	100%
Annual vehicle/equipment replacement communication with departments	100%	100%	100%
Purchase and receipt of vehicles/equipment with no errors	100%	100%	100%
Manage Fleet auctions of vehicles/equipment	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	-	100	50
Capital Equipment > \$5,000	3,233,853	7,938,840	11,624,840
Contra Expense	(3,233,853)	(7,938,840)	(11,624,840)
Depreciation	5,922,125	6,403,867	5,960,314
Gain or Loss on Disposal of Assets	(68,571)	-	-
Total Program Expenditures	5,853,554	6,403,967	5,960,364

Program Funding by Source

Revenues

Gain or Loss on Disposal of Assets	(177,064)	(405,000)	(250,000)
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Special Programs Revenue Sub-Total	(177,064)	(405,000)	(250,000)
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General Fund Support	-	-	-
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Net Operating Transfers In/(Out)	-	-	-
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Fund Balance Decrease/(Increase)	6,020,763	6,758,967	6,185,364
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Other Funding Sources	9,855	50,000	25,000
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Program Summary

Department: Fleet Services

Program: Vehicle Acquisition & Disposition

Total Program Funding	5,853,554	6,403,967	5,960,364
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HUMAN RESOURCES

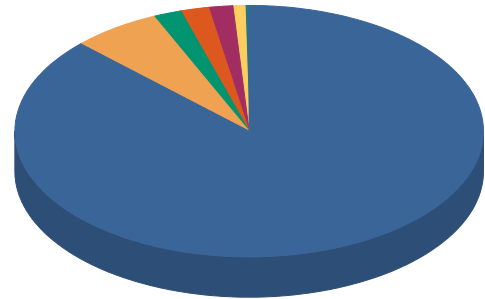
Expenses 97,058,316

Revenues 93,472,668

FTEs 68.00

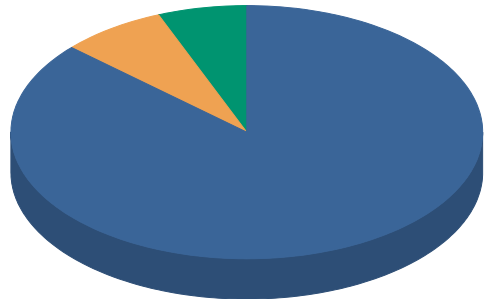
Expenditures By Program

Health & Wellness	87.10%
HR Risk Management	6.20%
Employee Development	1.94%
HR - Recruitment/Classification/Compensation	1.91%
Operations	1.79%
Employee Relations	0.85%
Reports & Records	0.21%
Total:	100.00%



Sources of All Funding

Department Revenue	86.57%
Operating Transfers In	7.41%
General Fund Support	6.02%
Total:	100.00%



Function Statement:

Recruit and retain a highly committed, highly competent, and results-oriented workforce, and provide various employment-related services and activities. Services include but are not limited to; recruitment and selection, employee relations, classification and compensation, benefits administration, employee training, personnel records management, and Federal, State, and local labor reporting. The Department also administers the self-insurance Health Benefits Trust Fund.

Mandates:

ARS Title 11-351: Definitions; Title 11-352: Adoption of Limited County Employee Merit System by Resolution; Removal of Certain Administrative Positions by Resolution; Title 11-353: County Employee Merit System Commission; Members; Terms; Vacancies; Title 11-354: Powers and Duties of the Commission; Title 11-355: Minimum Qualifications for Employment; and Title 11-356: Dismissal, Suspension or Reduction in Rank of Employees; Appeals; Hearings

Department Summary by Program

Department: Human Resources

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Employee Development	546,769	756,786	1,880,323
Employee Relations	867,488	1,119,490	821,872
Health & Wellness	81,629,889	84,616,317	90,028,859
Recruitment/Classification/Compensation	1,038,217	2,042,853	1,857,148
Risk Management	2,576,219	6,015,154	6,017,110
Operations	1,493,316	1,918,244	1,910,725
Reports & Records	231,678	302,975	206,152
Total Expenditures	88,383,576	96,771,819	102,722,189
<u>Funding by Source</u>			
Revenues			
Health & Wellness	77,745,750	85,417,083	90,015,990
Risk Management	4,433,636	3,247,828	3,451,128
Reports & Records	5,501	10,550	5,550
Total Revenues	82,184,887	88,675,461	93,472,668
General Fund Support	4,171,967	6,129,798	6,670,670
Net Operating Transfers In/(Out)	-	-	7,892,781
Fund Balance Decrease/(Increase)	2,026,722	1,966,560	(5,313,930)
Other Funding Sources	-	-	-
Total Program Funding	88,383,576	96,771,819	102,722,189
<u>Staffing (FTEs) by Program</u>			
Employee Development	7.00	7.00	11.00
Employee Relations	12.00	13.00	9.00
Health & Wellness	13.00	13.00	13.00
HR - Recruitment/Classification/Compensation	12.00	16.00	16.00
HR Risk Management	3.00	3.00	3.00
Operations	10.00	11.00	13.00
Reports & Records	4.00	4.00	3.00
Total Staffing (FTEs)	61.00	67.00	68.00

Program Summary

Department: Human Resources

Program: Employee Development

Function

Improve and maintain employee engagement through timely and meaningful programs that foster a diverse, equitable, and inclusive workplace. Provide engaging learning experiences for existing and newly appointed County employees, managers, and supervisors, to ensure consistent application of and adherence to personnel administration, laws, rules, policies, procedures, and court mandates. Provide a platform where employees are recognized for their educational accomplishments and other significant contributions made to the County and its constituents.

Description of Services

Training: train newly hired employees on their role and responsibilities as public servants through the New Employee Onboarding - Passport Program. Train newly hired and/or promoted supervisors and managers on federal, state, and County mandates as well as provide a comprehensive curriculum to include communication, compliance, management, and leadership. Partner with other municipalities to provide professional certification opportunities in Public Management and instill a culture of innovation to develop the successional planning of Pima County.

Education Reimbursement Program: invest and provide educational reimbursement opportunities to employees interested in enhancing their knowledge and skills, ultimately retaining a highly talented workforce.

Diversity, Equity, and Inclusion: collect information and employee perceptions toward diversity, equity, and inclusion. Raise awareness and education on the topics of diversity, equity, and inclusion. Provide a framework for inter-agency cooperation on program development and implementation.

Employee Recognition: create and provide an Employee Recognition Program for Pima County employees to help increase engagement and build employee morale by celebrating and recognizing employees who demonstrate our Pima County Values - Accountable, Respectful, Ethical. Thus, this creates a deep connection between Pima County and its employees.

Program Goals & Objectives

- Create an Employee Recognition Program and obtain 50% participation from employees within its first quarter.
- Participate in at least two (2) diversity, equity, and inclusion related job fairs to promote Pima County's employer brand.
- Train new supervisors within 90 days of hire or promotion, OR train 50% of new supervisors within 90 days of hire or promotion.
- Increase employee participation in Education Reimbursement with at least 5% participation rate.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Supervisor Training (employee headcount)	1,101	1,075	1,049
Certified Public Manager Program (employee headcount)	7	5	5
Education Reimbursement Program (employee headcount)	n/a	50	151
New Employee Onboarding Program (employee headcount)	847	775	770
Diversity, Equity, and Inclusion Program (job fairs)	n/a	1	2
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	458,600	625,774	983,700
Operating Expenses	88,169	131,012	896,623
Total Program Expenditures	546,769	756,786	1,880,323
General Fund Support	546,769	756,786	1,880,323

Program Summary

Department: Human Resources

Program: Employee Development

Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>546,769</u>	<u>756,786</u>	<u>1,880,323</u>
Program Staffing FTEs	7.00	7.00	11.00

Program Summary

Department: Human Resources

Program: Employee Relations

Function

Provide Merit System Rules and Personnel Policy (MSR/PP), Board of Supervisors (Board) and Administrative Procedure interpretation and review to Pima County management staff and employees. Investigate allegations of violations of the MSR/PP or personnel related Board Policies and/or Administrative Procedures to ensure compliance with rules, policies, procedures, and laws. Provide timely and structured learning experiences, operational training, specialized targeted training, and coaching for existing and newly appointed County managers and supervisors to ensure consistent application of and adherence to personnel administration, laws, rules, policies, procedures, and court mandates.

Description of Services

Employment Rights: provide official interpretation of MSR/PPs; Board Policies and Administration Procedures, and related policies and procedures; provide Americans with Disabilities Act (ADA) program analysis, guidance, and resolution; mediate and reconcile employee and management conflicts or refer individuals to other resources when mediation fails; edit and publish MSR/PP and Law Enforcement MSR; respond to and investigate both Equal Employment Opportunity (EEO) and non EEO grievances; respond to and investigate workplace violence, workplace bullying, and sexual/workplace harassment allegations; respond to and investigate claims of unpaid wages, and work in concert with Finance Payroll to ensure compliance with the Fair Labor Standards Act (FLSA) and county policies; provide services to management and employees regarding layoffs; conduct the Employment Rights portion of New Employee Orientation (NEO); provide training to managers and supervisors on the topics of FLSA and ADA; provide EEO Monitor training to County personnel.

Program Goals & Objectives

- Provide a venue and process for professionally triaging, reviewing, and resolving internal complaints and work related disputes
 - Promptly investigate allegations
 - Facilitate mediation process
 - Provide as needed "intake" of complaints from management and employees
 - Comply with discrimination laws on sexual and workplace harassment prevention
 - Prepare management staff to function successfully in a public sector environment
 - Generate courses that promote compliance and consistent application of personnel management principles and department directives
 - Provide technical assistance and compliance review for the Trainee and Performance Management programs
 - Respond to and investigate claims of unpaid wages
 - Ensure accurate payment of back wages are in compliance with the FLSA and county policies
 - Work in concert with Finance Payroll to process payments
 - Follow up with 100% of employees who elect not to proceed with the Short-Term Disability process to ensure their understanding of the benefit. Use the information gathered to improve employee awareness.
 - Plan and schedule sessions, prepare agendas, organize presenters, and conduct audits to ensure program efficiency
 - Troubleshoot problems, issues, and concerns promptly to minimize any adverse impact on program operations
-

Program Summary

Department: Human Resources
Program: Employee Relations

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of contacts for MSR/PP interpretation	1,705	1,800	1,780
ADA request for accommodation	118	125	130
Number of requests for mediation	10	10	8
Number of disciplinary/employment action reviews	280	230	290
Number of calendar days from ADA eligibility determination to process termination	90	80	n/a
Number of grievances received for committee review	8	10	10
Average calendar days for grievance review process	45	40	40
Number of internal complaints	60	110	115
Number of internal complaints investigated by HR	36	75	80
Average calendar days from internal complaint logging	120	90	75
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	800,236	1,021,970	696,796
Operating Expenses	67,252	97,520	125,076
Total Program Expenditures	867,488	1,119,490	821,872
General Fund Support	867,488	1,119,490	821,872
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	867,488	1,119,490	821,872
Program Staffing FTEs	12.00	13.00	9.00

Program Summary

Department: Human Resources

Program: Health & Wellness

Function

Administer the self-insurance Health Benefits Trust Internal Service Fund. Provide employees with comprehensive and affordable benefits options for healthcare (medical and dental), life insurance, as well as other ancillary services. Provide education to enable employees to make well informed decisions on benefits that will meet their individual needs. Provide quality programs and activities to encourage and support healthy, active lifestyles of the employees and their families.

Description of Services

Provide employees a comprehensive health benefits package with affordable options from which to choose, and assist employees to make informed decisions regarding the best coverage at the most affordable cost based on their individual needs. Provide benefits administration and advocacy; contract development, negotiations, and renewal activity; and benefits open enrollment and special program coverage. Develop a strategic approach for providing the best benefits and insurance packages for eligible employees and their dependents. Emphasize the importance of education, awareness, self-care, and behavior change programs to enhance overall well-being. Provide rewards for healthy behaviors of County employees through financial and other incentives, including those connected with health insurance premiums. Provide special follow up and assistance to employees identified at highest risk for preventable illnesses and excessive medical costs. When health problems do exist, help employees better manage their condition through an organized intervention program.

Program Goals & Objectives

- To ensure accuracy of benefits and wellness administration
 - Ensure accuracy of benefit enrollments and premium payments
 - Provide employees a comprehensive wellness program to help control increases in medical costs and improve quality of life through various scheduled wellness events
 - To ensure our members have access to an affordable benefit and wellness package
 - Provide a comprehensive and affordable benefit and wellness package to help control increases in medical costs and improve quality of life
 - Inform and educate employees regarding the County's various plans and benefits options through scheduled benefit information sessions
 - Ensure members are adequately informed to make plan and benefit decisions
 - Ensure member satisfaction with plan features and benefits
 - Provide education and resources to help employees identify and reduce health risks before serious health problems occur
 - To reduce the overall health risks to our enrolled members
 - Inform and educate employees regarding the County's benefits and wellness plans through multifaceted communications strategies in order to foster a culture of healthy, educated consumers
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Increase participants earning Healthy Lifestyle Premium Discount(s)	91%	98%	86%
Increase documented time used for programs, events, and activities	160	200	300
Maintain accuracy of benefits payroll deductions	99%	99%	99%

Program Summary

Department: Human Resources

Program: Health & Wellness

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	822,416	1,090,645	1,102,430
Operating Expenses	80,807,473	83,525,672	88,926,429
Total Program Expenditures	81,629,889	84,616,317	90,028,859
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	72,945,410	80,254,945	83,133,226
Investment Earnings	(563,751)	308,960	682,764
Miscellaneous Revenue	5,364,091	4,853,178	6,200,000
Special Programs Revenue Sub-Total	77,745,750	85,417,083	90,015,990
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	7,892,781
Fund Balance Decrease/(Increase)	3,884,139	(800,766)	(7,879,912)
Other Funding Sources	-	-	-
Total Program Funding	81,629,889	84,616,317	90,028,859
<u>Program Staffing FTEs</u>	13.00	13.00	13.00

Program Summary

Department: Human Resources

Program: Recruitment/Classification/Compensation

Function

Provide employment related services and activities for recruiting and retaining a highly committed, highly competent, and results oriented workforce. Provide staffing and testing services, classification studies and audits, compensation reviews, and market studies.

Description of Services

Provide employment opportunities to all segments of the population residing or wishing to reside in Pima County and surrounding areas. Market Pima County as an employer of choice to attract qualified applicants to fill vacant positions in order to maintain proper and quality levels of public service. Develop recruitment and selection plans for vacant positions. Review requests and advertise to fill positions using local advertising, social media, and third-party advertising platforms. Screen and test applicants. Develop and maintain wage/salary structures through the use of job classifications, internal equity, and external market value considerations. Perform position audits and major classification studies, market evaluations, salary surveys, and compensation reviews.

Program Goals & Objectives

- Receive all applications for employment in Pima County, review to determine if candidates meet minimum eligibility requirements established for each position within three (3) business days of job posting closing date
- Ensure equal pay for equal work via a fair and equitable compensation plan, and ensure all County employees are working within properly defined classifications by audit reviews
- Provide departments certified list of most qualified job applicants within 10 business days of closing date
- In a fair and equitable process, initiate outreach to qualified candidates including those who have applied for County positions in the past and others identified through candidate searches
- Maintain the average time to fill a position to 45 days or less
- Support departments in the selection and utilization of appropriate classifications to accomplish scope of work
- Hold quarterly job fairs targeted to fill department's critical staffing needs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Average calendar days to complete certified list of qualified job	15	24	15
Average calendar days to fill vacancies	57	60	45
Applications received/reviewed	29,855	25,988	29,000
Salary studies for market wage benchmarking conducted	95	30	350
Salary reviews for filled positions conducted	163	250	1,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	856,770	1,314,978	1,393,082
Operating Expenses	181,447	727,875	464,066
Total Program Expenditures	1,038,217	2,042,853	1,857,148
General Fund Support	1,038,217	2,042,853	1,857,148
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,038,217	2,042,853	1,857,148

Program Staffing FTEs	12.00	16.00	16.00
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Program Summary

Department: Human Resources

Program: Risk Management

Function

Operate and manage components of Pima County's Occupational Safety Health Programs. Oversight and review of special medical evaluations. Work with third party administrators on Workers' Compensation and unemployment claims. Manage the County's Traumatic Event Counseling programs for peace officers and public safety employees.

Description of Services

Manage the commercial driver's license (CDL) program and maintain compliance with federal regulations and state statutes. Administer/coordinate the County's pre-employment physical program, tuberculosis testing program, vaccination program, drug and alcohol testing program, automatic external defibrillator program, and safety shoe/boot and eyewear voucher program. Manage workers' compensation programs including adjust, defend, and fund worker's compensation claims. Return injured employees to work as early and safely as possible. Oversight of the administration of unemployment claims. When requested by management and supported by documentation, coordinate the special medical evaluation process to ensure employees are fit for duty. Review and process requests for benefits/payments under the Traumatic Event Counseling programs when compliant with program guidelines.

Program Goals & Objectives

- Conduct mandated checks of random drug and alcohol testing of the CDL driver pool
- Identify trends in Worker's Compensation injuries for further assessment
- Ensure workplace safety via the special medical evaluation program and safety
- Administer the Traumatic Event Counseling programs for the health and well-being of law enforcement staff

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Departmental responsiveness to mandatory CDL drug and alcohol testing is increased in minutes	n/a	90	60
Number of days lost time due to workers compensation injury is reduced	854	856	840

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	294,183	340,462	388,417
Operating Expenses	2,282,036	5,674,692	5,628,693
Total Program Expenditures	2,576,219	6,015,154	6,017,110
Program Funding by Source			
Revenues			
Charges for Services	4,188,305	3,247,828	3,413,413
Investment Earnings	-	-	37,715
Miscellaneous Revenue	245,331	-	-
Special Programs Revenue Sub-Total	4,433,636	3,247,828	3,451,128
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,857,417)	2,767,326	2,565,982
Other Funding Sources	-	-	-
Total Program Funding	2,576,219	6,015,154	6,017,110

Program Summary

Department: Human Resources

Program: Risk Management

<u>Program Staffing FTEs</u>	3.00	3.00	3.00
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Program Summary

Department: Human Resources

Program: Operations

Function

Provide direction and approval of employment related services including, but not limited to: Merit System Rules and Personnel Policies development and interpretation; mandatory training; affirmative action reporting; employee relations; recruitment; benefits; classification; compensation; Family and Medical Leave Act (FLMA) administration; E-Verify services; performance management; records management; and administration of the Americans with Disabilities Act.

Description of Services

Direct Human Resources (HR) department activities, and serve as the final authority for all HR decisions and recommendations to the County Administrator and the Board of Supervisors. Direct and administer all financial, information technology, and procurement obligations for the department. Ensure all departments and staff are provided the quality assistance they need to direct and manage the County workforce, and to effectively work as a Pima County employee. Improve overall human resources information management within the County through installation and implementation of Automatic Data Processing (ADP). Identify, investigate, and recommend corrective action for potential violations of federal, state, and local laws relating to human resources in a timely fashion. Serve as the custodian of official personnel records, and provide the official Secretary to the Merit System Commission. Coordinate the Native American Employment Policy with the Tucson Indian Center. Report on the composition of the County's workforce and turnover rate.

Leave Administration and E Verify Services: provide training to new managers, supervisors, and department personnel representatives on County procedures, FMLA regulations, and Form I-9 procedures through formal and informal means, including quarterly newsletters and refresher sessions as needed; process all Pima County new hires (except those of Superior Court, Juvenile Court, and Clerk of the Courts) through E Verify; review, process, and monitor FMLA leave for Pima County employees (except those of Superior Court, Juvenile Court, and Clerk of the Courts employees); train managers, supervisors, and department personnel representatives on relevant federal, state, and county mandates and procedures; process and maintain FMLA records and Form I-9 for permanent retention for County employees in accordance with federal, state, and county mandates and procedures.

Program Goals & Objectives

- Limit the amount of attrition the County experiences over the fiscal year
 - Benchmark, analyze, and improve the County's attrition rate
- Ensure Countywide compliance with the FMLA and E-Verify in accordance with county procedure
- Review and approve requests for County offered leaves for employees (except court employees)
- Process all Pima County new hires (except those of the Superior and Juvenile Courts) through E-Verify

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
County employee turnover rate	22%	18%	17%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	627,629	976,343	1,095,019
Operating Expenses	865,687	941,901	805,706
Capital Equipment > \$5,000	-	-	10,000
Total Program Expenditures	1,493,316	1,918,244	1,910,725
General Fund Support	1,493,316	1,918,244	1,910,725
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Human Resources

Program: Operations

Total Program Funding	<u>1,493,316</u>	<u>1,918,244</u>	<u>1,910,725</u>
<u>Program Staffing FTEs</u>	10.00	11.00	13.00

Program Summary

Department: Human Resources

Program: Reports & Records

Function

Maintain official employee personnel records in an automated information program, maintain data necessary to meet federal reporting requirements, process personnel action forms, process data in Enterprise V5, and manage the employee discount and bus pass programs, along with administration of the Automatic Data Processing (ADP) Employee Self Service portal.

Description of Services

Manage the Records Center, which houses all electronic official personnel files and hardcopy medical files of terminated employees. Respond to subpoenas and requests for employment verifications. Maintain personnel documents within the Records Center consistent with Arizona Revised Statutes and HR Policies and Procedures. Manage the employee discount and bus pass programs, and ensure proper reconciliation of each account. Verify and process all personnel action forms to ensure compliance with Pima County rules and policies. Enter all leaves for Superior, Juvenile, and Clerk of the Court employees. Manage reporting in compliance with federal guidelines. Provide reports for County departments to ensure Enterprise V5 Data entry accuracy. Coordinate and maintain Countywide policy acknowledgments. Provide assistance with the ADP Employee Self-Service portal.

Program Goals & Objectives

- Ensure creation and availability of job aids to assist County employees with navigation of ADP Self Service portal
- Ensure policy acknowledgments are in compliance with directives
- Ensure reporting is accurate and timely
- Ensure data entered into Enterprise V5 is accurate and timely, in accordance with County rules and policies
- Ensure that official personnel records are maintained accurately, timely, completely, and are easily accessible in accordance with the Arizona State Retention Schedule
- Respond timely to 100% of employee calls for assistance with the ADP Self Service portal

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Personnel records reviewed for compliance with the Arizona State Retention Schedule	9,187	9,866	9,500

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	225,878	292,275	200,191
Operating Expenses	5,800	10,700	5,961
Total Program Expenditures	231,678	302,975	206,152

Program Funding by Source			
Revenues			
Miscellaneous Revenue	5,501	10,550	5,550
Operating Revenue Sub-Total	5,501	10,550	5,550
General Fund Support	226,177	292,425	200,602
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	231,678	302,975	206,152

Program Summary

Department: Human Resources

Program: Reports & Records

<u>Program Staffing FTEs</u>	4.00	4.00	3.00
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INFORMATION TECHNOLOGY

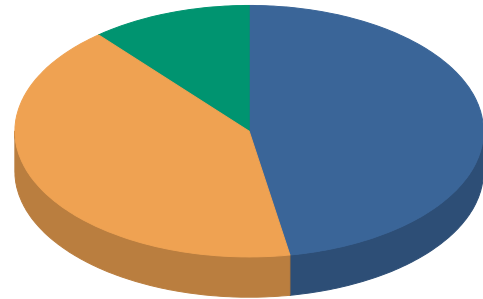
Expenses 52,074,210

Revenues 33,604,896

FTEs 229.00

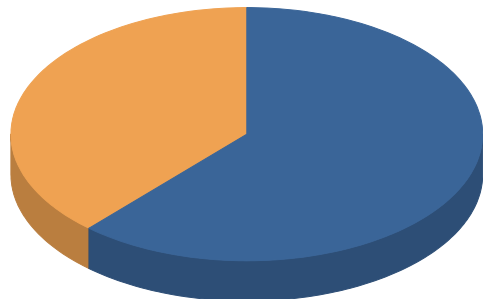
Expenditures By Program

Computer Hardware Software	47.24%
Information Technology	41.73%
Telecommunications	11.03%
Total:	100.00%



Sources of All Funding

Department Revenue	61.55%
General Fund Support	38.45%
Total:	100.00%



Function Statement:

Analyze, develop, and implement application solutions county wide. Direct and manage the development and ongoing maintenance and support of application systems. Develop, implement, and enforce Information Technology (IT) standards, asset and information security procedures including network and server/storage environments. Manage software purchases and licensing for the County. Manage franchise licensing and contract coordination for cable, fiber, cellular and competitive local exchange carriers. Project Management of IT projects across County departments. Oversight and preparation of budget and allocations for the Information Technology Department. Coordinate all Pima County IT activities with various agencies and the general public. Manage all enterprise GIS functions for the County.

Mandates:

None

Department Summary by Program

Department: Information Technology

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Computer Hardware Software	14,817,534	24,854,387	25,520,779
Information Technology	18,561,588	22,476,520	22,328,488
Telecommunications	3,912,819	5,970,044	6,006,814
Total Expenditures	37,291,941	53,300,951	53,856,081
<u>Funding by Source</u>			
Revenues			
Computer Hardware Software	22,799,339	25,339,824	26,781,653
Information Technology	1,074,938	732,164	732,164
Telecommunications	7,678,487	6,831,140	6,976,556
Total Revenues	31,552,764	32,903,128	34,490,373
General Fund Support	17,486,650	21,744,356	21,596,324
Net Operating Transfers In/(Out)	1,359,895	1,720,966	(53,145)
Fund Balance Decrease/(Increase)	(13,107,368)	(3,067,499)	(2,177,471)
Other Funding Sources	-	-	-
Total Program Funding	37,291,941	53,300,951	53,856,081
<u>Staffing (FTEs) by Program</u>			
Computer Hardware Software	62.00	62.00	61.00
Information Technology	164.00	161.00	154.00
Telecommunications	14.00	14.00	14.00
Total Staffing (FTEs)	240.00	237.00	229.00

Program Summary

Department: Information Technology

Program: Computer Hardware Software

Function

Provide centralized purchasing of computers and related devices for all departments of Pima County (County) in order to promote consistency and uniformity, thereby reducing acquisition and maintenance costs. Design, install, and support County-wide server and storage systems that provide the capacity and technological sophistication necessary to support the growth and increasing diversity of the County's many digital information systems. Control the costs of the County-wide software applications by utilizing enterprise software licensing agreements to obtain the best prices available. Operate 24 hours a day, seven (7) days a week Network Operations Center (NOC) to support end-user clients with technical problems and issues, both remotely and onsite, utilizing field technicians.

Description of Services

Computer Hardware: Manage and support the application and operating system deployments to client devices, as well as the physical lifecycle replacement of devices, in order to meet the organization's needs. Coordinate and monitor the deployment of computer hardware for County departments using standardized configurations and specifications. Provide a NOC to respond to and resolve systems problems and issues, in an efficient and effective manner. Provide access to an e-Learning environment, and assist in the training and development of County employees in the use of computer software and hardware.

Server and Storage: Responsible for the architecture, configuration, implementation, and on-going support of all servers, storage, and data center networking equipment for the County. Act as the first responders to system outages and disaster recovery initiatives. Support County-wide enterprise applications (Active Directory, Email, File Server Access, Web Filtering, Backup solutions, Operating Systems, SharePoint, etc.) and unique departmental systems. Maintain the storage infrastructure and the Virtual Server environment. Provide online transaction processing, offline processing, central data, and security for accessing stored data.

Enterprise Software: Control the costs of the Microsoft Enterprise Agreement for the County, as well as the Academic Agreement supporting the Library District by acquiring Microsoft software (Office, Windows, Client Access Licenses, SQL, Exchange, etc.) at the best price for the County, and maintaining licensing compliance. Maintain current software updates on all County desktop computers. Provide technical assistance to client departments in the areas of training services and implementation of required software technology.

Program Goals & Objectives

- Ensure critical electronic information resources are available 24 hours/365 days per year
 - Respond to client trouble tickets within suggested Service Level Agreements SLA guidelines (Critical - 4 hours, High - 24 hours, Normal - 4 days)
 - Ensure high quality customer service
 - Eighty percent (80%) of tickets created by the NOC will be resolved the same day
 - Outage should run concurrent with Telecom outages in IT-Telecommunications whenever possible. (Includes one outage per month and no more than two additional outages for potential unforeseen issues that may arise)
 - Maintain one hundred percent (100%) storage/server availability (excluding scheduled maintenance or force majeure outages)
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Critical electronic information resources are available 24 hours 365 days (excluding scheduled maintenance or force majeure outages)	99%	99%	99%
Storage/server availability (excluding scheduled maintenance or force majeure outages)	99%	99%	99%
First contact incident or request resolved with initial customer contact	70%	70%	80%
Scheduled Network system outages per year for maintenance and upgrade/updates.	12	14	14

Program Summary

Department: Information Technology

Program: Computer Hardware Software

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	3,583,353	5,430,483	5,506,409
Operating Expenses	10,247,138	17,198,920	17,855,963
Contra Expense	(1,413,841)	-	-
Depreciation	2,162,825	2,224,984	2,158,407
Gain or Loss on Disposal of Assets	238,059	-	-
Total Program Expenditures	14,817,534	24,854,387	25,520,779
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	22,636,044	25,249,824	26,380,144
Investment Earnings	19,489	90,000	401,509
Miscellaneous Revenue	143,806	-	-
Special Programs Revenue Sub-Total	22,799,339	25,339,824	26,781,653
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	1,359,895	1,720,966	-
Fund Balance Decrease/(Increase)	(9,341,700)	(2,206,403)	(1,260,874)
Other Funding Sources	-	-	-
Total Program Funding	14,817,534	24,854,387	25,520,779
<u>Program Staffing FTEs</u>	62.00	62.00	61.00

Program Summary

Department: Information Technology

Program: Information Technology

Function

Manage the Pima County (County) Information Technology (IT) environment and oversee IT Department administration. Develop and implement IT standards and security procedures. Manage franchise licensing and contract coordination for cable, fiber, cellular, towers and competitive local exchange carriers. Coordinate County IT activities with various agencies and the general public. Coordinate and manage County-wide Geographic Information Systems (GIS) functions.

Description of Services

Maintain the County Internet Web and Intranet sites and assist departments in providing content to these sites. Maintain e-Commerce and GIS services. Provide technical assistance to client departments in the areas of project management, applications development, procurement, training services, and implementation of required technology. Coordinate and administer contracts for antennas, cellular telephone towers, competitive local exchange carriers, and cable companies, using County facilities and rights of way. Coordinate all County GIS services. Develop and implement IT standards and security procedures and practices.

Program Goals & Objectives

- Educate and protect county employees and data assets from cyber threats and attacks
- GIS: Obtain, convert, and maintain geographic data to provide this information to the general public, County departments, and private agencies
 - Provide up-to-date GIS data, services, and applications
- Provide project management services to effectively intake and complete customers prioritized project needs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Projects committed versus completed	97%	85%	85%
GIS requested data provided and delivery of projects within committed time frame	90%	80%	85%
Security campaign activities performed county wide	10	10	10

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	13,719,930	16,383,229	15,967,835
Operating Expenses	4,841,658	6,093,291	6,360,653
Total Program Expenditures	18,561,588	22,476,520	22,328,488

Program Funding by Source

Revenues			
Charges for Services	74,177	-	-
Investment Earnings	29,904	-	-
Miscellaneous Revenue	970,857	732,164	732,164
Operating Revenue Sub-Total	1,074,938	732,164	732,164
General Fund Support	17,486,650	21,744,356	21,596,324
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Information Technology

Program: Information Technology

Total Program Funding	18,561,588	22,476,520	22,328,488
Program Staffing FTEs	164.00	161.00	154.00

Program Summary

Department: Information Technology

Program: Telecommunications

Function

Provide excellent quality voice and data communications services for all Pima County (County) departments and offices through the County's high-speed network and high-capacity storage infrastructure.

Description of Services

Provide internal voice (telephone) and data networks, end user client support, and associated services to all County departments. Plan, install, and maintain the County's high-speed data and voice network. Maintain infrastructure diagrams to determine ongoing capacity needs and long-range plans for network system growth. Maintain inventories of hardware and software needed to support the system. Participate in the planning for wiring new and remodeled facilities to ensure they meet current and future communications requirements.

Program Goals & Objectives

- Maintain full and consistent network and internet availability 24 hours/365 days per year (excluding scheduled maintenance or force majeure outages)
 - Achieve ninety nine percent (99%) network/internet availability (excluding scheduled maintenance or force majeure outages)
 - Schedule monthly system outages for maintenance
 - Continue to increase County owned fiber
 - Provide the highest quality voice and data services at the lowest reasonable cost
 - Achieve one hundred percent (100%) rate for response and resolution times within appropriate industry guidelines for each incident: Critical - 4 hours, High - 24 hours, or Normal - 4 days
 - Outages should run concurrent with Network outages in Information Technology Computer Hardware Software program whenever possible. (Includes one outage per month and no more than two additional outages for potential unforeseen issues that may arise.)
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Response and resolution times within appropriate guidelines for critical, high, and normal incidents	100%	100%	100%
Network/internet availability (excluding scheduled maintenance or force majeure outages)	99%	99%	99%
Scheduled Telecom system outages per year for maintenance and upgrade/updates.	12	14	14

Program Summary

Department: Information Technology

Program: Telecommunications

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,257,366	1,534,201	1,561,710
Operating Expenses	1,956,714	3,005,627	3,255,059
Contra Expense	(399,239)	-	-
Depreciation	1,062,314	1,430,216	1,190,045
Gain or Loss on Disposal of Assets	35,664	-	-
Total Program Expenditures	3,912,819	5,970,044	6,006,814
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	7,653,360	6,817,140	6,744,332
Investment Earnings	20,391	14,000	232,224
Miscellaneous Revenue	4,736	-	-
Special Programs Revenue Sub-Total	7,678,487	6,831,140	6,976,556
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	(53,145)
Fund Balance Decrease/(Increase)	(3,765,668)	(861,096)	(916,597)
Other Funding Sources	-	-	-
Total Program Funding	3,912,819	5,970,044	6,006,814
<u>Program Staffing FTEs</u>	14.00	14.00	14.00

OFFICE OF EMERGENCY MANAGEMENT & HOMELAND SECURITY

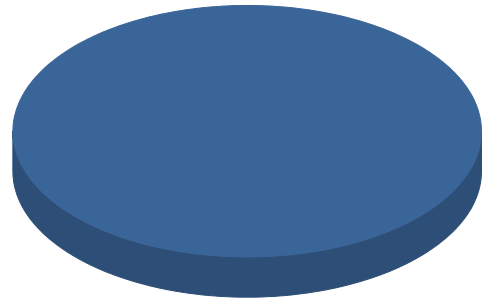
Expenses 2,194,406

Revenues 857,885

FTEs 9.00

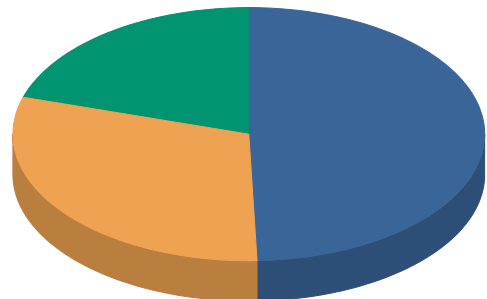
Expenditures By Program

■ Emergency Management & Homeland Security	100.00%
Total:	100.00%



Sources of All Funding

■ General Fund Support	49.56%
■ Department Revenue	30.10%
■ Operating Transfers In	20.34%
Total:	100.00%



Function Statement:

Establish and maintain the highest potential quality of emergency management protection for Pima County's communities by coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters in Pima County. Plan, conduct trainings and exercises, maintain a state-of-the-art Emergency Operations Center, coordinate and communicate with Pima County departments, emergency response agencies at the local and state, tribal, and federal levels and the community.

Mandates:

A.R.S. Title 26, Chapter 2: Emergency Management

Department Summary by Program

Department: Office of Emergency Management & Homeland Security

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Emergency Management & Homeland Security	2,036,029	2,233,520	2,224,406
Total Expenditures	<u>2,036,029</u>	<u>2,233,520</u>	<u>2,224,406</u>
<u>Funding by Source</u>			
Revenues			
Emergency Management & Homeland Security	428,626	875,652	857,885
Total Revenues	<u>428,626</u>	<u>875,652</u>	<u>857,885</u>
General Fund Support	1,341,856	1,426,900	1,442,686
Net Operating Transfers In/(Out)	(40,737)	(77,296)	(76,165)
Fund Balance Decrease/(Increase)	306,284	8,264	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,036,029</u>	<u>2,233,520</u>	<u>2,224,406</u>
<u>Staffing (FTEs) by Program</u>			
Emergency Management & Homeland Security	8.00	8.00	9.00
Total Staffing (FTEs)	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Program Summary

Department: Office of Emergency Management & Homeland Security

Program: Emergency Management & Homeland Security

Function

Protection, prevention, mitigation, response, and recovery activities to reduce the loss of life and property damage to the citizens of Pima County resulting from human caused and natural disasters; in accordance with the Arizona Revised Statutes, Title 26 - Military Affairs and Emergency Management, as well as various directives from the President of the United States and the United States Department of Homeland Security.

Description of Services

Provide professional emergency management, including planning, organizing, equipping, training, exercising, and emergency operation center activation to protect the lives and properties of the residents of Pima County from disasters and emergencies. Coordinate with and assist County departments, community organizations, and other jurisdictions at the local, county, state, tribal, and federal levels including both public and private sector entities. To develop coordinated, interoperable, whole community capabilities ensuring the highest level of individual and agency preparedness to protect, prevent, mitigate, respond, and recover from events.

Program Goals & Objectives

- Coordinate, conduct, and participate in regular, realistic emergency response exercises and activities
 - Maintain and manage the Everbridge Mass Notification system for geography-based emergency announcements and messages targeting all citizens of Pima County, and for work related notifications to employees of Pima County and its jurisdictions, fire districts, and tribal entities.
 - Assist agencies and jurisdictions in maintaining multi-hazard mitigation plans that enable them to minimize the effect of potential disasters on the life and property of their residents and public and private entities
 - Maintain a state of the art Emergency Operations Center (EOC) and up to date emergency plans to assist County and local jurisdictions in operational coordination during emergencies and planned special events to include; coordination with local, county, tribal, state, and federal partners, private entities and citizens
 - Implement the National Incident Management System Incident Command principals
 - Maintain the EOC in a state of constant readiness
 - Open and make operational the EOC within one hour of notification
 - Ensure that the state version of WebEOC is configured for Pima County jurisdictions to manage their own incidents, share information and/or coordinate with the County
 - Update the identification and resource typing of assets within Pima County, and incorporate resource management concepts such as typing, inventorying, and cataloging
 - Maintain comprehensive, coordinated County emergency response plans to protect, prevent, mitigate, respond, and recover from disasters and emergencies
 - Provide jurisdictions within Pima County with timely, accurate, and comprehensive information (including communications, and command and control systems), enabling them to respond to emergencies and threats quickly, efficiently, and effectively, safeguarding the lives and property of the citizens of Pima County.
 - Provide consistent and quality training in emergency management mission areas to response agencies at all levels, and to other stakeholders such as community support organizations
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Number of existing plans updated	4	5	5
Number of public education and awareness, and community activities	103	128	128
Number of training classes conducted in Pima County (FY2022/2023 is lower due to reduced funding from AZ Homeland Security and potentially for next year)	45	26	26
Number of training exercises attended	54	55	56

Program Summary

Department: Office of Emergency Management & Homeland Security

Program: Emergency Management & Homeland Security

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	823,813	927,761	954,113
Operating Expenses	1,172,626	1,231,667	1,199,681
Capital Equipment > \$5,000	39,590	74,092	70,612
Total Program Expenditures	2,036,029	2,233,520	2,224,406
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	428,626	875,652	857,885
Grant Revenue Sub-Total	428,626	875,652	857,885
General Fund Support	1,341,856	1,426,900	1,442,686
Net Operating Transfers In/(Out)	(40,737)	(77,296)	(76,165)
Fund Balance Decrease/(Increase)	306,284	8,264	-
Other Funding Sources	-	-	-
Total Program Funding	2,036,029	2,233,520	2,224,406
<u>Program Staffing FTEs</u>	8.00	8.00	9.00

PROCUREMENT

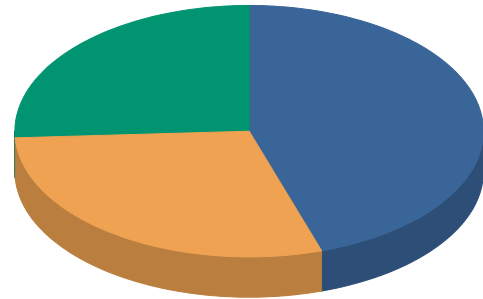
Expenses 2,968,053

Revenues -

FTEs 31.00

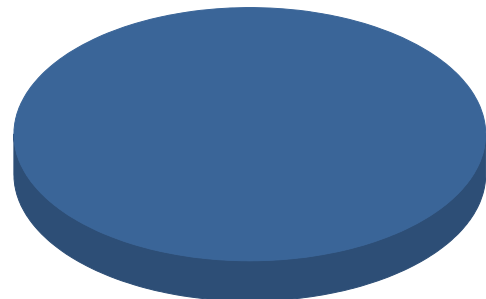
Expenditures By Program

■ Materials & Services	45.11%
■ Administration	28.94%
■ Design & Construction	25.95%
Total:	100.00%



Sources of All Funding

■ General Fund Support	100.00%
Total:	100.00%



Function Statement:

Procure all materials and services, including design and construction, for Pima County departments, except as specified by delegation pursuant to the Procurement Code or under the small purchase policy. Administer the County Small Business Enterprise and Disadvantaged Business Enterprise programs in accordance with County Code requirements for outreach, price preference, subcontractor goals, and compliance review. Ensure compliance with Code Ordinance, Chapter 11.38, Pima County Living Wage through assistance, review, and monitoring of eligible Pima County contracts. Manage the Countywide PCard program, the disposition of surplus personal property and the County contracts including the review approval process, storage, and tracking of all County contracts. Provide vendor/business assistance and education to vendors concerning bid preparation, bonds and insurance, and the conduct of business with the County.

Mandates:

ARS Title 11: Counties, Title 34: Public Buildings and Improvements; Pima County Code Title 11: Procurement Code, Title 20: The Small Business Enterprise Participation Program; and Board of Supervisors Policy D29 Policy series

Department Summary by Program

Department: Procurement

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	746,911	863,677	858,823
Design & Construction	737,457	868,768	770,136
Materials & Services	1,086,689	1,246,968	1,339,094
Total Expenditures	<u>2,571,057</u>	<u>2,979,413</u>	<u>2,968,053</u>
General Fund Support	2,571,057	2,979,413	2,968,053
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>2,571,057</u>	<u>2,979,413</u>	<u>2,968,053</u>
<u>Staffing (FTEs) by Program</u>			
Administration	9.00	9.00	9.00
Design & Construction	9.00	9.00	8.00
Materials & Services	13.00	13.00	14.00
Total Staffing (FTEs)	<u>31.00</u>	<u>31.00</u>	<u>31.00</u>

Program Summary

Department: Procurement

Program: Administration

Function

Provide the administrative functions of the department including maintenance of the online Procurement Manual and compilation and submission of national Procurement award applications. Manage the Vendor Relations Program, Contracts Processing Program, PCard Program and Training Program. Provide guidance, direction, and training to ensure compliance with policies and procedures.

Description of Services

Provide general management for all aspects of the Procurement function in Pima County as defined in the Pima County Code and Board of Supervisors Policies. Implement practices, competency, and systems changes and associated procurement training to promote retention of employees and generate significant productivity improvements. Identify enhancement projects that are also expected to be of value to other departments. Provide services to other agencies and the community in general. Central contact for all Information Technology-related issues such as computers and phone system. Maintain and update the department Internet and Intranet websites.

Vendor Relations Programs: Maintain and update the Pima County Vendor and Employee Records in the finance and procurement system (AMS) that provides current vendor information to assist in procurement opportunities to all departments in Pima County and current payment information on the vendor records to assure proper and prompt payments to vendors. Oversee creation and modification of over 31,000 vendor records in AMS through Vendor Self Service (VSS). Create and modify policies and procedures for creating and modifying vendor records in AMS. Make recommendations for revisions/upgrades to VSS. Provide education to the Revenue Management Division on the creation of customer records. Provide education and vendor assistance through collaborative outreach events with state and local agencies. Assist vendors on outreach events with the process of how to do business with Pima County. Serve as Subject Matter Expert on countywide systems committee. Backup system administration to maintain and upgrade Procurement module of Countywide Enterprise Resource Planning (ERP) system. Assist with maintenance and control of central storage systems related to documentation for testing, upgrades, and modifications. Assist with development of process procedures and training of both procurement and County staff for ERP system.

Contracts Processing Program: Provide a centralized control point where all contracts are reviewed for compliance with the Pima County Procurement Code, policies, and procedures prior to execution. Maintain the countywide contract repository for the internal and external users. Maintain various OnBase document management types for internal users. Oversee contracts processing and review relevant data in the County Enterprise Business System. Provide contracts processing training to departments as needed. Manage the disposition of surplus personal property.

PCard Program: Manage the PCard Payment Program to ensure the prudent expenditure of public funds, reduce staff time spent processing warrants, and optimize rebate revenues. Maintain the PCard website for card administrators and users. Maintain the countywide document repository for PCard statements and receipts. Coordinate with Auditor General and Internal Audit for all PCard audits. Develop and maintain interfaces with the banking vendor and central Information Technology Department for streamlined posting of expenditures and year end processes. Develop and administer online training and testing for new/renewal cardholders and department PCard Administrators. Develop and maintain procedures for processes and compliance. Oversee PCard expenditures countywide for approximately 300 cardholders to ensure compliance to policy and procedure, monitor for unauthorized use of county funds, and recommend establishment of new countywide contracts. Advise PCard users and Department Administrators on policy and procedure related to PCard purchasing and direct them to the proper process. Administer the online purchasing databases for Amazon and Staples managing users and ship to locations resulting in efficient and consistent processes.

Training Program: Create and maintain an employee onboarding manual for newly hired Procurement staff. Assess the need for education, create, update and conduct a variety of in-person and virtual Procurement related trainings, education materials and presentations to Procurement staff and County client department staff. The curriculum must comply with applicable Procurement code, policy and procedures and optimize County objectives.

Program Summary

Department: Procurement
Program: Administration

Program Goals & Objectives

- Increase the percentage of new vendors registered via Vendor Self Service
 - Utilize technology solutions for efficiency and to expand vendor's access to Procurement related information
- Provide excellent customer service to the vendor community
 - Train staff on customer service and system processes and provide written guidance for vendors
- Receive procurement-related awards
 - Demonstrate a strong foundation of procurement principles and utilize best practices
- Provide excellent customer service to County staff including contract processing guidance and training classes
 - Train staff on customer service and system processes and provide written guidance for departments

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Satisfaction rating of vendors in their interactions with Procurement staff and availability of resources (max of 5)	4	4	4
Overall satisfaction rating with the Administration Division quality of service (max of 5)	4	4	4
Quality Public Procurement Departments Award received	yes	yes	yes
Achievement of Excellence in Procurement Award received	yes	yes	yes
New vendors registered via VSS	58%	40%	50%
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	680,920	796,563	794,792
Operating Expenses	65,991	67,114	64,031
Total Program Expenditures	746,911	863,677	858,823
General Fund Support	746,911	863,677	858,823
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	746,911	863,677	858,823
Program Staffing FTEs	9.00	9.00	9.00

Program Summary

Department: Procurement

Program: Design & Construction

Function

Procure design, construction, and related services for all Pima County (County) departments under the authority of Title 34 Arizona Revised Statutes (ARS) and Board of Supervisor (Board) Policy D29.1. Consult with Public Works and Facilities Management departments regarding solicitations, project delivery methods, management, and contracts administration. Manage Pima County Business Enterprise and Living Wage Compliance programs as mandated by Pima County Code, Title 11 and 20. Create and modify Small Business Enterprise (SBE) and Living Wage Ordinances as necessary. Ensure compliance with the Living Wage Ordinance through assistance, review, and monitoring of eligible Pima County contracts. Assist Pima County departments with SBE compliance in design and construction projects and in the procurement of goods and services as well as Disadvantaged Business Enterprise (DBE) compliance in federally funded design and construction projects. Monitor expenses and procurement opportunities offered in County SBE/DBE efforts.

Description of Services

Procure construction, architecture, engineering, and related services for the Public Works, Facilities Management, Regional Wastewater Reclamation, Transportation, Environmental Quality, Development Services, Natural Resources, Parks and Recreation, Sustainability and Conservation, Information Technology, Community and Workforce Development, Stadium District, and the Regional Flood Control District. Identify salient issues and unique characteristics associated with each project. Work with the Deputy County Attorney to research, develop, or tailor correspondingly appropriate solicitation and contract language for both consulting and construction contracts. Identify and apply federal grant requirements where needed. Research and recommend alternative project delivery methods. Manage the procurement and evaluation process, draft award documents, and craft appropriate documents to manage the contract and amendment/change order process for construction, architecture, engineering and related contracts. Ensure consistency with federal, state, and county law and policy.

Provide SBEs with assistance in conducting business with County including notification of procurement opportunities, bid preparation, training, bonding, and insurance information. Review all County construction projects for SBE or DBE participation. Set individual project goals. Attend pre bid and preconstruction meetings to facilitate SBE utilization and reporting on eligible projects. Evaluate SBE participation in professional service and architectural and engineering (A & E) solicitation proposals and assign points in the evaluation process. Assist SBE vendors in certification efforts with the City of Tucson. Conduct training seminars and community outreach events for current and prospective County vendors. Sponsor, attend, and participate in trade shows, committees, and training events open to the entire business community to increase County business participation. For federally funded design and construction projects, work with granting agency to administer a DBE goal and ensure payment and reporting compliance. Review all County projects with SBE/DBE participation goals and track prime contractor performance, payments, and program compliance as outlined in Pima County Code, Title 20. Monitor payment and SBE/DBE utilization of A & E and professional services contracts for contractor performance evaluations. Ensure program compliance through on-site visit compliance investigations and contract payment review and verification.

Provide for compliance with Pima County Code, Title 11, Chapter 11.38, and Pima County Living Wage, which mandates a living wage requirement for inclusion in County contracts for specific services utilized by Pima County Government. Provide for the review and monitoring of eligible contracts under covered services with Pima County.

Provide to all County departments formal training, guidance, and support regarding their procurement-related responsibilities.

Systems: Primary system administration to maintain and upgrade Procurement module of Countywide ERP system. Maintain and control central storage for systems related documentation for testing, upgrades, and modifications. Assist with development of process procedures and training of both procurement and County staff for ERP system. Serve as a Subject Matter Expert on countywide systems committee.

Program Goals & Objectives

- Conduct the procurement of design and construction-related services for client departments in an efficient manner while maintaining regulatory compliance
- Complete percent of requisitions within a specified timeframe

Program Summary

Department: Procurement

Program: Design & Construction

-
- Provide excellent customer service to client departments
 - Train staff on best practices on Procurement processes
 - Provide tactical and strategic guidance to all County departments to procure design, construction, and related services under the authority of Title 34 Arizona Revised Statutes and Board Policy D29.1
 - Provide procurement training for departmental staff
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Requisitions processed within the prescribed milestones	100%	95%	95%
Overall satisfaction rating with the service of the Design and Construction Division (max of 5)	4	5	4
Hours of training received per person	n/a	15	12
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	707,658	833,147	736,271
Operating Expenses	29,799	35,621	33,865
Total Program Expenditures	737,457	868,768	770,136
General Fund Support	737,457	868,768	770,136
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	737,457	868,768	770,136
Program Staffing FTEs	9.00	9.00	8.00

Program Summary

Department: Procurement

Program: Materials & Services

Function

Provide tactical and strategic guidance to all County departments regarding centralized procurement and decentralized purchasing on a wide variety of materials and complex services primarily covered in Chapter 11 of the Procurement Code, with the exception of Design and Construction Services governed by Title 34 of Arizona Revised Statutes. Act as the central interpretive authority regarding Procurement policy, code, procedure, and practice. Provide procurement related testing and training support to the Advantage system users as well as assist with the designing of reports, forms, and documents for new and existing processes and functionality.

Description of Services

Establish and maintain purchase agreements for all County departments utilizing specifications provided by the requesting department(s) and procurement processes prescribed by the Pima County Procurement Code, Board of Supervisors Procurement Policies, and County Administrative Procedures optimizing the use of green attributes as deemed possible and practical. Procure all materials and services required by the County with the exception of construction-related requirements that are procured by the Design and Construction Division.

Participate in cooperative alliances to identify collaborative procurement opportunities, leverage procurement volume, and agency productivity. Establish purchase agreements that may be utilized by other regional public procurement agencies and exchange. Promote the use of advanced and strategic practices and initiatives.

Provide to all County departments templates, guidance, instructions and recommendations in support of procurement-related responsibilities. Assist with the development of contract/solicitation specifications which significantly and beneficially impact costs and supplier performance to ensure compliance with procurement-related law, policy, and procedures. Perform periodic audits of operating department procurement and purchasing activities and provide guidance regarding desirable corrective actions to department directors and elected officials. Develop procurement procedures and make recommendations to the County Administrator regarding procurement-related processes and Administrative Procedures.

Program Goals & Objectives

- Provide tactical and strategic guidance to all County departments to procure materials and services under the authority of Title 11 Arizona Revised Statutes
- Provide excellent customer service to client departments
 - Train staff on best practices on Procurement processes
- Complete percentage of requisitions within a specified timeframe
- Conduct the procurement of materials and services for the client departments in an effective manner while maintaining regulatory compliance

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Requisitions processed within the prescribed milestones	94%	95%	95%
Overall satisfaction rating with the service of the Materials and Services Division (max of 5)	4	4	4
Hours of training received per person	n/a	12	12
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,027,397	1,178,867	1,277,610
Operating Expenses	59,292	68,101	61,484
Total Program Expenditures	1,086,689	1,246,968	1,339,094
General Fund Support	1,086,689	1,246,968	1,339,094
Net Operating Transfers In/(Out)	-	-	-

Program Summary

Department: Procurement

Program: Materials & Services

Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,086,689</u>	<u>1,246,968</u>	<u>1,339,094</u>
Program Staffing FTEs	13.00	13.00	14.00

RECORDER

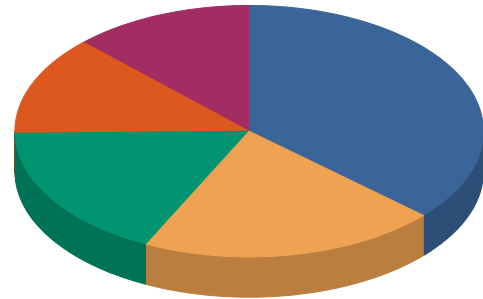
Expenses 7,550,188

Revenues 4,950,000

FTEs 66.73

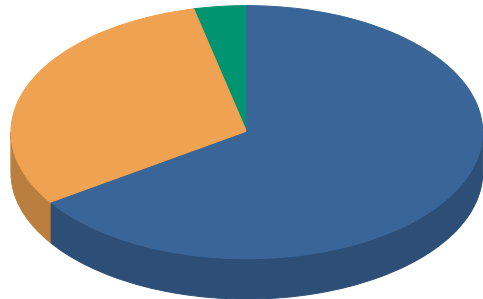
Expenditures By Program

RE-Early Voting Elections	36.72%
Voter Registration	20.37%
Recorder Division	17.53%
Information Services	12.94%
Administration	12.44%
Total:	100.00%



Sources of All Funding

Department Revenue	65.56%
General Fund Support	30.77%
Fund Balance Support	3.67%
Total:	100.00%



Function Statement:

The Recorder's Office (RE) is tasked by Arizona statutes with two distinct functions - Document Recording and Voter Services. The Recording function entails recording and maintaining public records. RE provides this public service to the residents of Pima County with prompt and efficient indexing of the recorded documents which makes them searchable to the public. Additionally, the RE is responsible for the permanent preservation of those documents by maintaining permanent film images of each page of every document presented for recording. Electronic images of the recorded documents must be easily accessed and retrieved by the public in compliance with the requirements of the applicable provisions of Title 11 of the Arizona Revised Statutes (ARS) and the applicable public records laws of Arizona. The Voter function includes provisions mandated by Title 16 and Title 19 of the ARS and federal law including the National Voter Registration Act. The main functions include maintaining the Pima County voter registration roll and conducting early voting. Within these responsibilities, RE maintain links and information sharing to the official statewide voter registration database. Other election related activities are mandated under the Help America Vote Act, the Uniformed and Overseas Citizen Absentee Voting Act (UOCAVA) and the Military and Overseas Voter Empowerment (MOVE) Act. The Recorder's Office provides services to the public and other election agencies including the Pima County Elections Department.

Mandates:

The Recording Division operates primarily under the mandates of Chapter 3, Article 3 of Title 11 of the ARS. The Voter Registration Division operates primarily under the mandates for voter registration, early voting and provisional ballot provisions of Title 16 of the ARS and the petition processing provisions of Title 19 of the ARS. In addition, the Voter Registration Division operates under provisions of the federal NVRA, the UOCAVA, the HAVA, the MOVE Act and related federal statutes, and the applicable provisions of the Arizona Secretary of State Election Procedures Manual

Department Summary by Program

Department: Recorder

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	587,811	812,056	1,886,180
Early Voting Elections	-	-	2,772,495
Information Services	608,850	1,146,388	1,482,995
Recorder Division	1,162,432	1,893,435	1,374,876
Voter Registration	2,228,411	5,253,357	2,259,583
Total Expenditures	<u>4,587,504</u>	<u>9,105,236</u>	<u>9,776,129</u>
<u>Funding by Source</u>			
Revenues			
Information Services	969,435	900,000	700,000
Recorder Division	6,584,989	5,750,000	4,250,000
Voter Registration	307,942	400,000	-
Total Revenues	<u>7,862,366</u>	<u>7,050,000</u>	<u>4,950,000</u>
General Fund Support	(2,836,471)	1,808,848	4,043,134
Net Operating Transfers In/(Out)	(78,213)	-	-
Fund Balance Decrease/(Increase)	(360,178)	246,388	782,995
Other Funding Sources	-	-	-
Total Program Funding	<u>4,587,504</u>	<u>9,105,236</u>	<u>9,776,129</u>
<u>Staffing (FTEs) by Program</u>			
Administration	5.00	8.00	7.00
Information Services	5.00	6.00	6.00
Recorder Division	21.00	23.00	23.00
Voter Registration	52.00	59.75	30.73
Total Staffing (FTEs)	<u>83.00</u>	<u>96.75</u>	<u>66.73</u>

Program Summary

Department: Recorder

Program: Administration

Function

The Administration Unit provides overall management of the Recorder's Office by securing the necessary resources for department operations, establishing clear goals and objectives, and providing procedural oversight and direction to unit leadership teams. The unit is responsible for compliance with state and federal laws, as well as Pima County procedures that relate to the operations of the department. Additionally, the unit creates continuing staff development opportunities that encourage employee growth and retention. The Administration Unit works to institute the department's core values in a mission driven environment dedicated to exceptional service.

Description of Services

Sets department policies and procedures that reflect legislative changes to ensure compliance with statutory mandates. Oversees the budget process, and monitors revenues received and expenditure of public funds. Purchases adequate resources, equipment, technology, and necessary supplies to ensure continued operational success. Liaising with outside government entities, County departments, and state and federal officials in matters concerning recording, voter registration, and Early Voting functions. Maintaining internal and external communications via media release, website content, advertising, and social media content.

Program Goals & Objectives

- The Pima County Recorder's Office is committed to providing exceptional, clear constitute services while:
 - Making voter registration, early voting, and the recording process transparent and accessible for everyone
 - Utilizing and driving innovation in security and accessibility
 - Empowering employees with dignity and trust
- Goal 1: Identify strategic improvements to department operations that create efficiencies in service
- Goal 2: Ensure compliance with statutory madidates and legislative changes for department functions
- Goal 3: Provide active budget and revenue monitoring in accordance with fiduciary responsibilities
- Goal 4: Create a supportive work environment that encourages development and innovation
- Every eligible voter is registered with equitable access to the election process in Pima County, and every recorded document is secure and our services and those historic documents are easily accessed by the public

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Statutory mandates under Titles 16 and 19 of the Arizona Revised Statutes (ARS) are met	100%	100%	100%
Statutory mandates under ARS Title 11 are met	100%	100%	100%
All necessary supplies and production materials are purchased so there is no service downtime due to a lack of resources	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	523,788	783,470	781,080
Operating Expenses	64,023	28,586	758,600
Capital Equipment > \$5,000	-	-	346,500
Total Program Expenditures	587,811	812,056	1,886,180
General Fund Support	587,811	812,056	1,886,180
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	587,811	812,056	1,886,180

Program Summary

Department: Recorder

Program: Administration

<u>Program Staffing FTEs</u>	5.00	8.00	7.00
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Program Summary

Department: Recorder

Program: Early Voting Elections

Function

Maintain an accurate and efficient voter registration roll for all Pima County voters, and conduct early voting activities in a prompt, efficient, and secure manner in compliance with state and federal laws. Process provisional ballots promptly and accurately following any polling place election.

Description of Services

Provide accurate entry of voter registration forms into the County voter registration roll promptly after receipt. Provide regular roll maintenance by moving voters to cancelled status upon receipt of valid notice of death, felony conviction, or incapacitation. Regularly process the County voter registration roll through National Change of Address databases to identify voters who may have moved from their registration address and send appropriate notices to those voters in compliance with the National Voter Registration Act. Conduct early voting activities and verify signatures on early ballot affidavits. Validate signatures on petitions submitted to the office including candidate challenges, recall, initiative, and annexation petitions in compliance with the mandates of Arizona Revised Statute Titles 16 and 19 and various other state and federal election laws, rules, and mandates.

Program Goals & Objectives

- Perform regular voter registration list maintenance activities, including removing voters from the roll who are no longer eligible to vote through death, departure from the jurisdiction, felony conviction, or determination of mental incapacitation
 - Signature verify all returned voted early ballots by comparing the voter's signature on the voter registration form to the signature on the early ballot affidavit as soon as possible after receipt of the ballot
 - Accurately issue the correct early ballot to voters requesting ballots by mail or in person at early voting sites
 - Secure and maintain accurate inventory records of all ballots in the Recorder's Office, including ballots waiting to be mailed or voted ballots received from voters
 - Review voter registration forms for legal compliance and enter valid forms into the computer system promptly after receipt, with a high level of data entry accuracy
 - Digitally image of all voter registration forms received in the correct format and link image then to the individual voter record, and properly file the original form as mandated by statutes
 - Mail confirmation of registration notices to voters within 30 days of receipt of a voter registration form adding a new voter or updating an existing voter
 - Perform regular testing of voter addresses through the Postal Service National Change of Address database and other mailing processes as authorized under state and federal law
 - Mail an early ballot to any eligible Pima County voter who timely requests an early ballot for an election according to statutory time frames
 - Electronically transmit ballots to eligible military and overseas voters who request an absentee ballot by electronic transmission methods
 - Process all received voter registrations forms in a timely manner following approved statutory requirements
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Review voter registration forms for legal compliance and enter valid forms into the computer system promptly after receipt, with a high level of data entry accuracy	100%	100%	100%
Early ballots issued, mailed, and validated within statutory deadlines	100%	100%	100%
Petitions received by the office are properly reviewed and validated in compliance with statutory mandates	100%	100%	100%
Voter roll list maintenance, including address testing, removal of deceased or cancelled voters performed as required under state and federal mandates	100%	100%	100%
Eligible early voters are provided with prompt and accurate service, including issues of the correct ballot	100%	100%	100%

Program Summary

Department: Recorder

Program: Early Voting Elections

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	-	-	516,000
Operating Expenses	-	-	1,631,495
Capital Equipment > \$5,000	-	-	625,000
Total Program Expenditures	-	-	2,772,495
General Fund Support	-	-	2,772,495
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	2,772,495

Program Summary

Department: Recorder

Program: Information Services

Function

Maintain the hardware and software systems in use by both the Recording Division and the Voter Registration Division as laid out by federal and state law. Maintain the critical recorded document and voter registration databases to ensure data security and accessibility to the public.

Description of Services

Ensuring the Information Technology (IT) infrastructure for in-person and online document recording and maintaining public access to all recorded documents in Pima County through our public website or kiosks. Fulfilling data requests made by the public for both recorded documents and voter registration data. Maintaining the security and accuracy of applications for the maintenance of the voter registration database, including integration with the Arizona State voter registration system. Ensuring storage of all data on a 24-hour basis and upgrading the necessary hardware and software for optimal operations and security controls. Maintain all equipment and data necessary for ballot processing of all elections in Pima County as well as Early Voting for consolidated elections, administered by our office. Providing the voter registration data necessary for Election Day voting administered by the Elections Department.

Program Goals & Objectives

- Make necessary program modifications reflecting changes in statute
- Keep the Recorder's Office computer system operational with minimal to zero unplanned downtime
 - Continue to modernize the Document Recording Division and the Voter Registration Division production systems in the future by keeping the database platforms secure and efficient
 - Store and preserve electronic images of all documents submitted for recording to allow for electronic retrieval of the images by the public
 - Perform annual evaluation and upgrades to the database and operating system software and hardware as required by manufacturer or developer modification and updates
 - Maintain a refresh cycle of all IT infrastructure

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Computer system maintenance with no unplanned downtime	100%	100%	100%
Voter registration program modified as needed to implement statutory or jurisdictional mandates prior to next election	100%	100%	100%
Computer programs updated as necessary within one year of release of new versions	98%	98%	98%
Computer system maintained and upgraded for most efficient operations possible	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	508,997	646,388	382,564
Operating Expenses	99,853	365,000	1,100,431
Capital Equipment > \$5,000	-	135,000	-
Total Program Expenditures	608,850	1,146,388	1,482,995

Program Funding by Source

Revenues

Charges for Services	962,716	900,000	700,000
Investment Earnings	6,719	-	-

Special Programs Revenue Sub-Total	969,435	900,000	700,000
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Program Summary

Department: Recorder

Program: Information Services

General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(360,585)	246,388	782,995
Other Funding Sources	-	-	-
Total Program Funding	<u>608,850</u>	<u>1,146,388</u>	<u>1,482,995</u>
<u>Program Staffing FTEs</u>	5.00	6.00	6.00

Program Summary

Department: Recorder

Program: Recorder Division

Function

The Recording Unit provides prompt and efficient recording services to the public submitting various legal documents related to property ownership, real estate transactions, development updates, and other legal instruments. To comply with Arizona Revised Statutes (ARS) Title 11, this unit ensures the creation of permanent digital images of all documents received for recording. Indexed images are provided to the public in an easily searchable online application for public use.

Description of Services

Review documents submitted for recordation to ensure accuracy, completeness, and conformity with the statutory requirements of ARS Title 11. Ensure essential document indexing information is accurately entered into the recording application so documents are accessible and retrievable. Collect the required statutory fees for the recording services and ensure fees are properly deposited into the correct accounting fund. Assist the public in researching and making copies of recorded documents. Process submitted documents in a timely manner, create digital copies of paper recorded documents, and make permanent filmed images of recorded documents for historical preservation.

Program Goals & Objectives

- Make permanent filmed images of paper documents and electronically submitted documents
 - Assist members of the public entering the office to record documents or to research recorded documents within five minutes of their arrival at the office
 - Make an electronic digital image of all documents accepted for recording in paper format
 - Collect all required statutory fees and properly account for them with daily audits of receipts for each employee
 - Conduct a full secondary check by another operator to ensure indexing accuracy within two business days of receipt of the document
 - Review each document submitted for statutory compliance, proper indexing, and appropriate fees collected within one business day of receipt of the document by the office
 - Show the actual date of receipt of the document by the Recorder at initial entry of the document into the computer system to comply with statutory mandates
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Documents presented for recording are reviewed and entered in the computer system on the date of receipt	100%	100%	100%
All data entry information is reviewed for accuracy (second check)	100%	100%	100%
Data entry accuracy rate of 100 percent is achieved	100%	100%	100%
All appropriate documents are returned by mail or private/commercial courier	100%	100%	100%
Days to complete data entry with a second check processing of all recorded documents	2	2	2
Public walk-in customers served within 5 minutes of arrival in office	100%	100%	100%

Program Summary

Department: Recorder

Program: Recorder Division

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,063,710	1,533,860	1,193,451
Operating Expenses	98,722	349,575	166,425
Capital Equipment > \$5,000	-	10,000	15,000
Total Program Expenditures	1,162,432	1,893,435	1,374,876
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	6,584,989	5,750,000	4,250,000
Operating Revenue Sub-Total	6,584,989	5,750,000	4,250,000
General Fund Support	(5,422,557)	(3,856,565)	(2,875,124)
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,162,432	1,893,435	1,374,876
<u>Program Staffing FTEs</u>	21.00	23.00	23.00

Program Summary

Department: Recorder

Program: Voter Registration

Function

Maintain an accurate and efficient voter registration roll for all Pima County voters, and conduct early voting activities in a prompt, efficient, and secure manner in compliance with state and federal laws. Process provisional ballots promptly and accurately following any polling place election.

Description of Services

Provide accurate entry of voter registration forms into the County voter registration roll promptly after receipt. Provide regular roll maintenance by moving voters to cancelled status upon receipt of valid notice of death, felony conviction, or incapacitation. Regularly process the County voter registration roll through National Change of Address databases to identify voters who may have moved from their registration address and send appropriate notices to those voters in compliance with the National Voter Registration Act. Conduct early voting activities and verify signatures on early ballot affidavits. Validate signatures on petitions submitted to the office including candidate challenges, recall, initiative, and annexation petitions in compliance with the mandates of Arizona Revised Statute Titles 16 and 19 and various other state and federal election laws, rules, and mandates.

Program Goals & Objectives

5. Mail an early ballot to any eligible Pima County voter who timely requests an early ballot for an election according to statutory timeframes.
 6. Electronically transmit ballots to eligible military and overseas voters who request an absentee ballot by electronic transmission methods.
 - Process all received voter registrations forms in a timely manner following approved statutory requirements
 - Secure and maintain accurate inventory records of all ballots in the Recorder's Office, including ballots waiting to be mailed or voted ballots received from voters
 1. Review voter registration forms for legal compliance and enter valid forms into the computer system promptly after receipt, with a high level of data entry accuracy.
 2. Digitally image of all voter registration forms received in the correct format and link image then to the individual voter record, and properly file the original form as mandated by statutes.
 3. Mail confirmation of registration notices to voters within 30 days of receipt of a voter registration form adding a new voter or updating an existing voter.
 4. Perform regular testing of voter addresses through the Postal Service National Change of Address database and other mailing processes as authorized under state and federal law.
 - Accurately issue the correct early ballot to voters requesting ballots by mail or in person at early voting sites
 - Signature verify all returned voted early ballots by comparing the voter's signature on the voter registration form to the signature on the early ballot affidavit as soon as possible after receipt of the ballot.
 - Perform regular voter registration list maintenance activities, including removing voters from the roll who are no longer eligible to vote through death, departure from the jurisdiction, felony conviction, or determination of mental incapacitation.
-

Program Summary

Department: Recorder

Program: Voter Registration

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Voter registration forms processed accurately and in a timely fashion	100%	100%	100%
Early ballots issued, mailed, and validated within statutory deadlines	100%	100%	100%
Petitions received by the office are properly reviewed and validated in compliance with statutory mandates	100%	100%	100%
Voter roll list maintenance, including address testing, removal of deceased or cancelled voters performed as required under state and federal mandates	100%	100%	100%
Eligible early voters are provided with prompt and accurate service, including issues of the correct ballot	100%	100%	100%
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	904,448	2,651,385	1,471,184
Operating Expenses	1,323,963	2,526,972	788,399
Capital Equipment > \$5,000	-	75,000	-
Total Program Expenditures	2,228,411	5,253,357	2,259,583
Program Funding by Source			
Revenues			
Charges for Services	255,150	100,000	-
Miscellaneous Revenue	1,894	-	-
Operating Revenue Sub-Total	257,044	100,000	-
Intergovernmental	50,701	300,000	-
Investment Earnings	197	-	-
Grant Revenue Sub-Total	50,898	300,000	-
General Fund Support	1,998,275	4,853,357	2,259,583
Net Operating Transfers In/(Out)	(78,213)	-	-
Fund Balance Decrease/(Increase)	407	-	-
Other Funding Sources	-	-	-
Total Program Funding	2,228,411	5,253,357	2,259,583
Program Staffing FTEs	52.00	59.75	30.73

ROCKING K SOUTH CFD

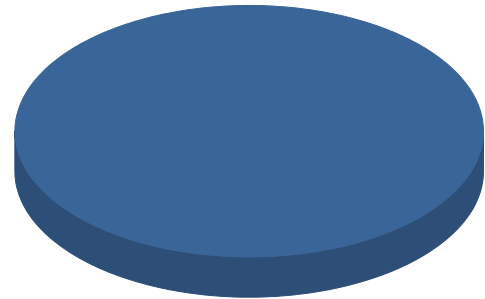
Expenses 4,879,332

Revenues 223,123

FTEs -

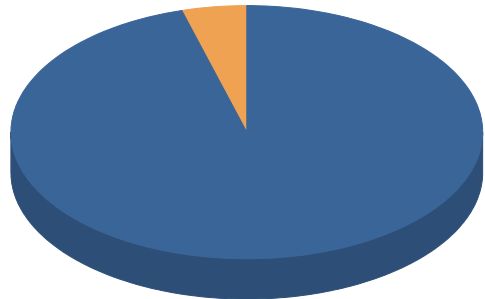
Expenditures By Program

■ Rocking K South CFD	100.00%
Total:	100.00%



Sources of All Funding

■ Fund Balance Support	95.43%
■ Department Revenue	4.57%
Total:	100.00%



Function Statement:

This Community Facilities District is formed to purchase infrastructure of the Rocking K South master planned development through the issuance of bonds and to fund the operation, maintenance, and administration of the District through the levy of ad valorem tax on property in the District.

Mandates:

None

Department Summary by Program

Department: Rocking K South CFD

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Rocking K South CFD	13,552	4,151,842	4,879,332
Total Expenditures	13,552	4,151,842	4,879,332
<u>Funding by Source</u>			
Revenues			
Rocking K South CFD	26,126	112,493	223,123
Total Revenues	26,126	112,493	223,123
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(12,574)	39,349	656,209
Other Funding Sources	-	4,000,000	4,000,000
Total Program Funding	13,552	4,151,842	4,879,332
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Rocking K South CFD

Program: Rocking K South CFD

Function

This Community Facilities District is formed to purchase infrastructure of the Rocking K South Master Plan development through the issuance of bonds, and to fund the operation, maintenance, and administration of the District through the levy of ad valorem tax on property in the District.

Description of Services

Execute the Development and Intergovernmental Agreement, which identifies the eligible infrastructure, how the infrastructure could be purchased, the debt that may be issued, the tax that may be levied, and the operational support that may be provided to the District by Pima County. Call for an election of the District voters to authorize District tax levies and District debt. Issue District general obligation debt to purchase completed roads, sewer systems, parks, and other public infrastructure from the developer as identified in the District's Master Plan.

Program Goals & Objectives

- Require that the developer comply with both the State and County procurement requirements when designing and constructing the eligible infrastructure
- Ensure that the District is fiscally sound by supporting its operations with an operations and maintenance tax and only issuing debt that can readily be paid by the district debt service tax
- Ensure that the District pays competitively procured prices for acceptable infrastructure that is in line with Pima County's Comprehensive Plan

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	-	38,231	-
Operating Expenses	-	3,919,993	4,606,619
Debt Service	13,552	193,618	272,713
Total Program Expenditures	13,552	4,151,842	4,879,332
<u>Program Funding by Source</u>			
Revenues			
Property Taxes	25,971	111,963	221,123
Investment Earnings	155	530	2,000
Operating Revenue Sub-Total	26,126	112,493	223,123
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(12,574)	39,349	656,209
Other Funding Sources	-	4,000,000	4,000,000
Total Program Funding	13,552	4,151,842	4,879,332

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TREASURER

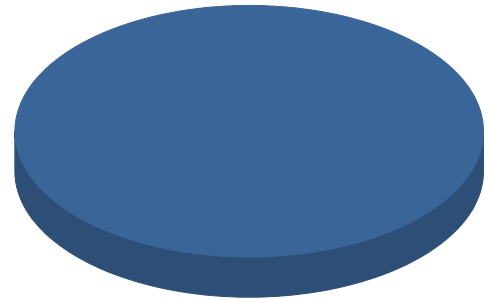
Expenses 2,993,994

Revenues 86,000

FTEs 31.10

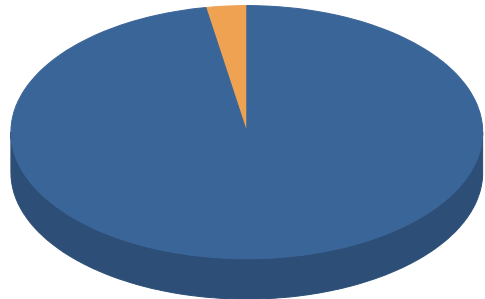
Expenditures By Program

■ Treasurer Operations	100.00%
Total:	100.00%



Sources of All Funding

■ General Fund Support	97.13%
■ Department Revenue	2.87%
Total:	100.00%



Function Statement:

The Pima County Treasurer serves as Treasurer of Pima County and its political subdivisions. Custodian of public funds and ex-officio tax collector are the basic responsibilities of the Treasurer. Duties include custody, collection, disbursement and investment of public funds, the collection and distribution of property taxes, and other duties defined by Arizona Revised Statutes.

Mandates:

ARS Title 11: Counties; Title 35: Public Finances; and Title 42: Taxation

Department Summary by Program

Department: Treasurer

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Treasurer Operations	2,266,110	3,159,006	3,308,340
Total Expenditures	<u>2,266,110</u>	<u>3,159,006</u>	<u>3,308,340</u>
<u>Funding by Source</u>			
Revenues			
Treasurer Operations	63,130	86,000	86,000
Total Revenues	<u>63,130</u>	<u>86,000</u>	<u>86,000</u>
General Fund Support	2,266,111	3,075,006	2,909,994
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(63,131)	(2,000)	312,346
Other Funding Sources	-	-	-
Total Program Funding	<u>2,266,110</u>	<u>3,159,006</u>	<u>3,308,340</u>
<u>Staffing (FTEs) by Program</u>			
Treasurer Operations	32.50	31.50	31.10
Total Staffing (FTEs)	<u>32.50</u>	<u>31.50</u>	<u>31.10</u>

Program Summary

Department: Treasurer

Program: Treasurer Operations

Function

Treasurer serves as custodian of public funds and ex-officio tax collector for Pima County as mandated by the State of Arizona Statutes.

Description of Services

Accept deposits, clear warrants, electronically disburse funds, invest funds on deposit, and account for and report the activity to the Board of Supervisors and depositors. Collect and distribute property taxes. Be the custodian of excess proceeds from trustee sales.

Program Goals & Objectives

- Maximize automation of tax payments
- Meet or exceed established investment benchmarks
- Provide efficient response to taxpayers by responding to telephone calls on hold in five minutes or less

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percentage of payments processed through automated methods	87%	90%	90%
Months meeting or exceeding investment benchmarks	12	12	12
Average wait time for customer phone calls less than 5 minutes	85%	85%	85%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,774,102	2,646,407	2,229,147
Operating Expenses	492,008	512,599	1,079,193
Total Program Expenditures	2,266,110	3,159,006	3,308,340

Program Funding by Source			
Revenues			
Charges for Services	35,247	50,000	50,000
Investment Earnings	1,348	1,000	1,000
Miscellaneous Revenue	26,535	35,000	35,000
Special Programs Revenue Sub-Total	63,130	86,000	86,000
General Fund Support	2,266,111	3,075,006	2,909,994
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(63,131)	(2,000)	312,346
Other Funding Sources	-	-	-
Total Program Funding	2,266,110	3,159,006	3,308,340

Program Staffing FTEs	32.50	31.50	31.10
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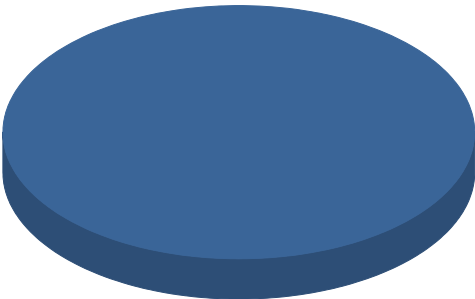
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WILDFLOWER CFD

Expenses	-	Revenues	<u>923</u>	FTEs	-
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Sources of All Funding

■ Department Revenue	100.00%
Total:	100.00%



Function Statement:

This Community Facilities District was formed to purchase infrastructure of the Wildflower master planned development through the issuance of bonds and to fund the operation, maintenance and administration of the District through the levy of ad valorem tax on property in the District.

Mandates:

None

Department Summary by Program

Department: Wildflower CFD

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Funding by Source</u>			
Revenues			
Wildflower CFD	-	-	923
Total Revenues	<u>-</u>	<u>-</u>	<u>923</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	(923)
Other Funding Sources	-	-	-
Total Program Funding	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Wildflower CFD

Program: Wildflower CFD

Function

This Community Facilities District was formed to purchase infrastructure of the Wildflower master planned development through the issuance of bonds and to fund the operation, maintenance and administration of the District through the levy of ad valorem tax on property in the District.

Description of Services

Execute the Development and Intergovernmental Agreement, which identifies the eligible infrastructure, how the infrastructure could be purchased, the debt that may be issued, the tax that may be levied, and the operational support that may be provided to the District by the County. Call for an election of the District voters to authorize District tax levies and District debt. Issue District general obligation debt to purchase completed roads, sewer systems, onsite water system, parks and other public infrastructure from the developer as identified in the District's Master Plan.

Program Goals & Objectives

- Require that the developer comply with both state and County procurement requirements when designing and constructing the eligible infrastructure
 - Ensure that the District is fiscally sound by supporting its operations with an operations and maintenance tax and only issuing debt that can readily be paid by the District debt service tax
 - Ensure that the District pays competitively procured prices for acceptable infrastructure that is in line with Pima County's Comprehensive Plan
-

	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Adopted	Adopted
<u>Program Funding by Source</u>			
Revenues			
Property Taxes	-	-	923
Operating Revenue Sub-Total	-	-	923
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	(923)
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

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WIRELESS INTEGRATED NETWORK

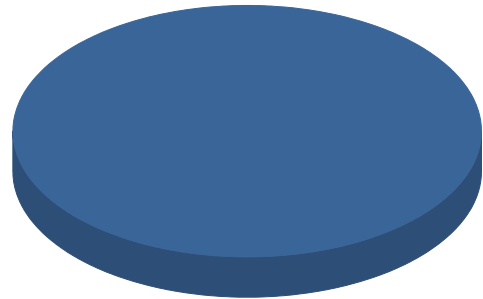
Expenses 3,902,371

Revenues 4,869,326

FTEs 13.00

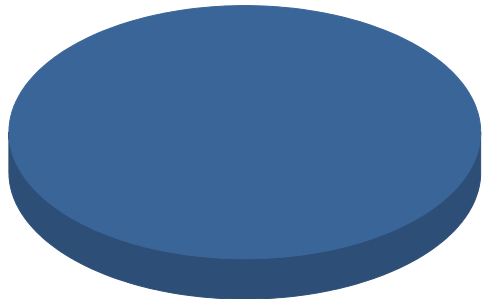
Expenditures By Program

■ Wireless Integrated Network	100.00%
Total:	100.00%



Sources of All Funding

■ Department Revenue	100.00%
Total:	100.00%



Function Statement:

Administer one of the nation's most advanced public safety radio systems on behalf of a twenty-two (22) member Pima County Cooperative. Accomplish this task through effective administration as well as network management and subscriber services.

Mandates:

None

Department Summary by Program

Department: **Wireless Integrated Network**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Wireless Integrated Network	3,578,301	4,855,410	4,071,669
Total Expenditures	<u>3,578,301</u>	<u>4,855,410</u>	<u>4,071,669</u>
<u>Funding by Source</u>			
Revenues			
Wireless Integrated Network	4,548,213	4,437,279	4,869,326
Total Revenues	<u>4,548,213</u>	<u>4,437,279</u>	<u>4,869,326</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(475,000)	(700,000)	(8,216)
Fund Balance Decrease/(Increase)	(494,912)	1,118,131	(789,441)
Other Funding Sources	-	-	-
Total Program Funding	<u>3,578,301</u>	<u>4,855,410</u>	<u>4,071,669</u>
<u>Staffing (FTEs) by Program</u>			
Wireless Integrated Network	12.00	13.00	13.00
Total Staffing (FTEs)	<u>12.00</u>	<u>13.00</u>	<u>13.00</u>

Program Summary

Department: Wireless Integrated Network

Program: Wireless Integrated Network

Function

Administer one of the nation's most advanced public safety radio system on behalf of a 22-member Pima County Cooperative. Accomplish this task through effective administration as well as network management and subscriber services.

Description of Services

Manage the operation of the Pima County Wireless Integrated Network (PCWIN) 800 MHZ Radio System and cooperative. Manage a 12 person department responsible for the administration and maintenance of the radio system and subscriber units. Create, execute, and report the Special Revenue Fund and Internal Service Fund budgets to Pima County, and the PCWIN Board of Directors.

Program Goals & Objectives

- Annual preventative maintenance is performed on all PCWIN radio sites and subscribers
 - Maintain the radio system in a high state of availability
 - Prepare and submit monthly and quarterly billing to Finance
 - Budgets are maintained accurately, in accordance with local, State, and Federal guidelines
 - Contracts and agreements are accurate and up to date
 - Infrastructure and subscriber equipment inventories are maintained accurately
 - Maintain an accurate inventory of network components and subscriber units
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Radio system uptime is maintained at 99.999%	100%	100%	100%
Annual budget passes internal and external audit	100%	100%	100%
Monthly and quarterly billing is submitted on time	100%	100%	100%
Annual maintenance is performed on 100% of subscribers	100%	100%	100%
Annual maintenance is performed on 100% of infrastructure	100%	100%	100%
Quarterly and annual equipment in inventory is 98% accurate	100%	100%	100%
Membership, subscriber, and vendor contracts are current	100%	100%	100%

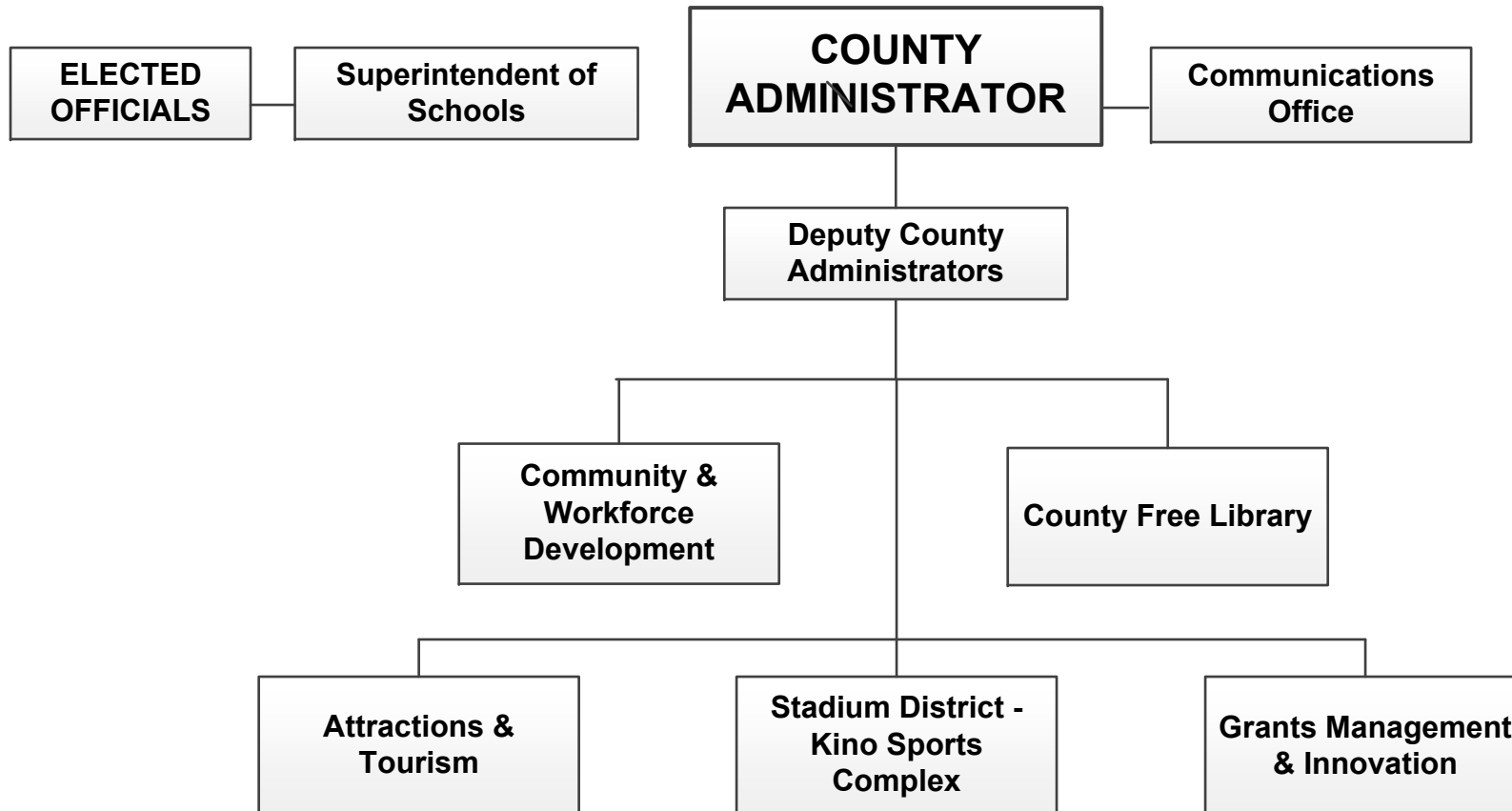
Program Summary

Department: Wireless Integrated Network

Program: Wireless Integrated Network

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,299,860	1,398,918	1,449,483
Operating Expenses	2,178,562	2,426,055	2,490,511
Capital Equipment > \$5,000	81,132	1,060,118	120,425
Contra Expense	-	(45,000)	-
Depreciation	18,747	15,319	11,250
Total Program Expenditures	3,578,301	4,855,410	4,071,669
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	3,913,646	3,806,856	4,000,440
Investment Earnings	18,733	17,643	84,985
Miscellaneous Revenue	69,258	82,141	82,676
Operating Revenue Sub-Total	4,001,637	3,906,640	4,168,101
Charges for Services	545,022	529,440	694,940
Investment Earnings	1,554	1,199	6,285
Special Programs Revenue Sub-Total	546,576	530,639	701,225
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(475,000)	(700,000)	(8,216)
Fund Balance Decrease/(Increase)	(494,912)	1,118,131	(789,441)
Other Funding Sources	-	-	-
Total Program Funding	3,578,301	4,855,410	4,071,669
<u>Program Staffing FTEs</u>	12.00	13.00	13.00

COMMUNITY RESOURCES ORGANIZATION CHART



Community Resources Organization Chart July 01, 2023

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Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
<u>COMMUNITY RESOURCES</u>						
Attractions & Tourism						
Attractions & Tourism	-	2,076,772	-	-	-	2,076,772
Total Attractions & Tourism	-	2,076,772	-	-	-	2,076,772
Communications Office						
Communications Office	2,372,102	-	-	-	-	2,372,102
Print Shop	1,096,203	-	-	-	-	1,096,203
Total Communications Office	3,468,305	-	-	-	-	3,468,305
Community & Workforce Development						
Community Development	-	20,663,994	-	-	-	20,663,994
Community Services	211,828	2,492,160	-	-	-	2,703,988
Homeless Services	377,190	4,957,280	-	-	-	5,334,470
Innovations	373,912	-	-	-	-	373,912
Operations Group	4,579,701	-	-	-	-	4,579,701
Outside Agencies	3,389,942	-	-	-	-	3,389,942
Workforce Development Group	701,224	18,320,074	-	-	-	19,021,298
Youth Development Group	3,795,063	1,342,790	-	-	-	5,137,853
Total Community & Workforce Development	13,428,860	47,776,298	-	-	-	61,205,158
County Free Library						
Administration	-	4,509,306	-	-	-	4,509,306
Library-Community Services	-	876,804	-	-	-	876,804
Public Services	-	24,296,566	-	-	-	24,296,566
Support Services	-	16,567,263	-	-	-	16,567,263
Total County Free Library	-	46,249,939	-	-	-	46,249,939

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Grants Management & Innovation						
Administration	1,430,951	-	-	-	-	1,430,951
Compliance	399,096	-	-	-	-	399,096
Development	530,305	-	-	-	-	530,305
Finance	2,203,089	-	-	-	-	2,203,089
Grants	-	87,974,281	-	-	-	87,974,281
Research & Analysis	463,919	-	-	-	-	463,919
Total Grants Management & Innovation	5,027,360	87,974,281	-	-	-	93,001,641
School Superintendent						
Accounting	659,146	-	-	-	-	659,146
Administration	879,960	-	-	-	-	879,960
Educational Services	1,149,448	1,437,996	-	-	-	2,587,444
Pima Special Programs	-	500,000	-	-	-	500,000
School Reserve Accommodation School	-	1,261,843	-	-	-	1,261,843
School Reserve Programs	-	-	-	-	-	-
School Reserve Special Programs	-	-	-	-	-	-
Total School Superintendent	2,688,554	3,199,839	-	-	-	5,888,393
Stadium District-Kino Sports Complex						
Landscape Management	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Stadium District Operations	-	8,826,776	-	-	-	8,826,776
Total Stadium District-Kino Sports Complex	-	8,826,776	-	-	-	8,826,776
TOTAL COMMUNITY RESOURCES	24,613,079	196,103,905	-	-	-	220,716,984

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
<u>COMMUNITY RESOURCES</u>						
Attractions & Tourism						
Attractions & Tourism	-	2,115,381	-	-	-	2,115,381
Total Attractions & Tourism	-	2,115,381	-	-	-	2,115,381
Communications Office						
Print Shop	405,000	-	-	-	-	405,000
Total Communications Office	405,000	-	-	-	-	405,000
Community & Workforce Development						
Community Development	-	11,720,957	-	-	-	11,720,957
Community Services	-	2,588,777	-	-	-	2,588,777
Homeless Services	-	4,480,592	-	-	-	4,480,592
Operations Group	27,987	-	-	-	-	27,987
Workforce Development Group	-	19,165,961	-	-	-	19,165,961
Youth Development Group	-	1,239,715	-	-	-	1,239,715
Total Community & Workforce Development	27,987	39,196,002	-	-	-	39,223,989
County Free Library						
Administration	-	58,146,122	-	-	-	58,146,122
Public Services	-	2,097,019	-	-	-	2,097,019
Total County Free Library	-	60,243,141	-	-	-	60,243,141
Grants Management & Innovation						
Grants	-	110,196,958	-	-	-	110,196,958
Total Grants Management & Innovation	-	110,196,958	-	-	-	110,196,958
School Superintendent						
Administration	305,000	-	-	-	-	305,000
Educational Services	-	1,437,986	-	-	-	1,437,986
School Reserve Accommodation School	-	1,663,950	-	-	-	1,663,950
Total School Superintendent	305,000	3,101,936	-	-	-	3,406,936

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Stadium District-Kino Sports Complex						
Stadium District Operations	-	3,822,158	-	-	-	3,822,158
Total Stadium District-Kino Sports Complex	-	3,822,158	-	-	-	3,822,158
TOTAL COMMUNITY RESOURCES	737,987	218,675,576	-	-	-	219,413,563

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
<u>COMMUNITY RESOURCES</u>						
Attractions & Tourism						
Attractions & Tourism	-	9.38	-	-	-	9.38
Total Attractions & Tourism	-	9.38	-	-	-	9.38
Communications Office						
Communications Office	26.60	-	-	-	-	26.60
Print Shop	6.00	-	-	-	-	6.00
Total Communications Office	32.60	-	-	-	-	32.60
Community & Workforce Development						
Community Development	-	5.00	-	-	-	5.00
Community Services	3.00	24.00	-	-	-	27.00
Homeless Services	2.00	14.00	-	-	-	16.00
Innovations	2.00	-	-	-	-	2.00
Operations Group	20.00	-	-	-	-	20.00
Outside Agencies	2.00	-	-	-	-	2.00
Workforce Development Group	-	50.88	-	-	-	50.88
Youth Development Group	41.25	11.00	-	-	-	52.25
Total Community & Workforce Development	70.25	104.88	-	-	-	175.13
County Free Library						
Administration	-	6.00	-	-	-	6.00
Library-Community Services	-	10.00	-	-	-	10.00
Public Services	-	303.40	-	-	-	303.40
Support Services	-	31.00	-	-	-	31.00
Total County Free Library	-	350.40	-	-	-	350.40

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Grants Management & Innovation						
Administration	7.00	-	-	-	-	7.00
Compliance	5.00	-	-	-	-	5.00
Development	7.00	-	-	-	-	7.00
Finance	26.00	-	-	-	-	26.00
Grants	-	14.00	-	-	-	14.00
Research & Analysis	5.00	-	-	-	-	5.00
Total Grants Management & Innovation	50.00	14.00	-	-	-	64.00
School Superintendent						
Accounting	8.00	-	-	-	-	8.00
Administration	3.48	-	-	-	-	3.48
Educational Services	8.40	3.00	-	-	-	11.40
Total School Superintendent	19.88	3.00	-	-	-	22.88
Stadium District-Kino Sports Complex						
Stadium District Operations	-	64.74	-	-	-	64.74
Total Stadium District-Kino Sports Complex	-	64.74	-	-	-	64.74
TOTAL COMMUNITY RESOURCES	172.73	546.40	-	-	-	719.13

NOTE: Slight FTE differences between reports are due to rounding

ATTRACTIONS & TOURISM

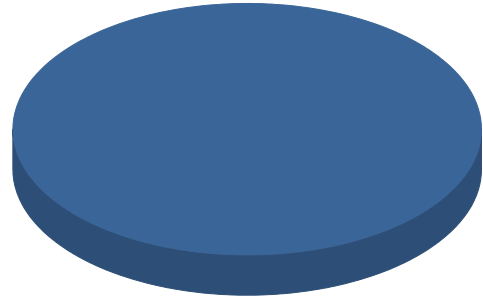
Expenses 2,044,772

Revenues 2,115,381

FTEs 9.38

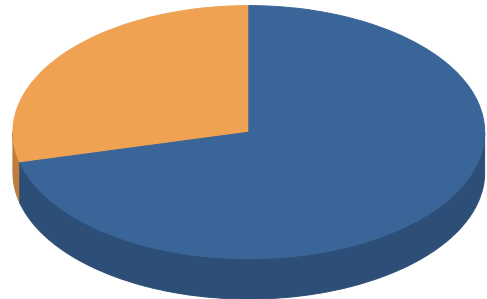
Expenditures By Program

■ Attractions & Tourism 100.00%
Total: 100.00%



Sources of All Funding

■ Department Revenue 71.13%
■ Operatng Transfers In 28.87%
Total: 100.00%



Function Statement:

Facilitate economic and tourism growth with a variety of community partners located in Pima County and the State of Arizona. Serve as a marketing outreach agency promoting the quality of life of the region to create potential leisure and business opportunities with Pima County owned and leased assets, meeting planners, conference attendees, and leisure visitors. Coordinate activities with public and private sector partners bringing tourism and business growth to Pima County.

Mandates:

ARS Title 42, Chapter 6: Local Excise Taxes

Department Summary by Program

Department: Attractions & Tourism

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Attractions & Tourism	1,611,855	2,029,314	2,076,772
Total Expenditures	1,611,855	2,029,314	2,076,772
<u>Funding by Source</u>			
Revenues			
Attractions & Tourism	1,651,503	1,256,354	2,115,381
Total Revenues	1,651,503	1,256,354	2,115,381
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	818,938	1,023,687	854,715
Fund Balance Decrease/(Increase)	(858,586)	(250,727)	(893,324)
Other Funding Sources	-	-	-
Total Program Funding	1,611,855	2,029,314	2,076,772
<u>Staffing (FTEs) by Program</u>			
Attractions & Tourism	9.00	9.53	9.38
Total Staffing (FTEs)	9.00	9.53	9.38

Program Summary

Department: Attractions & Tourism

Program: Attractions & Tourism

Function

Facilitate economic and tourism growth with a variety of community partners located in Pima County and the State of Arizona. Serve as a marketing outreach agency promoting the quality of life of the region to create potential leisure and business opportunities with Pima County owned and leased assets, meeting planners, conference attendees, and leisure visitors. Coordinate activities with both public and private sector partners bringing tourism and business growth to Pima County.

Description of Services

Provide oversight for Pima County leased properties and facilitate tourism and revenue growth to and in Pima County. Promote and market regional attractions through partnerships with Visit Tucson and other marketing regional organizations. Manage the Historic Pima County Courthouse and Southern Arizona Visitor Center.

Program Goals & Objectives

- Provide marketing assistance to other Pima County departments to grow the utilization of County properties and increase awareness to visitors and residents alike
 - Promote and manage Historic Courthouse rental spaces for private and public events
 - Promote and manage operation of Southern Arizona Heritage and Visitor Center, the Gift Shop and volunteer program
 - Return tourism to southern Arizona following COVID-19 restrictions to at least pre-pandemic levels. Work with state and national organizations to increase tourism development and resident awareness of Pima County attractions, properties, and natural resources
 - Assist the leased properties and other Pima County Attractions with continued tourism recovery post COVID-19 closures
 - Oversee administration of American Recovery Program Act funding along with Grants Management Department
 - Provide marketing and promotional opportunities and support for the leased properties and other attractions and actively provide partnership ideas to reduce costs and increase revenue and attendance
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Business and leisure travelers throughout Pima County increased	3%	-45%	-4%
Film and television production in Pima County by utilization and development of on-line permit program increased	3%	-8%	12%
New sponsored events/opportunities throughout Pima County	2	0	4
Events promoting the Loop and its use developed	3	-3	4
Attendance and revenue growth overall in the leased property attractions	2%	-48%	-8%
Additional reach of advertising and media in "drive markets"	1%	5%	12%
Marketing plans and programs developed in collaboration with partners for the Southern Arizona Heritage & Visitor Center in the Historic Courthouse	5	0	4

Program Summary

Department: Attractions & Tourism

Program: Attractions & Tourism

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	597,319	779,315	782,900
Operating Expenses	1,014,536	1,249,999	1,293,872
Total Program Expenditures	1,611,855	2,029,314	2,076,772
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	1,427,043	1,104,000	1,713,600
Charges for Services	146,518	118,200	165,000
Investment Earnings	10,832	11,592	133,619
Miscellaneous Revenue	67,110	22,562	103,162
Special Programs Revenue Sub-Total	1,651,503	1,256,354	2,115,381
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	818,938	1,023,687	854,715
Fund Balance Decrease/(Increase)	(858,586)	(250,727)	(893,324)
Other Funding Sources	-	-	-
Total Program Funding	1,611,855	2,029,314	2,076,772
<u>Program Staffing FTEs</u>	9.00	9.53	9.38

COMMUNICATIONS OFFICE

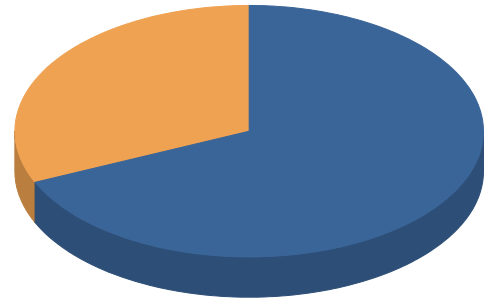
Expenses 3,468,305

Revenues 405,000

FTEs 32.60

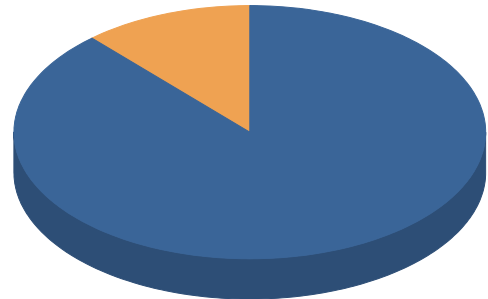
Expenditures By Program

■ Communications Office	68.39%
■ Print Shop	31.61%
Total:	100.00%



Sources of All Funding

■ General Fund Support	88.32%
■ Department Revenue	11.68%
Total:	100.00%



Function Statement:

Provides information regarding Pima County programs and activities to the County's constituents, the media, and County employees utilizing various forms of mass communication, including broadcast, print, and digital channels. Provides communications strategies and tools, graphic design, photography and video services, high-speed digital black and white and color printing, traditional offset printing, and full-service bindery to all departments within Pima County government.

Mandates:

None

Department Summary by Program

Department: Communications Office

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Communications Office	1,438,428	1,414,461	2,372,102
Print Shop	1,609,913	2,012,989	1,096,203
Total Expenditures	<u>3,048,341</u>	<u>3,427,450</u>	<u>3,468,305</u>
<u>Funding by Source</u>			
Revenues			
Print Shop	475,904	305,000	405,000
Total Revenues	<u>475,904</u>	<u>305,000</u>	<u>405,000</u>
General Fund Support	2,572,437	3,122,450	3,063,305
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>3,048,341</u>	<u>3,427,450</u>	<u>3,468,305</u>
<u>Staffing (FTEs) by Program</u>			
Communications Office	15.00	17.00	26.60
Print Shop	14.50	16.00	6.00
Total Staffing (FTEs)	<u>29.50</u>	<u>33.00</u>	<u>32.60</u>

Program Summary

Department: Communications Office

Program: Communications Office

Function

Provide information about Pima County programs and activities to the public, the media, and County employees, utilizing mass communication vehicles, including broadcast, print, and digital channels. Provide communication strategies and marketing tools to help departments improve their public outreach efforts. Administer content governance and social media policies for Pima County.

Description of Services

Prepare and distribute news and other current information in effective formats on all facets of County government. Design and distribute publications on Pima County topics. Act as media analysts and consultants; serve as interpreters and intermediaries for all departments with the news media. Collaborate in the design and implementation of the Pima county website. Promote County projects, programs, activities, and events. Establish and manage content governance and social media policies for departments.

Program Goals & Objectives

Promote and market Pima County's many recreations, entertainment, sports, attractions, amenities and opportunities. Through social media and other avenues, promote Pima County as a destination site for tourists and a place residents can feel proud to call home.

Raise public awareness that Pima County's government is effective and accountable. Through public messaging, the Communication Office will communicate that Pima County is a good steward of public funds and is accountable to the taxpayers of the region.

Promote the county as an employer of choice. Communicate that the County offers an excellent working environment, pay, benefits and opportunities for advancement as well as rewarding careers.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Accountable and Effective County Government	0	0	100
Pima County as an Employer of Choice	0%	0%	100%
Promoting Pima County Recreation, Attractions, and Sports and Entertainment Amenities and Opportunities	0	0	100

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,143,955	1,216,216	2,070,089
Operating Expenses	294,473	198,245	286,013
Capital Equipment > \$5,000	-	-	16,000
Total Program Expenditures	1,438,428	1,414,461	2,372,102
General Fund Support	1,438,428	1,414,461	2,372,102
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,438,428	1,414,461	2,372,102

Program Staffing FTEs	15.00	17.00	26.60
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Program Summary

Department: Communications Office

Program: Print Shop

Function

Provide graphic design, layout, photography, and video services to visually enhance and properly brand the communication packages created by the public communication team. Provide high-speed digital black & white and color printing, traditional offset, and full-service bindery to all departments within the County government.

Description of Services

Provide high-quality graphic design, visual solutions, photography, and video services for documentation and persuasive presentations for distribution to the departments of Pima County, its economic partners, and constituents. Provide high-speed digital black & white, color printing/copying, including the manipulation and offset press printing. Provide finishing and binders services including collation, folding, comb, velo, coil, tape, drilling, punching, and numbering services. Provide typesetting, digital color, black & white scanning, file manipulation, large format scan/copy/print, and dry mounting onto foam core. Provide pick-up and delivery service to all downtown Pima County departments

Program Goals & Objectives

- Encourage County departments to send more work to the Print Shop
 - Increase the overall number of print jobs requested from County departments by ten percent (10%)
- Reduce client requested revisions of graphic design work
 - Keep reruns within industry standard of under four percent (4%)
 - Tighten liaison and supervisor review of design work before sending to customer by reviewing reasons for revisions in weekly staff meetings

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percent of Print Shop error-based reruns < 4%	1%	1%	1%
Percent of on-time delivery of all client requested graphic design jobs	0%	50%	75%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,031,190	1,245,717	466,199
Operating Expenses	578,723	767,272	624,304
Capital Equipment > \$5,000	-	-	5,700
Total Program Expenditures	1,609,913	2,012,989	1,096,203

Program Funding by Source

Revenues			
Charges for Services	475,904	305,000	405,000
Operating Revenue Sub-Total	475,904	305,000	405,000
General Fund Support	1,134,009	1,707,989	691,203
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,609,913	2,012,989	1,096,203

Program Staffing FTEs	14.50	16.00	6.00
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COMMUNITY & WORKFORCE DEVELOPMENT

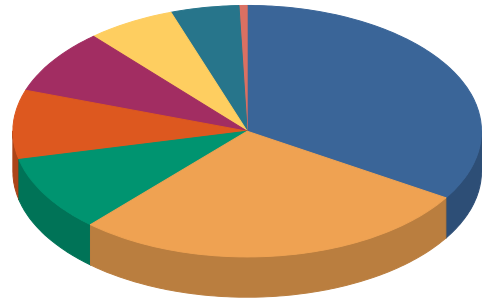
Expenses 56,084,048

Revenues 39,223,989

FTEs 175.13

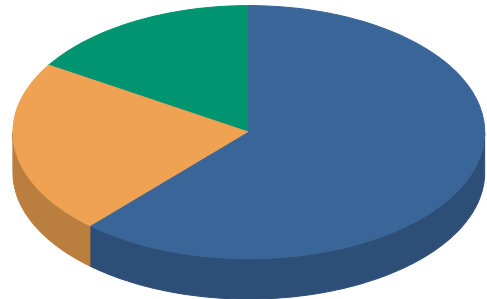
Expenditures By Program

Workforce Development Group	33.81%
Community Development	27.93%
Homeless Services	9.51%
Youth Development Group	9.16%
Operations Group	8.17%
Outside Agencies	6.04%
Community Services	4.82%
Innovations	0.56%
Total:	100.00%



Sources of All Funding

Department Revenue	61.77%
General Fund Support	21.99%
Operating Transfers In	16.24%
Total:	100.00%



Function Statement:

The Community and Workforce Development (CR) department serves the community and improves everyday lives by:

- Connecting people to a network of support and to services essential for active learning, working, living, and thriving in Pima County;

- Developing community partnerships with local, state and federal agencies, non-profits, faith based organizations and the private sector to best access, leverage and increase human services, housing, and employment resources countywide;

- Providing assistance to people in need, directly and in concert with community partners; and,

- Implementing collaborative and innovative planning processes to address community issues and needs through the following divisions: Youth Services, Workforce Services, Homeless Services, Community Assistance, Community Development, Outside Agency, and Operations.

Mandates:

None

Department Summary by Program

Department: Community & Workforce Development

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Community Development	4,272,830	14,118,560	20,663,994
Community Services	27,626,730	33,069,475	2,703,988
Homeless Services	4,820,507	7,651,954	5,334,470
Innovations	-	218,331	373,912
Operations Group	3,574,887	4,207,239	4,579,701
Outside Agencies	3,352,751	3,454,163	3,389,942
Workforce Development Group	12,554,126	15,506,891	19,021,298
Youth Development Group	2,008,939	5,333,055	5,137,853
Total Expenditures	<u>58,210,770</u>	<u>83,559,668</u>	<u>61,205,158</u>
<u>Funding by Source</u>			
Revenues			
Community Development	4,683,423	13,677,302	11,720,957
Community Services	22,945,809	32,624,802	2,588,777
Homeless Services	4,043,759	6,817,487	4,480,592
Operations Group	37,010	28,288	27,987
Workforce Development Group	7,636,106	15,174,071	19,165,961
Youth Development Group	876,670	1,821,380	1,239,715
Total Revenues	<u>40,222,777</u>	<u>70,143,330</u>	<u>39,223,989</u>
General Fund Support	10,965,787	13,657,600	14,020,184
Net Operating Transfers In/(Out)	(714,821)	(1,367,126)	7,954,623
Fund Balance Decrease/(Increase)	6,693,829	1,125,864	6,362
Other Funding Sources	1,043,198	-	-
Total Program Funding	<u>58,210,770</u>	<u>83,559,668</u>	<u>61,205,158</u>
<u>Staffing (FTEs) by Program</u>			
Community Development	15.00	7.00	5.00
Community Services	32.00	59.00	27.00
Homeless Services	12.00	14.00	16.00
Innovations	-	2.00	2.00
Operations Group	18.00	25.00	20.00
Outside Agencies	1.00	1.00	2.00
Workforce Development Group	82.71	48.38	50.88
Youth Development Group	22.75	58.56	52.25
Total Staffing (FTEs)	<u>183.46</u>	<u>214.94</u>	<u>175.13</u>

Program Summary

Department: Community & Workforce Development

Program: Community Development

Function

Conducts Pima County community development and affordable housing functions. Administers and competitively programs local, state and federal grant resources to non-profit agencies, local governments, and private sector developers to support community development and affordable housing projects for the benefit of primarily low-to-moderate income County residents.

Description of Services

Delivers community planning, agency capacity building, technical assistance, and access to available funding to eligible entities via its Community & Rural Development (CRD) and Affordable Housing Program (AHP) sections. CRD is primarily responsible for the administration of the Community Development Block Grant and other grant funded capital investment resources. Typical CRD activities include annually funding rural and local programs that promote development of cultural, recreational, and public (social) services; community facilities and capital infrastructure improvements; demolition, clearance, and brownfields assessment; and small business initiatives in targeted areas. AHP manages the federal Home Investment Partnership Program (HOME) and Housing Choice Voucher (HCV) programs in partnership with the City of Tucson Housing and Community Development Department (HCD). AHP and HCD coordinate the annual planning and reporting requirements for the HOME and HCV Programs. AHP administers the County's share of HOME Program funds, contracting with local agencies and developers to create rental and homeownership opportunities for eligible households, in addition to coordinating HCV activity with HCD. Community Development contracts or manages an estimated 100 individual contracts or projects annually and directly supports other Community Resource intra-department programs.

Program Goals & Objectives

- Provide staff support and implementation of affordable housing initiatives as directed by the Board of Supervisors and the recommendations of the Regional Affordable Housing Commission
 - In direct partnership with local agencies, effectively complete neighborhood-scale planning and reinvestment initiatives, in addition to, community development and affordable housing projects for the public benefit of all Pima County residents
 - Provide ongoing planning and data analysis, agency capacity building, and technical assistance to local agencies and governments that provide grant-funded community development and affordable housing services
 - Make funding competitively available and provide funding recommendations for community and affordable housing programs responsive to the needs and initiatives identified in the Pima County Consolidated Plan, Analysis of Impediments of Fair Housing Choice, and the Pima Prospers Comprehensive Plan Update
-

Program Summary

Department: Community & Workforce Development

Program: Community Development

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Individuals benefiting from community facility and infrastructure improvements	14,046	150,000	150,000
Individuals assisted with public service programs	87,203	80,000	80,000
Households assisted with agency provided home repairs	170	175	190
Businesses Assisted	n/a	10	10
Individuals served at Pima County Housing Center	20,000	5,000	5,000
Households qualifying for HOME tenant based rental assistance	n/a	10	10
Households assisted with tenant-based housing choice voucher	787	770	770
Households assisted with project-based housing voucher	n/a	26	87
Households with access to newly developed rental units	n/a	50	50
Households receiving down payment assistance	19	30	30
Households with access to newly developed homeownership units	12	36	24
Households assisted with lien releases/subordinations or other affordable housing monitoring services	94	90	120
Jobs supported, retained, or created	175	169	169
Trainings, workshops and formal outreach efforts	75	800	800
Contractor, subrecipient, and Intergovernmental agreements managed	68	80	80
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	910,785	486,740	437,239
Operating Expenses	3,362,045	13,631,820	20,226,755
Total Program Expenditures	4,272,830	14,118,560	20,663,994
Program Funding by Source			
Revenues			
Miscellaneous Revenue	10	-	-
Operating Revenue Sub-Total	10	-	-
Investment Earnings	212	1,080	240
Special Programs Revenue Sub-Total	212	1,080	240
Intergovernmental	4,417,895	13,018,722	11,274,311
Investment Earnings	5,182	-	22,500
Miscellaneous Revenue	260,124	657,500	423,906
Grant Revenue Sub-Total	4,683,201	13,676,222	11,720,717
General Fund Support	404,073	-	-
Net Operating Transfers In/(Out)	(159,978)	(430,582)	8,979,277
Fund Balance Decrease/(Increase)	(654,688)	871,840	(36,240)

Program Summary

Department: Community & Workforce Development

Program: Community Development

Other Funding Sources	-	-	-
Total Program Funding	4,272,830	14,118,560	20,663,994
Program Staffing FTEs	15.00	7.00	5.00

Program Summary

Department: Community & Workforce Development

Program: Community Services

Function

Conducts Pima County Community Assistance, Emergency Services Network, and Home Repair functions by serving as a safety net to provide human services, case management, and immediate financial assistance to qualified individuals and households in Pima County. Community Services manages and administers multiple local, state, and federal grant funded programs that directly assist low-income individuals and families with financial assistance to prevent evictions, foreclosures, and utility disconnections. Community Services administers the Pima County Home Repair & Weatherization Program to provide housing rehabilitation, weatherization, and energy efficient upgrades to qualified owner-occupied households.

Description of Services

Community Services, in direct collaboration with local non-profit agencies, delivers direct services in a respectful, timely, and compassionate manner. Financial assistance is made available and delivered to qualified households Countywide, including rent, mortgage and utility payment support. Directly assists and processes household applications for low-income, reduced utility bill programs. Competitively procures contractors to provide grant funded home repairs including, but not limited to, appliance replacement, major systems repair, lead-based paint remediation, and energy efficient weatherization upgrades prioritized for low income families and children.

Program Goals & Objectives

- Timely assist qualified households with basic human services in a community effort to prevent homelessness, mitigate the effects of poverty, and promote households and communities to become economically self-sufficient
- Source, maintain, and provide user-friendly applications and databases to prioritize services to households and report to funders
- Develop strategies to effectively coordinate available resources and efficiently deliver direct services
- Rehabilitate homes to benefit low-income families with children, disabled individuals, and elderly households thereby improving the housing stock in Pima County

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Households assisted with rent assistance	20,448	10,500	1,500
Households assisted with mortgage assistance	67	70	70
Households assisted with utility discounts	3,700	6,700	6,700
Households assisted with utility payment discounts	12,232	11,140	12,000
Households assisted with home repairs and appliance upgrades	198	150	150
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,563,140	3,225,874	971,539
Operating Expenses	26,063,590	29,843,601	1,732,449
Total Program Expenditures	27,626,730	33,069,475	2,703,988
Program Funding by Source			
Revenues			
Miscellaneous Revenue	2,280	-	-
Operating Revenue Sub-Total	2,280	-	-
Intergovernmental	22,691,873	32,047,982	2,140,057
Miscellaneous Revenue	251,656	576,820	448,720
Grant Revenue Sub-Total	22,943,529	32,624,802	2,588,777

Program Summary

Department: Community & Workforce Development

Program: Community Services

General Fund Support	163,793	209,214	211,828
Net Operating Transfers In/(Out)	(160,383)	(318,731)	(103,998)
Fund Balance Decrease/(Increase)	4,677,511	554,190	7,381
Other Funding Sources	-	-	-
Total Program Funding	<u><u>27,626,730</u></u>	<u><u>33,069,475</u></u>	<u><u>2,703,988</u></u>
<u>Program Staffing FTEs</u>	32.00	59.00	27.00

Program Summary

Department: Community & Workforce Development

Program: Homeless Services

Function

Conducts Pima County functions to address homelessness and vulnerable populations. Provides housing, employment, and supportive services to families, youth, veterans, and individuals experiencing homelessness in Pima County. Homeless Services administers multiple local, state and federally funded grant programs to address homelessness and pathways toward self-sufficiency to County residents, in addition to, delivering direct services in a dignified, compassionate, and professional manner.

Description of Services

Services are provided in direct partnership with local agencies via various grant-funded programs at County facilities including the Kino Service Center, Veterans' Center, and Sullivan Jackson Employment Center. Direct services are modeled around the person and an assessment of their severity of need. A Housing First approach is employed, whereby housing is offered first to people experiencing homelessness without preconditions (e.g. sobriety, mental health issues, or minimum income). Specific homeless housing services and programs include motel vouchers, rapid rehousing, and permanent supportive housing. Employment programs include employability skills and interview workshops, training as required as a condition of employment, and individualized job search assistance. Supportive services include access to interview attire, trade related tools, and vouchers for eye exams and glasses. Homeless Services also manages the region's Homeless Management Information System and Coordinated Entry Intake initiatives.

Program Goals & Objectives

- Reduce homelessness in Pima County by providing access to housing and employment, and the effective delivery of support services programs
- Efficiently manage and administer local, state, and federal funds programmed to address homelessness

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Youth assisted	73	125	125
Individuals assisted	1,275	600	600
Veterans assisted	12	45	45
Families and households assisted	523	600	600
Jobs supported, retained, and created	261	350	350
Trainings, workshops, and formal outreach efforts	213	60	45
Contractor, subrecipient and Intergovernmental agreements managed	21	21	21

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	808,789	1,040,317	1,213,542
Operating Expenses	4,011,718	6,611,637	4,120,928
Total Program Expenditures	4,820,507	7,651,954	5,334,470

Program Funding by Source

Revenues			
Intergovernmental	4,058,221	6,423,589	4,480,592
Miscellaneous Revenue	(14,462)	393,898	-
Grant Revenue Sub-Total	4,043,759	6,817,487	4,480,592
General Fund Support	341,502	516,619	377,190

Program Summary

Department: Community & Workforce Development

Program: Homeless Services

Net Operating Transfers In/(Out)	52,237	310,963	533,505
Fund Balance Decrease/(Increase)	383,009	6,885	(56,817)
Other Funding Sources	-	-	-
Total Program Funding	<u>4,820,507</u>	<u>7,651,954</u>	<u>5,334,470</u>
Program Staffing FTEs	12.00	14.00	16.00

Program Summary

Department: Community & Workforce Development

Program: Innovations

Function

Develop and support new programs to address current or emerging community needs. Focus on community needs not served by existing programs or eligible for service using traditional grants. Integrate services into the One-Stop service-delivery model. Seek and obtain long-term funding to continue successful programs.

Description of Services

Develop and support programs addressing current or emerging community needs. Innovations supports two Board of Supervisors-created programs: Pima Early Education Program (PEEPs) and Emergency Eviction Legal Services (EELS). These programs and others supported by Innovations will be fully integrated into the One-Stop service-delivery model, allowing all community members who enter the One-Stop to access services if they qualify. Ongoing grant funding and general fund support will be sought to sustain successful programming long-term.

Program Goals & Objectives

- Find innovative ways to deploy existing or new resources to community needs not previously served by the department's programs
- Contract with providers of evidence-based, high-quality preschool to provide early childhood education to qualifying families
- Monitor program performance and seek sustained funding to support successful programming
- Provide litigants in eviction cases with court navigation services and qualifying tenants with access to counsel
- Connect qualifying tenants facing eviction with supportive services including housing resources, job assistance, and other available resources
- Successful implementation of PEEP and EELS programs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Providers of evidence-based, high quality preschool supported	n/a	150	150
Children provided early childhood education through contracted providers	n/a	1,200	1,200
Households facing eviction provided access to counsel	n/a	900	1,000
Households facing eviction provided full representation in eviction court	n/a	300	350
Litigants in eviction cases served by court navigators	n/a	3,500	3,500
Rent or utility assistance applications facilitated	n/a	2,400	250
Households referred for job assistance	n/a	350	400
Constable referrals served	n/a	250	300
Contracts with contract lawyers developed and managed	n/a	5	5

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	160,825	180,218
Operating Expenses	-	57,506	193,694
Total Program Expenditures	-	218,331	373,912
General Fund Support	-	218,331	373,912
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Community & Workforce Development

Program: Innovations

Total Program Funding	-	218,331	373,912
Program Staffing FTEs	-	2.00	2.00

Program Summary

Department: Community & Workforce Development

Program: Operations Group

Function

Provide administrative, programmatic, and fiscal support and oversight including the general fund and local, state, and federal grants. Serve as departmental liaison to several local and regional committees to establish policies and develop planned delivery of regional community resources and services. Oversee overall departmental operations to ensure quality, equity, and inclusion.

Description of Services

Provide administrative and operational oversight. Ensure contract compliance and fiscal accountability for all aspects of the department including grants administration and general fund programs. Ensure organizational capacity to fulfill obligations and responsibilities of the department. Provide support to County efforts and initiatives. Develop and revise department policies and procedures, and monitor programs to ensure quality service and accountability. Direct management staff to utilize resources in order to achieve the greatest community benefit. Prepare regular reports for the County Administrator and the Board of Supervisors. Provide oversight of county-appointed committees and commissions, which directly relate to the department.

Program Goals & Objectives

- Pursue opportunities and resources for funding programs; initiate cooperative efforts with other jurisdictions and community partners at the local, regional, and state level
 - Increase public information, knowledge, and access to programs and services funded through the department
 - Identify opportunities to leverage funds with other county departments for greater community and economic development
 - Develop policies that ensure transparency, accountability and enhance citizen participation
 - Streamline and modernize department operations
 - Promote staff in leadership roles within the local community and regional area in both planning and capacity development with non-profits, businesses, and governmental entities in order to respond to current needs
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Strategies developed and implemented to identify needs, promote awareness, and increase access to community resources	5	5	5
Reports developed to provide transparency and demonstrate community benefit achieved with programs and services	6	6	6
Leadership provided on committees which strategize and evaluate the impact of local, state, and national policies on County funding and programs	5	5	5

Program Summary

Department: Community & Workforce Development

Program: Operations Group

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	916,739	1,923,152	1,934,927
Operating Expenses	2,658,148	2,284,087	2,644,774
Total Program Expenditures	<u>3,574,887</u>	<u>4,207,239</u>	<u>4,579,701</u>
<u>Program Funding by Source</u>			
Revenues			
Fines & Forfeits	267	-	-
Investment Earnings	-	300	-
Miscellaneous Revenue	27,987	27,988	27,987
Operating Revenue Sub-Total	<u>28,254</u>	<u>28,288</u>	<u>27,987</u>
Miscellaneous Revenue	8,756	-	-
Grant Revenue Sub-Total	<u>8,756</u>	<u>-</u>	<u>-</u>
General Fund Support	3,735,275	4,747,020	5,266,025
Net Operating Transfers In/(Out)	(186,863)	(568,069)	(714,311)
Fund Balance Decrease/(Increase)	(10,535)	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>3,574,887</u>	<u>4,207,239</u>	<u>4,579,701</u>
<u>Program Staffing FTEs</u>	18.00	25.00	20.00

Program Summary

Department: Community & Workforce Development

Program: Outside Agencies

Function

Conducts essential functions to administer and program Pima County general funds to eligible and qualified local non-profit agencies (i.e. Outside Agencies or OA) to deliver community-based human services to vulnerable populations related to county functions, obligations, or other critical needs. OA General Fund resources are made available through a Board of Supervisor appointed OA Committee, via an open and competitive public application process, to provide the following categorical services: Community Services, Emergency Food and Clothing, Senior Support, Support Services, Shelter and Domestic Violence, General Services, and Youth, Young Adults and Family.

Description of Services

Provide support to the OA Committee to develop and implement an open, competitive, and transparent community planning, application, and reporting process. Provide agency capacity building services. Direct technical assistance to community agencies and the OA Committee to identify program and service delivery gaps to prioritize available funding. Work with agencies to develop client survey satisfaction and outcome measurement systems. Execute contractual scopes of work and an efficient process for cost-reimbursement with over ninety (90) individual agencies to meet priority community needs and deliver specific OA services.

Program Goals & Objectives

- Work cooperatively with other departments and regional human service providers to fully maximize and leverage County OA general funds
- Ensure accountability of OA funds through effective reporting, monitoring, and program evaluation
- Promote the administration of OA as an economic development and job supporting County function in the non-profit sector
- Ensure a formal community planning process to determine priority services for OA Committee recommendations and Board of Supervisor considerations of approval

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Individuals assisted with OA Community Services	4,173	5,500	5,500
Individuals assisted with OA Emergency Food & Clothing	38,069	29,000	29,000
Individuals assisted with OA Senior Support Services	15,344	2,000	2,000
Individuals assisted with OA Shelter & Domestic Violence Services	2,943	1,700	1,700
Individuals assisted with OA Youth, Young Adults & Family agency services	76,108	5,300	5,300
Individuals assisted with OA General Services	236,013	52,000	52,000
Jobs supported, retained or created	182	70	70
Trainings, workshops and formal outreach efforts	1	10	10
Contractor, subrecipient and Intergovernmental agreements managed	82	84	65

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	64,834	87,291	125,070
Operating Expenses	3,287,917	3,366,872	3,264,872
Total Program Expenditures	3,352,751	3,454,163	3,389,942
General Fund Support	3,352,751	3,454,163	3,389,942
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-

Program Summary

Department: Community & Workforce Development

Program: Outside Agencies

Other Funding Sources	-	-	-
Total Program Funding	<u>3,352,751</u>	<u>3,454,163</u>	<u>3,389,942</u>
Program Staffing FTEs	1.00	1.00	2.00

Program Summary

Department: Community & Workforce Development

Program: Workforce Development Group

Function

Conducts Pima County employment and training functions by providing job training and workforce development services to Pima County residents and businesses. Administers various local, state, and federal resources to deliver direct services to youth, adults, dislocated workers, and individuals with significant barriers to employment. Directly assists industry sectors and local employers in retaining skilled employees and in hiring qualified workers.

Description of Services

Provides a continuum of career services through a network of more than fifty (50) regional partners including local non-profit agencies, faith-based organizations, educational institutions, government entities, and private sector providers. Services to youth, adults, and dislocated workers include career exploration, job training, employability workshops, employer referrals, and job placement. Assistance to local employers and apprenticeship programs include education, recruiting, staffing, and training skilled workers for quality jobs. All Workforce Development services are available countywide via ARIZONA@WORK and Pima County One-Stop Career Center.

Program Goals & Objectives

- Improve the quality of the workforce, increase economic self-sufficiency, meet skills requirements of regional employers, reduce welfare dependency, and enhance the productivity and competitiveness of Pima County
 - Establish career pathways for Pima County residents focusing on effective employability training and educational attainment opportunities, high-quality jobs, and livable wages
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Veterans assisted	710	910	910
Individuals assisted	14,408	3,638	4,000
Businesses and Employers served	757	704	910
Jobs Supported, retained, and created	1,318	942	950
Trainings, workshops, and formal outreach efforts	1,079	1,098	2,000
Contractor, subrecipient, and Intergovernmental agreements managed	65	69	55

Program Summary

Department: Community & Workforce Development

Program: Workforce Development Group

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	3,438,520	3,805,904	3,902,852
Operating Expenses	8,054,299	11,700,987	15,118,446
Capital Equipment > \$5,000	1,061,307	-	-
Total Program Expenditures	12,554,126	15,506,891	19,021,298
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	65	-	-
Operating Revenue Sub-Total	65	-	-
Investment Earnings	-	-	50
Miscellaneous Revenue	13,400	-	50,000
Special Programs Revenue Sub-Total	13,400	-	50,050
Intergovernmental	7,539,731	15,174,071	19,105,911
Miscellaneous Revenue	82,910	-	10,000
Grant Revenue Sub-Total	7,622,641	15,174,071	19,115,911
General Fund Support	1,922,668	819,629	701,224
Net Operating Transfers In/(Out)	(231,909)	(503,437)	(802,895)
Fund Balance Decrease/(Increase)	2,184,063	16,628	(42,992)
Other Funding Sources	1,043,198	-	-
Total Program Funding	12,554,126	15,506,891	19,021,298
<u>Program Staffing FTEs</u>	82.71	48.38	50.88

Program Summary

Department: Community & Workforce Development

Program: Youth Development Group

Function

Conducts Pima County youth education and training functions by providing educational and employment services to youth and young adults ages 14 through 24. Youth and young adults (collectively "youth") may include, but not limited to, parenting teens, high school dropouts, unskilled graduates, juvenile offenders, and individuals experiencing homelessness. Administers various local, state, and federally funded grant programs to deliver youth education, skills training, career readiness, and job placement services.

Description of Services

Provides services at various county and community facilities including Pima Vocational High School campuses; Las Artes Arts and Education Center; Service, Employment, and Redevelopment Jobs for Progress; and the Pima County Youth Center. Educational services include high school diploma, General Education Diploma (GED), High School Equivalency (HSE) certification, and vocational English as a Second Language (ESL). Offers remediation (i.e. basic math and reading) tutoring and work-based learning opportunities. Employment services include access to vocational and occupational skills curriculum, apprenticeships and internships, and on-the-job training opportunities with local employers. All clients have access to direct on-site support services and case management provided by Youth Development and collaborating agency staff.

Program Goals & Objectives

- Effectively engage youth to obtain academic or occupational credentials necessary to succeed in post-secondary education or to meet the needs of local employers
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Youth assisted at Las Artes (GED)	134	125	240
Youth assisted at Pima Vocation High School	114	145	200
Young adults provided basic education services	450	250	300
Young adults and individuals provided English (ESL) as a Second Language	15	35	60
Jobs supported, retained, or created - Contractors	454	400	480
Jobs supported, retained, or created - Summer Youth Employment Program	654	575	890
Jobs supported, retained, or created - In school paid work experience program	90	180	180
Trainings, workshops, and formal outreach efforts	800	196	392
Contractor, subrecipient, and Intergovernmental agreements managed	6	10	8

Program Summary

Department: Community & Workforce Development

Program: Youth Development Group

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	987,989	2,621,883	2,371,331
Operating Expenses	1,020,950	2,711,172	2,766,522
Total Program Expenditures	2,008,939	5,333,055	5,137,853
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	508,144	1,375,000	880,420
Investment Earnings	2,569	5,000	7,800
Miscellaneous Revenue	-	8,000	-
Special Programs Revenue Sub-Total	510,713	1,388,000	888,220
Intergovernmental	365,957	433,380	351,495
Grant Revenue Sub-Total	365,957	433,380	351,495
General Fund Support	1,045,725	3,692,624	3,700,063
Net Operating Transfers In/(Out)	(27,925)	142,730	63,045
Fund Balance Decrease/(Increase)	114,469	(323,679)	135,030
Other Funding Sources	-	-	-
Total Program Funding	2,008,939	5,333,055	5,137,853
<u>Program Staffing FTEs</u>	22.75	58.56	52.25

**Community & Workforce Development
Adopted Funding for Outside Agency**

Agency	Funding
Administration of Resources and Choices	38,093 ⁽³⁾
African American Museum of Southern AZ	20,000 ⁽²⁾
Ajo District Chamber of Commerce	48,000 ⁽⁴⁾
Amistad y Salud, Clinica Amistad	25,160 ⁽³⁾
Arivaca Action Center Incorporated	18,693 ⁽³⁾
Arizona Board of Regents, Pima County Cooperative Extension	24,500 ⁽⁵⁾
Arizona Board of Regents, University of Arizona	126,900 ⁽⁵⁾
Arivaca Coordinating Council-Human Resource Group Inc.	53,893 ⁽³⁾
Arivaca Coordinating Council-Human Resource Group Inc.	15,000 ⁽³⁾
Arizona Israel Council	5,000 ⁽⁴⁾
Arizona Media Arts Center	10,000 ⁽²⁾
Arizona Mexico Commision Dues	3,500 ⁽⁴⁾
Arizona Mexico Commision Summit	3,000 ⁽⁴⁾
Arizona Youth Partnership	21,510 ⁽³⁾
Arizona's Children Association	30,613 ⁽³⁾
Arizona-Sonora Desert Museum	48,043 ⁽³⁾
Arts Foundation for Tucson & Southern Arizona	21,800 ⁽²⁾
Association of Spaceports	1,000 ⁽⁴⁾
Canada-Arizona Business Council (CABC) Membership	10,000 ⁽⁴⁾
Catholic Community Services dba Pio Decimo Center	33,574 ⁽³⁾
Catholic Community Services dba Pio Decimo Center	45,233 ⁽³⁾
Catholic Community Services dba Pio Decimo Center	113,660 ⁽³⁾
Catholic Community Services of Southern Arizona, Inc	32,515 ⁽³⁾
Catholic Community Services of Southern AZ, Inc. dba Community Outreach Program for the Deaf	45,510 ⁽³⁾
Child & Family Resources, Inc	39,623 ⁽³⁾
Community Food Bank, Inc.	74,076 ⁽³⁾
Community Food Bank, Inc.	27,660 ⁽³⁾
Community Food Bank, Inc.	23,076 ⁽³⁾
Community Food Bank, Inc.	331,493 ⁽³⁾
Community Home Repair Projects of Arizona	27,726 ⁽³⁾
Desert Survivors Inc.	63,760 ⁽³⁾
Diaper Bank of Southern Arizona	24,826 ⁽³⁾
DM 50/Community & Economic Assistance	60,000 ⁽⁴⁾
ECAP	45,000 ⁽⁶⁾
El Rio Santa Cruz Neighborhood Health Center, Inc.	48,618 ⁽³⁾
El Rio Santa Cruz Neighborhood Health Center, Inc.	164,693 ⁽³⁾
Evolve (formerly RISE)	19,076 ⁽³⁾
Friends of Robles Ranch	51,493 ⁽³⁾
Girl Scouts of Southern Arizona	24,576 ⁽³⁾
Green Valley Assistance Services, Inc., dba Valley Assistance Services	15,000 ⁽³⁾
Higher Ground a Resource Center	27,326 ⁽³⁾
Humane Borders	30,000 ⁽⁶⁾
IMPACT of Southern Arizona	31,360 ⁽³⁾
IMPACT of Southern Arizona	35,160 ⁽³⁾
Interfaith Community Services	29,093 ⁽³⁾
Interfaith Community Services	28,173 ⁽³⁾
Interfaith Community Services	20,933 ⁽³⁾
International Rescue Committee, Inc	21,493 ⁽³⁾
International Rescue Committee, Inc	21,493 ⁽³⁾
International Rescue Committee, Inc	19,893 ⁽³⁾
International Sonoran Desert Alliance	46,493 ⁽³⁾

**Community & Workforce Development
Adopted Funding for Outside Agency**

Agency	Funding
International Sonoran Desert Alliance	12,500 (2)
Jazz in January dba Tucson Jazz Festival	21,500 (2)
Jewish Family and Children's Services of Southern Arizona	33,701 (3)
Jewish Family and Children's Services of Southern Arizona	15,000 (3)
Jewish Family and Children's Services of Southern Arizona	30,326 (3)
Job Path	706,000 (4)
La Frontera Mariachi Conference, Inc.	13,167 (2)
Lights Up Lives Charity Foundation dba Rockin' 4 Heroes	10,000 (2)
Literacy Connects	43,160 (3)
Make Way for Books	21,326 (3)
Mobile Meals of Southern Arizona, Inc.	26,620 (3)
Nogales Maquiladora Association (Supplier Expo)	2,500 (4)
Old Pueblo Community Services	21,493 (3)
Our Family Services, Inc.	39,293 (3)
Our Family Services, Inc.	26,093 (3)
Perimeter Bicycling Association of America, Inc.	36,000 (2)
PICOR & CBRE	100,000 (4)
Pima Association of Governments	298,000 (6)
Pima Council on Aging	21,093 (3)
Pima Council on Aging	21,173 (3)
Pima Council on Aging	59,493 (3)
Pima Council on Aging	133,793 (3)
Pima Council on Aging	31,493 (3)
Pima County Community Land Trust	64,493 (3)
Portable Practical Educational Preparation, Inc.	15,000 (3)
Portable Practical Educational Preparation, Inc.	14,000 (2)
Primavera Foundation, Inc.	27,893 (3)
Primavera Foundation, Inc.	31,693 (3)
Primavera Foundation, Inc.	36,493 (3)
Sahuarita Food Bank	31,093 (3)
Santa Cruz Valley Heritage Alliance, Inc.	16,500 (2)
Small Business Commission Awards	1,500 (4)
Southern Arizona AIDS Foundation	97,660 (3)
Southern Arizona AIDS Foundation	28,493 (3)
Southern Arizona AIDS Foundation	40,893 (3)
Southern Arizona AIDS Foundation	30,193 (3)
Southern Arizona Arts & Cultural Alliance	10,000 (2)
Southern Arizona Association for the Visually Impaired (SAAVI)	21,093 (3)
Southern Arizona Children's Advocacy Center, Inc.	74,053 (3)
Southern Arizona Legal Aid, Inc.	86,284 (3)
Southwest Folklife Alliance, Inc.	30,000 (2)
St. Luke's in the Desert INC,dba St Luke's Home	24,093 (3)
St. Patrick's Day Parade of Tucson Inc.	10,000 (2)
Sun Corridor, Inc. formerly Tucson Regional Economic Opportunities, Inc. (TREO)	650,000 (4)
Technology & Transportation Summit	1,000 (4)
Ten West	2,500 (4)
TMM Family Services, Inc.	22,293 (3)
TMM Family Services, Inc.	21,093 (3)
Tu Nidito Children and Family Services	25,933 (3)
Tu Nidito Children and Family Services	16,493 (3)
Tucson Audubon Society	10,000 (2)

**Community & Workforce Development
Adopted Funding for Outside Agency**

Agency	Funding
Tucson Botanical Gardens	46,750 (2)
Tucson Center for Women and Children dba Emerge Center Against Domestic Abuse	117,893 (3)
Tucson Children's Museum	42,833 (2)
Tucson City of Gastronomy	15,800 (2)
Tucson Juneteenth Festival Committee	10,000 (2)
Tucson Kitchen Musicians Association	10,000 (2)
Tucson Pops Orchestra	10,000 (2)
Tucson Presidio for Historic Preservation	29,150 (2)
Tucson Rodeo Parade Committee, Inc	10,000 (2)
Tucson Symphony Society	10,000 (2)
United Way of Tucson and Southern Arizona	29,515 (3)
University of Arizona Mobile Health Program	46,693 (3)
Various Agencies CA	76,491 (6)
Various Agencies ED	7,500 (2)
Visit Tucson (Metro Tucson Conv & Visitors Bureau)	5,355,000 (1)
Youth On Their Own	82,693 (3)
YWCA Southern Arizona	23,493 (3)
YWCA Southern Arizona	25,834 (3)
YWCA Southern Arizona	41,493 (3)

Total	<u>11,302,911</u>
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(1) Contract budgeted in Non Departmental

(2) Contract budgeted in Attractions & Tourism

(3) Contract budgeted in Community and Workforce Development

(4) Contract budgeted in Economic Development

(5) Contract budgeted in Natural Resources, Parks and Recreation

(6) Contract budgeted in County Administrator

COUNTY FREE LIBRARY

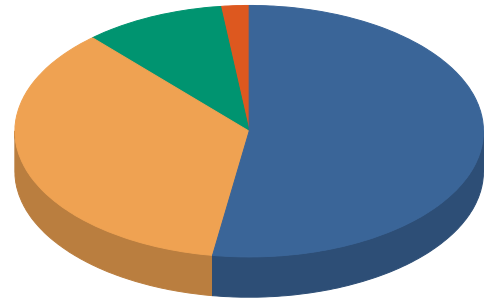
Expenses 46,249,939

Revenues 60,243,141

FTEs 350.40

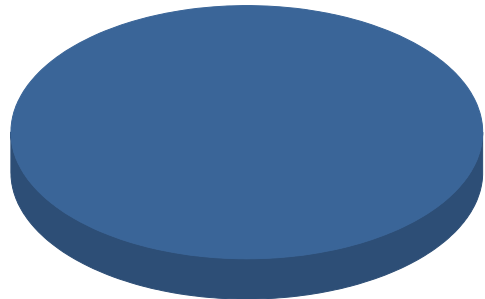
Expenditures By Program

Public Services	52.53%
Support Services	35.82%
Administration	9.75%
Library-Community Services	1.90%
Total:	100.00%



Sources of All Funding

Department Revenue	100.00%
Total:	100.00%



Function Statement:

The Pima County Libraries provide residents with free and equitable access to the information resources needed for full participation in the community and for the enrichment of individual lives.

Mandates:

Arizona Revised Statute (ARS) Title 11, Chapter 7: Intergovernmental Operations, Article 1: Public Libraries

Department Summary by Program

Department: County Free Library

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	4,825,436	4,605,045	4,509,306
Library-Community Services	197,429	777,902	876,804
Public Services	22,929,862	24,465,197	24,296,566
Support Services	14,697,303	16,752,493	16,567,263
Total Expenditures	<u>42,650,030</u>	<u>46,600,637</u>	<u>46,249,939</u>
<u>Funding by Source</u>			
Revenues			
Administration	51,495,770	54,823,104	58,146,122
Public Services	1,527,791	1,265,950	2,097,019
Support Services	45,307	-	-
Total Revenues	<u>53,068,868</u>	<u>56,089,054</u>	<u>60,243,141</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(4,183,901)	(10,225,000)	(10,422,651)
Fund Balance Decrease/(Increase)	(6,996,285)	736,583	(3,570,551)
Other Funding Sources	761,348	-	-
Total Program Funding	<u>42,650,030</u>	<u>46,600,637</u>	<u>46,249,939</u>
<u>Staffing (FTEs) by Program</u>			
Administration	6.00	7.00	6.00
Library-Community Services	-	11.00	10.00
Public Services	343.50	316.00	303.40
Support Services	27.50	32.50	31.00
Total Staffing (FTEs)	<u>377.00</u>	<u>366.50</u>	<u>350.40</u>

Note: Pursuant to the Intergovernmental Agreement between the Pima County Free Library District and Pima County for Cooperative Support Services Contract No. 01-30-P-138083-00606 (dated June 6, 2006, recorded in Docket 12824 at Page 955 on June 13, 2006), emplo

Program Summary

Department: County Free Library

Program: Administration

Function

Provide for an educated, connected community of readers, learners, doers, and dreamers. Enrich the lives of residents and build a literate community through equitable access to educational, informational, cultural, and recreational needs of the community. Provide leadership, vision, and strategic planning to fulfill the library's mission through the Community Impact Plan, centered on Pima Prospers and Pima County's Economic Development Plan.

Description of Services

Report to the County Administrator on library operations and services provided to the residents of Pima County. Report to the Board of Supervisors acting as the Library District Board of Directors. Build community support for the library by working with the Library Advisory Board, Friends Groups, the Library Foundation, and other community and County departmental partners. Deliver quality library programs and services to residents of Pima County through the operation of 27 libraries, online electronic access, and outreach services, including the juvenile detention center, a bookmobile, and deposit collections at many locations. Ensure that library services are responsive and relevant to the communities served. Ensure that staff are well trained, knowledgeable, and have the resources needed to do their jobs. Continue as a vital resource for economic development with an emphasis on Job Help, career exploration, English as a Second Language, and General Education Diploma (GED) preparation and high school graduations, as well as support for entrepreneurship and small business development.

Program Goals & Objectives

- Increase donations to the Library
 - Increase support of Library Foundation and Friends Groups
- Increase program attendance
 - Build back in person programming and maintaining some virtual programming
- Provide training opportunities to library staff
 - Empower staff with relevant training and development opportunities
- Increase customer visits to the Library
 - Raise public awareness of library services both physical and virtual

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Customer visits to library facilities	2,038,727	2,552,472	2,700,000
Program attendance	128,500	178,788	190,000
Staff training and development opportunities	24	16	16
Library Foundation and Friends of the Library support	\$ 475,486	\$ 363,000	\$ 385,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	598,798	749,129	588,468
Operating Expenses	4,226,638	3,855,916	3,920,838
Total Program Expenditures	4,825,436	4,605,045	4,509,306

Program Funding by Source

Revenues			
Property Taxes	51,479,611	54,808,104	58,131,122
Intergovernmental	13,447	15,000	15,000
Miscellaneous Revenue	2,712	-	-
Operating Revenue Sub-Total	51,495,770	54,823,104	58,146,122
General Fund Support	-	-	-

Program Summary

Department: County Free Library

Program: Administration

Net Operating Transfers In/(Out)	(4,183,901)	(10,225,000)	(10,422,651)
Fund Balance Decrease/(Increase)	(42,486,433)	(39,993,059)	(43,214,165)
Other Funding Sources	-	-	-
Total Program Funding	<u>4,825,436</u>	<u>4,605,045</u>	<u>4,509,306</u>
Program Staffing FTEs	6.00	7.00	6.00

Program Summary

Department: County Free Library

Program: Library-Community Services

Function

Contribute to an economically vital and literate community by providing Pima County residents with timely and culturally relevant programs, services and classes at 27 library locations, virtually, and through mobile library services. Promote economic and workforce development and literacy education for residents of all ages by providing opportunities for customers to reach their full potential.

Description of Services

Enhance job search and employment skills for job seekers. Introduce language, reading, and early math literacy to young children. Provide culturally relevant programming in libraries and out in the community. Assist students to become lifelong learners by providing homework assistance and materials to aid them toward success in school. Enable adults to pursue continuing education, individual interests, and personal discovery. Transform community lives by educating, inspiring, and connecting the residents of Pima County.

Program Goals & Objectives

- Create young readers
 - Ensure that children are better prepared to enter school
- Support workforce and economic development
 - Provide job help classes, English as a second language, GED preparation classes, small business, non-profit, entrepreneurship, and career development opportunities
- Improve literacy and reading proficiency for adults
 - Increase attendance at adult literacy programs
- Improve literacy and reading proficiency for children and teens
 - Increase attendance at early childhood literacy programs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Adult Literacy Program Attendance	11,328	13,340	14,000
Workforce Development Program attendance	1,270	4,253	4,500
Early Childhood Literacy Program attendance	2,815	2,984	3,000
In-person and online homework help attendance	1,369	2,000	2,300

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	197,429	777,902	821,054
Operating Expenses	-	-	55,750
Total Program Expenditures	197,429	777,902	876,804
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	197,429	777,902	876,804
Other Funding Sources	-	-	-
Total Program Funding	197,429	777,902	876,804

Program Staffing FTEs	-	11.00	10.00
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Program Summary

Department: County Free Library

Program: Public Services

Function

Contribute to an economically vital and literate community by providing Pima County residents with information and materials through lending services, programs and classes, reference and information services, electronic information resources, and public access computers at 27 library locations, virtually, and through mobile library services.

Description of Services

Provide access to a wide variety of information resources including books, streaming services, downloadable and online information resources. Assist patrons in finding information by providing personalized assistance and structured programs that focus on the needs of each library customer on their journey to reach their full potential.

Program Goals & Objectives

- Encourage every citizen's potential to be a learner, educator, and collaborator
 - Increase number of library card holders
- Provide a responsive web site environment that encourages customer discovery of relevant materials
 - Increase number of library catalog searches
- Provide timely responsive collections with a variety of information resources including books, streaming services, downloadable resources, and online information services
 - Increase print circulation and number of digital downloads

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Library cardholders	272,600	300,000	310,000
Library catalog searches	2,074,605	2,450,000	2,500,000
Digital downloads completed	2,082,267	2,550,000	3,000,000
Print materials circulated	2,137,849	2,702,844	3,000,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	16,405,682	19,768,595	19,636,560
Operating Expenses	5,625,919	4,696,602	4,660,006
Capital Equipment > \$5,000	898,261	-	-
Total Program Expenditures	22,929,862	24,465,197	24,296,566

Program Funding by Source

Revenues			
Intergovernmental	322,810	250,000	275,000
Charges for Services	557,064	530,000	530,000
Investment Earnings	126,384	70,000	894,519
Miscellaneous Revenue	521,533	415,950	397,500
Operating Revenue Sub-Total	1,527,791	1,265,950	2,097,019
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	20,640,723	23,199,247	22,199,547
Other Funding Sources	761,348	-	-

Program Summary

Department: County Free Library

Program: Public Services

Total Program Funding	<u>22,929,862</u>	<u>24,465,197</u>	<u>24,296,566</u>
<u>Program Staffing FTEs</u>	343.50	316.00	303.40

Program Summary

Department: County Free Library

Program: Support Services

Function

Provide support operations needed for the regional library system including acquisition, cataloging, and disbursement of library materials and budgetary planning. Coordinate with Pima County departments to maintain welcoming library spaces and provide oversight of projects that support the Library's critical role in the community.

Description of Services

Outline detailed recommendations for the budget to provide for the needs of changing library collections, including the continued addition of electronic resources. Prioritize revenues and expenditures to support the library system as a vital community asset and driver of economic development. Seek grant opportunities to enhance programs and initiatives that increase access to educational opportunity, new technologies, and innovation. Build and maintain welcoming library facilities identifying the potential for sharing models through coordination with Pima County departments and community organizations. Create flexible spaces with a sound technological infrastructure, to support community demand for engagement, skill building, creativity, and collaboration. Maintain the integrity of software and hardware networks responsible for the management of library materials, public information, and internal systems. Implement a responsive technology plan that allows for increased interaction with community members and organizations. Provide oversight of hiring, training, and retention efforts related to all library personnel. Coordinate professional development for all library personnel in order to build capacity and improve organizational health.

Program Goals & Objectives

- Implement practices related to personnel services including diverse hiring practices, professional development, coordinated training with other County departments, and career ladder opportunities that result in an 82% retention rate
 - Prioritize hiring, training, and retention in order to build organizational capacity and health
 - Allocate 13% of budget to the maintenance and upgrade of library materials and electronic resources including electronic books, streaming content, software programs, and electronic databases
 - Maintain an adequate budget to provide for the needs of changing collections including the addition of electronic resources
 - Identify at least six (6) capital improvement projects that implement best practices in the construction and renovation of library spaces
 - Build and maintain welcoming library facilities that promote flexibility, collaboration, and innovation
 - Allocate 15% of budget to the maintenance and upgrade of network infrastructure, 1,925 public access and staff computers, design and management software, support services, and technology training opportunities
 - Provide technology infrastructure, support, and training to meet the needs of both staff and community members
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Library materials and electronic resources expenditures	5,328,401	5,929,373	6,000,000
Capital improvement projects	5	6	8
Library computers (Personal Computers and laptops)	1,763	1,872	1,932
New staff retention	78%	80%	82%
Library technology infrastructure and support expenditures	7,352,640	7,536,994	7,527,884

Program Summary

Department: County Free Library

Program: Support Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,658,959	2,413,043	2,511,452
Operating Expenses	12,979,174	14,276,450	13,992,811
Capital Equipment > \$5,000	59,170	63,000	63,000
Total Program Expenditures	14,697,303	16,752,493	16,567,263
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	45,307	-	-
Operating Revenue Sub-Total	45,307	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	14,651,996	16,752,493	16,567,263
Other Funding Sources	-	-	-
Total Program Funding	14,697,303	16,752,493	16,567,263
<u>Program Staffing FTEs</u>	27.50	32.50	31.00

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GRANTS MANAGEMENT & INNOVATION

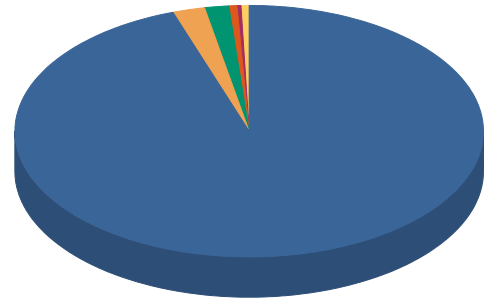
Expenses 93,001,641

Revenues 110,196,958

FTEs 64.00

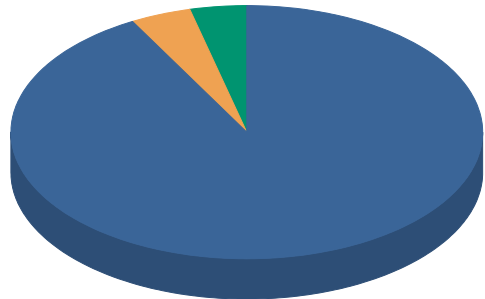
Expenditures By Program

Grants	94.59%
Finance	2.37%
Administration	1.54%
Development	0.57%
Research & Analysis	0.50%
Compliance	0.43%
Total:	100.00%



Sources of All Funding

Department Revenue	91.93%
General Fund Support	4.19%
Fund Balance Support	3.88%
Total:	100.00%



Function Statement:

Grants Management and Innovation (GMI) has the primary function to provide a centralized grants management function for the entire county. This includes standardizing grant procedures and providing comprehensive support for private and state grants, as well as all types of federal funding including competitive grants, formula grants, and direct allocations. It also manages a grant fund that houses major grants that cross multiple departments, such as the \$203 million American Rescue Plan Act Coronavirus State & Local Fiscal Recovery Funds (ARPA CSLFRF). The Federal Emergency Management Agency Emergency Food and Shelter Humanitarian Program (FEMA EFSP-H) grant revenue is also housed in the GMI grant fund; FEMA EFSP-H grant monies cover asylum seeker related humanitarian service related costs incurred across multiple County departments as well as those costs incurred by County external partners including City of Tucson, Catholic Community Services of Southern Arizona, and The Inn. GMI supports departments and elected officials across the grant lifecycle with activities including but not limited to: opportunity identification; grant application proposal development, editing, and submittal; funder agreement facilitation; sub recipient agreement and grant related procurement contract facilitation and due diligence; grant budgets; grant expenditure forecasts; cost allowability and allocability analysis; grant accounting; record keeping; audits; sub recipient fiscal monitoring; funder report development and submittals; and closeout. GMI also provides critical support relating to performance evaluation and policy innovation with data analysis, validation and utilization.

Mandates:

None

Department Summary by Program

Department: Grants Management & Innovation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	901,124	1,278,755	1,430,951
Compliance	16,442	-	399,096
Development	632,012	842,100	530,305
Finance	1,830,327	2,542,187	2,203,089
Grants	44,452,314	107,835,985	87,974,281
Research & Analysis	374,423	592,840	463,919
Total Expenditures	<u>48,206,642</u>	<u>113,091,867</u>	<u>93,001,641</u>
<u>Funding by Source</u>			
Revenues			
Grants	48,186,003	121,404,590	110,196,958
Total Revenues	<u>48,186,003</u>	<u>121,404,590</u>	<u>110,196,958</u>
General Fund Support	3,764,549	5,255,882	5,027,360
Net Operating Transfers In/(Out)	(4,231,849)	(13,763,364)	(26,869,016)
Fund Balance Decrease/(Increase)	487,939	194,759	4,646,339
Other Funding Sources	-	-	-
Total Program Funding	<u>48,206,642</u>	<u>113,091,867</u>	<u>93,001,641</u>
<u>Staffing (FTEs) by Program</u>			
Administration	5.00	5.00	7.00
Compliance	-	-	5.00
Development	11.00	10.00	7.00
Finance	25.00	28.00	26.00
Grants	1.00	14.00	14.00
Research & Analysis	5.00	7.00	5.00
Total Staffing (FTEs)	<u>47.00</u>	<u>64.00</u>	<u>64.00</u>

Program Summary

Department: Grants Management & Innovation

Program: Administration

Function

Manage day-to-day operations of the Grants Management & Innovation (GMI) Department to provide support across the grants lifecycle for all County grant-implementing departments.

Description of Services

Coordinate department divisions to provide uniform and effective services across the grants lifecycle. Report to County Administration regarding grant-related project implementation, costs, allowability issues, spend-down, performance metrics, risks, and compliance issues. Develop, implement, and communicate uniform, effective, and responsive grant-related procedures and training modules countywide. Initiate, manage, and maintain countywide Grants Committee. Manage departmental operations budget. Ensure compliance with County policy and departmental procedures. Plan and appropriately staff GMI divisions and respond to requests for Special Projects as identified by the Department Director.

Program Goals & Objectives

- Work with relevant departments and external stakeholders to facilitate training curriculum
 - Provide necessary training to relevant departments to comply with grant requirements
- Amend and maintain countywide grant policies and procedures
- Create training curriculum for grants lifecycle management program

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Policies and procedures developed, amended and maintained	yes	yes	yes
Staff training related to grants lifecycle programming	yes	yes	yes
Departmental policies and procedures revised and maintained	yes	yes	yes
Project manage monthly county wide Grants Committee		yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	558,682	636,577	785,080
Operating Expenses	342,442	642,178	645,871
Total Program Expenditures	901,124	1,278,755	1,430,951
General Fund Support	911,345	1,278,755	1,430,951
Net Operating Transfers In/(Out)	(10,221)	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	901,124	1,278,755	1,430,951

Program Staffing FTEs	5.00	5.00	7.00
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Program Summary

Department: Grants Management & Innovation

Program: Compliance

Function

Provide support for monitoring compliance of Federal and Non-Federal grant awards and agreements. Additionally, create and implement training programs for GMI employees and external departments.

Description of Services

Ensure Federal and Non-Federal grant awards, agreements, and amendments are in compliance with Federal, State and local regulations. Process grant awards/agreements for Board of Supervisors or GMI Delegate approvals. Assist departments with SAM.gov renewals and FFATA reporting. Review and update Internal Control Procedures, GMI Department Procedures, and County Administrative Procedures as they relate to grants management; Create and implement a new grant training program for GMI employees and external departments.

Program Goals & Objectives

- Work with relevant departments and external stakeholders to facilitate training curriculum
- Create training curriculum for grants lifecycle management program and for creating subrecipient agreements
- Implement a records repository on OnBase for approved grant awards
- Review and update or create departmental procedures and job aids for GMI and external departmental usage

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Administrative and Departmental Policies and procedures developed, amended and maintained	n/a	n/a	yes
Staff training related to grants lifecycle programming	n/a	n/a	yes
Project manage monthly countywide Grants Committee	n/a	n/a	yes
Approved grant awards imported to OnBase and transparent for Pima County departments and constituents	n/a	n/a	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	16,442	-	399,096
Total Program Expenditures	16,442	-	399,096
General Fund Support	16,442	-	399,096
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	16,442	-	399,096

Program Staffing FTEs	-	-	5.00
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Program Summary

Department: Grants Management & Innovation

Program: Development

Function

Provide support for grant approval, application, award, implementation, and reporting, as well as grants programming compliance oversight for active Pima County grants.

Description of Services

Support Pima County department identification of grant opportunities. Review grant opportunity documents (e.g., application instructions, match requirements, restrictions, application forms, webinars, etc.). Conduct grant-related cost/benefit analyses for County Administration. Provide comprehensive grant application development and submittal support. Complete sub recipient versus contractor determinations and review grant funded sub recipient agreements and amendments to ensure federal compliance. Provide templates and training to federal-grant-implementing departments relating to development of sub recipient agreements, exhibits, and amendments. Provide technical assistance on grant implementation e.g., allowable activity determinations, upcoming reporting deadlines, and ongoing attention to grant terms and conditions to ensure federal compliance.

Program Goals & Objectives

- Maximize the benefits of grants to County and mitigate unnecessary risks
- Provide programming-related grants compliance oversight
- Protect the County's standing as a low-risk, high-performing grantee
- Provide department-level support for grant applications and submissions
- Ensure opportunities align with County strengths and priorities

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of grant opportunities vetted and prioritized	150	200	200
Number of grant applications supported	120	130	150
Percent of Grant applications and supporting documentation submitted in a timely manner	100%	100%	100%
Number of sub recipient agreements reviewed and processed	50%	200%	250%
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	631,932	816,970	530,305
Operating Expenses	80	25,130	-
Total Program Expenditures	632,012	842,100	530,305
General Fund Support	632,012	842,100	530,305
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	632,012	842,100	530,305
Program Staffing FTEs	11.00	10.00	7.00

Program Summary

Department: Grants Management & Innovation

Program: Finance

Function

Manage the financial administration and fiscal compliance elements of Pima County's grants, through planning, organization, and expense monitoring.

Description of Services

Provide grant financial processing and administration. Facilitate grant finance-related compliance and technical support across Pima County. Provide grant financial administration functions of accounting, cash flow management, expense tracking and monitoring, reconciling, record keeping, and fiscal closeout. Provide support during grant acquisition processes relating to financial management systems and budgets for grant applications, and grant agreement negotiations.

Program Goals & Objectives

- Provide fiscal management, including timely reporting, record keeping and fiscal closeout
 - Communicate directly with grant awarding agency, submit financial reports to grant awarding agency as detailed in the grant agreement
 - Provide necessary grant finance monthly and/or quarterly reports relating to grant agreement benchmarks
- Process Reimbursement requests promptly so funds come in within 60 days after each months close
- Provide technical support in all aspects of grant finance to Pima County departments
 - Provide necessary information and training to comply with grant fiscal reporting requirements
 - Provide timely and accurate invoice and billing requests
 - Provide timely reconciliation and billing packets for grant department and program review
 - Provide assistance in creating and developing grant budgets, and monitor all program expenditures for allowability and accuracy
 - Provide timely processing of grant financial and cash management services to receive reimbursement for grant activities
- Provide timely and accurate completion of the Pima County Single Audit (component of Single Audit)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Timely processing of grant financial activities and cash management	95%	98%	98%
Grant compliance and technical support related to grants finance	yes	yes	yes
Annual Schedule of Expenditures and Federal Awards completed timely and accurately	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,823,490	2,488,345	2,200,034
Operating Expenses	6,837	53,842	3,055
Total Program Expenditures	1,830,327	2,542,187	2,203,089
General Fund Support	1,830,327	2,542,187	2,203,089
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,830,327	2,542,187	2,203,089

Program Summary

Department: Grants Management & Innovation

Program: Finance

<u>Program Staffing FTEs</u>	25.00	28.00	26.00
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Program Summary

Department: Grants Management & Innovation

Program: Grants

Function

Manage grant funding for direct-to-Pima County funds and pass-through funds.

Description of Services

Maintain internal controls for direct-to Pima County funding and pass-through funds.

Program Goals & Objectives

- Provide pass-through administration for Tribal Nation State-Shared Revenue Program recipients
- Develop and maintain policies and procedures for the pass-through of funding, including but not limited to intergovernmental agreement and resolution protocols
- Establish and maintain guidance for grant award notification and needs of the grant fund

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Policies and procedures for direct-to-Pima County funding and pass-through funds updated	yes	yes	yes
Communication with pass-through funders, prospective grantees, and active grantees	yes	yes	yes
Development and execution of grant agreements with funders, grantees, Pima County Attorneys Office, and Clerk of the Board	yes	yes	yes
Monthly forecast reviews for bureau provided	yes	yes	yes
Contingency fund for projected future needs analyzed annually	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	7,351,683	9,715,733	4,420,377
Operating Expenses	36,442,894	98,020,252	83,480,404
Capital Equipment > \$5,000	657,737	100,000	73,500
Total Program Expenditures	44,452,314	107,835,985	87,974,281

Program Funding by Source			
Revenues			
Intergovernmental	37,242,646	121,404,590	110,196,958
Miscellaneous Revenue	10,943,357	-	-
Grant Revenue Sub-Total	48,186,003	121,404,590	110,196,958
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(4,221,628)	(13,763,364)	(26,869,016)
Fund Balance Decrease/(Increase)	487,939	194,759	4,646,339
Other Funding Sources	-	-	-
Total Program Funding	44,452,314	107,835,985	87,974,281

Program Staffing FTEs	1.00	14.00	14.00
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Program Summary

Department: Grants Management & Innovation

Program: Research & Analysis

Function

Manage data analysis and reporting related to Pima County Grants Management & Innovation policy areas.

Description of Services

Collect and analyze data related to Pima County grants. Provide reliable data to evaluate innovations and formulate data-driven policy recommendations. Facilitate data collection, analysis, and reporting across grants and related policy areas.

Program Goals & Objectives

- Contribute to data governance policy development
- Collect, analyze, and cross-reference data across Pima County departments and external sources to more reliably assess innovation policy options
- Develop internal capacity for program evaluations for County departments
- Provide data-related programming compliance and technical support to Pima County departments
 - Provide necessary information and training support to comply with data-related programming and reporting requirements of funders
- Develop intranet resources regarding reliable data resources for grant applications

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of data analyses generated and/or fact-checked relating to policy innovations	50	80	80
Health and behavioral health innovation support	yes	yes	yes
Number of program evaluations created	12	70	80
Data governance policy support	yes	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	374,356	577,295	463,919
Operating Expenses	67	15,545	-
Total Program Expenditures	374,423	592,840	463,919
General Fund Support	374,423	592,840	463,919
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	374,423	592,840	463,919

Program Staffing FTEs	5.00	7.00	5.00
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SCHOOL SUPERINTENDENT

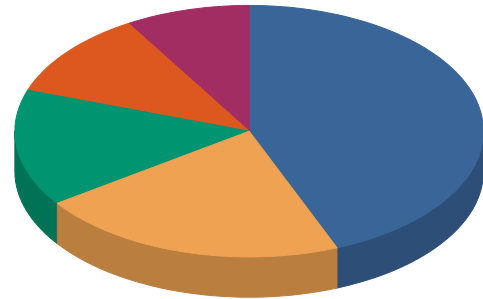
Expenses 5,888,393

Revenues 3,406,936

FTEs 22.88

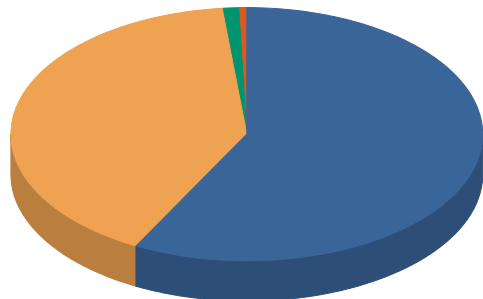
Expenditures By Program

Educational Services	43.95%
School Reserve Accommodation School	21.43%
Administration	14.94%
Accounting	11.19%
Pima Special Programs	8.49%
Total:	100.00%



Sources of All Funding

Department Revenue	57.86%
General Fund Support	40.48%
Fund Balance Support	0.98%
Operating Transfers In	0.68%
Total:	100.00%



Function Statement:

Perform functions mandated by Title 11, 15, 16, 19, and 42 of Arizona Revised Statutes (ARS), Title 7 of the Arizona Administrative Code, and mandates from federal and state education officials. Administers all funds for public school districts in Pima County, including the issuance of warrants for payroll and accounts payable. Provide financial information on school districts to the Pima County Board of Supervisors to set property tax rates and levies. Ensure that all children in Pima County that are home-schooled or attend a private school must be registered with this office. Ensure that all certificated educators in Pima County record their teaching and administrative credentials with this office as required by law. Conduct all school district governing board elections and any special elections called by any school district. Operates the Pima Accommodation District, educational services, school bus services for students in unorganized territory, and multi-district programs.

Mandates:

Title 11 of Arizona Revised Statutes - Counties; Title 15 of ARS - Education; Title 16 of ARS - Elections and Electors (as they relate to the Superintendent of Schools' duties); Title 19 of ARS - Initiative, Referendum, and Recall (as they relate to the Superintendent of Schools' duties); Title 42 of ARS- Taxation (as they relate to the Superintendent of Schools' duties); Title 7 of Arizona Administrative Code - Education (as they relate to the Superintendent of Schools' duties)

Department Summary by Program

Department: School Superintendent

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Accounting	516,749	654,807	659,146
Administration	614,809	934,886	879,960
Educational Services	998,863	1,040,707	2,587,444
Pima Special Programs	76,445	417,765	500,000
School Reserve Accommodation School	26,493	1,386,610	1,261,843
School Reserve Programs	3,629,569	-	-
School Reserve Special Programs	36	-	-
Total Expenditures	<u>5,862,964</u>	<u>4,434,775</u>	<u>5,888,393</u>
<u>Funding by Source</u>			
Revenues			
Administration	22,599	305,000	305,000
Educational Services	955	-	1,437,986
Pima Special Programs	23,036	478,000	-
School Reserve Accommodation School	130	1,386,610	1,663,950
School Reserve Programs	3,773,196	-	-
School Reserve Special Programs	36	-	-
Total Revenues	<u>3,819,952</u>	<u>2,169,610</u>	<u>3,406,936</u>
General Fund Support	2,106,867	2,325,400	2,383,554
Net Operating Transfers In/(Out)	27,996	40,000	40,000
Fund Balance Decrease/(Increase)	(91,851)	(100,235)	57,903
Other Funding Sources	-	-	-
Total Program Funding	<u>5,862,964</u>	<u>4,434,775</u>	<u>5,888,393</u>
<u>Staffing (FTEs) by Program</u>			
Accounting	6.00	7.00	8.00
Administration	4.00	4.60	3.48
Educational Services	7.95	6.95	11.40
Pima Special Programs	0.50	0.50	-
Total Staffing (FTEs)	<u>18.45</u>	<u>19.05</u>	<u>22.88</u>

Program Summary

Department: School Superintendent

Program: Accounting

Function

Perform accounting and financial functions for all school districts in Pima County as mandated by Arizona Revised Statutes (ARS 15-991 through 15-1002). Provide services to ensure accurate reporting requirements in compliance with the Uniform System of Financial Records (USFR) for Arizona School Districts (Districts).

Description of Services

Perform accounting services related to revenues, expenditures, and budgeting. Act as a liaison between the Pima County Treasurer's Office and all school districts in Pima County, with minor exemptions for school operating under ARS 15-914.01. Schools exempted under this statute are approved by the School Board of Education to assume accounting responsibility. Certify that all warrants drawn against a school district are properly authorized by a school district governing board through an executed voucher for those districts whose finances are managed by the Superintendent of Schools. Establish applicable property tax levies for each school district in Pima County and ensure tax levies are appropriated in accordance with the operating budget duly adopted by each school district governing board.

Program Goals & Objectives

- Maintain transparency with districts and address concerns related to school finance within a reasonable time frame and provide technical assistance and training as needed
- Maintain updated school district accounting records that track:
 - Accounting transactions
 - Revenues collected
 - Expenditures processed
 - Warrants issued
- Establish internal control policies and procedures that fulfill statutory and regulatory requirements pertaining to school district financial accounting and reporting

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Accounting transactions recorded	8,239	8,898	10,000
School District revenues collected	724,472,426	669,622,322	1,050,000,000
School District expenditures processed	699,815,150	614,883,232	675,000,000
School District warrants issued	58,699	40,114	61,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	503,947	605,994	627,534
Operating Expenses	12,802	48,813	31,612
Total Program Expenditures	516,749	654,807	659,146
General Fund Support	516,749	654,807	659,146
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	516,749	654,807	659,146

Program Staffing FTEs	6.00	7.00	8.00
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Program Summary

Department: School Superintendent

Program: Administration

Function

Administer legally mandated functions of the School Superintendent's Office required by Title 15, 16, and 19 of Arizona Revised Statutes. Provide administrative support for the Accounting, Educational Services, Pima Accommodation, and Pima Special Programs.

Description of Services

Perform legal or mandatory functions as required by law, including the recording of teaching certificates, home school affidavits, and certificates of educational convenience. Serve as a resource to constituents in Pima County, and distribute laws, reports, circulars, instructions, and forms for the use of school officers. Contract with County Board of Supervisors on the school districts for all special school district elections and appoints governing board members.

Program Goals & Objectives

- Collaborate with Districts, Elections, and the Recorders to provide a seamless process for special school district elections
 - Track the number of special elections conducted and governing school board members appointed
- Accurately maintain teacher and administrator certification records in compliance with guidelines prescribed in the uniform system of financial records
 - Track the number of teacher and administrator certifications recorded
 - Update effective dates and expiration dates as needed
- Successfully perform all legal and regulatory mandated services as required including recording and tracking:
 - Private school enrollment
 - Home school affidavits
 - Certificates of Educational Convenience

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
School District special elections conducted	60,215	60,000	60,000
Governing board members appointed	8	3	3
Private School enrollment count	3,467	4,572	5,000
Certifications for teachers/administrators maintained	4,112	5,000	5,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	349,745	404,568	347,543
Operating Expenses	265,064	530,318	532,417
Total Program Expenditures	614,809	934,886	879,960

Program Funding by Source			
Revenues			
Intergovernmental	-	305,000	305,000
Miscellaneous Revenue	22,599	-	-
Operating Revenue Sub-Total	22,599	305,000	305,000
General Fund Support	592,210	629,886	574,960
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: School Superintendent

Program: Administration

Total Program Funding	614,809	934,886	879,960
Program Staffing FTEs	4.00	4.60	3.48

Program Summary

Department: School Superintendent

Program: Educational Services

Function

Develop and coordinate Educational Service Agency (ESA) programs designed to serve the educational communities in Pima County and Southern Arizona. Collaborate with local and state government, communities, and non-profit organizations to provide Comprehensive Services to educators and students. Ensure the Superintendent of Schools' office creates a link for various ESAs for the benefit of schools, students, and families.

Description of Services

Provide specialized educational programs in concert and support of local school districts, charter schools, private schools and homeschoolers. The services include but are not limited to professional development programs, teacher and leadership trainings, coaching and mentoring, observation and feedback, which are made available to any educators in Pima and surrounding counties.

Program Goals & Objectives

- Ensure safe transportation is available for students that live outside of an established school districts
- Create new educational programs for County educators based on needs identified, through surveys and feedback
- Encourage development of services provided by educational service programs
 - Track the number of supported special programs
- Determine effectiveness of programs based on a variety of tools, such as ongoing formative and summative data collections, antidotal evidence and feedback, course referrals, and retention
 - Track the number of special program workshop attendees
 - Track the number of career shadow attendees
 - Monitor the revenue generated from workshops

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Special programs supported	7	7	7
Number of special programs workshop attendees	1,951	2,000	2,000
Number of career shadow attendees	1,025	0	500
Revenue generated from workshops	134,245	159,460	160,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	731,948	781,727	1,592,221
Operating Expenses	266,915	258,980	995,223
Total Program Expenditures	998,863	1,040,707	2,587,444

Program Funding by Source			
Revenues			
Miscellaneous Revenue	955	-	-
Operating Revenue Sub-Total	955	-	-
Intergovernmental	-	-	1,437,986
Grant Revenue Sub-Total	-	-	1,437,986
General Fund Support	997,908	1,040,707	1,149,448
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	10
Other Funding Sources	-	-	-

Program Summary

Department: School Superintendent

Program: Educational Services

Total Program Funding	998,863	1,040,707	2,587,444
Program Staffing FTEs	7.95	6.95	11.40

Program Summary

Department: School Superintendent

Program: Pima Special Programs

Function

Administer Pima County School Reserve Fund. School Superintendent Office serves as the business and fiscal agent for small school districts in Pima County and provide access to public education to K-12 students residing in unorganized territories within Pima County, as mandated in A.R.S. 15-1002.

Description of Services

Provides human resource and payroll functions to those employed under the Pima County Schools Reserve Fund. Employ bus drivers to transport students who reside in remote and unincorporated areas of Pima County and are not part of a public school district, such as Mt. Lemmon and the Lukeville community, to a neighboring school district to be provided a K-12 education.

Program Goals & Objectives

- Ensure compliance with federal employment laws
- Maintain funding levels for programs to ensure quality services for local school districts, charter schools, and other educational communities, and ensure that Pima County schools meet federal and state educational mandates
 - Track the District's gross wages processed for the Pima County Schools Reserve Fund
 - Ensure compliance with federal employment laws
- Maintain accurate records for driven miles in bus routes and transported students in unorganized areas
 - Track bus routes miles driven
 - Monitor the number of students transported from Mt. Lemmon
 - Monitor the number of students transported from Lukeville and Why

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Bus route miles driven	54,720	19,200	54,720
Students transported from Mt. Lemmon	1	0	0
Students transported from Lukeville and Why	83	115	115

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	39,660	49,566	-
Operating Expenses	36,785	368,199	500,000
Total Program Expenditures	76,445	417,765	500,000

Program Funding by Source	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Revenues			
Intergovernmental	8,430	478,000	-
Miscellaneous Revenue	14,606	-	-
Operating Revenue Sub-Total	23,036	478,000	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	53,409	(60,235)	500,000
Other Funding Sources	-	-	-
Total Program Funding	76,445	417,765	500,000

Program Staffing FTEs	0.50	0.50	-
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Program Summary

Department: School Superintendent

Program: School Reserve Accommodation School

Function

Administer educational programs for students in the Pima County Juvenile Detention Center and the Pima County Adult Detention Center.

Description of Services

Provide educational services to students considered at-risk, incarcerated, or with special needs in the County juvenile and adult detention facilities, through the Pima Accommodation District.

Program Goals & Objectives

- Provide students with access to public education as required by Arizona Revised Statutes 15-802
 - Track the number of Juvenile Detention students served
 - Track the number of County Jail students served
- Provide students with a high school education as established by the Arizona State Board of Education to earn a high school diploma or a general education diploma
- Provide instruction to students to meet the Arizona Academic Standards

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Juvenile Detention students served	n/a	33	33
County Jail students served	n/a	32	32

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	1,058,840	705,000
Operating Expenses	26,493	327,770	556,843
Total Program Expenditures	26,493	1,386,610	1,261,843

Program Funding by Source			
Revenues			
Intergovernmental	-	1,386,610	1,663,950
Investment Earnings	130	-	-
Operating Revenue Sub-Total	130	1,386,610	1,663,950
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	27,996	40,000	40,000
Fund Balance Decrease/(Increase)	(1,633)	(40,000)	(442,107)
Other Funding Sources	-	-	-
Total Program Funding	26,493	1,386,610	1,261,843

Program Summary

Department: School Superintendent
Program: School Reserve Programs

Function

This program has been merged into Pima Special Programs. This program summary is provided for informational purposes only.

Description of Services

Provides human resource and payroll functions to those employed under Pima Special Programs, School Reserve Accommodation School, and School Reserve Special Programs.

Program Goals & Objectives

- Ensure compliance with federal employment laws
- Maintain funding levels for programs to ensure quality services for local school districts, charter schools, and other educational communities, and ensure that Pima County schools meet federal and state educational mandates
 - Track the District's gross wages processed for the School Reserve Accommodation School
 - Track the District's gross wages processed for the School Reserve Special Programs and the Pima Special Programs

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
District's gross wages processed for School Reserve Accommodation School	662,843	623,990	663,800
District's gross wages processed for School Reserve Special Programs and Pima Special Programs	439,627	33,145	72,800

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,629,569	-	-
Total Program Expenditures	3,629,569	-	-

Program Funding by Source			
Revenues			
Intergovernmental	3,416,161	-	-
Charges for Services	367,444	-	-
Investment Earnings	4,199	-	-
Miscellaneous Revenue	(14,608)	-	-
Operating Revenue Sub-Total	3,773,196	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(143,627)	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,629,569	-	-

Program Summary

Department: School Superintendent

Program: School Reserve Special Programs

Function

This program has been merged into Pima Special Programs. This program summary is provided for informational purposes only.

Description of Services

Provide specialized educational programs in concert and support of local school districts, charter schools, private schools, and homeschoolers. These services include but not limited to; professional development programs, teacher and leadership trainings, coaching and mentoring, observation and feedback, which is made available to any educators in Pima and surrounding counties.

Program Goals & Objectives

- Ensure safe transportation is available for students that live outside of an established school districts
- Identify the professional development needs for educators in Pima County
- Create new educational programs for County educators based on needs identified, through surveys and feedback
- Determine effectiveness of programs based on a variety of tools, such as ongoing formative and summative data collections, antidotal evidence and feedback, course referrals, and retention
 - Track the number of special program workshop attendees
 - Track the number of career shadow attendees
 - Monitor the revenue generated from workshops

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of special programs workshop attendees	1,951	2,000	2,000
Number of career shadow attendees	1,025	0	500
Revenue generated from workshops	134,245	159,460	160,000
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	36	-	-
Total Program Expenditures	36	-	-
Program Funding by Source			
Revenues			
Intergovernmental	34	-	-
Miscellaneous Revenue	2	-	-
Operating Revenue Sub-Total	36	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	36	-	-

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STADIUM DISTRICT-KINO SPORTS COMPLEX

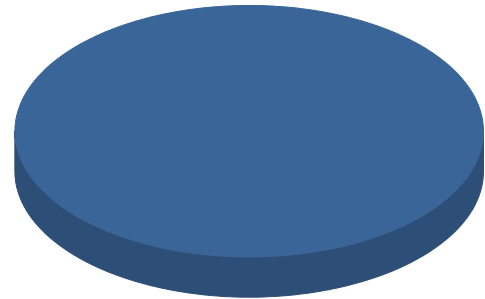
Expenses 8,826,776

Revenues 3,822,158

FTEs 64.74

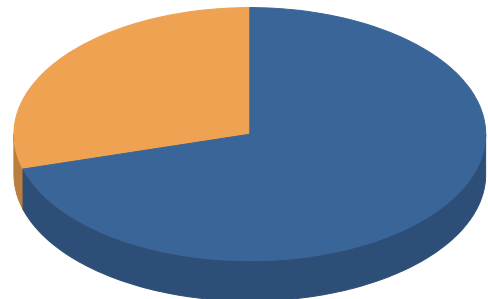
Expenditures By Program

■ Stadium District Operations	100.00%
Total:	100.00%



Sources of All Funding

■ Operatng Transfers In	70.55%
■ Department Revenue	29.45%
Total:	100.00%



Function Statement:

Provide venues for an array of community and revenue generating events to include sports, entertainment, and cultural opportunities. Provide management and administrative oversight function at the Stadium District. Maintain the buildings and facility infrastructure of the Stadium District to the highest possible standard. Maintain natural grass athletic fields as well as landscaping of Stadium District common areas. Provide landscape maintenance services and best management practices for the Kino Environmental Restoration Project in conjunction with Regional Flood Control and other state and federal agencies. Financial support of Kino pool chemicals, repairs and equipment.

Mandates:

ARS Title 48, Chapter 26, Stadium Districts

Department Summary by Program

Department: Stadium District-Kino Sports Complex

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Stadium District Operations	7,432,590	8,824,807	8,826,776
Total Expenditures	<u>7,432,590</u>	<u>8,824,807</u>	<u>8,826,776</u>
<u>Funding by Source</u>			
Revenues			
Stadium District Operations	2,801,706	3,499,140	3,822,158
Total Revenues	<u>2,801,706</u>	<u>3,499,140</u>	<u>3,822,158</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	5,590,823	5,418,560	5,381,158
Fund Balance Decrease/(Increase)	(959,939)	(92,893)	(376,540)
Other Funding Sources	-	-	-
Total Program Funding	<u>7,432,590</u>	<u>8,824,807</u>	<u>8,826,776</u>
<u>Staffing (FTEs) by Program</u>			
Stadium District Operations	64.75	64.74	64.74
Total Staffing (FTEs)	<u>64.75</u>	<u>64.74</u>	<u>64.74</u>

Note: Pursuant to the Intergovernmental Agreement between Pima County and the Pima County Stadium District for Personnel and Services Contract No. 01-57-P-132729-0603 (dated June 17, 2003, recorded in Docket 12080 at Page 213 on June 26, 2003), employees perform

Program Summary

Department: Stadium District-Kino Sports Complex

Program: Stadium District Operations

Function

Provide venues for an array of community and revenue generating events to include: sports, entertainment, and cultural opportunities. Provide management and administrative oversight function at the Stadium District North, Main, and South Complexes. Maintain the buildings and facilities infrastructures of the Stadium District to the highest possible standard. Maintain natural grass athletic fields as well as landscaping of the Stadium District common areas. Provide landscape maintenance services and best management practices for the Kino Environmental Restoration Project (KERP) in conjunction with the Regional Flood Control District (RFCD), and other state and federal agencies. Outside agency landscaping for Las Artes, Kino Veteran Center One-Stop, Sullivan Jackson and Gold Star Family Memorial Plaza. Financial Support for Kino Pool (NRPR) chemicals, repair and equipment.

Description of Services

Provide services and facilities for sports entertainment, commercial and community activities such as collegiate and semi-professional sporting events, Special Olympics, recreational programs, gem shows, car shows, and concerts. Provide oversight and direction of the Kino Sports Complex North, Main, and South, including Sam Lena and Willie Blake parks. Oversee promotion marketing, financial accountability, site maintenance, contracts, personnel and scheduling of resources associated with the North, Main, and South Complexes. Ensure that all building and facilities are repaired and maintained as needed as part of ongoing facilities maintenance program through the Project Management Office, NRPR, Facilities Management Department, and contracted vendor services. Maintain landscape and parking lot areas of the Stadium District including upkeep of decomposed granite, reclaimed and potable water irrigation systems, trees, shrubs, groundcover, litter removal, sign replacement, and other hard and softscapes located throughout the Stadium District property. Coordinate management and maintenance of KERP in conjunction with the RFCD and the Regional Wastewater Reclamation Department including mosquito control and abatement to reduce West Nile and Zika virus exposure, increased storm water harvesting, non-native and invasive species control, maintenance of six riparian habitats, and permit compliance with other partner agencies. Outside agency landscape oversight for Las Artes, Kino Veteran Center One-Stop, Sullivan Jackson, and Gold Star Family Memorial Plaza.

Program Goals & Objectives

- The amount of acre-feet of reclaimed water purchased for irrigation purposes to decrease by 10% annually
 - Develop aeration and fertilization program to improve infiltration of water into soil
 - Maximize the harvesting of storm water and limit the use of water purchases both reclaimed and potable for irrigation of the Stadium District-Kino Sports Complex and adjacent County landscapes
 - Develop methods to measure the amounts of rainwater harvested
 - Maximize revenues to recover as much costs as possible
 - Develop implementation for ramada and pickleball reservation and fees
 - Revenue to increase by 2% annually
 - Enhance visitor experience with highest quality resources and customer services
 - Additional staff training with focus on customer service
 - Customer service levels as measured by returning customers to increase by 10% annually
 - Ensure landscapes and fields are safe and maintained to the highest quality in an efficient professional manner
 - Develop a maintenance schedule that allows for the maximum usage of fields
 - The 24-hour grounds maintenance response time to increase by 10% annually
 - Amount of acre-feet of rainwater harvested for irrigation purposes to increase by 20% annually
 - Maintain building and facilities at the highest level to extend life and usefulness
 - Develop prioritized list of building and facility maintenance projects
 - Schedule facilities and resources for maximum usage while allowing for maintenance to avoid overuse
 - Implement and maintain a long-term facility development plan that focuses on sustainability, flexibility, and aesthetics of facilities
 - The number of sports related events scheduled to increase by 10% annually
 - Number of non-sporting events to increase by 10% annually
 - Percentage of identified/completed building and facilities projects greater than 10%
-

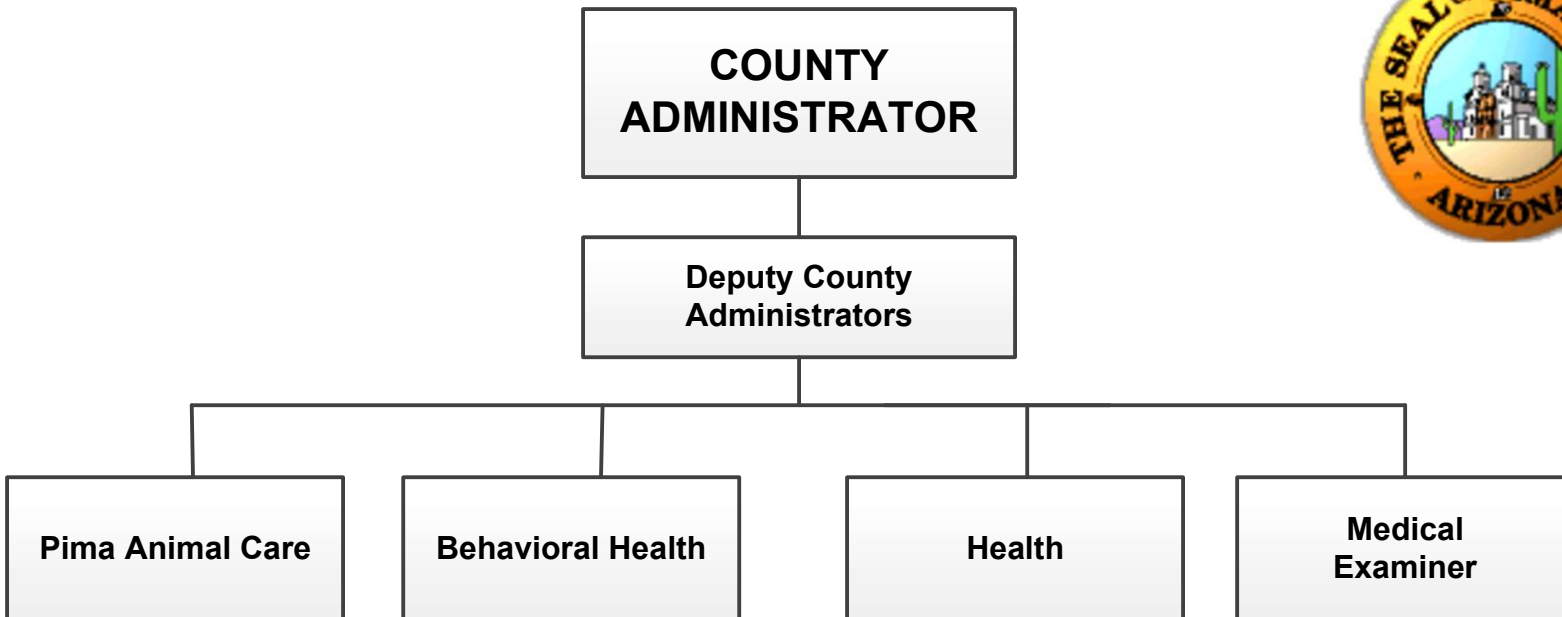
Program Summary

Department: Stadium District-Kino Sports Complex

Program: Stadium District Operations

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of returning events/groups	7	15	18
Number of non-sports related community events scheduled	27	10	12
Number of sports related events scheduled	43	45	50
Identified/completed building and facilities projects	0%	10%	10%
The 24-hour grounds maintenance response time	50%	60%	70%
Acre-feet of rainwater harvested for irrigation purposes (includes South Complex as of FY22/23)	168	600	540
Yearly revenue increase	8%	10%	12%
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,669,349	4,215,744	4,229,180
Operating Expenses	3,379,294	4,279,063	4,192,596
Capital Equipment > \$5,000	383,947	330,000	405,000
Total Program Expenditures	7,432,590	8,824,807	8,826,776
Program Funding by Source			
Revenues			
Intergovernmental	1,163,946	1,200,000	1,400,000
Charges for Services	1,578,318	2,263,000	2,256,140
Investment Earnings	3,833	2,500	127,018
Miscellaneous Revenue	54,392	33,640	39,000
Gain or Loss on Disposal of Assets	1,217	-	-
Operating Revenue Sub-Total	2,801,706	3,499,140	3,822,158
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	5,590,823	5,418,560	5,381,158
Fund Balance Decrease/(Increase)	(959,939)	(92,893)	(376,540)
Other Funding Sources	-	-	-
Total Program Funding	7,432,590	8,824,807	8,826,776
Program Staffing FTEs	64.75	64.74	64.74

HEALTH SERVICES ORGANIZATION CHART



Health Services Organization Chart July 01, 2023

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Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
<u>HEALTH SERVICES</u>						
Behavioral Health						
Administration	5,437,915	-	-	-	-	5,437,915
Clinical Services	962,914	-	-	-	-	962,914
Correctional Health	19,368,845	259,528	-	-	-	19,628,373
Invest BH	1,741,813	406,308	-	-	-	2,148,121
Restoration to Competency	1,319,856	-	-	-	-	1,319,856
Utilization Management & Claims	3,849,993	-	-	-	-	3,849,993
Victim Services	-	1,466	-	-	-	1,466
Total Behavioral Health	32,681,336	667,302	-	-	-	33,348,638
Health						
Clinical Services	-	10,335,333	-	-	-	10,335,333
Community Health Assurance & Assessment	-	13,764,907	-	-	-	13,764,907
Community Outreach, Prevention, Education	-	12,065,862	-	-	-	12,065,862
Foundational Services	-	13,247,369	-	-	-	13,247,369
HD - Opioid Abatement	-	3,000,000	-	-	-	3,000,000
Justice Reinvestment-Prop 207	-	675,000	-	-	-	675,000
Total Health	-	53,088,471	-	-	-	53,088,471
Medical Examiner						
Medical Examiner	5,262,224	65,000	-	-	-	5,327,224
Total Medical Examiner	5,262,224	65,000	-	-	-	5,327,224
Pima Animal Care						
Pima Animal Care Operations	12,452,770	-	-	-	-	12,452,770
Pima Animal Care Pets & People Support	-	1,315,906	-	-	-	1,315,906
Total Pima Animal Care	12,452,770	1,315,906	-	-	-	13,768,676
TOTAL HEALTH SERVICES	50,396,330	55,136,679	-	-	-	105,533,009

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Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
<u>HEALTH SERVICES</u>						
Behavioral Health						
Correctional Health	5,000	289,075	-	-	-	294,075
Invest BH	-	414,092	-	-	-	414,092
Utilization Management & Claims	80,843	-	-	-	-	80,843
Total Behavioral Health	85,843	703,167	-	-	-	789,010
Health						
Clinical Services	-	2,880,592	-	-	-	2,880,592
Community Health Assurance & Assessment	-	13,591,105	-	-	-	13,591,105
Community Outreach, Prevention, Education	-	11,098,574	-	-	-	11,098,574
Foundational Services	-	4,927,777	-	-	-	4,927,777
Justice Reinvestment-Prop 207	-	675,000	-	-	-	675,000
Total Health	-	33,173,048	-	-	-	33,173,048
Medical Examiner						
Medical Examiner	1,414,500	70,500	-	-	-	1,485,000
Total Medical Examiner	1,414,500	70,500	-	-	-	1,485,000
Pima Animal Care						
Pima Animal Care Operations	1,214,425	-	-	-	-	1,214,425
Pima Animal Care Pets & People Support	-	362,394	-	-	-	362,394
Pima Animal Care-Donations	-	5,200	-	-	-	5,200
Total Pima Animal Care	1,214,425	367,594	-	-	-	1,582,019
TOTAL HEALTH SERVICES	2,714,768	34,314,309	-	-	-	37,029,077

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Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
<u>HEALTH SERVICES</u>						
Behavioral Health						
Administration	6.00	-	-	-	-	6.00
Correctional Health	2.63	1.00	-	-	-	3.63
Invest BH	4.23	2.00	-	-	-	6.23
Restoration to Competency	6.00	-	-	-	-	6.00
Utilization Management & Claims	7.00	-	-	-	-	7.00
Victim Services	-	3.00	-	-	-	3.00
Total Behavioral Health	25.86	6.00	-	-	-	31.86
Health						
Clinical Services	-	88.08	-	-	-	88.08
Community Health Assurance & Assessment	-	151.00	-	-	-	151.00
Community Outreach, Prevention, Education	-	105.61	-	-	-	105.61
Foundational Services	-	79.00	-	-	-	79.00
Total Health	-	423.69	-	-	-	423.69
Medical Examiner						
Medical Examiner	40.00	-	-	-	-	40.00
Total Medical Examiner	40.00	-	-	-	-	40.00
Pima Animal Care						
Pima Animal Care Operations	110.00	-	-	-	-	110.00
Pima Animal Care Pets & People Support	-	24.20	-	-	-	24.20
Total Pima Animal Care	110.00	24.20	-	-	-	134.20
TOTAL HEALTH SERVICES	175.86	453.89	-	-	-	629.75

NOTE: Slight FTE differences between reports are due to rounding

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BEHAVIORAL HEALTH

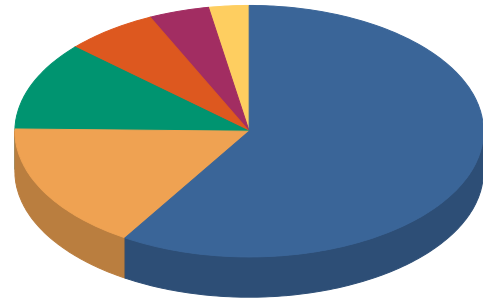
Expenses 33,348,638

Revenues 789,010

FTEs 31.86

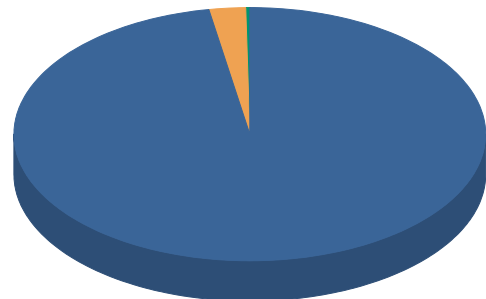
Expenditures By Program

■ Correctional Health	58.86%
■ Administration	16.31%
■ Utilization Management & Claims	11.54%
■ Invest BH	6.44%
■ Restoration to Competency	3.96%
■ Clinical Services	2.89%
Total:	100.00%



Sources of All Funding

■ General Fund Support	97.35%
■ Department Revenue	2.35%
■ Operating Transfers In	0.30%
Total:	100.00%



Function Statement:

To ensure quality services are delivered in an efficient and effective manner to detainees of the Pima County Adult Detention Centers (PCADC) and Pima County Juvenile Detention Centers (PCJDC), individuals receiving involuntary court ordered evaluations, victims of sexual assault, victims of dangerous crimes against children, victims of domestic violence, and individuals receiving restoration to competency services.

Mandates:

Arizona Revised Statute (ARS) 11-297, Seriously mentally ill; County responsibility; definition: ARS 13-1414, Expenses of Investigation: ARS 13-4512, Treatment order; commitment: ARS 31-161, Inmate health care; costs: ARS 31-165, Inmate medical services; rate structure: ARS 36, Chapter 5, Mental Health Services: Periodic Session Law regarding contributions to State health programs

Department Summary by Program

Department: Behavioral Health

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	4,353,107	6,344,945	5,437,915
Clinical Services	-	-	962,914
Correctional Health	15,319,256	19,749,531	19,628,373
Invest BH	699,363	2,479,388	2,148,121
Restoration to Competency	858,432	1,325,175	1,319,856
Utilization Management & Claims	3,516,204	3,569,693	3,849,993
Victim Services	-	-	1,466
Total Expenditures	<u>24,746,362</u>	<u>33,468,732</u>	<u>33,348,638</u>
<u>Funding by Source</u>			
Revenues			
Administration	31	-	-
Correctional Health	51,939	40,000	294,075
Invest BH	339,202	674,802	414,092
Restoration to Competency	-	312,000	-
Utilization Management & Claims	89,324	7,000	80,843
Total Revenues	<u>480,496</u>	<u>1,033,802</u>	<u>789,010</u>
General Fund Support	24,242,989	32,463,035	32,695,493
Net Operating Transfers In/(Out)	(8,777)	(30,000)	(37,331)
Fund Balance Decrease/(Increase)	31,654	1,895	(98,534)
Other Funding Sources	-	-	-
Total Program Funding	<u>24,746,362</u>	<u>33,468,732</u>	<u>33,348,638</u>
<u>Staffing (FTEs) by Program</u>			
Administration	5.00	6.00	6.00
Correctional Health	2.63	2.63	3.63
Invest BH	3.46	4.46	6.23
Restoration to Competency	6.00	6.00	6.00
Utilization Management & Claims	7.00	7.00	7.00
Victim Services	-	-	3.00
Total Staffing (FTEs)	<u>24.09</u>	<u>26.09</u>	<u>31.86</u>

Program Summary

Department: Behavioral Health

Program: Administration

Function

Fund and administer Pima County's (County) contributions to the State of Arizona (State) as well as other mandates. Contracts with community organizations for mandated forensic examination evidence collection and other crime victim support services. Administer the County's Intergovernmental Agreement (IGA) with Arizona Board of Regents (ABOR) for the lease and operation of Banner University Medical Center South Campus (BUMC South). Fund and administer the County's State match IGA with the Arizona Health Care Cost Containment System (AHCCCS) for the Access to Professional Services Initiative (APSI) which enhances graduate medical professional programs and expansion of access to necessary health care services in the community. Administer contracts to support justice involved population service and support initiatives.

Description of Services

Behavioral Health is responsible for: contracting with community organizations for mandated forensic examination evidence collection and other crime victim support services; administer the County's IGA with ABOR for the lease and operation of BUMC-South; administer the County's State match IGA with AHCCCS towards the APSI; and administer contracts to support justice involved population service and support initiatives.

Program Goals & Objectives

- Support Graduate Medical Education enhancement
 - Provide state match contributions to AHCCCS
 - Avoid sanctions and penalties
 - Conduct monthly review of budget and internal audit reviews to ensure compliance with mandates of the state health care delivery systems
 - Ensure compliance with mandates regarding collection of forensic evidence in cases of abuse or sexual assault and provide support for crime victim services through contracts with local agencies: Southern Arizona Children's Advocacy Center (SACAC), CODAC, Southern Arizona Center Against Sexual Assault (SACASA), and Emerge
 - Collect data from above agencies that provide forensic interviews and exams and/or domestic abuse services
 - Analyze data to identify areas of need, gaps of service, and to create uniformity in reporting
 - Submit timely payment to agencies
 - Ensure efficient availability and delivery of behavioral health crisis services for adult and juvenile populations
 - Maintain a strong working relationship with RHBA and the operator of the Crisis Response Center
 - Ensure compliance with the terms of the lease between the County and the Regional Behavioral Health Authority including inventory functions
 - Ensure compliance with terms of the lease between the County and ABOR, including documentation of deliverables and inventory functions
 - Ensure the availability of a range of hospital services on Tucson's south side
 - Monitor hospital services pursuant to the terms of the lease with BUMC-South
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
County's mandated payments to State SMI paid on time	12	12	12
Number of County's contribution to AHCCCS Contract for mandated responsibilities paid	12	12	12
Timely payments made to SACAC	12	12	12
Timely payments made to SACASA	12	12	12
Timely payments made to Emerge	12	12	12
Timely State match payments made to AHCCCS for APSI	0	3	1

Program Summary

Department: Behavioral Health

Program: Administration

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	523,793	979,130	606,425
Operating Expenses	3,829,314	5,365,815	4,831,490
Total Program Expenditures	<u>4,353,107</u>	<u>6,344,945</u>	<u>5,437,915</u>
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	31	-	-
Operating Revenue Sub-Total	<u>31</u>	<u>-</u>	<u>-</u>
General Fund Support	4,353,076	6,344,945	5,437,915
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>4,353,107</u>	<u>6,344,945</u>	<u>5,437,915</u>
<u>Program Staffing FTEs</u>	5.00	6.00	6.00

Program Summary

Department: Behavioral Health

Program: Clinical Services

Function

Provide medical direction for the Behavioral Health (BH) department, psychiatric treatment for Restoration To Competency (RTC) participants, and other clinical supports for the department clients.

Description of Services

Provide direct clinical behavioral health service to department clients including psychiatry services to RTC and Inmate Navigation Enrollment Support and Treatment participants. Provide medical direction for the department.

Program Goals & Objectives

- Ensure that department clients have access to timely and quality behavioral health services to reduce utilization of crisis services and detention

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percent of services provided to clients requesting services	n/a	n/a	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	-	720,764
Operating Expenses	-	-	242,150
Total Program Expenditures	-	-	962,914
General Fund Support	-	-	962,914
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	962,914

Program Summary

Department: Behavioral Health
Program: Correctional Health

Function

To fund and administer the contract for cost-effective, timely, and quality health, dental, and behavioral health care to detainees at the Pima County Adult Detention Complex (PCADC) and the Pima County Juvenile Detention Center (PCJDC), including the medication assisted treatment program.

Description of Services

Responsible for providing comprehensive physical and health services to the populations of the PCADC, on behalf of the Sheriff's Department, and the PCJDC, on behalf of Juvenile Court, and psychological services for the Sheriff's Department for their applicants and their department members who have been involved in critical incidents.

Program Goals & Objectives

- Provide or surpass the community standard of care
 - Ensure compliance with the National Commission on Correctional Health Care standards
- Oversee vendor performance of care and compliance within terms of contract
 - Audit a minimum of seven contracted performance indicators on a monthly basis for both facilities
 - Monitor for business requirement compliance on a monthly basis for both facilities
 - Ensure all reports are received within the required timeframe for both facilities
 - Require a formal corrective action plan to be submitted by the Vendor within two weeks of notification by the County of a chronic deficiency in the Vendor's performance or operations identified through the County quality management review process
 - Require a mortality or serious adverse event review to be completed within seven days of the event followed by more comprehensive review within 30 days for all deaths

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Monthly audits of contract performance indicators for PCADC	112	187	187
Monthly audits of contract performance indicators for PCJDC	84	92	92
Monthly monitor of business requirements for PCADC	132	132	132
Monthly monitor of business requirements for PCJDC	96	120	120
Monthly monitoring of staffing report for PCADC	180	48	48
Monthly monitoring of staffing report for PCJDC	48	48	48
Remit monthly payments to vendor after all requirements are met within 20 days	12	12	12

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	345,234	396,923	446,831
Operating Expenses	14,957,647	19,352,608	19,106,542
Capital Equipment > \$5,000	16,375	-	75,000
Total Program Expenditures	15,319,256	19,749,531	19,628,373

Program Funding by Source

Revenues

Miscellaneous Revenue	51,939	40,000	5,000
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Operating Revenue Sub-Total

51,939	40,000	5,000
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Intergovernmental	-	-	289,075
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Grant Revenue Sub-Total

-	-	289,075
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Program Summary

Department: Behavioral Health
 Program: Correctional Health

General Fund Support	15,267,317	19,709,531	19,363,845
Net Operating Transfers In/(Out)	-	-	(29,547)
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>15,319,256</u>	<u>19,749,531</u>	<u>19,628,373</u>
<hr/>			
<u>Program Staffing FTEs</u>	2.63	2.63	3.63

Program Summary

Department: Behavioral Health

Program: Invest BH

Function

Reduce recidivism among previously incarcerated adults, with co-occurring substance use and mental health disorders, by assisting participants with a targeted set of screenings, interventions, and navigation to mainstream services that will sustain their recovery, wellness, and advancement over the long term.

Description of Services

Perform re-entry support services, to include but not limited to peer support, employability improvement, education support, housing, transportation, coordinated case planning, and resource navigation; enhance data-sharing systems between the justice and health partners; implement a critical time intervention program; and perform program evaluation.

Program Goals & Objectives

- Improve the health of each program participant
 - Ensure each individual is provided an individualized life plan
 - Provide in-custody forensic peer support
 - Provide post-release critical time intervention services
 - Address current gaps in jail health/community health coordination
- Conduct program evaluation
 - Collect program participant justice and health utilization information
 - Create data sharing agreement, informed consent, and release of information
 - Design and implement randomized control assignment of program participants into treatment and control groups
- Increase individual self sufficiency
 - Increase employability of program participants
 - Assist program participants with applications to mainstream benefits to: Arizona Health Care Cost Containment System, Supplemental Nutrition Assistance Program, Social Security Income / Social Security Disability Insurance, etc.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Program participants enrolled	109	100	91
Work readiness milestone (e.g. resume) completed	16	20	25
Program participants connected to primary care/health home	21	25	25
Freedom Management courses offered	133	252	275

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	405,333	643,767	737,417
Operating Expenses	294,030	1,835,621	1,410,704
Total Program Expenditures	699,363	2,479,388	2,148,121

Program Funding by Source

Revenues			
Intergovernmental	339,202	674,802	414,092
Grant Revenue Sub-Total	339,202	674,802	414,092
General Fund Support	337,284	1,832,691	1,841,813
Net Operating Transfers In/(Out)	(8,777)	(30,000)	(7,784)
Fund Balance Decrease/(Increase)	31,654	1,895	(100,000)

Program Summary

Department: Behavioral Health

Program: Invest BH

Other Funding Sources	-	-	-
Total Program Funding	699,363	2,479,388	2,148,121
Program Staffing FTEs	3.46	4.46	6.23

Program Summary

Department: Behavioral Health

Program: Restoration to Competency

Function

To provide defendants comprehensive competency to stand trial restoration services who are court-ordered into the program in accordance with Arizona Revised Statute 13-4512.

Description of Services

Perform evaluation, education, and corroboration of defendants in order to restore them to competent status or make a determination that the defendant is not restorable. Submit reports regularly to the court on defendant progress. Services are provided to Arizona counties by virtue of an Inter-Governmental Agreement (IGA).

Program Goals & Objectives

- Review current status of all IGA health with other counties
 - Update all IGA's coming to a close in 2022 and 2023
- Track and make available statistical information of defendants who received services
 - Provide reports to the Behavioral Health Director on defendant activity as needed
- Support the ethical administration of justice and to ensure comprehensive and efficient assessment of defendants by prioritizing staff professional development
 - Staff to attend trainings as available in forensic areas and competency to stand trial developments
- Improve the mental health of each individual ordered to the program
 - Ensure each individual is provided an individualized restoration plan started within seven (7) days of admission

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Maintain at least 5 active pro re neta forensic psychologists on contract	5	4	5
Maintain IGA agreements with other Arizona counties (not to exceed 6)	6	6	6
Establish and maintain Certified Correctional Health Professional certification for all forensic staff members	4	4	5

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	624,249	709,919	701,964
Operating Expenses	234,183	615,256	617,892
Total Program Expenditures	858,432	1,325,175	1,319,856
Program Funding by Source			
Revenues			
Intergovernmental	-	312,000	-
Operating Revenue Sub-Total	-	312,000	-
General Fund Support	858,432	1,013,175	1,319,856
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	858,432	1,325,175	1,319,856

Program Staffing FTEs	6.00	6.00	6.00
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Program Summary

Department: Behavioral Health

Program: Utilization Management & Claims

Function

Fund and administer Pima County's responsibility related to payment for Arizona involuntary commitment statutes Arizona Revised Statute (ARS) Title 36 and off-site healthcare services for Pima County Adult Detention Center (PCADC) detainees, Victims of Crime, and Restoration to Competency. Process Arizona Health Care Cost Containment System (AHCCCS) applications for hospitalized detainees.

Description of Services

Contract for and fund provision of court-ordered evaluation (COE) services mandated by Arizona statutes governing involuntary commitment of individuals for treatment (ARS Title 36). Adjudicate claims for COE services to minimize County liability. Provide for coordination of service and data-sharing among service providers, insurers, AHCCCS, and other system stakeholders. Conduct AHCCCS interviews with hospitalized inmates to cost share for inpatient services.

Program Goals & Objectives

- Ensure COE service claims are paid timely and appropriately in accordance with contracts and/or statutes
 - Review all petitions submitted for authorization
 - Charge eligible detainees copays for health care services provided onsite by the healthcare vendor at PCADC
- Emphasize better coordination of care to reduce the number of inappropriate and/or repeat petitions
 - Collect and analyze data and trends and work with community partners and local providers to streamline processes
- Limit County liability for inpatient services provided to inmates in Sheriff's custody by utilizing AHCCCS Federal Financial Participation (FFP)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Conduct weekly processing of detainee copays to ensure revenue is collected for adult correctional healthcare	45	52	52
Ensure all detainees eligible for AHCCCS FFP are enrolled	100%	100%	100%
Monitor COE payments, including audits, to ensure payments are in compliance with contracts and funding remains at or under budget	100	100	100

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	450,085	530,374	530,796
Operating Expenses	3,066,119	3,039,319	3,319,197
Total Program Expenditures	3,516,204	3,569,693	3,849,993

Program Funding by Source

Revenues			
Charges for Services	51,172	7,000	40,843
Miscellaneous Revenue	38,152	-	40,000
Operating Revenue Sub-Total	89,324	7,000	80,843
General Fund Support	3,426,880	3,562,693	3,769,150
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Behavioral Health

Program: Utilization Management & Claims

Total Program Funding	<u>3,516,204</u>	<u>3,569,693</u>	<u>3,849,993</u>
<u>Program Staffing FTEs</u>	7.00	7.00	7.00

Program Summary

Department: Behavioral Health

Program: Victim Services

Function

Pima County's Victim Services program connects domestic violence victims with community partners and licensed attorneys with specialized domestic violence experience to provide legal advice and/or representation, and navigation assistance with wrap-around services which can include food, shelter, job education, and medical aid.

Description of Services

Provide holistic supportive services designed to enhance individuals' safety as well as advocacy and coordination of community support and services, access to affordable legal services and longer-term safe housing for victims escaping domestic violence.

Program Goals & Objectives

Develop continuum of care for the community

- Evaluate outcomes of service programs to better understand the impact of domestic violence populations and the essential services needed to provide adequate support
- Expand the number of available community resources and contracts for victims
- Improve access and remove barriers to community services for victims
- Collect detailed, local-level data related to domestic victim population to assist with projecting capacity needs
- Contract with attorney's in the community specializing in domestic abuse for legal services /representation

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of individuals seeking legal services and housing	0	0	100
Types of support services individuals' access	0	0	100
Employment or other sources of income	0	0	100
Victims' perceptions of safety while receiving services	0	0	100
Number of victims' returning to an abusive situation	0	0	100

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	-	1,466
Total Program Expenditures	-	-	1,466
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	1,466
Other Funding Sources	-	-	-
Total Program Funding	-	-	1,466

Program Staffing FTEs	-	-	3.00
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HEALTH

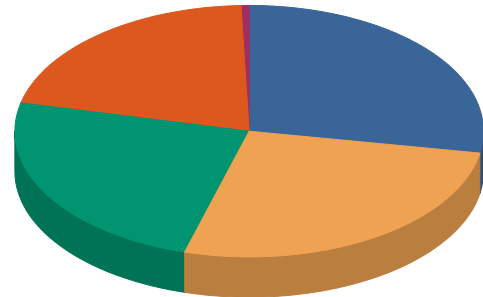
Expenses 49,713,471

Revenues 33,173,048

FTEs 423.69

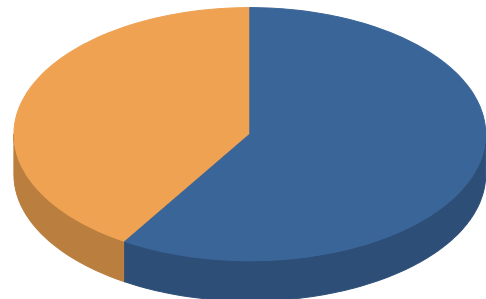
Expenditures By Program

■ Community Health Assurance & Assessment	27.69%
■ Foundational Services	26.65%
■ Community Outreach, Prevention, Education	24.27%
■ Clinical Services	20.79%
■ Justice Reinvestment-Prop 207	0.60%
Total:	100.00%



Sources of All Funding

■ Department Revenue	58.95%
■ Operating Transfers In	41.05%
Total:	100.00%



Function Statement:

The role of the Health Department is to facilitate access to care for all Pima County residents; promote a safe, healthy, and prepared Pima County; stimulate collaboration across Pima County on issues of community health, safety, and well being; and grow and sustain a public health workforce that is prepared and knowledgeable.

Mandates:

Mandated services include sexually transmitted disease (STD) treatment, tuberculosis (TB) screening/ treatment (ARS 36-717), and immunizations (ARS 36-673); delegated services through the state of Arizona include Consumer Health & Food Safety (ADHS Delegation Agreement) and Vital Registration (ARS 36-324); COVID-19 related reporting requirements to the State for case reporting, testing and vaccination; Justice Reinvestment Fund driven activity (ARS 36-2850 et seq)

Department Summary by Program

Department: Health

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Clinical Services	13,720,399	17,043,705	10,335,333
Community Health Assurance & Assessment	9,018,564	15,542,489	13,764,907
Community Outreach, Prevention, Education	8,222,895	13,908,789	12,065,862
Foundational Services	11,516,149	19,743,110	13,247,369
HD - Opioid Abatement	-	-	3,000,000
Justice Reinvestment-Prop 207	-	-	675,000
Total Expenditures	42,478,007	66,238,093	53,088,471
<u>Funding by Source</u>			
Revenues			
Clinical Services	3,428,582	11,437,829	2,880,592
Community Health Assurance & Assessment	13,556,927	14,996,728	13,591,105
Community Outreach, Prevention, Education	6,535,017	11,936,379	11,098,574
Foundational Services	13,994,109	11,943,298	4,927,777
Justice Reinvestment-Prop 207	672,390	-	675,000
Total Revenues	38,187,025	50,314,234	33,173,048
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	10,298,136	20,635,839	17,958,353
Fund Balance Decrease/(Increase)	(6,365,851)	(4,711,980)	1,957,070
Other Funding Sources	358,697	-	-
Total Program Funding	42,478,007	66,238,093	53,088,471
<u>Staffing (FTEs) by Program</u>			
Clinical Services	92.03	93.80	88.08
Community Health Assurance & Assessment	96.43	141.00	151.00
Community Outreach, Prevention, Education	122.23	115.91	105.61
Foundational Services	63.00	86.00	79.00
Total Staffing (FTEs)	373.68	436.71	423.69

Program Summary

Department: Health

Program: Clinical Services

Function

The primary goal of the Clinical Services Program is to prevent infectious and chronic diseases in Pima County. Disease prevention and education strategies, direct clinical services, disease investigation, referral services and community collaboration are all tools used to accomplish this goal. Specific clinical services provided to the community include vaccinations for children and adults, youth oral health screening and treatments, reproductive and sexual health services, and state-mandated tuberculosis diagnosis and treatment. Physicians, nurse practitioners, nurses, and medical assistants deliver direct clinical services at four permanent clinics, mobile units at schools, libraries, special events, and other remote locations. The Health Department uses specially designed and retrofitted recreational vehicles and vans to provide oral health screenings, fluoride, and sealant treatments at elementary schools, and medical screenings in high schools. As well as testing and treatment and education services at community outreach events throughout the year. Primary funding sources include direct service revenue, grants, and general fund support. Grant funding includes agency, state, and federally originated awards.

Description of Services

Public health services are provided at four permanent clinic locations and via on-site mobile clinics at schools, workplaces or community events. These services are provided by a spectrum of clinicians, nurses, medical assistants, community health workers, hygienists and professional staff. The Health Department employs an integrated service model that promotes whole health. Through the implementation of grant services and county support, residents are not refused services due to inability to pay. Services provided include immunization and vaccine preventable disease program; Title X Family Planning and reproductive health; sexual health and sexually transmitted disease control; Tuberculosis control; and oral health screening and dental sealant treatment.

Program Goals & Objectives

- Assure that vaccination and immunization services are available and accessible to all persons throughout Pima County
 - Provide clinical, prevention, education and disease surveillance services in a variety of settings throughout Pima County to and assure all residents have equitable access to care
 - Protect the public health, limit or prevent the spread of disease, and promote community health and education throughout Pima County
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Unduplicated Title X client visits	3,805	4,280	4,500
Immunizations/Vaccinations provided	47,327	54,832	40,000
Tuberculosis control visits	2,605	3,500	3,500
Immunizations/vaccinations provided to children	21,753	27,812	20,000
Clinical visits completed	44,172	45,000	44,500
Oral health screenings and dental sealant services	2,618	2,590	3,500

Program Summary

Department: Health

Program: Clinical Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	5,734,754	8,080,285	7,781,406
Operating Expenses	7,616,103	8,940,420	2,553,927
Capital Equipment > \$5,000	369,542	23,000	-
Total Program Expenditures	13,720,399	17,043,705	10,335,333
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	1,118,129	598,162	650,200
Miscellaneous Revenue	4,118	-	-
Operating Revenue Sub-Total	1,122,247	598,162	650,200
Intergovernmental	1,679,047	10,650,749	1,704,392
Miscellaneous Revenue	627,288	188,918	526,000
Grant Revenue Sub-Total	2,306,335	10,839,667	2,230,392
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(257,376)	(395,697)	(95,715)
Fund Balance Decrease/(Increase)	10,190,496	6,001,573	7,550,456
Other Funding Sources	358,697	-	-
Total Program Funding	13,720,399	17,043,705	10,335,333
<u>Program Staffing FTEs</u>	92.03	93.80	88.08

Program Summary

Department: Health

Program: Community Health Assurance & Assessment

Function

The Community Health Assurance & Assessment programs work to protect the public from the threat of illness or injury, prepare for and limit the impact of public health emergencies, and provide vital records services to the residents of Pima County. This also includes the Consumer Health and Food Safety, Epidemiology, Public Health Emergency Preparedness, and Vital Records programs. Consumer Health and Food Safety is responsible for limiting the incidence and spread of food and vector-borne illness in food establishments, recreational water facilities, commercial lodging and other licensed facilities. Specific duties include educating establishments on necessary food safety rules, providing facility plan review, inspecting food preparation areas, and monitoring public recreational pools and splash pads all help minimize the risk of disease and keep Pima County safe. The staff of the Epidemiology program are responsible for investigating cases of infectious diseases in Pima County and working with those individuals impacted by these diseases to connect them to care, monitor progress, and limit the potential spread of the disease. This includes performing contact tracing, data analysis, field investigation, and case management. Public Health Emergency Preparedness is a primarily grant-funded program with the intent of increasing community readiness for public health emergencies. Such emergencies can be disease driven, such as the COVID-19 pandemic, or natural and manmade disasters. This program provides coordination and training for community agencies, leadership in the event of actual emergencies, and collaborates regularly with local, state, and federal emergency agencies. Vital Records provides timely, accurate, certified birth and death certificates to members of the public as well as regional businesses, a necessary and mandated service for school registration, public identification such as licenses or passports, and necessary documentation for end-of-life needs. The Health Department delivers this service in a fashion that maintains security of essential documents and limits potential fraud while providing fast service to county residents and mortuaries.

Description of Services

The programs in Community Health Assurance & Assessment provide comprehensive surveillance, investigation, inspection, and remediation services to mitigate potential sources of public health hazards in Pima County. This group also provides public health emergency preparedness services for the county, including collaboration with local, state, and federal emergency management agencies. Leveraging extra-county funds allows programs in this group to support and implement the Voluntary National Retail Food Regulatory Program to maintain best practices for regulation and inspection of food service and retail food establishments.

Services provided include perform inspection, licensing, and complaint investigation for food service establishments, public recreation water facilities, and housing. Provide food service certification and public recreational water facility certification classes; conduct disease vector and mosquito control activities; perform epidemiological infectious disease control functions including surveillance, investigation, and intervention; engage in collaborative, community focused emergency health planning to address biological, chemical, radiological, or natural disaster events that result in public health threats or emergencies; advance community resilience, incident management, coordinating an effective response, information management, medical countermeasure distribution, expanding medical services to handle large events, and bio surveillance; register Pima County birth and death records; and provide birth certificates, death certificates, and fetal death certificates.

Program Goals & Objectives

- Assure Pima County residents and visitors of safe, licensed, properly operated food establishments and public recreation water facilities
 - Maintain and enhance Pima County public health emergency preparedness through training, education, collaborative, and cooperative relationships with regional agencies
 - Protect the public health by providing infectious disease surveillance and management functions
 - Provide Pima County with timely and accurate vital records services
-

Program Summary

Department: Health

Program: Community Health Assurance & Assessment

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Food establishment, lodging and recreational water inspections performed	13,618	14,250	16,500
Plan reviews completed	414	415	430
Vital record certificates issued	98,798	99,500	105,000
Public health emergency preparedness trainings and exercises executed	6	12	12
Epidemiological cases contacts	53,396	44,178	20,590
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	6,117,144	7,203,083	7,729,994
Operating Expenses	2,901,420	8,339,406	6,034,913
Total Program Expenditures	9,018,564	15,542,489	13,764,907
Program Funding by Source			
Revenues			
Licenses & Permits	2,622,958	2,608,231	2,850,000
Charges for Services	1,973,225	2,197,252	2,197,252
Miscellaneous Revenue	465	-	-
Operating Revenue Sub-Total	4,596,648	4,805,483	5,047,252
Intergovernmental	8,960,279	10,191,245	7,443,853
Miscellaneous Revenue	-	-	1,100,000
Grant Revenue Sub-Total	8,960,279	10,191,245	8,543,853
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(872,584)	5,596,826	(791,188)
Fund Balance Decrease/(Increase)	(3,665,779)	(5,051,065)	964,990
Other Funding Sources	-	-	-
Total Program Funding	9,018,564	15,542,489	13,764,907
Program Staffing FTEs	96.43	141.00	151.00

Program Summary

Department: Health

Program: Community Outreach, Prevention, Education

Function

The Community Outreach, Prevention, and Education (COPE) programs engage Pima County residents in Public Health Services where they live, learn, work, play, and pray. Through primarily grant-funded programs, COPE staff engage and empower the community and focus on preventative programs and initiatives that create policy, systems, and environmental change. COPE programs promote and advance health equity by working to reduce disparities such as access to care, healthy food, safe neighborhoods and living conditions, and other social determinants of health. This division is the spearhead of the equity and health literacy efforts of the department, and the primary focus and guiding principle of this division and all activities conducted in these programs. Major areas of focus include child development and nutrition, tobacco and chronic disease prevention, mental health and substance abuse mitigation, and school based activity programs. Child development and nutrition programs include Women, Infants, and Children (WIC), a long standing initiative to provide healthy food to needy families, maternal-child health home visitation, multiple phases of the State-sponsored First Things First program, and child-care health consultants who work with regional child care centers to support healthy conditions, activities, and nutrition for pre-school aged community members. Tobacco and chronic disease programs work to prevent access and use of tobacco and related products by underage teens and children, provide cessation support for adults, and create healthier workplaces, schools, and multi-unit living communities. State-funded programs support inspection and compliance services for tobacco retailers and assist local businesses in maintaining adherence to State tobacco laws. Chronic disease programming aims to remove obstacles to healthy living, increase care access for individuals with chronic disease, and promote healthy behaviors. Mental health and substance abuse work to reduce overdose fatalities, decrease substance misuse, and minimize the impact of opioids through education and community based services to strengthen families and communities. This includes prescription drug overdose programming as well. School based activity programs include coordinated school health, a comprehensive initiative that provides schools with support in creating healthy menus, curricula that promote physical activity, and active recess programs. The bicycle-pedestrian safety program encourages youth and adults to safely bicycle and walk, promoting safety measures and advocacy that mitigate risk while decreasing the bicycle and pedestrian fatality rate in Pima County.

Description of Services

Public health services provided by COPE include an array of programs that provide education and support to Pima County residents where they live, learn, work, and gather. From the federally and state supported WIC program to the new Racial and Ethnic Approaches to Community Health project that works with at-risk populations to create healthier environments and reduce the burden of disease, this division leverages county and extra-county resources to provide Pima County residents with an environment that encourages public health. Services provided include community nutrition via the WIC program; coordinated school health; opioid and prescription drug overdose prevention; tobacco education and prevention; worksite wellness; maternal/child health programs; injury and violence prevention; teen pregnancy prevention; and HIV/STD prevention and risk-reduction including IVD users.

Program Goals & Objectives

- Provide population based health services in the community where people live, learn, work, and gather to promote equitable access to care and opportunity to thrive
 - Assess the health of the community through systematic data collection and analysis to better facilitate service delivery and support
 - Promote proper nutrition and health for children, mothers, and expectant women through education and assistance
 - Foster healthy living and environments for all of Pima County with a focus on populations and areas facing health inequities or high risks for morbidity/mortality
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of WIC program participants	116,870	121,478	123,000
WIC program visits	29,218	15,185	30,750
Smoke Free establishment consultations	7,656	10,028	7,800

Program Summary

Department: Health

Program: Community Outreach, Prevention, Education

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	5,858,440	7,850,495	7,412,050
Operating Expenses	2,364,455	6,058,294	4,653,812
Total Program Expenditures	8,222,895	13,908,789	12,065,862
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	50,800	-	-
Miscellaneous Revenue	9	-	-
Operating Revenue Sub-Total	50,809	-	-
Intergovernmental	6,351,752	11,802,840	10,924,590
Miscellaneous Revenue	132,456	133,539	173,984
Grant Revenue Sub-Total	6,484,208	11,936,379	11,098,574
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(466,136)	(916,162)	(803,689)
Fund Balance Decrease/(Increase)	2,154,014	2,888,572	1,770,977
Other Funding Sources	-	-	-
Total Program Funding	8,222,895	13,908,789	12,065,862
<u>Program Staffing FTEs</u>	122.23	115.91	105.61

Program Summary

Department: Health

Program: Foundational Services

Function

The Foundational Services provides support and enhancement services for the rest of the Health Department. Through organizational development, strategic planning and accreditation, performance management and quality improvement, public health data services, and consolidated business operations, these programs support the outward facing Health divisions and prepare staff and programs alike to be better able to provide Pima County residents with professional, effective public health services. Organizational development develops, implements, and tracks employee and workforce development curricula, including trainings and professional development opportunities. This program also collaborates with local and national organizations to advance Pima County as an academic health department, coordinating internships, and maintaining the Health Department as the public health leader in Pima County. Strategic planning and accreditation focuses on identifying community health needs, prioritizing public health focus areas, and guiding development of the Pima County Health Department strategic plan. Using established tools such as the Community Health Needs Assessment, surveys and interviews, and nationally accepted public health guidance, this program helps direct the future of the department in a coherent and sustained fashion. Through directed review and reporting, this program also coordinates the Public Health Accreditation process, maintaining the standards necessary to be certified as a high-performing public health department. Performance management and quality improvement provides resources to review and assess the ability of Health Department programs to efficiently and effectively deliver quality public health services. A plan-do-check approach guides multiple quality improvement projects and fosters a collaborative environment to keep Health Department programs on a continuous cycle of improvement. Public Health Data Services provides professional health data expertise to the department, supporting epidemiologists, and business analysts to empower departmental leadership in making data-informed decisions. Consolidated business operations provides the budgetary, fiscal, and logistical support to maintain Health Department programs. In addition to processing accounts payable and receivable, collaborating with Finance to develop and monitor departmental budgets, and providing coordinated oversight of department contracts and grants, this program includes warehouse and supply distribution, motor pool and information technology coordinators, and Health contracts.

Description of Services

Department support provided by Foundational Services includes all logistical and administrative support necessary to operate a large department. Additionally, this program initiates, coordinates or employs multiple innovative strategies to enhance the public health services delivered by other programs within the department. Services provided include: supporting departmental development through strategic planning, process improvement, accreditation and fostering community collaboration; managing supply and warehouse functions including maintenance of clinical and pharmaceutical supplies, inventory, procurement and delivery; providing fiscal oversight and management for the department, including budget performance assessment and regular reporting, financial document management and review, and budget development; procurement and contract management including development of requisitions, contracts, supporting documentation and administrative/Board of Supervisors correspondence; and liaise with County and community organizations necessary for the promotion and delivery of services, development of relationships, and promotion of community wide public health.

Program Goals & Objectives

- Support and advance the programmatic operations of the Health Department through communication, collaboration, development, and quality improvement befitting an accredited organization
 - Establish and maintain professional business operations, including rapid and accurate processing of financial documents, budget development, and operational tenets
 - Maintain a trained, professional, and engaged workforce delivering public health services in a supported and efficient fashion
 - Operate the department in accordance with County standards, procedures and policies, and maintain fiscal responsibility and budget compliance
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Quality improvement projects completed	1	3	5
Employees attending trainings	1,299	2,050	2,250
Financial reports produced and oversight meetings held	24	36	36

Program Summary

Department: Health

Program: Foundational Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	4,297,666	5,856,239	5,828,728
Operating Expenses	7,218,483	13,886,871	7,418,641
Total Program Expenditures	11,516,149	19,743,110	13,247,369
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	-	500,000	-
Charges for Services	306	-	-
Investment Earnings	-	12,000	-
Miscellaneous Revenue	4,332	3,000	3,000
Operating Revenue Sub-Total	4,638	515,000	3,000
Intergovernmental	13,985,840	11,428,298	4,924,777
Miscellaneous Revenue	3,631	-	-
Grant Revenue Sub-Total	13,989,471	11,428,298	4,924,777
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	11,894,232	16,350,872	16,648,945
Fund Balance Decrease/(Increase)	(14,372,192)	(8,551,060)	(8,329,353)
Other Funding Sources	-	-	-
Total Program Funding	11,516,149	19,743,110	13,247,369
<u>Program Staffing FTEs</u>	63.00	86.00	79.00

Program Summary

Department: Health

Program: Justice Reinvestment-Prop 207

FUNCTION

The Pima County Health Department will address the specific behavioral health and substance misuse needs of youth. These programs and initiatives would build on existing programming by the County Health Department that have addressed the behavioral health needs of youth through partnerships with schools and the community, with special emphasis placed on addressing the needs of youth in communities with high rates of incarceration or arrest.

DESCRIPTION OF SERVICE

Supported by designated state revenue sharing, the Pima County Health Department will implement known and practice based or practice informed initiatives to limit harm secondary to mental and behavioral health, substance misuse or other factors predominantly impacting youth.

~~COMMUNITY TRAINING

Expand training related to schools and community-based organizations using evidence-based mental health curriculum including Youth Mental Health First Aid (YMHFA), Suicide Prevention Training (QPR), Trauma Informed Care (TIC).

~~COMMUNITY ASSESSMENT

Identify the health and behavioral health needs of youth by conducting a needs assessment to evaluate current physical and mental health needs of youth, families, and community partners within K-12 education systems and youth communities.

~~SAVE LIVES

Stock and disburse potentially lifesaving medications and equipment, including stock inhalers, epinephrine, and naloxone available on site in order to respond swiftly to medical emergencies including opioid overdose, anaphylaxis, and respiratory emergencies.

Program Goals & Objectives

- COMMUNITY TRAININGS

Provide 12 agency trainings per year on topics such as youth mental health first aid, suicide prevention, and trauma informed care. Trainings target youth facing or youth serving agencies.

- HARM PREVENTION

Stock and disburse potentially lifesaving medications and equipment, including stock inhalers, epinephrine, and naloxone available on site in order to respond swiftly to medical emergencies including opioid overdose, anaphylaxis, and respiratory emergencies.

- COMMUNITY ASSESSMENT

Identify the health and behavioral health needs of youth by conducting a needs assessment to evaluate current physical and mental health needs of youth, families, and community partners within K-12 education systems and youth communities.

- COMMUNITY AWARENESS

Develop a stigma-reduction communications campaign to increase awareness and acceptance of mental health treatment and naloxone distribution among youth.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
School and Community Trainings on Youth Mental Health First Aid	0	4	12
Community Agencies Benefiting from Lifesaving Medication Disbursement (Naloxine, Epi-Pens, etc)	0	20	40

Program Summary

Department: Health

Program: Justice Reinvestment-Prop 207

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	-	-	95,000
Operating Expenses	-	-	580,000
Total Program Expenditures	-	-	675,000
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	672,390	-	675,000
Operating Revenue Sub-Total	672,390	-	675,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(672,390)	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	675,000

Program Summary

Department: Health

Program: Opioid Abatement

Function

The primary goal of the Opioid Abatement Program is to prevent and mitigate the harms caused by opioid misuse in Pima County. Funding for this program is based on revenue received from legal settlements from pharmaceutical companies and distributors to mitigate harm caused by the opioid epidemic. The program provides an opportunity for the department to strengthen its current efforts to address substance misuse and effectively award and distribute settlement funding to the community to meet prioritized needs identified by the Board of Health and approved by the Board of Supervisors that are permissible within the guidelines set forth in the settlement agreement itself.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	-	-	358,679
Operating Expenses	-	-	2,641,321
Total Program Expenditures	-	-	3,000,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	3,000,000
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	3,000,000

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MEDICAL EXAMINER

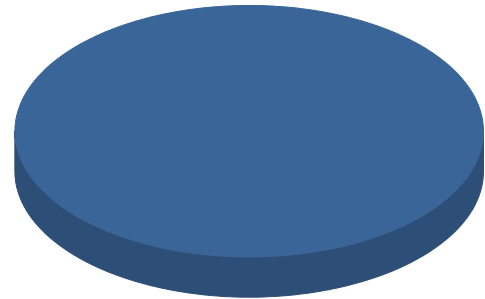
Expenses 5,327,224

Revenues 1,485,000

FTEs 40.00

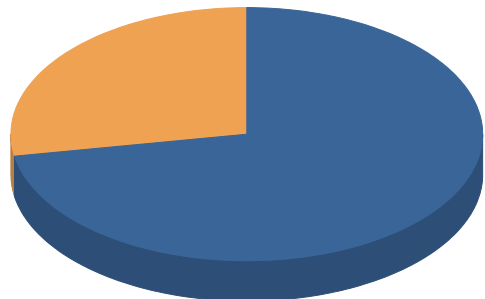
Expenditures By Program

■ Medical Examiner	100.00%
Total:	100.00%



Sources of All Funding

■ General Fund Support	72.15%
■ Department Revenue	27.85%
Total:	100.00%



Function Statement:

Perform death investigations regarding individuals whose deaths fall under the jurisdiction of the Office of the Medical Examiner-Forensic Science Center as mandated by ARS 11-591, et seq.

Mandates:

Perform death investigations regarding individuals whose deaths fall under the jurisdiction of the Office of the Medical Examiner-Forensic Science Center as mandated by ARS 11-591, et seq.

Department Summary by Program

Department: Medical Examiner

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Medical Examiner	4,851,983	5,387,873	5,327,224
Total Expenditures	4,851,983	5,387,873	5,327,224
<u>Funding by Source</u>			
Revenues			
Medical Examiner	1,779,964	1,485,000	1,485,000
Total Revenues	1,779,964	1,485,000	1,485,000
General Fund Support	3,105,049	3,908,373	3,847,724
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(33,030)	(5,500)	(5,500)
Other Funding Sources	-	-	-
Total Program Funding	4,851,983	5,387,873	5,327,224
<u>Staffing (FTEs) by Program</u>			
Medical Examiner	39.00	41.00	40.00
Total Staffing (FTEs)	39.00	41.00	40.00

Program Summary

Department: Medical Examiner

Program: Medical Examiner

Function

Perform investigations regarding individuals whose deaths are under the jurisdiction of the Office of the Medical Examiner as mandated by ARS Title 11, Chapter 3, Article 12: County Medical Examiner.

Description of Services

Perform death investigation functions to include autopsies, certifying cause and manner of death, information gathering, report preparation, and court testimony. Provide these services, upon request and for a fee, to other counties in Arizona.

Program Goals & Objectives

- Maintain the highest possible quality of death investigation standards:
 - Respond to requests for decedent removal within 60-90 minutes no less than 95% of the time
 - Complete at least 95% of cremation authorizations within 2 days
 - Prepare a minimum of 85% of postmortem reports within 4 weeks
 - Respond to at least 95% of outside personnel, families, etc. within 2 days

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Decedents removed within 60-90 minutes from request	95%	95%	95%
Cremation authorization completed within 2 days	95%	95%	95%
Postmortem reports prepared within 4 weeks	90%	85%	90%
Outside personnel, families, etc. responded to within 2 days	95%	95%	95%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,972,558	4,414,169	4,283,188
Operating Expenses	879,425	973,704	1,044,036
Total Program Expenditures	4,851,983	5,387,873	5,327,224

Program Funding by Source			
Revenues			
Charges for Services	1,678,414	1,385,500	1,385,500
Miscellaneous Revenue	29,751	29,000	29,000
Operating Revenue Sub-Total	1,708,165	1,414,500	1,414,500
Charges for Services	20,050	33,950	33,950
Investment Earnings	1,450	2,600	2,600
Miscellaneous Revenue	30,651	33,950	33,950
Special Programs Revenue Sub-Total	52,151	70,500	70,500
Intergovernmental	19,648	-	-
Grant Revenue Sub-Total	19,648	-	-
General Fund Support	3,105,049	3,908,373	3,847,724
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(33,030)	(5,500)	(5,500)

Program Summary

Department: Medical Examiner

Program: Medical Examiner

Other Funding Sources	-	-	-
Total Program Funding	<u>4,851,983</u>	<u>5,387,873</u>	<u>5,327,224</u>
Program Staffing FTEs	39.00	41.00	40.00

PIMA ANIMAL CARE

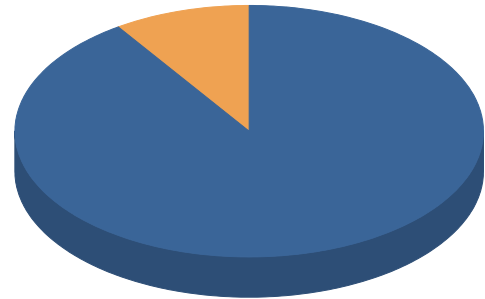
Expenses 13,768,676

Revenues 1,582,019

FTEs 134.20

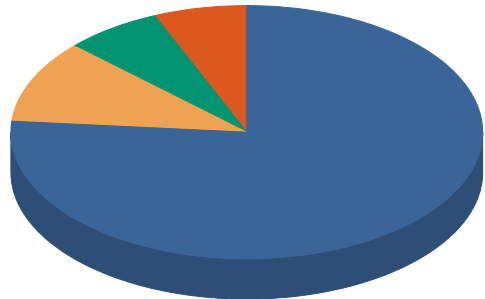
Expenditures By Program

■ Pima Animal Care Operations	90.44%
■ Pima Animal Care Pets & People Support	9.56%
Total:	100.00%



Sources of All Funding

■ General Fund Support	76.33%
■ Department Revenue	10.75%
■ Operating Transfers In	6.48%
■ Fund Balance Support	6.44%
Total:	100.00%



Function Statement:

The primary function of Pima Animal Care is to protect people and animals through enforcement of animal welfare and cruelty laws and ordinances, and to shelter animals in need. It is also to improve public health and safety through the promotion of pet adoption, education in the proper care and training of pets, and keeping pets with their families.

Mandates:

ARS Title 11, Chapter 7: Intergovernmental Operations,; Article 6: Animal Control; Pima County Code, Title 6: Animals, Title 8: Health and Safety

Department Summary by Program

Department: Pima Animal Care

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Pima Animal Care Operations	11,208,160	12,465,763	12,452,770
Pima Animal Care Pets & People Support	763,923	1,592,466	1,315,906
Total Expenditures	11,972,083	14,058,229	13,768,676
<u>Funding by Source</u>			
Revenues			
Pima Animal Care Operations	7,233,060	1,958,154	1,214,425
Pima Animal Care Pets & People Support	644,371	339,064	362,394
Pima Animal Care-Donations	1,335,596	5,200	5,200
Total Revenues	9,213,027	2,302,418	1,582,019
General Fund Support	3,975,100	10,031,036	11,238,345
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,216,044)	1,724,775	948,312
Other Funding Sources	-	-	-
Total Program Funding	11,972,083	14,058,229	13,768,676
<u>Staffing (FTEs) by Program</u>			
Pima Animal Care Operations	111.00	111.00	110.00
Pima Animal Care Pets & People Support	16.00	26.50	24.20
Total Staffing (FTEs)	127.00	137.50	134.20

Program Summary

Department: Pima Animal Care

Program: Pima Animal Care Operations

Function

Protect the health and safety of pets and people in Pima County through education, support, and the enforcement of local laws and ordinances. Provide sheltering and homing services for stray, surrendered, and community pets.

Description of Services

Take in Pima County pets in need, providing sheltering, homing, and other placement services. Promote and provide spay and neuter services, micro-chipping, and wellness for sheltered, owned, homeless, and community pets. Provide routine and emergency veterinary care to pets in PAC custody. Administer dog licenses. Enforce state and local laws and ordinances pertaining to animals and public safety as well as cruelty and neglect. Maintain lifesaving programs including foster, rescue, volunteer, and adoption programs. Manage animal field and community services, including humane education, the pet support center, animal protection dispatch, and community support programs for pet owners.

Program Goals & Objectives

- Reduce animal bites
 - Expand field services through increasing the number of microchip and vaccine clinics, returning pets in field and targeting enforcement to reduce dog bites
 - Maintain a live release rate above 90%
 - Take in fewer than 16,000 pets annually to PAC and reduce the average length of stay to ten days
 - Place 75% of the total intake through rescue, transport and adoption
 - Increase the number of volunteer hours by 10%
 - Return 15% of total intake to their homes or back to the community
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Live Release Rate	90%	91%	91%
Percentage of intake adopted/transferred to rescue	60%	65%	75%
Percentage of pets returned to owner or community	15%	20%	25%
Number of pets/people served by outreach or pet support services	35,000	45,000	50,000
Number of animal protection and enforcement call responses	22,000	22,000	22,000
Number of volunteer hours	72,208	80,000	84,000

Program Summary

Department: Pima Animal Care

Program: Pima Animal Care Operations

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	5,939,504	7,451,344	6,927,790
Operating Expenses	5,268,656	5,014,419	5,524,980
Total Program Expenditures	11,208,160	12,465,763	12,452,770
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	553,234	460,000	553,234
Intergovernmental	5,335,453	62,964	-
Charges for Services	69,410	86,908	33,325
Fines & Forfeits	13,992	37,300	6,466
Investment Earnings	680	1,060	-
Miscellaneous Revenue	1,260,291	1,309,922	621,400
Operating Revenue Sub-Total	7,233,060	1,958,154	1,214,425
General Fund Support	3,975,100	10,031,036	11,238,345
Net Operating Transfers In/(Out)	-	476,573	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	11,208,160	12,465,763	12,452,770
<u>Program Staffing FTEs</u>	111.00	111.00	110.00

Program Summary

Department: Pima Animal Care

Program: Pima Animal Care Pets & People Support

Function

Through partnerships with grantors, augment current programs to enhance customer service, animal enrichment, and live outcome options for pets.

Description of Services

Be responsible for the entire grant lifecycle: research grant opportunities, complete and submit applications, monitor spending and data, report results, meet and exceed grant expectations, set measurable results for each grant application and award, show appreciation for grantors and partners through private and public means as appropriate. Evaluate Pima Animal Care (PAC) operations goals and objectives, to find areas of greatest need.

Program Goals & Objectives

- Adhere to stipulations of all new grant awards to strengthen partnerships and create future opportunities
- Complete currently open grants
 - Complete spending in accordance with award
 - Submit reports according to timelines from grantors
 - Follow any stipulations from grantors including but not limited to acknowledgements
- Apply for and be awarded a minimum of \$1,000,000 in grants
 - Minimum \$800,000 in personnel funding
 - Minimum \$200,000 in operating expenses

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Grant spending in accordance with award completed	95%	100%	100%
Grant reporting completed on schedule	98%	100%	100%
Grant requirements fulfilled by applying funds to operations	98%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	695,556	1,586,466	1,258,906
Operating Expenses	68,367	6,000	57,000
Total Program Expenditures	763,923	1,592,466	1,315,906

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Funding by Source			
Revenues			
Investment Earnings	371	-	-
Miscellaneous Revenue	644,000	339,064	362,394
Grant Revenue Sub-Total	644,371	339,064	362,394
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	308,478	1,606,275	953,512
Fund Balance Decrease/(Increase)	(188,926)	(352,873)	-
Other Funding Sources	-	-	-
Total Program Funding	763,923	1,592,466	1,315,906

Program Staffing FTEs	16.00	26.50	24.20
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Program Summary

Department: Pima Animal Care

Program: Pima Animal Care-Donations

Function

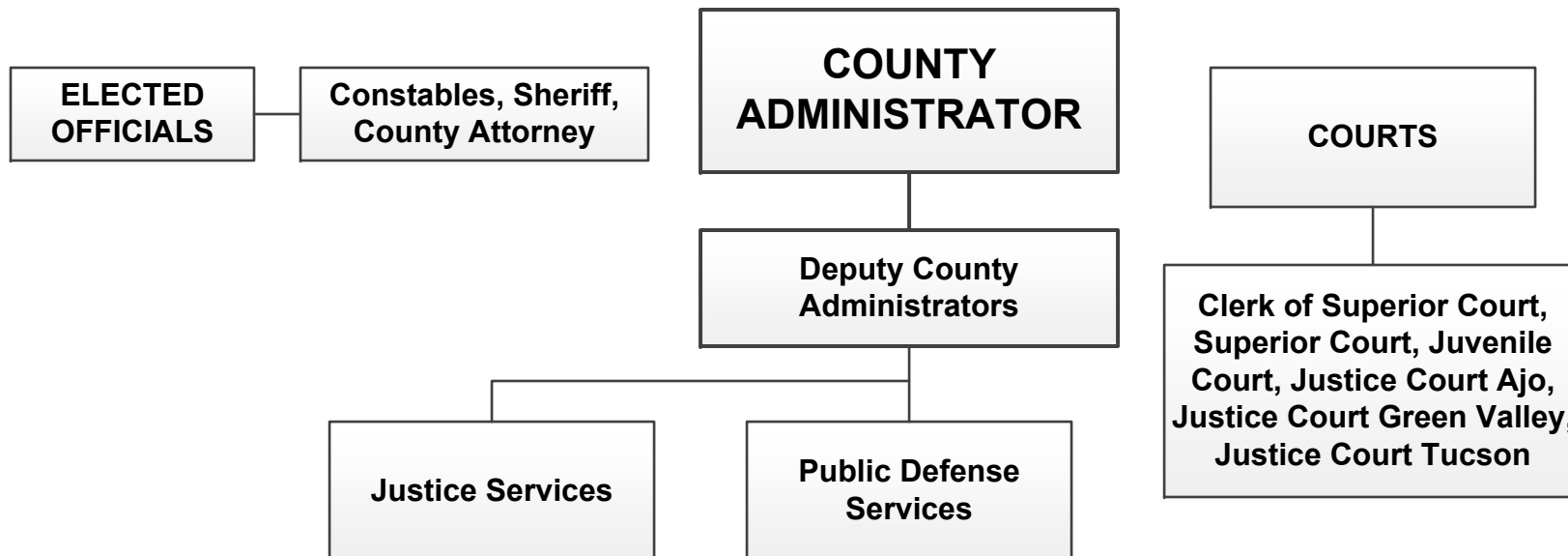
Utilize earned interest generated from gifts or bequests to Pima Animal Care (PAC) in a complimentary and non-supplant manner to existing PAC operations with a focus on the support of pets in Pima County, and outside of the shelter facility.

Description of Services

Gifts, interest, and bequest funds are transferred to the Pima Animal Care Grant Fund to expand the operations outlined in it's grant programs.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of personnel funded	6	6	6
Amount earned from fund investment	\$ 8,304	\$ 3,793	\$ 492
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Funding by Source			
Revenues			
Investment Earnings	4,982	5,200	5,200
Miscellaneous Revenue	1,330,614	-	-
Special Programs Revenue Sub-Total	1,335,596	5,200	5,200
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(308,478)	(2,082,848)	(953,512)
Fund Balance Decrease/(Increase)	(1,027,118)	2,077,648	948,312
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

JUSTICE & LAW ORGANIZATION CHART



Justice and Law Organization Chart July 01, 2023

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Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
<u>JUSTICE & LAW</u>						
Clerk of the Superior Court						
Administration	1,852,152	-	-	-	-	1,852,152
Civil Services	1,841,123	-	-	-	-	1,841,123
Courtroom Services	3,121,218	-	-	-	-	3,121,218
Criminal Services	840,679	2,500	-	-	-	843,179
Financial Services	1,249,416	53,000	-	-	-	1,302,416
Information Technology	-	311,000	-	-	-	311,000
Juvenile Services	2,143,184	-	-	-	-	2,143,184
Pima County Clerk of the Superior Court--Grants	-	35,000	-	-	-	35,000
Probate Services	438,829	-	-	-	-	438,829
Records Retention	1,551,067	669,100	-	-	-	2,220,167
Total Clerk of the Superior Court	13,037,668	1,070,600	-	-	-	14,108,268
Constables						
Constables	1,668,824	-	-	-	-	1,668,824
Total Constables	1,668,824	-	-	-	-	1,668,824
County Attorney						
Administration	4,258,488	-	-	-	-	4,258,488
Civil Legal Services	2,550,890	-	-	-	-	2,550,890
Community Support	434,185	14,945	-	-	-	449,130
Criminal Prosecution	17,593,972	8,136,494	-	-	-	25,730,466
Law Enforcement Sub Agency ARF	-	4,681,680	-	-	-	4,681,680
Victim Services	1,409,790	2,028,366	-	-	-	3,438,156
Total County Attorney	26,247,325	14,861,485	-	-	-	41,108,810
Justice Court Ajo						
Justice Court Ajo	770,807	118,622	-	-	-	889,429
Justice Court Ajo Time Pay Fees	-	43,988	-	-	-	43,988
Total Justice Court Ajo	770,807	162,610	-	-	-	933,417

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Justice Court Green Valley						
Justice Court Green Valley	855,993	374,615	-	-	-	1,230,608
Justice Court Green Valley Grants	-	-	-	-	-	-
Total Justice Court Green Valley	855,993	374,615	-	-	-	1,230,608
Justice Court Tucson						
Administration	1,980,868	1,391,907	-	-	-	3,372,775
Court Operations	3,856,156	17,000	-	-	-	3,873,156
Judicial Operations	1,934,231	161,860	-	-	-	2,096,091
Total Justice Court Tucson	7,771,255	1,570,767	-	-	-	9,342,022
Justice Services						
Justice Services	809,532	-	-	-	-	809,532
Justice Services-Grants	-	882,373	-	-	-	882,373
Total Justice Services	809,532	882,373	-	-	-	1,691,905
Juvenile Court						
Administration	2,750,177	368,465	-	-	-	3,118,642
Children & Family Services	1,843,535	1,642,667	-	-	-	3,486,202
Court Support Services	917,510	-	-	-	-	917,510
Detention Services	6,551,692	-	-	-	-	6,551,692
Information Technology	-	-	-	-	-	-
JU County Humanitarian Effort	-	-	-	-	-	-
Judicial Services	3,660,084	-	-	-	-	3,660,084
Probation Services	5,821,544	5,570,451	-	-	-	11,391,995
Total Juvenile Court	21,544,542	7,581,583	-	-	-	29,126,125

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Public Defense Services						
Legal Advocate	968,836	2,260	-	-	-	971,096
Legal Defender	5,343,361	16,475	-	-	-	5,359,836
Mental Health Defense	783,415	-	-	-	-	783,415
Office of Children's Counsel	2,323,333	-	-	-	-	2,323,333
Office of Court Appointed Counsel	8,360,051	-	-	-	-	8,360,051
PDS-Grants	-	2,139,964	-	-	-	2,139,964
Public Defender	15,620,908	52,700	-	-	-	15,673,608
Public Defense Services	1,120,647	1,156,070	-	-	-	2,276,717
Public Fiduciary	2,227,536	-	-	-	-	2,227,536
Total Public Defense Services	36,748,087	3,367,469	-	-	-	40,115,556
Sheriff						
Administrative	45,114,867	308,100	-	-	-	45,422,967
Corrections	48,494,678	6,200,727	-	-	-	54,695,405
Forfeitures	-	1,250,000	-	-	-	1,250,000
High Intensity Drug Trafficking Area - HIDTA	-	856,156	-	-	-	856,156
Investigations	23,826,351	829,487	-	-	-	24,655,838
Operations	42,195,605	2,374,485	-	-	-	44,570,090
Smart & Safe AZ-Prop 207	-	1,950,000	-	-	-	1,950,000
Support Services Division	-	430,000	-	-	-	430,000
Total Sheriff	159,631,501	13,768,955	-	-	-	173,830,456

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Superior Court						
Adjudication	17,726,813	793,637	-	-	-	18,520,450
Administration	6,200,914	17,000	-	-	-	6,217,914
Adult Probation Court Services	2,870,812	1,782,797	-	-	-	4,653,609
Adult Probation Field & Operations	3,590,301	13,937,402	-	-	-	17,527,703
Conciliation Court	908,473	822,163	-	-	-	1,730,636
Fill The Gap - Other Courts	-	288,539	-	-	-	288,539
Information Services	7,760,627	1,433,500	-	-	-	9,194,127
Law Library	345,605	326,168	-	-	-	671,773
Pretrial Services	4,136,496	138,288	-	-	-	4,274,784
Trial Services	3,744,104	-	-	-	-	3,744,104
Total Superior Court	47,284,145	19,539,494	-	-	-	66,823,639
TOTAL JUSTICE & LAW	316,369,679	63,179,951	-	-	-	379,979,630

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
<u>JUSTICE & LAW</u>						
Clerk of the Superior Court						
Administration	1,423,353	-	-	-	-	1,423,353
Criminal Services	-	1,100	-	-	-	1,100
Financial Services	340,100	48,840	-	-	-	388,940
Information Technology	-	217,000	-	-	-	217,000
Pima County Clerk of the Superior Court--Grants	-	35,000	-	-	-	35,000
Records Retention	-	467,000	-	-	-	467,000
Total Clerk of the Superior Court	1,763,453	768,940	-	-	-	2,532,393
Constables						
Constables	283,000	-	-	-	-	283,000
Total Constables	283,000	-	-	-	-	283,000
County Attorney						
Civil Legal Services	-	2,000	-	-	-	2,000
Community Support	-	28,800	-	-	-	28,800
Criminal Prosecution	40,000	6,795,592	-	-	-	6,835,592
Law Enforcement Sub Agency ARF	-	2,970,694	-	-	-	2,970,694
Victim Services	24,900	1,827,119	-	-	-	1,852,019
Total County Attorney	64,900	11,624,205	-	-	-	11,689,105
Justice Court Ajo						
Justice Court Ajo	133,676	8,534	-	-	-	142,210
Justice Court Ajo Time Pay Fees	-	2,455	-	-	-	2,455
Total Justice Court Ajo	133,676	10,989	-	-	-	144,665
Justice Court Green Valley						
Justice Court Green Valley	291,000	34,266	-	-	-	325,266
Total Justice Court Green Valley	291,000	34,266	-	-	-	325,266

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Justice Court Tucson						
Administration	3,967,066	898,000	-	-	-	4,865,066
Court Operations	400,600	17,000	-	-	-	417,600
Judicial Operations	1,060,000	161,860	-	-	-	1,221,860
Total Justice Court Tucson	5,427,666	1,076,860	-	-	-	6,504,526
Justice Services						
Justice Services-Grants	-	906,230	-	-	-	906,230
Total Justice Services	-	906,230	-	-	-	906,230
Juvenile Court						
Administration	3,000	380,174	-	-	-	383,174
Children & Family Services	-	1,573,946	-	-	-	1,573,946
Detention Services	110,000	-	-	-	-	110,000
Judicial Services	1,300	-	-	-	-	1,300
Probation Services	600	5,417,424	-	-	-	5,418,024
Total Juvenile Court	114,900	7,371,544	-	-	-	7,486,444
Public Defense Services						
Legal Advocate	1,000	2,015	-	-	-	3,015
Legal Defender	10,440	12,200	-	-	-	22,640
Office of Children's Counsel	4,880	-	-	-	-	4,880
Office of Court Appointed Counsel	863,100	-	-	-	-	863,100
PDS-Grants	-	2,342,540	-	-	-	2,342,540
Public Defender	34,740	45,450	-	-	-	80,190
Public Defense Services	15,030	248,000	-	-	-	263,030
Public Fiduciary	450,000	-	-	-	-	450,000
Total Public Defense Services	1,379,190	2,650,205	-	-	-	4,029,395

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Sheriff						
Administrative	384,160	312,989	-	-	-	697,149
Corrections	7,448,000	5,946,090	-	-	-	13,394,090
Forfeitures	-	100,000	-	-	-	100,000
High Intensity Drug Trafficking Area - HIDTA	-	843,337	-	-	-	843,337
Investigations	241,000	822,183	-	-	-	1,063,183
Operations	3,000	1,303,138	-	-	-	1,306,138
Smart & Safe AZ-Prop 207	-	1,200,000	-	-	-	1,200,000
Support Services Division	170,000	830,000	-	-	-	1,000,000
Total Sheriff	8,246,160	11,357,737	-	-	-	19,603,897
Superior Court						
Adjudication	612,728	1,092,781	-	-	-	1,705,509
Administration	2,000	25,060	-	-	-	27,060
Adult Probation Court Services	-	1,525,000	-	-	-	1,525,000
Adult Probation Field & Operations	7,500	13,412,213	-	-	-	13,419,713
Conciliation Court	-	647,124	-	-	-	647,124
Information Services	-	927,000	-	-	-	927,000
Law Library	-	280,000	-	-	-	280,000
Pretrial Services	-	140,188	-	-	-	140,188
Total Superior Court	622,228	18,049,366	-	-	-	18,671,594
TOTAL JUSTICE & LAW	18,326,173	53,850,342	-	-	-	72,176,515

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Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
<u>JUSTICE & LAW</u>						
Clerk of the Superior Court						
Administration	9.00	-	-	-	-	9.00
Civil Services	33.00	-	-	-	-	33.00
Courtroom Services	48.00	-	-	-	-	48.00
Criminal Services	14.00	-	-	-	-	14.00
Financial Services	16.00	-	-	-	-	16.00
Juvenile Services	33.00	-	-	-	-	33.00
Probate Services	7.00	-	-	-	-	7.00
Records Retention	24.00	-	-	-	-	24.00
Total Clerk of the Superior Court	184.00	-	-	-	-	184.00
Constables						
Constables	13.00	-	-	-	-	13.00
Total Constables	13.00	-	-	-	-	13.00
County Attorney						
Administration	31.00	-	-	-	-	31.00
Civil Legal Services	47.00	2.00	-	-	-	49.00
Community Support	5.00	1.00	-	-	-	6.00
Criminal Prosecution	217.00	67.00	-	-	-	284.00
Victim Services	21.00	16.00	-	-	-	37.00
Total County Attorney	321.00	86.00	-	-	-	407.00
Justice Court Ajo						
Justice Court Ajo	8.00	-	-	-	-	8.00
Total Justice Court Ajo	8.00	-	-	-	-	8.00
Justice Court Green Valley						
Justice Court Green Valley	10.00	-	-	-	-	10.00
Total Justice Court Green Valley	10.00	-	-	-	-	10.00

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Justice Court Tucson						
Administration	21.00	6.50	-	-	-	27.50
Court Operations	65.00	-	-	-	-	65.00
Judicial Operations	10.00	-	-	-	-	10.00
Total Justice Court Tucson	96.00	6.50	-	-	-	102.50
Justice Services						
Justice Services	7.00	-	-	-	-	7.00
Total Justice Services	7.00	-	-	-	-	7.00
Juvenile Court						
Administration	26.25	5.00	-	-	-	31.25
Children & Family Services	21.00	24.25	-	-	-	45.25
Court Support Services	14.00	-	-	-	-	14.00
Detention Services	101.50	-	-	-	-	101.50
Judicial Services	25.00	-	-	-	-	25.00
Probation Services	70.00	45.25	-	-	-	115.25
Total Juvenile Court	257.75	74.50	-	-	-	332.25
Public Defense Services						
Legal Advocate	9.00	-	-	-	-	9.00
Legal Defender	49.75	-	-	-	-	49.75
Mental Health Defense	7.00	-	-	-	-	7.00
Office of Children's Counsel	25.00	-	-	-	-	25.00
Office of Court Appointed Counsel	8.00	-	-	-	-	8.00
PDS-Grants	-	13.00	-	-	-	13.00
Public Defender	155.55	-	-	-	-	155.55
Public Defense Services	9.00	-	-	-	-	9.00
Public Fiduciary	28.00	-	-	-	-	28.00
Total Public Defense Services	291.30	13.00	-	-	-	304.30

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Sheriff						
Administrative	379.00	1.00	-	-	-	380.00
Corrections	493.25	10.00	-	-	-	503.25
High Intensity Drug Trafficking Area - HIDTA	-	10.00	-	-	-	10.00
Investigations	231.75	3.00	-	-	-	234.75
Operations	325.50	24.00	-	-	-	349.50
Total Sheriff	1,429.50	48.00	-	-	-	1,477.50
Superior Court						
Adjudication	151.00	7.00	-	-	-	158.00
Administration	68.00	-	-	-	-	68.00
Adult Probation Court Services	32.00	21.00	-	-	-	53.00
Adult Probation Field & Operations	39.00	173.95	-	-	-	212.95
Conciliation Court	9.00	9.00	-	-	-	18.00
Fill The Gap - Other Courts	-	4.00	-	-	-	4.00
Information Services	64.00	-	-	-	-	64.00
Law Library	4.00	1.00	-	-	-	5.00
Pretrial Services	60.00	1.00	-	-	-	61.00
Trial Services	53.00	-	-	-	-	53.00
Total Superior Court	480.00	216.95	-	-	-	696.95
TOTAL JUSTICE & LAW	3,097.55	444.95	-	-	-	3,542.50

NOTE: Slight FTE differences between reports are due to rounding

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CLERK OF THE SUPERIOR COURT

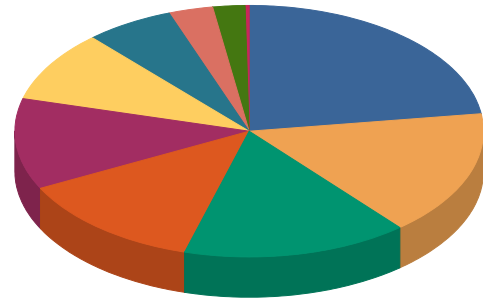
Expenses 13,575,748

Revenues 2,532,393

FTEs 184.00

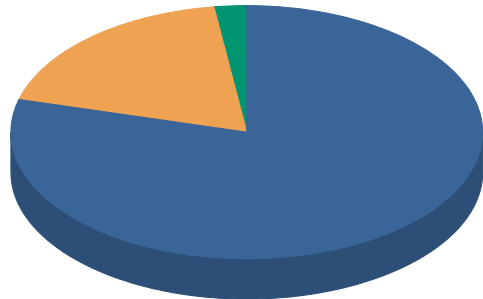
Expenditures By Program

Courtroom Services	22.82%
Records Retention	16.09%
Juvenile Services	15.50%
Civil Services	13.20%
Administration	11.45%
Financial Services	9.21%
Criminal Services	6.05%
Probate Services	3.13%
Information Technology	2.29%
Pima County Clerk of the Superior Court--Grants	0.26%
Total:	100.00%



Sources of All Funding

General Fund Support	79.13%
Department Revenue	18.65%
Fund Balance Support	2.22%
Total:	100.00%



Function Statement:

Maintain and hold accessible for the public and the court all Pima County division records of the Superior Court. Assist the public and all parties dealing with the court system. Establish, execute, and administer policies and procedures in compliance with the statutes of the state of Arizona and the Judicial Merit System. Coordinate the prompt and orderly disposition of the business of the court with the presiding judge and court administrator. Collect and disburse fees. Monitor the department's revenues and expenditures. Provide clerk services during trials and other proceedings. Receive, record, and disburse all court ordered payments of child support, spousal maintenance, and special paternity. Maintain permanent civil, probate, criminal, and child support case files.

Mandates:

ARS Title 12, Chapter 2, Article 8: Clerk of the Superior Court

Department Summary by Program

Department: Clerk of the Superior Court

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	850,577	887,754	1,852,152
Civil Services	1,445,874	1,687,149	1,841,123
Courtroom Services	2,529,000	3,111,983	3,121,218
Criminal Services	682,817	807,801	843,179
Financial Services	1,045,787	1,151,391	1,302,416
Information Technology	1,287,567	1,270,592	311,000
Juvenile Services	1,765,132	2,054,306	2,143,184
Pima County Clerk of the Superior Court--Grants	24,262	-	35,000
Probate Services	470,673	437,019	438,829
Records Retention	1,702,166	2,183,642	2,220,167
Total Expenditures	11,803,855	13,591,637	14,108,268
<u>Funding by Source</u>			
Revenues			
Administration	1,615,722	1,425,267	1,423,353
Civil Services	120	-	-
Criminal Services	1,152	647	1,100
Financial Services	353,867	386,167	388,940
Information Technology	230,225	204,312	217,000
Pima County Clerk of the Superior Court--Grants	12,283	-	35,000
Records Retention	493,823	458,277	467,000
Total Revenues	2,707,192	2,474,670	2,532,393
General Fund Support	9,203,828	10,792,584	11,274,215
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(107,165)	324,383	301,660
Other Funding Sources	-	-	-
Total Program Funding	11,803,855	13,591,637	14,108,268
<u>Staffing (FTEs) by Program</u>			
Administration	7.00	7.00	9.00
Civil Services	31.00	30.00	33.00
Courtroom Services	47.00	49.00	48.00
Criminal Services	13.00	13.00	14.00
Financial Services	17.00	16.00	16.00
Information Technology	12.00	12.00	-
Juvenile Services	35.00	33.88	33.00
Probate Services	7.00	7.00	7.00

Department Summary by Program

Records Retention	25.00	24.00	24.00
Total Staffing (FTEs)	194.00	191.88	184.00

Program Summary

Department: Clerk of the Superior Court

Program: Administration

Function

Provide administrative, managerial, and human resources support for all operations of the department. Provide quality, accessible, and streamlined court related services to the Superior Court, legal community, and the public by operating in an environment of accountability. Develop strong, open, and trusting partnerships within all elements of the judicial system which facilitate and exemplify government service.

Description of Services

Administer, direct, and manage all areas of the department in compliance with Federal, State, Supreme Court, Appeals Court, Local Court, and County laws and ordinances. Ensure that the department provides all needed support services to Superior Court divisions. Provide efficient and cost-effective services to the courts, legal community, and the public by maintaining a staff that is highly trained. Provide all human resource functions to the department.

Program Goals & Objectives

- Hire, supervise, and monitor personnel
- Monitor the completion of employee evaluations for all staff
- Monitor compliance with state mandated training
- Ensure compliance with Federal, State, Supreme Court, Appeals Court, Local Court, and County laws and ordinances
- Train managers and supervisors to enhance performance and communicate organizational goals, objectives, and expectations
- Provide training and guidance to department staff in compliance with all mandates and policies

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of sanctions imposed on department for non-compliance of mandates	0	0	0
Number of training sessions conducted	692	717	667
Percent of employee evaluations completed	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	496,165	562,834	912,896
Operating Expenses	354,412	324,920	939,256
Total Program Expenditures	850,577	887,754	1,852,152

Program Funding by Source			
Revenues			
Charges for Services	1,116,787	1,055,210	1,033,000
Fines & Forfeits	496,024	367,888	388,853
Investment Earnings	2,911	2,169	1,500
Operating Revenue Sub-Total	1,615,722	1,425,267	1,423,353
General Fund Support	(765,145)	(537,513)	428,799
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Clerk of the Superior Court

Program: Administration

Total Program Funding	850,577	887,754	1,852,152
Program Staffing FTEs	7.00	7.00	9.00

Program Summary

Department: Clerk of the Superior Court

Program: Civil Services

Function

Process all civil filings and payments mandated by Arizona Revised Statutes.

Description of Services

Receive, record, and maintain all civil case filings.

Program Goals & Objectives

- Issue orders of protection/injunctions against harassment
- Process all civil filings within one day

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of orders of protection issued monthly	161	179	180
Percent of civil filings processed within one day	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,375,507	1,616,339	1,688,543
Operating Expenses	70,367	70,810	152,580
Total Program Expenditures	1,445,874	1,687,149	1,841,123
Program Funding by Source			
Revenues			
Miscellaneous Revenue	120	-	-
Operating Revenue Sub-Total	120	-	-
General Fund Support	1,445,754	1,687,149	1,841,123
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,445,874	1,687,149	1,841,123

Program Staffing FTEs	31.00	30.00	33.00
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Program Summary

Department: Clerk of the Superior Court

Program: Courtroom Services

Function

Provide court related services for civil, domestic relations, probate, criminal, juvenile, and child support cases in litigation.

Description of Services

Provide a courtroom clerk for every open court hearing pursuant to ARS 12-283. Create a synopsis (minute entry) for each hearing, and process all associated paperwork connected to each specific hearing. Distribute and direct minute entries and other court documents to interested parties.

Program Goals & Objectives

- Process accurate minutes of court proceedings on a timely basis
- Ensure customer satisfaction with services
- Provide timely processing of all court documents

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Accuracy rate of court documents	100%	100%	100%
Court documents processed on time	100%	100%	100%
Percent of times services were provided within three days of hearing	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,462,396	3,041,959	3,004,423
Operating Expenses	66,604	70,024	116,795
Total Program Expenditures	2,529,000	3,111,983	3,121,218
General Fund Support	2,529,000	3,111,983	3,121,218
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	2,529,000	3,111,983	3,121,218

Program Staffing FTEs	47.00	49.00	48.00
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Program Summary

Department: Clerk of the Superior Court

Program: Criminal Services

Function

Initiate cases, process payments and all criminal filings mandated by Arizona Revised Statutes.

Description of Services

Provide quality, accessible, and streamlined court related services and resources to enable the court and probationers to meet the requirements set by the judiciary.

Program Goals & Objectives

- Maintain and keep current all electronic case files relating to court orders and assessments including any appeals
- Initiate all electronic Criminal case files
- Collect court ordered assessments
- Update and report all final dispositions to Department of Public Safety (DPS)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percent of criminal case files updated monthly	100%	100%	100%
Number of criminal cases files updated monthly	5,000	7,000	8,000
Number of documents E-filed annually	28,580	30,000	32,500

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	637,406	754,869	745,559
Operating Expenses	45,411	52,932	97,620
Total Program Expenditures	682,817	807,801	843,179
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	1,124	647	1,100
Investment Earnings	28	-	-
Special Programs Revenue Sub-Total	1,152	647	1,100
General Fund Support	682,817	805,301	840,679
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,152)	1,853	1,400
Other Funding Sources	-	-	-
Total Program Funding	682,817	807,801	843,179

<u>Program Staffing FTEs</u>	13.00	13.00	14.00
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Program Summary

Department: Clerk of the Superior Court

Program: Financial Services

Function

Provide financial services to both internal and external customers of the court. Develop and monitor the annual budget. Prepare financial statements. Supervise all financial systems, accounts payable, payroll processing, and records maintenance. Provide collection services in order to collect past due court-ordered assessments. Provide child support services for federal Title IV-D and non IV-D cases. Maintain and update records as needed, and assist the court in distributing wage assignments.

Description of Services

Provide financial support to the courts in order to ensure all monies received are processed and distributed to the necessary agencies. Maintain accurate and timely accounting records. Maintain and update collection activity on all past due court-ordered assessments. Assist families in the child support area to ensure proper record maintenance.

Program Goals & Objectives

- Comply with all constitutional, state, federal, Supreme Court, Appeals Court, local court, and County laws, ordinances, and policies
- Provide collection services for all deferred payments
- Monitor expenses and revenue in order to comply with budget

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
New deferred cases established and processed monthly	100%	100%	100%
Monthly financial reports submitted on time	100%	100%	100%
Budgets in compliance	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	956,182	1,059,517	1,067,927
Operating Expenses	89,605	91,874	234,489
Total Program Expenditures	1,045,787	1,151,391	1,302,416

Program Funding by Source			
Revenues			
Intergovernmental	306,084	338,086	340,000
Miscellaneous Revenue	-	100	100
Operating Revenue Sub-Total	306,084	338,186	340,100
Intergovernmental	21,474	24,243	22,980
Charges for Services	25,866	21,878	24,000
Investment Earnings	443	1,860	1,860
Special Programs Revenue Sub-Total	47,783	47,981	48,840
General Fund Support	706,783	743,896	909,316
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(14,863)	21,328	4,160
Other Funding Sources	-	-	-

Program Summary

Department: Clerk of the Superior Court

Program: Financial Services

Total Program Funding	<u>1,045,787</u>	<u>1,151,391</u>	<u>1,302,416</u>
<u>Program Staffing FTEs</u>	17.00	16.00	16.00

Program Summary

Department: Clerk of the Superior Court

Program: Information Technology

Function

In August of 2022, Clerk of the Superior Court's Information Technology division was transferred to Pima County Superior Court. The transfer included nine FTEs and all of the fiscal year 2022/23 General Fund budget authority.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,275,641	1,257,434	-
Operating Expenses	11,926	13,158	311,000
Total Program Expenditures	1,287,567	1,270,592	311,000
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	229,395	201,924	215,000
Investment Earnings	830	2,388	2,000
Special Programs Revenue Sub-Total	230,225	204,312	217,000
General Fund Support	1,059,744	1,024,055	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(2,402)	42,225	94,000
Other Funding Sources	-	-	-
Total Program Funding	1,287,567	1,270,592	311,000
<u>Program Staffing FTEs</u>	12.00	12.00	-

Program Summary

Department: Clerk of the Superior Court

Program: Juvenile Services

Function

Provide court related services to the judicial system and public concerning all juvenile related issues.

Description of Services

Provide a courtroom Clerk for every open court hearing; create minute entries of all court procedures; and comply with all constitutional, state, federal, Supreme Court, Appeals Court, local court, and County laws, ordinances, and policies. Distribute minute entries and other court documents to interested parties.

Program Goals & Objectives

- Ensure delinquency cases are processed within 24 hours of filing
- Provide all case files prior to scheduled court hearings
- Provide outstanding service to internal and external customers

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Delinquency cases processed within 24 hours	100%	100%	100%
Case files provided prior to daily court hearings	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,709,885	2,006,756	2,034,886
Operating Expenses	55,247	47,550	108,298
Total Program Expenditures	1,765,132	2,054,306	2,143,184
General Fund Support	1,765,132	2,054,306	2,143,184
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,765,132	2,054,306	2,143,184

Program Staffing FTEs	35.00	33.88	33.00
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Program Summary

Department: Clerk of the Superior Court

Program: Pima County Clerk of the Superior Court--Grants

Function

Actively pursue any grant funding that becomes available from federal, state, and/or private sources that can be used to enhance the operations of the court.

Description of Services

Submission and application of grants to provide funding for court-related records management in order to support the court in the administration and processing of court-related proceedings in the Clerk of the Superior Court.

Program Goals & Objectives

- Continuation and maintenance of Federal, State, and private grants currently in place
- Provide accurate and timely processing of all grant related reports and documents to ensure compliance with grant funding agreements
- Ensure the timely distribution of expected funds to the granting agencies
- Pursue grant funding from Federal, State, or private sources for court related functions

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Grant projects completed within the timeframes of funding agreement	100%	100%	100%
Grant progress reports submitted timely within the parameters of the grant funding agreement	100%	100%	100%
Unexpended funds returned to the granting agency	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	442	-	5,000
Operating Expenses	23,820	-	30,000
Total Program Expenditures	24,262	-	35,000

<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	12,283	-	35,000
Grant Revenue Sub-Total	12,283	-	35,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	11,979	-	-
Other Funding Sources	-	-	-
Total Program Funding	24,262	-	35,000

Program Summary

Department: Clerk of the Superior Court

Program: Probate Services

Function

Oversee all probate, minor, adult guardian, and conservator cases. Perform data entry and maintain case management information for the wards of the court, including information relating to fiduciaries appointed by the court (information is utilized not only by Superior Court but also by the Supreme Court governing certified fiduciaries). Conduct various customer service functions, such as providing certified copies of wills, and letters of administration.

Description of Services

Responsible for filing all probate, trust, and guardianship/conservator cases. Provide service to internal and external customers, and provide certified copies of documents and letters of administration.

Program Goals & Objectives

- Process all guardianship cases in a timely manner
- Issue all letters of administration daily

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Letters of administration issued on time	100%	100%	100%
Guardianship cases processed on time	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	455,969	419,187	398,830
Operating Expenses	14,704	17,832	39,999
Total Program Expenditures	470,673	437,019	438,829
General Fund Support	470,673	437,019	438,829
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	470,673	437,019	438,829

Program Staffing FTEs	7.00	7.00	7.00
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Program Summary

Department: Clerk of the Superior Court

Program: Records Retention

Function

Records Retention provides imaging, maintenance, storage, retrieval, and preservation of all court-related documents and case files either in paper or electronic format as mandated by State of Arizona statutes, rules, and guidelines. Additionally, provides information or reproduction of such files and documents to the public, the legal community, and court personnel.

Description of Services

The Records Retention unit provides imaging, maintenance, storage, retrieval, and preservation functions of all court-related documents and case files and provides information or reproduction of such files and documents to the general public, the legal community, and court personnel.

Program Goals & Objectives

- Scan all new and archived case files/documents in the Court Case Management System (AGAVE)
- Audit all documents thoroughly for accuracy before storing in case files or destruction
- Maintain reliable customer service principles general public, the legal community, and court personnel
- Maintenance of exhibits, court transcripts, medical records, and sealed and confidential materials

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Documents checked before placing in storage	100%	100%	100%
Closed case files scanned into AGAVE system	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,301,578	1,466,968	1,444,330
Operating Expenses	264,567	516,674	595,837
Capital Equipment > \$5,000	136,021	200,000	180,000
Total Program Expenditures	1,702,166	2,183,642	2,220,167
Program Funding by Source			
Revenues			
Miscellaneous Revenue	138	-	-
Operating Revenue Sub-Total	138	-	-
Charges for Services	489,045	446,392	460,000
Investment Earnings	4,640	11,885	7,000
Special Programs Revenue Sub-Total	493,685	458,277	467,000
General Fund Support	1,309,070	1,466,388	1,551,067
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(100,727)	258,977	202,100
Other Funding Sources	-	-	-
Total Program Funding	1,702,166	2,183,642	2,220,167

Program Staffing FTEs	25.00	24.00	24.00
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CONSTABLES

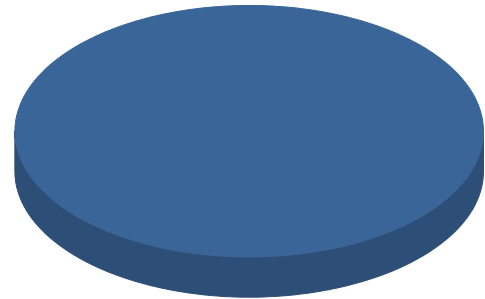
Expenses 1,668,824

Revenues 283,000

FTEs 13.00

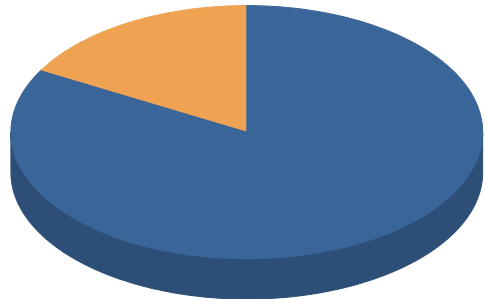
Expenditures By Program

■ Constables 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 83.04%
■ Department Revenue 16.96%
Total: 100.00%



Function Statement:

Act as Peace Officer for the Justice Courts. Serve criminal and civil summons. Evict tenants under writs of restitution. Collect debts on writs of execution. Serve restraining orders. Perform arrests and bring defendants to court on civil warrants.

Mandates:

Arizona Revised Statute (ARS) Title 22, Chapter 1, Article 1 Justice Precincts; ARS Title 22, Chapter 1, Article 3: Constables

Department Summary by Program

Department: Constables

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Constables	1,563,757	1,724,073	1,668,824
Total Expenditures	1,563,757	1,724,073	1,668,824
<u>Funding by Source</u>			
Revenues			
Constables	344,220	318,000	283,000
Total Revenues	344,220	318,000	283,000
General Fund Support	1,218,468	1,406,073	1,385,824
Net Operating Transfers In/(Out)	1	-	-
Fund Balance Decrease/(Increase)	1,068	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,563,757	1,724,073	1,668,824
<u>Staffing (FTEs) by Program</u>			
Constables	14.00	14.00	13.00
Total Staffing (FTEs)	14.00	14.00	13.00

Program Summary

Department: Constables

Program: Constables

Function

Serve Justice Court papers as required by Arizona Revised Statutes 22-102 and 22-131. Act as peace officer for the Pima County Justice Courts.

Description of Services

Serve and return civil and criminal court documents. Attend Justice Court when required. Serve criminal and civil papers received from other counties, states, and other official authorities.

Program Goals & Objectives

- Carry out statutorily mandated duties
- Serve civil/criminal papers from the Justice Courts, as well as from other counties and states
- Improve efficiency of service to the precincts
- Improve the quality of service to the community

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percent of civil papers served	85%	78%	93%
Percent of civil fees collected	65%	58%	61%
Percent of criminal papers served	48%	48%	51%
Percent of domestic violence/harassment orders served	72%	71%	76%
Percent of attempts to serve Justice Court papers	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,271,816	1,357,252	1,321,715
Operating Expenses	291,941	366,821	347,109
Total Program Expenditures	1,563,757	1,724,073	1,668,824
Program Funding by Source			
Revenues			
Charges for Services	317,176	244,000	244,000
Investment Earnings	(3,114)	-	-
Miscellaneous Revenue	17,761	39,000	39,000
Operating Revenue Sub-Total	331,823	283,000	283,000
Intergovernmental	12,397	35,000	-
Grant Revenue Sub-Total	12,397	35,000	-
General Fund Support	1,218,468	1,406,073	1,385,824
Net Operating Transfers In/(Out)	1	-	-
Fund Balance Decrease/(Increase)	1,068	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,563,757	1,724,073	1,668,824

Program Staffing FTEs	14.00	14.00	13.00
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COUNTY ATTORNEY

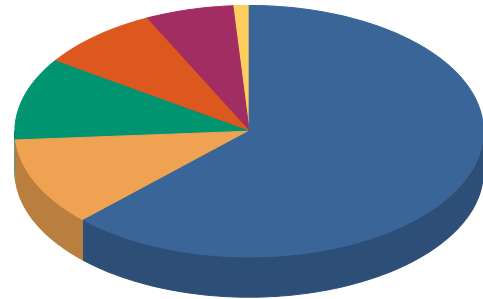
Expenses 41,108,810

Revenues 11,689,105

FTEs 407.00

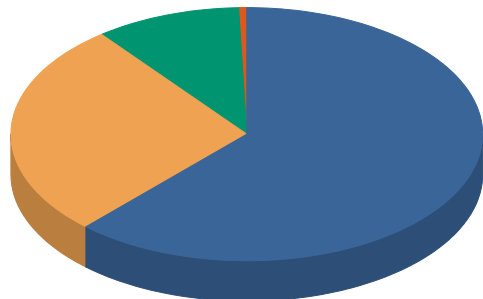
Expenditures By Program

Criminal Prosecution	62.58%
Law Enforcement Sub Agency ARF	11.39%
Administration	10.36%
Victim Services	8.36%
Civil Legal Services	6.21%
Community Support	1.10%
Total:	100.00%



Sources of All Funding

General Fund Support	61.99%
Department Revenue	27.38%
Fund Balance Support	9.95%
Operating Transfers In	0.68%
Total:	100.00%



Function Statement:

With a focus on diversion and restorative justice, represent the State of Arizona in all felony and juvenile matters occurring throughout Pima County, and all misdemeanor cases occurring in unincorporated areas of Pima County, including financial schemes that violate Arizona law. Provide legal advice and representation to the Pima County Board of Supervisors, County departments, and entities. Provide advocacy and crisis intervention for victims and witnesses via the Victim Services Division. Investigate and prosecute racketeering crime and administer resources for all Pima County law enforcement agencies via the Anti-Racketeering Program. Research, investigate, monitor, and pursue integrity in convictions and sentencings, with an emphasis on addressing racial disparity and mass incarceration. Assist Pima County residents in collecting bad check restitution via the Bad Check Program. Receive citizen tips twenty-four (24) hours a day that assist in solving crimes via the anonymous 88-Crime Program. Support and administer youth-related programs via working closely with non-profit agencies. Provide community protection by working with neighborhoods to reduce trends in youth violence, increase public safety, and reduce crime. Administer an adult diversion program as an alternative to prosecution.

Mandates:

ARS Title 11, Chapter 3, Article 6: County Attorney; ARS Title 13: Courts and Civil Proceedings; ARS Title 13: Criminal Code; ARS Title 21: Juries

Department Summary by Program

Department: County Attorney

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	3,751,599	4,519,032	4,258,488
Civil Legal Services	1,837,639	2,867,530	2,550,890
Community Support	279,645	495,728	449,130
Criminal Prosecution	22,978,602	27,137,833	25,730,466
Law Enforcement Sub Agency ARF	3,690,792	4,812,747	4,681,680
Victim Services	-	3,427,014	3,438,156
Total Expenditures	<u>32,538,277</u>	<u>43,259,884</u>	<u>41,108,810</u>
<u>Funding by Source</u>			
Revenues			
Administration	201	-	-
Civil Legal Services	9,666	2,000	2,000
Community Support	23,062	28,700	28,800
Criminal Prosecution	5,082,645	6,990,798	6,835,592
Law Enforcement Sub Agency ARF	4,968,135	2,970,694	2,970,694
Victim Services	5,435	1,819,887	1,852,019
Total Revenues	<u>10,089,144</u>	<u>11,812,079</u>	<u>11,689,105</u>
General Fund Support	24,098,861	27,128,193	26,470,930
Net Operating Transfers In/(Out)	(137,776)	(1,956,576)	(1,297,652)
Fund Balance Decrease/(Increase)	(1,511,952)	6,276,188	4,246,427
Other Funding Sources	-	-	-
Total Program Funding	<u>32,538,277</u>	<u>43,259,884</u>	<u>41,108,810</u>
<u>Staffing (FTEs) by Program</u>			
Administration	30.00	31.00	31.00
Civil Legal Services	50.00	49.00	49.00
Community Support	6.00	6.00	6.00
Criminal Prosecution	321.00	284.00	284.00
Victim Services	-	37.00	37.00
Total Staffing (FTEs)	<u>407.00</u>	<u>407.00</u>	<u>407.00</u>

Program Summary

Department: County Attorney

Program: Administration

Function

Implement programs, procedures, and information technology consistent with the direction and priorities established by the Pima County Attorney. Provide administrative and technical support services in promotion of departmental missions.

Description of Services

Administer personnel, payroll, purchasing, budget and finance, grants management, information technology, and public information services for the department. Set priorities and provide direction for the department. Coordinate activities with County Administration departments. Provide open communication between the Pima County Attorney's Office, county departments, other governmental agencies, and the public. Provide attorneys and support staff with resources necessary to conduct the affairs of the office. Ensure compliance with federal and state guidelines, laws, statutes, and local mandates including Pima County Board of Supervisors Policies, Pima County Administrative Procedures, Pima County Merit System Rules and Personnel Policies, and departmental policies and procedures.

Program Goals & Objectives

- Comply with deadlines for financial reporting of various County, state, and federal funds
 - Efficiently install, upgrade, and maintain infrastructure components and peripherals with at least a 95% customer satisfaction rate
 - Maintain at least a 96% uptime of the network infrastructure for the six departmental and non-departmental facilities from 7:00 AM to 6:00 PM, seven days a week
 - Identify the needs of each program and attempt to increase the number of volunteers and interns to be recruited and trained for these programs for the purpose of supplementing the work force, and to provide additional resources for each program area
 - Ensure at least 90% of travel arrangements for witnesses/victims are made in a timely, cost-effective manner
 - Complete at least 95% of the design, development, and implementation of departmental and non-departmental databases, applications, and reports within mutually established deadlines
 - Perform research, statistical analysis, and auditing functions with at least a 95% customer satisfaction rate
 - Minimize unscheduled network downtime
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Financial reports submitted by their respective deadline	1,467	1,500	1,600
Witness travel and victim arrangements completed in a timely manner	100%	100%	100%
Help desk ticket satisfaction (1:Bad - 5:Good)	5	5	5
Network infrastructure uptime (% from 7:00 AM to 6:00 PM / 7 days per week)	99%	99%	99%
Unscheduled network downtime (hours)	7	2	2
Software development schedule adherence	100%	90%	100%
Application training satisfaction (1:bad - 5:good)	4	5	5
Volunteer hours (non-victim services)	20	22	25

Program Summary

Department: County Attorney

Program: Administration

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	2,504,013	3,317,833	3,039,374
Operating Expenses	1,227,351	1,201,199	1,219,114
Capital Equipment > \$5,000	20,235	-	-
Total Program Expenditures	3,751,599	4,519,032	4,258,488
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	201	-	-
Operating Revenue Sub-Total	201	-	-
General Fund Support	3,751,398	4,519,032	4,258,488
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,751,599	4,519,032	4,258,488
<u>Program Staffing FTEs</u>	30.00	31.00	31.00

Program Summary

Department: County Attorney
Program: Civil Legal Services

Function

Act as in-house legal counsel to Pima County (County) by providing legal advice to, and legal representation on behalf of the following entities: the Pima County Board of Supervisors and other Elected Officials (Assessor, County Attorney, Justices of the Peace, Constables, Recorder, School Superintendent, Sheriff, and Treasurer); the Pima County Administrator and Deputy Administrators; and all County departments, boards, committees, commissions, hearing officers, and special taxing districts (including the Flood Control District, Stadium District, Library District, certain fire districts, etc.).

Description of Services

The Civil Division provides in-house comprehensive legal services and representation to Pima County in diverse areas of law including: employment, tort (personal injury, excessive force, negligent road design, and civil rights); bankruptcy (collecting taxes due); property tax appeals; environmental (defense of toxic tort actions by state and federal environmental regulators, water rights and prosecution of air quality, wildcat dumping, hazardous materials, and water quality violations); health care; Title 36 mental health commitments; elections; eminent domain; planning and zoning; the adoption and enforcement of building and zoning codes and other local ordinances; real property; transportation; telecommunications; construction contracts; and other types of contracts and inter-governmental agreements. Provide competent outside legal counsel where conflicts of interest or other circumstances prevent the civil division from representing the County in a particular matter. Prepare and monitor contracts necessary to employ such outside counsel on behalf of the County.

Legal services provided include: giving legal advice to County client representatives and defending the County in all litigation filed against it; prosecuting violations of County ordinances; representing and advising the County in administrative hearings; negotiating and drafting contracts, sale and purchase agreements, leases, and other legal documents; and drafting County ordinances, resolutions, and regulations. The Civil Division provides various legal services required of the Pima County Attorney by state statute, including involuntary mental health commitment actions, and enforcing election and open meetings laws, conflicts of interest laws and other similar regulatory laws relating to public officials and public entities.

Program Goals & Objectives

- Ensure that attorneys and staff receive training necessary to perform the required functions and remain current within the relevant areas of law
 - Provide timely, accurate, and complete education and training services to the County to promote the effectiveness of county functions and to reduce liability
 - Provide quality legal prosecution of Pima County code violations in civil and administrative actions brought on behalf of the County
 - Provide timely and thorough review of and make necessary revisions to contracts, inter-governmental agreements, ordinances, and resolutions
 - Provide quality legal investigation and prosecution of violations of the employer sanctions law on behalf of the County
 - Serve the public with integrity by fostering ethical, effective, and efficient government through the provision of the highest quality legal services
 - Provide quality legal representation in legal actions brought against the County
 - Provide timely, accurate, and complete legal advice to the County
-

Program Summary

Department: County Attorney
Program: Civil Legal Services

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Satisfactory or above ratings on client evaluations for defense of legal proceedings	100%	100%	100%
Revenues and/or fines collected by Pima County entities as a result of Civil Legal Services involvement	37,331	600,000	600,000
Cases in which Pima County prevails in obtaining requested relief	95%	95%	95%
Satisfactory or above ratings on client evaluations for prosecutions of civil actions	100%	100%	100%
Requests for reports/orders acted on within statutory or mutually established deadlines	100%	100%	100%
Hours spent providing legal representation at regularly scheduled meetings of Pima County boards, commissions, departments where legal counsel is required to be present	100	100	100
Satisfactory or above ratings on client evaluations for legal advice and consultation	100%	100%	100%
Client education training hours provided	100	125	125
Satisfactory or above ratings on client evaluation forms for education and training programs and services	100%	100%	100%
Legal reviews and corresponding disbursements of funds to local law enforcement agencies	104	65	80
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,898,135	2,978,321	2,680,145
Operating Expenses	(60,496)	(110,791)	(129,255)
Total Program Expenditures	1,837,639	2,867,530	2,550,890
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	8,609	-	-
Miscellaneous Revenue	664	-	-
Operating Revenue Sub-Total	9,273	-	-
Investment Earnings	393	2,000	2,000
Special Programs Revenue Sub-Total	393	2,000	2,000
General Fund Support	1,828,366	2,730,869	2,550,890
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(393)	134,661	(2,000)
Other Funding Sources	-	-	-
Total Program Funding	1,837,639	2,867,530	2,550,890
<u>Program Staffing FTEs</u>	50.00	49.00	49.00

Program Summary

Department: County Attorney
Program: Community Support

Function

The Conviction and Sentencing Integrity Unit is responsible for: researching and formulating data-based best practice recommendations for the criminal division; receiving and responding to complaints from individuals and outside agencies; investigating and making findings concerning innocence, wrongful conviction, miscarriage of justice, and unjust sentences; administering the 88-Crime and Bad Check Programs; and pursuing remedial action with an emphasis on addressing racial disparity and mass incarceration.

The 88-Crime Program is the anonymous tip line for the community to assist in the fight against crime safely and confidentially by reporting information to help solve major crimes. The Bad Check Program assists Pima County residents and businesses by collecting payment for victims who have received bad checks, ensuring that defendants are held accountable, and providing a pre-charging diversion option from prosecution. The unit also supports and administers the Juvenile diversion program, providing an alternative to prosecution for youth ages 8-17, and by establishing Community Justice Boards (CJB) which hold Juvenile offenders accountable through early intervention strategies.

Description of Services

Provide law enforcement agencies with information received through the 88-Crime Program, an anonymous tip line to help solve major crimes. Collect restitution for victims who have received bad checks and provide financial accountability services through the Bad Check Program. Manage programs designed to reduce trends in youth violence through partnerships with communities, public and private sector agencies, and government institutions. Engage and support the community by administering innovative programs to increase public safety and reduce costs to the community by holding individuals accountable in a cost-effective and efficient manner.

Program Goals & Objectives

- Increase the number of participants in the Bad Check Program
 - Provide training on the CJB to agency staff, volunteers, partner organizations, and community members
 - Remedy wrongful convictions, miscarriages of justice, and unduly harsh and expensive punishments
 - Engage and support the community by administering innovative programs to increase public safety, and reduce costs to the community by holding individuals accountable in a cost-effective and efficient manner
 - Coordinate the CJB Program using community volunteers who provide consequences via family conferences
 - Increase community use of 88-Crime
 - Bring the 88-CRIME Safe School Program into schools to educate the students and faculty about 88-CRIME, and to provide them with a resource to help keep them, their schools, and the community safe
 - Maintain the amount of restitution returned to victims of bad checks
 - Increase the amount of community partners who distribute gun locks to the community to promote gun safety and decrease accidental shootings
 - Increase participation by 88-Crime at community events
 - Provide and increase the number of Communities Addressing Responsible Gun Ownership (CARGO) presentations and events designed to promote gun safety awareness
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Anonymous tips	2,789	2,900	3,000
Contacts at community events	33,000	35,000	37,000
Presentations and media outreach	103	110	115
Bad Check Program participants	10,005	10,020	10,040
Restitution collected	74,687	78,000	80,000
CARGO events	15	17	18
Gun locks donated	11,300	11,500	8,500
CJB/staff training programs	8	8	12
Community Justice Boards	9	6	10

Program Summary

Department: County Attorney
Program: Community Support

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	245,075	467,813	421,415
Operating Expenses	34,570	27,915	27,715
Total Program Expenditures	279,645	495,728	449,130
<u>Program Funding by Source</u>			
Revenues			
Fines & Forfeits	22,721	28,200	28,200
Investment Earnings	341	500	600
Special Programs Revenue Sub-Total	23,062	28,700	28,800
General Fund Support	270,789	433,686	434,185
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(14,206)	33,342	(13,855)
Other Funding Sources	-	-	-
Total Program Funding	279,645	495,728	449,130
<u>Program Staffing FTEs</u>	6.00	6.00	6.00

Program Summary

Department: County Attorney
Program: Criminal Prosecution

Function

Represent the state in felony and juvenile matters occurring throughout Pima County, and in all misdemeanor cases occurring in unincorporated areas of Pima County. Promote public safety through crime prevention initiatives, holding those accountable for harms committed against their community, creating opportunities for restorative justice, and by providing rehabilitation for those with substance use disorder or mental illness.

Description of Services

Prosecute individuals charged with felony, misdemeanor, and juvenile crimes. Review all felony cases presented by law enforcement to determine whether the admissible evidence is sufficient to file criminal charges. Present all felony filings for probable cause determination, either to a magistrate at a preliminary hearing or to a grand jury. Review all juvenile physical and paper referrals presented by law enforcement to determine whether the admissible evidence is sufficient to file criminal charges. Investigate and prosecute racketeering crime. Offer diversion programs to low level offenders as an alternative to prosecution. Enforce state criminal laws by serving and protecting the rights of the citizens of Pima County to life, liberty, personal security, and security of property.

Program Goals & Objectives

- Educate victims and defendants, obtain restitution, and recover program costs through prosecution, diversion and/or restorative justice measures
 - Review all felony cases presented by law enforcement to determine whether the admissible evidence is sufficient to file criminal charges
 - Provide 24 hour/7 day a week call out services to law enforcement for legal advice in homicides, sex crimes, gang, and narcotic investigations
 - Target dangerous, violent, and repetitive criminal defendants for trial
 - Hold criminals accountable for violations of the law by investigating and prosecuting criminal cases in a manner that maximizes public safety
 - Process all requests for subpoenas, arrest warrants, interviews, and investigations
 - Prosecute all misdemeanor cases filed by law enforcement in Justice Courts
 - Provide attorney representation for day and night initial appearances, 365 days a year, to ensure appropriate release conditions are recommended to maximize public safety
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Felony cases presented for review by law enforcement	9,222	9,300	9,500
Percent of violent, dangerous, cases committed and resolved	79%	80%	81%
Juvenile cases presented for review by law enforcement	1,575	1,600	1,800
Requests for investigative services	7,000	10,000	12,000
Felony written victim notifications	85,396	86,896	87,396
Initial appearances hearings (two per day) attended	730	730	730

Program Summary

Department: County Attorney
Program: Criminal Prosecution

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	19,119,133	22,116,990	21,083,212
Operating Expenses	3,859,469	4,961,966	4,588,377
Capital Equipment > \$5,000	-	58,877	58,877
Total Program Expenditures	22,978,602	27,137,833	25,730,466
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	25,148	-	-
Fines & Forfeits	33,180	40,000	40,000
Miscellaneous Revenue	7,382	-	-
Operating Revenue Sub-Total	65,710	40,000	40,000
Intergovernmental	878,174	1,595,257	1,617,290
Fines & Forfeits	170,427	690,000	690,000
Investment Earnings	16,637	85,800	85,800
Miscellaneous Revenue	104,958	80,000	80,000
Special Programs Revenue Sub-Total	1,170,196	2,451,057	2,473,090
Intergovernmental	3,844,036	4,499,741	4,297,502
Miscellaneous Revenue	2,703	-	25,000
Grant Revenue Sub-Total	3,846,739	4,499,741	4,322,502
General Fund Support	18,248,308	18,026,055	17,842,477
Net Operating Transfers In/(Out)	(137,776)	(129,482)	(68,013)
Fund Balance Decrease/(Increase)	(214,575)	2,250,462	1,120,410
Other Funding Sources	-	-	-
Total Program Funding	22,978,602	27,137,833	25,730,466
<u>Program Staffing FTEs</u>	321.00	284.00	284.00

Program Summary

Department: County Attorney

Program: Law Enforcement Sub Agency ARF

Function

Administer the Anti-Racketeering Revolving Fund (ARF) for the proper and intended use of supporting law enforcement purposes. Provide grant funding to community-based programs in Pima County whose missions are supportive of and consistent with a law enforcement effort, policy, or initiative.

Description of Services

Investigate and prosecute racketeering crime and administer ARF resources to extend or enhance the efforts of Pima County law enforcement agencies via the Anti-Racketeering Program.

Program Goals & Objectives

- Administer, review, and distribute ARF resources to participating law enforcement agencies in a timely manner

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Legal reviews and corresponding disbursements of funds to local law enforcement agencies	104	65	80

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Operating Expenses	3,690,792	4,812,747	4,681,680
Total Program Expenditures	3,690,792	4,812,747	4,681,680

Program Funding by Source			
Revenues			
Intergovernmental	233,405	300,000	300,000
Fines & Forfeits	4,703,566	2,605,694	2,605,694
Investment Earnings	29,814	55,000	55,000
Miscellaneous Revenue	1,350	10,000	10,000
Special Programs Revenue Sub-Total	4,968,135	2,970,694	2,970,694
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	(1,750,000)	(1,150,000)
Fund Balance Decrease/(Increase)	(1,277,343)	3,592,053	2,860,986
Other Funding Sources	-	-	-
Total Program Funding	3,690,792	4,812,747	4,681,680

Program Summary

Department: County Attorney

Program: Victim Services

Function

Provide advocacy and crisis intervention for victims and witnesses via the Victim Services Division.

Description of Services

Provide advocacy and crisis intervention for victims and witnesses. Support and assist victims and witnesses at legal proceedings, hearings, and trials. Process victim compensation claims within sixty (60) days of the receipt of claim. Ensure that all victims are notified of all criminal proceedings as mandated by Arizona Revised Statutes.

Program Goals & Objectives

- Support and assist victims and witnesses at legal proceedings, hearings, and trials
 - Administer and distribute Crime Victim Compensation Fund monies to victims in a timely manner
 - Provide 24 hour/7 day a week crisis response to victims as requested by law enforcement
 - Provide specialized domestic violence response, including intervention services for victims and their children, and comprehensive advocacy services for these victims in the dedicated Pima County Domestic Violence Court
 - Ensure the rights of victims as dictated by the Arizona Constitution are upheld
 - Provide crisis intervention and victimology training to citizens, volunteers, and prosecutors
 - Prevent re-victimization by creating an environment where victims are treated with dignity, compassion, and respect
 - Ensure victim compensation claims are processed within 60 days of the receipt of claim
 - Provide courtroom support and assistance to victims and witnesses at legal proceedings, hearings, and trials
 - Educate victims and defendants, obtain restitution, and recover program costs through prosecution, diversion and/or restorative justice measures
 - Sustain a viable volunteer crisis advocate program that provides 24-hour response to all victims of crime and their families
 - Maximize compensation funds available to victims by pursuing negotiated rates with providers and requesting restitution to recover expenses paid to victims
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Victim restitutions processed within guidelines	100%	100%	100%
Total number of services provided to victims by victim advocates	57,786	57,786	57,786
Cost savings achieved by using a volunteer force to help provide victim services	166,261	166,261	166,261
Average number of days to process claims	41	41	41
Victim compensation claims processed within 60 days	100%	100%	100%
Total victim compensation claims processed	222	225	225
Total volunteer hours	8,673	8,673	8,673
Total number of victim contacts by advocates	24,828	24,828	24,828
Total number of victims served by victim advocates	5,347	5,347	5,347

Program Summary

Department: County Attorney

Program: Victim Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	-	2,341,147	2,305,351
Operating Expenses	-	1,085,867	1,132,805
Total Program Expenditures	-	3,427,014	3,438,156
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	-	24,900	24,900
Operating Revenue Sub-Total	-	24,900	24,900
Intergovernmental	-	328,774	331,108
Fines & Forfeits	-	20,000	20,000
Investment Earnings	-	15,000	15,000
Miscellaneous Revenue	5,435	110,000	110,000
Special Programs Revenue Sub-Total	5,435	473,774	476,108
Intergovernmental	-	1,321,213	1,351,011
Grant Revenue Sub-Total	-	1,321,213	1,351,011
General Fund Support	-	1,418,551	1,384,890
Net Operating Transfers In/(Out)	-	(77,094)	(79,639)
Fund Balance Decrease/(Increase)	(5,435)	265,670	280,886
Other Funding Sources	-	-	-
Total Program Funding	-	3,427,014	3,438,156
<u>Program Staffing FTEs</u>	-	37.00	37.00

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JUSTICE COURT AJO

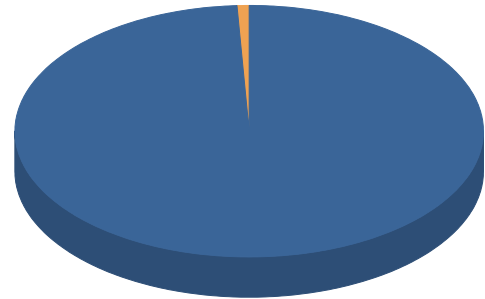
Expenses 790,114

Revenues 144,665

FTEs 8.00

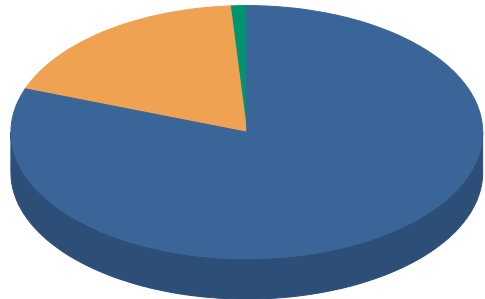
Expenditures By Program

Justice Court Ajo	99.11%
Justice Court Ajo Time Pay Fees	0.89%
Total:	100.00%



Sources of All Funding

General Fund Support	80.64%
Department Revenue	18.31%
Fund Balance Support	1.05%
Total:	100.00%



Function Statement:

Provide prompt and consistent delivery of services to the public, litigants, and attorneys within the judicial precinct in compliance with court mandates. Provide prompt and orderly disposition of civil, criminal, and traffic cases. Maintain orderly, complete, and accurate records. Collect, record, and disburse fees and fines in accordance with statutes, County ordinances, court orders, and policies and guidelines established by the Administrative Office of the Courts. Issue marriage licenses. Prepare various reports recommended by law. Provide general information to the public regarding various County departments. Serve and protect society while offering selected offenders the opportunity to become law-abiding and productive citizens.

Mandates:

ARS Title 22: Justices of the Peace and Other Courts Not of Record; ARS Title 12: Courts and Civil Proceedings; ARS Title 13: Criminal Code; ARS Title 21: Juries; ARS Title 28, Chapter 3: Traffic and Vehicle Regulation, Chapter 4: Driving Under the Influence, Chapter 5: Penalties and Procedures for Vehicle Violations

Department Summary by Program

Department: Justice Court Ajo

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Justice Court Ajo	721,471	777,467	889,429
Justice Court Ajo Time Pay Fees	4,838	7,000	43,988
Total Expenditures	726,309	784,467	933,417
<u>Funding by Source</u>			
Revenues			
Justice Court Ajo	149,876	139,024	142,210
Justice Court Ajo Time Pay Fees	3,073	2,553	2,455
Total Revenues	152,949	141,577	144,665
General Fund Support	573,113	628,670	637,131
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	247	14,220	151,621
Other Funding Sources	-	-	-
Total Program Funding	726,309	784,467	933,417
<u>Staffing (FTEs) by Program</u>			
Justice Court Ajo	8.75	8.50	8.00
Total Staffing (FTEs)	8.75	8.50	8.00

Program Summary

Department: Justice Court Ajo

Program: Justice Court Ajo

Function

Provide prompt and consistent delivery of services to the public, litigants, and attorneys within the judicial precinct in compliance with court mandates.

Description of Services

Comply with court policies, procedures, rules, and Arizona Revised Statutes. Act as liaison between Justice Court Ajo and the Pima County Sheriff Department. Provide information to the public regarding other County agencies. Maintain orderly, complete, and accurate records. Collect and disburse monies in accordance with statutes, County ordinances, and court orders. Prepare monthly statistical reports pertaining to case filings, domestic violence hearings, and orders of protection. Provide administrative support to the Justice of the Peace pertaining to records, case management, courtroom services, and judicial operations. Provide interpreter services, services of counsel, and jurors for jury trial. Screen probationers for needs and risk to the community, and provide appropriate services. Provide drug and alcohol treatment programs for probationers. Provide prompt and orderly disposition of civil, criminal, and traffic cases.

Program Goals & Objectives

- Maintain court ledgers, along with the computer system, and ensure that monies are being distributed to the appropriate accounts and agencies
 - Initiate court action of debtors that have not paid by their payment due date
 - Hold probationers accountable, and offer rehabilitative services designed to reduce or eliminate future criminal activity
 - Comply with court policies and County policies and procedures
 - Comply with the Minimum Accounting Standards for the State Auditor General and Supreme Court
 - Supervise DUI and domestic violence probationers to ensure compliance with court orders
 - Provide prompt, courteous, and expeditious service to the public, while processing cases in a timely manner
 - Dispense/exonerate bonds and overpayments in a timely manner as set forth by Minimum Accounting Standards
 - Complete docketing and minute entries prior to the conclusion of courtroom proceedings
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Delinquent cases to be entered in collections	301	540	420
Court staff compliant with all state mandated training	100%	100%	100%
Minimum accounting standards compliant	100%	100%	100%
Minute entries filed	889	1,164	1,032
Bonds exonerated and refunded	100%	100%	100%
Probationers requiring court assessment	100%	100%	100%

Program Summary

Department: Justice Court Ajo

Program: Justice Court Ajo

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	608,323	643,647	662,988
Operating Expenses	113,148	133,820	226,441
Total Program Expenditures	721,471	777,467	889,429
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	16,012	15,709	16,012
Charges for Services	19,783	8,686	9,222
Fines & Forfeits	107,470	105,123	107,470
Miscellaneous Revenue	175	972	972
Operating Revenue Sub-Total	143,440	130,490	133,676
Charges for Services	6,055	5,454	5,454
Fines & Forfeits	-	2,500	2,500
Miscellaneous Revenue	381	580	580
Special Programs Revenue Sub-Total	6,436	8,534	8,534
General Fund Support	573,113	628,670	637,131
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,518)	9,773	110,088
Other Funding Sources	-	-	-
Total Program Funding	721,471	777,467	889,429
<u>Program Staffing FTEs</u>	8.75	8.50	8.00

Program Summary

Department: Justice Court Ajo

Program: Justice Court Ajo Time Pay Fees

Function

Collect and record time payment fees assessed on each person who pays (on a time payment basis) a court ordered penalty, fine, or sanction.

Description of Services

Assess a fee when a fine/civil sanction is imposed, and the fine/civil sanction is not paid in full.

Program Goals & Objectives

- Collect all Justice Court time payment fees
- Comply with Arizona Revised Statutes Title 12, Chapter 116: Time Payment Fee

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Cases set up on a payment arrangement/time payment fee assessed	360	427	393

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	4,838	7,000	43,988
Total Program Expenditures	4,838	7,000	43,988

<u>Program Funding by Source</u>			
Revenues			
Charges for Services	2,457	2,553	2,455
Investment Earnings	616	-	-
Special Programs Revenue Sub-Total	3,073	2,553	2,455
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	1,765	4,447	41,533
Other Funding Sources	-	-	-
Total Program Funding	4,838	7,000	43,988

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JUSTICE COURT GREEN VALLEY

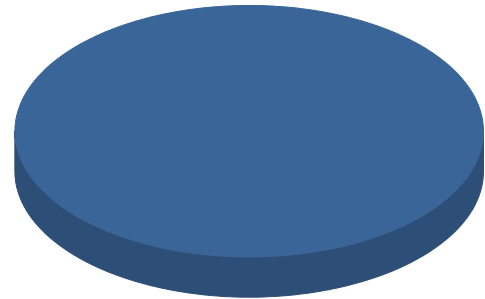
Expenses 881,089

Revenues 325,266

FTEs 10.00

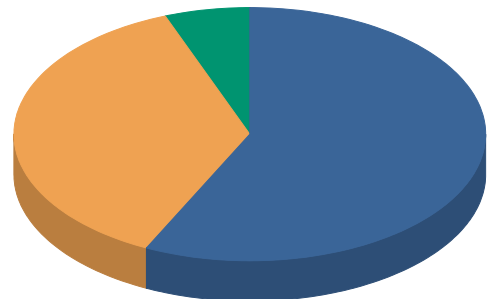
Expenditures By Program

Justice Court Green Valley	100.00%
Total:	100.00%



Sources of All Funding

General Fund Support	57.24%
Department Revenue	36.92%
Fund Balance Support	5.84%
Total:	100.00%



Function Statement:

Serve the public, litigants, and attorneys by the prompt and orderly disposition of civil, criminal, and traffic cases. Maintain orderly, complete, and accurate records. Prepare statistical reports and other reports as prescribed by law. Collect, record, and disburse fees and fines in accordance with statutes, court orders, and policies. Follow court performance guidelines set by court rules, statutes, administrative orders, and guidelines established by the Administrative Office of the Arizona Supreme Court. Meet ethical standards for court staff and judges as written and enforced by the Commission on Judicial Conduct. Follow financial management practices that meet the minimum accounting standards set and enforced by the State Auditor General. Adhere to operational guidelines recommended by the Court Services Division of the Arizona Supreme Court and Pima County.

Mandates:

ARS Title 22: Justices of the Peace and Other Courts Not of Record; ARS Title 12: Courts and Civil Proceedings; ARS Title 13: Criminal Code; ARS Title 21: Juries; ARS Title 28, Chapter 3: Traffic and Vehicle Regulations, Chapter 4: Driving Under the Influence, Chapter 5: Penalties and Procedures for Vehicle Violations

Department Summary by Program

Department: Justice Court Green Valley

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Justice Court Green Valley	603,948	786,923	1,230,608
Total Expenditures	603,948	786,923	1,230,608
<u>Funding by Source</u>			
Revenues			
Justice Court Green Valley	228,549	325,266	325,266
Total Revenues	228,549	325,266	325,266
General Fund Support	377,407	410,223	564,993
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(2,008)	51,434	340,349
Other Funding Sources	-	-	-
Total Program Funding	603,948	786,923	1,230,608
<u>Staffing (FTEs) by Program</u>			
Justice Court Green Valley	8.00	8.00	10.00
Total Staffing (FTEs)	8.00	8.00	10.00

Program Summary

Department: Justice Court Green Valley

Program: Justice Court Green Valley

Function

Serve public, litigants, and attorneys by the prompt and orderly disposition of civil, criminal, and traffic cases. Maintain orderly, complete, and accurate records. Prepare statistical reports and other reports as prescribed by law. Collect, record, and disburse fees and fines in accordance with statutes, court orders and policies. Follow court performance guidelines set by court rules, statutes, administrative orders, and guidelines established by the Administrative Office of the Arizona Supreme Court. Meet ethical standards for court staff and judges as written and enforced by the Commission on Judicial Conduct. Follow financial management practices that meet the Minimum Accounting Standards (MAS) set and enforced by the State Auditor General. Adhere to operational guidelines prescribed by Court Services Division of the Arizona Supreme Court.

Description of Services

Establish and administer policies and procedures in compliance with court mandates. Collect and disburse fees in compliance with the MAS and the Administrative Office of the Courts (AOC). Coordinate the prompt and orderly disposition of criminal, traffic and civil cases. Adhere to court performance guidelines established in court rules, statutes, administrative orders and guidelines of the AOC. Adhere to ethical standards established by the Commission of Judicial Conduct. Provide financial management according to MAS set by the AZ Supreme Court, Pima County Financial Control and Reporting, and the State Auditor General. Monitor court performance, and conduct internal court performance reviews and maintain statistics.

Program Goals & Objectives

- Strengthen the administration of justice and improve communication
 - Improve website and access to forms in accordance with federal mandates
 - Update website content and provide website in Spanish for users
 - Provide more comprehensive information about court processes for self-represented litigants in English and Spanish
 - Monitor implemented texting feature (E-Notify) used to notify litigants of upcoming court dates, payment due reminder, missed court appearance, and missed payment
 - Maintain a professional workforce and improve operational efficiencies
 - Foster and encourage ongoing and cross-training staff in civil, criminal, and in the courtroom
 - Ensure staff compliance with state mandatory Council on Judicial Education and Training
 - Continue to monitor and improve the processing of electronic fund transfers for Debt Set Off payments
 - Train staff on the newly implemented MAS Compliance Checklist
 - Maintain Court Security and Safety
 - Provide full-time security for the protection and safety of staff, attorneys, and users of the court system
 - Provide training to court security officers that is valuable and improve skill set
 - Maintain a list of persons that are possible security threats to ensure the safety of all court users
 - Work on maintaining compliance with the newly adopted AZ Supreme Court Security Standards
 - Monitor security camera upgrade to ensure all surroundings are being monitored to ensure the safety of all court users
 - Continue to follow all pandemic protocols according to County guidelines
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Adjudicated cases with the newly adopted Arizona Supreme Court Case Processing Standards monitored for compliance	98%	100%	100%
Delinquent collections to Fee/Fee and Restitution Enforcement Program submitted	100%	100%	100%
Desk audits conducted to ensure work is being performed accurately and in accordance with court procedures	100%	100%	100%
Court functions are cross trained	yes	yes	yes
Newly implemented Arizona Supreme Court Security Standards monitored for compliance	yes	yes	yes

Program Summary

Department: Justice Court Green Valley

Program: Justice Court Green Valley

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	549,208	616,432	736,927
Operating Expenses	54,740	170,491	493,681
Total Program Expenditures	603,948	786,923	1,230,608
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	20,729	16,000	16,000
Charges for Services	57,165	80,000	80,000
Fines & Forfeits	124,145	195,000	195,000
Miscellaneous Revenue	1,686	-	-
Operating Revenue Sub-Total	203,725	291,000	291,000
Charges for Services	23,623	32,466	32,466
Fines & Forfeits	-	1,800	1,800
Investment Earnings	1,201	-	-
Special Programs Revenue Sub-Total	24,824	34,266	34,266
General Fund Support	377,407	410,223	564,993
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(2,008)	51,434	340,349
Other Funding Sources	-	-	-
Total Program Funding	603,948	786,923	1,230,608
<u>Program Staffing FTEs</u>	8.00	8.00	10.00

JUSTICE COURT TUCSON

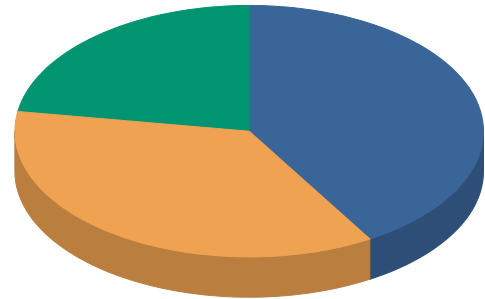
Expenses 9,342,022

Revenues 6,504,526

FTEs 102.50

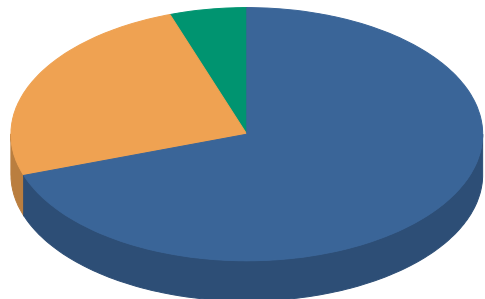
Expenditures By Program

Court Operations	41.47%
Administration	36.10%
Judicial Operations	22.43%
Total:	100.00%



Sources of All Funding

Department Revenue	69.62%
General Fund Support	25.09%
Fund Balance Support	5.29%
Total:	100.00%



Function Statement:

Serve the public, litigants, and attorneys by the prompt and orderly disposition of civil, criminal, and traffic cases. Maintain orderly, complete, and accurate records. Prepare statistical reports and other informational reports as prescribed by law. Collect, record, and disburse fees and fines in accordance with statutes, court orders, ordinances, and policies. Follow court performance guidelines set by court rules, statutes, administrative orders, and guidelines established by the Administrative Office of the Supreme Court. Meet ethical standards for court staff and judges, as written and enforced by the Commission on Judicial Conduct. Accomplish financial management, as guided and enforced by the Minimum Accounting Standards set by the Supreme Court and by the State Auditor General. Adhere to the established operational guidelines mandated by the Court Services Division of the Supreme Court. Provide a safe and secure environment for employees, elected officials, and the public.

Mandates:

ARS Title 22: Justices of the Peace and Other Courts Not of Record; ARS Title 12: Courts and Civil Proceedings; ARS Title 13: Criminal Code; ARS Title 21: Juries; ARS Title 28, Chapter 3: Traffic and Vehicle Regulation, Chapter 4: Driving Under the Influence, Chapter 5: Penalties and Procedures for Vehicle Violations

Department Summary by Program

Department: Justice Court Tucson

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	2,183,076	2,053,526	3,372,775
Court Operations	3,593,990	4,680,676	3,873,156
Judicial Operations	1,950,197	2,459,281	2,096,091
Total Expenditures	<u>7,727,263</u>	<u>9,193,483</u>	<u>9,342,022</u>
<u>Funding by Source</u>			
Revenues			
Administration	3,795,463	4,482,600	4,865,066
Court Operations	744,740	1,055,000	417,600
Judicial Operations	1,368,728	1,619,680	1,221,860
Total Revenues	<u>5,908,931</u>	<u>7,157,280</u>	<u>6,504,526</u>
General Fund Support	2,273,934	1,569,728	2,343,589
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(455,602)	466,475	493,907
Other Funding Sources	-	-	-
Total Program Funding	<u>7,727,263</u>	<u>9,193,483</u>	<u>9,342,022</u>
<u>Staffing (FTEs) by Program</u>			
Administration	31.00	22.00	27.50
Court Operations	70.50	71.50	65.00
Judicial Operations	12.00	11.00	10.00
Total Staffing (FTEs)	<u>113.50</u>	<u>104.50</u>	<u>102.50</u>

Program Summary

Department: Justice Court Tucson

Program: Administration

Function

Coordinate all non-judicial court activities. Establish, administer, and execute state and local court policies and procedures. Maintain accurate financial records. Collect, deposit, and disburse monies. Prepare monthly statistical reports pertaining to case filings, domestic violence hearings and orders of protection, and monthly judicial productivity numbers. Identify and report monthly collection of revenues by account. Comply with employment law and accounting procedures. Provide and coordinate internal and external training to meet Administrative Office of the Courts and Council on Judicial Education and Training requirements. Maintain and enhance automated systems and website for court personnel and the general public.

Description of Services

Coordinate all non-judicial activities of the court, including but not limited to personnel, budget, security, technology, staff training and education, facilities management, and all services related to case processing and administrative support to eight justices of the peace and judges pro tem.

Program Goals & Objectives

- Increase collections of court ordered fines and assessments
 - Ensure safety of judiciary, staff, and users of the court system
 - Maintain the court building in a manner that ensures that court proceedings are conducted in an atmosphere that reflects the dignity and professionalism of the third branch of government
 - Maintain customer trust and confidence in the expenditure of taxpayer dollars
 - Ensure that the court maintains competitive salaries to attract and retain the most qualified and knowledgeable applicants
 - Provide reliable, effective, and up-to-date technology services to the court in a timely manner in an effort to create greater efficiency and responsiveness
 - Enhance customer service and the public's access to court services and information
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Total funds collected by the court	8,425,052	5,877,880	6,465,668
Total Pima County revenues collected by the court	7,626,261	5,051,880	557,068
Number of positions managed	117	104	104
Public usage of buildings by number of individuals	167,286	200,000	225,000

Program Summary

Department: Justice Court Tucson

Program: Administration

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,521,395	1,659,061	1,743,642
Operating Expenses	661,681	394,465	1,535,133
Capital Equipment > \$5,000	-	-	94,000
Total Program Expenditures	2,183,076	2,053,526	3,372,775
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	40,181	-	-
Charges for Services	1,934,124	2,200,000	2,225,000
Fines & Forfeits	1,776,190	2,247,000	1,686,000
Investment Earnings	835	-	37,766
Miscellaneous Revenue	44,133	35,600	18,300
Operating Revenue Sub-Total	3,795,463	4,482,600	3,967,066
Charges for Services	-	-	863,000
Fines & Forfeits	-	-	35,000
Special Programs Revenue Sub-Total	-	-	898,000
General Fund Support	(1,612,387)	(2,429,074)	(1,986,198)
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	493,907
Other Funding Sources	-	-	-
Total Program Funding	2,183,076	2,053,526	3,372,775
<u>Program Staffing FTEs</u>	31.00	22.00	27.50

Program Summary

Department: Justice Court Tucson

Program: Court Operations

Function

Process cases in compliance with statutes and rules of court and provide services to the public in cases which the court has exclusive or concurrent jurisdiction as established by state constitution or statute.

Description of Services

Process all types of cases accurately, efficiently, and expediently. Provide service to the public, litigants, jurors, attorneys, and members of the bar; record case proceedings; and maintain case files and court records. Prepare and distribute court notices and minute entries. Respond to phone and internet questions and requests for information. Schedule and maintain records of court events.

Program Goals & Objectives

- Provide prompt and consistent delivery of services to the public, litigants, and attorneys
- Continue training staff to improve their knowledge of court procedures and processing that will increase customer service as well as accuracy and efficiency in processing court documents
- Improve internal business processes that promote and ensure the accurate collection of data
- Image court documents into electronic case files

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Total case filings	92,410	112,410	132,643
Total telephone calls requesting information	134,268	130,000	130,000
Individuals assisted at window	45,378	49,566	53,531

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,347,608	4,178,776	3,762,556
Operating Expenses	246,382	491,900	100,600
Capital Equipment > \$5,000	-	10,000	10,000
Total Program Expenditures	3,593,990	4,680,676	3,873,156

Program Funding by Source			
Revenues			
Charges for Services	380,023	580,000	400,000
Miscellaneous Revenue	918	-	600
Operating Revenue Sub-Total	380,941	580,000	400,600
Intergovernmental	2,054	-	-
Charges for Services	325,421	405,000	17,000
Fines & Forfeits	36,324	70,000	-
Special Programs Revenue Sub-Total	363,799	475,000	17,000
General Fund Support	3,063,494	3,355,738	3,455,556
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(214,244)	269,938	-
Other Funding Sources	-	-	-

Program Summary

Department: Justice Court Tucson

Program: Court Operations

Total Program Funding	<u>3,593,990</u>	<u>4,680,676</u>	<u>3,873,156</u>
<u>Program Staffing FTEs</u>	70.50	71.50	65.00

Program Summary

Department: Justice Court Tucson

Program: Judicial Operations

Function

Adjudicate cases in which exclusive or concurrent jurisdiction has been established by state constitution or statute.

Description of Services

Adjudicate cases including misdemeanor and criminal offenses punishable by a fine not exceeding \$2,500 or imprisonment in the County jail not to exceed six months or by both fine and imprisonment; felonies for the purpose of commencing action, issuing warrants, conducting preliminary hearings, and holding the defendant to answer to the Superior Court or dismissing charges for failure to show probable cause; initial appearances in compliance with Arizona Rules of Criminal Procedure 4.1; civil actions when the amount involved, exclusive of interest, costs, and awarded attorney fees when authorized by law, is \$10,000 or less; domestic violence and harassment cases; concurrent jurisdiction with Superior Court in cases of forcible entry and detainer when the amount involved is less than \$10,000; matters involving possession of, but not title to, real property; and small claims proceedings when the amount involved does not exceed \$3,500.

Program Goals & Objectives

- Reduce the number of pending civil and small claims cases
- Adjudicate cases in a manner that is fair, impartial, and expeditious while upholding the integrity of the judiciary
- Dispose of new cases in a timely manner

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Case disposition rate	104%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,644,493	1,665,575	1,923,132
Operating Expenses	274,613	723,706	172,959
Capital Equipment > \$5,000	31,091	70,000	-
Total Program Expenditures	1,950,197	2,459,281	2,096,091

Program Funding by Source			
Revenues			
Intergovernmental	129,045	169,680	160,000
Charges for Services	758,662	1,000,000	900,000
Miscellaneous Revenue	59	-	-
Operating Revenue Sub-Total	887,766	1,169,680	1,060,000
Charges for Services	381,116	450,000	-
Investment Earnings	5,004	-	-
Special Programs Revenue Sub-Total	386,120	450,000	-
Intergovernmental	94,842	-	161,860
Grant Revenue Sub-Total	94,842	-	161,860
General Fund Support	822,827	643,064	874,231
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(241,358)	196,537	-

Program Summary

Department: Justice Court Tucson

Program: Judicial Operations

Other Funding Sources	-	-	-
Total Program Funding	<u>1,950,197</u>	<u>2,459,281</u>	<u>2,096,091</u>
Program Staffing FTEs	12.00	11.00	10.00

JUSTICE SERVICES

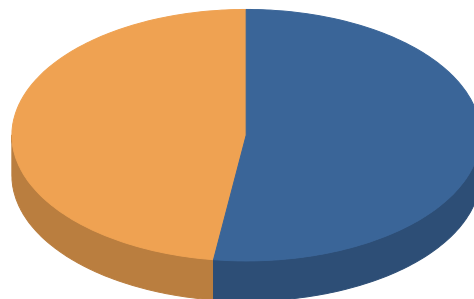
Expenses 1,691,905

Revenues 906,230

FTEs 7.00

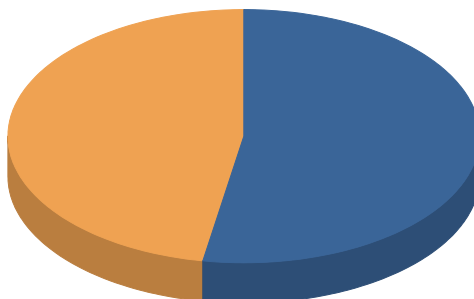
Expenditures By Program

Justice Services-Grants	52.15%
Justice Services	47.85%
Total:	100.00%



Sources of All Funding

Department Revenue	52.82%
General Fund Support	47.18%
Total:	100.00%



Function Statement:

Provide insight into local and national justice systems to Pima County leadership to help inform local justice policy, practices, and financial decision-making; work to identify resources and implement programs/projects that support the County's justice policy agenda; serve as a central point of coordination between County operations and the local criminal justice system at large; provide data, research, and analysis on the local justice system to facilitate data-driven decision making among County leadership and justice-system partners; provide training to justice-system at large to facilitate systemic improvement; foster transparency for and education about the justice system for local community to help individuals navigate and identify potential resources; and serve as incubator among justice-system partners to encourage innovative new programs and practices.

Mandates:

None

Department Summary by Program

Department: Justice Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Justice Services	-	820,863	809,532
Justice Services-Grants	-	1,563,486	882,373
Total Expenditures	-	2,384,349	1,691,905
<u>Funding by Source</u>			
Revenues			
Justice Services-Grants	-	1,092,831	906,230
Total Revenues	-	1,092,831	906,230
General Fund Support	-	1,350,863	809,532
Net Operating Transfers In/(Out)	-	(59,345)	(23,857)
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	2,384,349	1,691,905
<u>Staffing (FTEs) by Program</u>			
Justice Services	-	7.00	7.00
Total Staffing (FTEs)	-	7.00	7.00

Program Summary

Department: Justice Services

Program: Justice Services

Function

Justice Services to support Pima County leadership, Justice Service partners, and the community to implement best practices; reduce unnecessary spending; improve justice system outcomes; increase community engagement and knowledge of the criminal justice system and process. Supports interagency cooperation, coordination, planning, and implementation of effective and equitable strategies and programming to reduce the cycle of justice involvement; provide data-driven decision-making; and increase community capacity.

Description of Services

Provide technical assistance, training and education, support, and develop initiatives to each intercept of the justice system and community.

Program Goals & Objectives

- Increase community awareness of the criminal justice system and process
 - Disseminate justice system educational materials and tools via presentations, trainings, community events, and digital platforms
 - Implement a system to establish a baseline and determine metrics to measure community awareness and understanding of the criminal justice system
 - Regularly engage community to provide input in initiatives and programming
- Build capacity and provide services to justice system partners, local agencies, and community stakeholders
 - Provide technical assistance and ongoing support
 - Identify, develop, and implement new initiatives to improve public safety and community outcomes
- Develop a justice data warehouse
 - Create a data collection plan, to include identifying software provider, technical partner for data storage, and develop all necessary agreements for system partners' data sharing
 - Incorporate a data-driven data dashboard and dynamic list of resources as part of a justice data warehouse

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
New partnerships with justice system partners and community to implement programing, evidence-based practices and other strategies	n/a	3	4
Initiatives and strategies developed and implemented to improve justice system outcomes	n/a	3	4
Justice data warehouse developed	n/a	3%	15%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	734,539	699,512
Operating Expenses	-	86,324	110,020
Total Program Expenditures	-	820,863	809,532
General Fund Support	-	1,350,863	809,532
Net Operating Transfers In/(Out)	-	(530,000)	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	820,863	809,532

Program Staffing FTEs	-	7.00	7.00
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Program Summary

Department: Justice Services
Program: Justice Services-Grants

Function

Support Pima County leadership, justice service partners, and community as a national leader to justice system improvement, highlighting the community's advancement; implement and continue excellent programming to provide a meaningful impact to individuals in the community; and provide information and resources on the justice system to the community overall. Manage grant funding to support programming and new strategic partnerships and initiatives.

Description of Services

Provide resources; access to best practices and technical assistance; initiative development; grant management and fiscal assistance; serve as a programmatic incubator for the County, justice system partners, and community. Provide services to accelerate the incorporation of justice support elements with programming involving health, housing, employment, and community safety.

Program Goals & Objectives

- Incubate new programs; establish data collection plans and coordination for justice system partners to build community capacity
 - Provide technical assistance for justice related program development and maintenance to justice system partners
 - Develop a post-incubation program transition plan to lead community organization
- Centralize coordination, planning, fiscal and programmatic management of grants to improve criminal justice system outcomes and community safety
 - In collaboration with the county, justice system partners, and community identify grant opportunities and submit applications to fund programs and initiatives
 - Provide fiscal administration and oversight of grant life cycle in partnership with partners

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Grant fiscal and programmatic administration to fund justice related initiatives	n/a	4	4
New programs, initiatives, and strategies developed to improve justice system outcomes	n/a	4	4

Program Expenditures by Object	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Personnel Services	-	59,684	67,500
Operating Expenses	-	1,503,802	814,873
Total Program Expenditures	-	1,563,486	882,373

Program Funding by Source

Revenues			
Intergovernmental	-	495,000	906,230
Miscellaneous Revenue	-	597,831	-
Grant Revenue Sub-Total	-	1,092,831	906,230
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	470,655	(23,857)
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	1,563,486	882,373

JUVENILE COURT

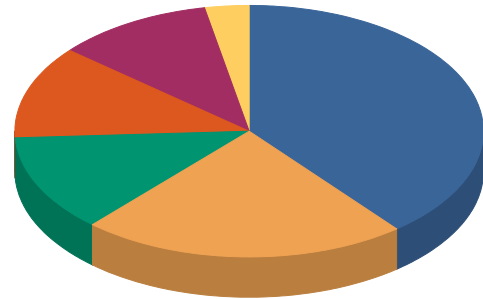
Expenses 29,126,125

Revenues 7,486,444

FTEs 332.25

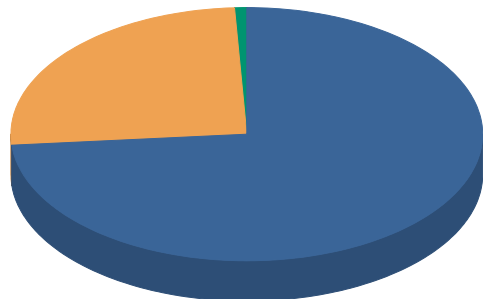
Expenditures By Program

■ Probation Services	39.11%
■ Detention Services	22.49%
■ Judicial Services	12.57%
■ Children & Family Services	11.97%
■ Administration	10.71%
■ Court Support Services	3.15%
Total:	100.00%



Sources of All Funding

■ General Fund Support	73.55%
■ Department Revenue	25.69%
■ Fund Balance Support	0.76%
Total:	100.00%



Function Statement:

Exercise jurisdiction, under federal and state constitutions, laws, and rules of the court, over all families involved in matters of dependency, severance, and adoption and over all children under the age of eighteen (18) years who are referred to the court for reasons of delinquency, mental health, or incorrigibility. Promote the interests and safety of the community, promote the rehabilitation of children and their families, facilitate the protection of children who are abused or neglected, and facilitate the provision of services to those children and families involved with the court in accordance with the due process of law. Work collaboratively with and provide leadership to, the community, the public, and private agencies to promote justice, education, and prevention of juvenile delinquency and abuse and neglect.

Mandates:

ARS Title 8 Children; Rule 6.3.3-310 Family Counseling; Rule 93 Court Administrator; Rule 93(a)1 Compile and maintain records and statistics of pending cases and other business of the court; Rule 93 (a)(2) Assign all motions, pre-trials and other matters for disposition, and maintain and publish all assignments and calendars; Rule 93 (a)(6) Prepare the budget of the court

Department Summary by Program

Department: Juvenile Court

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	3,859,392	2,854,609	3,118,642
Children & Family Services	2,796,958	3,217,981	3,486,202
Court Support Services	781,995	952,418	917,510
Detention Services	6,060,412	6,779,913	6,551,692
Information Technology	990	-	-
Judicial Services	3,000,059	3,168,135	3,660,084
Probation Services	9,630,360	11,798,853	11,391,995
Total Expenditures	<u>26,130,166</u>	<u>28,771,909</u>	<u>29,126,125</u>
<u>Funding by Source</u>			
Revenues			
Administration	315,465	397,500	383,174
Children & Family Services	1,312,537	1,503,209	1,573,946
Court Support Services	1,175	-	-
Detention Services	79,436	110,000	110,000
Information Technology	1	-	-
Judicial Services	-	-	1,300
Probation Services	3,997,342	5,770,066	5,418,024
Total Revenues	<u>5,705,956</u>	<u>7,780,775</u>	<u>7,486,444</u>
General Fund Support	20,394,720	21,076,116	21,429,642
Net Operating Transfers In/(Out)	(7,081)	(11,900)	(10,970)
Fund Balance Decrease/(Increase)	36,571	(73,082)	221,009
Other Funding Sources	-	-	-
Total Program Funding	<u>26,130,166</u>	<u>28,771,909</u>	<u>29,126,125</u>
<u>Staffing (FTEs) by Program</u>			
Administration	24.25	29.25	31.25
Children & Family Services	44.25	43.25	45.25
Court Support Services	13.00	14.00	14.00
Detention Services	106.25	103.25	101.50
Judicial Services	25.00	25.00	25.00
Probation Services	120.25	117.25	115.25
Total Staffing (FTEs)	<u>333.00</u>	<u>332.00</u>	<u>332.25</u>

Program Summary

Department: Juvenile Court

Program: Administration

Function

Provide administrative support to the presiding judge, the court, and its operational divisions and programs.

Description of Services

Coordinate the work activity and all operations of multiple juvenile court divisions. Provide financial management, including budgeting, accounting, grant management, and fee collection functions. Maintain facility, ensure court security and safety practices, warehousing, and motor pool operations. Provide clinical services to juvenile delinquency cases.

Program Goals & Objectives

- Correct deficiencies in life and safety building inspections within 10 days of citing
- Ensure compliance with federal, state, and County laws and ordinances pertaining to facility management and safety
- Provide oversight of court budget to ensure that expenditures are authorized and charged to the appropriate funding source and do not exceed budgetary limits. Submit all financial reports by deadlines

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Court is in compliance within budgetary limits and financial reports are submitted on time	100%	100%	100%
Ensure yearly safety and security standards are met, or reviewed and exceptions noted, as outlined and recommended in the Administrative Office of the Courts (AOC) Security standards	100%	100%	100%
Ensure compliance with national, state, and local life safety standards. Any noted deficiencies from building and inspections corrected within 10 days of citing and/or exceptions/exclusions submitted	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,899,614	2,023,286	2,191,102
Operating Expenses	1,910,460	831,323	927,540
Capital Equipment > \$5,000	49,318	-	-
Total Program Expenditures	3,859,392	2,854,609	3,118,642

Program Funding by Source			
Revenues			
Investment Earnings	-	600	-
Miscellaneous Revenue	1,932	6,000	3,000
Operating Revenue Sub-Total	1,932	6,600	3,000
Intergovernmental	313,533	390,900	380,174
Grant Revenue Sub-Total	313,533	390,900	380,174
General Fund Support	3,512,307	2,463,430	2,747,177
Net Operating Transfers In/(Out)	(3,206)	(7,900)	(10,970)
Fund Balance Decrease/(Increase)	34,826	1,579	(739)

Program Summary

Department: Juvenile Court

Program: Administration

Other Funding Sources	-	-	-
Total Program Funding	<u>3,859,392</u>	<u>2,854,609</u>	<u>3,118,642</u>
Program Staffing FTEs	24.25	29.25	31.25

Program Summary

Department: Juvenile Court

Program: Children & Family Services

Function

The Court, Children, and Family Services Division provides timely, fair, effective, and efficient access and administration of justice through the provision of services and programs that supports the mission, vision, and core values of Pima County Juvenile Court Center. Provides professional, innovative, and effective problem-solving court programs and alternative dispute resolution processes for Juvenile Court cases.

Description of Services

Develop, sustain, and advance innovative services and strategies that promote access to justice, process cases efficiently, and reduce dependency case timeframes in a manner that promotes safety and permanency for the children of Pima County. The Dispute Resolution Program provides attorneys and parties the opportunity to reach self-determined, mutually agreeable resolution to case issues in mediation sessions facilitated by a neutral court-appointed professional mediator. Mediation is an integral part of the Juvenile Court's caseload management system as judges rely on mediators to conduct dispute resolution sessions, draft and manage complex legal documents including court orders, and to calendar or vacate hearings and trials as necessary, following a mediation session. Facilitate Pre-Hearing Conferences (PHC) as statutorily mandated in dependency cases in order to resolve related issues in a non-adversarial manner. The Dependency Alternative Program provides differentiated case management and dispute resolution services for cases offered diversion. The Court Appointed Special Advocate (CASA) Program recruits, screens, trains, supervises, and retains competent, enthusiastic volunteer advocates who provide independent, individually-focused, informed volunteer advocacy as the "voice of the child" for the best interest of dependent children. RAISE Family Treatment Court (f/k/a Family Drug Court) employs a coordinated multi-system approach to provide intensive case management, peer support, judicial oversight, evidence-based services, and wraparound services to parents with substance abuse problems and their dependent children. Perform limited adoption social studies and provide appropriate information to prospective adoptive families. Collaborate with system partners to ensure appropriate service delivery. Develop and present training opportunities for dependency-involved families and community outreach through similar educational opportunities to interested attorneys, community members, stakeholders and partners, and to court employees. The Juvenile Court Resource Center provides assistance and resources for families, attorneys, and professionals involved in any aspect of Juvenile Court through forms, on-line research, business center equipment, in-person guidance, and providing brochures for families to connect with community resources.

Program Goals & Objectives

- Provide a continuum of court-based dispute resolution services conducted by professional court mediators for Juvenile Court cases to assist in court caseload management and to negotiate resolution for contested issues in a neutral, confidential manner
 - Assist families for whom substance abuse contributed to the dependency case in achieving lasting permanency by providing services in Family Treatment Court to address child safety as well as improving parenting capacity, family functioning, and child well-being
 - To comply with Sections 8-842(C), 8-844(A), 8-845, A.R.S. and *Rules 338(B) and 339(B) of the Rules of Procedure for the Juvenile Court, and the National Center for State Courts' Model Time Standards, the Mediation Program will offer a Facilitated Settlement Conference (FSET) with a professional mediator to timely resolve adjudication
 - Appoint CASA volunteers in dependency cases in compliance with Section 8-522, A.R.S. who advocate for the child and aid the judge in making decisions regarding what is in the child's best interest
 - To comply with Section 8-824, A.R.S. and *Rules 331 and 332 of the Rules of Procedure for the Juvenile Court, a court appointed Pre-Hearing Conference Facilitator will conduct a PHC to resolve issues in a non-adversarial manner regarding custody, placement, and visitation, and will foster orderly communication, encouraging participation by all parties
 - Assist cases through the court system in an efficient manner to achieve compliance with time standards, state and federal law procedural and statutory requirements, regulations, mandates, and to meet state and federal grant funding agreements
-

Program Summary

Department: Juvenile Court

Program: Children & Family Services

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Percentage of Pre-hearing Conferences (PHCs) held before Preliminary Protective Hearings (PPHs)	100%	100%	100%
Total number of Mediation sessions scheduled	1,474	1,550	1,725
Agreement rate for issue of dependency adjudication of at least one parent for FSETs held with final resolution	73%	75%	78%
Percentage rate of reunification (of at least one child) for parents who graduated from Family Drug Court	98%	100%	100%
Total number of volunteer Court Appointed Special Advocate (CASAs)	249	250	240
Number of volunteer hours served by Court Appointed Special Advocate (CASAs)	13,077	13,500	14,000
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,522,839	2,883,386	3,142,598
Operating Expenses	274,119	334,595	343,604
Total Program Expenditures	2,796,958	3,217,981	3,486,202
Program Funding by Source			
Revenues			
Charges for Services	-	1,500	-
Miscellaneous Revenue	-	4,000	-
Operating Revenue Sub-Total	-	5,500	-
Intergovernmental	832,242	924,399	1,023,473
Investment Earnings	33	260	400
Special Programs Revenue Sub-Total	832,275	924,659	1,023,873
Intergovernmental	480,262	573,050	550,073
Grant Revenue Sub-Total	480,262	573,050	550,073
General Fund Support	1,486,397	1,653,774	1,843,535
Net Operating Transfers In/(Out)	(3,875)	(4,000)	-
Fund Balance Decrease/(Increase)	1,899	64,998	68,721
Other Funding Sources	-	-	-
Total Program Funding	2,796,958	3,217,981	3,486,202
Program Staffing FTEs	44.25	43.25	45.25

Program Summary

Department: Juvenile Court
Program: Court Support Services

Function

The Court and Calendaring Services Program of the Court, Children, and Family Services Division provides timely, fair, effective, and efficient access and administration of justice through the provision of court caseflow and workflow management, quality assurance of data, development and oversight of reports and records, and customer service in a manner that supports the mission, vision, and core values of Pima County Juvenile Court Center.

Description of Services

Provide caseflow and workflow management services including managing the master court calendar, initiating and tracking all dependency and delinquency cases. Record, maintain, and report all relevant statistical data. Develop and present training opportunities. Provide support services required to manage and operate programs and facilitate the legal proceedings including court-wide administrative reception, public assistance, and switchboard services.

Program Goals & Objectives

- Assist cases through the court system in an efficient manner to achieve compliance with time standards, state and federal law procedural and statutory requirements, regulations, mandates, and to meet state and federal grant funding agreements
- Provide court-wide administrative reception, public assistance, and switchboard services
- Schedule Preliminary Protective Hearing in dependency cases within five (5) to seven (7) business days as mandated by Section 8-824, A.R.S.
- Process all delinquency and dependency petitions

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Dependency petitions processed	100%	100%	100%
Average days to Preliminary Protective Hearing from removal of child	6	6	6
Delinquency petitions processed	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	659,276	810,153	766,350
Operating Expenses	122,719	142,265	151,160
Total Program Expenditures	781,995	952,418	917,510
Program Funding by Source			
Revenues			
Miscellaneous Revenue	1,175	-	-
Operating Revenue Sub-Total	1,175	-	-
General Fund Support	780,820	952,418	917,510
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	781,995	952,418	917,510

Program Staffing FTEs	13.00	14.00	14.00
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Program Summary

Department: Juvenile Court
Program: Detention Services

Function

Provide the community a secure detention facility for youth where helpful programs of education, remediation, and skill development are available.

Description of Services

Provide detained juveniles basic care, including food, shelter, clothing, physical and mental health care, physical fitness activities, educational programs, and living skills development.

Program Goals & Objectives

- Increase number of youth obtaining General Educational Development (GEDs)
- Provide youth with positive reinforcement through supportive relationships with Detention staff/personnel
- Increase number of youth achieving goals of learning pro-social skill building
- Increase number of youth learning new life skills
- Provide safety and security, educational services, food and medical care of detained youth
- Prepare youth for more successful outcomes upon leaving detention

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Youth Achieving their GED/testing	5	10	15
Percentage of youth reporting they are learning pro-social skill building	55%	65%	70%
Percentage of youth report having supportive relationships with Detention staff	51%	55%	60%
Percentage of youth reporting they have participated in goal setting	87%	85%	89%
Youth who believe they are capable of success (Transitioned from Kids at Hope)	70%	80%	85%
Percentage of youth who experienced evidence of their own self-efficacy by achieving a goal while in detention	75%	77%	80%
Percentage of youth who engaged in developing identity and initiative through goal setting while in Detention	72%	75%	75%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	5,083,042	5,995,830	5,654,968
Operating Expenses	839,370	784,083	896,724
Capital Equipment > \$5,000	138,000	-	-
Total Program Expenditures	6,060,412	6,779,913	6,551,692

Program Funding by Source

Revenues			
Intergovernmental	79,436	110,000	110,000
Operating Revenue Sub-Total	79,436	110,000	110,000
General Fund Support	5,980,976	6,669,913	6,441,692
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-

Program Summary

Department: Juvenile Court
Program: Detention Services

Other Funding Sources	-	-	-
Total Program Funding	<u>6,060,412</u>	<u>6,779,913</u>	<u>6,551,692</u>
Program Staffing FTEs	106.25	103.25	101.50

Program Summary

Department: Juvenile Court

Program: Information Technology

Function

Effective fiscal year 2020/21, the program is no longer active. The program summary is provided for informational purposes.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	990	-	-
Total Program Expenditures	990	-	-
<u>Program Funding by Source</u>			
Revenues			
Investment Earnings	1	-	-
Special Programs Revenue Sub-Total	1	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	989	-	-
Other Funding Sources	-	-	-
Total Program Funding	990	-	-

Program Summary

Department: Juvenile Court
Program: Judicial Services

Function

Provide for a timely, fair and efficient administration of justice under the law, in a manner that instills and sustains the public's confidence in the judicial system.

Description of Services

Adjudicate all juvenile delinquency, dependency, severance, and adoption cases filed in Pima County.

Program Goals & Objectives

- Comply with federal Adoptions and Safe Families Act (ASFA) timelines in one hundred percent (100%) of dependency cases (ASFA standard is one (1) year)
- Comply with Juvenile Court Rules of Procedure Dependency adjudication timelines (hearings are held within 90 days of service of the dependency petition)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Average days from dependency petition filing to Adjudication	72	71	70
Average days to permanency hearing (ASFA standard is one (1) year)	250	263	260

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,706,487	2,935,608	3,354,856
Operating Expenses	293,572	232,527	305,228
Total Program Expenditures	3,000,059	3,168,135	3,660,084
Program Funding by Source			
Revenues			
Miscellaneous Revenue	-	-	1,300
Operating Revenue Sub-Total	-	-	1,300
General Fund Support	3,000,059	3,168,135	3,658,784
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	3,000,059	3,168,135	3,660,084

Program Staffing FTEs	25.00	25.00	25.00
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Program Summary

Department: Juvenile Court
Program: Probation Services

Function

Ensure community safety by providing evidence-based supervision and diversion services to court referred juveniles in accordance with state mandates and statutes.

Description of Services

Receive and process juvenile delinquency referrals, develop and provide alternatives to detention, provide diversion services, complete investigations of petitioned cases and recommend appropriate services and supervision levels to the Court on adjudicated cases. Provide community supervision and monitoring of compliance with Court orders through a system of evidence-based practices and programs to include graduated responses.

Program Goals & Objectives

- Probation cases with completed Case Plan
- Victims satisfied with notification and service
- Incentive to Intervention Ratio

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Victim customer service satisfaction rating	96%	85%	85%
Probation cases with completed Case Plan	81%	80%	80%
Incentive to intervention ratio at three (3) (meaning three (3) to one (1))	4	3	3

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	8,032,854	9,067,495	8,608,375
Operating Expenses	1,597,506	2,731,358	2,783,620
Total Program Expenditures	9,630,360	11,798,853	11,391,995

Program Funding by Source			
Revenues			
Fines & Forfeits	508	-	600
Operating Revenue Sub-Total	508	-	600
Intergovernmental	3,793,896	5,361,536	5,034,597
Charges for Services	123,871	286,375	305,486
Fines & Forfeits	4,401	4,000	4,500
Investment Earnings	12,779	58,355	28,941
Miscellaneous Revenue	19,965	6,000	-
Special Programs Revenue Sub-Total	3,954,912	5,716,266	5,373,524
Intergovernmental	41,922	53,800	43,900
Grant Revenue Sub-Total	41,922	53,800	43,900
General Fund Support	5,634,161	6,168,446	5,820,944
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,143)	(139,659)	153,027

Program Summary

Department: Juvenile Court
Program: Probation Services

Other Funding Sources	-	-	-
Total Program Funding	<u>9,630,360</u>	<u>11,798,853</u>	<u>11,391,995</u>
Program Staffing FTEs	120.25	117.25	115.25

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PUBLIC DEFENSE SERVICES

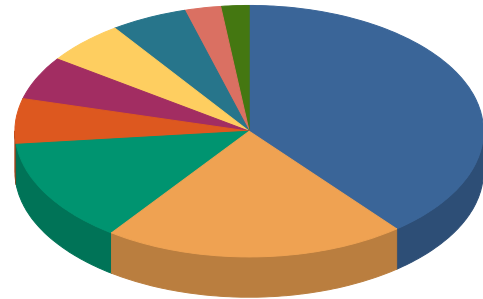
Expenses 40,115,556

Revenues 4,029,395

FTEs 304.30

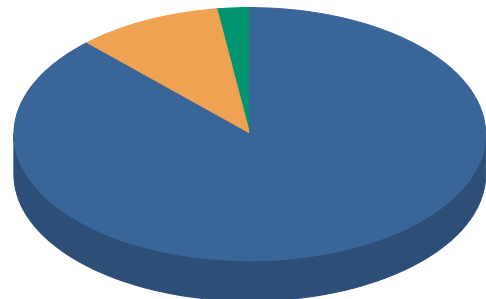
Expenditures By Program

Public Defender	39.08%
Office of Court Appointed Counsel	20.84%
Legal Defender	13.36%
Office of Children's Counsel	5.79%
Public Defense Services	5.67%
Public Fiduciary	5.55%
PDS-Grants	5.33%
Legal Advocate	2.43%
Mental Health Defense	1.95%
Total:	100.00%



Sources of All Funding

General Fund Support	87.73%
Department Revenue	9.99%
Fund Balance Support	2.28%
Total:	100.00%



Function Statement:

Pima County established and funded Public Defense Services (PDS) to ensure that every person appointed by the courts is represented by a well-trained, skilled attorney. In this way, Pima County protects the rights afforded to its citizens by the Constitutions of the United States and the State of Arizona. This includes representation in Juvenile Court, Justice Courts, Superior Court, Arizona Court of Appeals, Arizona Supreme Court and Federal Court, including the United States Supreme Court. PDS is comprised of seven divisions - Public Defender, Legal Defender, Legal Advocate, Office of Court Appointed Counsel (OCAC), Office of Children's Counsel (OCC), the Mental Health Defender, and the Public Fiduciary. OCAC contracts with attorneys to provide representation for people who are facing criminal offenses in the Superior and Justice Courts. OCAC also pays the invoices received from court-appointed private attorneys and related expenses. The payment process includes a review for contract compliance. OCC provides representation in court proceedings for children in foster care and other out-of-home placements. The Mental Health Defender provides legal services for adults who have mental illnesses and are unwilling or unable to voluntarily participate in treatment. To qualify, these adults must meet at least one of four requirements detailed under Title 36. The Public Fiduciary provides conservator, guardian, or personal representative services for appointed individuals.

Mandates:

U.S. Constitution - 6th and 14th Amendments; Arizona Constitution - Article 2, Section 24; Arizona Revised Statutes - 8-114; 8-235; 8-451 through 471; 11-548(B)1 and 2; 11-581 through 588; 11; Title 12; Title 13; Title 14; 36-536; 36-545; and 36-3701; Arizona Rules of Criminal Procedure - Rules 6.1 through 6.7; Arizona Rules of Procedure for the Juvenile Court - Rules 10; 38; 40; 69; 70; ARS Title 14, Chapter 5, Article 6: Public Fiduciary

Department Summary by Program

Department: Public Defense Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Legal Advocate	1,012,233	1,034,636	971,096
Legal Defender	4,771,464	5,426,905	5,359,836
Mental Health Defense	621,936	774,131	783,415
Office of Children's Counsel	2,139,331	2,537,418	2,323,333
Office of Court Appointed Counsel	9,241,424	7,874,050	8,360,051
PDS-Grants	1,298,434	2,577,656	2,139,964
Public Defender	14,318,407	16,206,663	15,673,608
Public Defense Services	982,357	2,262,426	2,276,717
Public Fiduciary	2,089,343	2,340,392	2,227,536
Total Expenditures	<u>36,474,929</u>	<u>41,034,277</u>	<u>40,115,556</u>
<u>Funding by Source</u>			
Revenues			
Legal Advocate	2,969	3,015	3,015
Legal Defender	24,672	22,640	22,640
Office of Children's Counsel	91	4,880	4,880
Office of Court Appointed Counsel	866,194	863,100	863,100
PDS-Grants	1,814,136	2,818,379	2,342,540
Public Defender	138,558	80,190	80,190
Public Defense Services	361,161	263,030	263,030
Public Fiduciary	470,141	450,000	450,000
Total Revenues	<u>3,677,922</u>	<u>4,505,234</u>	<u>4,029,395</u>
General Fund Support	33,660,083	35,849,926	35,368,897
Net Operating Transfers In/(Out)	(130,401)	(245,185)	(201,853)
Fund Balance Decrease/(Increase)	(732,675)	924,302	919,117
Other Funding Sources	-	-	-
Total Program Funding	<u>36,474,929</u>	<u>41,034,277</u>	<u>40,115,556</u>
<u>Staffing (FTEs) by Program</u>			
Legal Advocate	8.80	9.00	9.00
Legal Defender	48.25	49.75	49.75
Mental Health Defense	6.00	7.00	7.00
Office of Children's Counsel	25.75	25.75	25.00
Office of Court Appointed Counsel	8.00	8.00	8.00
PDS-Grants	20.00	20.00	13.00
Public Defender	155.34	155.55	155.55
Public Defense Services	9.00	9.00	9.00

Department Summary by Program

Public Fiduciary	28.00	28.00	28.00
Total Staffing (FTEs)	309.14	312.05	304.30

Program Summary

Department: Public Defense Services

Program: Legal Advocate

Function

Provide quality legal representation to defendants entitled to court appointed counsel.

Description of Services

Represent adults charged with felonies and probation revocation petitions in the Pima County Superior Court. Provide the highest quality legal representation by recruiting and retaining the most qualified and productive employees through a competitive pay plan, rewarding work environment, and comprehensive training opportunities.

Program Goals & Objectives

- Provide quality legal representation to new indigent cases, including felony and probation
- Maintain an attorney retention rate of at least 90%

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Attorney retention rate	80%	60%	90%
Felony cases appointed	230	212	221
Probation cases appointed	29	6	18
Supportive Treatment and Engagement Program cases appointed	3	0	2

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	858,724	935,831	835,153
Operating Expenses	153,509	98,805	135,943
Total Program Expenditures	1,012,233	1,034,636	971,096
Program Funding by Source			
Revenues			
Intergovernmental	758	1,000	1,000
Miscellaneous Revenue	52	-	-
Operating Revenue Sub-Total	810	1,000	1,000
Intergovernmental	2,140	2,000	2,000
Investment Earnings	19	15	15
Special Programs Revenue Sub-Total	2,159	2,015	2,015
General Fund Support	1,009,291	1,031,376	967,836
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(27)	245	245
Other Funding Sources	-	-	-
Total Program Funding	1,012,233	1,034,636	971,096

Program Staffing FTEs	8.80	9.00	9.00
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Program Summary

Department: Public Defense Services

Program: Legal Defender

Function

Provide quality legal representation to defendants entitled to court appointed counsel.

Description of Services

Represent adults charged with felonies and probation revocation petitions in the Pima County Superior Court. File appeals and other post-conviction petitions. Represent parents in dependency and severance cases and court proceedings for children in foster care and other out-of-home placements. Provide the highest quality legal representation by recruiting and retaining the most qualified and productive employees through a competitive pay plan, rewarding work environment, and comprehensive training opportunities.

Program Goals & Objectives

- Provide quality legal representation to indigent citizens charged with a crime and to parents in dependency cases
- Maintain an attorney retention rate of at least 90%

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Attorney retention rate	79%	86%	90%
Felony cases appointed	1,822	2,051	1,936
Probation cases appointed	278	381	330
Supportive Treatment and Engagement Program cases appointed	92	204	148
Appeal cases appointed	12	17	15
Post-Conviction Relief Petition (Rule 32) cases appointed	49	41	45
Dependency cases appointed	277	422	350

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	4,289,628	4,812,646	4,804,320
Operating Expenses	481,836	614,259	555,516
Total Program Expenditures	4,771,464	5,426,905	5,359,836

Program Funding by Source			
Revenues			
Intergovernmental	9,370	10,340	10,340
Miscellaneous Revenue	638	100	100
Operating Revenue Sub-Total	10,008	10,440	10,440
Intergovernmental	14,373	12,000	12,000
Investment Earnings	291	100	100
Miscellaneous Revenue	-	100	100
Special Programs Revenue Sub-Total	14,664	12,200	12,200
General Fund Support	4,748,795	5,399,990	5,332,921
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(2,003)	4,275	4,275
Other Funding Sources	-	-	-

Program Summary

Department: Public Defense Services

Program: Legal Defender

Total Program Funding	<u>4,771,464</u>	<u>5,426,905</u>	<u>5,359,836</u>
<u>Program Staffing FTEs</u>	48.25	49.75	49.75

Program Summary

Department: Public Defense Services

Program: Mental Health Defense

Function

Fulfill the duty of the Pima County Superior Court (Court) to promptly appoint counsel to individuals involuntarily hospitalized as a result of a court-ordered evaluation based on allegations that the person, as a result of a mental disorder, is either a danger to self, danger to others, has a persistent or acute disability or a grave disability as defined in Title 36, Chapter 5 of the Arizona Revised Statutes.

Description of Services

Provide quality representation to adults who because of their mental illness are either unable or unwilling to participate in treatment on a voluntary basis and meet one of the four standards as detailed and defined in Title 36: a mental disorder of the person's emotional processes, thought, cognition, or memory; is a danger to self; is a danger to others; and/or has a persistent or acute disability or is gravely disabled. Work in the best interests of the patients and with the Court and treatment facilities to recommend necessary services when available. Provide representation for all individuals petitioned for guardianship by Public Fiduciary and serves as guardians ad litem to adults needing assistance understanding court proceedings.

Program Goals & Objectives

- Maintain an attorney retention rate of at least 90%
- Provide quality legal representation to Title 36 clients in Pima County in cases which are initiated by emergency application, involuntary application, non-emergent screening, or pre-petition screening

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Attorney retention rate	100%	100%	100%
Court Ordered Mental Health Proceedings (Title 36) appointed	3,626	3,872	3,749

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	572,898	686,157	700,657
Operating Expenses	49,038	87,974	82,758
Total Program Expenditures	621,936	774,131	783,415
General Fund Support	621,936	774,131	783,415
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	621,936	774,131	783,415

Program Staffing FTEs	6.00	7.00	7.00
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Program Summary

Department: Public Defense Services

Program: Office of Children's Counsel

Function

Represent children in dependency and severance cases before the Pima County Juvenile Court. Follow the cases of children that continue under court supervision, referred to as continuation cases. Represent child victims/witnesses at the request of the Pima County Attorney's Office and provide child-related representation to the Bench and Bar of the Domestic Relations Division of the Pima County Superior Court when the family qualifies pursuant to statute and rules relating to family law.

Description of Services

Provide children in foster care and out-of-home placements with quality representation to ensure that necessary services are provided to these children and that their voices are heard in court proceedings. Provide effective, quality representation to individuals eligible for court appointed counsel in Pima County while adhering to the applicable standards of conduct and representation as set forth in the Arizona Rules of Professional Conduct, National Council of Juvenile and Family Court Judges "Resource Guidelines", American Bar Association Abuse and Neglect Standards, and Arizona Statewide Standards and Training Guidelines for Attorneys in Dependency Cases. Provide cost-efficient representation for individuals eligible for court appointed counsel in Pima County.

Program Goals & Objectives

- Provide quality representation to eligible children in dependency cases
- Maintain an attorney retention rate of at least 90%

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Attorney retention rate	79%	46%	90%
Juvenile dependency and severance cases appointed	522	375	449

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,904,811	2,218,516	2,007,267
Operating Expenses	234,520	318,902	316,066
Total Program Expenditures	2,139,331	2,537,418	2,323,333
Program Funding by Source			
Revenues			
Intergovernmental	-	4,680	4,680
Miscellaneous Revenue	91	200	200
Operating Revenue Sub-Total	91	4,880	4,880
General Fund Support	2,139,240	2,532,538	2,318,453
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	2,139,331	2,537,418	2,323,333

Program Staffing FTEs	25.75	25.75	25.00
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Program Summary

Department: Public Defense Services

Program: Office of Court Appointed Counsel

Function

Provide representation through contracted private attorneys and ancillary service providers for those who qualify for court appointed counsel including indigent and quasi-indigent individuals, and those otherwise ineligible for any public representation.

Description of Services

Provide contract attorney representation to indigent and quasi-indigent persons in the following criminal and civil proceedings: felony, first degree murder, death penalty, misdemeanor, probation violation, appeals and other post-conviction matters, sexually violent persons, guardianship, and witness representation. Provide contracted representation in juvenile proceedings for delinquency, dependency, severance, and mental health commitments. Maintain a list of qualified consultants for ancillary service providers (paralegals, investigators, and mitigation specialists) who are part of the criminal defense team. Provide effective, quality representation to individuals eligible for court appointed counsel in Pima County and adhere to the applicable standards of conduct and representation as set forth in the Arizona Rules of Professional Conduct, American Bar Association Guidelines for the Appointment & Performance of Defense Counsel in Death Penalty Cases, National Legal Aid and Defender Association Guidelines for Criminal Defense Representation, National Council of Juvenile and Family Court Judges "Resource Guidelines", American Bar Association Abuse and Neglect Standards, and Arizona Statewide Standards and Training Guidelines for Attorneys in Dependency Cases. Provide cost-efficient representation for individuals eligible for court appointed counsel in Pima County. Follow the procedures set forth in the Pima County Guidelines for Payment for extraordinary fees and ancillary expenses set forth in their contracts with Pima County.

Program Goals & Objectives

- Ensure that the appropriate office (Public Defender, Legal Defender, Legal Advocate, Office of Children's Counsel) or contract attorney is appointed to represent qualifying defendants at all levels of representation in the juvenile and criminal justice area

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Eligible individuals receiving qualified contract attorney representation for felony, first degree murder, and death penalty proceedings	100%	100%	100%
Eligible individuals receiving qualified contract attorney representation for dependency and severance proceedings in Juvenile Court	100%	100%	100%
Eligible individuals receiving qualified contract attorney representation for misdemeanor cases in Justice Court	100%	100%	100%
Felony cases appointed to contract counsel	2,932	3,879	3,405
Misdemeanor cases appointed to contract counsel	1,403	1,172	1,288
Probation cases appointed to contract counsel	477	705	591
Appeal cases appointed to contract counsel	20	21	21
Post-Conviction Relief Petition (Rule 32) cases appointed to contract counsel	158	185	172
Supportive Treatment and Engagement Program cases appointed	1	21	11
Dependency/Guardian ad Litem (GAL)/severance cases appointed to contract counsel	2,298	1,652	1,975
Juvenile delinquency cases appointed to contract counsel	145	124	135
Active death penalty cases appointed to contract counsel	1	1	0
Active death penalty appeal cases appointed to contract counsel	0	0	1
Active death penalty Rule 32 cases appointed to contract counsel	6	5	4

Program Summary

Department: Public Defense Services

Program: Office of Court Appointed Counsel

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	483,359	542,474	575,216
Operating Expenses	8,758,065	7,331,576	7,784,835
Total Program Expenditures	9,241,424	7,874,050	8,360,051
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	-	3,000	3,000
Charges for Services	853,835	859,400	859,400
Miscellaneous Revenue	12,359	700	700
Operating Revenue Sub-Total	866,194	863,100	863,100
General Fund Support	8,375,230	7,010,950	7,496,951
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	9,241,424	7,874,050	8,360,051
<u>Program Staffing FTEs</u>	8.00	8.00	8.00

Program Summary

Department: Public Defense Services

Program: PDS-Grants

Function

Ensure reasonable efforts are made to prevent removal of children from their families by the Department of Child Safety and finalize the permanency plan. Ensure parents and youth are engaged in and complying with dependency case plans.

Description of Services

Supplement and not supplant existing funding for parent and/or child representation through expanding, enhancing, or developing initiatives such as, but not limited to: establishing models that bring together attorneys, social workers, and parent advocates to form interdisciplinary representation teams; implementing a Parent Navigator Program; increasing rates for dependency contract attorneys; meeting timeframes mandated by the Arizona Revised Statutes, Title 8, Chapter 4, Articles 4, 5, 8, 9, 10 and 11, as well as all applicable court rules; enhancing representation through training and education; improving the ability of attorneys to manage their dependency case load; and improving attorney-client ratios.

Program Goals & Objectives

- Meet all mandated quarterly reporting requirements
- Increase PDS efficiencies by reviewing policies, consolidating resources, and ensuring compliance
- Hold regular meetings with program management
- Meet all mandated annual reporting requirements

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Quarterly Certificate of Expenditures completed	4	4	4
Annual Progress Report completed	yes	yes	yes
Procedures reviewed to increase efficiency	yes	yes	yes
Hold regular meetings with program management	yes	yes	yes

Program Expenditures by Object	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Personnel Services	353,431	1,513,917	1,047,424
Operating Expenses	945,003	1,063,739	1,092,540
Total Program Expenditures	1,298,434	2,577,656	2,139,964

Program Funding by Source

Revenues			
Intergovernmental	1,802,677	2,818,379	2,342,540
Investment Earnings	11,459	-	-
Grant Revenue Sub-Total	1,814,136	2,818,379	2,342,540
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(130,401)	(245,185)	(201,853)
Fund Balance Decrease/(Increase)	(385,301)	4,462	(723)
Other Funding Sources	-	-	-
Total Program Funding	1,298,434	2,577,656	2,139,964

Program Staffing FTEs	20.00	20.00	13.00
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Program Summary

Department: Public Defense Services

Program: Public Defender

Function

Provide quality legal representation to defendants entitled to court appointed counsel.

Description of Services

Represent adults charged with felonies and misdemeanors. Handle post-conviction relief matters and probation revocation cases. Represent juveniles charged with delinquencies and those facing transfer to adult court. Represent parents in dependency and severance cases and court proceedings for children in foster care and other out-of-home placements. Provide the highest quality legal representation by recruiting and retaining the most qualified and productive employees through a competitive pay plan, rewarding work environment, and comprehensive training opportunities.

Program Goals & Objectives

- Maintain an attorney retention rate of at least 90%
- Appoint quality legal representation to indigent parents in dependency cases
- Appoint quality legal representation to indigent citizens charged with a crime

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Attorney retention rate	67%	63%	90%
Felony cases appointed	7,579	9,013	8,296
Probation cases appointed	1,583	1,543	1,563
Supportive Treatment and Engagement Program cases appointed	337	821	579
Appeal cases appointed	17	11	10
Juvenile delinquency cases appointed	456	448	452
Dependency cases appointed	516	446	481
Post-Conviction Relief Petition (Rule 32) cases appointed	6	4	4
Misdemeanor cases appointed	228	161	194

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	12,704,865	14,402,575	13,926,339
Operating Expenses	1,613,542	1,804,088	1,747,269
Total Program Expenditures	14,318,407	16,206,663	15,673,608

Program Funding by Source

Revenues

Intergovernmental	79,358	34,040	34,040
Miscellaneous Revenue	1,996	700	700

Operating Revenue Sub-Total

Intergovernmental	56,509	45,000	44,000
Charges for Services	-	-	1,000
Investment Earnings	695	250	250
Miscellaneous Revenue	-	200	200

Special Programs Revenue Sub-Total

57,204	45,450	45,450
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Program Summary

Department: Public Defense Services

Program: Public Defender

General Fund Support	14,195,830	16,119,223	15,586,168
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(15,981)	7,250	7,250
Other Funding Sources	-	-	-
Total Program Funding	<u>14,318,407</u>	<u>16,206,663</u>	<u>15,673,608</u>
<hr/>			
<u>Program Staffing FTEs</u>	155.34	155.55	155.55

Program Summary

Department: Public Defense Services

Program: Public Defense Services

Function

Ensure quality legal representation for defendants entitled to court appointed counsel. Oversee budgets, planning, human resources, and other administrative functions.

Description of Services

Provide quality legal representation in an efficient, cost-effective manner for indigent individuals entitled to appointed counsel. Provide representation in the Superior Court, Juvenile Court, Justice Courts, the Arizona Court of Appeals, Arizona Supreme Court and, in certain circumstances, the federal courts. Provide contract attorneys for legal representation of defendants charged with criminal offenses in Superior, Juvenile, and Justice Courts. Represent children and parents in dependency and severance cases and court proceedings for children in foster care and other out-of-home placements. Provide legal services for adults who have mental illnesses and are unwilling or unable to voluntarily participate in treatment. Provide administrative support by reviewing contract compliance and reviewing and processing claims submitted by contract attorneys and other defense related professional services in seven functional areas including misdemeanor, felony, first degree murder, Title 36, Rule 32, Juvenile Court, and the Court of Appeals.

Program Goals & Objectives

- Increase PDS efficiencies by reviewing policies, consolidating resources and ensuring compliance
 - Meet all mandated reporting requirements
 - Maintain a reasonable average cost per case based on the type of proceeding
 - Hold regular meetings with program management
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Annual mandated reports completed per ARS 12-117	yes	yes	yes
Procedures reviewed to increase efficiency	yes	yes	yes
Hold regular meetings with program management	yes	yes	yes
Felony (including probation) average PDS cost per case	1,517	1,563	1,609
Post-Conviction PDS average cost per case	13,983	14,402	14,835
Juvenile delinquency PDS average cost per case	19,065	1,963	2,022
Dependency PDS average cost per case	2,300	2,369	2,440
Mental health PDS average cost per case	176	181	187
Misdemeanors PDS average cost per case	514	529	545

Program Summary

Department: Public Defense Services

Program: Public Defense Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	869,438	985,453	988,522
Operating Expenses	112,919	1,276,973	1,288,195
Total Program Expenditures	982,357	2,262,426	2,276,717
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	24,776	15,000	15,000
Miscellaneous Revenue	150	30	30
Operating Revenue Sub-Total	24,926	15,030	15,030
Intergovernmental	330,912	245,000	245,000
Investment Earnings	5,323	3,000	3,000
Special Programs Revenue Sub-Total	336,235	248,000	248,000
General Fund Support	950,559	1,091,326	1,105,617
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(329,363)	908,070	908,070
Other Funding Sources	-	-	-
Total Program Funding	982,357	2,262,426	2,276,717
<u>Program Staffing FTEs</u>	9.00	9.00	9.00

Program Summary

Department: Public Defense Services

Program: Public Fiduciary

Function

Accept Superior Court (Court) appointment to serve as conservator, guardian, and/or personal representative for decedent probates where there is no person or corporation qualified or willing to act.

Description of Services

Respond to inquiries from the public, receive and investigate referrals, determine eligibility for services, gather information to determine if adjudication proceedings are warranted, and locate family and/or friends of proposed wards, protected persons and decedents. Upon appointment, ensure that wards and protected persons reside in the least restrictive environment available. Manage wards and protected persons assets, income and disbursements. Seek income supplements and investigate the availability of public benefits on behalf of wards and protected persons. Monitor care and medical treatment of wards. File mandatory reports with the Court. Maintain or liquidate estate assets.

Program Goals & Objectives

- Complete a detailed inventory of assets and file the inventory report to the Court within 90 days of appointment on conservatorship and decedent probate appointments
- Develop client budgets within 90 days of appointment as conservator and file with the Court
- File Annual Guardianship Reports and Conservator Account Forms to the Court as scheduled
- Process case investigations regarding guardianship, conservatorship and decedent probate referrals within 30 days of receipt of all documents

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Probate investigations initiated and processed within 30 days of receipt of referral	100%	100%	100%
Annual reports to the Court filed on time	100%	100%	100%
Client budgets developed within 90 days of court appointment	100%	100%	100%
Inventories filed with the Court within 90 days of appointment	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,858,471	2,101,651	1,997,606
Operating Expenses	230,872	238,741	229,930
Total Program Expenditures	2,089,343	2,340,392	2,227,536

Program Funding by Source			
Revenues			
Charges for Services	470,141	450,000	450,000
Operating Revenue Sub-Total	470,141	450,000	450,000
General Fund Support	1,619,202	1,890,392	1,777,536
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	2,089,343	2,340,392	2,227,536

Program Staffing FTEs	28.00	28.00	28.00
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SHERIFF

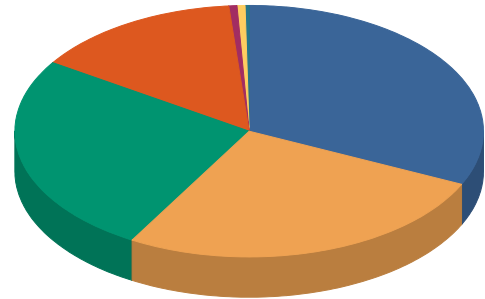
Expenses 171,880,456

Revenues 19,603,897

FTEs 1,477.50

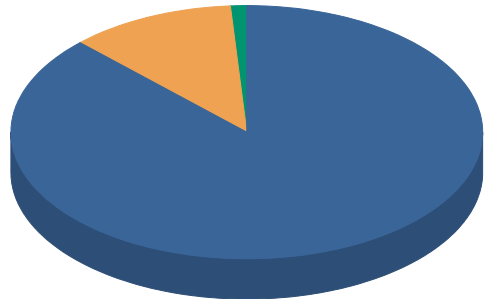
Expenditures By Program

■ Corrections	31.82%
■ Administrative	26.43%
■ Operations	25.93%
■ Investigations	14.34%
■ Forfeitures	0.73%
■ High Intensity Drug Trafficking Area - HIDTA	0.50%
■ Support Services Division	0.25%
Total:	100.00%



Sources of All Funding

■ General Fund Support	87.50%
■ Department Revenue	11.26%
■ Operating Transfers In	1.24%
Total:	100.00%



Function Statement:

As a leader in public safety, the Sheriff's Department (SD) is committed to serving with honor, courage, and integrity in the fight against crime, and to work relentlessly toward making the community safe for the people of Pima County.

Mandates:

ARS Title 11 Chapter 3 Article 2; ARS Title 13 - Criminal Code; ARS Title 31 - Prisons and Prisoners

Department Summary by Program

Department: Sheriff

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administrative	32,944,724	37,990,609	45,422,967
Corrections	47,480,711	50,734,851	54,695,405
Forfeitures	90,806	1,850,000	1,250,000
High Intensity Drug Trafficking Area - HIDTA	683,236	1,001,034	856,156
Investigations	22,816,329	24,642,029	24,655,838
Operations	42,126,323	45,826,584	44,570,090
Smart & Safe AZ-Prop 207	-	-	1,950,000
Support Services Division	445,600	430,000	430,000
Total Expenditures	<u>146,587,729</u>	<u>162,475,107</u>	<u>173,830,456</u>
<u>Funding by Source</u>			
Revenues			
Administrative	515,984	574,233	697,149
Corrections	9,835,396	9,819,386	13,394,090
Forfeitures	11,599	100,000	100,000
High Intensity Drug Trafficking Area - HIDTA	636,317	975,517	843,337
Investigations	1,012,481	1,243,338	1,063,183
Operations	1,254,354	1,603,871	1,306,138
Smart & Safe AZ-Prop 207	1,402,262	-	1,200,000
Support Services Division	1,148,883	1,000,000	1,000,000
Total Revenues	<u>15,817,276</u>	<u>15,316,345</u>	<u>19,603,897</u>
General Fund Support	132,153,327	145,940,002	152,271,791
Net Operating Transfers In/(Out)	(636,008)	335,500	523,000
Fund Balance Decrease/(Increase)	(1,422,274)	883,260	1,431,768
Other Funding Sources	675,408	-	-
Total Program Funding	<u>146,587,729</u>	<u>162,475,107</u>	<u>173,830,456</u>
<u>Staffing (FTEs) by Program</u>			
Administrative	302.00	310.00	380.00
Corrections	553.75	557.00	503.25
High Intensity Drug Trafficking Area - HIDTA	10.00	10.00	10.00
Investigations	257.00	240.00	234.75
Operations	341.75	357.50	349.50
Total Staffing (FTEs)	<u>1,464.50</u>	<u>1,474.50</u>	<u>1,477.50</u>

Program Summary

Department: Sheriff

Program: Administrative

Function

Provide executive, administrative, and support services to uphold and maintain the Sheriff's Department mission.

Description of Services

Provide a comprehensive menu of executive, administrative, technical, investigative, and other services in support of the Sheriff's Department mission. Provide executive leadership, direction, and vision to uphold the department's mission and objectives. Compile, process, and analyze financial transactions including accounts payable, payroll, travel, contracts, purchasing cards, intergovernmental agreements, state and federal grants, and revenues. Provide research to identify funding opportunities and complete applications for state and federal grants. Provide relevant, reliable, and timely financial information to staff, management, Pima County, outside law enforcement agencies, and the Federal Government. Prepare the annual departmental budget.

Handle personnel related actions including hiring, terminations, promotions, demotions, transfers, and pay adjustments while ensuring compliance with Equal Employment Opportunity requirements. Conduct and coordinate all investigations authorized by the Sheriff, including citizen complaints, breach of personal integrity by department members, personal harassment, threats, false accusations, and internal security. Maintain necessary investigative files to facilitate its operation. Review internal control procedures for department sections and units. Provide basic, advanced, and in-service training for law enforcement, corrections, and civilian personnel. Coordinate all operational and training activities conducted at the shooting range. Implement risk management procedures to reduce work related injuries, vehicle collisions, and ensure compliance with Occupational Safety and Health Administration rules. Maintain record keeping functions associated with arrest warrants, court orders, stolen/stored vehicles, missing persons, and stolen property.

Provide for the acquisition, receiving, distribution, maintenance, and disposal (if necessary) of all assets (fixed and consumable). Initiate, schedule, and manage facility projects, contracts, and maintenance. Perform all duties associated with fleet distribution, assessment, and collision tracking. Maintain auxiliary communication equipment distribution, tracking, and service. Provide comprehensive training to new staff to develop highly skilled public safety telecommunications specialists. Review and redact videos and images captured by body-worn cameras.

Coordinate extradition between the Pima County Attorney's office and various law enforcement agencies across the country, and victims' rights notifications required by Arizona law. Receive and report non-priority civil and criminal activity without direct intervention of a peace officer. Maintain records of 9-1-1 and law enforcement dispatch activities that reflect accurately the types of services requested and the services deployed in response. Provide various services and resources to the community such as a public information officer, crime prevention programs, and Sheriff Auxiliary Volunteers. Enhance an environment of civility in community schools by acting as a resource, mentor, teacher, and provider of law enforcement to schools, students, parents, and staff. Commit to improving the quality of life for the residents of Pima County through the tracking, triaging, and implementation of focused crime reduction efforts and coordination of resources in target areas.

Program Goals & Objectives

- Successfully pass annual record audits by the Federal Bureau of Investigation and Arizona Department of Public Safety
 - Dispatch all priority one calls within two minutes of receipt, and all other calls as soon as field resources are available
 - Maintain 100% accuracy of all computer entries
 - Provide reliable, professional, timely responses to 9-1-1 calls; dispatch law enforcement personnel and resources; and provide communications support to field units to ensure effective and timely completion of their tasks
 - Maintain and support the department's law enforcement records management and retrieval systems, which provide 24-hour access to criminal justice information
 - Enter arrest warrant data within six hours of receipt for felony warrants and court orders and within seven days for misdemeanor warrants
 - Respond to requests for confirmations of computer entries within designated time frames established by National Crime Information Center
 - Maintain 24 hours per day, seven days per week the interface to the Arizona Criminal Justice Information System (ACJIS), while fully complying with the most current ACJIS security policy
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Program Summary

Department: Sheriff

Program: Administrative

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Communications logged calls for service (Pima County Sheriff Department & Sahuarita Police Department)	125,355	125,500	125,500
9-1-1 calls served	219,341	219,500	219,500
Average pre-dispatch time on priority one calls (in seconds)	40	40	40
Average elapsed time for felony warrant entry (in hours)	6	6	6
ACJIS transactions completed	23,473	26,400	27,000
10-minute warrant confirmations	7,384	8,500	9,000
Achieve a low-risk rating from state and federal audits	yes	yes	yes
Access allowed to law enforcement database (24/7)	yes	yes	yes
Telephone services to all Sheriff Department facilities (24/7)	yes	yes	yes
Telephone service availability	100%	100%	100%
Access to Spillman Law Enforcement Database	yes	yes	yes
Civil enforcement protection orders/injunctions served	2,705	2,570	2,638
Civil enforcement tax revenue in dollars	2,766,691	1,749,165	2,257,928
Civil enforcement civil process revenue in dollars	200,365	207,848	201,107
Records section public records requests fulfilled	37,136	38,000	39,000
Extraditions/prisoner transports	746	950	1,050
Victims rights notifications	4,211	4,200	4,200
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	18,673,994	24,766,416	30,108,486
Operating Expenses	14,112,754	13,204,193	15,314,481
Capital Equipment > \$5,000	157,976	20,000	-
Total Program Expenditures	32,944,724	37,990,609	45,422,967
Program Funding by Source			
Revenues			
Charges for Services	306,921	306,910	324,160
Fines & Forfeits	14,614	10,000	10,000
Investment Earnings	215	-	-
Miscellaneous Revenue	68,947	50,000	50,000
Operating Revenue Sub-Total	390,697	366,910	384,160
Intergovernmental	124,837	207,323	312,989
Miscellaneous Revenue	450	-	-
Grant Revenue Sub-Total	125,287	207,323	312,989
General Fund Support	32,640,512	37,838,968	45,677,157
Net Operating Transfers In/(Out)	(220,347)	(422,500)	(951,450)
Fund Balance Decrease/(Increase)	8,575	(92)	111

Program Summary

Department: Sheriff
Program: Administrative

Other Funding Sources	-	-	-
Total Program Funding	<u>32,944,724</u>	<u>37,990,609</u>	<u>45,422,967</u>
Program Staffing FTEs	302.00	310.00	380.00

Program Summary

Department: Sheriff

Program: Corrections

Function

Provide custodial supervision of incarcerated persons for Pima County, the State of Arizona, and contracted municipalities under intergovernmental agreements. Provide inmate services and other administrative support for the Corrections Bureau.

Description of Services

Provide safe and secure detention of pretrial defendants, sentenced inmates, juveniles, and in-custody inmates awaiting transfer to their institutions or remanded to Pima County. Perform inmate records management, inmate booking, inmate food services, commissary operations, inmate laundry and supplies, facilities maintenance and improvements, environmental services, construction coordination, judicial security, inmate due process, and transportation to the Superior Court (Court) and Arizona Department of Correction facilities. Provide intelligence information gathering, administrative segregation, booking and intake identification, home detention, inmate religious and educational programs, and inmate classification. Maintain medical services section, including detox management, infirmary and clinic, return to competency program, custodial care for juvenile inmates, and custodial care for inmates on suicide watch and/or diagnosed as mentally ill. Maintain all administrative planning, policies, and procedures. Meet basic human needs and maintain the rights of all inmates. Compile and submit the required data for reimbursement from the Social Security Administration.

Program Goals & Objectives

- Transport inmates to Court and to other detention facilities in a safe, efficient manner
 - Prevent suicides of individuals in custody
 - Provide necessary and timely medical evaluation and care to inmates
 - Provide safe and secure housing of inmates, while maintaining the rights of inmates at all times
 - Ensure no inmate escapes
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Inmates booked	28,100	30,561	30,562
Average daily inmate population	1,681	1,832	1,832
Inmate Court transports	5,306	10,779	6,084
Escapes (not failures to return)	1	1	1
Serious injuries to staff	6	8	8
Suicides	1	2	2
Erroneous releases	5	3	2
Failure to release (cases)	6	5	5

Program Summary

Department: Sheriff
Program: Corrections

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	36,987,338	40,363,078	43,071,520
Operating Expenses	10,358,419	9,671,773	10,423,885
Capital Equipment > \$5,000	134,954	700,000	1,200,000
Total Program Expenditures	47,480,711	50,734,851	54,695,405
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	704,959	250,000	500,000
Charges for Services	6,586,612	6,908,000	6,908,000
Miscellaneous Revenue	29,038	40,000	40,000
Operating Revenue Sub-Total	7,320,609	7,198,000	7,448,000
Intergovernmental	337,404	350,000	3,646,250
Charges for Services	1,971,761	2,010,000	2,010,000
Investment Earnings	25,941	29,000	29,000
Miscellaneous Revenue	24,026	25,000	25,000
Special Programs Revenue Sub-Total	2,359,132	2,414,000	5,710,250
Intergovernmental	155,655	207,386	235,840
Grant Revenue Sub-Total	155,655	207,386	235,840
General Fund Support	38,006,662	41,223,349	41,046,678
Net Operating Transfers In/(Out)	(154,666)	(1,072,000)	(172,000)
Fund Balance Decrease/(Increase)	(206,681)	764,116	426,637
Other Funding Sources	-	-	-
Total Program Funding	47,480,711	50,734,851	54,695,405
<u>Program Staffing FTEs</u>	553.75	557.00	503.25

Program Summary

Department: Sheriff
Program: Forfeitures

Function

Enhance law enforcement and public safety services through state and federal forfeiture proceeds.

Description of Services

Receive allocations of anti-racketeering monies from the State and various federal agencies as ordered by the courts. Anti-racketeering monies are deposited in the County Attorney's Anti-Racketeering Revolving Fund, where they are recorded and tracked in different subaccounts. Expenditures incurred by the Sheriff's Department are reimbursed from these subaccounts after the charges are reviewed by the County Attorney's Office.

Program Goals & Objectives

- Enhance law enforcement and public safety services through the use of forfeiture proceeds

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
None Submitted	n/a	n/a	n/a

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	80,701	950,000	700,000
Capital Equipment > \$5,000	10,105	900,000	550,000
Total Program Expenditures	90,806	1,850,000	1,250,000
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	-	100,000	100,000
Investment Earnings	9	-	-
Miscellaneous Revenue	11,590	-	-
Special Programs Revenue Sub-Total	11,599	100,000	100,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	1,750,000	1,150,000
Fund Balance Decrease/(Increase)	79,207	-	-
Other Funding Sources	-	-	-
Total Program Funding	90,806	1,850,000	1,250,000

Program Summary

Department: Sheriff

Program: High Intensity Drug Trafficking Area - HIDTA

Function

Request and receive High Intensity Drug Trafficking Area (HIDTA) grants awarded by the Federal Government.

Description of Services

Account for federal funds awarded by HIDTA grant funding, allocating funds to supplement law enforcement operations and combat drug trafficking in the southwest border areas.

Program Goals & Objectives

- Prepare annual budgets to request HIDTA funds for the department
- Use HIDTA funds to pay for salaries, overtime, law enforcement equipment, and other investigative costs to combat drug trafficking in the southwest border areas
- Comply with federal rules and guidelines regarding allowable costs and proper accounting procedures for the HIDTA funds

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
None Submitted	n/a	n/a	n/a

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	576,535	933,034	822,156
Operating Expenses	106,701	68,000	34,000
Total Program Expenditures	683,236	1,001,034	856,156
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	636,317	975,517	843,337
Grant Revenue Sub-Total	636,317	975,517	843,337
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	46,919	25,517	12,819
Other Funding Sources	-	-	-
Total Program Funding	683,236	1,001,034	856,156

<u>Program Staffing FTEs</u>	10.00	10.00	10.00
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Program Summary

Department: Sheriff

Program: Investigations

Function

Conduct investigations, including criminal, narcotics, and special investigations. Provide technical support functions for the department.

Description of Services

Investigate violations of state law with the goal of identifying offenders and presenting accurate, sufficient, and relevant information to the County Attorney to facilitate prosecution, if deemed appropriate. Coordinate and serve as liaison with other local, state, and federal groups and agencies to plan for and manage emergencies. Provide investigative services to law enforcement partners including the Fugitive Investigations Strike Team, Counter Narcotics Alliance, mental health support teams, and night detectives. Provide investigative support for cases that include homicide, cold case homicide, robbery/assault, domestic violence, burglary, crimes against children, sex crimes, auto theft, arson, fraud, narcotics, border interdiction, financial investigations, critical incidents, and economic crimes. The Pima Regional Critical Incident Team is responsible for investigating all officer involved critical incidents and in-custody deaths occurring within the Pima County region when requested to do so.

Provide expert technical crime scene processing and evidence gathering services. On behalf of the state, provide electronic fingerprint identification services for local law enforcement agencies to aid in the identification of suspects and prisoners. Process departmental requests for public relations photography services. Provide automated fingerprint services, including fingerprint preparation, electronic submission to the state database, and comparison services. Positively identify inmates booked into the Pima County Adult Detention Center by agencies served under intergovernmental agreements prior to their release. Provide statutorily mandated sex offender registration services.

Maintain a system of secure, safe, and efficient storage of property and evidence coming into possession of the department by providing laboratory evidence analysis services, maintaining accurate records, allowing lawful access to evidence, and providing for lawful disposal of unneeded property. Barcode all new and existing property, and evidence inventory to improve the department's ability to manage warehouse inventory operations, and to provide real-time information to detectives and other personnel about the status of individual pieces of evidence. Develop and implement a property disposal policy consistent with state law that will emphasize sale of property authorized for disposal to benefit the General Fund.

Serve or return to the court common legal processes (summons, subpoena, citation, order, notice, etc.) received by the Sheriff for service. Collect delinquent tax or clear delinquent tax warrants issued to the Sheriff for collection. Collect, process, maintain, and disseminate criminal and traffic information generated by the department. Disseminate law enforcement records as requested by entitled public persons and criminal justice agencies. Perform quality control and make corrections to incident reports per deputy instructions. Provide courtroom testimony as required by subpoena. Process and distribute incoming documents as required by other agencies. Administer document transfer and retention schedules. Submit Uniform Crime Reports and transcribe law enforcement reports, enter physical and out of custody arrest records into the database, and disseminate reports to law enforcement investigations and criminal justice processes.

Program Goals & Objectives

- Provide timely customer service to internal and external clients
 - Provide investigative services and support to the department and Pima County
 - Improve calendar year clearance rates for violent, economic, and narcotics/special investigations crimes
 - Continue to improve automated processes to compile, analyze, and store evidentiary items and data
 - Provide crime scene processing and evidence gathering 24 hours a day, seven days a week
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Clearance rate - violent crimes	72%	74%	75%
Clearance rate - property crimes	56%	58%	60%
Clearance rate - special investigations	97%	97%	97%

Program Summary

Department: Sheriff

Program: Investigations

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	20,297,730	21,835,915	21,994,283
Operating Expenses	2,518,599	2,706,114	2,586,555
Capital Equipment > \$5,000	-	100,000	75,000
Total Program Expenditures	22,816,329	24,642,029	24,655,838
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	19,303	18,000	18,000
Intergovernmental	40,504	50,000	50,000
Charges for Services	74,127	93,000	63,000
Investment Earnings	413	-	-
Miscellaneous Revenue	247,624	110,000	110,000
Operating Revenue Sub-Total	381,971	271,000	241,000
Intergovernmental	630,510	972,338	822,183
Grant Revenue Sub-Total	630,510	972,338	822,183
General Fund Support	21,732,483	23,330,761	23,525,351
Net Operating Transfers In/(Out)	58,950	60,000	60,000
Fund Balance Decrease/(Increase)	12,415	7,930	7,304
Other Funding Sources	-	-	-
Total Program Funding	22,816,329	24,642,029	24,655,838
<u>Program Staffing FTEs</u>	257.00	240.00	234.75

Program Summary

Department: Sheriff

Program: Operations

Function

Provide emergency, non-emergency, and other public safety services to the unincorporated areas of Pima County.

Description of Services

Deploy commissioned deputies to preserve the peace, arrest criminals, and prevent/suppress breaches of the peace. Work with community partners to improve interaction with the service population, identify problem areas, and respond accordingly. Provide specially trained deputies for specialized responses/functions such as: motorcycle enforcement, traffic investigations, driving while under the influence, search and rescue, school resource, air unit, bomb squad, canine, hostage negotiations, and special weapons and tactics.

Program Goals & Objectives

- Answer emergency and non-emergency calls for services from the public as quickly as possible
 - Conduct proactive patrols 24 hours a day, 7 days a week
 - Provide specialized law enforcement support and services to unincorporated Pima County
 - Enforce Arizona state laws and county ordinances
 - Investigate traffic incidents
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Calls for service - Patrol Division	118,529	119,558	119,093
Arrests - Patrol Division	6,664	8,410	7,537
On-site calls - Patrol Division	7,431	9,548	8,489
Response time in minutes (metro) - Patrol Division	3	3	3
Response time in minutes (Countywide) - Patrol Division	4	4	3
Calls for service - Special Operations Section	6,000	6,000	6,000
Arrests - Special Operations Section	900	1,000	1,000
On-Site calls - Special Operations Section	1,200	1,200	1,200
Calls for service - Tactical Response Section	5,611	2,300	6,000
Arrests - Tactical Response Section	72	145	125
On-Site calls - Tactical Response Section	176	250	250
Air Unit Flights - Tactical Response Section	751	1,800	1,500
Air Unit Flight Hours - Tactical Response Section	1,335	2,000	1,800

Program Summary

Department: Sheriff
Program: Operations

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	33,203,325	37,210,139	36,534,174
Operating Expenses	7,918,471	8,236,445	8,035,916
Capital Equipment > \$5,000	1,004,527	380,000	-
Total Program Expenditures	42,126,323	45,826,584	44,570,090
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	(314,972)	700,000	-
Charges for Services	1,672	-	-
Fines & Forfeits	1,905	3,000	3,000
Miscellaneous Revenue	42,280	-	-
Operating Revenue Sub-Total	(269,115)	703,000	3,000
Intergovernmental	416,599	339,871	170,000
Investment Earnings	1,193	-	-
Miscellaneous Revenue	72,680	20,000	20,000
Special Programs Revenue Sub-Total	490,472	359,871	190,000
Intergovernmental	1,032,984	541,000	1,113,138
Miscellaneous Revenue	13	-	-
Grant Revenue Sub-Total	1,032,997	541,000	1,113,138
General Fund Support	39,936,825	43,716,924	42,192,605
Net Operating Transfers In/(Out)	220,347	420,000	946,450
Fund Balance Decrease/(Increase)	39,389	85,789	124,897
Other Funding Sources	675,408	-	-
Total Program Funding	42,126,323	45,826,584	44,570,090
<u>Program Staffing FTEs</u>	341.75	357.50	349.50

Program Summary

Department: Sheriff

Program: Smart & Safe AZ-Prop 207

Function

Support law enforcement efforts and initiatives that increase public safety through state funds allocated by the 2020 passage of the Smart and Safe Arizona Act (Proposition 207).

Description of Services

Funds from the Smart and Safe Act are distributed under Arizona Revised Statute 36-2856 for excise tax revenue collected on all marijuana and marijuana products sold to consumers by marijuana establishments. Proposition 207 passed in November 2020 and resulted in the legalization, regulation and taxation on recreational marijuana and marijuana products.

Program Goals & Objectives

- Allocate state funds for personnel costs incurred while providing public safety activities as indicated in the provisions of Proposition 207

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
None Submitted	n/a	n/a	n/a

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Capital Equipment > \$5,000	-	-	1,950,000
Total Program Expenditures	-	-	1,950,000
Program Funding by Source			
Revenues			
Intergovernmental	1,402,262	-	1,200,000
Special Programs Revenue Sub-Total	1,402,262	-	1,200,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(1,402,262)	-	750,000
Other Funding Sources	-	-	-
Total Program Funding	-	-	1,950,000

Program Summary

Department: Sheriff

Program: Support Services Division

Function

Account and process the receipts and expenditures to impound in accordance with Arizona state laws.

Description of Services

Provide towing and storage services for privately owned vehicles to comply with the mandatory immobilization statutes under Arizona Revised Statute (ARS) 28-3511 and to provide auction services for abandoned and seized vehicles.

Program Goals & Objectives

- Remove abandoned or inoperable vehicles from roadways to ensure traffic safety and enforcement of the mandatory immobilization law under ARS 28-3511

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
None Submitted	n/a	n/a	n/a

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	445,600	430,000	430,000
Total Program Expenditures	445,600	430,000	430,000

<u>Program Funding by Source</u>			
Revenues			
Charges for Services	160,519	170,000	170,000
Miscellaneous Revenue	2,636	-	-
Operating Revenue Sub-Total	163,155	170,000	170,000
Intergovernmental	123,906	130,000	130,000
Charges for Services	861,813	700,000	700,000
Investment Earnings	9	-	-
Special Programs Revenue Sub-Total	985,728	830,000	830,000
General Fund Support	(163,155)	(170,000)	(170,000)
Net Operating Transfers In/(Out)	(540,292)	(400,000)	(510,000)
Fund Balance Decrease/(Increase)	164	-	110,000
Other Funding Sources	-	-	-
Total Program Funding	445,600	430,000	430,000

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SUPERIOR COURT

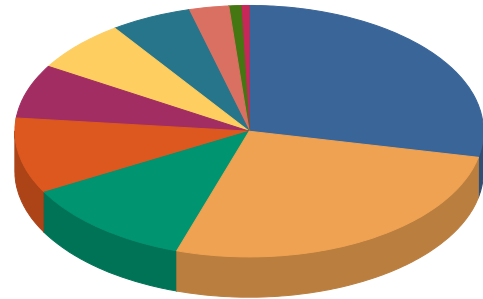
Expenses 65,523,639

Revenues 18,671,594

FTEs 696.95

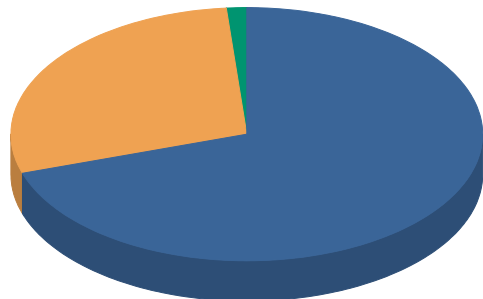
Expenditures By Program

■ Adjudication	28.29%
■ Adult Probation Field & Operations	26.75%
■ Information Services	12.04%
■ Administration	9.48%
■ Adult Probation Court Services	7.10%
■ Pretrial Services	6.52%
■ Trial Services	5.71%
■ Conciliation Court	2.64%
■ Law Library	1.03%
■ Fill The Gap - Other Courts	0.44%
Total:	100.00%



Sources of All Funding

■ General Fund Support	69.99%
■ Department Revenue	28.49%
■ Fund Balance Support	1.52%
Total:	100.00%



Function Statement:

Adjudicate cases in which exclusive jurisdiction is not vested in another court. Provide administrative services and automated information systems to the court. Provide interpreting services to non-English speaking and hearing impaired defendants, witnesses, and victims. Provide mediation, marriage/divorce counseling, and custody/visitation evaluations. Provide library facilities and assist in the retrieval of information. Provide jurors for Superior Court, Justice Courts, and Tucson Municipal Court. Publish the daily calendar, collect, and analyze statistics, and manage the daily calendars for Superior Court divisions. Conduct investigations of defendants and provide supervision of probationers. Provide information about arrestees and detainees to the judicial divisions and monitor compliance with conditions of release.

Mandates:

ARS Title 8 Children; Title 12 Courts and Civil Proceedings; Title 13 Criminal Code; Title 14 Trusts, Estates, and Protective Proceedings; Title 21 Juries; Title 25 Marital and Domestic Relations; Title 31 Prisons and Prisoners; Title 41 State Government

Department Summary by Program

Department: Superior Court

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Adjudication	16,232,113	17,261,026	18,520,450
Administration	5,166,749	5,725,672	6,217,914
Adult Probation Court Services	4,110,381	4,470,966	4,653,609
Adult Probation Field & Operations	15,923,629	18,078,423	17,527,703
Conciliation Court	1,415,236	1,715,949	1,730,636
Fill The Gap - Other Courts	438,284	501,043	288,539
Information Services	6,638,700	6,042,736	9,194,127
Law Library	570,203	607,866	671,773
Pretrial Services	3,709,295	4,179,895	4,274,784
Trial Services	3,478,911	3,736,604	3,744,104
Total Expenditures	<u>57,683,501</u>	<u>62,320,180</u>	<u>66,823,639</u>
<u>Funding by Source</u>			
Revenues			
Adjudication	1,633,872	1,783,309	1,705,509
Administration	75,589	52,000	27,060
Adult Probation Court Services	1,516,830	1,538,500	1,525,000
Adult Probation Field & Operations	12,884,554	13,655,009	13,419,713
Conciliation Court	688,426	650,930	647,124
Information Services	405,246	390,000	927,000
Law Library	283,319	243,500	280,000
Pretrial Services	240,061	278,341	140,188
Total Revenues	<u>17,727,897</u>	<u>18,591,589</u>	<u>18,671,594</u>
General Fund Support	40,257,410	42,795,417	46,661,917
Net Operating Transfers In/(Out)	(16,749)	(25,913)	(7,100)
Fund Balance Decrease/(Increase)	(285,057)	959,087	1,497,228
Other Funding Sources	-	-	-
Total Program Funding	<u>57,683,501</u>	<u>62,320,180</u>	<u>66,823,639</u>
<u>Staffing (FTEs) by Program</u>			
Adjudication	156.95	156.05	158.00
Administration	58.00	67.00	68.00
Adult Probation Court Services	54.00	53.00	53.00
Adult Probation Field & Operations	208.20	210.20	212.95
Conciliation Court	17.00	18.00	18.00
Fill The Gap - Other Courts	4.00	4.00	4.00
Information Services	36.00	55.00	64.00

Department Summary by Program

Law Library	5.00	5.00	5.00
Pretrial Services	57.48	57.99	61.00
Trial Services	50.71	50.75	53.00
Total Staffing (FTEs)	647.34	676.99	696.95

Program Summary

Department: Superior Court

Program: Adjudication

Function

Adjudicate all cases filed in the Superior Court.

Description of Services

Adjudicate cases in which exclusive jurisdiction is not vested in another court, cases of equity and of law which involve title to or possession of real property, cases involving the legality of any tax imposed or assessment, cases involving the legality of any toll or municipal ordinance, cases in which the demand or value of property in controversy amounts to \$5,000 or more, and criminal felony and misdemeanor cases not otherwise provided for by law.

Program Goals & Objectives

- Provide court reporter coverage for all hearings statutorily requiring a court reporter
- Provide timely, fair, and efficient administration of justice under the law, in a manner that instills and sustains the public's confidence in the judicial system

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Cases filed	25,952	26,645	26,642
Cases pending	27,100	29,170	31,467
Cases disposed	24,512	24,574	24,345
Clearance rate of dispositions to filings	95%	92%	91%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	13,791,437	14,910,687	16,179,354
Operating Expenses	2,440,676	2,350,339	2,341,096
Total Program Expenditures	16,232,113	17,261,026	18,520,450
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	289,965	300,000	300,000
Charges for Services	131,377	100,000	177,728
Miscellaneous Revenue	170,073	195,000	135,000
Operating Revenue Sub-Total	591,415	595,000	612,728
Intergovernmental	905,356	1,026,896	917,781
Investment Earnings	4,903	10,452	5,100
Special Programs Revenue Sub-Total	910,259	1,037,348	922,881
Intergovernmental	132,198	150,961	169,900
Grant Revenue Sub-Total	132,198	150,961	169,900
General Fund Support	14,936,514	15,945,327	17,114,085
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(338,273)	(467,610)	(299,144)
Other Funding Sources	-	-	-

Program Summary

Department: Superior Court

Program: Adjudication

Total Program Funding	16,232,113	17,261,026	18,520,450
Program Staffing FTEs	156.95	156.05	158.00

Program Summary

Department: Superior Court

Program: Administration

Function

To provide administrative support to the presiding judge, the court, and its administrative and judicial divisions.

Description of Services

Provide overall administration, mental health coordination, human resources management, training and education, facility and resource management, and financial management to all court departments. Ensure the security of citizens and staff occupying or visiting court facilities. Continue efforts to obtain outside funding in support of court operations. Ensure all mandated services are provided. Establish protocols for achieving mandates with continuing efforts. Enhance responsiveness to the needs of the judicial divisions. Maintain suitable facilities in which to hold court. Procure necessary goods and services for Superior, Juvenile, and Justice Courts. Provide clinical advice and assessments to ensure that the court is receiving mental health reports and evaluations that are of the highest quality.

Program Goals & Objectives

- Support judicial and administrative divisions by recruiting for various classifications (involving multiple individual openings per classification); process sufficient applications to fill all openings as needed
 - Provide financial information to facilitate optimum use of court funds
 - Submit financial reports by deadlines
 - Assist employees with annual Administrative Office of the Courts and Council on Judicial Education and Training (COJET) and local educational compliance
 - Perform background checks on new employees
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Recruiting/selection for open positions	295	300	310
Compliance rate of employees with COJET requirements	100%	100%	100%
Financial reports filed timely	100%	100%	100%

Program Summary

Department: Superior Court

Program: Administration

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	4,576,023	5,187,380	5,794,359
Operating Expenses	529,537	538,292	423,555
Capital Equipment > \$5,000	61,189	-	-
Total Program Expenditures	5,166,749	5,725,672	6,217,914
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	3,706	2,000	2,000
Operating Revenue Sub-Total	3,706	2,000	2,000
Intergovernmental	763	-	10,000
Investment Earnings	3	-	60
Miscellaneous Revenue	3,165	-	-
Special Programs Revenue Sub-Total	3,931	-	10,060
Intergovernmental	50,627	50,000	15,000
Miscellaneous Revenue	17,325	-	-
Grant Revenue Sub-Total	67,952	50,000	15,000
General Fund Support	5,104,477	5,673,672	6,198,914
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(13,317)	-	(8,060)
Other Funding Sources	-	-	-
Total Program Funding	5,166,749	5,725,672	6,217,914
<u>Program Staffing FTEs</u>	58.00	67.00	68.00

Program Summary

Department: Superior Court

Program: Adult Probation Court Services

Function

Probation officers assigned to the Court Services Division (CSD) conduct investigations and write presentence reports on defendants. These reports include a description of the offense, its impact on the victim(s), an assessment of the defendant's risk factors and criminogenic needs, potential sentencing options and other information relevant to the sentencing process. Typically, ninety-four percent (94%) of all criminal defendants enter guilty pleas in lieu of going to trial. As such, the presentence report provides objective information to support the sentence ultimately imposed.

Description of Services

Complete and deliver presentence reports to the court. Conduct investigations and compile comprehensive background reports on defendants. Prepare presentence reports which include a comprehensive statement of the offense, the impact on any victim, an assessment of the defendant's risk factors and criminogenic needs, and other information relevant to the sentencing process.

Program Goals & Objectives

- Deliver presentence reports to the court two (2) days prior to sentencing
- Use evidence-based criminogenic factors to shorten presentence reports and reduce time required to prepare reports
- Maintain annual cost savings to the County on jail reduction cases and increase those savings through planned technology enhancements (automation of Sentencing Notification Form)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of presentence reports	3,564	3,671	3,855
Reports delivered within guidelines	99%	99%	99%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,884,573	4,223,485	4,465,504
Operating Expenses	225,808	247,481	188,105
Total Program Expenditures	4,110,381	4,470,966	4,653,609
Program Funding by Source			
Revenues			
Miscellaneous Revenue	10	-	-
Operating Revenue Sub-Total	10	-	-
Charges for Services	1,512,319	1,535,000	1,520,000
Investment Earnings	4,501	3,500	5,000
Special Programs Revenue Sub-Total	1,516,820	1,538,500	1,525,000
General Fund Support	2,551,155	2,819,922	2,870,812
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	42,396	112,544	257,797
Other Funding Sources	-	-	-
Total Program Funding	4,110,381	4,470,966	4,653,609

Program Summary

Department: Superior Court

Program: Adult Probation Court Services

<u>Program Staffing FTEs</u>	54.00	53.00	53.00
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Program Summary

Department: Superior Court

Program: Adult Probation Field & Operations

Function

Serve the court to actively promote community safety, facilitate positive behavioral change in probationers, and respect victim rights.

Description of Services

Assess the probationers' risk to the community and provide appropriate supervision. Address the probationers' identified needs by implementing outcome-based supervision plans designed to bring about lasting behavioral change. Improve services by participating in the research, development, and advancement of community supervision through evidence-based practices. Provide specialized services, including Drug Court, that address specific offender populations, chronic driving under the influence offenders, the special learning needs population, those with severe mental health issues, those that abuse illegal substances, those convicted of sex or sex-related crimes, and domestic violence offenders.

Program Goals & Objectives

- Continue community restitution involvement to reduce crime in targeted areas
 - Provide the appropriate level of service to those that present a risk to the community utilizing evidence-based practices that enhance successful probation completion
 - Continue association with the fugitive Investigative Strike Team and maintain our superior rate of absconder apprehension
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Percent of successful exits from probation	78%	82%	81%
Percent of Court-ordered community restitution hours completed	35%	32%	34%
Absconders arrested as a percentage of warrants issued	91%	90%	89%

Program Summary

Department: Superior Court

Program: Adult Probation Field & Operations

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	14,164,380	16,310,530	15,686,536
Operating Expenses	1,721,760	1,767,893	1,841,167
Capital Equipment > \$5,000	37,489	-	-
Total Program Expenditures	15,923,629	18,078,423	17,527,703
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	-	1,500	1,500
Fines & Forfeits	87	-	-
Miscellaneous Revenue	6,990	4,000	6,000
Operating Revenue Sub-Total	7,077	5,500	7,500
Intergovernmental	11,271,671	12,109,801	12,047,395
Charges for Services	480,652	427,582	444,000
Investment Earnings	874	405	1,000
Miscellaneous Revenue	300	100	1,200
Special Programs Revenue Sub-Total	11,753,497	12,537,888	12,493,595
Intergovernmental	1,121,035	1,096,621	908,618
Miscellaneous Revenue	2,945	15,000	10,000
Grant Revenue Sub-Total	1,123,980	1,111,621	918,618
General Fund Support	3,496,845	3,875,494	3,582,801
Net Operating Transfers In/(Out)	(10,953)	(18,000)	(5,200)
Fund Balance Decrease/(Increase)	(446,817)	565,920	530,389
Other Funding Sources	-	-	-
Total Program Funding	15,923,629	18,078,423	17,527,703
<u>Program Staffing FTEs</u>	208.20	210.20	212.95

Program Summary

Department: Superior Court

Program: Conciliation Court

Function

Provide a continuum of alternative dispute resolution services in a safe, neutral setting that can help mitigate the financial and emotional costs imposed by ongoing litigation to families involved in pre-decree, post-decree, or paternity family law cases. Provide accurate and timely services and information to the family law bench to assist the court in making custody/parenting time decisions which are in the best interests of children, and which can substantially reduce time and expenses to the Superior Court.

Description of Services

Provide mandatory parent education classes, conciliation counseling, custody/parenting time mediation, custody/parenting time evaluation services, parenting coordination, and community education to parties involved in family law cases. Supply all services in English and/or Spanish. Assist parties to resolve their custody and parenting time disputes through a negotiated settlement process in a safe, neutral setting.

Program Goals & Objectives

- Assist parties to resolve their legal decision-making and parenting time disputes through a negotiated settlement process in a safe, neutral setting
 - Provide a continuum of alternative dispute resolution services to those involved in family law cases in the Superior Court in Pima County
 - Provide accurate and timely information to the family law bench to assist the judges in making legal decision-making/parenting time decisions for families
 - Conduct mandatory parent education classes for divorcing and unmarried (special paternity) parents involved in family law cases
 - Provide ongoing program oversight to ensure the proper and timely performance of all in-house and contract services
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Conciliation and counseling cases served	67	85	100
Mediation cases served	1,688	2,100	2,290
Domestic violence/appropriateness screenings conducted	2,022	2,500	2,720
Evaluation, child interviews, and parenting coordination cases served	267	315	330
Number of attendees	3,650	4,000	4,050

Program Summary

Department: Superior Court
Program: Conciliation Court

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,252,833	1,426,363	1,442,200
Operating Expenses	156,387	289,586	288,436
Capital Equipment > \$5,000	6,016	-	-
Total Program Expenditures	1,415,236	1,715,949	1,730,636
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	650,942	615,000	615,000
Investment Earnings	2,209	2,500	3,000
Miscellaneous Revenue	1,355	-	200
Special Programs Revenue Sub-Total	654,506	617,500	618,200
Intergovernmental	33,920	33,430	28,924
Grant Revenue Sub-Total	33,920	33,430	28,924
General Fund Support	737,480	890,053	908,473
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(10,670)	174,966	175,039
Other Funding Sources	-	-	-
Total Program Funding	1,415,236	1,715,949	1,730,636
<u>Program Staffing FTEs</u>	17.00	18.00	18.00

Program Summary

Department: Superior Court

Program: Fill The Gap - Other Courts

Function

Provide criminal case processing assistance to participating courts in Pima County. (Note: This program contains Fill the Gap budgets for all courts except Superior Court. The Superior Court Fill the Gap budget is included in the Adjudication program).

Description of Services

Continue efficient criminal case processing. This project is a multifaceted approach to improving criminal case processing and streamline workflow.

Program Goals & Objectives

- Provide criminal document images within six (6) hours of receiving document/minute entry distribution
- Provide probation supervision for Justice Courts

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Justice Court probationers supervised	306	197	200

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	354,881	382,625	195,313
Operating Expenses	83,403	118,418	93,226
Total Program Expenditures	438,284	501,043	288,539
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	438,284	501,043	288,539
Other Funding Sources	-	-	-
Total Program Funding	438,284	501,043	288,539

Program Staffing FTEs	4.00	4.00	4.00
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Program Summary

Department: Superior Court
Program: Information Services

Function

The Information Technology Services Division provides day-to-day maintenance support as well as coordinated strategic information technology system planning, analysis, development, and partner integration services in support of all court programs, infrastructure, and courtroom technology. The division's objective is to provide reliable, effective, and consistently high-quality systems and services to the court and the public.

Description of Services

Conduct day-to-day system and equipment installation, maintenance, operation, and administrative support for the court's data networking system, computers, and software application programs. Coordinate and provide technology related purchasing advice, customer support, and desktop application support services. Provide the court's presence on the Internet. Services include software requirement analysis, design, and development; hardware and software implementation; network connectivity installation and service; system operations and maintenance scheduling; security functions and backup/recovery procedures; and response to customer service requests for problem resolution.

Program Goals & Objectives

- Provide reliable, effective, and consistently high-quality technology systems and services to the court in a timely manner

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Total Help Desk Tickets - Superior Court	4,086	4,494	4,943
Total Help Desk Tickets - Juvenile Court	3,509	3,817	4,178

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	4,688,769	5,177,439	6,161,337
Operating Expenses	1,796,404	865,297	3,032,790
Capital Equipment > \$5,000	153,527	-	-
Total Program Expenditures	6,638,700	6,042,736	9,194,127

Program Funding by Source			
Revenues			
Charges for Services	378,056	360,000	920,000
Investment Earnings	2,190	5,000	7,000
Special Programs Revenue Sub-Total	380,246	365,000	927,000
Intergovernmental	25,000	25,000	-
Grant Revenue Sub-Total	25,000	25,000	-
General Fund Support	6,190,729	5,664,554	7,760,627
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	42,725	(11,818)	506,500
Other Funding Sources	-	-	-
Total Program Funding	6,638,700	6,042,736	9,194,127

Program Summary

Department: Superior Court
Program: Information Services

<u>Program Staffing FTEs</u>	36.00	55.00	64.00
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Program Summary

Department: Superior Court

Program: Law Library

Function

Serve as a gateway for access to justice by providing a variety of constituents with an up-to-date collection of Arizona's core legal materials, and assistance in the retrieval of information. Answer reference questions for patrons in person, on the telephone, or by e-mail, using best available resources, print or electronic. Assist in the selection and use of best electronic resources. Provide training to court staff and public on best use of Internet information resources, and databases such as Westlaw. Acquire and maintain judicial collections, and process judicial invoices for payment. Provide comprehensive services to patrons using the Resource Center. Offer alternative ways to access forms as well as alternative resources for forms not offered through the Resource Center. Offer referrals to appropriate legal advice agencies. Provide daily Domestic Relations and Minor Guardianship Legal Clinics in collaboration with Pima County Bar Foundation, Southern Arizona Legal Aid, and Step Up to Justice.

Description of Services

Provide a variety of constituents with an up-to-date collection of core legal material and assistance in the retrieval of information. Answer reference questions using best available resources, print or electronic. Offer assistance in selection and use of best electronic resources. Acquire, process, maintain, and inventory judicial collections. Offer alternative ways to access forms as well as resources for forms not offered in the self-service center. Offer referrals to appropriate legal advice agencies. Support biweekly domestic relations law clinics offered by two contracted agencies.

Program Goals & Objectives

- Continue respectful and beneficial customer service
- Promote access to justice and to provide an enhanced comprehensive user experience
- Ensure adequate supply of forms are available to all patrons

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Patrons contacting Law Library	65,000	73,000	79,000
Westlaw transactions	6,553	7,100	7,700
Packets of forms sold	4,600	4,750	4,900

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	308,965	335,795	401,268
Operating Expenses	261,238	272,071	270,505
Total Program Expenditures	570,203	607,866	671,773
Program Funding by Source			
Revenues			
Charges for Services	243,469	240,000	240,000
Investment Earnings	1,297	2,500	5,000
Miscellaneous Revenue	38,553	1,000	35,000
Special Programs Revenue Sub-Total	283,319	243,500	280,000
General Fund Support	260,769	281,952	345,605
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	26,115	82,414	46,168
Other Funding Sources	-	-	-

Program Summary

Department: Superior Court

Program: Law Library

Total Program Funding	570,203	607,866	671,773
Program Staffing FTEs	5.00	5.00	5.00

Program Summary

Department: Superior Court
Program: Pretrial Services

Function

Ensure the initial appearance court has accurate and timely information regarding release suitability for each felony, justice precinct misdemeanor, and domestic violence arrestees from Oro Valley, Marana, Sahuarita, Tucson, and South Tucson. Ensure the justice precinct misdemeanor arrestees are screened for release eligibility, and when appropriate, affect their immediate release. Eliminate any unnecessary pretrial detention for defendants receiving behavioral health treatment through Cenpatico. Reduce the issuance of bench warrants from the arraignment court to fifty percent (50%) of the level prior to the inception of this program. Arrange the self-surrender to the Court for Superior Court defendants who fail to appear at post arraignment hearings. Ensure that court-ordered conditions of release are being adhered to and violations are brought to the Court's attention in a timely manner for defendants the Court releases under the supervision of Pretrial Services.

Description of Services

Interview each felony and County misdemeanor defendant, and verify their stated community ties, research criminal history, and contact other third parties who might have information relevant to the release decision. Assess each defendant's risk for failure to appear and re-arrest, if released. Prepare a written report for the court of the findings and make a recommendation for release suitability. Screen County misdemeanor arrestees for eligibility for pre-release and release those suitable. Follow-up with those pre-released misdemeanor arrestees to remind them of their court date and monitor compliance of conditions of release for each defendant. Prepare for the court an updated report and recommendation on all motions to modify conditions of release initiated by the defense attorney. Minimize the issuance of warrants out of the arraignment court and arrange for self-surrender in Superior Court for those who unintentionally fail to appear. Reduce unnecessary pretrial detention by supervising defendants who have been granted non-financial release.

Program Goals & Objectives

- Provide bail recommendations to the court in felony cases so judges may set appropriate release conditions (goal is to interview ninety-nine percent (99%) of the felony arrestees booked into the jail and provide a written report to the court at the time of the scheduled initial appearance)
- Provide post-initial appearance bail recommendations for defendants in custody on a cash/money bond (goal is to provide a report in ninety-nine percent (99%) of these cases)
- Ensure at least seventy-five percent (75%) of those defendants' release by Pretrial Services make their next scheduled court appearance
- Reduce unnecessary pretrial detention by supervising defendants who have been granted non-financial release (help alleviate risk factors by monitoring the defendant and referring the individual to treatment for any self-identified substance abuse, mental health or behavioral health issues)
- Provide bail recommendations to the court in misdemeanor cases so judges may set appropriate release conditions (goal is to interview ninety-nine percent (99%) of the misdemeanor arrestees booked into the jail and provide a written report to the court at the time of the scheduled initial appearance, if the defendant is not release prior to the initial appearance)
- Release at least fifty percent (50%) of the judicial precinct misdemeanor arrests eligible for post-booking release

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Felony Initial appearance recommendations	8,836	10,260	10,500
Misdemeanor Reports Prepared	5,143	3,813	4,200
Defendants Released Pre-Booking	2,383	2,582	2,800

Program Summary

Department: Superior Court
Program: Pretrial Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	3,397,551	3,897,155	4,106,627
Operating Expenses	299,711	282,740	168,157
Capital Equipment > \$5,000	12,033	-	-
Total Program Expenditures	3,709,295	4,179,895	4,274,784
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	240,061	178,341	39,600
Miscellaneous Revenue	-	100,000	100,588
Grant Revenue Sub-Total	240,061	278,341	140,188
General Fund Support	3,500,530	3,907,839	4,136,496
Net Operating Transfers In/(Out)	(5,796)	(7,913)	(1,900)
Fund Balance Decrease/(Increase)	(25,500)	1,628	-
Other Funding Sources	-	-	-
Total Program Funding	3,709,295	4,179,895	4,274,784
<u>Program Staffing FTEs</u>	57.48	57.99	61.00

Program Summary

Department: Superior Court

Program: Trial Services

Function

Manage and provide qualified jurors to serve as petit and grand jurors.

Description of Services

Provide a verbatim record of court proceedings via the use of specialized equipment and training, and to provide transcripts from those hearings as requested. Deliver oral interpreting, written translation, and language services to over 46 court divisions and departments of Superior Court in 65 languages. Provide judges with technical assistance as required. Maintain and update Master Jury List, which consists of registered Pima County voters and persons licensed by the Arizona Department of Transportation. Summon enough prospective jurors to meet the needs of the Superior Court, Pima County Consolidated Justice Court, Green Valley Justice Court, and Arizona State and Pima County Grand Juries. Provide prospective jurors with information about dates of jury service, rules of jury service, and jury service procedures. Provide orientation for jurors and oversee them in the jury assembly room. Assist the public with directions, case status, and court procedures. Schedule a variety of hearings and process paperwork needed by the division. Review imaged documents and perform required data entry. Print and review calendars to assure documents are as error free as possible. Coordinate court activities with other court departments. Process all arbitration cases. Monitor and dispose of cases on the inactive calendar. Review caseloads for compliance and update database as required. Reassign cases or events as needed. Write and implement policy and procedures to achieve efficient case flow management. Design and conduct qualitative and quantitative research projects and surveys necessary to measure the effectiveness and efficiencies of selected court operations and departments or procedures. Record, maintain, and report all relevant statistical data needed to comply with federal and state grant requirements for annual reports. Establish and monitor quality control policies and procedures to ensure that the court's case management system (AGAVE) is managed effectively and efficiently.

Program Goals & Objectives

- Provide accurate oral interpretation for limited and non-English speaking court users
- Provide for interpretation and translation services in one hundred percent (100%) of cases
- Maintain ratio of jurors reporting to jurors empaneled to the extent possible in order to minimize the number of jurors required to report
- Provide the required number of qualified jurors for all jury trials in Arizona Superior Court in Pima County, Pima County Consolidated Justice Court, Green Valley Justice Court, and for State and County grand juries
- Provide court reporter coverage for all hearings statutorily requiring a court reporter

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Jurors reporting	1,103	1,150	1,200
Jurors drawn on cases	1,039	1,100	1,150
Total interpreting events - by staff and daily contractors	3,842	3,200	3,500
Mandated court reporter hearing coverage	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,386,260	3,658,058	3,664,842
Operating Expenses	92,651	78,546	79,262
Total Program Expenditures	3,478,911	3,736,604	3,744,104
General Fund Support	3,478,911	3,736,604	3,744,104
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

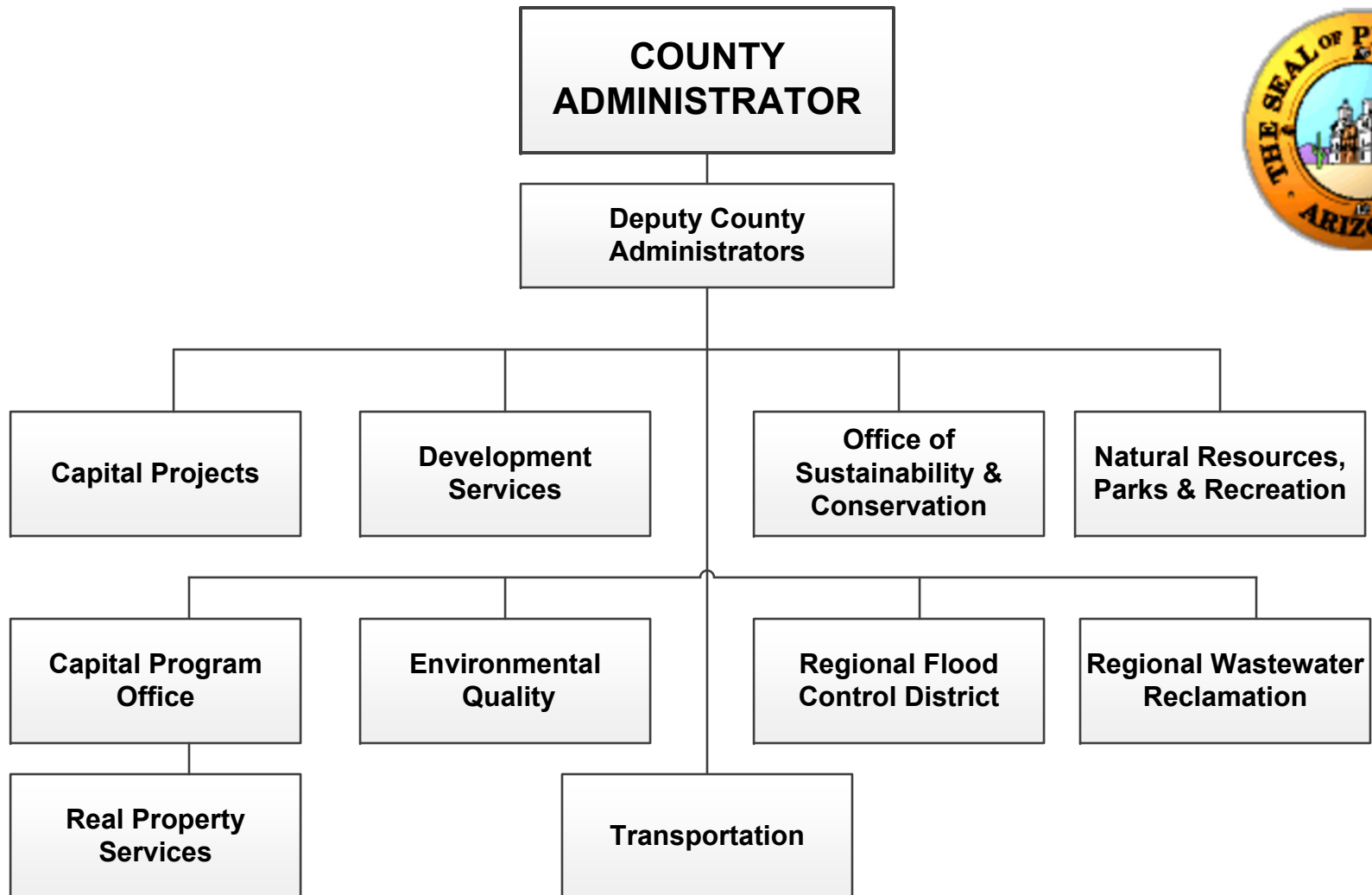
Program Summary

Department: Superior Court

Program: Trial Services

Total Program Funding	<u>3,478,911</u>	<u>3,736,604</u>	<u>3,744,104</u>
<u>Program Staffing FTEs</u>	50.71	50.75	53.00

PUBLIC WORKS ORGANIZATION CHART



Public Works Organization Chart July 01, 2023

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Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
<u>PUBLIC WORKS</u>						
Capital Program Office						
Capital Program Office	2,818,993	-	-	-	-	2,818,993
Total Capital Program Office	2,818,993	-	-	-	-	2,818,993
Capital Projects						
PW Capital Projects	-	-	-	171,687,795	-	171,687,795
Total Capital Projects	-	-	-	171,687,795	-	171,687,795
Development Services						
Permitting	-	-	-	-	5,621,082	5,621,082
Planning	-	-	-	-	2,244,717	2,244,717
Support	-	-	-	-	265,895	265,895
Total Development Services	-	-	-	-	8,131,694	8,131,694
Environmental Quality						
Administration	-	442,148	-	-	-	442,148
Air	-	2,244,331	-	-	-	2,244,331
Code Compliance	-	354,085	-	-	-	354,085
Communications & Outreach	-	331,080	-	-	-	331,080
Solid Waste Management	1,440,334	-	-	-	-	1,440,334
Tire Program Management	-	1,437,967	-	-	-	1,437,967
Water & Waste	-	757,334	-	-	-	757,334
Total Environmental Quality	1,440,334	5,566,945	-	-	-	7,007,279
Natural Resources, Parks & Recreation						
Departmental Services	3,602,133	1,433,371	-	-	-	5,035,504
Natural Resource Parks	3,694,168	6,246,449	-	-	-	9,940,617
Operations	8,720,802	-	-	-	-	8,720,802
Planning	-	1,162,861	-	-	-	1,162,861
Recreation	5,354,503	-	-	-	-	5,354,503
Total Natural Resources, Parks & Recreation	21,371,606	8,842,681	-	-	-	30,214,287

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Office of Sustainability & Conservation						
Conservation Science	405,506	-	-	-	-	405,506
Cultural Resources & Historic Preservation	521,068	-	-	-	-	521,068
Multi-Species Conservation Plan Section 10	231,515	-	-	-	-	231,515
Office of Sustainability & Conservation	369,790	500,000	-	-	-	869,790
Sustainability Programs	261,571	-	-	-	-	261,571
Total Office of Sustainability & Conservation	1,789,450	500,000	-	-	-	2,289,450
Real Property Services						
Real Property Services Administration	1,071,811	-	-	-	-	1,071,811
Real Property Services Tax Sales	37,698	-	-	-	-	37,698
Real Property Services-Grants	-	1,750,000	-	-	-	1,750,000
Total Real Property Services	1,109,509	1,750,000	-	-	-	2,859,509
Regional Flood Control District						
Canoa Ranch In-Lieu Fee	-	185,000	-	-	-	185,000
Design and Construction	-	731,444	-	-	-	731,444
Flood Control Support	-	4,600,128	-	-	-	4,600,128
Flood Warning	-	588,450	-	-	-	588,450
Hazard Mitigation	-	2,577,182	-	-	-	2,577,182
Infrastructure Maintenance	-	7,178,424	-	-	-	7,178,424
Regulatory	-	1,751,425	-	-	-	1,751,425
Total Regional Flood Control District	-	17,612,053	-	-	-	17,612,053
Regional Wastewater Reclamation						
Administration	-	-	-	-	49,825,392	49,825,392
Conveyance System	-	-	-	-	32,304,413	32,304,413
Technical Services & Engineering	-	-	-	-	12,568,052	12,568,052
Treatment Operations	-	-	-	-	81,331,074	81,331,074
Total Regional Wastewater Reclamation	-	-	-	-	176,028,931	176,028,931

Pima County
Summary of Expenditures by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Expenditures
Transportation						
Transportation	-	65,802,394	-	-	-	65,802,394
Total Transportation	-	65,802,394	-	-	-	65,802,394
TOTAL PUBLIC WORKS	28,529,892	100,074,073	-	171,687,795	184,160,625	484,452,385

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Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
<u>PUBLIC WORKS</u>						
Capital Projects						
Impact Fees	-	-	-	5,850,006	-	5,850,006
PW Capital Projects	-	-	-	2,912,002	-	2,912,002
Total Capital Projects	-	-	-	8,762,008	-	8,762,008
Development Services						
Permitting	-	-	-	-	9,618,818	9,618,818
Planning	-	-	-	-	688,492	688,492
Support	-	-	-	-	574,705	574,705
Total Development Services	-	-	-	-	10,882,015	10,882,015
Environmental Quality						
Administration	-	138,601	-	-	-	138,601
Air	-	2,026,655	-	-	-	2,026,655
Communications & Outreach	-	406,000	-	-	-	406,000
Tire Program Management	-	1,385,157	-	-	-	1,385,157
Water & Waste	-	1,060,600	-	-	-	1,060,600
Total Environmental Quality	-	5,017,013	-	-	-	5,017,013
Natural Resources, Parks & Recreation						
Departmental Services	-	1,149,275	-	-	-	1,149,275
Natural Resource Parks	-	1,434,558	-	-	-	1,434,558
Planning	-	9,800	-	-	-	9,800
Total Natural Resources, Parks & Recreation	-	2,593,633	-	-	-	2,593,633
Office of Sustainability & Conservation						
Cultural Resources & Historic Preservation	200	-	-	-	-	200
Multi-Species Conservation Plan Section 10	3,800	-	-	-	-	3,800
Office of Sustainability & Conservation	-	500,000	-	-	-	500,000
Total Office of Sustainability & Conservation	4,000	500,000	-	-	-	504,000

Pima County
Summary of Revenues by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total Revenues
Real Property Services						
Real Property Services American Battery Factory	460,705	-	-	-	-	460,705
Real Property Services Tax Sales	10,000	-	-	-	-	10,000
Real Property Services World View	1,047,960	-	-	-	-	1,047,960
Real Property Services-Grants	-	1,750,000	-	-	-	1,750,000
Total Real Property Services	1,518,665	1,750,000	-	-	-	3,268,665
Regional Flood Control District						
Canoa Ranch In-Lieu Fee	-	500,000	-	-	-	500,000
Design and Construction	-	40,000	-	-	-	40,000
Flood Control Support	-	31,296,520	-	-	-	31,296,520
Flood Warning	-	3,228,450	-	-	-	3,228,450
Hazard Mitigation	-	20,000	-	-	-	20,000
Infrastructure Maintenance	-	18,000	-	-	-	18,000
Total Regional Flood Control District	-	35,102,970	-	-	-	35,102,970
Regional Wastewater Reclamation						
Administration	-	-	-	-	183,126,386	183,126,386
Treatment Operations	-	-	-	-	3,000,000	3,000,000
Total Regional Wastewater Reclamation	-	-	-	-	186,126,386	186,126,386
Transportation						
Transportation	-	79,992,964	-	-	-	79,992,964
Transportation Grants	-	1,948,130	-	-	-	1,948,130
Total Transportation	-	81,941,094	-	-	-	81,941,094
TOTAL PUBLIC WORKS	1,522,665	126,904,710	-	8,762,008	197,008,401	334,197,784

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
<u>PUBLIC WORKS</u>						
Capital Program Office						
Capital Program Office	41.00	-	-	-	-	41.00
Total Capital Program Office	41.00	-	-	-	-	41.00
Development Services						
Permitting	-	-	-	-	44.50	44.50
Planning	-	-	-	-	9.48	9.48
Support	-	-	-	-	1.00	1.00
Total Development Services	-	-	-	-	54.98	54.98
Environmental Quality						
Administration	-	4.00	-	-	-	4.00
Air	-	18.00	-	-	-	18.00
Code Compliance	-	9.00	-	-	-	9.00
Solid Waste Management	3.00	-	-	-	-	3.00
Water & Waste	-	8.00	-	-	-	8.00
Total Environmental Quality	3.00	39.00	-	-	-	42.00
Natural Resources, Parks & Recreation						
Departmental Services	19.00	-	-	-	-	19.00
Natural Resource Parks	43.15	4.00	-	-	-	47.15
Operations	136.00	-	-	-	-	136.00
Planning	-	1.48	-	-	-	1.48
Recreation	79.65	-	-	-	-	79.65
Total Natural Resources, Parks & Recreation	277.80	5.48	-	-	-	283.28

Pima County
Summary of Full Time Equivalents by Fund and Program
Fiscal Year 2023/2024

Functional Area/Department/Program	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise	Total FTEs
Office of Sustainability & Conservation						
Conservation Science	4.00	-	-	-	-	4.00
Cultural Resources & Historic Preservation	4.00	-	-	-	-	4.00
Multi-Species Conservation Plan Section 10	2.00	-	-	-	-	2.00
Office of Sustainability & Conservation	2.00	-	-	-	-	2.00
Sustainability Programs	3.00	-	-	-	-	3.00
Total Office of Sustainability & Conservation	15.00	-	-	-	-	15.00
Real Property Services						
Real Property Services Administration	11.00	-	-	-	-	11.00
Total Real Property Services	11.00	-	-	-	-	11.00
Regional Flood Control District						
Design and Construction	-	6.00	-	-	-	6.00
Flood Control Support	-	11.60	-	-	-	11.60
Hazard Mitigation	-	15.00	-	-	-	15.00
Infrastructure Maintenance	-	11.00	-	-	-	11.00
Regulatory	-	17.00	-	-	-	17.00
Total Regional Flood Control District	-	60.60	-	-	-	60.60
Regional Wastewater Reclamation						
Administration	-	-	-	-	13.00	13.00
Conveyance System	-	-	-	-	101.00	101.00
Technical Services & Engineering	-	-	-	-	116.00	116.00
Treatment Operations	-	-	-	-	169.00	169.00
Total Regional Wastewater Reclamation	-	-	-	-	399.00	399.00
Transportation						
Transportation	-	192.03	-	-	-	192.03
Total Transportation	-	192.03	-	-	-	192.03
TOTAL PUBLIC WORKS	347.80	297.10	-	-	453.98	1,098.88

NOTE: Slight FTE differences between reports are due to rounding

CAPITAL PROGRAM OFFICE

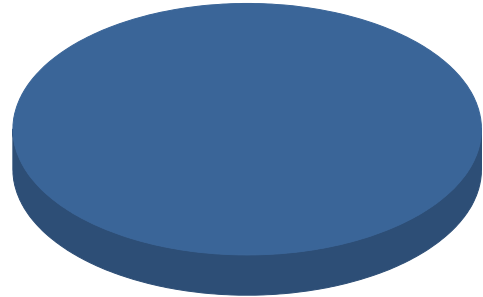
Expenses 2,818,993

Revenues -

FTEs 41.00

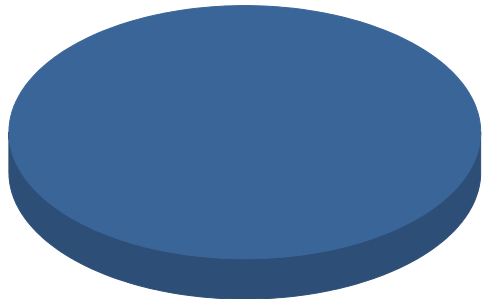
Expenditures By Program

■ Capital Program Office 100.00%
Total: 100.00%



Sources of All Funding

■ General Fund Support 100.00%
Total: 100.00%



Function Statement:

Provide expertise related to the Capital Improvement Projects (CIP) program, including project delivery, process management, and infrastructure planning for all departments with capital projects. This includes project management team delivery, project and program oversight, long term planning, utility coordination, economic development support, development of program management best practices and metrics relating to the project management manual and gate process.

Mandates:

None

Department Summary by Program

Department: **Capital Program Office**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Capital Program Office	844,153	996,975	2,818,993
Total Expenditures	844,153	996,975	2,818,993
<u>Funding by Source</u>			
Revenues			
Capital Program Office	-	100	-
Total Revenues	-	100	-
General Fund Support	844,153	996,875	2,818,993
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	844,153	996,975	2,818,993
<u>Staffing (FTEs) by Program</u>			
Capital Program Office	7.00	10.00	41.00
Total Staffing (FTEs)	7.00	10.00	41.00

Program Summary

Department: Capital Program Office

Program: Capital Program Office

Function

Provide direct capital project management delivery, capital program oversight, project controls, assistance with infrastructure planning and implementation, assistance with economic development planning and projects, and other duties as needed to support development and infrastructure installation. Delivery of building design project coordination for outsourced services and in-house staff services including architecture, interior design, and construction management for both new construction and remodel projects. Provide project planning and analysis for proposed building construction requests, both new and remodel, from various user groups. Provide space planning and relocation services.

Description of Services

Provide project management skills and expertise to increase performance in project delivery supporting departments that may not have internal project managers or to balance resources. Provide technical assistance with oversight, reporting, and procedures relating to project delivery. Deliver specific projects during the fiscal year as outlined with the Capital Improvement Program. Support Public Works emphasis areas including land development, utility coordination, assistance with strategic planning, and future funding plans.

Provide design services for all remodels, tenant improvements, and new building construction including architectural, interior, mechanical, electrical, plumbing, structural, and civil disciplines by utilizing both in-house and outsourced professionals. Optimize use of existing County buildings and accurately forecast and plan for future space needs by maintaining present building inventory and projecting future facility needs including the development of estimated costs and schedules.

Program Goals & Objectives

- Deliver individual projects on schedule and within budget
 - Deliver completed Department projects within twelve months of planned project charter date
 - Assist departments as needed with project challenges, documentation of Gate Activities, and program performance
 - Schedule and lead quarterly Capital Improvement Program cash flow meetings
 - Assist Public Works Administration as needed with public infrastructure planning, bond program/other funding planning or other tasks
 - Perform at least one yearly update to integrated infrastructure plans
 - Provide professional design services by using both in-house and outside design consultants
 - Service multiple design projects and produce documents for bidding and construction within agreed schedule
 - Provide comprehensive and up-to-date information and planning for all building square footage
 - Complete the annual inventory of space occupancy within first quarter of each fiscal year
 - Respond to all County departments' requests for space programming and provide inventory assessment of capital needs and final report to meet budget development deadlines and the County's capital improvement project (CIP) requirements
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Projects completed within 12 months of charter date.	n/a	71%	80%
Capital Improvement Program cash flow meetings led.	n/a	4	4
Number of updates to annual infrastructure plans completed.	n/a	1	1
Percent of design projects/contract documents provided within agreed schedule.	n/a	98%	98%
Space inventory completed by fiscal year 1st quarter	n/a	100%	100%
Space planning evaluations and project analysis completed within deadlines	n/a	100%	100%

Program Summary

Department: Capital Program Office

Program: Capital Program Office

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	662,733	787,422	2,376,716
Operating Expenses	181,420	209,553	442,277
Total Program Expenditures	844,153	996,975	2,818,993
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	-	100	-
Operating Revenue Sub-Total	-	100	-
General Fund Support	844,153	996,875	2,818,993
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	844,153	996,975	2,818,993
<u>Program Staffing FTEs</u>	7.00	10.00	41.00

CAPITAL PROJECTS

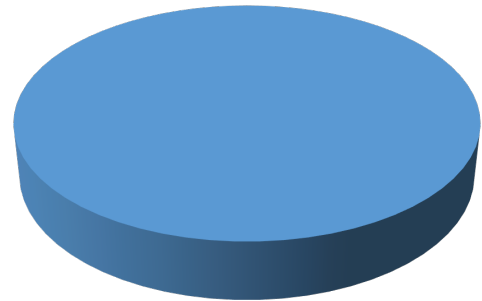
Expenses 171,687,795

Revenues 8,762,008

FTEs -

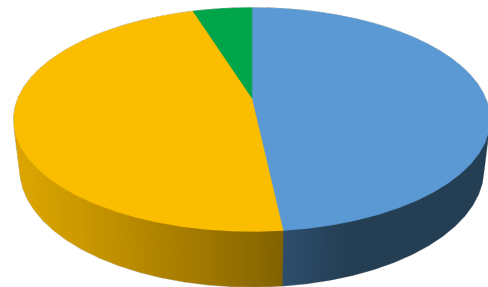
Expenditures by Program

■ PW Capital Projects 100%



Sources of All Funding

■ Fund Balance Support	48.27%
■ Operating Transfers In	46.90%
■ Department Revenue	4.83%
Total:	100.00%



Function Statement:

The Capital Projects budget reflects anticipated funding for the construction of Pima County capital improvement projects (excluding Wastewater Reclamation enterprise fund projects, internal service fund projects for Information Technology, and Fleet Services), as detailed in the proposed fiscal year 2023/24 of the Summary of Capital Improvement Programs.

Mandates:

Pima County Code Title 3: Revenue and Finance, Chapter 3.06: Bonding Disclosure, Accountability, and Implementation

Department Summary by Program

Department: **Capital Projects**

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
PW Capital Projects	108,361,775	177,183,899	171,687,795
Total Expenditures	<u>108,361,775</u>	<u>177,183,899</u>	<u>171,687,795</u>
<u>Funding by Source</u>			
Revenues			
Impact Fees	12,154,906	9,769,532	5,850,006
PW Capital Projects	32,317,584	9,354,993	2,912,002
Total Revenues	<u>44,472,490</u>	<u>19,124,525</u>	<u>8,762,008</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	64,846,845	88,544,483	75,368,493
Fund Balance Decrease/(Increase)	(957,560)	69,514,891	87,557,294
Other Funding Sources	-	-	-
Total Program Funding	<u>108,361,775</u>	<u>177,183,899</u>	<u>171,687,795</u>
<u>Staffing (FTEs) by Program</u>			
Total Staffing (FTEs)			

Program Summary

Department: Capital Projects

Program: PW Capital Projects

Function

Account for financial resources to be used for the acquisition and/or construction of major capital assets including land, buildings, roads and streets, drainage ways, libraries, and parks (including those financed by Proprietary Funds), as detailed in the five (5) year Capital Improvement Plan and the one (1) year Capital Improvement Budget. Activities are performed by the Project Management Office and the Finance Management Division.

Program Goals & Objectives

- Provide project/program oversight through the gate process
 - Deliver individual projects on schedule and within budget
-

Financial Highlights

The budgeted amount of \$171,687,795 has been based on the following:

Capital Projects Fund Expenditures

Facilities Management	76,478,711
Transportation	23,691,738
Flood Control Distirct	20,994,598
Analytics & Data Governance	12,421,500
Natural Resources, Parks & Recreation	11,817,173
Kino Sports Complex	11,350,000
Sheriff	7,223,654
Office of Sustainability & Conservation	2,428,000
Information Technology	2,164,000
Capital Projects Office	1,618,421
Environmental Quality	1,500,000
	171,687,795

Proprietary Service funds excluded from expenditures

Regional Wastewater Reclamation	54,537,518
Information Technology	5,252,000
Fleet Services	1,074,717
	60,864,235

Total Capital Projects Expenditures	232,552,030
	232,552,030

Note: Capital Improvement Program (CIP) outlines all acquisitions, remodeling, and construction of projects \$100,000 or more by Pima County for five years including the current fiscal year. The Capital Project fund accounts for all financial resources to be used for the acquisition or construction of major capital assets excluding CIP expenditures financed by proprietary funds.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
None Submitted	n/a	n/a	n/a

Program Summary

Department: Capital Projects
 Program: PW Capital Projects

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,463,039	-	-
Operating Expenses	54,909,729	-	-
Capital Equipment > \$5,000	51,989,007	177,183,899	171,687,795
Total Program Expenditures	108,361,775	177,183,899	171,687,795
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	27,881,022	5,596,804	2,676,293
Charges for Services	(6,502)	-	-
Investment Earnings	(495,715)	97,169	235,709
Miscellaneous Revenue	4,938,779	3,661,020	-
Operating Revenue Sub-Total	32,317,584	9,354,993	2,912,002
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	65,493,945	90,049,910	78,089,849
Fund Balance Decrease/(Increase)	10,550,246	77,778,996	90,685,944
Other Funding Sources	-	-	-
Total Program Funding	108,361,775	177,183,899	171,687,795

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
Fiscal Year 2023/2024

For a comprehensive list of the active and future projects comprising the Pima County Capital Improvement Plan refer to the Capital Improvement Program section - Summary of Active Capital Improvement Projects, Fiscal Years 2023/2024 - 2027/2028 and Beyond.

Project	FY 2023/24
<u>Analytics and Data Governance</u>	
ERP Replacement	12,421,500
<u>Analytics and Data Governance Total</u>	12,421,500
<u>Capital Projects Office</u>	
Eric Marcus Airport Water System	62,887
Kay Stupy Park Playground Revitalization	10,000
Public Art Water Education	74,999
SERP / PMP Well Replacement	1,470,535
<u>Capital Projects Office Total</u>	1,618,421
<u>Environmental Quality</u>	
Tire Yard Improvements	1,500,000
<u>Environmental Quality Total</u>	1,500,000
<u>Facilities Management</u>	
130 W Congress Facade Improvements	4,682,534
Adult Detention Center Study	490,000
Adult Detention Security Replacement	5,020,596
Curley Gym Renovation Project	1,600,000
Energy Efficient HVAC Replacements - FY 2024	400,000
EV Charging Stations - FY 2024	600,000
Himmel Library Expansion and Renovation	810,000
Kino Campus Building Infrastructure	1,711,754
Kino Service Center - Replace 2 Chillers	525,000
Martha Cooper Library Expansion	6,508,135
Northwest County Service Center - Construction Phase	15,830,000
Northwest County Service Center - Design Phase	200,000
Office of the Medical Examiner - Construction Phase	27,113,000
Old Tucson Warehouse	1,970,000
Recorder's Office Space Evaluation & Renovation	1,400,000
Richard Elias - Mission Library Expansion	4,870,000
Solar Projects - FY 2024	434,692
Superior Court Tenant Improvements	1,360,000
Teatro Carmen Restoration	953,000
<u>Facilities Management Total</u>	76,478,711
<u>Fleet Services</u>	
Ajo Arizona Fuel Island	1,074,717
<u>Fleet Services Total</u>	1,074,717 ⁽¹⁾
<u>Information Technology</u>	
Cabling Lifecycle Management Plan FY 23/24 - Fund 6000	500,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
Fiscal Year 2023/2024

For a comprehensive list of the active and future projects comprising the Pima County Capital Improvement Plan refer to the Capital Improvement Program section - Summary of Active Capital Improvement Projects, Fiscal Years 2023/2024 - 2027/2028 and Beyond.

Project	FY 2023/24
Hyper Converge Server/Storage FY 23/24 - Fund 6013	3,300,000
Library Internet Access & ISP Services	400,000
Library Internet Hotspot Expansion	1,500,000
Library Network Equipment Refresh Phase II	264,000
Network Refresh FY 23/24 - Fund 6000	1,152,000
PCSD Data Center Refresh - Fund 6013	300,000
<u>Information Technology Total</u>	7,416,000 ⁽¹⁾
<u>Kino Sports Complex</u>	
Kino North Complex Stadium Concession Stand	100,000
Kino South District Partnership	10,500,000
Kino Veterans Field Scoreboard Sound System Improvemen	750,000
<u>Kino Sports Complex Total</u>	11,350,000
<u>Natural Resources, Parks & Recreation</u>	
Ajo Community Pool Filter Replacement	375,000
Ann Day Park Lighting	810,000
Arthur Pack Park Reclaimed Water Conversion	1,250,000
Bar V Ranch Hay Barn & Shop	97,000
Brandi Fenton Lighting Field 1	375,000
Conservation Land Acquisition	2,000,000
Ebonee Marie Moody Park Playground	150,000
Gilbert Ray Campground Improvements - FY 22	782,533
LED Sports Conversion McDonald Park	295,720
LED Sports Conversion Thomas Jay	301,440
Manzanita Park Multi-use Field	2,045,480
Manzanita Park Pool Filter Replacement	375,000
Open Space projects to be defined	1,400,000
Picture Rocks Park Playground	150,000
Rillito Park Lighting - Field 9	375,000
Robles Ranch Thrift Store and Foodbank	875,000
Southeast Regional Park North Shooting Range Expansion	10,000
Sunset Pointe Park Playground	150,000
<u>Natural Resources, Parks & Recreation Total</u>	11,817,173
<u>Office of Sustainability and Conservation</u>	
Archaeological Mitigation for COT Silverbell Widening	680,000
City of Tucson Fort Lowell Phase 1	1,350,000
Juan Santa Cruz Picnic Area Rehabilitation	190,000
Mission Garden Grant 2022	208,000
<u>Office of Sustainability and Conservation Total</u>	2,428,000
<u>Regional Flood Control District</u>	
Arroyo Chico Detention Basin USACOE	50,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS

Fiscal Year 2023/2024

For a comprehensive list of the active and future projects comprising the Pima County Capital Improvement Plan refer to the Capital Improvement Program section - Summary of Active Capital Improvement Projects, Fiscal Years 2023/2024 - 2027/2028 and Beyond.

Project	FY 2023/24
Big Horn Fire Flood Hazard Mitigation	2,114,598
City of Tucson Downtown Links Project	3,000,000
Continental Ranch Regional Force Main Loop Restoration	2,500,000
El Vado Storm Sewer	100,000
Finger Rock Wash Infrastructure Protection	980,000
Floodprone Land Acq Program	3,000,000
Green Stormwater Infrastructure	10,000
Green Stormwater Infrastructure FY 23/24	490,000
Green Valley Drainageway Program	10,000
Green Valley Drainageway Program FY 23/24	490,000
Landscape Enhancement and Restoration	10,000
Landscape Enhancement and Restoration FY 23/24	290,000
Loop Ongoing Improvements and Maintenance	10,000
Loop Ongoing Improvements and Maintenance FY 23/24	290,000
Major Watercourse Infrastructure Management	10,000
Major Watercourse Infrastructure Management FY 23/24	1,990,000
Pantano Grade Control Structures	500,000
Riparian Mitigation Project Acquisition Fund	500,000
Ruthrauff, Gardner lane UPRR Culvert	1,000,000
Santa Cruz Cortaro Narrows Training Structures	500,000
Santa Cruz River Wildlife Ramp	450,000
Urban Drainage	2,700,000
<u>Regional Flood Control District Total</u>	20,994,598
<u>Regional Wastewater Reclamation</u>	
Canoa Ranch Sewer Extension	5,227,909
Continental Ranch Pump Station - Second Force Main	8,922,465
Conveyance Odor Control Program Projects FY 22/23	1,000
Conveyance Odor Control Program Projects FY 23/24	499,000
Conveyance Pump Station Projects FY 22/23	1,000
Conveyance Pump Station Projects FY 23/24	999,000
Minor Pipe Rehabilitation Projects FY 22/23	1,000
Minor Pipe Rehabilitation Projects FY 23/24	7,717,854
Sewer Manhole Rehabilitation Projects FY 22/23	1,000
Sewer Manhole Rehabilitation Projects FY 23/24	1,499,000
Sewer Utility Minor Mod Projects FY 22/23	1,000
Sewer Utility Minor Mod Projects FY 23/24	99,000
Sidestream Anitamox Process	6,019,340
TRCAB Class A Biosolids	13,024,023
Treatment Rehabilitation Program FY 22/23	1,000
Treatment Rehabilitation Program FY 23/24	7,999,000
Tres Rios Digester Electrical Infrastructure Upgrade	2,200,000
Tres Rios Headworks Biofilter Odor Control	274,927
Tres Rios WRF Emergency Backup Power	50,000
<u>Regional Wastewater Reclamation Total</u>	54,537,518 ⁽¹⁾

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS

Fiscal Year 2023/2024

For a comprehensive list of the active and future projects comprising the Pima County Capital Improvement Plan refer to the Capital Improvement Program section - Summary of Active Capital Improvement Projects, Fiscal Years 2023/2024 - 2027/2028 and Beyond.

Project	FY 2023/24
<u>Sheriff</u>	
Aircraft Hangar - Aero Park Blvd	50,000
Mobile Command Center	500,000
Sheriff's San Xavier District Substation	6,673,654
<u>Sheriff Total</u>	7,223,654
<u>Transportation</u>	
22nd St I-10 to Tucson Blvd Improvements	9,211,750
Ajo Airport Airfield Lighting Design	5,000
Ajo Airport Runway and Taxi Asphalt Overlay	280,000
Ajo Wash Telera Street Bridge	388,544
Bus Stop Improvement 2 Program	250,000
Houghton Rd at Ft. Lowell Rd Intersection Improvements	135,144
Kolb Road: Sabino Road to Sunrise Drive	51,714
Mission Rd Overpass @ ASARCO Mine Haul	77,130
Palo Verde Road Sidewalks	300,000
Romero Rd and Ruthrauff Rd Flashing Yellow Arrows	175,925
Sabino Canyon Park Road	10,500
Sahuarita Rd & Wilmot Rd Intersection Improvements	46,293
Santa Cruz Impact Fee Benefit Area Project	455,000
Sierrita Mountain Rd TWLTL: Hilltop Rd to Viking Street	771,700
Sign Inventory and Panel Replacement Phase II	455,000
Silverbell Rd Blanco Wash Bridge	3,341,327
South Houghton Road Widening	100,000
Sunset Rd: I-10 to River Rd	661,711
Valencia Road: Kolb to Houghton	4,000,000
Valencia Road: Mission Road to Camino De La Tierra	2,975,000
<u>Transportation Total</u>	23,691,738
Total Capital Improvement Projects	232,452,030
Less: Fleet Services	(1,074,717)
Less: Information Technology	(5,252,000)
Less: Regional Wastewater Reclamation	(54,537,518)
Total FY 2023/24 Recommended Capital Projects Fund	171,687,795

Note: (1) The total includes projects that are proprietary funds and are excluded from the total Capital Project expenditures.

DEVELOPMENT SERVICES

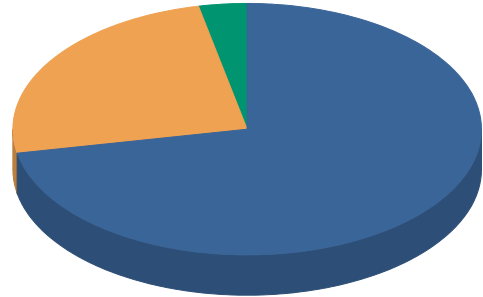
Expenses 7,681,694

Revenues 10,882,015

FTEs 54.98

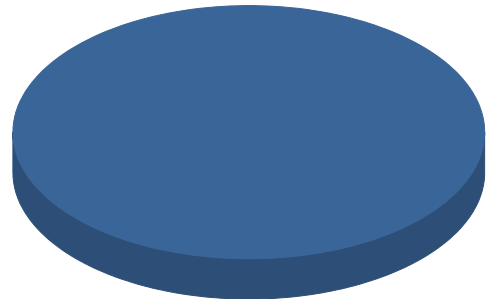
Expenditures By Program

■ Permitting	71.87%
■ Planning	24.67%
■ Support	3.46%
Total:	100.00%



Sources of All Funding

■ Department Revenue	100.00%
Total:	100.00%



Function Statement:

Provide planning and permitting services, and administer related codes. Assign addresses, review plans, issue permits, perform inspections, and enforce building codes. Provide long range regional planning and policy development efforts.

Mandates:

ARS Title 11: Chapter 2: Board of Supervisors; Article 9: Building Permits; Chapter 6: County Planning and Zoning; Chapter 8: Development Fees; and Chapter 9: Protected Development Rights. Pima County Code Title 15: Buildings and Construction and Title 18: Zoning

Department Summary by Program

Department: Development Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Permitting	4,585,891	5,557,442	5,621,082
Planning	1,654,129	1,772,862	2,244,717
Support	202,983	382,018	265,895
Total Expenditures	<u>6,443,003</u>	<u>7,712,322</u>	<u>8,131,694</u>
<u>Funding by Source</u>			
Revenues			
Permitting	13,586,566	10,068,276	9,618,818
Permitting APA & Cash Bonds	155	-	-
Planning	356,032	724,729	688,492
Support	57,492	27,050	574,705
Total Revenues	<u>14,000,245</u>	<u>10,820,055</u>	<u>10,882,015</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	(22,699)
Fund Balance Decrease/(Increase)	(7,557,242)	(3,107,733)	(2,727,622)
Other Funding Sources	-	-	-
Total Program Funding	<u>6,443,003</u>	<u>7,712,322</u>	<u>8,131,694</u>
<u>Staffing (FTEs) by Program</u>			
Permitting	42.00	45.48	44.50
Planning	7.95	8.48	9.48
Support	4.00	2.00	1.00
Total Staffing (FTEs)	<u>53.95</u>	<u>55.95</u>	<u>54.98</u>

Program Summary

Department: Development Services

Program: Permitting

Function

Ensure building safety, efficiency, and compliance through consolidated construction plan review and inspections. Ensure conformity of subdivision plats, commercial development concept plans, and site construction plans with Pima County codes and standards.

Description of Services

Provide plan review and permitting services for commercial and residential projects. Make zoning determinations and verify permitted uses and adherence to adopted development standards. Assign addresses and street names and review minor lot divisions. Review construction plans, issue permits, and collect fees. Schedule inspections and maintain construction records. Provide onsite and remote inspections for code compliance. Apply standards for hillside development, grading, landscaping, and native plant preservation. Review subdivision tentative and final plats, development concept plans, and site construction plans including sewer improvement plans, septic plans, Right-of-Way use permits, and other specialty permits.

Program Goals & Objectives

- Provide timely plan review and inspection services
 - At least eighty percent (80%) of building plan reviews are completed within five (5) working days from the submittal date
 - Ninety-nine percent (99%) of building inspections are completed on the scheduled inspection date
 - At least eighty percent (80%) of subdivision plat, development concept, and site construction reviews are completed within five (5) working days from the submittal date
 - Provide helpful plan review and inspection services
 - At least ninety percent (90%) of building permit and inspection customers who respond to a survey agree that they are satisfied with their service from Pima County Development Services
 - At least ninety percent (90%) of subdivision plat, development concept, and site construction customers who respond to a survey agree that they are satisfied with their service from Pima County Development Services
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Building plan reviews completed within five (5) working days from submittal date	77%	80%	80%
Building inspections completed on scheduled inspection date	100%	99%	99%
Subdivision plat, development concept, and site construction reviews completed within five (5) working days from submittal date	92%	95%	80%
Building permit and inspections customers who agree that they are satisfied with their service from Pima County Development Services	92%	90%	90%
Subdivision plat, development concept, and site construction customers who agree that they are satisfied with their service from Pima County Development Services	90%	95%	90%

Program Summary

Department: Development Services

Program: Permitting

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	2,916,204	4,034,781	4,075,461
Operating Expenses	1,669,687	1,522,661	1,545,621
Total Program Expenditures	<u>4,585,891</u>	<u>5,557,442</u>	<u>5,621,082</u>
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	12,616,325	9,238,919	8,776,973
Charges for Services	1,044,649	773,415	734,744
Investment Earnings	(76,884)	50,530	101,960
Miscellaneous Revenue	2,476	5,412	5,141
Operating Revenue Sub-Total	<u>13,586,566</u>	<u>10,068,276</u>	<u>9,618,818</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(9,000,675)	(4,510,834)	(3,997,736)
Other Funding Sources	-	-	-
Total Program Funding	<u>4,585,891</u>	<u>5,557,442</u>	<u>5,621,082</u>
<u>Program Staffing FTEs</u>	42.00	45.48	44.50

Program Summary

Department: Development Services

Program: Permitting APA & Cash Bonds

Function

This program has been discontinued. This summary is provided for informational purposes only.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	155	-	-
Operating Revenue Sub-Total	155	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(155)	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

Program Summary

Department: Development Services

Program: Planning

Function

Provide land use planning services related to the comprehensive plan, rezoning, land use actions, Board of Adjustment and Design Review Committee requests, hearing administrator cases, and zoning code text amendments. Provide code enforcement action oversight.

Description of Services

Update, amend, and maintain implementation of the comprehensive plan goals, policies, and work plan. Participate in regional and inter-jurisdictional planning efforts. Conduct special planning area studies. Prepare reports, notifications, and analyses on rezonings, specific plans, and special actions. Coordinate land planning, infrastructure, and environmental policy with other Public Works departments and perform related work. Review plat note modifications, plat waivers, and other modification requests. Prepare Planning & Zoning Commission, Board of Adjustment, and Design Review Committee reports. Oversee and coordinate zoning code text amendments.

Program Goals & Objectives

- Provide helpful planning services
 - At least ninety percent (90%) of the rezoning and comprehensive plan amendment customers who responded to a survey agree that they are satisfied with their service from Pima County Development Services
- Provide timely planning services
 - At least eighty percent (80%) of rezoning and comprehensive plan amendment applications are reviewed within 15 working days of submittal

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Rezoning and comprehensive plan amendment applications reviewed within 15 days of submittal	86%	80%	80%
Rezoning and comprehensive plan customers who respond to a survey agree that they are satisfied with their service from Pima County Development Services	100%	90%	90%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,306,374	1,438,814	1,557,466
Operating Expenses	347,755	334,048	687,251
Total Program Expenditures	1,654,129	1,772,862	2,244,717

Program Funding by Source			
Revenues			
Licenses & Permits	14,324	429,714	408,228
Charges for Services	333,518	291,832	277,240
Fines & Forfeits	500	-	-
Miscellaneous Revenue	7,690	3,183	3,024
Operating Revenue Sub-Total	356,032	724,729	688,492
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	1,298,097	1,048,133	1,556,225
Other Funding Sources	-	-	-

Program Summary

Department: Development Services

Program: Planning

Total Program Funding	<u>1,654,129</u>	<u>1,772,862</u>	<u>2,244,717</u>
<u>Program Staffing FTEs</u>	7.95	8.48	9.48

Program Summary

Department: Development Services

Program: Support

Function

Provide strategic vision and leadership to the department. Ensure compliance with mandates and Pima County administrative and fiscal policy and procedures. Establish performance goals. Advance the automation and deployment of technology throughout the department and its processes.

Description of Services

Provide administrative, policy, financial, and organizational support and direction. Provide strategic planning and organizational development. Represent department to the public, customers, and the media. Set and lead efforts to achieve performance goals. Prepare and administer the budget for the department. Perform other functions and community services as needed or directed by the County Administrator and/or Deputy County Administrator. Ensure departmental operations have the needed information technology support.

Program Goals & Objectives

- Provide timely, quality, and cost-effective service annually
 - At least eighty percent (80%) of core processes maintain performance or show measurable improvement from the prior year
- Invest in Employees
 - Eighty percent (80%) of promotional job openings in Development Services are filled by internal employees
 - Eighty percent (80%) of employees are taking advantage of training opportunities
- Provide excellent customer service
 - At least ninety percent (90%) of customers who respond to a survey agree that they are satisfied with their service from Pima County Development Services

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Promotional job openings filled by internal employees	100%	100%	80%
Employees taking advantage of training opportunities	50%	80%	80%
Department customers who respond to a survey agree that they are satisfied with their service	92%	90%	90%
Core processes which maintain or show measurable improvement from the prior year	90%	80%	80%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	62,201	262,031	202,534
Operating Expenses	139,256	118,463	61,823
Depreciation	1,526	1,524	1,538
Total Program Expenditures	202,983	382,018	265,895

Program Funding by Source

Revenues			
Investment Earnings	56,249	27,050	574,705
Miscellaneous Revenue	1,243	-	-
Operating Revenue Sub-Total	57,492	27,050	574,705
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	(22,699)
Fund Balance Decrease/(Increase)	145,491	354,968	(286,111)

Program Summary

Department: Development Services

Program: Support

Other Funding Sources	-	-	-
Total Program Funding	202,983	382,018	265,895
Program Staffing FTEs	4.00	2.00	1.00

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ENVIRONMENTAL QUALITY

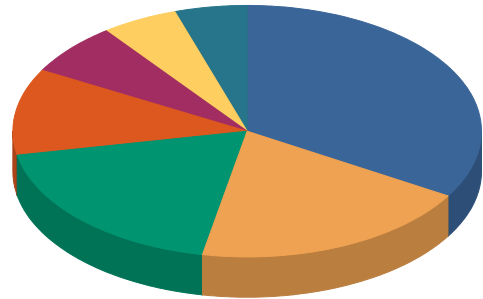
Expenses 6,667,366

Revenues 5,017,013

FTEs 42.00

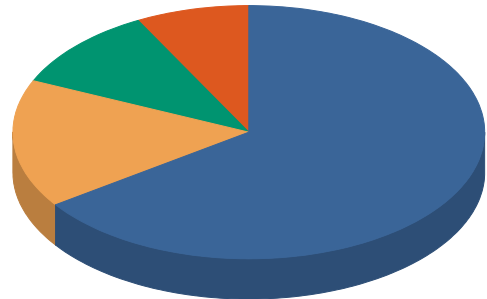
Expenditures By Program

■ Air	33.66%
■ Tire Program Management	19.44%
■ Solid Waste Management	18.89%
■ Water & Waste	11.10%
■ Administration	6.63%
■ Code Compliance	5.31%
■ Communications & Outreach	4.97%
Total:	100.00%



Sources of All Funding

■ Department Revenue	65.30%
■ General Fund Support	16.39%
■ Operating Transfers In	10.65%
■ Fund Balance Support	7.66%
Total:	100.00%



Function Statement:

Implement federal, state, and local regulations regarding water, wastewater, onsite disposal systems, and solid waste within Pima County. Implement storm water management programs and conduct storm water sampling pursuant to Pima County's Municipal Separate Storm Sewer System (NPDES) permit. Plan, manage, and perform solid waste compliance, closure, and temporary closure and remediation activities. Comply with all environmental monitoring requirements for various permits. Remediation includes investigation, design, and construction for remedial activities associated with waste sites. Compliance with ARS Title 44, Article 8, Waste Tire Disposal to oversee contract for the planning, management, and compliance of the Tire Recycling program.

Mandates:

EQ-ARS Title 11, Chapter 2: Board of Supervisors, Article 4: Powers and Duties, 11-269: Recycling and Waste Reduction; Title 49, Chapter 3: Air Quality, Article 1: General Provisions, 49-402: State and County Control; Article 3: County Air Pollution Control; and Pima County Code Title 7: Environmental Quality; Title 13: Public Services; Title 17: Air Quality Control; and ARS 49-107: Local Delegation of State Authority. Federal Regulations in Clean Air Act: ARS 49-701-49-881, administrative rules R18-13-201 through R18-13-2703, 40 CFR 258.1 through 258.75, Appendix I, Appendix II to Part 258 and ARS 49 Chapter 3: ARS 49-701-49-881, ARS 44-1301 through 1307, administrative rules R18-13-201 through R18-13-2703, 40 CFR 258.1 through 258.75, Appendix I and Appendix II to Part 258

Department Summary by Program

Department: Environmental Quality

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	469,623	91,006	442,148
Air	2,147,055	2,598,222	2,244,331
Code Compliance	239,129	400,115	354,085
Communications & Outreach	253,859	352,008	331,080
Solid Waste Management	1,273,778	1,354,661	1,440,334
Tire Program Management	1,139,757	1,296,000	1,437,967
Water & Waste	774,186	765,421	757,334
Total Expenditures	6,297,387	6,857,433	7,007,279
<u>Funding by Source</u>			
Revenues			
Administration	60,219	27,500	138,601
Air	1,910,039	2,043,947	2,026,655
Code Compliance	100	-	-
Communications & Outreach	288,674	423,395	406,000
Tire Program Management	1,448,588	1,296,000	1,385,157
Water & Waste	1,247,155	973,520	1,060,600
Total Revenues	4,954,775	4,764,362	5,017,013
General Fund Support	1,273,778	1,354,661	1,440,334
Net Operating Transfers In/(Out)	732,529	97,263	(197,700)
Fund Balance Decrease/(Increase)	(663,695)	641,147	747,632
Other Funding Sources	-	-	-
Total Program Funding	6,297,387	6,857,433	7,007,279
<u>Staffing (FTEs) by Program</u>			
Administration	5.00	4.00	4.00
Air	18.73	18.00	18.00
Code Compliance	8.00	9.00	9.00
Solid Waste Management	3.00	3.00	3.00
Water & Waste	7.00	8.00	8.00
Total Staffing (FTEs)	41.73	42.00	42.00

Program Summary

Department: Environmental Quality

Program: Administration

Function

Plan, organize, and direct activities of the department.

Description of Services

Develop and implement all administrative and policy activities of the department. Provide the County Administrator's office and elected officials with briefings, presentations, and testimony regarding department operations and activities. Develop departmental monitoring, permitting, outreach, and enforcement priorities. Represent the department at workshops, public meetings, and public hearings.

Program Goals & Objectives

- Provide for the timely, efficient, and cost effective delivery of departmental services
 - Have knowledgeable and professional employees by ensuring 100% of employees to complete applicable training annually
 - Ensure financial controls and fiscal responsibility

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Monthly Department briefings by Finance Departmental Analysis, Grants Management, Revenue Management, and Budget	12	12	12
Percent of employees to complete applicable training	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	409,361	24,159	381,187
Operating Expenses	60,262	66,847	60,961
Total Program Expenditures	469,623	91,006	442,148
Program Funding by Source			
Revenues			
Licenses & Permits	6	-	-
Charges for Services	34,838	-	-
Investment Earnings	19,440	25,000	135,101
Miscellaneous Revenue	5,935	2,500	3,500
Operating Revenue Sub-Total	60,219	27,500	138,601
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	94,681	113,673	49,190
Fund Balance Decrease/(Increase)	314,723	(50,167)	254,357
Other Funding Sources	-	-	-
Total Program Funding	469,623	91,006	442,148

Program Staffing FTEs	5.00	4.00	4.00
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Program Summary

Department: Environmental Quality

Program: Air

Function

Implement federal, state, and local air quality regulations within Pima County.

Description of Services

Develop air management strategies, issue permits to regulated facilities, conduct compliance activities, and monitor air quality for compliance with national air quality standards.

Program Goals & Objectives

- Maintain and protect the air quality of Pima County through research and regulation
 - Meet the National Ambient Air Quality Standards (NAAQS) for air pollutants
 - Meet or exceed the required air monitoring data recovery rate of 75%

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Air monitoring sites operational	34	37	37
Average air monitoring data recovery rate	98%	98%	98%
Stationary source inspections	33	16	30
Stationary source permits issued with revisions	112	292	30
Activity permits issued	509	380	320

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,216,270	1,874,682	1,630,582
Operating Expenses	814,207	633,000	585,749
Capital Equipment > \$5,000	116,578	90,540	28,000
Total Program Expenditures	2,147,055	2,598,222	2,244,331
Program Funding by Source			
Revenues			
Licenses & Permits	1,458,503	1,405,000	1,404,000
Miscellaneous Revenue	37	-	-
Operating Revenue Sub-Total	1,458,540	1,405,000	1,404,000
Intergovernmental	451,499	638,947	622,655
Grant Revenue Sub-Total	451,499	638,947	622,655
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	435,356	363,997	443,649
Fund Balance Decrease/(Increase)	(198,340)	190,278	(225,973)
Other Funding Sources	-	-	-
Total Program Funding	2,147,055	2,598,222	2,244,331

Program Staffing FTEs	18.73	18.00	18.00
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Program Summary

Department: Environmental Quality

Program: Code Compliance

Function

Ensure compliance with Pima County Codes for illegal dumping, zoning, and building codes.

Description of Services

Develop and conduct investigations regarding compliance with Pima County Codes for illegal dumping, zoning, and building codes including: complaint investigations and surveillance of potential non-compliance, tracking all violations; developing requests for County Attorney action including recommending, developing, and executing settlement agreements and consent orders. Conduct illegal dumping remediation projects on public land when responsible party cannot be identified.

Program Goals & Objectives

- Initiate clean-up and remediation on public lands affected by illegal dumping
 - Investigate a minimum of 300 illegal dumping sites per year
- Investigate and take appropriate action for 100 percent of zoning and building code complaints

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Solid waste/Illegal dumping sites investigated	352	304	300
Illegal waste removed from public lands (tons)	6	5	5
Zoning and Building code complaints investigated	860	864	860
Percent of complaints that have been addressed annually	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	85,049	253,369	202,333
Operating Expenses	154,080	146,746	151,752
Total Program Expenditures	239,129	400,115	354,085
Program Funding by Source			
Revenues			
Fines & Forfeits	100	-	-
Operating Revenue Sub-Total	100	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	282,144	290,980	284,381
Fund Balance Decrease/(Increase)	(43,115)	109,135	69,704
Other Funding Sources	-	-	-
Total Program Funding	239,129	400,115	354,085

Program Staffing FTEs	8.00	9.00	9.00
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Program Summary

Department: Environmental Quality

Program: Communications & Outreach

Function

Implement the Voluntary No-Drive Day program, mandated by Pima County Code Title 17.44.020, in order to increase the community's awareness and knowledge of air quality issues and reduce air pollution emissions from motor vehicles. Implement the Voluntary Lawn and Garden Equipment Emissions Reduction Program, mandated by Arizona Revised Statutes 49-474.02, to reduce air pollution emissions from gas-powered lawn and garden equipment.

Description of Services

Develop and implement air quality public education and outreach programs by promoting alternate modes of transportation, increasing community awareness of local air quality issues, and reducing the number of gas powered lawn and garden equipment used in the region. Ensure public comment periods provide appropriate opportunities for public input.

Program Goals & Objectives

- Develop educational materials related to air quality
- Maintain and protect the air quality of Pima County by providing educational opportunities to the public through community outreach and education events
 - Number of community education events instituted is greater than 60 annually
- Ensure the public is made aware of air quality issues through postings on social media sites, news releases, and issuing air quality advisories.
 - Encourage waste reduction and recycling through community outreach and education events

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Community education events instituted	70	70	70
Informational materials distributed	54,631	55,000	55,000
Pima County Department of Environmental Quality webpage views	131,462	135,000	135,000

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	131,736	121,539	127,986
Operating Expenses	122,123	230,469	203,094
Total Program Expenditures	253,859	352,008	331,080

Program Funding by Source	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Revenues			
Intergovernmental	296,613	423,395	406,000
Miscellaneous Revenue	(7,939)	-	-
Grant Revenue Sub-Total	288,674	423,395	406,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(79,652)	(71,387)	(74,920)
Fund Balance Decrease/(Increase)	44,837	-	-
Other Funding Sources	-	-	-
Total Program Funding	253,859	352,008	331,080

Program Summary

Department: Environmental Quality
Program: Solid Waste Management

Function

Plan, manage, and perform solid waste compliance, closure, temporary closure, and remediation activities. Comply with all environmental monitoring requirements for various permits. Remediation includes investigation, design, and construction for remedial activities associated with waste sites.

Description of Services

Ensure Pima County solid waste facilities are operated in accordance with environmental requirements and permit conditions. Manage the contract with the County solid waste operator, Waste Management (WM). Conduct required environmental compliance activities at County solid waste facilities. Manage County response to Arizona Department of Environmental Quality Superfund/Water Quality Assurance Revolving Fund activities including environmental studies, monitoring, and reporting at historic waste sites. Repair and maintain landfills, transfer stations, groundwater monitoring wells, leachate wells, and gas monitoring points.

Program Goals & Objectives

- Provide the mandated solid waste disposal facilities for county residents and businesses while maintaining environmental compliance with permit conditions
 - 100% of Arizona Department of Environmental Quality (ADEQ) Inspections are in compliance
 - 100% of annual reports required are submitted to ADEQ
 - 100% of wells and gas probes are monitored on schedule
 - Perform remedial activities when necessary at historical sites
 - Manage operation of one landfill and three transfer stations

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Operational landfills managed - Ajo	1	1	1
Operational transfer stations managed - Sahuarita, Catalina, Ryan Field	3	3	3
Remediation landfills - El Camino del Cerro	1	1	1
Landfills in closure process - Ina	1	0	0
Landfills temporarily closed - Sahuarita	1	1	1
Landfills in post closure care - Tangerine/Ina	1	2	2
Water wells sampled/monitored/maintained/reported	14	14	14
Leachate wells monitored/maintained	10	10	10
Landfill gas probes monitored/maintained/reported	41	54	54
Percent of ADEQ inspection compliance	100%	100%	100%
Percent of annual reports submitted to ADEQ	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	230,329	286,834	194,183
Operating Expenses	1,043,449	1,067,827	1,246,151
Total Program Expenditures	1,273,778	1,354,661	1,440,334
General Fund Support	1,273,778	1,354,661	1,440,334
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Environmental Quality
Program: Solid Waste Management

Total Program Funding	<u>1,273,778</u>	<u>1,354,661</u>	<u>1,440,334</u>
<u>Program Staffing FTEs</u>	3.00	3.00	3.00

Program Summary

Department: Environmental Quality

Program: Tire Program Management

Function

Compliance with ARS Title 44, Article 8, Waste Tire Disposal.

Description of Services

Provide the residents and businesses in Pima County with a facility for disposing of (recycle) their waste tires. Pima County has contracted with Crumb Rubber Manufacturers of America (CRM) to operate the waste tire collection site and recycle the waste tires.

Program Goals & Objectives

- Provide long term waste tire recycling with the continued renewal options of the CRM contract through 2028
 - Manage the operation of one waste tire collection site
 - 100% of ADEQ Inspections are in compliance
 - 100% of annual reports are submitted to ADEQ

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Waste tires received	1,009,994	1,000,000	1,000,000
Waste tires recycled	1,012,247	1,000,000	1,000,000
ADEQ inspection compliance	100%	100%	100%
Annual reports submitted to ADEQ	100%	100%	100%
Operational tire collection sites managed - Ina Road	1	1	1

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	5,763	6,645	6,895
Operating Expenses	1,133,994	1,289,355	1,431,072
Total Program Expenditures	1,139,757	1,296,000	1,437,967
Program Funding by Source			
Revenues			
Intergovernmental	1,439,539	1,280,000	1,350,000
Investment Earnings	9,049	16,000	35,157
Operating Revenue Sub-Total	1,448,588	1,296,000	1,385,157
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	(600,000)	(900,000)
Fund Balance Decrease/(Increase)	(308,831)	600,000	952,810
Other Funding Sources	-	-	-
Total Program Funding	1,139,757	1,296,000	1,437,967

Program Summary

Department: Environmental Quality

Program: Water & Waste

Function

Implement federal, state, and local regulations regarding drinking water, wastewater, onsite disposal systems, public and semi-public aquatic facilities, hazardous waste generators and solid waste within Pima County. Implement storm water management programs and conduct storm water sampling pursuant to Pima County's Municipal Separate Storm Sewer System (NPDES) permit.

Description of Services

Conduct compliance activities and Issue approvals for the construction or modification of public water systems, wastewater, public and semi-public aquatic facilities and onsite disposal systems. Conduct compliance activities for hazardous waste generators, solid and liquid waste haulers. Implement storm water management, monitoring, and education activities as required by Pima County's federal storm water permit. Conduct private well testing in the Environmental Protection Agency superfund area.

Program Goals & Objectives

- Inspect and educate public water system owners and operators
 - Conduct a minimum of 40 sanitary surveys
- Comply with Arizona Department of Environmental Quality permit requirements for the Municipal Separate Storm Sewer System permit - 100% of required and obtainable number of samples are collected for storm water events
- Ensure the proper construction and operation of drinking water, wastewater, public and semi-public aquatic facilities and onsite disposal systems

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Sanitary surveys conducted	28	40	40
Septic site suitability and final inspections performed	662	650	600
Liquid waste haulers inspected	32	32	32
Solid waste haulers inspected	15	15	15
Resource Conservation and Recovery Act inspections	22	20	20
Aquatic facilities inspections	30	30	35
Required number of obtainable samples collected for storm water events	66%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	598,514	610,301	584,881
Operating Expenses	175,672	155,120	172,453
Total Program Expenditures	774,186	765,421	757,334

Program Funding by Source

Revenues			
Licenses & Permits	1,247,142	973,520	1,060,600
Miscellaneous Revenue	13	-	-
Operating Revenue Sub-Total	1,247,155	973,520	1,060,600
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(472,969)	(208,099)	(303,266)

Program Summary

Department: Environmental Quality

Program: Water & Waste

Other Funding Sources	-	-	-
Total Program Funding	<u>774,186</u>	<u>765,421</u>	<u>757,334</u>
Program Staffing FTEs	7.00	8.00	8.00

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NATURAL RESOURCES, PARKS & RECREATION

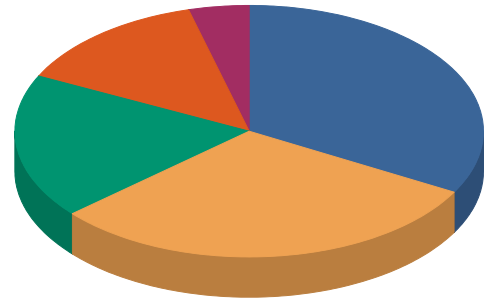
Expenses 28,565,312

Revenues 1,444,658

FTEs 283.28

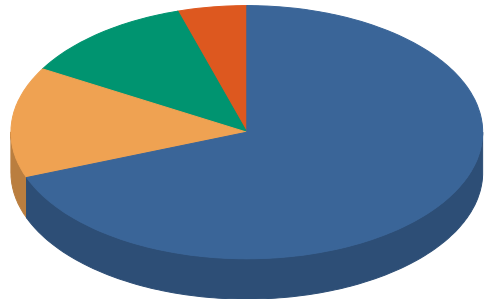
Expenditures By Program

■ Natural Resource Parks	33.04%
■ Operations	30.54%
■ Recreation	18.74%
■ Departmental Services	13.61%
■ Planning	4.07%
Total:	100.00%



Sources of All Funding

■ General Fund Support	69.10%
■ Operating Transfers In	14.21%
■ Fund Balance Support	12.03%
■ Department Revenue	4.66%
Total:	100.00%



Function Statement:

Manage Pima County's natural resources, urban parks, and recreational programs; lead community efforts to conserve the Sonoran Desert and enhance the urban environment and quality of life; provide quality recreation experiences, open space conservation, community education programs, and leisure activities while supporting Pima County's Sustainability Programs such as water conservation, green building, and recycling.

Mandates:

1948 - the Pima County Board of Supervisors (Board) enacted a resolution to create a department of Parks and Recreation to conduct after-school programs. Every year for the past 72 years, money was approved in the budget to provide parks & recreation programming for the citizens of Pima County; ARS 11-932- Allows the Board to acquire lands for Park purpose and authority to designate a Park; ARS 11-934 - Allows the County to establish a Parks Commission or allows the Board to retain the authority; ARS 11-935 - Outlines Powers and Duties of Parks Commission

Department Summary by Program

Department: Natural Resources, Parks & Recreation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Departmental Services	2,276,603	4,319,942	5,035,504
Natural Resource Parks	6,238,693	9,846,825	9,940,617
Operations	6,787,798	8,138,203	8,720,802
Planning	514,008	1,198,188	1,162,861
Recreation	5,086,585	5,391,406	5,354,503
Special Projects/Trades Division	1,259,268	-	-
Total Expenditures	<u>22,162,955</u>	<u>28,894,564</u>	<u>30,214,287</u>
<u>Funding by Source</u>			
Revenues			
Departmental Services	58,272	600	1,149,275
Natural Resource Parks	2,455,272	1,865,000	1,434,558
Operations	316,750	214,475	-
Planning	174,844	12,200	9,800
Recreation	568,332	581,000	-
Special Projects/Trades Division	1,418	-	-
Total Revenues	<u>3,574,888</u>	<u>2,673,275</u>	<u>2,593,633</u>
General Fund Support	18,082,018	20,491,593	21,425,068
Net Operating Transfers In/(Out)	1,483,426	2,053,490	1,964,850
Fund Balance Decrease/(Increase)	(977,377)	3,676,206	4,230,736
Other Funding Sources	-	-	-
Total Program Funding	<u>22,162,955</u>	<u>28,894,564</u>	<u>30,214,287</u>
<u>Staffing (FTEs) by Program</u>			
Departmental Services	19.31	20.06	19.00
Natural Resource Parks	45.49	45.32	47.15
Operations	114.00	135.00	136.00
Planning	2.50	2.50	1.48
Recreation	81.20	79.50	79.65
Special Projects/Trades Division	23.00	-	-
Total Staffing (FTEs)	<u>285.50</u>	<u>282.38</u>	<u>283.28</u>

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Departmental Services

Function

Provide management, leadership, and strategic master planning for Pima County's system of parks and natural resources.

Description of Services

Provide direction, organize, manage, and administer the activities of the department management and staff. Implement departmental policies and procedures consistent with Pima County policies. Serve as a liaison between the department, County Administrator, Board of Supervisors, and taxpayers. Manage public education and the community relations activities of the department. Maintain liaison with community, government agencies, neighborhood organizations, and special interest groups. Ensure intergovernmental document quality, coordination, department review, and comment on key state and federal legislation. Act as liaison with other governmental and private agencies in developing and monitoring contracts, agreements, and Intergovernmental Agreements, including, but not limited to County leased properties. Ensure appropriate compliance with federal, state, and local government requirements and regulations on environmental issues.

Program Goals & Objectives

- Provide timely, helpful, and accurate service to customers
 - 100% first contact resolution
 - Deliver Parks Renewal Fund projects within schedule and budget
 - Monitor and control scope changes and impact to schedule
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Percent of calls from public resolved at first contact	94%	95%	100%
Percent of project schedules that are updated with scope changes	100%	100%	100%

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Departmental Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,269,896	1,692,526	1,772,638
Operating Expenses	1,006,707	2,562,416	3,197,866
Capital Equipment > \$5,000	-	65,000	65,000
Total Program Expenditures	2,276,603	4,319,942	5,035,504
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	170	-	-
Charges for Services	84	-	-
Fines & Forfeits	66	-	-
Miscellaneous Revenue	6,968	-	-
Gain or Loss on Disposal of Assets	713	-	-
Operating Revenue Sub-Total	8,001	-	-
Licenses & Permits	-	-	250
Charges for Services	47,582	-	1,060,925
Investment Earnings	367	600	300
Miscellaneous Revenue	2,322	-	87,800
Special Programs Revenue Sub-Total	50,271	600	1,149,275
General Fund Support	2,419,726	4,135,481	3,593,133
Net Operating Transfers In/(Out)	(185,008)	8,215	124,000
Fund Balance Decrease/(Increase)	(16,387)	175,646	169,096
Other Funding Sources	-	-	-
Total Program Funding	2,276,603	4,319,942	5,035,504
<u>Program Staffing FTEs</u>	19.31	20.06	19.00

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Natural Resource Parks

Function

The Natural Resources (NR) Division is responsible for planning, land management, conservation, and public education activities on nearly 200 properties totaling over 250,000 acres. This diverse land portfolio includes open space lands, mountain and regional parks, and working cattle ranches that together help meet the goals and objectives of the Sonoran Desert Conservation Plan.

In addition, the NR Division administers all aspects of the Pima Regional Trails System Master Plan including participation in the acquisitions of lands for trailheads, trail corridors or future trail systems, securing public access to trail heads and trail systems, and reviewing and commenting on connecting trails plans for other jurisdictions. Plan, design, and and construct recreational trails consistent with the Pima Regional Trails System Master Plan. Maintain all components of trailheads and trail systems utilizing staff and volunteers.

Description of Services

The NR Division has five sections; Environmental Education, Restoration, Ranch Management, Parks Management, and Special Projects, which together conserve and enhance the natural and cultural resources under division management as well as provide opportunities for the public to engage with these resources. The Environmental Education section provides a variety of educational and interpretive opportunities for diverse audiences and communities to instill a greater understanding and appreciation for the natural resource treasures of our region. The Restoration section implements research and restoration activities that protect and enhance natural resources on NR managed lands. Ranch Management focuses on the 14 cattle ranches under County management and ensures a balance between ranching activities and land health. The Parks Management section manages key County natural resource park assets (e.g., Tucson Mountain Park, Colossal Cave Mountain Park, and Agua Caliente Regional Park) for public enjoyment and environmental protection and manages trails, trailheads and trail connections within NR Parks and other open space properties. Both the Ranch and Parks Management sections manage properties for the Regional Flood Control District through memoranda of understanding. Finally, Special Projects staff work across all NR managed properties to ensure the proper functioning of and accounting for a wide range of County assets including buildings, wells, roads, trails, and other infrastructure. All NR staff provide other County staff with technical advice and direction related to projects potentially impacting native flora and fauna on County open-space lands.

Program Goals & Objectives

- Implement and Periodically update the Pima Regional Trails System Master Plan
 - Manage natural resource parks, ranches, and open-space lands consistent with the goals and objectives of the Sonoran Desert Conservation Plan and Multi-species Conservation Plan
 - Develop an invasive plant species strategy and continue to implement various methods of removal of target species, especially buffelgrass at priority sites
 - Plan, implement, and maintain key restoration activities and monitor results
 - Maintain rangelands in good ecological condition, ensure rangeland health standards are met and grazing guidelines are followed, and that fair and consistent ranch management agreements are maintained with our ranch partners
 - Monitor properties and conservation easements for compliance with restrictive covenants
 - Develop resource management plans for properties allocated as mitigation lands
 - Maintain infrastructure to ensure resource protection and a safe environment for people using open-space lands
 - Maintain an up-to-date database of infrastructure assets and address infrastructure maintenance needs in a manner that protects those assets and keeps maintenance costs to a minimum
 - Provide safe and clean facilities at select recreation sites
 - Educate the public about the natural environment to help ensure an informed and active citizenry
 - Update existing or develop new programs to increase the level of public participation in environmental and conservation education
-

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Natural Resource Parks

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Number of people reached through environmental education activities	42,774	29,856	30,315
Number of comprehensive management plans completed	0	2	2
Number of properties monitored for compliance with restrictive covenants	61	12	61
Number of acres of invasive plants treated and/or removed	1,941	300	350
Number of infrastructure assets maintained	90	115	59
Number of restoration projects completed on natural resource parks and ranches	27	29	38
Number of Acres Ecological Trend/Utilization/Drought Monitored on Ranches	174,427	174,427	174,427
Percent of Pima Regional Trails System Master Plan consistently and regularly applied (checked monthly)	100%	100%	100%
	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	2,533,589	3,348,613	3,006,365
Operating Expenses	3,441,050	6,348,212	6,694,252
Capital Equipment > \$5,000	264,054	150,000	240,000
Total Program Expenditures	6,238,693	9,846,825	9,940,617
Program Funding by Source			
Revenues			
Charges for Services	457,764	308,000	-
Miscellaneous Revenue	40,251	47,000	-
Operating Revenue Sub-Total	498,015	355,000	-
Charges for Services	379,965	231,000	232,750
Investment Earnings	17,030	16,900	11,900
Miscellaneous Revenue	1,269,359	820,500	828,050
Gain or Loss on Disposal of Assets	289,767	-	-
Special Programs Revenue Sub-Total	1,956,121	1,068,400	1,072,700
Investment Earnings	1,136	-	-
Miscellaneous Revenue	-	441,600	361,858
Grant Revenue Sub-Total	1,136	441,600	361,858
General Fund Support	2,971,063	3,512,493	3,756,630
Net Operating Transfers In/(Out)	1,668,434	2,045,275	1,840,850
Fund Balance Decrease/(Increase)	(856,076)	2,424,057	2,908,579
Other Funding Sources	-	-	-

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Natural Resource Parks

Total Program Funding	6,238,693	9,846,825	9,940,617
Program Staffing FTEs	45.49	45.32	47.15

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Operations

Function

Manage, operate, and maintain Pima County's Urban Park System that provides vital green space and vegetative buffers to developments and subdivisions while allowing for the public to be physically and socially active. Provide lighted ball courts/fields, picnic areas/ramada's, and playgrounds for recreational, social and sports activities. Manage Special Projects/Trades to provide skilled technical services (electrical, plumbing, construction) to maintain existing Natural Resources, Parks and Recreation (NRPR) properties, Pima County attractions, and related utility infrastructures. Build new parks, trailheads, and utility infrastructures. Restore and repair existing parks. Perform activities related to the routine maintenance, enhancement, and repair of NRPR historic structures, utility infrastructures, and Natural Resources properties.

Description of Services

Manage, operate, and maintain 41 parks with 98 ball fields (69 lighted) while coordinating with various sports organizations using our ball fields. Maintain 90 reservable ramadas, 2 non-reservable ramadas, and 43 playgrounds to the American Standards for Testing and Materials (ASTM) standards and Consumer Product Safety Commission (CPSC) guidelines. Manage and maintain 141 miles of paved and soft paths in the Chuck Huckelberry Loop multi-use trail system. Manage and maintain 11 miles of paved paths at 19 urban parks. Maintain comprehensive turf management program at 16 parks and 63 heavily used ballfields. Update, coordinate, and adhere to division safety program. Provide skilled technical services (electrical, plumbing, construction) for NRPR and other Pima County departments including Regional Flood Control District, Office of Sustainability and Conservation, Pima County Department of Transportation, Regional Wastewater Reclamation Department, Real Property Services, and Attractions and Tourism.

Program Goals & Objectives

- Develop cyclical maintenance programs for asphalt pathways, parking lots, and park entrance roads
 - Annually replace a minimum of one outdated and inefficient irrigation systems with more efficient and effective irrigation systems, implement water harvesting techniques in future plans and retrofit in select locations where damage to existing plants and roots will be minimal. Remove under utilized grass/turf and cap/eliminate irrigation to these areas.
 - Replace and/or renovate our ball field bleachers to current safety codes
 - Average 12 days to complete service requests
 - Develop funded cyclical maintenance programs for the County's ball fields, buildings, and other infrastructure
 - Sport Court resurfacing program for basketball and tennis courts
 - Ballfield fence line repair and replacement program
 - Develop program to replace all outdated ball field lighting systems and replace with energy efficient "Dark Skies" friendly ball field lighting systems that are controlled by central control system
 - Renovate one ball field lighting system annually
 - Develop capital replacement program for playground structures to ASTM standards and CPSC guidelines
 - Remove graffiti at our parks within 48 hours
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Paved miles of river parks; urban park paths maintained	141	146	146
Ball fields operated and maintained	98	98	98
Lighted ball fields operated and maintained	68	69	69
Urban parks operated and maintained	40	41	41
Playgrounds operated, maintained, and inspected	40	43	43
Sport court resurfacing	3	3	0
Percent of graffiti removed within 48 hours of being reported	95%	90%	90%
Average days to complete service requests	10	10	10

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Operations

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	3,971,024	5,447,862	5,888,204
Operating Expenses	2,816,774	2,640,341	2,772,598
Capital Equipment > \$5,000	-	50,000	60,000
Total Program Expenditures	6,787,798	8,138,203	8,720,802
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	655	650	-
Charges for Services	196,810	145,625	-
Fines & Forfeits	149	-	-
Miscellaneous Revenue	92,736	68,200	-
Operating Revenue Sub-Total	290,350	214,475	-
Miscellaneous Revenue	26,400	-	-
Special Programs Revenue Sub-Total	26,400	-	-
General Fund Support	6,497,448	7,898,728	8,720,802
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(26,400)	25,000	-
Other Funding Sources	-	-	-
Total Program Funding	6,787,798	8,138,203	8,720,802
<u>Program Staffing FTEs</u>	114.00	135.00	136.00

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Planning

Function

Prepare and execute plans for parks, open space preserves, river parks, trails, and green spaces in both urban and rural settings. Review rezoning requests, specific plans, subdivision plats, development plans, and abandonment proposals to protect and secure trails and park space. Secure access to public lands. Identify, analyze, and assist with the acquisition of park land, open space, and trail corridors. Manage and administer the park in-lieu fees program. Plan, design, and construct recreational trails consistent with the Pima Regional Trails System Master Plan.

Description of Services

Administer all aspects of the Pima Regional Trails System Master Plan. Review and comment on state land applications, County rights-of-way, and easement abandonments. Prepare master plans for parks, open space, trails, and greenways, individually and in systems. Prepare management plans for open space properties. Analyze and participate in the acquisition of park land, open space, and trail corridors. Secure access to public lands. Provide information to the public and technical assistance to other jurisdictions. Prepare grants and raise funds. Draft ordinances, resolutions, leases, memorandums of understanding, and intergovernmental agreements. Conduct legislative analyses and develop park, open space, and trail policies.

Program Goals & Objectives

- Upload project documents to the agency's Geographic Information System
 - Implement and periodically update the Pima Regional Trails System Master Plan
 - Secure trail corridors, park land, and open space through development review and other applicable processes
 - Resolve access challenges to the public lands that surround Tucson
 - Design and develop public trail facilities on newly acquired open space properties
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Pima Regional Trails System Master Plan consistently and regularly applied (checked monthly)	100%	100%	100%
Challenges to newly acquired public lands assessed within 90 days	100%	100%	100%
Public facilities checked quarterly	100%	100%	100%
Regional Trail concepts generated (checked monthly)	100%	100%	100%
Development plan reviews completed within 72 hours	100%	100%	100%

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Planning

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	191,296	295,362	101,818
Operating Expenses	285,024	902,826	1,061,043
Capital Equipment > \$5,000	37,688	-	-
Total Program Expenditures	514,008	1,198,188	1,162,861
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	367	-	-
Miscellaneous Revenue	100	-	-
Operating Revenue Sub-Total	467	-	-
Investment Earnings	6,331	12,200	9,800
Miscellaneous Revenue	168,046	-	-
Special Programs Revenue Sub-Total	174,377	12,200	9,800
General Fund Support	436,377	134,485	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	(97,213)	1,051,503	1,153,061
Other Funding Sources	-	-	-
Total Program Funding	514,008	1,198,188	1,162,861
<u>Program Staffing FTEs</u>	2.50	2.50	1.48

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Recreation

Function

Operate and maintain recreation and community centers, swimming pools, art and leisure classes, Mike Jacob Sports Park, and shooting ranges. Operate and maintain all parks and recreation elements in Ajo, AZ. Provide permitting for special uses and field uses on NRPR properties.

Description of Services

Provide activities to meet the unique interests of various age groups and populations, and offer age-appropriate, supervised activities in a welcoming and safe environment. Provide special interest classes, workshops, swimming classes, lifeguard and water safety instructor certification classes, sporting events, skill contests, teen and senior citizen enrichment programs, outdoor education, shooting sports education and training, community nutrition programs, related social services, and special events. Offer room rentals, performing arts space, and cooperative management of joint-use facilities. Provide permitting and fee collection for third-party special events and sport field rentals. Coordinate and provide facility maintenance for swimming pools, shooting ranges, community centers, Ajo parks, and Mike Jacob Sports Park.

Program Goals & Objectives

- Meet the recreational needs of NRPR's service population in Pima County
 - Offer recreation programs at community centers, swimming pools, shooting ranges, and other venues
 - Recreation/community center participants greater than 100,000 annually
 - Aquatics program participants greater than 100,000 annually
 - Shooting range users greater than 25,000 annually
 - Annual volunteer hours greater than 7,000 annually
 - Provide safe, modern, recreation facilities within existing resources
 - Identify and repair building and infrastructure issues on a regular basis
 - Routine aquatics and building repairs completed within two weeks greater than 85%
 - Trained professional staff and volunteers
 - Provide mandatory and optional training opportunities
 - Hold staff safety training seminars greater than 2 annually
 - Provide a safe environment at all locations and properly document activities and issues
 - Maintain accident reporting and remediation documentation
 - Accidents reported within 2 days greater than 85%
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Recreation/community center participants	92,934	90,000	90,000
Aquatics program participants	61,827	60,000	60,000
Shooting range users	24,806	30,000	30,000
Annual volunteer hours	8,927	8,000	9,000
Staff safety training seminars held bi-annually and as needed	1	2	4
Accidents reported within two days	100%	90%	90%
Routine aquatics and building repairs completed within two weeks	90%	90%	90%

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Recreation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	3,938,310	4,331,893	4,265,816
Operating Expenses	1,124,093	1,049,513	1,078,687
Capital Equipment > \$5,000	24,182	10,000	10,000
Total Program Expenditures	5,086,585	5,391,406	5,354,503
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	547,091	573,400	-
Fines & Forfeits	41	-	-
Investment Earnings	(199)	-	-
Miscellaneous Revenue	21,399	7,600	-
Operating Revenue Sub-Total	568,332	581,000	-
General Fund Support	4,518,253	4,810,406	5,354,503
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	5,086,585	5,391,406	5,354,503
<u>Program Staffing FTEs</u>	81.20	79.50	79.65

Program Summary

Department: Natural Resources, Parks & Recreation

Program: Special Projects/Trades Division

Function

Effective fiscal year 2022/23, this program has consolidated into the Operations group. This summary is provided for informational purposes only.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
NRPR properties and infrastructure built, maintained, repaired, or restored	160	n/a	n/a
Average days to complete services requests	7	n/a	n/a
Percent of preventative maintenance done on schedule	86%	n/a	n/a
Percent of facilities that track repair costs	100%	n/a	n/a

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	761,755	-	-
Operating Expenses	477,814	-	-
Capital Equipment > \$5,000	19,699	-	-
Total Program Expenditures	1,259,268	-	-
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	291	-	-
Operating Revenue Sub-Total	291	-	-
Charges for Services	205	-	-
Miscellaneous Revenue	922	-	-
Special Programs Revenue Sub-Total	1,127	-	-
General Fund Support	1,239,151	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	18,699	-	-
Other Funding Sources	-	-	-
Total Program Funding	1,259,268	-	-
<u>Program Staffing FTEs</u>	23.00	-	-

OFFICE OF SUSTAINABILITY & CONSERVATION

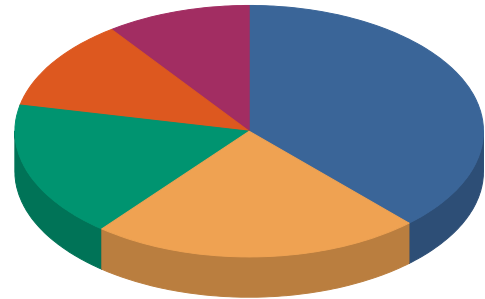
Expenses 2,289,450

Revenues 504,000

FTEs 15.00

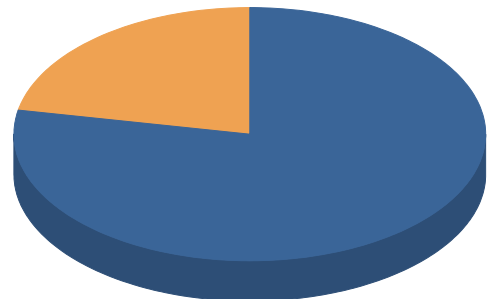
Expenditures By Program

Office of Sustainability & Conservation	37.99%
Cultural Resources & Historic Preservation	22.76%
Conservation Science	17.71%
Sustainability Programs	11.43%
Multi-Species Conservation Plan Section 10	10.11%
Total:	100.00%



Sources of All Funding

General Fund Support	77.99%
Department Revenue	22.01%
Total:	100.00%



Function Statement:

Provide leadership, technical expertise, and guidance in the implementation and advancement of Board-adopted policies and other state, federal, and local regulations that promote the regions environmental, social, and economic well-being by focusing on the preservation of the Countys cultural and natural heritage and sustainability of County operations.

Mandates:

Endangered Species Act 16 USC 1539(a)(1)(B) Permit No. TE84356A-0; National Historic Preservation Act of 1966, PL 89-665; Arizona Revised Statute (ARS) 41-841 - Arizona Antiquities Act; ARS 41-844 - Arizona Burial Protection Law; Pima County Code 18.63 Historic Zone; Pima County Code 18.81 Grading Ordinance; Pima County Code 18.91 Rezoning Procedures; BOS Policy C. 3.17 Protection of Cultural Resources; BOS Policy C. 3.20 Protection & Management of County Conservation Lands; BOS 1998-250 Sonoran Desert Conservation Plan; BOS 2001-263 State Historic Preservation Office Intergovernmental Agreement; BOS 2018-2025 Sustainable Action Plan for County Operations

Department Summary by Program

Department: Office of Sustainability & Conservation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Conservation Science	421,191	478,190	405,506
Cultural Resources & Historic Preservation	298,212	375,275	521,068
Multi-Species Conservation Plan Section 10	216,997	229,478	231,515
Office of Sustainability & Conservation	518,968	541,950	869,790
Sustainability Programs	129,761	190,991	261,571
Water Policy Office	73,796	94,988	-
Total Expenditures	<u>1,658,925</u>	<u>1,910,872</u>	<u>2,289,450</u>
<u>Funding by Source</u>			
Revenues			
Cultural Resources & Historic Preservation	157	200	200
Multi-Species Conservation Plan Section 10	3,600	3,800	3,800
Office of Sustainability & Conservation	14,078	20,000	500,000
Total Revenues	<u>17,835</u>	<u>24,000</u>	<u>504,000</u>
General Fund Support	1,635,168	1,888,672	1,785,450
Net Operating Transfers In/(Out)	-	(1,800)	-
Fund Balance Decrease/(Increase)	5,922	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>1,658,925</u>	<u>1,910,872</u>	<u>2,289,450</u>
<u>Staffing (FTEs) by Program</u>			
Conservation Science	3.90	4.00	4.00
Cultural Resources & Historic Preservation	3.00	3.00	4.00
Multi-Species Conservation Plan Section 10	2.00	2.00	2.00
Office of Sustainability & Conservation	4.00	4.00	2.00
Sustainability Programs	2.00	2.00	3.00
Water Policy Office	2.00	2.00	-
Total Staffing (FTEs)	<u>16.90</u>	<u>17.00</u>	<u>15.00</u>

Program Summary

Department: Office of Sustainability & Conservation

Program: Conservation Science

Function

Provide leadership, technical expertise, and guidance in the conservation, protection, and management of the Countys natural resource heritage. Advance the use of best available science and facilitate implementation of the Countys policies for the natural environment including the Sonoran Desert Conservation Plan (SDCP) and its biological goal to maintain the continued existence of native plants and animals in healthy ecosystems. Oversee implementation of the Countys Ecological Monitoring Program and ensure it conforms to requirements of the Countys federal Multi-Species Conservation Plan (MSCP) Section 10 Permit No. TE84356A-0.

Description of Services

Integrate the best available science into development and implementation of programs and procedures that promote the continued existence of native plants and animals in healthy ecosystems. Work inter-departmentally to align resource conservation and management on County conservation properties. Ensure County capital improvement program projects do not conflict with the SDCP biological goal. Review and comment on undertakings by federal, state, and other jurisdictions upon request. Oversee implementation of the Pima County Ecological Monitoring Program and ensure it complies with requirements of the MSCP Section 10 permit. Collect field data, monitor, and report on long-term health of key resource elements on County conservation properties. Curate field data for long-term use and viability. Inform and educate County staff and the community about the regions natural resource heritage.

Program Goals & Objectives

- Inter-departmental coordination will minimize natural resource management conflicts on County conservation properties, maximize synergies, and avoid redundant expenditures
 - Convene a minimum of 8 inter-departmental natural resource management coordination meetings per year
- Ensure County Capital Improvement Program (CIP) projects do not conflict with SDCP biological goal
 - Number of County CIP projects reviewed
- Collect ecological field data on County conservation properties and monitor long-term conditions
 - Number of County conservation properties where data was collected for implementation of the Ecological Monitoring Plan
 - Number of staff days spent collecting field data for the Ecological Monitoring Program

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Inter-department management resource coordination meetings	8	8	8
County conservation properties where Ecological Monitoring Program data was collected	36	40	35
Staff days spent collecting field data for Ecological Monitoring Program	260	200	120
County CIP projects reviewed	19	20	20

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	332,852	358,829	289,094
Operating Expenses	88,339	119,361	116,412
Total Program Expenditures	421,191	478,190	405,506
General Fund Support	421,191	478,190	405,506
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-

Program Summary

Department: Office of Sustainability & Conservation

Program: Conservation Science

Total Program Funding	421,191	478,190	405,506
Program Staffing FTEs	3.90	4.00	4.00

Program Summary

Department: Office of Sustainability & Conservation

Program: Cultural Resources & Historic Preservation

Function

Provide leadership, technical expertise, and guidance in the conservation, protection, and preservation of the County's cultural and historic heritage. Advance and facilitate implementation of cultural and historic resource related Board-adopted policies including the Sonoran Desert Conservation Plan (SDCP) and Policy C 3.17-Protection of Cultural Resources. Ensure County projects achieve regulatory compliance with County, federal, and state cultural and historic preservation laws and policies and provide technical assistance to private sector development.

Description of Services

Develop and implement programs and policies that protect and preserve cultural and historic resources and other cultural assets. Ensure all County projects achieve compliance with applicable County, federal, and state legal requirements. Provide technical assistance to private sector development projects to facilitate compliance with applicable County, federal, and state regulatory requirements. Manage and protect County-owned cultural and historic resources. Procure and administer grants to advance cultural and historic heritage preservation. Review and comment on undertakings by federal, state, and other jurisdictions upon request. Inform and educate County staff and the community about the region's cultural and historical heritage. Inventory, evaluate, and monitor cultural resources on County conservation properties.

Program Goals & Objectives

- Inform staff and the community about the cultural and historic heritage of Pima County
 - Give a minimum of six educational presentations
 - Complete a minimum of five interpretative projects
 - Inventory, manage, and monitor cultural resources on County conservation properties
 - Inventory a minimum of 500 acres of County conservation land
 - Monitor a minimum of 10 SDCP Priority Cultural Resource sites
 - County projects achieve compliance with federal, state, and local historic preservation laws and policies
 - Number of County projects that fulfilled compliance requirements
 - Number of County projects where compliance actions are in progress
 - Private sector development projects receive technical guidance to facilitate compliance with federal, state, and local historic preservation laws and policies
 - Number of private sector development projects that received technical guidance
 - Apply for Certified Local Government (CLG) grants as allowed by Arizona State Parks
 - Number of CLG grant applications submitted
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
County projects that achieved compliance	298	250	250
County projects compliance in-progress	138	120	100
Private sector projects receiving technical assistance	131	90	85
Acres of County conservation properties inventoried	420	100	500
SDCP Priority Cultural Resource sites monitored	9	5	5
CLG grant applications submitted	2	0	1
Educational presentations given	13	10	10
Interpretative projects completed	6	5	10

Program Summary

Department: Office of Sustainability & Conservation

Program: Cultural Resources & Historic Preservation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	236,152	299,771	425,125
Operating Expenses	62,060	75,504	95,943
Total Program Expenditures	298,212	375,275	521,068
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	157	200	200
Operating Revenue Sub-Total	157	200	200
General Fund Support	298,055	375,075	520,868
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	298,212	375,275	521,068
<u>Program Staffing FTEs</u>	3.00	3.00	4.00

Program Summary

Department: Office of Sustainability & Conservation

Program: Multi-Species Conservation Plan Section 10

Function

Provide leadership, technical expertise, and guidance on the implementation of and compliance with the County's federal Multi-Species Conservation Plan (MSCP) Section 10 Permit No. TE84356A-0.

Description of Services

Lead and facilitate inter-departmental coordination to advance and streamline implementation of the County's MSCP Section 10 permit. Monitor annual and cumulative impacts of Covered Activities and ensure that allocation of mitigation lands is sufficient to cover impacts. Innovate processes and procedures to protect MSCP Section 10 mitigation land. Compile and analyze permit-related information from County departments for annual compliance reporting; prepare annual compliance reports; and convey annual reports to the United States Fish and Wildlife Service (USFWS) and the public. Administer the Certificate of Coverage program to provide private sector development with access to permit coverage. Inform and educate County staff and the community about the MSCP Section 10 permit and Certificate of Coverage Program.

Program Goals & Objectives

- Ensure County properties that are subject to Restrictive Covenants are monitored according to Restrictive Covenant requirements
 - Number of Restrictive Covenant monitoring reports for properties subject to the Conservation Restrictive Covenant provided biennially to covenant beneficiary (even numbered years)
 - Number of Restrictive Covenant monitoring reports for properties subject to the MSCP Restrictive Covenant provided biennially to covenant beneficiary (odd numbered years)
 - Ensure allocation of MSCP Section 10 permit exceeds mitigation required for Covered Activities impacts
 - Cumulative total of MSCP Section 10 permit mitigation acres required
 - Cumulative total of MSCP Section 10 permit mitigation acres allocated
 - Submit annual compliance reports to USFWS as required by MSCP Section 10 permit No. TE84356A-0
 - MSCP Section 10 permit annual compliance report submitted to USFWS as required
 - Maintain Certificate of Coverage Program to allow private development access to MSCP Section 10 coverage
 - Number of Certificates of Coverage authorized
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Cumulative total of MSCP Section 10 permit mitigation acres required	5,983	7,000	8,000
Cumulative total of MSCP Section 10 permit mitigation acres allocated	6,611	22,716	22,716
MSCP Section 10 permit annual report submitted as required	yes	yes	yes
Certificates of Coverage authorized	102	100	100
Conservation Restrictive Covenant monitoring reports provided to covenant beneficiary in even numbered years	0	16	0
MSCP Restrictive Covenant monitoring reports provided to covenant beneficiary in odd numbered years	89	0	89

Program Summary

Department: Office of Sustainability & Conservation

Program: Multi-Species Conservation Plan Section 10

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	208,520	220,963	223,619
Operating Expenses	8,477	8,515	7,896
Total Program Expenditures	216,997	229,478	231,515
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	3,600	3,800	3,800
Operating Revenue Sub-Total	3,600	3,800	3,800
General Fund Support	213,397	225,678	227,715
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	216,997	229,478	231,515
<u>Program Staffing FTEs</u>	2.00	2.00	2.00

Program Summary

Department: Office of Sustainability & Conservation

Program: Office of Sustainability & Conservation

Function

Oversee Office of Sustainability and Conservation staffs implementation and advancement of Board-adopted policies including the Sonoran Desert Conservation Plan (SDCP) that promote the regions environmental, social, and economic well-being. Oversee staffs implementation and facilitation of measures necessary to maintain County's compliance with its federal Multi-Species Conservation Plan (MSCP) Section 10 Permit No. TE84356A-0 and to achieve compliance with federal, state, and local cultural resource regulations. Oversee and manage departmental budget and staff. Provide comprehensive administrative support to all Office of Sustainability and Conservation divisions.

Description of Services

Oversee staff efforts to lead and facilitate inter-departmental implementation of the SDCP; Sustainable Action Plan for County Operations (SAPCO); MSCP Section 10 Permit requirements; federal, state, and County historic preservation laws and policies; and water resource related Board-adopted policies. Develop and administer annual departmental budget, grants, and contracts. Manage staff and ensure that expenditure of departmental personnel and financial resources align with Office of Sustainability and Conservation (OSC) functions and Board policies. Coordinate inter- and intra-departmental review of undertakings by federal, state, and other jurisdictions. Provide administrative support services to Office of Sustainability divisions.

Program Goals & Objectives

- Ensure department expenditures do not exceed the annual approved budget authority as required through Arizona Revised Statute (ARS 42-17105)
 - Monitor annual budget with the department analyst at a minimum of 12 times per fiscal year
- Contract deliverables are provided per contract terms
 - Number of contracts managed by the Office of Sustainability and Conservation
- Review and comment on undertakings by federal, state, and local jurisdictions
 - Number of undertakings by federal, state, and other local jurisdictions commented on
- Ensure all division work plans align with Board policies and OSC and division functions, services, and goals
 - Conduct a minimum of 8 work plan review and update sessions (2 per division)

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Division work plan review/update sessions	8	8	8
Budget review/adjustment sessions with Budget Analysts	12	12	12
Contracts managed by Office of Sustainability & Conservation	37	42	46
Federal, state, local jurisdiction undertakings commented on	29	30	30

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	392,646	418,496	260,887
Operating Expenses	126,322	123,454	608,903
Total Program Expenditures	518,968	541,950	869,790

Program Funding by Source

Revenues			
Intergovernmental	14,078	20,000	500,000
Grant Revenue Sub-Total	14,078	20,000	500,000
General Fund Support	498,968	523,750	369,790
Net Operating Transfers In/(Out)	-	(1,800)	-

Program Summary

Department: Office of Sustainability & Conservation

Program: Office of Sustainability & Conservation

Fund Balance Decrease/(Increase)	5,922	-	-
Other Funding Sources	-	-	-
Total Program Funding	<u>518,968</u>	<u>541,950</u>	<u>869,790</u>
Program Staffing FTEs	4.00	4.00	2.00

Program Summary

Department: Office of Sustainability & Conservation

Program: Sustainability Programs

Function

Provide leadership, technical expertise, and guidance in advancing Board-adopted sustainability and climate resilience policies including the Sonoran Desert Conservation Plan and Resolutions 2007-84, 2017-39, and 2017-51. Advance and facilitate implementation of the Sustainable Action Plan for County Operations (SAPCO) and development of future plans. Innovate and advocate strategies that promote social, economic, and environmental well-being.

Description of Services

Guide, facilitate, and coordinate inter-departmental implementation of SAPCO. Employ empirical methodologies to collect and analyze SAPCO performance data and provide progress reports. Integrate the best available science into development and implementation of programs and policies that promote climate resiliency and sustainable operations. Collaborate with others to identify innovative, regionally-appropriate climate adaption and mitigation measures. Review and comment on undertakings by federal, state, and other jurisdictions upon request. Inform and educate the County workforce and the community about climate science and sustainability best practices.

Program Goals & Objectives

- Inform and educate County staff and residents about climate science and sustainability best practices
 - Host a minimum of six educational forums
 - Provide a minimum of two Sustainable Action Plan for County Operations (SAPCO) related special reports
- Provide County Administration with annual Sustainability Report Cards documenting progress toward achieving 2018-2025 SAPCO targets
 - Annual Sustainability Report Cards submitted to County Administration as required by the 2018-2025 SAPCO
- Participate in community-based undertakings to support innovative, regionally-appropriate responses to climate change
 - Number of community-based undertakings participated in

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Annual Sustainability Report Card submitted to County Administration as required	yes	yes	yes
Community-based undertakings participated in	11	10	12
Educational forums hosted	13	37	43
Sustainable Action Plan for County Operations (SAPCO) related special reports provided	2	3	3

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	112,127	161,321	227,064
Operating Expenses	17,634	29,670	34,507
Total Program Expenditures	129,761	190,991	261,571
General Fund Support	129,761	190,991	261,571
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	129,761	190,991	261,571

Program Staffing FTEs	2.00	2.00	3.00
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Program Summary

Department: Office of Sustainability & Conservation

Program: Water Policy Office

Function

The Water Policy Office program activity has been absorbed by other components within the Office of Sustainability & Conservation and the Flood Control Department. This summary is provided for informational purposes only.

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	65,313	85,842	-
Operating Expenses	8,483	9,146	-
Total Program Expenditures	73,796	94,988	-
General Fund Support	73,796	94,988	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	73,796	94,988	-
<u>Program Staffing FTEs</u>	2.00	2.00	-

REAL PROPERTY SERVICES

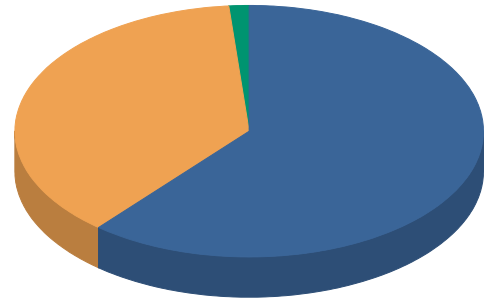
Expenses 2,859,509

Revenues 3,268,665

FTEs 11.00

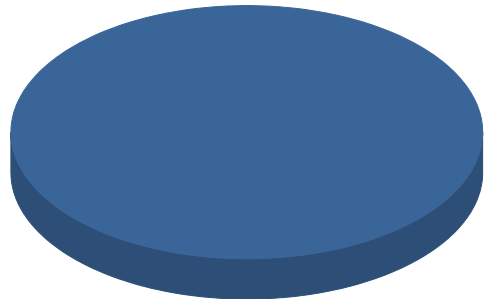
Expenditures By Program

■ Real Property Services-Grants	61.20%
■ Real Property Services Administration	37.48%
■ Real Property Services Tax Sales	1.32%
Total:	100.00%



Sources of All Funding

■ Department Revenue	100.00%
Total:	100.00%



Function Statement:

Administer and direct the Real Property Services functions for Pima County departments, including leasing, property management, real property acquisition, appraisal and disposition, and budget planning for various projects.

Mandates:

None

Department Summary by Program

Department: Real Property Services

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Real Property Services Administration	861,638	1,012,162	1,071,811
Real Property Services Tax Sales	5,337	93,511	37,698
Real Property Services-Grants	14,250	750,000	1,750,000
Total Expenditures	881,225	1,855,673	2,859,509
<u>Funding by Source</u>			
Revenues			
Real Property Services American Battery Factory	-	-	460,705
Real Property Services Tax Sales	8,000	6,500	10,000
Real Property Services World View	-	-	1,047,960
Real Property Services-Grants	8,500	750,000	1,750,000
Total Revenues	16,500	756,500	3,268,665
General Fund Support	858,975	1,099,173	(409,156)
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	5,750	-	-
Other Funding Sources	-	-	-
Total Program Funding	881,225	1,855,673	2,859,509
<u>Staffing (FTEs) by Program</u>			
Real Property Services Administration	10.50	11.00	11.00
Total Staffing (FTEs)	10.50	11.00	11.00

Program Summary

Department: Real Property Services

Program: Real Property Services Administration

Function

Administer and direct the real property and real estate functions for Pima County.

Description of Services

Appraisal of property for abandonment, acquisition, leasing, or licensing of County property. Preparing budget estimates for other County department acquisitions. Acquisition of real property, including relocation of owners and tenants, and prosecuting condemnation actions when necessary. Property management, leasing and maintenance of County owned property, including residential leases, park operating agreements, and caretaker agreements. License the use of County Rights-of-Way, grant and release easements over County and Regional Flood Control District (RFCD) property to utilities and other applicants. Leasing of land and licensing of property, including towers for telecommunications services and granting rights of entry onto County or RFCD owned property. Sale of surplus real property, obtaining treasurer deeds, and selling property that has been assigned to the State for nonpayment of property taxes. Research title and other property issues and respond to public record requests. Meet Pima County's capital schedule and budget requirements for real property acquisitions and other property management services. Real Property Services works with the RFCD and Geographic Information System departments to produce and maintain a layer on Pima Maps for land available for economic development. Provide appraisal and other related services in connection with property that may be used for economic development. Real Property Services is the lead department for identifying available County-owned property for affordable housing development.

Program Goals & Objectives

- Monitor real property expenditures and charge expenditures to Public Works and other Pima County departments through management review and approval of all appraisals and nominals.
- Monitor and managed the property acquisition and leases for Pima Works and other Pima County departments.
- Monitor the property escrow closings for Pima Works and other Pima County departments.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Escrow closings monitored	60	60	60
Leased properties managed	491	495	495
Appraisal and nominal reviews monitored	120	120	120

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	740,820	824,271	861,158
Operating Expenses	120,818	187,891	210,653
Total Program Expenditures	861,638	1,012,162	1,071,811
General Fund Support	861,638	1,012,162	1,071,811
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	861,638	1,012,162	1,071,811

Program Staffing FTEs	10.50	11.00	11.00
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Program Summary

Department: Real Property Services

Program: Real Property Services American Battery Factory

Function

Administer and collect revenue from lease payments and option payment, and potential sale proceeds per approved Ground Lease Agreement CTN 23*081.

Description Services

Real Property Services Department will monitor the revenue generated from the Ground Lease Agreement that includes monthly lease payment, a one-time option payment, and the potential for sale proceeds resulting from the exercise of the purchase option.

Program Goals & Objectives

- Monitor the lease payments, as well as the option payment and the sale proceeds from the potential sale of the 267.18 acres of land.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Annual Lease Payments	0	0	460,710

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Funding by Source			
Revenues			
Miscellaneous Revenue	-	-	460,705
Operating Revenue Sub-Total	-	-	460,705
General Fund Support	-	-	(460,705)
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

Program Summary

Department: Real Property Services

Program: Real Property Services Tax Sales

Function

Administer and direct the real property tax sales functions for Pima County Treasurer.

Description of Services

Sale of real property that is delinquent in tax payments and meets the statutory requirements, obtaining treasurer deeds, and selling property that has been assigned to the State for nonpayment of property taxes.

Program Goals & Objectives

- Sell real property to the public by auction and return property to tax property roles.
- Monitor the sales of property that has been assigned to State for non-payment of property taxes.
- Transfer tax sale property to Regional Flood Control District and Transportation Department.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Surplus real properties sold	n/a	23	23
Properties assigned to State for nonpayment of property taxes n/a	n/a	10	10
Treasurer deeds obtained	n/a	10	10

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	-	(11,550)	-
Operating Expenses	5,337	105,061	37,698
Total Program Expenditures	5,337	93,511	37,698
Program Funding by Source			
Revenues			
Miscellaneous Revenue	8,000	6,500	10,000
Operating Revenue Sub-Total	8,000	6,500	10,000
General Fund Support	(2,663)	87,011	27,698
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	5,337	93,511	37,698

Program Summary

Department: Real Property Services

Program: Real Property Services World View

Function

Administer and collect revenue from monthly lease payments, a one-time option payment, a one-time right of first refusal payment and potential sale proceeds per approved Lease-Purchase Agreement CTN 23*098. Monitor Space Port Tucson Management Agreement CTN 23*0111

Description Services

Real Property Services Department will monitor the revenue generated from the Lease-Purchase Agreement that includes monthly lease payment, a one-time option payment, a one-time right of first refusal payment and the potential for sale proceeds resulting from the exercise of the purchase option and the exercise of the right of first refusal. Tenant is responsible for all maintenance costs and the Landlord has no responsibility for any maintenance cost. No revenue generated from the Space Port Tucson Management Agreement.

Program Goals & Objectives

- Monitor Lease and delinquent payments.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Monitor the lease and delinquent payments.	0	0	1,047,960

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Funding by Source			
Revenues			
Miscellaneous Revenue	-	-	1,047,960
Operating Revenue Sub-Total	-	-	1,047,960
General Fund Support	-	-	(1,047,960)
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	-	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

Program Summary

Department: Real Property Services

Program: Real Property Services-Grants

Function

Function: Davis-Monthan Air Force Base (DMAFB) was awarded \$1.5M in 2017 under the Federal Readiness and Environmental Protection Integration (REPI) program for encroachment prevention. In keeping with the Pima County Economic Development Plan and long-standing support of DMAFB, the County entered into an Encroachment Management Agreement with the Air Force to benefit and support DMAFB. Through this partnership, the County acquires property interests (restrictive easements) on behalf of DMAFB and conveys the easements to the Air Force. The funds used for the acquisitions are granted from the REPI Program by DMAFB. In fiscal year 2021/22, Public Works Administration Grants was moved to Real Property Services. For fiscal year 2023/2024 DMAFB was awarded \$1.7M to continue the acquisition program until the funds are expended or the REPI Program is discontinued. This partnership works towards protecting and supporting the Base's mission and viability in the community.

Description of Services

Acquire property interests identified as eligible by DMAFB within five Priority Areas, including the Approach/Department Corridor based on incompatible land uses in order to reduce the impact of urban encroachment on Base operations and future mission growth.

Program Goals & Objectives

- Assist in mitigating and removing encroachment threats that can impact DMAFB operations and training
- Acquire eligible property interests in five Priority Areas identified as having incompatible land uses

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Annual report summarizing project progress and providing an accounting of funding and disbursements is delivered to the DMAFB Project Manager and the Installation by October 15	n/a	yes	yes

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Operating Expenses	14,250	750,000	20,000
Capital Equipment > \$5,000	-	-	1,730,000
Total Program Expenditures	14,250	750,000	1,750,000
<u>Program Funding by Source</u>			
Revenues			
Intergovernmental	8,500	750,000	1,750,000
Grant Revenue Sub-Total	8,500	750,000	1,750,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	5,750	-	-
Other Funding Sources	-	-	-
Total Program Funding	14,250	750,000	1,750,000

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REGIONAL FLOOD CONTROL DISTRICT

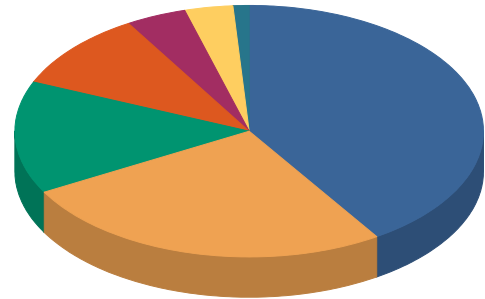
Expenses 17,612,053

Revenues 35,102,970

FTEs 60.60

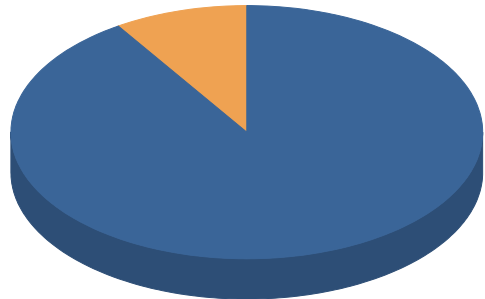
Expenditures By Program

■ Infrastructure Maintenance	40.77%
■ Flood Control Support	26.12%
■ Hazard Mitigation	14.63%
■ Regulatory	9.94%
■ Design and Construction	4.15%
■ Flood Warning	3.34%
■ Canoa Ranch In-Lieu Fee	1.05%
Total:	100.00%



Sources of All Funding

■ Department Revenue	90.82%
■ Fund Balance Support	9.17%
■ Operating Transfers In	0.01%
Total:	100.00%



Function Statement:

Protect public health, safety, and welfare by implementing structural flood control solutions and providing comprehensive non-structural flood prevention services, and oversight of floodplain management requirements of the Federal Flood Insurance Program. Enhance natural floodplain characteristics and community environmental quality by preserving and protecting riparian habitat resources. Support Pima County's Section 10(a) permit application to the U.S. Fish and Wildlife Service and fulfill the mission pertaining to riparian elements set forth by the Board of Supervisors in the Sonoran Desert Conservation Plan. Coordinate for the protection and management of water resources within Pima County.

Mandates:

Code of Federal Registry 44, Section 59-78; Arizona Revised Statute, Title 48, Chapter 21, Article 1, Sections 48-3601 through 48-3628 and 48-3641 through 48-3650; 48-3603; and Section 404

Department Summary by Program

Department: Regional Flood Control District

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Canoa Ranch In-Lieu Fee	120,450	220,000	185,000
Design and Construction	452,780	858,454	731,444
Flood Control Support	4,857,667	4,522,061	4,600,128
Flood Warning	1,051,585	1,374,971	588,450
Hazard Mitigation	2,076,218	2,413,145	2,577,182
Infrastructure Maintenance	5,630,298	7,363,486	7,178,424
Regulatory	1,578,377	1,723,284	1,751,425
Total Expenditures	<u>15,767,375</u>	<u>18,475,401</u>	<u>17,612,053</u>
<u>Funding by Source</u>			
Revenues			
Canoa Ranch In-Lieu Fee	3,955	505,000	500,000
Design and Construction	38,986	20,000	40,000
Flood Control Support	29,349,622	29,644,631	31,296,520
Flood Warning	792,320	3,841,244	3,228,450
Hazard Mitigation	8,964	20,000	20,000
Infrastructure Maintenance	5,400	12,500	18,000
Total Revenues	<u>30,199,247</u>	<u>34,043,375</u>	<u>35,102,970</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(14,908,972)	(17,759,645)	(21,033,604)
Fund Balance Decrease/(Increase)	477,100	2,191,671	3,542,687
Other Funding Sources	-	-	-
Total Program Funding	<u>15,767,375</u>	<u>18,475,401</u>	<u>17,612,053</u>
<u>Staffing (FTEs) by Program</u>			
Design and Construction	6.00	7.00	6.00
Flood Control Support	14.38	10.50	11.60
Hazard Mitigation	11.00	11.00	15.00
Infrastructure Maintenance	12.00	12.00	11.00
Regulatory	17.00	17.00	17.00
Total Staffing (FTEs)	<u>60.38</u>	<u>57.50</u>	<u>60.60</u>

Note: Pursuant to the Intergovernmental Agreement between Pima County and the Regional Flood Control District Cost Sharing Agreement for Cooperative Support Services Contract No. CTN-FC-16-194, employees performing work for the Regional Flood Control District a

Program Summary

Department: Regional Flood Control District

Program: Canoa Ranch In-Lieu Fee

Function

Enhance floodplain characteristics and ecosystem functions by preserving, protecting, and restoring the natural resources within the Canoa Ranch In-Lieu Fee (ILF) project site as described in the project development plan, which has been approved by the United States Army Corps of Engineers (USACOE) and the Pima County Regional Flood Control District Board of Directors. Restore riparian habitat and help improve water resources along the Santa Cruz River.

Description of Services

Administer and manage a compensatory mitigation ILF program in cooperation with the USACOE. Responsible for managing land acquisition and ownership; receiving Section 404 mitigation checks and depositing them into the ILF bank; planning, designing, constructing, and maintaining ecosystem restoration; maintaining financial documentation for credits sold and project expenditures; monitoring and reporting on site conditions and ILF bank financial information; and implementing adaptive management as warranted for a successful project.

Program Goals & Objectives

- Complete all financial and operational reporting requirements established for the Canoa Ranch ILF project
- Meet or exceed performance standards established in the Canoa Ranch development plan

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Established development plan performance standards completed within 10 years (max 10% per year)	10%	10%	10%
Annual financial and biological reports submitted on time to the USACOE	100%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	27,082	120,000	120,000
Operating Expenses	5,375	50,000	50,000
Capital Equipment > \$5,000	87,993	50,000	15,000
Total Program Expenditures	120,450	220,000	185,000

Program Funding by Source

Revenues			
Charges for Services	-	500,000	500,000
Investment Earnings	3,955	5,000	-
Operating Revenue Sub-Total	3,955	505,000	500,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(666,384)	-	-
Fund Balance Decrease/(Increase)	782,879	(285,000)	(315,000)
Other Funding Sources	-	-	-
Total Program Funding	120,450	220,000	185,000

Program Summary

Department: Regional Flood Control District

Program: Design and Construction

Function

Manage the development and construction of Capital Improvement Program (CIP) projects for the Regional Flood Control District (RFCD). This includes scoping, planning, monitoring, delivering, and closing out CIP projects utilizing Pima County methodology. The methodology would include not just traditional Design-Bid-Build (DBB), but also alternative delivery methods such as Design-Build (DB) and Construction Manager at Risk (CMAR). Deliver smaller projects utilizing the Job Order Contractor (JOC) program. Coordinate the District's participation in the river park multi-use pathway and flood control infrastructure. Manage the planning, development, and verification of the District Property Rights Program to ensure ownership, land use rights, and maintenance responsibilities. Assist other RFCD divisions with technical, project management, and delivery services. Coordinate with other jurisdictions on projects which impact RFCD infrastructure and property.

Description of Services

Lead diverse project teams through the planning, design, and construction of structural and non-structural improvements along the major watercourses and their tributaries. Utilize best management practices and sustainable techniques to develop a comprehensive and environmentally sensitive solution. Prepare feasibility studies and concept design reports, either in-house or utilizing outside consultants. Obtain the necessary permits and agreements to move forward into construction. Common design projects include bank protection, levees, detention basins, drainage way improvements, ecosystem restoration, and river park improvements. Deliver CIP projects for the RFCD. Participate with other agencies and departments for the construction of major flood control projects, river parks, and ecosystem restoration projects. Traditional DBB and alternative delivery methods such as JOC, CMAR, and DB are utilized within the CIP group. Provide comprehensive review and monitoring of planning, design, and construction to ensure project quality and compliance with project specifications and goals. Provide technical expertise for other departments and divisions. Verify and develop RFCD Property Rights Program to ensure ownership, maintenance responsibilities, access, and use of RFCD lands and easements. Coordinate with other agencies on the planning, design, construction, operation, and maintenance of riparian restoration and groundwater recharge projects.

Program Goals & Objectives

- Manage, design and construct each CIP project to ensure it is a comprehensive solution to the identified problem, including both the technical and financial aspects of each project as it fits within the CIP Program and fiscal year forecasting and expenditures
 - Coordinate with other divisions, departments, and agencies to provide information and expertise regarding structural and non-structural improvements as related to stormwater, including Low Impact Development implementation, water harvesting, and grey infrastructure
 - Identify and scope future projects
 - Plan, design, construct, and maintain cost for effective ground water recharge projects and riparian habitat ecosystem restoration and low impact development projects
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Adherence to Pima County procurement methodology/gate process	90%	95%	100%
Total CIP actual and forecasted CIP costs compared to the FY CIP budget	87%	90%	95%
Number of permit violations caused by CIP construction for the fiscal year (target is zero violations)	0	0	0
New Riparian restoration /LID projects completed	2	2	2
Successful resolutions of a known problem or issue with either a structural or non-structural solution	5	4	4

Program Summary

Department: Regional Flood Control District

Program: Design and Construction

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	441,699	758,454	631,444
Operating Expenses	11,081	100,000	100,000
Total Program Expenditures	452,780	858,454	731,444
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	38,986	20,000	40,000
Operating Revenue Sub-Total	38,986	20,000	40,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	413,794	838,454	691,444
Other Funding Sources	-	-	-
Total Program Funding	452,780	858,454	731,444
<u>Program Staffing FTEs</u>	6.00	7.00	6.00

Program Summary

Department: Regional Flood Control District

Program: Flood Control Support

Function

Direct, lead, and support the Regional Flood Control District (RFCD) floodplain management and flood control activities in the incorporated and unincorporated areas of Pima County by maintaining a fiscally responsible, environmentally conscientious, and multi-objective approach to managing regional watercourses, floodplains, water resources, and riparian habitats.

Description of Services

Provide leadership, financial management, and personnel for RFCD operations. Provide direction and set policies for short range and long range regional flood control planning. Provide administrative support services to procure, manage, and audit contracts and services for the RFCD. Ensure that RFCD activities conform to federal and state laws, flood insurance standards, and floodplain management goals. Ensure the RFCD meets Federal Emergency Management Agency (FEMA) goals for local flood control activities, for programs to prevent flood damage and mitigate potential flood hazards resulting in lower flood insurance premiums for residents and businesses, and for making the community eligible for flood mitigation grants and disaster assistance.

Program Goals & Objectives

- Provide a regional flood control plan and long-term flood prevention strategy and implementation plan
 - Conduct an outreach program to inform property owners about their susceptibility to flooding with the long-term goal to increase the number of flood insurance policies in Pima County to a minimum of 2,000
 - Operate the RFCD in a responsible manner that is protective of public safety, reduces future flood hazards, and meets National Flood Insurance Program goals
 - Be rated as a top, class three (3) or better, community in floodplain management and flood prevention, as determined by the FEMA Community Rating System thus allowing residents and businesses to obtain flood insurance premium discounts
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Divisions that developed a one-year and five-year operating plan	4	4	5
FEMA's community class rating for Pima County	5	3	3
Savings on flood insurance premiums in Pima County	25%	35%	35%
Total flood insurance policies in Pima County	2,000	2,000	2,000

Program Summary

Department: Regional Flood Control District

Program: Flood Control Support

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,135,033	1,139,359	1,359,116
Operating Expenses	3,722,634	3,352,702	3,241,012
Capital Equipment > \$5,000	-	30,000	-
Total Program Expenditures	4,857,667	4,522,061	4,600,128
<u>Program Funding by Source</u>			
Revenues			
Property Taxes	29,142,582	29,460,112	31,151,619
Licenses & Permits	550	1,000	550
Intergovernmental	8,513	8,100	5,000
Charges for Services	3,000	4,100	4,500
Fines & Forfeits	18,790	3,000	-
Investment Earnings	56,674	84,519	16,689
Miscellaneous Revenue	85,711	83,800	84,360
Gain or Loss on Disposal of Assets	33,802	-	33,802
Operating Revenue Sub-Total	29,349,622	29,644,631	31,296,520
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(14,217,610)	(14,241,259)	(17,883,604)
Fund Balance Decrease/(Increase)	(10,274,345)	(10,881,311)	(8,812,788)
Other Funding Sources	-	-	-
Total Program Funding	4,857,667	4,522,061	4,600,128
<u>Program Staffing FTEs</u>	14.38	10.50	11.60

Program Summary

Department: Regional Flood Control District

Program: Flood Warning

Function

Coordinate with Emergency Operation Center, first responders, and local jurisdictions to plan for and respond to flood events.

Description of Services

Coordinate with other agencies to enhance and advertise the use of MyAlerts as method to provide flood warning to the public.

Program Goals & Objectives

- Increase the awareness of the ALERT system as a flood risk reduction tool
- Increase the use of the Automated Local Evaluation in Real Time (ALERT) system as a flood risk reduction tool
- Maintain, repair and operate the ALERT (integrated flood threat recognition and emergency response) system in cooperation with federal, state, and local agencies

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Non-functioning ALERT field sensor sites repaired or replaced within two weeks - weather, hardware, or access permitting	100%	100%	100%
Number of Flood Response completed excercises	1	1	1
Number of new ALERT gages installed	1	5	5

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	238,394	349,363	166,735
Operating Expenses	813,191	1,025,608	421,715
Total Program Expenditures	1,051,585	1,374,971	588,450
Program Funding by Source			
Revenues			
Charges for Services	207,321	250,000	250,000
Operating Revenue Sub-Total	207,321	250,000	250,000
Intergovernmental	584,999	3,591,244	2,978,450
Grant Revenue Sub-Total	584,999	3,591,244	2,978,450
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	88,635	(2,942,636)	(3,150,000)
Fund Balance Decrease/(Increase)	170,630	476,363	510,000
Other Funding Sources	-	-	-
Total Program Funding	1,051,585	1,374,971	588,450

Program Summary

Department: Regional Flood Control District

Program: Hazard Mitigation

Function

Provide flood hazard mapping information to Pima County residents upon request. Conduct long-range planning services to promote wise and environmentally sound developments in and adjacent to flood hazard areas. Provide data and advice to communities and the general public relevant to Federal Emergency Management Agency (FEMA) mapped floodplains. Coordinate for the protection and management of water resources within Pima County including the County's surface water and groundwater assets.

Description of Services

Conduct comprehensive river and basin management studies and prepare financial program reports. Coordinate management of the Flood Insurance Rate Maps and flood hazard mitigation and emergency repair activities with FEMA. Provide data and advice to communities and to the general public relevant to amending or modifying FEMA mapped floodplains. Maintain the County-wide FEMA Repository. Identify, plan, and study regional floodplain mapping needs. Review plans, perform investigations, conduct hydrologic and hydraulic studies, interface with other governmental agencies, instill public awareness, and respond to flood events. Provide comprehensive planning and review of flood control infrastructure constructed by private development. Implementation of Pima County's Floodplain Management Plan. Evaluate the availability of water resources in Pima County and provide policy guidance in response to the drought. Track federal, state and local water management policies and evaluate the impacts of those policies on water availability.

Program Goals & Objectives

- Watersheds annually studied to update the flood hazard information to meet or exceed state and federal requirements for preserving and protecting environmental resources, including those mandated by the Threatened and Endangered Species Act, and by the Sonoran Desert Conservation Plan
- Maintain FEMA and local floodplain data in the Geographic Information System library and provide public access to map change documents
- Prepare technical data notebooks for watercourses throughout unincorporated Pima County for use in floodplain management and to identify capital improvement needs for residents educational and informational resources

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Watersheds studied annually to update flood hazard information	3	3	3
Floodplain residents that receive informational and/or educational materials, e.g. floodplain map change notices and educational brochures	35,000	35,000	35,000
FEMA reviews received, logged in, and reviewed within a four-week period	95%	90%	90%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	934,772	1,138,307	1,424,797
Operating Expenses	1,131,654	1,274,838	1,044,385
Capital Equipment > \$5,000	9,792	-	108,000
Total Program Expenditures	2,076,218	2,413,145	2,577,182
Program Funding by Source			
Revenues			
Intergovernmental	8,964	20,000	20,000
Operating Revenue Sub-Total	8,964	20,000	20,000
General Fund Support	-	-	-

Program Summary

Department: Regional Flood Control District

Program: Hazard Mitigation

Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	2,067,254	2,393,145	2,557,182
Other Funding Sources	-	-	-
Total Program Funding	<u>2,076,218</u>	<u>2,413,145</u>	<u>2,577,182</u>
Program Staffing FTEs	11.00	11.00	15.00

Program Summary

Department: Regional Flood Control District

Program: Infrastructure Maintenance

Function

Inspect and maintain Regional Flood Control District (RFCD) assets and flood control infrastructure in order to ensure reliability and effectiveness during times of flooding and to protect, enhance, and restore natural resources and ecosystem function. Manage RFCD assets and information in a geo-spatial environment in order to provide for easy retrieval of relevant flood hazards, mitigation, and previous dialogue and decisions.

Description of Services

Perform inspections, construction, and maintenance on RFCD lands and entitlements, including constructed flood control facilities, natural open space lands, and riparian preserves. Develop operation and maintenance plans for flood control infrastructure, including emergency preparedness and incorporating environmentally sensitive solutions for flood control. Develop land management plans for open space lands and riparian preserves. Coordinate County inspection, maintenance, and construction activities with other city, state, and federal departments and other governmental and nongovernmental agencies. Develop and maintain an asset management program containing a complete inventory of all RFCD flood control and related infrastructure, including real property, bank protection, drainage ways, easements, and other flood conveyance structures.

Program Goals & Objectives

- Provide inspection and maintenance of flood control infrastructure improvements that embody sound maintenance principles in a cost effective manner
- Establish data management updates procedures that provide support to the various programs within the RFCD, including the Geographic Information System and other data sources
- Ensure: stewardship conforms to existing and future County land management goals, open-space lands owned by the RFCD will be safe to the public and natural resources are protected from negative impacts

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Flood Control infrastructure inspected annually	75%	75%	90%
Data management updates for various programs within the RFCD to be complete within 10 business days of notification of activity completion	98%	98%	100%
Land management plans developed	45%	50%	60%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	3,524,424	4,146,713	4,230,525
Operating Expenses	1,883,310	3,039,718	2,807,899
Capital Equipment > \$5,000	222,564	177,055	140,000
Total Program Expenditures	5,630,298	7,363,486	7,178,424

Program Funding by Source

Revenues			
Licenses & Permits	5,400	2,500	5,000
Miscellaneous Revenue	-	10,000	13,000
Operating Revenue Sub-Total	5,400	12,500	18,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(113,613)	(575,750)	-
Fund Balance Decrease/(Increase)	5,738,511	7,926,736	7,160,424

Program Summary

Department: Regional Flood Control District

Program: Infrastructure Maintenance

Other Funding Sources	-	-	-
Total Program Funding	<u>5,630,298</u>	<u>7,363,486</u>	<u>7,178,424</u>
Program Staffing FTEs	12.00	12.00	11.00

Program Summary

Department: Regional Flood Control District

Program: Regulatory

Function

Protect the health, safety, and welfare of Pima County residents by providing comprehensive compliance and customer service programs through a balanced, fiscally responsible, and multi-objective approach to managing local and regional watercourses, floodplains, and riparian resources. Ensure compliance with federal, state, and local regulations for development projects impacting Pima County regulatory watercourses, floodplains, and riparian areas. Fulfill the mission set forth by the Pima County Regional Flood Control District Board of Directors in the Sonoran Desert Conservation Plan as it pertains to riparian and water resource protection.

Description of Services

Ensure compliance with floodplain management regulations as required by federal, state laws and local mandates governing floodplains. Implement a regulatory permitting and compliance program to provide information and outreach services that explain floodplain requirements. Review applications, plans, and engineering studies for conformance with standards and requirements, and issue permits if acceptable. Perform site investigations in order to verify that improvements were constructed in compliance with the Floodplain Management Ordinance. Initiate enforcement activities for construction not in compliance. Interface with other governmental agencies. Instill public awareness, and respond to flood events. Participate in the National Flood Insurance Program and the Community Rating Systems. Initiate flood education and awareness activities. Prepare the Annual Report and the Five Year Comprehensive Report. Manage and administer riparian protection elements and water resources.

Program Goals & Objectives

- Answer public complaints within 10 business days
- Provide floodplain management plans that embody sound engineering principles and preserve natural resources
- Review floodplain permit applications within 15 days of being requested
- Provide consistent and comprehensive information regarding flood and erosion hazards and impacts to riparian areas in order to assist in creating awareness of the issues and promote development with the least impact within these areas

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Flood hazard information sheets completed	192	250	250
Floodplain use permit applications initially reviewed within 15 days	90%	85%	95%
Complaints responded to within 10 business days	100%	100%	100%
Site development project plans reviewed within timeframe established by Pima County Development Services	99%	95%	95%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	1,571,683	1,723,284	1,751,425
Operating Expenses	6,694	-	-
Total Program Expenditures	1,578,377	1,723,284	1,751,425
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	1,578,377	1,723,284	1,751,425
Other Funding Sources	-	-	-
Total Program Funding	1,578,377	1,723,284	1,751,425

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REGIONAL WASTEWATER RECLAMATION

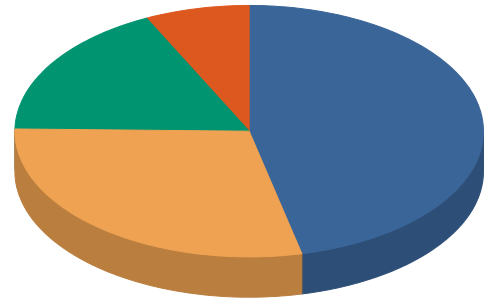
Expenses 171,442,531

Revenues 186,126,386

FTEs 399.00

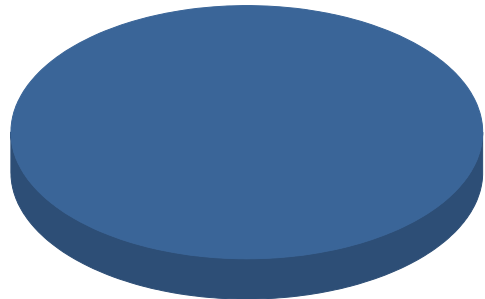
Expenditures By Program

■ Treatment Operations	46.30%
■ Administration	29.06%
■ Conveyance System	17.31%
■ Technical Services & Engineering	7.33%
Total:	100.00%



Sources of All Funding

■ Department Revenue	100.00%
Total:	100.00%



Function Statement:

Protect the public health, safety, and the environment by providing quality service, environmental stewardship, and renewable resources through proven conveyance, treatment, and reclamation processes, and short and long-term planning.

Mandates:

Arizona Revised Statute (ARS) Title 11, Chapter 2: Board of Supervisors, 11-264: Authority to operate a sewage system, liens, sewage system fees; Title 14, Chapter 14: Sanitary Districts; Pima County Code Title 7: Environmental Quality, 7.21: Liquid Waste

Department Summary by Program

Department: Regional Wastewater Reclamation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Administration	54,490,483	50,598,807	49,825,392
Conveyance System	26,787,722	27,913,656	32,304,413
Technical Services & Engineering	10,290,810	12,238,539	12,568,052
Treatment Operations	70,140,436	80,207,916	81,331,074
Total Expenditures	<u>161,709,451</u>	<u>170,958,918</u>	<u>176,028,931</u>
<u>Funding by Source</u>			
Revenues			
Administration	180,113,854	180,635,603	183,126,386
Conveyance System	31,929	-	-
Technical Services & Engineering	143,126	-	-
Treatment Operations	1,431,256	2,000,000	3,000,000
Total Revenues	<u>181,720,165</u>	<u>182,635,603</u>	<u>186,126,386</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(818,438)	(3,197,900)	(3,459,187)
Fund Balance Decrease/(Increase)	11,234,606	(19,478,785)	(15,138,268)
Other Funding Sources	(30,426,882)	11,000,000	8,500,000
Total Program Funding	<u>161,709,451</u>	<u>170,958,918</u>	<u>176,028,931</u>
<u>Staffing (FTEs) by Program</u>			
Administration	18.00	17.00	13.00
Conveyance System	107.00	101.00	101.00
Technical Services & Engineering	115.00	115.00	116.00
Treatment Operations	166.00	169.00	169.00
Total Staffing (FTEs)	<u>406.00</u>	<u>402.00</u>	<u>399.00</u>

Program Summary

Department: Regional Wastewater Reclamation

Program: Administration

Function

Direct department operations and planning. Coordinate administrative, planning, and program support services, as well as community relations and employee development services for the department.

Description of Services

Supervise, monitor, and direct department operations, annual budget planning, strategic planning, and process improvement planning. Coordinate community services, facility security, quality control, sustainability/energy management, community relations, emergency response coordination, employee safety, and employee services functions for the department. Conduct water policy analysis and develop plans and programs to respond to emerging water policy issues and challenges. Assist with the development of the Department financial plan and rate increase proposals. Identify and secure alternative funding sources (grants or system development funds), and recommend funding needed from bond sales to ensure capital project construction. Coordinate the preparation of the annual Operations and Maintenance budget and provide supporting justification. Conduct operational and technical training programs and activities. Approve administrative appeals, claims, and other financial transactions. Manage monthly meetings with the Department's Advisory Committee.

Program Goals & Objectives

- Coordinate Departmental administrative and budget planning, emergency response, safety program and employee services.
 - Inventory water resources within the County while accruing additional water resources, entitlements and recommendations for County uses.
 - Administer the limited income program to provide billing assistance to low income sewer users in coordination with the City of Tucson's water and environmental waste programs.
 - Increase research and development participation in key areas critical to the optimal operational performance of a modern utility.
 - Implement appropriate billing of sewer fees for unauthorized users to the public sewer system.
-

Program Performance Measures

Employee safety program to educate and inform staff of potential safety hazards and reach a goal of zero recordable safety incidents

FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
11	8	0

Program Summary

Department: Regional Wastewater Reclamation

Program: Administration

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	1,965,756	2,200,669	1,816,499
Operating Expenses	18,627,199	17,693,450	16,772,649
Capital Equipment > \$5,000	-	20,000	20,000
Contra Expense	-	(20,000)	(20,000)
Debt Service	20,042,680	17,929,898	18,159,545
Depreciation	13,442,064	12,774,790	13,076,699
Gain or Loss on Disposal of Assets	412,784	-	-
Total Program Expenditures	54,490,483	50,598,807	49,825,392
<u>Program Funding by Source</u>			
Revenues			
Licenses & Permits	14,300	20,000	20,000
Charges for Services	180,300,477	179,192,431	180,278,786
Fines & Forfeits	-	2,500	2,500
Investment Earnings	(622,727)	1,020,000	2,520,000
Miscellaneous Revenue	422,510	400,672	305,100
Gain or Loss on Disposal of Assets	(706)	-	-
Operating Revenue Sub-Total	180,113,854	180,635,603	183,126,386
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(780,576)	(3,197,900)	(3,459,187)
Fund Balance Decrease/(Increase)	(79,846,676)	(126,838,896)	(129,841,807)
Other Funding Sources	(44,996,119)	-	-
Total Program Funding	54,490,483	50,598,807	49,825,392
<u>Program Staffing FTEs</u>	18.00	17.00	13.00

Program Summary

Department: Regional Wastewater Reclamation

Program: Conveyance System

Function

Provide the community with an environmentally sound, effective, and efficient sanitary sewage conveyance system.

Description of Services

Repair, rehabilitate and/or construct sanitary sewage collection, conveyance, treatment, disposal or reuse, and odor control facilities in compliance with federal, state, and local regulatory requirements. Maintain best management practices to ensure that the highest operating standards of service quality, environmental protection, and occupational health and safety are continually met. Pursuant to the Capacity Management Operations and Maintenance (CMOM) Plan, maintain a comprehensive, proactive, preventive maintenance program for approximately 3,590 miles of public gravity sanitary sewers, 21 public wastewater pumping systems and 27 Odor Units throughout the 420 square mile public sewerage service area of eastern Pima County. Provide project planning, management, oversight, coordination, and construction services for the Capital Improvement Plan (CIP) and Rehabilitation Programs.

Program Goals & Objectives

- Maintain an effective and efficient Odor Abatement Program to significantly minimize system wide odors (treatment facilities and conveyance system) through continuous improvement of odor control technologies, thereby reducing the number of odor complaints.
 - Maintain an effective vector control program utilizing in house and contract services, providing treatment applications to at least 50% of the conveyance system manholes annually.
 - Develop, initiate, manage, and complete CIP Conveyance projects efficiently and within 95% of approved budget.
 - Provide public sewage conveyance facilities (gravity and pumping) that are reliable and adequate to minimize the unintended unauthorized releases of sewage into the environment (sanitary sewer overflow).
 - Operate the sanitary sewage conveyance system (gravity and pumping systems) effectively, efficiently, and in compliance with federal and state mandates and regulations.
 - Reduce sanitary sewer overflows annually.
 - Operate and maintain three in-house Closed-Circuit Televising (CCTV) units and administer \$1.65 million CCTV contract.
 - Continue to increase the footage of sewer lines serviced within the preventative maintenance program.
 - Respond efficiently and effectively to customer service requests.
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Sanitary sewer overflows	32	24	23
Feet of sewer system receiving preventative maintenance	10,591,680	12,000,000	12,500,000
Information requests answered in the same day	99%	100%	100%
Odor complaint phone calls received	246	240	235
CIP projects completed within 20% of budget	98%	100%	100%
Feet of sewer system reviewed annually by CCTV	2,348,068	2,500,000	2,600,000

Program Summary

Department: Regional Wastewater Reclamation

Program: Conveyance System

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	6,113,827	7,031,207	7,817,671
Operating Expenses	10,081,435	9,167,345	11,461,177
Capital Equipment > \$5,000	43,289	722,000	1,228,000
Contra Expense	(43,289)	(722,000)	(1,228,000)
Depreciation	10,227,652	11,715,104	13,025,565
Gain or Loss on Disposal of Assets	364,808	-	-
Total Program Expenditures	26,787,722	27,913,656	32,304,413
<u>Program Funding by Source</u>			
Revenues			
Miscellaneous Revenue	40,337	-	-
Gain or Loss on Disposal of Assets	(8,408)	-	-
Operating Revenue Sub-Total	31,929	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(37,862)	-	-
Fund Balance Decrease/(Increase)	12,224,418	16,913,656	23,804,413
Other Funding Sources	14,569,237	11,000,000	8,500,000
Total Program Funding	26,787,722	27,913,656	32,304,413
<u>Program Staffing FTEs</u>	107.00	101.00	101.00

Program Summary

Department: Regional Wastewater Reclamation

Program: Technical Services & Engineering

Function

Provide technical services and engineering support to the department and community stakeholders.

Description of Services

The Technical Services & Engineering (TS&E) program serves the Pima County Regional Wastewater Reclamation Department and its customers by providing technical resources and services for regulatory, development, and operational activities.

TS&E provides engineering and inspection resources for the construction of new public sewers, utility conflict review and location marking of existing public sewers for excavation protection. TS&E manages sewer system capacity through long range facility planning, flow metering, hydraulic modeling, and issuance of new customer allocations. TS&E maintains conveyance system asset records and GIS products that assist internal and external customers. TS&E's Compliance and Regulatory Affairs Office (CRAO) operates a state-licensed laboratory that provides analytical testing for regulatory compliance; collects samples and generates reports and submittals in accordance with federal and state water quality permit requirements; CRAO administers an industrial pretreatment program through permitting, inspection, sampling, and enforcement and manages the environmental permits and hydraulic studies associated with the wastewater treatment process, effluent discharge, and aquifer recharge.

Program Goals & Objectives

- Maintain an Arizona Accredited compliance laboratory to serve the analytical needs of the Department and County and intergovernmental entities.
 - Manage sewer capacity for new development and ensure growth meet RWRD standards.
 - Meet all federal and state permit reporting requirements for water reclamation facilities.
 - Protect the existing sewer system from damage or conflict with other utilities.
 - Administer a robust pretreatment program for the protection of County sewers and water reclamation performance.
-

Program Performance Measures	FY 2021/2022	FY 2022/2023	FY 2023/2024
	Actual	Estimated	Planned
Arizona Department of Environmental Quality (ADEQ) monthly permit reporting requirements met	100%	99%	100%
Total Individual Regulatory Parameters Reported to ADEQ	41,248	40,837	41,000
Average number of business days to complete a utility plan review	1	1	1
Industrial Wastewater Control inspections completed	801	859	950
Capacity Allocation Issued	219	200	200
Inspection Permits Issued for New Development	142	138	135
Blue Stake Utility Location tickets completed	74,645	75,000	75,000

Program Summary

Department: Regional Wastewater Reclamation

Program: Technical Services & Engineering

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	7,821,049	9,282,429	9,692,298
Operating Expenses	2,400,891	2,705,837	2,665,128
Capital Equipment > \$5,000	225,265	130,550	264,300
Contra Expense	(225,265)	(130,550)	(264,300)
Depreciation	61,235	250,273	210,626
Gain or Loss on Disposal of Assets	7,635	-	-
Total Program Expenditures	10,290,810	12,238,539	12,568,052
<u>Program Funding by Source</u>			
Revenues			
Charges for Services	14,310	-	-
Miscellaneous Revenue	128,816	-	-
Operating Revenue Sub-Total	143,126	-	-
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	10,147,684	12,238,539	12,568,052
Other Funding Sources	-	-	-
Total Program Funding	10,290,810	12,238,539	12,568,052
<u>Program Staffing FTEs</u>	115.00	115.00	116.00

Program Summary

Department: Regional Wastewater Reclamation

Program: Treatment Operations

Function

Protect public health and the environment through the operation and maintenance of water reclamation facilities that comply with federal and state laws.

Description of Services

Operate and maintain wastewater treatment facilities to treat over 21 billion gallons of sanitary sewage annually including associated biosolids facilities. In partnership with the Compliance and Regulatory Affairs Office (CRAO), implement the Environmental Protection Agency (EPA) mandated industrial pretreatment program through permitting, inspection, sampling, and enforcement. Conduct investigations and studies on treatment related issues and concerns.

Program Goals & Objectives

- Prevent pass through, interference, and upset at the Publicly Owned Treatment Works (POTW).
- Meet all regulatory compliance and reporting requirements for treatment and disposal of biosolids.
- Effectively operate treatment facilities within permit limits requirements.
- Exceed the mandated biochemical oxygen demand removal rate of 85%.
- Treat over 21 billion gallons of sanitary sewage annually in compliance with federal and state laws.
- Generate and maximize utilization of renewable resources including biogas.

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Cubic feet of methane converted to energy	158,370,606	245,173,099	267,703,185
Billion gallons of wastewater treated annually	21	22	23
Biochemical oxygen demand removal rate	99%	99%	100%
Reportable environmental exceedances	5	4	0

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Expenditures by Object			
Personnel Services	11,483,071	14,292,089	14,363,837
Operating Expenses	24,401,567	27,026,250	28,779,454
Capital Equipment > \$5,000	1,246,369	1,161,000	1,862,477
Contra Expense	(1,143,934)	(1,161,000)	(1,862,477)
Depreciation	34,165,856	38,889,577	38,187,783
Gain or Loss on Disposal of Assets	(12,493)	-	-
Total Program Expenditures	70,140,436	80,207,916	81,331,074

Program Funding by Source			
Revenues			
Miscellaneous Revenue	1,439,331	2,000,000	3,000,000
Gain or Loss on Disposal of Assets	(8,075)	-	-
Operating Revenue Sub-Total	1,431,256	2,000,000	3,000,000
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	-	-	-
Fund Balance Decrease/(Increase)	68,709,180	78,207,916	78,331,074
Other Funding Sources	-	-	-

Program Summary

Department: Regional Wastewater Reclamation

Program: Treatment Operations

Total Program Funding	70,140,436	80,207,916	81,331,074
Program Staffing FTEs	166.00	169.00	169.00

TRANSPORTATION

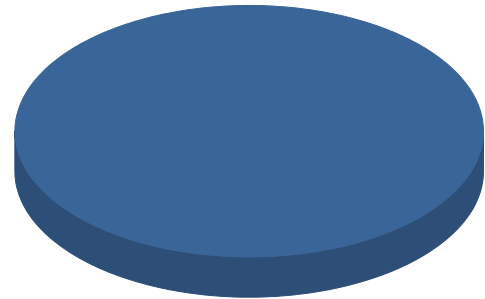
Expenses 60,932,380

Revenues 81,941,094

FTEs 192.03

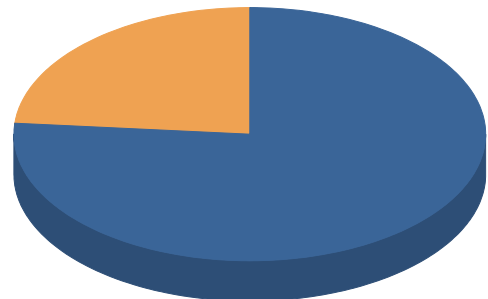
Expenditures By Program

■ Transportation	100.00%
Total:	100.00%



Sources of All Funding

■ Department Revenue	76.51%
■ Operating Transfers In	23.49%
Total:	100.00%



Function Statement:

Provide and maintain an effective transportation network through timely, cost-effective and helpful service delivery through strategic organizational, technological, process, and policy changes resulting in enhanced functionality. Department goals address: centralizing and developing an analytics model reflecting planning to better the performance of network; recasting standards and shifting towards performance options and substantive policy Standard Operating Procedures; and consolidating customer interface/community relations for improved response to requests.

Mandates:

ARS 9-582 Fees for telecommunications facilities; ARS 11-1102 County development fees; ARS 11-201, 251, 256, 932, 32-3603, 3635 Appraisal required for sale, purchase or lease of property; licensed appraisers within the County. Powers of County to purchase, hold, use and dispose of land; ARS 11-251 Board of Supervisors Mandate. Lay out, maintain, control and establish right-of-way; ARS 11-252(4) County is authorized to lay out, maintain, control and manage public roads within the County; ARS 11-352 General Administration and Management, Merit System Rules, Pima County ordinance 2000-81; ARS 11-561-62 County Engineer, under direction of the Board, has charge of all highways, other engineering construction and improvements. Alterations and repairs to County Property. County Engineer shall be the custodian of the records and the property of the County relating to survey, engineering and road construction. All other applicable federal laws and County Board of Supervisors' ordinances for transportation

Department Summary by Program

Department: Transportation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Expenditures by Program</u>			
Transportation	130,298,711	111,647,882	65,802,394
Total Expenditures	<u>130,298,711</u>	<u>111,647,882</u>	<u>65,802,394</u>
<u>Funding by Source</u>			
Revenues			
Transportation	75,959,182	78,316,678	79,992,964
Transportation Grants	6,943,732	12,123,563	1,948,130
Total Revenues	<u>82,902,914</u>	<u>90,440,241</u>	<u>81,941,094</u>
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	25,476,635	20,059,882	(16,519,364)
Fund Balance Decrease/(Increase)	21,919,162	1,147,759	380,664
Other Funding Sources	-	-	-
Total Program Funding	<u>130,298,711</u>	<u>111,647,882</u>	<u>65,802,394</u>
<u>Staffing (FTEs) by Program</u>			
Transportation	199.50	195.50	192.03
Total Staffing (FTEs)	<u>199.50</u>	<u>195.50</u>	<u>192.03</u>

Program Summary

Department: Transportation

Program: Transportation

Function

Provide and maintain an effective multi-modal transportation network through timely, cost-effective, and helpful service delivery.

Description of Services

Perform transportation network management and infrastructure maintenance, including: asset management, grading, preservation, repair, sweeping, vegetation management, drainage, storm cleanup, snow plowing and ice control, emergency response, structural evaluation, intersection control devices, signage, striping, lighting, environmental compliance, and permitting of third party work and infrastructure in the Right-of-Way. Evaluate and plan for network performance enhancements through modeling and projecting, performance studies, community engagement, and technology changes. Program and implement enhancements through a capital improvement plan based on available funding and seeking out federal, state, regional, and local funding sources. Manage quality assurance associated with operational programs. Support transit and coordinate network management interface with other jurisdictions through Intergovernmental Agreements.

Program Goals & Objectives

- Utilize technology for evaluation, determination, and prioritization of transportation needs
 - Pavement preservation of roads resulting in an average network pavement condition index (PCI) of 80 in ten years
 - Select performance-based solutions to ensure network needs are met
 - Maintain roadway signs to current standards
 - Meet or exceed service request response timeframes
 - Meet or exceed Capital Improvement Program planned expenditures
 - Continuous improvement of transportation network through strategic changes to the organization, processes, and policies
 - Customer Service Surveys returned with satisfactory ratings
-

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Overall customer satisfaction percentage	85%	87%	85%
Average PCI after yearly completion of repair work	71	74	72
Average days to repair reported high speed/high volume road potholes	5	4	5
Percent expenditure of Capital Improvement Adopted Budget	122%	89%	95%
Average days to repair reported local road potholes	30	19	30

Program Summary

Department: Transportation

Program: Transportation

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
<u>Program Expenditures by Object</u>			
Personnel Services	13,340,589	15,246,853	15,469,476
Operating Expenses	116,948,909	96,401,029	50,300,918
Capital Equipment > \$5,000	9,213	-	32,000
Total Program Expenditures	130,298,711	111,647,882	65,802,394
<u>Program Funding by Source</u>			
Revenues			
Property Taxes	666	1,000	700
Licenses & Permits	694,687	530,000	880,000
Intergovernmental	74,155,158	76,483,881	78,425,028
Charges for Services	155,977	200,000	135,000
Fines & Forfeits	6,678	-	-
Investment Earnings	162,961	238,219	170,365
Miscellaneous Revenue	638,605	863,578	381,871
Gain or Loss on Disposal of Assets	144,450	-	-
Operating Revenue Sub-Total	75,959,182	78,316,678	79,992,964
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	30,888,873	32,183,445	(14,571,234)
Fund Balance Decrease/(Increase)	23,450,656	1,147,759	380,664
Other Funding Sources	-	-	-
Total Program Funding	130,298,711	111,647,882	65,802,394
<u>Program Staffing FTEs</u>	199.50	195.50	192.03

Program Summary

Department: Transportation

Program: Transportation Grants

Function

Protect the interests of the Transportation Department by affording centralized coordination of all federal grant financial activity.

Description of Services

Ensure intergovernmental financial document quality, coordination, department review, and compliance with State and Federal regulations. Document project expenditures and project progress; develop requests for reimbursement from Federal, State, and local agencies; compile audit files/audit capable documentation.

Program Goals & Objectives

- Develop and operate the department within the approved current fiscal year budget
 - Provide financial reimbursements for the County Transportation grants within four weeks after month end
- Ensure Transportation grants are in compliance with federal and state regulations
 - Ensure grants are in financial compliance throughout the year and ready for single audit
- Provide premier customer service by promptly responding to all program constituent inquiries and concerns
 - Respond to each grantor inquiry, concern, or request within 24 hours of receipt

Program Performance Measures	FY 2021/2022 Actual	FY 2022/2023 Estimated	FY 2023/2024 Planned
Reimbursements for federally funded transportation projects prepared within 4 weeks after month-end	95%	100%	100%
Capital Improvement Plan and Federal Highway Administration grant projects compliant with federal and grantor financial regulations	100%	100%	100%
Grantor inquiries and concerns responded to or resolved within 24 hours of receipt	95%	100%	100%

	FY 2021/2022 Actual	FY 2022/2023 Adopted	FY 2023/2024 Adopted
Program Funding by Source			
Revenues			
Intergovernmental	6,943,732	12,123,563	1,948,130
Grant Revenue Sub-Total	6,943,732	12,123,563	1,948,130
General Fund Support	-	-	-
Net Operating Transfers In/(Out)	(5,412,238)	(12,123,563)	(1,948,130)
Fund Balance Decrease/(Increase)	(1,531,494)	-	-
Other Funding Sources	-	-	-
Total Program Funding	-	-	-

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PIMA COUNTY CAPITAL IMPROVEMENT PROGRAM SUMMARY

Introduction

Pima County's fiscal year 2023/24 Adopted Budget for the Capital Improvement Program (CIP) consists of thirteen categories: Analytics & Data Governance, Capital Projects Office; Environmental Quality, Facilities Management, Fleet Services, Information Technology, Kino Sports Complex, Natural Resources, Parks & Recreation, Office of Sustainability & Conservation, Regional Flood Control District, Regional Wastewater Reclamation, Sheriff, and Transportation.

Distinct from the CIP, Pima County's Capital Projects Fund includes the approved projects for all categories except Fleet Services, part of Information Technology, and Regional Wastewater Reclamation. Since Fleet Services and part of Information Technology projects are Internal Service Funds and Regional Wastewater Reclamation is an Enterprise Fund, their projects are accounted for within their operating funds and expenses are capitalized according to generally accepted accounting principles. Fleet Services, Information Technology, and Regional Wastewater Reclamation projects are included in the narrative section of this report, while the charts and tables address only the projects in the Capital Projects Fund.

This report provides an overview of Pima County's CIP for fiscal year 2023/24, summary data for projects that are part of the adopted Capital Projects Fund for fiscal year 2023/24, and projected operations and maintenance (O&M) data for fiscal year 2023/24 and the following five years.

Overview

In two special elections in 1997, Pima County voters approved \$711,980,000 in General Obligation, Sewer Revenue, and Highway User Revenue Fund (HURF) revenue bonds. In preparation for these bond elections, the Board of Supervisors approved two Bond Implementation Plan ordinances (Ordinance Numbers 1997-35 and 1997-80) that identified specific projects and the extent of those projects, bond allocations and other funding allocations, and implementation schedules. In a special election in 2004, Pima County voters approved \$732,250,000 in General Obligation and Sewer Revenue bonds. In preparation for this election, the Board of Supervisors approved another Bond Implementation Plan Ordinance (Number 2004-18). In a special election in 2006, Pima County voters approved \$54,000,000 in General Obligation bonds. In preparation for this election, the Board of Supervisors approved another Bond Implementation Plan Ordinance (Number 2006-29). In a special election in 2014, Pima County voters approved \$22,000,000 in General Obligation Bonds. In preparation for this election, the Board of Supervisors approved another Bond Implementation Plan Ordinance (Number 2014-42). The Bond Implementation Plan ordinances provide a framework for the development of a CIP budget. New projects (i.e., those not included in the 1997, 2004, 2006, and 2014 bond elections) are added to the CIP budget as infrastructure needs dictate and as funding availability permits. No CIP projects are undertaken without full funding.

Regional Wastewater Reclamation is one of the largest components of the CIP in terms of budget, although it is budgeted separately from the Capital Projects Fund. Listed in ascending order are the Capital Project Fund budget categories: Analytics & Data Governance; Capital Projects Office; Environmental Quality; Facilities Management – which manages projects related to County facilities as well as capital improvements for the Superior Court, the Library District, and Stadium District; Kino Sports Complex; Natural Resources, Parks & Recreation; Office of Sustainability and Conservation; Regional Flood Control District; Sheriff; and Transportation. These are followed by the categories that are budgeted separately listed in ascending order: Fleet Services; Information Technology; and Regional Wastewater Reclamation.

Relationship between Operating and Capital Budgets

A direct relationship exists between Pima County's CIP budget and its annual operating budget. Impacts on expenditure budgets and the availability of future revenues to support these new costs are and will continue to be an important factor in determining the timing of construction and origination of new projects.

Capital projects when completed tend to require increases in operating budgets to cover new maintenance, security, and other costs. For some capital improvements the incremental impact of completed projects on the County's operating budget is relatively small. For example, new or expanded roadways tend to have little impact on operating expenditures (if not decreasing expenditures due to maintenance savings). On the other hand, major Regional Wastewater Reclamation projects, although not scheduled to be completed for several years, will eventually require significant additional operations and maintenance (O&M) expenditures: increased personnel services expenditures for additional building maintenance staff, additional supplies and services, expenditures for utilities, general maintenance, etc.

When new projects are considered for funding in the County's budgeted CIP increased operating costs are taken into consideration. Departments are required to project the impact of additional operating costs over the life of a project and the analysis and eventual approval of Capital Projects takes these estimates into account. Additionally, in each annual budgeting cycle General Fund departments submit supplemental budget requests to cover new operating costs resulting from projects whose completion will impact operating expenditures in the fiscal year under consideration and Non-General Fund departments add O&M estimates to their budget requests. Information relating to additional funding needs for O&M is evaluated for accuracy and expenditures and revenues resulting from the completed project are projected over a five-year period. These projections are included in departmental plans in the current year and in subsequent years.

More detailed information on the impact of completed capital projects on Pima County's fiscal year 2023/24 operating budget may be found in the final section of this report.

Capital Projects by Category: Summary

Analytics and Data Governance

Analytics & Data Governance has one active CIP project for fiscal year 2023/24, with a budget of \$12.42 million. The project is the Enterprise Resource Planning Replacement.

Capital Projects Office

The Capital Projects Office has four CIP projects for fiscal year 2023/24, and a budget of \$1.61 million. The four projects are: \$1.47 million for SERP/PMP Well Replacement; \$74,999 for a Public Art Water Education feature; \$62,887 for the Eric Marcus Airport Water System; and \$10 thousand for the Kay Stupy Park Playground Restoration.

Environmental Quality

Environmental Quality has one CIP projects for fiscal year 2023/24, and a budget of \$1.5 million. The project is Tire Yard Improvements.

Facilities Management

Facilities Management manages projects related to County facilities and has 19 active projects in fiscal year 2023/24, and a budget of \$76.48 million. Major projects include: \$27.1 million for the Office of the Medical Examiner - Construction Phase; \$15.83 million for Northwest County Service Center - Construction Phase; \$6.51 million for the Martha Cooper Library Expansion; \$5.02 million for the Adult Detention Security Replacement; \$4.87 million for the Reichard Elias – Mission Library Expansion, and \$4.68 million for the 130 W Congress Facade Improvements.

Fleet Services

Fleet Services has one CIP project for fiscal year 2023/24, with a budget of \$1.07 million. The project is the Ajo Arizona Fuel Island.

Information Technology

Information Technology has seven CIP projects for fiscal year 2023/24, with an overall budget of \$7.41 million. Four of the seven projects, and \$5.25 million of the budget, are part of the Internal Service Fund. These four projects are: \$3.30 million for the Hyper Converge Server/Storage FY 23/24; \$1.15 million for the Network Refresh 23/24; and \$500,000 for Cabling Lifecycle Management Plan FY 23/24; and \$300,000 for the Pima County Sheriff's Department Data Center Refresh. The remaining projects, and budget of \$2.16 million consist of: \$1.5 million for the Library Internet Hotspot Expansion; \$400,000 for the Library Internet Access & ISP Services; and \$264,000 for the Library Network Equipment Refresh Phase II.

Kino Sports Complex

The Kino Sports Complex has three CIP projects in fiscal year 2023/24, and a budget is \$11.35 million. The three projects are: \$10.50 million for Kino South District Partnership; \$750,000 for Kino Veterans Field Scorebox Sound System Improvements; and \$100,000 for Kino North Complex Stadium Concession Stand.

Natural Resources, Parks & Recreation

Natural Resources, Parks and Recreation has 18 CIP projects in fiscal year 2023/24, with a budget of \$11.82 million. Major projects include: \$2.05 million for Manzanita Park Multi-use Field; \$2 million for Conservation Land Acquisition; \$1.40 million for Open Space Projects to be defined; and \$1.25 million for Arthur Pack Park Reclaimed Water Conversion.

Office of Sustainability & Conservation

The Office of Sustainability & Conservation has four CIP projects in fiscal year 2023/24, and a budget of \$2.42 million. The four projects are: \$1.35 million for City of Tucson Fort Lowell Phase 1; \$680,000 for the Archaeological Mitigation for City of Tucson Silverbell Widening; \$208,000 for Mission Garden Grant 2022; and \$190,000 for Juan Santa Cruz Picnic Area Rehabilitation.

Regional Flood Control District

The Regional Flood Control District has 18 active projects in fiscal year 2023/24, and a budget of \$20.99 million. Major projects include: \$3 million for Floodprone Land Acquisition Program; \$3 million for City of Tucson Downtown Links Project; \$2.70 million for Urban Drainage; \$2.50 million for Continental Ranch Regional Force Main Loop Restoration; and \$2.1M for Big Horn Fire Flood Hazard Mitigation.

Regional Wastewater Reclamation

Regional Wastewater Reclamation has 13 CIP projects for fiscal year 2023/24, and a budget \$54.53 million. Major projects include: \$13.02 million for TRCAB Class A Biosolids; \$8.92 million for Continental Ranch Pump Station- Second Force Main; \$8.0 million for System-Wide Treatment Rehabilitation Program; \$7.71 million for System-Wide Minor Pipe Rehabilitation Projects; \$6.01 million Sidestream Anitamox Process; \$5.22 for the Canoa Ranch Sewer Extension; and \$2.2 million for Tres Rios Digester Electrical Infrastructure Upgrade.

Sheriff

The Sheriff Department has three projects in fiscal year 2023/24, and a CIP budget of \$7.22 million. The three projects are: \$6.67 million for the Sheriff's San Xavier District Substation; \$500,000 for the Mobile Command Center; and \$50 thousand for the Aircraft Hangar - Aero Park Blvd.

Transportation

Transportation has 20 active projects in fiscal year 2023/24, with a budget of \$23.59 million. Major projects include: \$9.21 million for 22nd St I-10 to Tucson Blvd Improvements; \$4.00 million for Valencia Road: Kolb to Houghton; \$3.34 million for Silverbell Road Blanco Wash Bridge; and \$2.97 million for Valencia Road: Mission Rad to Camino De La Tierra.

Complete Fiscal Year 2023/24 Capital Project List

For a comprehensive list of the active and new projects comprising Pima County's fiscal year 2023/24 CIP budget refer to the Summary of Active Capital Improvement Projects.

Impact of Completed Capital Projects on Operations and Maintenance and Revenue: Fiscal Year 2023/24

During the budget cycle for fiscal year 2023/24, data concerning projected O&M expenditures was collected from departments. For Internal Service, Enterprise, and Special Revenue funds, the departments added the incremental O&M expenditure and revenue amounts to their budget requests. For General Fund departments, O&M for completed capital projects and associated revenues were included in the form of supplemental requests or by adjustments to their existing departmental base budgets.

IMPACT OF COMPLETED CAPITAL PROJECTS ON OPERATIONS AND MAINTENANCE AND REVENUE
FISCAL YEARS 2023/2024 - 2027/2028

Project Name	FY 2022/23 Adopted	Incr / (Decr) for FY 23/24	Incr / (Decr) for FY 24/25	Incr / (Decr) for FY 25/26	Incr / (Decr) for FY 26/27	Incr / (Decr) for FY 27/28
O & M Expenditures						
<u>Capital Projects Office</u>						
Public Art Water Education	1,500	(1,500)	1,500	(1,500)	1,500	(1,500)
CAPITAL PROJECTS OFFICE TOTAL	1,500	(1,500)	1,500	(1,500)	1,500	(1,500)
<u>Environmental Quality</u>						
Ina Road Landfill Closure- Phase 2	-	-	50,000	-	-	-
ENVIRONMENTAL QUALITY TOTAL	-	-	50,000	-	-	-
<u>Facilities Management</u>						
Downtown Central Plant Chiller 4 New Tower	-	20,000	-	-	-	-
Himmel Library Expansion and Renovation	-	-	-	10,800	29,500	-
Martha Cooper Library Expansion	-	259,500	776,967	-	-	-
Northwest County Service Center - Construction Phase	-	-	252,600	84,200	-	-
Office of the Medical Examiner - Construction Phase	-	175,750	175,750	-	-	-
Richard Elias - Mission Library Expansion	-	342,739	-	-	-	-
Superior Court Tenant Improvements	-	-	36,334	181,618	-	-
Teatro Carmen Restoration	-	-	-	5,000	-	-
FACILITIES MANAGEMENT TOTAL	-	797,989	1,241,651	281,618	29,500	-
<u>Kino Sports Complex</u>						
Kino Baseball Fields 8 & 9 New Lighting	-	30,000	-	-	-	-
Kino Main Quad & Fields 11/12 Restrooms	-	6,500	-	-	-	-
KINO SPORTS COMPLEX TOTAL	-	36,500	-	-	-	-
<u>Natural Resources, Parks and Recreation</u>						
Bar V Ranch Hay Barn & Shop	-	4,000	-	-	-	-
Canoa Ranch Campground Development	-	-	65,000	-	-	-
Canoa Ranch Manning Senior Rehabilitation	-	53,200	-	-	-	-
Curley Gym Renovation Project	-	54,800	110,900	-	-	-

IMPACT OF COMPLETED CAPITAL PROJECTS ON OPERATIONS AND MAINTENANCE AND REVENUE
FISCAL YEARS 2023/2024 - 2027/2028

Project Name	FY 2022/23 Adopted	Incr / (Decr) for FY 23/24	Incr / (Decr) for FY 24/25	Incr / (Decr) for FY 25/26	Incr / (Decr) for FY 26/27	Incr / (Decr) for FY 27/28
Gilbert Ray Campground Improvements - FY22	-	-	24,300	-	-	-
Manzanita Park Multi-use Field	-	-	125,000	(40,000)	-	-
Open Space projects to be defined	-	87,000	-	-	-	-
Robles Ranch Thrift Store and Foodbank	-	800	-	-	-	-
Southeast Regional Park North Shooting Range Expansion	-	50,900	-	-	-	-
Native Plant Nursery Modular Building Project	-	4,100	100	-	-	-
NATURAL RESOURCES, PARKS AND RECREATION TOTAL	-	254,800	325,300	(40,000)	-	-
<u>Regional Flood Control</u>						
Airport Wash / El Vado Wash Drainage Improvements	1,000	-	-	-	-	-
ALERT Flood Warning System Conversion to ALERT2	5,000	-	-	-	-	-
Altar/Brawley Erosion Protection and Mitigation	5,000	-	-	-	-	-
Arroyo Chico Detention Basin USACOE	8,660	173	67	-	-	-
Big Horn Fire Flood Hazard Mitigation	5,000	-	-	-	-	-
CDO Wash North Bank: Thornydale to I-10	4,924	245	31	(638)	-	-
Cienega Creek Natural Preserve Fence Improvement	5,000	-	-	-	-	-
Green Stormwater Infrastructure	1,000	-	-	-	-	-
Green Valley Drainageway Program	625	-	-	-	-	-
Major Watercourse Infrastructure Management	3,000	-	-	-	-	-
Pantano Grade Control Structures	-	2,500	1,250	1,250	-	-
Ruthrauff, Gardner lane UPRR Culvert	2,000	-	-	-	-	-
Santa Cruz River Corazon Improvements	-	-	5,000	-	-	-
Santa Cruz River Irvington to Drexel Improvements	6,000	-	-	-	-	-
Santa Cruz River Wildlife Ramp	-	-	5,000	-	-	-
Tucson Diversion Levee - Swan to Craycroft Improvements	2,000	-	-	-	-	-
REGIONAL FLOOD CONTROL TOTAL	49,209	2,918	11,348	612	-	-
<u>Regional Wastewater Reclamation</u>						
Canoa Ranch Sewer Extension	-	-	-	-	-	6,469
TRCAB Class A Biosolids	-	-	-	1,984,500	99,230	104,183
REGIONAL WASTEWATER RECLAMATION TOTAL	-	-	-	1,984,500	99,230	110,652

IMPACT OF COMPLETED CAPITAL PROJECTS ON OPERATIONS AND MAINTENANCE AND REVENUE
FISCAL YEARS 2023/2024 - 2027/2028

Project Name	FY 2022/23 Adopted	Incr / (Decr) for FY 23/24	Incr / (Decr) for FY 24/25	Incr / (Decr) for FY 25/26	Incr / (Decr) for FY 26/27	Incr / (Decr) for FY 27/28
<u>Sheriff</u>						
Aircraft Hangar - Aero Park Blvd	11,950	(4,150)	123,500	-	-	-
Sheriff's San Xavier District Substation	-	-	91,000	100,000	-	-
SHERIFF TOTAL	11,950	(4,150)	214,500	100,000	-	-
<u>Transportation</u>						
Ajo Wash Telera Street Bridge	-	-	-	-	1,200	200
Bravo Leon Cemetery Access Rd	-	2,900	2,700	-	-	-
Houghton Rd at Ft. Lowell Rd Intersection Improvements	-	-	500	-	-	-
Irvington Road Intersection Improvements	-	-	500	-	-	-
Sabino Canyon Park Road	-	171,500	-	-	-	-
Sahuarita Rd & Wilmot Rd Intersection Improvements	-	3,400	-	-	-	-
Sandario Rd at Rudasill Rd Intersection Improvements	-	500	-	-	-	-
Sierrita Mountain Rd TWLTL: Hilltop Rd to Viking Street	-	-	500	-	-	-
Silverbell Rd Blanco Wash Bridge	250	250	-	900	900	-
South Houghton Road Widening	-	6,000	6,000	-	-	-
TRANSPORTATION TOTAL	250	184,550	10,200	900	2,100	200
TOTAL O & M EXPENDITURES	62,909	1,271,107	1,854,499	2,326,130	132,330	109,352

Note: There is no O&M Revenue for Fiscal Years 2022/2023 - 2027/2028

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**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
<u>Analytics and Data Governance</u>								
ERP Replacement	277,051	12,421,500	5,078,500	-	-	-	-	17,777,051
<u>Analytics and Data Governance Total</u>	277,051	12,421,500	5,078,500	-	-	-	-	17,777,051
<u>Capital Projects Office</u>								
Eric Marcus Airport Water System	35,556	62,887	-	-	-	-	-	98,443
Gold Star Memorial Installation	15,281	-	-	-	-	-	-	15,281
Kay Stupy Park Playground Revitalization	-	10,000	-	-	-	-	-	10,000
Public Art Water Education	6,729	74,999	-	-	-	-	-	81,728
SERP / PMP Well Replacement	3,054	1,470,535	200,000	-	-	-	-	1,673,589
<u>Capital Projects Office Total</u>	60,620	1,618,421	200,000	-	-	-	-	1,879,041
<u>Environmental Quality</u>								
Ajo Landfill Closure	-	-	-	-	-	-	1,800,000	1,800,000
Sahuarita Landfill Closure	-	-	-	-	-	-	3,200,000	3,200,000
Tire Yard Improvements	-	1,500,000	-	-	-	-	-	1,500,000
<u>Environmental Quality Total</u>	-	1,500,000	-	-	-	-	5,000,000	6,500,000
<u>Facilities Management</u>								
130 W Congress Facade Improvements	3,217,466	4,682,534	-	-	-	-	-	7,900,000
Adult Detention Center Study	-	490,000	-	-	-	-	-	490,000
Adult Detention Security Replacement	829,404	5,020,596	-	-	-	-	-	5,850,000
Curley Gym Renovation Project	218,467	1,600,000	1,537,326	-	-	-	-	3,355,793
Energy Efficient HVAC Replacements - FY 2024	-	400,000	-	-	-	-	-	400,000
EV Charging Stations - FY 2024	-	600,000	-	-	-	-	-	600,000
Himmel Library Expansion and Renovation	-	810,000	3,378,000	3,712,000	100,000	-	-	8,000,000
Kino Campus Building Infrastructure	2,788,246	1,711,754	-	-	-	-	-	4,500,000
Kino Service Center - Replace 2 Chillers	-	525,000	551,250	-	-	-	-	1,076,250
Martha Cooper Library Expansion	541,848	6,508,135	-	-	-	-	-	7,049,983
Northwest County Service Center - Construction Phase	-	15,830,000	10,170,000	-	-	-	-	26,000,000
Northwest County Service Center - Design Phase	5,666,243	200,000	-	-	-	-	-	5,866,243

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Office of the Medical Examiner - Construction Phase	-	27,113,000	7,010,193	-	-	-	-	34,123,193
Old Tucson Warehouse	-	1,970,000	-	-	-	-	-	1,970,000
Recorder's Office Space Evaluation & Renovation	-	1,400,000	900,000	-	-	-	-	2,300,000
Richard Elias - Mission Library Expansion	14,332	4,870,000	2,729,527	-	-	-	-	7,613,859
Solar Projects - FY 2024	-	434,692	-	-	-	-	-	434,692
Superior Court Tenant Improvements	-	1,360,000	16,400,000	8,220,000	-	-	-	25,980,000
Teatro Carmen Restoration	1,251,086	953,000	2,353,717	-	-	-	-	4,557,803
<u>Facilities Management Total</u>	14,527,092	76,478,711	45,030,013	11,932,000	100,000	-	-	148,067,816
<u>Fleet Services</u>								
Ajo Arizona Fuel Island	2,881	1,074,717	-	-	-	-	-	1,077,598
<u>Fleet Services Total</u>	2,881	1,074,717	-	-	-	-	-	1,077,598
<u>Information Technology</u>								
Cabling Lifecycle Management Plan FY 23/24 - Fund 6000	-	500,000	-	-	-	-	-	500,000
Cabling Lifecycle Management Plan FY 24/25 - Fund 6000	-	-	500,000	-	-	-	-	500,000
Cabling Lifecycle Management Plan FY 25/26 - Fund 6000	-	-	-	500,000	-	-	-	500,000
Cabling Lifecycle Management Plan FY 26/27 - Fund 6000	-	-	-	-	500,000	-	-	500,000
Cabling Lifecycle Management Plan FY 27/28 - Fund 6000	-	-	-	-	-	500,000	-	500,000
Cabling Lifecycle Management Plan FY 28/29 - Fund 6000	-	-	-	-	-	-	500,000	500,000
Cisco Network Equipment FY 24/25 - Fund 6000	-	-	156,000	156,000	156,000	156,000	156,000	780,000
Hyper Converge Server/Storage FY 23/24 - Fund 6013	-	3,300,000	-	-	-	-	-	3,300,000
Hyper Converge Server/Storage FY 24/25 - Fund 6013	-	-	7,370,000	-	-	-	-	7,370,000
Hyper Converge Server/Storage FY 25/26 - Fund 6013	-	-	-	3,300,000	-	-	-	3,300,000
Hyper Converge Server/Storage FY 26/27 - Fund 6013	-	-	-	-	3,300,000	-	-	3,300,000
Hyper Converge Server/Storage FY 27/28 - Fund 6013	-	-	-	-	-	4,950,000	-	4,950,000
Hyper Converge Server/Storage FY 28/29 - Fund 6013	-	-	-	-	-	-	3,850,000	3,850,000
Library Internet Access & ISP Services	-	400,000	400,000	200,000	-	-	-	1,000,000
Library Internet Hotspot Expansion	-	1,500,000	500,000	500,000	500,000	-	-	3,000,000
Library Network Equipment Refresh Phase II	-	264,000	264,000	264,000	264,000	-	-	1,056,000
Network Refresh FY 23/24 - Fund 6000	-	1,152,000	-	-	-	-	-	1,152,000
Network Refresh FY 24/25 - Fund 6000	-	-	1,387,000	-	-	-	-	1,387,000
Network Refresh FY 25/26 - Fund 6000	-	-	-	1,387,000	-	-	-	1,387,000

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Network Refresh FY 26/27 - Fund 6000	-	-	-	-	1,500,000	-	-	1,500,000
Network Refresh FY 27/28 - Fund 6000	-	-	-	-	-	1,500,000	-	1,500,000
Network Refresh FY 28/29 - Fund 6000	-	-	-	-	-	-	1,800,000	1,800,000
PC Attorney Storage Lifecycle Mgmt FY 25/26 - Fund 6013	-	-	-	363,000	-	-	-	363,000
PCSD Backup Recovery Tape Library FY 24/25 - Fund 6013	-	-	600,000	-	-	-	-	600,000
PCSD Data Center Refresh - Fund 6013	-	300,000	300,000	300,000	300,000	300,000	330,000	1,830,000
<u>Information Technology Total</u>	-	7,416,000	11,477,000	6,970,000	6,520,000	7,406,000	6,636,000	46,425,000
<u>Kino Sports Complex</u>								
Kino North Complex Stadium Concession Stand	-	100,000	1,150,000	-	-	-	-	1,250,000
Kino South District Partnership	1,826,480	10,500,000	-	-	-	-	-	12,326,480
Kino Veterans Field Scoreboard Sound System Improvement	-	750,000	-	-	-	-	-	750,000
<u>Kino Sports Complex Total</u>	1,826,480	11,350,000	1,150,000	-	-	-	-	14,326,480
<u>Natural Resources, Parks & Recreation</u>								
Ajo Community Pool Filter Replacement	-	375,000	-	-	-	-	-	375,000
Ann Day Park Lighting	-	810,000	-	-	-	-	-	810,000
Arthur Pack Park Reclaimed Water Conversion	-	1,250,000	750,000	-	-	-	-	2,000,000
Bar V Ranch Hay Barn & Shop	-	97,000	-	-	-	-	-	97,000
Brandi Fenton Lighting Field 1	-	375,000	-	-	-	-	-	375,000
Canoa Ranch Campground Development	125,288	-	582,808	1,800,000	-	-	-	2,508,096
Conservation Land Acquisition	-	2,000,000	-	-	-	-	-	2,000,000
Ebonee Marie Moody Park Playground	-	150,000	-	-	-	-	-	150,000
Gilbert Ray Campground Improvements - FY 22	67,467	782,533	-	-	-	-	-	850,000
LED Sports Conversion McDonald Park	-	295,720	-	-	-	-	-	295,720
LED Sports Conversion Thomas Jay	-	301,440	-	-	-	-	-	301,440
Manzanita Park Multi-use Field	104,520	2,045,480	-	-	-	-	-	2,150,000
Manzanita Park Pool Filter Replacement	-	375,000	-	-	-	-	-	375,000
Open Space projects to be defined	-	1,400,000	-	-	-	-	-	1,400,000
Picture Rocks Park Playground	-	150,000	-	-	-	-	-	150,000
Rillito Park Lighting - Field 9	-	375,000	-	-	-	-	-	375,000
Robles Ranch Thrift Store and Foodbank	-	875,000	-	-	-	-	-	875,000

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Southeast Regional Park North Shooting Range Expansion	37,130	10,000	-	-	-	-	-	47,130
Sunset Pointe Park Playground	-	150,000	-	-	-	-	-	150,000
<u>Natural Resources, Parks & Recreation Total</u>	334,405	11,817,173	1,332,808	1,800,000	-	-	-	15,284,386
<u>Office of Sustainability and Conservation</u>								
Archaeological Mitigation for COT Silverbell Widening	2,477,548	680,000	300,000	742,452	-	-	-	4,200,000
City of Tucson Fort Lowell Phase 1	-	1,350,000	1,300,000	-	-	-	-	2,650,000
Juan Santa Cruz Picnic Area Rehabilitation	-	190,000	-	-	-	-	-	190,000
Mission Garden Grant 2022	-	208,000	-	-	-	-	-	208,000
<u>Office of Sustainability and Conservation Total</u>	2,477,548	2,428,000	1,600,000	742,452	-	-	-	7,248,000
<u>Regional Flood Control District</u>								
ALERT Flood Warning System Conversion to ALERT2	461,429	-	-	-	-	-	-	461,429
Altar/Brawley Erosion Protection and Mitigation	-	-	-	520,000	-	-	-	520,000
Arroyo Chico Detention Basin USACOE	17,659,338	50,000	100,000	734,000	-	-	-	18,543,338
Big Horn Fire Flood Hazard Mitigation	378,191	2,114,598	-	-	-	-	-	2,492,789
City of Tucson Downtown Links Project	3,000,000	3,000,000	-	-	-	-	-	6,000,000
Continental Ranch Regional Force Main Loop Restoration	-	2,500,000	1,500,000	-	-	-	-	4,000,000
El Vado Storm Sewer	-	100,000	900,000	500,000	-	-	-	1,500,000
Fairgrounds South Houghton Channels	464,197	-	-	2,000,000	4,000,000	-	-	6,464,197
Finger Rock Wash Infrastructure Protection	-	980,000	-	-	-	-	-	980,000
Floodprone Land Acq Program	29,651,472	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	40,651,472
Green Stormwater Infrastructure	1,221,413	10,000	-	-	-	-	-	1,231,413
Green Stormwater Infrastructure FY 23/24	-	490,000	10,000	-	-	-	-	500,000
Green Stormwater Infrastructure FY 24/25	-	-	490,000	10,000	-	-	-	500,000
Green Stormwater Infrastructure FY 25/26	-	-	-	490,000	10,000	-	-	500,000
Green Stormwater Infrastructure FY 26/27	-	-	-	-	490,000	10,000	-	500,000
Green Stormwater Infrastructure FY 27/28	-	-	-	-	-	490,000	10,000	500,000
Green Stormwater Infrastructure FY 28/29	-	-	-	-	-	-	500,000	500,000
Green Valley Drainageway Program	2,936,485	10,000	-	-	-	-	-	2,946,485
Green Valley Drainageway Program FY 23/24	-	490,000	10,000	-	-	-	-	500,000
Green Valley Drainageway Program FY 24/25	-	-	490,000	10,000	-	-	-	500,000
Green Valley Drainageway Program FY 25/26	-	-	-	490,000	10,000	-	-	500,000

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Green Valley Drainageway Program FY 26/27	-	-	-	-	490,000	10,000	-	500,000
Green Valley Drainageway Program FY 27/28	-	-	-	-	-	490,000	10,000	500,000
Green Valley Drainageway Program FY 28/29	-	-	-	-	-	-	500,000	500,000
Landscape Enhancement and Restoration	-	10,000	-	-	-	-	-	10,000
Landscape Enhancement and Restoration FY 23/24	-	290,000	10,000	-	-	-	-	300,000
Landscape Enhancement and Restoration FY 24/25	-	-	290,000	10,000	-	-	-	300,000
Landscape Enhancement and Restoration FY 25/26	-	-	-	290,000	10,000	-	-	300,000
Landscape Enhancement and Restoration FY 26/27	-	-	-	-	290,000	10,000	-	300,000
Landscape Enhancement and Restoration FY 27/28	-	-	-	-	-	290,000	10,000	300,000
Landscape Enhancement and Restoration FY 28/29	-	-	-	-	-	-	300,000	300,000
Loop Ongoing Improvements and Maintenance	-	10,000	-	-	-	-	-	10,000
Loop Ongoing Improvements and Maintenance FY 23/24	-	290,000	10,000	-	-	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 24/25	-	-	290,000	10,000	-	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 25/26	-	-	-	290,000	10,000	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 26/27	-	-	-	-	290,000	10,000	-	300,000
Loop Ongoing Improvements and Maintenance FY 27/28	-	-	-	-	-	290,000	10,000	300,000
Loop Ongoing Improvements and Maintenance FY 28/29	-	-	-	-	-	-	300,000	300,000
Major Watercourse Infrastructure Management	5,302,237	10,000	-	-	-	-	-	5,312,237
Major Watercourse Infrastructure Management FY 23/24	-	1,990,000	10,000	-	-	-	-	2,000,000
Major Watercourse Infrastructure Management FY 24/25	-	-	2,990,000	10,000	-	-	-	3,000,000
Major Watercourse Infrastructure Management FY 25/26	-	-	-	2,990,000	10,000	-	-	3,000,000
Major Watercourse Infrastructure Management FY 26/27	-	-	-	-	2,990,000	10,000	-	3,000,000
Major Watercourse Infrastructure Management FY 27/28	-	-	-	-	-	2,990,000	10,000	3,000,000
Major Watercourse Infrastructure Management FY 28/29	-	-	-	-	-	-	3,000,000	3,000,000
Pantano Grade Control Structures	159,544	500,000	1,666,666	1,666,666	1,666,666	-	-	5,659,542
Riparian Mitigation Project Acquisition Fund	2,845,011	500,000	500,000	500,000	500,000	500,000	2,000,000	7,345,011
Ruthrauff, Gardner lane UPRR Culvert	473,255	1,000,000	1,000,000	1,000,000	1,000,000	-	-	4,473,255
Santa Cruz Cortaro Narrows Training Structures	-	500,000	3,335,000	3,335,000	2,000,000	-	-	9,170,000
Santa Cruz River Corazon Improvements	-	-	-	-	-	-	12,000,000	12,000,000
Santa Cruz River Irvington to Drexel Improvements	785,151	-	-	-	-	4,505,000	-	5,290,151
Santa Cruz River Wildlife Ramp	-	450,000	2,500,000	-	-	-	-	2,950,000
Tucson Diversion Levee -Swan to Craycroft Improvements	86,852	-	-	-	-	-	500,000	586,852

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Urban Drainage	12,551,635	2,700,000	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000	31,251,635
<u>Regional Flood Control District Total</u>	77,976,210	20,994,598	19,101,666	17,855,666	16,766,666	12,605,000	31,150,000	196,449,806
<u>Regional Wastewater Reclamation</u>								
Augmentation Drachman: Santa Rita to UPRR ROW	-	-	-	-	-	3,000,000	8,000,000	11,000,000
Canoa Ranch Sewer Extension	243,568	5,227,909	4,500,000	3,085,000	-	-	-	13,056,477
Continental Ranch Pump Station - Second Force Main	16,924,119	8,922,465	-	-	-	-	-	25,846,584
Conveyance Odor Control Program Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Conveyance Odor Control Program Projects FY 23/24	-	499,000	1,000	-	-	-	-	500,000
Conveyance Odor Control Program Projects FY 24/25	-	-	499,000	1,000	-	-	-	500,000
Conveyance Odor Control Program Projects FY 25/26	-	-	-	499,000	1,000	-	-	500,000
Conveyance Odor Control Program Projects FY 26/27	-	-	-	-	499,000	1,000	-	500,000
Conveyance Odor Control Program Projects FY 27/28	-	-	-	-	-	499,000	1,000	500,000
Conveyance Odor Control Program Projects FY 28/29	-	-	-	-	-	-	500,000	500,000
Conveyance Pump Station Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Conveyance Pump Station Projects FY 23/24	-	999,000	1,000	-	-	-	-	1,000,000
Conveyance Pump Station Projects FY 24/25	-	-	999,000	1,000	-	-	-	1,000,000
Conveyance Pump Station Projects FY 25/26	-	-	-	999,000	1,000	-	-	1,000,000
Conveyance Pump Station Projects FY 26/27	-	-	-	-	999,000	1,000	-	1,000,000
Conveyance Pump Station Projects FY 27/28	-	-	-	-	-	999,000	1,000	1,000,000
Conveyance Pump Station Projects FY 28/29	-	-	-	-	-	-	1,000,000	1,000,000
Interceptor Aviation Corridor Rehabilitation	-	-	-	-	-	-	5,000,000	5,000,000
Interceptor Sahuarita - Green Valley	-	-	-	-	500,000	16,000,000	17,000,000	33,500,000
Minor Pipe Rehabilitation Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Minor Pipe Rehabilitation Projects FY 23/24	-	7,717,854	1,000	-	-	-	-	7,718,854
Minor Pipe Rehabilitation Projects FY 24/25	-	-	9,999,000	1,000	-	-	-	10,000,000
Minor Pipe Rehabilitation Projects FY 25/26	-	-	-	9,999,000	1,000	-	-	10,000,000
Minor Pipe Rehabilitation Projects FY 26/27	-	-	-	-	9,999,000	1,000	-	10,000,000
Minor Pipe Rehabilitation Projects FY 27/28	-	-	-	-	-	9,999,000	1,000	10,000,000
Minor Pipe Rehabilitation Projects FY 28/29	-	-	-	-	-	-	10,000,000	10,000,000
Prudence Pump Station Relief Sewer	-	-	2,250,000	250,000	-	-	-	2,500,000
Sahuarita Wastewater Reclamation Facility	-	-	-	5,340,000	66,750,000	45,000,000	24,750,000	141,840,000
Sewer Manhole Rehabilitation Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Sewer Manhole Rehabilitation Projects FY 23/24	-	1,499,000	1,000	-	-	-	-	1,500,000

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
Sewer Manhole Rehabilitation Projects FY 24/25	-	-	1,599,000	1,000	-	-	-	1,600,000
Sewer Manhole Rehabilitation Projects FY 25/26	-	-	-	1,599,000	1,000	-	-	1,600,000
Sewer Manhole Rehabilitation Projects FY 26/27	-	-	-	-	1,599,000	1,000	-	1,600,000
Sewer Manhole Rehabilitation Projects FY 27/28	-	-	-	-	-	1,599,000	1,000	1,600,000
Sewer Manhole Rehabilitation Projects FY 28/29	-	-	-	-	-	-	1,600,000	1,600,000
Sewer Utility Minor Mod Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Sewer Utility Minor Mod Projects FY 23/24	-	99,000	1,000	-	-	-	-	100,000
Sewer Utility Minor Mod Projects FY 24/25	-	-	99,000	1,000	-	-	-	100,000
Sewer Utility Minor Mod Projects FY 25/26	-	-	-	99,000	1,000	-	-	100,000
Sewer Utility Minor Mod Projects FY 26/27	-	-	-	-	99,000	1,000	-	100,000
Sewer Utility Minor Mod Projects FY 27/28	-	-	-	-	-	99,000	1,000	100,000
Sewer Utility Minor Mod Projects FY 28/29	-	-	-	-	-	-	100,000	100,000
Sidestream Anitamo Process	354,137	6,019,340	-	-	-	-	-	6,373,477
TRCAB Class A Biosolids	-	13,024,023	22,650,000	8,325,000	-	-	-	43,999,023
Treatment Rehabilitation Program FY 22/23	-	1,000	-	-	-	-	-	1,000
Treatment Rehabilitation Program FY 23/24	-	7,999,000	1,000	-	-	-	-	8,000,000
Treatment Rehabilitation Program FY 24/25	-	-	6,999,000	1,000	-	-	-	7,000,000
Treatment Rehabilitation Program FY 25/26	-	-	-	6,999,000	1,000	-	-	7,000,000
Treatment Rehabilitation Program FY 26/27	-	-	-	-	6,999,000	1,000	-	7,000,000
Treatment Rehabilitation Program FY 27/28	-	-	-	-	-	7,999,000	1,000	8,000,000
Treatment Rehabilitation Program FY 28/29	-	-	-	-	-	-	8,000,000	8,000,000
Tres Rios Digester Electrical Infrastructure Upgrade	-	2,200,000	-	-	-	-	-	2,200,000
Tres Rios Headworks Biofilter Odor Control	1,097,743	274,927	-	-	-	-	-	1,372,670
Tres Rios WRF Emergency Backup Power	-	50,000	2,950,000	-	-	-	-	3,000,000
<u>Regional Wastewater Reclamation Total</u>	18,619,567	54,537,518	52,550,000	37,200,000	87,450,000	85,200,000	75,956,000	411,513,085
<u>Sheriff</u>								
Aircraft Hangar - Aero Park Blvd	799,474	50,000	-	-	-	-	-	849,474
Mobile Command Center	-	500,000	-	-	-	-	-	500,000
Sheriff's San Xavier District Substation	279,173	6,673,654	1,047,173	-	-	-	-	8,000,000
<u>Sheriff Total</u>	1,078,647	7,223,654	1,047,173	-	-	-	-	9,349,474

**SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Prior Year Expenditures	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted	FY 2027/28 Adopted	Beyond	Total
<u>Transportation</u>								
1st Ave Orange Grove Rd to Ina Rd RTA13	-	-	-	-	1,510,000	9,984,000	-	11,494,000
22nd St I-10 to Tucson Blvd Improvements	788,250	9,211,750	-	-	-	-	-	10,000,000
Ajo Airport Airfield Lighting Design	-	5,000	-	-	-	-	-	5,000
Ajo Airport Runway and Taxi Asphalt Overlay	-	280,000	400,000	-	-	-	-	680,000
Ajo Wash Telera Street Bridge	-	388,544	516,768	-	-	-	-	905,312
Bus Stop Improvement 2 Program	-	250,000	225,000	-	-	-	-	475,000
Houghton Rd at Ft. Lowell Rd Intersection Improvements	119,148	135,144	-	-	-	-	-	254,292
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	25,314,113	-	4,162,206	-	1,173,691	-	-	30,650,010
Kolb Road: Sabino Road to Sunrise Drive	17,829,052	51,714	-	-	-	-	-	17,880,766
Mission Rd Overpass @ ASARCO Mine Haul	570	77,130	572,300	-	-	-	-	650,000
Palo Verde Road Sidewalks	-	300,000	1,076,334	1,051,326	-	-	-	2,427,660
Romero Rd and Ruthrauff Rd Flashing Yellow Arrows	-	175,925	413,348	117,607	-	-	-	706,880
Sabino Canyon Park Road	55,000	10,500	-	-	-	-	-	65,500
Sahuarita Rd & Wilmot Rd Intersection Improvements	2,737,958	46,293	29,831	-	-	-	-	2,814,082
Santa Cruz Impact Fee Benefit Area Project	-	455,000	2,939,834	915,000	-	-	-	4,309,834
Sierrita Mountain Rd TWLTL: Hilltop Rd to Viking Street	100,936	771,700	-	-	-	-	-	872,636
Sign Inventory and Panel Replacement Phase II	10,000	455,000	-	-	-	-	-	465,000
Silverbell Rd Blanco Wash Bridge	444,491	3,341,327	580,390	-	-	-	-	4,366,208
Silverbell Road: Ina Rd to Grant Rd	-	-	-	-	6,400,000	-	-	6,400,000
South Houghton Road Widening	21,936,520	100,000	429,900	-	-	-	-	22,466,420
Sunset Rd: I-10 to River Rd	27,303,912	661,711	200,000	-	-	-	-	28,065,623
Valencia Road: Kolb to Houghton	-	4,000,000	-	-	-	-	-	4,000,000
Valencia Road: Mission Road to Camino De La Tierra	-	2,975,000	1,760,000	15,552,000	12,463,000	-	-	32,750,000
<u>Transportation Total</u>	96,639,950	23,691,738	13,305,911	17,635,933	21,546,691	9,984,000	-	182,704,223
Total Capital Improvement Projects	213,820,451	232,552,030	151,873,071	94,136,051	132,383,357	115,195,000	118,742,000	1,058,601,960
Less: Fleet Services		(1,074,717)						
Less: Information Technology		(5,252,000)						
Less: Regional Wastewater Reclamation		(54,537,518)						
Total FY 2023/24 Adopted Capital Projects Fund		171,687,795						

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Analytics and Data Governance								
COPS								
ERP Replacement	-	12,421,500	5,078,500	-	-	-	-	17,500,000
Intra Fund Transfer								
ERP Replacement	62,281	-	-	-	-	-	-	62,281
<u>Analytics and Data Governance Total</u>	62,281	12,421,500	5,078,500	-	-	-	-	17,562,281
Capital Projects Office								
Funding to be Determined								
Eric Marcus Airport Water System	-	5,752	-	-	-	-	-	5,752
General Fund PAYGO								
Gold Star Memorial Installation	125,000	-	-	-	-	-	-	125,000
SERP / PMP Well Replacement	3,000,000	-	-	-	-	-	-	3,000,000
Grant Funding for CIP Program - Pending Approval								
Kay Stupy Park Playground Revitalization	-	-	-	-	-	-	-	-
Intra Fund Transfer								
Eric Marcus Airport Water System	101,375	-	-	-	-	-	-	101,375
Transfer In From Other Special Revenue - Grants								
Kay Stupy Park Playground Revitalization	-	120,000	-	-	-	-	-	120,000
Transfer In From RWRD								
Public Art Water Education	-	74,999	-	-	-	-	-	74,999
<u>Capital Projects Office Total</u>	3,226,375	200,751	-	-	-	-	-	3,427,126
Environmental Quality								
Funding to be Determined								
Ajo Landfill Closure	-	-	-	-	-	-	1,800,000	1,800,000
Sahuarita Landfill Closure	-	-	-	-	-	-	3,200,000	3,200,000
Transfer In From Waste Tire								
Tire Yard Improvements	-	900,000	-	-	-	-	-	900,000
<u>Environmental Quality Total</u>	-	900,000	-	-	-	-	5,000,000	5,900,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Facilities Management								
COPS								
130 W Congress Facade Improvements	126,478.00	-	-	-	-	-	-	126,478.00
Adult Detention Security Replacement	33,042.00	5,020,596.00	-	-	-	-	-	5,053,638.00
Northwest County Service Center - Design Phase	265,489.00	-	-	-	-	-	-	265,489.00
Office of the Medical Examiner - Construction Phase	-	24,833,000.00	7,010,193.00	-	-	-	-	31,843,193.00
Superior Court Tenant Improvements	-	1,360,000.00	605,000.00	-	-	-	-	1,965,000.00
COPS - Planning Only								
Superior Court Tenant Improvements	-	-	15,795,000.00	8,220,000.00	-	-	-	24,015,000.00
FM Facilities Renewal Funding								
130 W Congress Facade Improvements	2,072,170.00	4,682,534.00	-	-	-	-	-	6,754,704.00
General Fund PAYGO								
Adult Detention Center Study	-	490,000.00	-	-	-	-	-	490,000.00
Energy Efficient HVAC Replacements - FY2024	-	400,000.00	-	-	-	-	-	400,000.00
EV Charging Stations - FY2024	-	600,000.00	-	-	-	-	-	600,000.00
Kino Service Center - Replace 2 Chillers	-	525,000.00	551,250.00	-	-	-	-	1,076,250.00
Recorder's Office Space Evaluation & Renovation	-	1,400,000.00	900,000.00	-	-	-	-	2,300,000.00
Solar Projects - FY2024	-	434,692.00	-	-	-	-	-	434,692.00
Grant Funding for CIP Program - Pending Approval								
Northwest County Service Center - Design Phase	-	200,000.00	-	-	-	-	-	200,000.00
Teatro Carmen Restoration	-	-	-	-	-	-	-	-
Interest Earned on Debt Proceeds								
Curley Gym Renovation Project	128,872.00	-	-	-	-	-	-	128,872.00
Intra Fund Transfer								
Northwest County Service Center - Construction Phase	-	-	-	-	-	-	-	-
Northwest County Service Center - Design Phase	-	-	-	-	-	-	-	-
Teatro Carmen Restoration	-	-	-	-	-	-	-	-
Library District Funding								
Himmel Library Expansion and Renovation	-	810,000.00	3,378,000.00	3,712,000.00	100,000.00	-	-	8,000,000.00
Martha Cooper Library Expansion	541,848.00	6,508,135.00	-	-	-	-	-	7,049,983.00
Richard Elias - Mission Library Expansion	14,332.00	4,870,000.00	2,729,527.00	-	-	-	-	7,613,859.00
Other Misc. Revenue - Governmental and Agency Funds								
Northwest County Service Center - Design Phase	1,023.00	-	-	-	-	-	-	1,023.00

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
PAYGO COPS								
130 W Congress Facade Improvements	527,336.00	-	-	-	-	-	-	527,336.00
Adult Detention Security Replacement	321,362.00	-	-	-	-	-	-	321,362.00
Kino Campus Building Infrastructure	477,869.00	-	-	-	-	-	-	477,869.00
Northwest County Service Center - Design Phase	425,911.00	-	-	-	-	-	-	425,911.00
Office of the Medical Examiner - Construction Phase	-	-	-	-	-	-	-	-
Transfer In from Fleet Services	-	-	-	-	-	-	-	-
Richard Elias - Mission Library Expansion	-	-	-	-	-	-	-	-
Transfer In from General Fund								
130 W Congress Facade Improvements	475,000.00	-	-	-	-	-	-	475,000.00
Adult Detention Security Replacement	475,000.00	-	-	-	-	-	-	475,000.00
Kino Campus Building Infrastructure	2,428,756.00	1,711,754.00	-	-	-	-	-	4,140,510.00
Northwest County Service Center - Design Phase	3,775,000.00	-	-	-	-	-	-	3,775,000.00
Old Tucson Warehouse	-	-	-	-	-	-	-	-
Teatro Carmen Restoration	2,100,286.00	-	-	-	-	-	-	2,100,286.00
Transfer In From Other Special Revenue - Grants								
Curley Gym Renovation Project	60,984.00	2,139,016.00	998,310.00	-	-	-	-	3,198,310.00
Northwest County Service Center - Construction Phase	-	15,830,000.00	10,571,281.00	-	-	-	-	26,401,281.00
Northwest County Service Center - Design Phase	1,993,129.00	-	-	-	-	-	-	1,993,129.00
Office of the Medical Examiner - Construction Phase	-	1,000,000.00	1,280,000.00	-	-	-	-	2,280,000.00
Teatro Carmen Restoration	-	577,500.00	2,051,500.00	-	-	-	-	2,629,000.00
Facilities Management Total	16,243,887	73,392,227	45,870,061	11,932,000	100,000	-	-	147,538,175
Fleet Services								
Intra Fund Transfer								
Ajo Arizona Fuel Island	2,881	1,074,717	-	-	-	-	-	1,077,598
Fleet Services Total	2,881	1,074,717	-	-	-	-	-	1,077,598

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Information Technology								
Intra Fund Transfer								
Cabling Lifecycle Management Plan FY 23/24 - Fund 6000	-	500,000	-	-	-	-	-	500,000
Cabling Lifecycle Management Plan FY 24/25 - Fund 6000	-	-	500,000	-	-	-	-	500,000
Cabling Lifecycle Management Plan FY 25/26 - Fund 6000	-	-	-	500,000	-	-	-	500,000
Cabling Lifecycle Management Plan FY 26/27 - Fund 6000	-	-	-	-	500,000	-	-	500,000
Cabling Lifecycle Management Plan FY 27/28 - Fund 6000	-	-	-	-	-	500,000	-	500,000
Cabling Lifecycle Management Plan FY 28/29 - Fund 6000	-	-	-	-	-	-	500,000	500,000
Cisco Network Equipment FY 24/25 - Fund 6000	-	-	156,000	156,000	156,000	156,000	156,000	780,000
Hyper Converge Server/Storage FY 23/24 - Fund 6013	-	3,300,000	-	-	-	-	-	3,300,000
Hyper Converge Server/Storage FY 24/25 - Fund 6013	-	-	7,370,000	-	-	-	-	7,370,000
Hyper Converge Server/Storage FY 25/26 - Fund 6013	-	-	-	3,300,000	-	-	-	3,300,000
Hyper Converge Server/Storage FY 26/27 - Fund 6013	-	-	-	-	3,300,000	-	-	3,300,000
Hyper Converge Server/Storage FY 27/28 - Fund 6013	-	-	-	-	-	4,950,000	-	4,950,000
Hyper Converge Server/Storage FY 28/29 - Fund 6013	-	-	-	-	-	-	3,850,000	3,850,000
Network Refresh FY 23/24 - Fund 6000	-	1,152,000	-	-	-	-	-	1,152,000
Network Refresh FY 24/25 - Fund 6000	-	-	1,387,000	-	-	-	-	1,387,000
Network Refresh FY 25/26 - Fund 6000	-	-	-	1,387,000	-	-	-	1,387,000
Network Refresh FY 26/27 - Fund 6000	-	-	-	-	1,500,000	-	-	1,500,000
Network Refresh FY 27/28 - Fund 6000	-	-	-	-	-	1,500,000	-	1,500,000
Network Refresh FY 28/29 - Fund 6000	-	-	-	-	-	-	1,800,000	1,800,000
PC Attorney Storage Lifecycle Mgmt FY 25/26 - Fund 6013	-	-	-	363,000	-	-	-	363,000
PCSD Backup Recovery Tape Library FY 24/25 - Fund 6013	-	-	600,000	-	-	-	-	600,000
PCSD Data Center Refresh - Fund 6013	-	300,000	300,000	300,000	300,000	300,000	330,000	1,830,000
Library District Funding								
Library Internet Access & ISP Services	-	400,000	400,000	200,000	-	-	-	1,000,000
Library Internet Hotspot Expansion	-	500,000	500,000	500,000	500,000	-	-	2,000,000
Library Network Equipment Refresh Phase II	-	264,000	264,000	264,000	264,000	-	-	1,056,000
Transfer In From Library District								
Library Internet Hotspot Expansion	-	1,000,000	-	-	-	-	-	1,000,000
Information Technology Total	-	7,416,000	11,477,000	6,970,000	6,520,000	7,406,000	6,636,000	46,425,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Kino Sports Complex								
Transfer In from General Fund								
Kino South District Partnership	2,075,000	10,500,000	-	-	-	-	-	12,575,000
Transfer In From Stadium District								
Kino North Complex Stadium Concession Stand	-	100,000	1,150,000	-	-	-	-	1,250,000
Kino Veterans Field Scoreboard Sound System Improvement	-	750,000	-	-	-	-	-	750,000
<u>Kino Sports Complex Total</u>	2,075,000	11,350,000	1,150,000	-	-	-	-	14,575,000
Natural Resources, Parks & Recreation								
Funding to be Determined								
Canoa Ranch Campground Development	-	-	-	1,607,774	-	-	-	1,607,774
General Fund PAYGO								
Arthur Pack Park Reclaimed Water Conversion	-	1,250,000	740,000	-	-	-	-	1,990,000
Canoa Ranch Campground Development	850,000	-	-	-	-	-	-	850,000
Conservation Land Acquisition	-	2,000,000	-	-	-	-	-	2,000,000
LED Sports Conversion McDonald Park	-	-	-	-	-	-	-	-
LED Sports Conversion Thomas Jay	-	-	-	-	-	-	-	-
Manzanita Park Multi-use Field	-	-	-	-	-	-	-	-
Open Space projects to be defined	-	1,400,000	-	-	-	-	-	1,400,000
Robles Ranch Thrift Store and Foodbank	-	875,000	-	-	-	-	-	875,000
Grant Funding for CIP Program - Pending Approval								
Ajo Community Pool Filter Replacement	-	375,000	-	-	-	-	-	375,000
Brandi Fenton Lighting Field 1	-	375,000	-	-	-	-	-	375,000
Ebonee Marie Moody Park Playground	-	150,000	-	-	-	-	-	150,000
Manzanita Park Pool Filter Replacement	-	375,000	-	-	-	-	-	375,000
Picture Rocks Park Playground	-	150,000	-	-	-	-	-	150,000
Rillito Park Lighting - Field 9	-	375,000	-	-	-	-	-	375,000
Southeast Regional Park North Shooting Range Expansion	-	-	-	-	-	-	-	-
Sunset Pointe Park Playground	-	150,000	-	-	-	-	-	150,000
Intra Fund Transfer								
Manzanita Park Multi-use Field	(200,000)	-	-	-	-	-	-	(200,000)
Southeast Regional Park North Shooting Range Expansion	110,539	-	-	-	-	-	-	110,539
Other Misc. Revenue - Governmental and Agency Funds								
Ann Day Park Lighting	820,000	-	-	-	-	-	-	820,000
Manzanita Park Multi-use Field	2,300,000	-	-	-	-	-	-	2,300,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Transfer In from General Fund								
Canoa Ranch Campground Development	150,000	-	-	-	-	-	-	150,000
Manzanita Park Multi-use Field	101,500	-	-	-	-	-	-	101,500
Southeast Regional Park North Shooting Range Expansion	33,000	-	-	-	-	-	-	33,000
Transfer In From Other Special Revenue								
Bar V Ranch Hay Barn & Shop	-	-	-	-	-	-	-	-
Canoa Ranch Campground Development	250,000	-	-	-	-	-	-	250,000
Gilbert Ray Campground Improvements - FY22	350,000	350,000	-	-	-	-	-	700,000
Manzanita Park Multi-use Field	250,000	-	-	-	-	-	-	250,000
Southeast Regional Park North Shooting Range Expansion	-	-	-	-	-	-	-	-
Transfer In From Other Special Revenue - Grants								
Canoa Ranch Campground Development	-	-	-	-	-	-	-	-
Southeast Regional Park North Shooting Range Expansion	-	29,150	-	-	-	-	-	29,150
<u>Natural Resources, Parks & Recreation Total</u>	5,015,039	7,854,150	740,000	1,607,774	-	-	-	15,216,963
Office of Sustainability and Conservation								
City Revenue Other Operating								
Archaeological Mitigation for COT Silverbell Widening	2,428,682	680,000	300,000	742,452	-	-	-	4,151,134
City of Tucson Fort Lowell Phase 1	-	1,350,000	1,300,000	-	-	-	-	2,650,000
Grant Funding for CIP Program - Pending Approval								
Juan Santa Cruz Picnic Area Rehabilitation	-	190,000	-	-	-	-	-	190,000
Mission Garden Grant 2022	-	208,000	-	-	-	-	-	208,000
Requested Operating Transfer - CIP								
Juan Santa Cruz Picnic Area Rehabilitation	-	-	-	-	-	-	-	-
Transfer In From Other Special Revenue								
Juan Santa Cruz Picnic Area Rehabilitation	-	-	-	-	-	-	-	-
<u>Office of Sustainability and Conservation Total</u>	2,428,682	2,428,000	1,600,000	742,452	-	-	-	7,199,134
Regional Flood Control District								
Conversion Non-Bond Funding								
Floodprone Land Acq Program	586,649	-	-	-	-	-	-	586,649

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Flood Control Tax Levy Revenue								
ALERT Flood Warning System Conversion to ALERT2	461,429	-	-	-	-	-	-	461,429
Arroyo Chico Detention Basin USACOE	17,321,607	50,000	100,000	734,000	-	-	-	18,205,607
Big Horn Fire Flood Hazard Mitigation	378,191	524,598	-	-	-	-	-	902,789
City of Tucson Downtown Links Project	3,000,000	3,000,000	-	-	-	-	-	6,000,000
El Vado Storm Sewer	-	100,000	200,000	-	-	-	-	300,000
Fairgrounds South Houghton Channels	464,197	-	-	2,000,000	4,000,000	-	-	6,464,197
Finger Rock Wash Infrastructure Protection	-	-	-	-	-	-	-	-
Floodprone Land Acq Program	27,936,116	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	38,936,116
Green Stormwater Infrastructure	1,221,413	10,000	-	-	-	-	-	1,231,413
Green Stormwater Infrastructure FY 23/24	-	490,000	10,000	-	-	-	-	500,000
Green Stormwater Infrastructure FY 24/25	-	-	490,000	10,000	-	-	-	500,000
Green Stormwater Infrastructure FY 25/26	-	-	-	490,000	10,000	-	-	500,000
Green Stormwater Infrastructure FY 26/27	-	-	-	-	490,000	10,000	-	500,000
Green Stormwater Infrastructure FY 27/28	-	-	-	-	-	490,000	10,000	500,000
Green Stormwater Infrastructure FY 28/29	-	-	-	-	-	-	500,000	500,000
Green Valley Drainageway Program FY 22/23	2,936,485	10,000	-	-	-	-	-	2,946,485
Green Valley Drainageway Program FY 23/24	-	490,000	10,000	-	-	-	-	500,000
Green Valley Drainageway Program FY 24/25	-	-	490,000	10,000	-	-	-	500,000
Green Valley Drainageway Program FY 25/26	-	-	-	490,000	10,000	-	-	500,000
Green Valley Drainageway Program FY 26/27	-	-	-	-	490,000	10,000	-	500,000
Green Valley Drainageway Program FY 27/28	-	-	-	-	-	490,000	10,000	500,000
Green Valley Drainageway Program FY 28/29	-	-	-	-	-	-	500,000	500,000
Landscape Enhancement and Restoration FY 22/23	-	10,000	-	-	-	-	-	10,000
Landscape Enhancement and Restoration FY 23/24	-	290,000	10,000	-	-	-	-	300,000
Landscape Enhancement and Restoration FY 24/25	-	-	290,000	10,000	-	-	-	300,000
Landscape Enhancement and Restoration FY 25/26	-	-	-	290,000	10,000	-	-	300,000
Landscape Enhancement and Restoration FY 26/27	-	-	-	-	290,000	10,000	-	300,000
Landscape Enhancement and Restoration FY 27/28	-	-	-	-	-	290,000	10,000	300,000
Landscape Enhancement and Restoration FY 28/29	-	-	-	-	-	-	300,000	300,000
Loop Ongoing Improvements and Maintenance FY 22/23	-	10,000	-	-	-	-	-	10,000
Loop Ongoing Improvements and Maintenance FY 23/24	-	290,000	10,000	-	-	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 24/25	-	-	290,000	10,000	-	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 25/26	-	-	-	290,000	10,000	-	-	300,000
Loop Ongoing Improvements and Maintenance FY 26/27	-	-	-	-	290,000	10,000	-	300,000
Loop Ongoing Improvements and Maintenance FY 27/28	-	-	-	-	-	290,000	10,000	300,000
Loop Ongoing Improvements and Maintenance FY 28/29	-	-	-	-	-	-	300,000	300,000
Major Watercourse Infrastructure Management FY 22/23	5,098,905	10,000	-	-	-	-	-	5,108,905
Major Watercourse Infrastructure Management FY 23/24	-	1,990,000	10,000	-	-	-	-	2,000,000
Major Watercourse Infrastructure Management FY 24/25	-	-	2,990,000	10,000	-	-	-	3,000,000
Major Watercourse Infrastructure Management FY 25/26	-	-	-	2,990,000	10,000	-	-	3,000,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Major Watercourse Infrastructure Management FY 26/27	-	-	-	-	2,990,000	10,000	-	3,000,000
Major Watercourse Infrastructure Management FY 27/28	-	-	-	-	-	2,990,000	10,000	3,000,000
Major Watercourse Infrastructure Management FY 28/29	-	-	-	-	-	-	3,000,000	3,000,000
Pantano Grade Control Structures	159,544	500,000	1,666,666	1,666,666	1,666,666	-	-	5,659,542
Riparian Mitigation Project Acquisition Fund	97,391	-	-	-	-	-	-	97,391
Ruthrauff, Gardner lane UPRR Culvert	471,850	1,000,000	1,000,000	1,000,000	1,000,000	-	-	4,471,850
Santa Cruz Cortaro Narrows Training Structures	-	500,000	3,335,000	3,335,000	2,000,000	-	-	9,170,000
Santa Cruz River Corazon Improvements	-	-	-	-	-	-	4,000,000	4,000,000
Santa Cruz River Irvington to Drexel Improvements	785,151	-	-	-	-	4,505,000	-	5,290,151
Santa Cruz River Wildlife Ramp	-	450,000	2,500,000	-	-	-	-	2,950,000
Tucson Diversion Levee -Swan to Craycroft Improvements	86,852	-	-	-	-	-	499,712	586,564
Urban Drainage	12,524,172	2,700,000	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000	31,224,172
General Government Fees								
Urban Drainage	9,065	-	-	-	-	-	-	9,065
Grant Funding for CIP Program - Pending Approval								
Finger Rock Wash Infrastructure Protection	-	-	-	-	-	-	-	-
Interest - Governmental and Agency Funds								
Floodprone Land Acq Program	8,359	-	-	-	-	-	-	8,359
Interest Earned on Debt Proceeds								
Floodprone Land Acq Program	5,115	-	-	-	-	-	-	5,115
Misc. Revenue - State Dated Warrants								
Floodprone Land Acq Program	2,396	-	-	-	-	-	-	2,396
Riparian Mitigation Project Acquisition Fund	350	-	-	-	-	-	-	350
Other Misc. Revenue - Governmental and Agency Funds								
Arroyo Chico Detention Basin USACOE	337,731	-	-	-	-	-	-	337,731
Floodprone Land Acq Program	541,628	-	-	-	-	-	-	541,628
Riparian Mitigation Project Acquisition Fund	290	-	-	-	-	-	-	290
Proceeds Sale of Land								
Floodprone Land Acq Program	233,023	-	-	-	-	-	-	233,023
Requested Operating Transfer - CIP								
Continental Ranch Regional Force Main Loop Restoration	-	-	-	-	-	-	-	-
Star Pass Funds								
Floodprone Land Acq Program	338,313	-	-	-	-	-	-	338,313
Transfer In from Flood Control								
Altar/Brawley Erosion Protection and Mitigation	-	-	-	455,000	-	-	-	455,000
Riparian Mitigation Project Acquisition Fund	2,746,980	500,000	500,000	500,000	500,000	500,000	2,000,000	7,246,980
Transfer In From Other Special Revenue - Grants								
Big Horn Fire Flood Hazard Mitigation	-	1,590,000	-	-	-	-	-	1,590,000
El Vado Storm Sewer	-	-	700,000	500,000	-	-	-	1,200,000
Finger Rock Wash Infrastructure Protection	-	1,060,000	-	-	-	-	-	1,060,000
Santa Cruz River Corazon Improvements	-	-	-	-	-	-	8,000,000	8,000,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Transfer In From RWRD								
Continental Ranch Regional Force Main Loop Restoration	-	2,600,000	1,500,000	-	-	-	-	4,100,000
<u>Regional Flood Control District Total</u>	77,753,202	21,174,598	19,101,666	17,790,666	16,766,666	12,605,000	31,149,712	196,341,510
Regional Wastewater Reclamation								
RWRD Obligations								
Augmentation Drachman: Santa Rita to UPRR ROW	-	-	-	-	-	3,000,000	8,000,000	11,000,000
Canoa Ranch Sewer Extension	230,382	5,227,909	4,500,000	3,085,000	-	-	-	13,043,291
Continental Ranch Pump Station - Second Force Main	15,643,388	8,922,465	-	-	-	-	-	24,565,853
Conveyance Odor Control Program Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Conveyance Odor Control Program Projects FY 23/24	-	499,000	1,000	-	-	-	-	500,000
Conveyance Odor Control Program Projects FY 24/25	-	-	499,000	1,000	-	-	-	500,000
Conveyance Odor Control Program Projects FY 25/26	-	-	-	499,000	1,000	-	-	500,000
Conveyance Odor Control Program Projects FY 26/27	-	-	-	-	499,000	1,000	-	500,000
Conveyance Odor Control Program Projects FY 27/28	-	-	-	-	-	499,000	1,000	500,000
Conveyance Odor Control Program Projects FY 28/29	-	-	-	-	-	-	500,000	500,000
Conveyance Pump Station Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Conveyance Pump Station Projects FY 23/24	-	999,000	1,000	-	-	-	-	1,000,000
Conveyance Pump Station Projects FY 24/25	-	-	999,000	1,000	-	-	-	1,000,000
Conveyance Pump Station Projects FY 25/26	-	-	-	999,000	1,000	-	-	1,000,000
Conveyance Pump Station Projects FY 26/27	-	-	-	-	999,000	1,000	-	1,000,000
Conveyance Pump Station Projects FY 27/28	-	-	-	-	-	999,000	1,000	1,000,000
Conveyance Pump Station Projects FY 28/29	-	-	-	-	-	-	1,000,000	1,000,000
Interceptor Aviation Corridor Rehabilitation	-	-	-	-	-	-	5,000,000	5,000,000
Interceptor Sahuarita - Green Valley	-	-	-	-	500,000	16,000,000	17,000,000	33,500,000
Minor Pipe Rehabilitation Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Minor Pipe Rehabilitation Projects FY 23/24	-	7,717,854	1,000	-	-	-	-	7,718,854
Minor Pipe Rehabilitation Projects FY 24/25	-	-	9,999,000	1,000	-	-	-	10,000,000
Minor Pipe Rehabilitation Projects FY 25/26	-	-	-	9,999,000	1,000	-	-	10,000,000
Minor Pipe Rehabilitation Projects FY 26/27	-	-	-	-	9,999,000	1,000	-	10,000,000
Minor Pipe Rehabilitation Projects FY 27/28	-	-	-	-	-	9,999,000	1,000	10,000,000
Minor Pipe Rehabilitation Projects FY 28/29	-	-	-	-	-	-	10,000,000	10,000,000
Prudence Pump Station Relief Sewer	-	-	2,250,000	250,000	-	-	-	2,500,000
Sahuarita Wastewater Reclamation Facility	-	-	-	5,340,000	66,750,000	45,000,000	24,750,000	141,840,000
Sewer Manhole Rehabilitation Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Sewer Manhole Rehabilitation Projects FY 23/24	-	1,499,000	1,000	-	-	-	-	1,500,000
Sewer Manhole Rehabilitation Projects FY 24/25	-	-	1,599,000	1,000	-	-	-	1,600,000
Sewer Manhole Rehabilitation Projects FY 25/26	-	-	-	1,599,000	1,000	-	-	1,600,000
Sewer Manhole Rehabilitation Projects FY 26/27	-	-	-	-	1,599,000	1,000	-	1,600,000

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Sewer Manhole Rehabilitation Projects FY 27/28	-	-	-	-	-	1,599,000	1,000	1,600,000
Sewer Manhole Rehabilitation Projects FY 28/29	-	-	-	-	-	-	1,600,000	1,600,000
Sewer Utility Minor Modifications Projects FY 22/23	-	1,000	-	-	-	-	-	1,000
Sewer Utility Minor Modifications Projects FY 23/24	-	99,000	1,000	-	-	-	-	100,000
Sewer Utility Minor Modifications Projects FY 24/25	-	-	99,000	1,000	-	-	-	100,000
Sewer Utility Minor Modifications Projects FY 25/26	-	-	-	99,000	1,000	-	-	100,000
Sewer Utility Minor Modifications Projects FY 26/27	-	-	-	-	99,000	1,000	-	100,000
Sewer Utility Minor Modifications Projects FY 27/28	-	-	-	-	-	99,000	1,000	100,000
Sewer Utility Minor Modifications Projects FY 28/29	-	-	-	-	-	-	100,000	100,000
Sidestream Anitamox Process	354,137	6,019,340	-	-	-	-	-	6,373,477
TRCAB Class A Biosolids	-	13,024,023	22,650,000	8,325,000	-	-	-	43,999,023
Treatment Rehabilitation Program FY 22/23	-	1,000	-	-	-	-	-	1,000
Treatment Rehabilitation Program FY 23/24	-	7,999,000	1,000	-	-	-	-	8,000,000
Treatment Rehabilitation Program FY 24/25	-	-	6,999,000	1,000	-	-	-	7,000,000
Treatment Rehabilitation Program FY 25/26	-	-	-	6,999,000	1,000	-	-	7,000,000
Treatment Rehabilitation Program FY 26/27	-	-	-	-	6,999,000	1,000	-	7,000,000
Treatment Rehabilitation Program FY 27/28	-	-	-	-	-	7,999,000	1,000	8,000,000
Treatment Rehabilitation Program FY 28/29	-	-	-	-	-	-	8,000,000	8,000,000
Tres Rios Digester Electrical Infrastructure Upgrade	-	2,200,000	-	-	-	-	-	2,200,000
Tres Rios Headworks Biofilter Odor Control	1,097,743	274,927	-	-	-	-	-	1,372,670
Tres Rios WRF Emergency Backup Power	-	50,000	2,950,000	-	-	-	-	3,000,000
Transfer In From Capital Projects								
Continental Ranch Pump Station - Second Force Main	492,373	-	-	-	-	-	-	492,373
Regional Wastewater Reclamation Total	17,818,023	54,537,518	52,550,000	37,200,000	87,450,000	85,200,000	75,956,000	410,711,541
Sheriff								
COPS								
Aircraft Hangar - Aero Park Blvd	-	11,569	-	-	-	-	-	11,569
Sheriff's San Xavier District Substation	-	6,293,654	1,047,173	-	-	-	-	7,340,827
General Fund PAYGO								
Aircraft Hangar - Aero Park Blvd	1,891,139	-	-	-	-	-	-	1,891,139
Intra Fund Transfer								
Sheriff's San Xavier District Substation	325,000	-	-	-	-	-	-	325,000
Transfer In from General Fund								
Sheriff's San Xavier District Substation	-	380,000	-	-	-	-	-	380,000
Transfer In From Other Special Revenue								
Mobile Command Center	-	-	-	-	-	-	-	-
Sheriff Total	2,216,139	6,685,223	1,047,173	-	-	-	-	9,948,535

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Transportation								
Central Region Impact Fee								
Valencia Road: Kolb to Houghton	-	161,305	-	-	-	-	-	161,305
City Revenue Other Operating								
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	213,930	-	-	-	-	-	-	213,930
Kolb Road: Sabino Road to Sunrise Drive	1,333,655	-	-	-	-	-	-	1,333,655
Santa Cruz Impact Fee Benefit Area Project	-	400,000	-	-	-	-	-	400,000
South Houghton Road Widening	3,699,544	-	-	-	-	-	-	3,699,544
Sunset Rd: I-10 to River Rd	2,500,000	-	-	-	-	-	-	2,500,000
COPS								
South Houghton Road Widening	-	100,000	429,900	-	-	-	-	529,900
County Highway User Revenue Fund								
Ajo Wash Telera Street Bridge	-	22,147	29,456	-	-	-	-	51,603
Mission Rd Overpass @ ASARCO Mine Haul	570	-	32,053	-	-	-	-	32,623
Palo Verde Road Sidewalks	-	100,000	-	-	-	-	-	100,000
Sabino Canyon Park Road	55,000	10,500	-	-	-	-	-	65,500
Sahuarita Rd & Wilmot Rd Intersection Improvements	-	-	20,910	-	-	-	-	20,910
Sunset Rd: I-10 to River Rd	600,000	661,711	200,000	-	-	-	-	1,461,711
DOT-29 Houghton Rd Gf Lnk								
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	20,000,000	-	-	-	-	-	-	20,000,000
DOT-32 Kolb Road, Sabino								
Kolb Road: Sabino Road to Sunrise Drive	1,880,399	-	-	-	-	-	-	1,880,399
DOT-58 22nd St I-10 to Tucson Blvd Improvements								
22nd St I-10 to Tucson Blvd Improvements	788,250	9,211,750	-	-	-	-	-	10,000,000
Funding to be Determined								
1st Ave Orange Grove Rd to Ina Rd RTA13	-	-	-	-	448,378	4,128,000	-	4,576,378
Grant Funding for CIP Program - Pending Approval								
Ajo Airport Airfield Lighting Design	-	-	-	-	-	-	-	-
Ajo Airport Runway and Taxi Asphalt Overlay	-	-	-	-	-	-	-	-
Ajo Wash Telera Street Bridge	-	366,397	487,312	-	-	-	-	853,709
Bus Stop Improvement 2 Program	-	-	-	-	-	-	-	-
Romero Rd and Ruthrauff Rd Flashing Yellow Arrows	-	175,925	413,348	117,607	-	-	-	706,880
Sunset Rd: I-10 to River Rd	-	-	-	-	-	-	-	-
Impact Fees (Altar Valley)								
Sierrita Mountain Rd TWLTL: Hilltop Rd to Viking Street	100,936	771,700	-	-	-	-	-	872,636
Impact Fees (Catalina Foothills)								
Houghton Rd at Ft. Lowell Rd Intersection Improvements	119,148	135,144	-	-	-	-	-	254,292
Kolb Road: Sabino Road to Sunrise Drive	4,042,327	51,714	-	-	-	-	-	4,094,041

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Impact Fees (CDO)								
Sunset Rd: I-10 to River Rd	1,012,855	-	-	-	-	-	-	1,012,855
Impact Fees (San Xavier)								
Valencia Road: Kolb to Houghton	-	3,838,695	-	-	-	-	-	3,838,695
Impact Fees (Santa Cruz Valley)								
Santa Cruz Impact Fee Benefit Area Project	-	55,000	2,939,834	915,000	-	-	-	3,909,834
Impact Fees (Silverbell Tortolita)								
Silverbell Rd Blanco Wash Bridge	317,100	2,410,327	580,390	-	-	-	-	3,307,817
Impact Fees (Southeast)								
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	5,100,183	-	-	-	-	-	-	5,100,183
Sahuarita Rd & Wilmot Rd Intersection Improvements	10,161	-	-	-	-	-	-	10,161
South Houghton Road Widening	16,841,254	-	-	-	-	-	-	16,841,254
Impact Fees (Southwest)								
Valencia Road: Mission Road to Camino De La Tierra	-	2,975,000	775,000	-	-	-	-	3,750,000
Impact Fees (Tucson Mtns)								
Sunset Rd: I-10 to River Rd	1,413,418	-	-	-	-	-	-	1,413,418
Intra Fund Transfer								
South Houghton Road Widening	619,345	-	-	-	-	-	-	619,345
North Region Impact Fee								
Silverbell Road: Ina Rd to Grant Rd	-	-	-	-	6,400,000	-	-	6,400,000
Sunset Rd: I-10 to River Rd	3,023,808	-	-	-	-	-	-	3,023,808
Northeast Region Impact Fee								
1st Ave Orange Grove Rd to Ina Rd RTA13	-	-	-	-	361,622	-	-	361,622
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	-	-	-	-	1,173,691	-	-	1,173,691
Other Misc. Revenue - Governmental and Agency Funds								
Kolb Road: Sabino Road to Sunrise Drive	213,057	-	-	-	-	-	-	213,057
South Houghton Road Widening	-	-	-	-	-	-	-	-
Sunset Rd: I-10 to River Rd	184	-	-	-	-	-	-	184
Requested Operating Transfer - CIP								
Ajo Airport Airfield Lighting Design	-	-	-	-	-	-	-	-
RTA - Sales Tax-Greenways, Pathways, Bikeways & Sidewalks								
Palo Verde Road Sidewalks	-	200,000	61,351	59,926	-	-	-	321,277
RTA - Sales Tax-Roadway Element								
1st Ave Orange Grove Rd to Ina Rd RTA13	-	-	-	-	700,000	5,856,000	-	6,556,000
Sahuarita Rd & Wilmot Rd Intersection Improvements	2,396,507	46,293	8,921	-	-	-	-	2,451,721
Sunset Rd: I-10 to River Rd	16,691,945	-	-	-	-	-	-	16,691,945
Southeast Region Impact Fee								
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)	-	-	4,162,206	-	-	-	-	4,162,206
South Houghton Road Widening	126,112	-	-	-	-	-	-	126,112

SUMMARY OF ACTIVE CAPITAL IMPROVEMENT PROJECTS FUNDING
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND

Project Name	Prior Years Funding	2023/24 Adopted	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
State Revenue	-	-	-	-	-	-	-	-
Sunset Rd: I-10 to River Rd	2,000,001	-	-	-	-	-	-	2,000,001
Transfer In From Other Special Revenue - Grants								
Ajo Airport Airfield Lighting Design	-	5,000	-	-	-	-	-	5,000
Ajo Airport Runway and Taxi Asphalt Overlay	-	280,000	400,000	-	-	-	-	680,000
Bus Stop Improvement 2 Program	-	200,000	180,000	-	-	-	-	380,000
Kolb Road: Sabino Road to Sunrise Drive	8,846,789	-	-	-	-	-	-	8,846,789
Mission Rd Overpass @ ASARCO Mine Haul	-	77,130	540,247	-	-	-	-	617,377
Palo Verde Road Sidewalks	-	-	1,014,983	991,400	-	-	-	2,006,383
Sign Inventory and Panel Replacement Phase II	-	455,000	-	-	-	-	-	455,000
Silverbell Rd Blanco Wash Bridge	64,100	931,000	-	-	-	-	-	995,100
Valencia Road: Mission Road to Camino De La Tierra	-	-	295,000	13,552,000	11,153,000	-	-	25,000,000
Transfer In From RWRD								
Kolb Road: Sabino Road to Sunrise Drive	-	-	-	-	-	-	-	-
Transfer In from Transportation								
Ajo Airport Runway and Taxi Asphalt Overlay	-	-	-	-	-	-	-	-
Bus Stop Improvement 2 Program	-	50,000	45,000	-	-	-	-	95,000
Utility Relocation - Reimbursements								
South Houghton Road Widening	-	-	-	-	-	-	-	-
West Region Impact Fee								
Valencia Road: Mission Road to Camino De La Tierra	-	-	690,000	2,000,000	1,310,000	-	-	4,000,000
Transportation Total	94,010,578	23,691,738	13,305,911	17,635,933	21,546,691	9,984,000	-	180,174,851
Total Capital Improvement Projects	220,852,087	223,126,422	151,920,311	93,878,825	132,383,357	115,195,000	118,741,712	1,056,097,714
Less: Fleet Services		(1,074,717)						
Less: Information Technology		(5,252,000)						
Less: Regional Wastewater Reclamation		(54,537,518)						
Total FY 2023/24 Adopted Capital Projects Funds		162,262,187						

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**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:						
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond
Sahuarita Wastewater Reclamation Facility	-	-	-	5,340,000	66,750,000	45,000,000	24,750,000
							141,840,000

Department	O&M Impact	Increase/(Decrease) from Prior Year				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Regional Wastewater Reclamation	Personnel Services	-	-	-	-	-
	Supplies & Services	-	-	-	-	-
	Capital	-	-	-	-	-
	Total O&M	-	-	-	-	-
	Revenue	-	-	-	-	-
	Net Fund Impact	-	-	-	-	-
	Additional FTEs	-	-	-	-	-

Project Description

Design, permit, and construct a new 8 million gallons a day wastewater reclamation facility. The facility should be reliable, low maintenance, easy to operate and possibly automated through the use of Supervisory Control and Data Acquisition features. Facility will use latest state of the art technology integrating high efficiency equipment to minimize the facility's environmental footprint.

Project Justification

Planning studies predict significant future growth in the service areas identified above, and as the major wastewater service provider in the region, it is necessary to start now in preparing for sewer service. Estimates predict that the combined flows from these service areas will approach 6 MGD by 2041. Construction of an 8 MGD treatment plant will allow this facility to serve these areas well beyond this period.

Project Name	Capital Expenditures:						
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond
TRCAB Class A Biosolids	-	13,024,023	22,650,000	8,325,000	-	-	-
							43,999,023

Department	O&M Impact	Increase/(Decrease) from Prior Year				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Regional Wastewater Reclamation	Personnel Services	-	-	165,375	173,654	182,328
	Supplies & Services	-	-	1,653,750	1,736,440	1,823,257
	Capital	-	-	165,375	173,654	182,328
	Total O&M	-	-	1,984,500	2,083,748	2,187,913
	Revenue	-	-	-	-	-
	Net Fund Impact	-	-	(1,984,500)	(2,083,748)	(2,187,913)
	Additional FTEs	-	-	-	-	-

Project Description

Analyze various processes for producing Class A Biosolids, select best at Tres Rios WRF, design/bld.

Project Justification

The benefit of this work will be to provide the best management practices for the treatment and disposal of biosolids at the Tres Rios WRF, further protecting public health.

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:							Total
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	
Floodprone Land Acq Program	29,651,472	3,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000	40,651,472
Increase/(Decrease) from Prior Year								
Department	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
Regional Flood Control	Personnel Services	-	-	-	-	-		
	Supplies & Services	-	-	-	-	-		
	Capital	-	-	-	-	-		
	Total O&M	-	-	-	-	-		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	-	-	-	-		
	Additional FTEs	-	-	-	-	-		

Project Description

Design, permit and construct a new interceptor to transport flow from the Green Valley WRF to the new Sahuarita WRF. Interceptor diameter will vary from approximately 21" to 48" between the Green Valley WRF and the new WRF.

Project Justification

The acquisition of flood prone lands provide multiple community benefits including natural moderation of floods by reducing flow velocities, increased groundwater recharge, protection of wildlife habitat, and preservation of open space.

Project Name	Capital Expenditures:							Total
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	
Office of the Medical Examiner - Construction Phase	-	27,113,000	7,010,193	-	-	-	-	34,123,193
Increase/(Decrease) from Prior Year								
Department	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
Facilities Management	Personnel Services	14,250	28,500	28,500	28,500	28,500		
	Supplies & Services	161,500	323,000	323,000	323,000	323,000		
	Capital	-	-	-	-	-		
	Total O&M	175,750	351,500	351,500	351,500	351,500		
	Revenue	-	-	-	-	-		
	Net Fund Impact	(175,750)	(351,500)	(351,500)	(351,500)	(351,500)		
	Additional FTEs	-	-	-	-	-		

Project Description

At approximately 34,000 sf, the FSC has two distinct zones; an "office" area supporting administration/staff/-public and the "autopsy" area. The "office" area will include staff offices, administration offices, a public lobby, meeting rooms, a large conference room and support spaces. The "autopsy" area will include 6 autopsy stations with an observation gallery, an aseptic room, anthropology, imaging, unidentified remains storage, a 200-300 body capacity cooler, receiving/discharge as well as other support services for the building's operations. The site will include both public and staff parking as well as a secured yard and sally port.

Project Justification

The new facility will provide the Medical Examiner and staff the appropriate space required to meet the current increased demand and allow for future growth within Pima County and the region. The design of the new facility will also incorporate current medical examiner trends, including current technology to improve the quality of their services and increase efficiency. The public interface will be developed to improve the experience and create the proper separation of staff and the public for safety and privacy.

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:							Total
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	
Interceptor Sahuarita - Green Valley	-	-	-	-	500,000	16,000,000	17,000,000	33,500,000

Department	O&M Impact	Increase/(Decrease) from Prior Year				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Regional Wastewater Reclamation	Personnel Services	-	-	-	-	-
	Supplies & Services	-	-	-	-	-
	Capital	-	-	-	-	-
	Total O&M	-	-	-	-	-
	Revenue	-	-	-	-	-
	Net Fund Impact	-	-	-	-	-
	Additional FTEs	-	-	-	-	-

Project Description

Design, permit and construct a new interceptor to transport flow from the Green Valley WRF to the new Sahuarita WRF. Interceptor diameter will vary from approximately 21" to 48" between the Green Valley WRF and the new WRF.

Project Justification

Planning studies predict significant future growth in the service identified above, and as the major wastewater service provider in the region, it is necessary to start now in preparing for sewer service. Construction of this interceptor will provide flows to the new Sahuarita WRF and allow decommissioning of the Green Valley WRF.

Project Name	Capital Expenditures:							Total
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	
Valencia Road: Mission Road to Camino De La Tierra	-	2,975,000	1,760,000	15,552,000	12,463,000	-	-	32,750,000

Department	O&M Impact	Increase/(Decrease) from Prior Year				
		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28
Transportation	Personnel Services	-	-	-	-	-
	Supplies & Services	-	-	-	-	-
	Capital	-	-	-	-	-
	Total O&M	-	-	-	-	-
	Revenue	-	-	-	-	-
	Net Fund Impact	-	-	-	-	-
	Additional FTEs	-	-	-	-	-

Project Description

Improve pedestrian safety and provide access to bus shelters and bus stops

Project Justification

The road improvements along West Valencia will provide significant safety, mobility, access, and efficiency to the transportation for Pima County residents, the Tohono O'odham Nation and Pascua Yaqui Nation communities (both historically disadvantaged and underserved communities). The community link for these communities includes a major education center, the aviation system, medical access, business access, and major employment centers.

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:							
Urban Drainage	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
	12,551,635	2,700,000	2,000,000	2,000,000	2,000,000	2,000,000	8,000,000	31,251,635
		Increase/(Decrease) from Prior Year						
	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
	Personnel Services	-	-	-	-	-		
	Supplies & Services							
	Capital	-	-	-	-	-		
	Total O&M	-	-	-	-	-		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	-	-	-	-		
	Additional FTEs	-	-	-	-	-		
Department								
Regional Flood Control								
</								

Project Name		Capital Expenditures:							
Houghton Rd I-10 to Golf Links Rd RTA 32 (portion of)		Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
		25,314,113	-	4,162,206	-	1,173,691	-	-	30,650,010
		Increase/(Decrease) from Prior Year							
		O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
Department Transportation	Personnel Services	-	-	-	-	-	-		
	Supplies & Services	-	-	-	-	-	-		
	Capital	-	-	-	-	-	-		
	Total O&M	-	-	-	-	-	-		
	Revenue	-	-	-	-	-	-		
	Net Fund Impact	-	-	-	-	-	-		
	Additional FTEs	-	-	-	-	-	-		
Project Description		Project Justification							
Growth in the Corona de Tucson area has resulted in increasing traffic on the Houghton Road Corridor. Projected travel demands for 2040 show that average daily traffic will exceed the capacity of a two-lane roadway. The need for improvements to Houghton Road were identified in the South Houghton Road Master Plan Report.		Houghton Road is a principal arterial that is the primary access for the residents of Corona de Tucson. This project will improve both roadway capacity and accessibility and improved mobility during storm events. It will also provide improved access to the Pima County Fairgrounds and the proposed Southeast Employment and Logistics Center.							

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name		Capital Expenditures:						
Sunset Rd: I-10 to River Rd		Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond
		27,303,912	561,711	200,000	-	-	-	-
		Total						
		28,065,623						
		Increase/(Decrease) from Prior Year						
Department Transportation	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
	Personnel Services	-	-	-	-	-		
	Supplies & Services	-	-	-	-	-		
	Capital	-	-	-	-	-		
	Total O&M	-	-	-	-	-		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	-	-	-	-		
	Additional FTEs	-	-	-	-	-		

Project Description

The total length of the project is approximately 0.6 miles. The majority of the project is located within the City of Tucson with two relatively small portions being located within unincorporated Pima County. Sunset Road is anticipated to have a divided roadway having 6' wide shoulders, and curb and sidewalks on both sides. Left-turn and right-turn lanes will be included at intersections. Traffic signals are anticipated at intersections along Sunset Road at three locations; Eastbound Frontage Road, Westbound Frontage Road and River Road.

Project Justification

Sunset Road connection from I-10 to River Road has long been deemed a critical connection to support regional mobility. The project is necessary for Pima County to fulfill its responsibility to complete the 2006 RTA approved Sunset Road project from Silverbell Road to River Road (Project # 8). This priority is further valued by the Sunset Innovation Campus which is currently under development. The Campus is comprised of 100-acres and is targeted as a primary employment site for new high-wage industries. The Campus is located adjacent to I-10 and connects to the recently completed portion of Sunset Road between Silverbell Road and I-10.

Project Name		Capital Expenditures:						
Northwest County Service Center - Construction Phase		Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond
		-	15,830,000	10,170,000	-	-	-	-
		Total						
		26,000,000						
		Increase/(Decrease) from Prior Year						
Department Facilities Management	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
	Personnel Services	-	21,375	28,500	28,500	28,500		
	Supplies & Services	-	231,225	308,300	308,300	308,300		
	Capital	-	-	-	-	-		
	Total O&M	-	252,600	336,800	336,800	336,800		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	(252,600)	(336,800)	(336,800)	(336,800)		
	Additional FTEs	-	-	-	-	-		

Project Description

Construction of a new facility at approximately 90,000 sf to collocate the Health Department, Adult Probation and Community Workforce Development into a single facility which allows for the shared use of public and common spaces such as the public lobby and training rooms. Additionally, there are benefits to the community with having the departments at a single location due to the interrelationships between the programs offered by each. The site will be prepared for a stand-alone non-County health clinic that will provide services that complement the Health Department's services to improve the overall public health of the community.

Project Justification

The new facility will reduce long term costs to Pima County by eliminating existing leases, centralizing units within each department and collocating the three departments while expanding the County's services to the west side of metro Tucson. The new facility will also provide operational efficiencies to the departments and provide space for future expansion as Pima County grows.

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:							
	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
Superior Court Tenant Improvements	-	1,360,000	16,400,000	8,220,000	-	-	-	25,980,000
	Increase/(Decrease) from Prior Year							
O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28			
Personnel Services	-	-	-	-	-			
Supplies & Services	-	-	36,334	217,952	217,952			
Capital	-	-	-	-	-			
Total O&M	-	-	36,334	217,952	217,952			
Revenue	-	-	-	-	-			
Net Fund Impact	-	-	(36,334)	(217,952)	(217,952)			
Additional FTEs	-	-	-	-	-			

Department Facilities Management	Personnel Services	-	-	-	-	-
	Supplies & Services	-	-	36,334	217,952	217,952
	Capital	-	-	-	-	-
	Total O&M	-	-	36,334	217,952	217,952
	Revenue	-	-	-	-	-
	Net Fund Impact	-	-	(36,334)	(217,952)	(217,952)
	Additional FTEs	-	-	-	-	-

Project Description

To design and construct tenant improvements in a two-phase approach for approximately 60,000 sf of justice system spaces between the two buildings. Improvements to spaces include courtrooms, judge's chambers, meeting rooms, open staff offices, non-public restrooms, lobby, jury deliberation space, security access control system, A/V system upgrades, storage & work rooms, and Sheriff's operation center. This project includes provision for adding the needed electronic audio and video improvements to the new courtroom spaces.

Project Justification

The build out allows for move of the SC seventh floor functions into the PSC building. This clears the SC building for upgrades to the seventh floor court spaces. The efficiencies gained through this design will allow for additional build out of courtroom functions. Overall the justification and purpose for these tenant improvements is to 1) improve services through integration of support services, 2) increase the number of court rooms, 3) address ADA compliance issues, 4) integrate enhanced technology tools, 5) meet office space standards, 6) address functionality and relationships of spaces to align with the court operations, 7) allow for future growth of functions and flexibility in how spaces are used as demands change.

Project Name	Capital Expenditures:							
Continental Ranch Pump Station - Second Force Main	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
	16,924,119	8,922,465	-	-	-	-	-	25,846,584
		Increase/(Decrease) from Prior Year						
	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
	Personnel Services	-	-	-	-	-		
	Supplies & Services	-	-	-	-	-		
	Capital	-	-	-	-	-		
	Total O&M	-	-	-	-	-		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	-	-	-	-		
	Additional FTEs	-	-	-	-	-		

Project Description

Install a second force main to convey sewage from the Continental Ranch Pump Station (CRRPS) to the Ina Road Water Reclamation Facility (WRF).

Project Justification

This addition of a second force main will add capacity, operational flexibility and redundancy to the pump station operations.

**MAJOR CAPITAL IMPROVEMENT PROGRAM PROJECTS
FISCAL YEARS 2023/2024 - 2027/2028 AND BEYOND**

Project Name	Capital Expenditures:							
South Houghton Road Widening	Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
	21,936,520	100,000	429,900	-	-	-	-	22,466,420
	Increase/(Decrease) from Prior Year							
	O&M Impact	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28		
Department Transportation	Personnel Services							
	Supplies & Services		6,000	12,000	12,000	12,000		
	Capital							
	Total O&M	-	6,000	12,000	12,000	12,000		
	Revenue	-	-	-	-	-		
	Net Fund Impact	-	(6,000)	(12,000)	(12,000)	(12,000)		
	Additional FTEs	-	-	-	-	-		
Project Description				Project Justification				
Widen Houghton Road from I-10 south to approximately the Andrada Polytechnic High School.				Houghton Road is a principal arterial that is the primary access for the residents of Corona de Tucson. This project will improve both roadway capacity and accessibility and improved mobility during storm events. It will also provide improved access to the Pima County Fairgrounds and the proposed Southeast Employment and Logistics Center.				

Project Name		Capital Expenditures:							
Arroyo Chico Detention Basin		Prior Years	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28	Beyond	Total
USACOE		17,659,338	50,000	100,000	734,000	-	-	-	18,543,338
		Increase/(Decrease) from Prior Year							
O&M Impact		FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27	FY 2027/28			
Department Regional Flood Control	Personnel Services	-	-	-	-	-			
	Supplies & Services	8,833	8,900	8,900	8,900	8,900			
	Capital	-	-	-	-	-			
	Total O&M	8,833	8,900	8,900	8,900	8,900			
	Revenue	-	-	-	-	-			
	Net Fund Impact	(8,833)	(8,900)	(8,900)	(8,900)	(8,900)			
	Additional FTEs	-	-	-	-	-			
Project Description		Project Justification							
Pima County Regional Flood Control District and the City of Tucson in cooperation with the U.S. Army Corps of Engineers (USACE) have jointly undertaken a multi-phase flood control and environmental restoration project.		The Arroyo Chico/Tucson Arroyo and its tributaries drain an area of 11.4 square miles located in central and downtown Tucson. These watercourses drain a watershed that is fully developed and contains a mix of residential, commercial and industrial areas. Because of the increased runoff due to urbanization of the contributing watersheds, the capacities of the open channel/culvert sections are generally inadequate to convey the peak flows caused by intense thunderstorm events, resulting in frequent and severe flooding along the entire length of the arroyo.							

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SUPPLEMENTAL INFORMATION SUMMARY

- * **Glossary of Terms and Acronyms**
- * **Fiscal Year 2023/2024 04.28.2023 Transmittal of the Recommended Budget Memo**
- * **Fiscal Year 2023/2024 05.16.2023 Tentative Budget Memo w/note**
- * **Tentative Memo Note**
- * **Fiscal Year 2023/2024 06.20.2023 Final Budget Adoption Memo w/note**
- * **Adopted Memo Note**
- * **Department Program Listing for Fiscal Year 2023/2024**
- * **Pima County Government Addresses and Telephone Numbers**
- * **Pima County Board of Supervisors Budget Policies**
- * **Pima County Debt Policies and Practices**
- * **Pima County Debt Policies and Practices - Code Update**
- * **Long Term Debt Service Schedules**
- * **Valuation of Property for Taxing Purposes in Arizona**
- * **Components of Arizona's Property Tax**
- * **Full Cash Values by Class: 2019-2023**
- * **Limited Values by Class: 2019-2023**
- * **Assessment Ratios by Class: 2019-2023**
- * **Full Cash Net Assessed Value by Class: 2019-2023**
- * **Limited Net Assessed Value by Class: 2019-2023**
- * **Property Tax Levies and Collections - Ten Year History**
- * **Property Tax Rates - Direct & Overlapping Governments - Ten Year History**
- * **Pima County Population - Cities & Towns, and Unincorporated Areas: 2002-2022**
- * **Pima County Population Projections Compared with Arizona, Maricopa County, and other Counties: 2008-2022, 2030, 2040, 2050, 2060**
- * **Population and Employment - Ten Year History**

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GLOSSARY OF TERMS AND ACRONYMS

Accounting Method (Accrual Basis & Modified Accrual Basis) - Under the accrual method, revenues are recognized when they are earned and expenses are recognized when they are incurred. The budgets of the proprietary funds are presented using the accrual basis. Under a modified accrual method, revenues are recognized when they are measurable and available to finance expenditures. Expenditures, on the other hand, are generally recognized when incurred. (Exceptions to this policy are principal and interest expenditures on general long-term debt which are budgeted either when due or in period 12 (June) if the due date falls early in the subsequent fiscal year.) The budgets of the governmental funds are presented on a modified accrual basis.

Activity - An effort of a department that contributes to the achievement of a program objective. The smallest operational element of a strategic budget, organized as follows: 1) Program, 2) Service, 3) Activity.

Ad Valorem Tax - A tax based on value.

Administrative Office of Courts Retirement Plan (AOC Retirement Plan) - A qualified pension plan under the Corrections Officer Retirement Plan (CORP) that provides retirement and other benefits to County judiciary probation, surveillance, and juvenile detention officers. The AOC Retirement Plan is administered by the Public Safety Personnel Retirement System (PSPRS).

Adopted Budget - Per ARS §42-17105, the Board of Supervisors shall “....finally determine and adopt estimates of proposed expenditures” and such “adopted estimates” shall “constitute the budget of the County....for the current fiscal year.” Per statute, this must be done on or before the fourteenth day before the day on which the Board levies taxes (which in turn must be done on or before the third Monday in August each year).

Advantage - Computerized central data system that performs the County's accounting and financial reporting functions.

AGAVE - Software used by Pima County Superior Court, Pima County Consolidated Justice Court, Pima County Juvenile Court, and Clerk of the Superior Court primarily for case management, calendaring, document management, financial assessments, arbitration tracking, and statistical data collection of criminal, civil, traffic, probate, dependency, delinquency, and family law cases.

Alcoholic Beverage License Revenue - Intergovernmental revenue from the State of Arizona, whereby Pima County receives \$3,000 each time a new liquor license is granted to a business operating in the unincorporated area of the County.

Americans with Disabilities Act (ADA) - An enactment to protect the employment and accessibility rights of disabled individuals.

Annual Comprehensive Financial Report (ACFR) - The official annual report for Pima County prepared in accordance with Generally Accepted Accounting Principles (GAAP) and in conformance with standards of financial reporting as established by the Governmental Accounting Standards Board (GASB) using guidelines recommended by the Government Finance Officers Association (GFOA). The ACFR includes financial statements and analysis along with statistical data on financial, nonfinancial, and demographic trends. It is also used by bond rating agencies such as Moody's, Standard & Poor's, and Fitch to determine credit risk and thus interest rates for bonds issued by the County.

Annualized Cost - Operating cost incurred at annual rates for a portion of the prior fiscal year and which must be incurred at similar rates for the entire twelve months of the succeeding fiscal year.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Anti-racketeering Fund (ARF) - A group of special revenue funds administered pursuant to ARS §13-2314.03. The County Attorney and the Sheriff administer their own anti-racketeering funds. The County Attorney's fund includes funds held for other local law enforcement agencies. Racketeering is defined as any illegal act committed for financial gain. Anti-racketeering monies are awarded through court order to law enforcement agencies that performed investigations of racketeering crimes or crimes committed for financial gain.

Appropriation - A legal authorization granted by the County Board of Supervisors to make expenditures/expenses and to incur obligations for specific purposes during a fiscal year.

Appropriation Unit - A budgetary Chart of Accounts element in the County's financial and budgeting systems that comprises the budget for a group of objects such as Personnel Services. Use of the Appropriation Unit enforces budgetary controls at the Department level. When the entire budget for a group of objects (appropriation unit) has been used, no additional expenses can be charged or encumbered to that appropriation unit without increasing its budget. Moving budgetary authority from one Appropriation Unit to another is handled through the Planning and Budgeting System.

Arizona Health Care Cost Containment System (AHCCCS) - The Arizona Medicaid alternative program that provides prepaid (capitation rate) health care for eligible citizens through health maintenance organizations or fee for service programs.

Arizona Long Term Care System (ALTCS) - The Arizona Medicaid alternative program for long-term care added to the AHCCCS program effective January 1, 1989.

Arizona Revised Statutes (ARS) - The revision and codification of the laws of the state of Arizona of a general or public nature and enacted into law as the Arizona Revised Statutes, Laws 1955, Third Special Session, Chapter 3.

Arizona State Retirement System (ASRS) - A defined benefit plan as described in section 414(j) of the Internal Revenue Code that provides retirement and other benefits to state employees and employees of participating state political subdivisions not covered by one of the Public Safety Personnel Retirement System (PSPRS) plans. Most Pima County employees are members of the ASRS.

Assessed Valuation - An annual determination of the just or fair value of real estate or other property by the County Assessor and the Arizona Department of Revenue as a basis for levying taxes.

Assessment Ratio - The percentage factor determining the taxable value of property for each of the various legal classes in Arizona. Ratios are set by the State Legislature. The table "Assessment Ratios by Class for Tax Years 2019–2023" presented in section 16 shows a history of assessment ratios.

Audit - An official inspection of an individual's or organization's accounts, typically by an independent body. Pima County is subject to both internal and external audits on an ongoing basis.

Automatic Data Processing (ADP) - A fully automated and integrated Payroll, HR, and Benefits system which Pima County began using in late 2014.

Balanced Budget - A balanced budget is a situation in financial planning or the budgeting process where total expected revenues are equal to total planned spending. This term is most frequently applied to public sector (government) budgeting. A budget can also be considered balanced in hindsight after a full year's worth of revenues and expenses have been incurred and recorded.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Banner-University Medical Center South - The hospital formerly known as Kino Community Hospital and later as University of Arizona Medical Center - South Campus, is operated by Banner Health under a lease agreement with the County.

Base Budget - The base budget is the prior year's budget adjusted for known financial changes such as the annualization of approved prior year supplemental packages and prior year salary and benefit adjustments.

Board of Deposit - The Board of Supervisors, sitting as the Board of Deposit, designates the servicing bank for the deposits of state and county monies. ARS §35-325 specifies the requirements and procedures which govern the conduct of this board.

Bond - A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specific rate.

Bond Implementation Ordinances - Ordinance Nos. 1997-35, 1997-80, 2004-18, 2006-29, and 2014-42 that schedule the sale of bonds authorized by Pima County voters in the May and November 1997 bond elections, the May 2004 bond election, the May 2006 bond election, and the November 2014 election. These ordinances also establish basic parameters as to how the County will program capital improvements funded with bond revenues. Compliance with these restrictions is governed by Truth in Bonding ordinances which provide specific guidance on bonding disclosure, accountability, and implementation.

Bond Principal - The face value of a written promise to pay a specified sum of money at a specified date(s) in the future called the maturity date(s).

Branch - A Branch consists of two categories: Pima County or Agency. All accounting entities are defined as one or the other and are summarized as such. A Branch is the highest summarization on the organizational chart.

Budget - A financial plan consisting of an estimate of proposed expenditures/expenses and their purposes for a given period along with the proposed revenue for financing them.

Budget Amendment Process - A procedure a department must follow in order to request modification of its adopted budget. Budget amendments must be approved by the Board of Supervisors.

Budget Stabilization Fund - Prior to fiscal year 1999/2000, the only method of managing budget exceedances was to reserve funding for this purpose in the Board of Supervisors' Contingency fund. In fiscal year 1999/2000, this process was further developed and institutionalized through the establishment of the Budget Stabilization fund within the General Fund budget. Items which are funded in Budget Stabilization include planned salary compensation and approved department projects where the exact timing or details are not yet determined.

Bureau - A Bureau is a group of units that perform a department's line of business.

Cabinet - A Cabinet is a method of categorizing each department based on functional area. There are five broad functional areas: 1) General Government Services, 2) Community Resources, 3) Health Services, 4) Justice & Law, and 5) Public Works.

Capital Expenditures - An expenditure by all funds, including Proprietary Funds, for the acquisition of, or addition to, a fixed asset that costs more than \$5,000 and has a useful life of at least one year.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Capital Improvement Program (CIP) - A program outlining all the acquisition, remodeling, and construction of projects costing \$100,000 or more to be undertaken by Pima County during the current budget year and the following four fiscal years.

Capital Project - Construction, remodeling, infrastructure, or other projects costing \$100,000 or more that are part of the Capital Improvement Program (CIP).

Capital Project Expenditures - Expenditures for construction, remodeling, infrastructure, or other projects costing \$100,000 or more that are part of the CIP.

Capital Projects Fund - A fund used to account for financial resources to be used for the acquisition, remodeling, or construction of major capital facilities (other than those financed by Proprietary Funds).

Centrally Assessed Property - Real and Personal Property used in mining, utility, pipeline, and railroad activities that is valued by the Arizona Department of Revenue rather than local County assessors.

Certificates of Participation (COPs) - A common form of lease-purchase financing, COPs are lease-purchase agreements that are divided into fractions and sold to multiple investors similar to stocks usually in \$5,000 denominations. COPs are tax-exempt agreements that fund capital improvement projects with the underlying project assets serving as collateral for investors who receive a share of whatever revenue is derived from the lease or lease-purchase.

Charges for Services - Fees charged for performance of a service.

Chart of Accounts - List of elements used to identify and classify all financial and budget data. Some of the Chart of Accounts elements include Fund, Cabinet, Department, Appropriation Unit, Revenue Source, Expenditure Object, and Balance Sheet Account.

Classification - A title and code assigned to a grouping of similar personnel positions as described in the appropriate class specification (the official document defining the type and level of duties and responsibilities and the minimum qualifications of positions assigned to a particular classification).

Combined Property Tax Rate - The overall rate at which property is taxed including both the overall primary property tax rate and the overall secondary property tax rate.

Community Action Agency (CAA) - Refers to grants administered by the Community & Workforce Development Department to assist community agencies in providing services to families and individuals living at or below poverty level.

Community Development Block Grant (CDBG) - Housing and Urban Development block grant funds to be used for increasing available housing and to assist in the physical improvement of low and moderate income communities.

Community Facilities District (CFD) - A special taxing district that allows the financing of the installation, operation and maintenance of public improvements such as roads, water and sewer facilities, flood control and drainage projects.

Community Resources - The organizational entity comprised of the following departments: Attractions & Tourism; Communications Office; Community & Economic Development Administration; Community & Workforce Development; County Free Library District; Grants Management & Innovation; Kino Sports Complex; School Superintendent; and Stadium District.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Contingency Funds - Funds reserved by the Board of Supervisors for services or programs which the Board may release for departments to use during the course of the fiscal year. The current categories are Budget Stabilization, Tax Reduction/Debt Retirement, and General Fund Reserve.

Corrections Officer Retirement Plan (CORP) - A qualified pension plan under section 401 of the Internal Revenue Code that provides retirement and other benefits to various state and municipal corrections/detention employees, County detention officers, and non-uniformed County Sheriff Department employees whose primary duties require direct contact with inmates. The CORP is administered by the Public Safety Personnel Retirement System (PSPRS).

County Administration - See General Government Services

County Free Library District - A special Countywide taxing district established under ARS Title 48, Chapter 24, and Title 11, Chapter, 7, to provide County residents with free and equitable access to information resources needed for full participation in the community and for the enrichment of individual lives. In addition to other powers, the Board of Supervisors sitting as the board of directors for the County Free Library District is authorized to levy a secondary property tax on all property within the district to fund necessary expenditures/expenses for the benefit of property holders in the district.

COVID-19 - Coronavirus disease 2019 is a respiratory virus first identified in 2019. It is a new strain of a larger family of viruses called coronavirus, some of which are in circulation normally and can cause illnesses like the common cold. COVID-19 is thought to spread mainly from person to person, primarily by droplets produced when an infected person coughs or sneezes. It produces a variety of symptoms, sometimes severe, including a fever, cough, and difficulty breathing. On March 11, 2020 COVID-19 was declared a pandemic by the World Health Organization. On May 5, 2023, the World Health Organization declared COVID-19 over as a global health emergency.

Criminal Justice Enhancement Fund (CJEF) - A special fund derived from a 47% surcharge on all traffic fines collected. The state treasurer administers the funds and allocates them among different agencies such as law enforcement, courts, and health services.

Debt Service Fund - A segregated fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Debt Service Requirement - The amount of money required to pay both the interest and principal on outstanding debt over a set period of time.

Department - An aggregation of Bureaus/Divisions that share a specific common purpose and are administered by a single director or elected official. "Department" should not be confused with "Functional Area," which is a grouping of departments sharing a *broad* common purpose.

Depreciation Expense - A noncash expense that allocates the cost of an asset over its estimated useful life. Its main intent is to match expenses to the related revenue and secondarily to recognize the decline in an asset's value over time.

Division - An element or segment of government that is organized as a specific administrative or functional unit.

Economic Estimates Commission - Commission mandated under the Arizona Constitution to establish each year an aggregate expenditure limitation from local revenues for counties, cities and towns, community college districts, and local school districts.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Elected Officials' Retirement Plan (EORP) - A qualified pension plan under section 401 of the Internal Revenue Code that provides retirement and other benefits to state and County elected officials, Supreme Court justices, Superior Court and Court of Appeals judges, and full-time Superior Court commissioners. The EORP is administered by the Public Safety Personnel Retirement System (PSPRS).

Employee Combined Appeal Program (ECAP) - The annual Pima County work site fundraiser allowing employees to contribute to their favorite charity through payroll deduction or a one-time donation.

Enterprise Fund - A fund used to account for operations (a) that are financed and operated in a manner similar to a private business enterprise where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Excise Tax - A tax imposed by federal, state, or local governments on the sale or consumption of specific goods or services. In its broadest meaning, an excise tax is similar to a sales tax, which typically levies a fixed percentage tax on the monetary value of goods or services when purchased by consumers. Title 42, Chapter 6, Article 3, of the ARS allows the voters in most Arizona counties to enact countywide jail facilities, capital projects, and transportation excise taxes. More than twenty years ago the County approved a 1 percent tax (now 6 percent) on the rental of hotel/motel rooms in the unincorporated area of the County and in May 2006 voters approved the Regional Transportation Authority's Countywide 0.5 percent transportation excise tax. Upon the unanimous vote of the Board of Supervisors, the County is allowed by statute to enact up to a 0.5 percent general County excise tax. At this time Pima County does not impose such a general excise tax. (Also see Sales Tax and Transaction Privilege Tax.)

Expenditure - The outflow of funds paid for goods or services in funds other than the Enterprise Fund and Internal Service Fund departments (the Proprietary Funds).

Expenditure Limitation - On June 3, 1980, Arizona voters approved Arizona Constitution, Article IX, Sections 20 and 21, prescribing an annually adjusted expenditure limitation for each county, city, town, and community college district. The purpose of the expenditure limitation is to control expenditures and limit future changes in spending to adjustments for inflation, deflation, and population growth.

Expense - The value of goods and services consumed in the process of operating Proprietary Fund departments.

Facilities Renewal Fund - A fund established, subject to annual appropriation, to provide resources for the ongoing need to repair and rehabilitate existing, aging County buildings.

Fiduciary Fund - A fiduciary fund is used in governmental accounting to report on assets held in trust for others. When financial statements are prepared for fiduciary funds, they are presented using the economic resources measurement focus and the accrual basis of accounting.

Fill The Gap - A funding mechanism enacted by the state in 1999 to provide Counties with resources to improve criminal case processing. A state appropriation in addition to a seven percent surcharge on court fines and forfeitures, as well as a five percent contribution of court collections by each County to its own Local Courts Assistance Fund provides funding for this program.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Fines and Forfeits - Revenue from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, neglect of official duty, and the forfeiture of deposits held as performance or appearance guarantees.

Fines/Fees and Restitution Enforcement (FARE) - A collections program administered by the Arizona Supreme Court to assist courts in obtaining payment for court ordered fines, fees, and restitution cases in default.

Fire District Assistance Tax (FDAT) - Established by ARS §48-807, which requires, in part, that the Board of Supervisors shall "levy a County Fire District Assistance Tax on the taxable property in the County...." The funds raised by this secondary property tax supplement the operating budgets of the eighteen fire districts in the County.

Fiscal Year (FY) - 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.

Flood Control District - See Regional Flood Control District.

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

Full Cash Value - The appraised value of a property that approximates the "market value" of the property and is determined annually using standard appraisal methods and techniques. It is the Taxable Property Value for Centrally Assessed Property and personal property excluding mobile homes and improvements on possessory rights (IPRs).

Full Time Equivalent (FTE) - 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.

Functional Area - Grouping of departments with similar programs and services. Groupings used by Pima County are: Community Resources, General Government Services, Health Services, Justice & Law, and Public Works.

Fund - A system of accounts that segregates all financial transactions for restricted or designated uses by a government entity. The fund categories used by Pima County are the General Fund, Special Revenue Funds, Capital Projects Fund, Debt Service Fund, Enterprise Funds, and Internal Service Funds. (Also see individual fund definitions.)

Fund Balance - The difference between the assets and liabilities of governmental funds. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and Debt Service Fund.

General Fund - The General Fund is the County's principal financing vehicle for general government services and is funded largely by primary property tax revenue and state shared sales tax revenue.

General Fund Reserve - An amount of money held to cover expenses associated with unforeseen events. The reserve is a contingency expense ideally budgeted at five percent or more of General Fund revenues in accordance with the recommendations of the Government Finance Officers Association (GFOA). Such a reserve is looked upon favorably by bond underwriters. Maintaining this reserve has the effect of lowering the interest rates on bonds sold by the County.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

General Government Services - The organizational entity comprised of the following departments: Analytics and Data Governance, Assessor, Board of Supervisors, Clerk of the Board, County Administrator, Elections, Facilities Management (including a portion of Risk Management internal service fund), Finance & Risk Management (including a portion of Risk Management internal service fund and Improvement Districts), Finance Contingency, Finance Debt Service, Finance Non Departmental (including Mandated Payments), Finance General Government Revenue, Fleet Services, Human Resources (including Health Benefits Trust, as well as a portion of Risk Management, both of which are internal service funds), Information Technology (including Telecommunications and Computer Hardware Software internal service fund departments), Office of Emergency Management & Homeland Security, Procurement, Recorder, Rocking K South, Wildflower, Treasurer, and Wireless Integrated Network.

General Obligation Bonds - Bonds backed by the full faith and credit of Pima County used to finance a variety of public projects. These bonds require voter approval. General Obligation Bonds are limited tax bonds that are secured by the County's secondary property tax.

Government Accounting Standards Board (GASB) - An independent rulemaking body that establishes and improves standards of financial accounting and reporting for state and local governments. It is recognized as the official source of generally accepted accounting principles for state and local governments. Organized in 1984, GASB is the successor to the National Council on Governmental Accounting whose standards remain in force unless amended or superseded by the GASB.

Government Finance Officers Association (GFOA) - A professional association of state, provincial, and local government finance officers in the U.S. and Canada founded to enhance and promote professional management of government for the public benefit by identifying and developing financial policies and practices.

Governmental Funds - Funds that are used to account for the County's expendable financial resources and related current liabilities except those accounted for in Proprietary Funds. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Fund, and Debt Service Fund.

Graffiti Abatement Program - A Pima County Department of Transportation program that provides graffiti removal service free of charge to private, residential property owners in the unincorporated area of the County.

Grants - Contributions or gifts of cash or other assets from another government or private entity to be used or expended for a specified purpose, activity, or facility.

Health Benefits Trust Fund (HBTF) - An internal service fund started on July 1, 2013 as a self-insurance program to provide medical, dental, life insurance, and other health-related ancillary services to Pima County employees and their families. The primary sources of revenue for the fund are premium payments from employees and the County. Arizona law requires that the funding for the self-insurance program be deposited in a trust established by the Pima County Board of Supervisors to satisfy the requirements of ARS §11-981. The approved trust document establishes a Board of Trustees of qualified individuals that is appointed by and responsible to the Board of Supervisors for oversight of the trust.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Health Savings Account (HSA) - A tax-exempt trust or custodial savings account set up by an employee to pay or reimburse current and future qualified medical expenses. Enacted under provisions of the Internal Revenue Code, it is an alternative to traditional health insurance. An employee must be covered by a high deductible health plan and can contribute tax-free earnings to the HSA each year up to set limits. The necessary minimum deductible and maximum contribution levels are indexed for inflation over time.

Health Services - An organizational entity comprised of the departments of Behavioral Health, Health, Medical Examiner, and Pima Animal Care Center.

Help America Vote Act (HAVA) - A federal law that mandates all states and localities upgrade many aspects of their election procedures, including their voting machines, registration processes and poll worker training. The specifics of implementation have been left up to each state, which allows for varying interpretations of the federal law. Prior approval for any Pima County project must be obtained from the Arizona Secretary of State prior to spending any funds. The HAVA funds may not supplant County maintenance of effort.

High Intensity Drug Trafficking Area (HIDTA) - Investigation and enforcement efforts involving complex drug related activities in high drug trafficking areas. The HIDTA program is supported by federal grant funding.

Highway User Revenue Fund (HURF) - Funds allocated by the state from gasoline and other vehicle related revenue to fund the construction and maintenance of the County's highway and street system. This is the primary funding source for the Transportation Department and provides funds for the construction and maintenance of the County's roads and connecting infrastructure.

Hotel/Motel Bed Tax - See Excise Tax and Transient Lodging Excise Tax.

Improvement District - A special taxing district that is established by the Board of Supervisors, at the request of the property owners within a specific area, for the purpose of installing local public improvements and distributing the cost of the improvements among the property owners within the district based upon the benefit derived. The Board of Supervisors sits as the board of directors for the County's Hayhook Ranch Improvement District and several street lighting improvement districts. The operation and maintenance budget of each improvement district is funded by a Secondary Property Tax levy on all property located within the district. Other improvement districts exist in the County, but they are authorized and operated by municipalities and other independent boards of directors.

Incumbent - A Pima County employee or individual assigned to a particular Position Control Number (PCN).

Indirect Cost - A cost that is incurred for a common or joint purpose benefitting more than one cost objective that is not readily assignable to the individual cost objectives specifically benefitted.

Information Technology (IT) - Computer based systems which are used to acquire, store, and process information in various forms. This includes any hardware, whether primary equipment such as central processing units and personal computers or ancillary equipment such as printers, scanners, and video monitors, keyboards, etc. Information technology also includes the software and program applications which allow the equipment and systems to operate.

Information Technology Department (ITD) - The department that manages the County's mainframe computer, network servers, wide area network, wireless radio services, and telecommunications.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Intergovernmental Revenues - Revenues received from other governments for general financial assistance used in performing specific functions or as sharing of tax proceeds. State-shared sales and vehicle license taxes and Highway User Revenue Fund monies comprise the largest share of Intergovernmental Revenues along with shared Alcoholic Beverage License revenues and Payments in Lieu of Taxes from the Arizona Department of Transportation. Intergovernmental revenues received by Pima County from the federal government include Payments in Lieu of Taxes (PILT) on federal lands exempt from property taxation and grant monies.

Internal Service Fund - A fund used to account for the financing of goods or services provided by one County department to other County departments on a cost reimbursement basis.

Justice & Law - The organizational entity comprised of the departments of: Clerk of the Superior Court; Constables; Pima County Attorney; Justice Court Ajo; Justice Court Green Valley; Justice Court Tucson; Justice Services; Juvenile Court; Public Defense Services; Sheriff; and Superior Court.

Kino Environmental Restoration Project (KERP) - A cooperative project of the U.S. Army Corps of Engineers, Pima County, and the Regional Flood Control District, which was designed for three primary purposes: create native ecosystems; harvest urban storm water; and control flooding. This project was the result of the agencies' desire to redevelop an existing unlined storm water detention basin, the Tucson (Ajo) Detention Basin, into a detention basin that was more environmentally sensitive and aesthetically pleasing to the Tucson community.

Lease Purchase Agreement - An agreement providing that portions of a lease payment may be applied toward the purchase of the property under lease.

Legal Class - A property classification defined by the State Legislature and used to establish various assessment ratios to be applied to the Full Cash Value and the Limited Value of a property to determine both the Primary Net Assessed Value and Secondary Net Assessed Value of taxable property. Legal Class is determined by the use of the property.

Levy - Imposition of taxes and/or special assessments for the support of government activities.

Levy Limitation - The annual growth rate of the Primary Property Tax Levy is limited to two percent plus the percentage growth of the physical tax base due to new construction. The levy limitation applies to counties, cities and towns, and community college districts. The annual growth rate of the Secondary Property Tax levied by fire districts pursuant to ARS §48-807 is limited to an eight percent increase plus the percentage growth for annexed property unless an override to the levy limitation is approved by district voters.

Library District - See County Free Library District.

Limited Property Value - The legislatively established value of a property based on a mathematical formula. It is the Taxable Property Value for Locally Assessed real property, mobile homes, and improvements on possessory rights (IPRs). If there has not been a change in use or substantial modification to the property, it is the lesser of: (1) the previous year's Limited Property Value increased by 5% or (2) the current year Full Cash Value of the property. If there has been a change in use or a substantial change made to the property the Limited Property Value is determined by using the average percentage that the Limited Property Value comprises of the Full Cash Value for like properties in the area.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Line Item Budget - A budget that allocates funds to specific units and objects, e.g., salaries and office supplies

Local Government Investment Pool (LGIP) - A pooled investment fund that is maintained by the State Treasurer for the collective investment of state monies. The State Treasurer deposits state monies and such monies as any county, city, or town may supply in the pooled investment fund. When a depositor provides monies to the pooled investment fund it specifies the date or dates on which it will require the monies. The pooled investment fund shall be invested by the State Treasurer for such periods as will facilitate the return of the monies to the originating bodies in accordance with the instructions received at the time of deposit. Earned interest increments are to be credited promptly after calculation.

Locally Assessed Property - Real and Personal Property such as homes, apartments, and businesses that are valued by local County Assessors.

Miscellaneous Revenue - Revenue from rents and royalties received in exchange for the right to use County land, buildings, improvements, and other property; monies received from private sources not associated with transfer of County property or services; reimbursements as compensation for damages to County property; and monies received as refunds and recoveries from outside sources.

Net Assessed Value (NAV) - The assessed value of property, less any exemptions allowed by the state constitution and statutes.

Net Assets Impact (NAI) - A term applicable to proprietary funds describing a change in retained earnings. Prior to a GASB rule change, the term Net Retained Earnings Impact (NREI) was used. The concept is similar to the philosophy of Net Fund Impact (NFI) as applied to other funds.

Net Fund Impact (NFI) - Defined as total revenues for the fiscal year, plus net operating transfers, minus total expenditures, this calculation quantifies the difference between the fund balances at the beginning and end of the fiscal year. Used in developing and monitoring budgets of special revenue funds, the Debt Service Fund, and the Capital Projects Fund.

Object - A Chart of Accounts element referring to expenditures used in line item budgeting.

Operating Budgets - Plans of current expenditures/expenses and the proposed means of financing them. The annual operating budget is the primary means by which most financing, acquisition, spending, and service delivery activities of a government are controlled.

Operating Expenditures/Expenses - Expenditures/expenses charged in a fixed period of time to reflect the day-to-day operations.

Operating Revenues - Revenues earned in a fixed period of time from daily operations. Property taxes collected make up the bulk of operating revenues for the General Fund, Regional Flood Control District, County Free Library District, and Debt Service Fund. Grant revenues are not considered operating revenues.

Operating Transfers - The movement of cash or assets from a fund that has the resources to a fund that will use them. Operating transfers "in" or "out" are not considered "revenues" or "expenses."

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Outside Agencies - A group of organizations that are not associated with nor allocated to any particular Pima County department. Outside agencies submit requests for funding to provide economic development, health, and social services for the County. Funds for approved service programs are distributed to the outside agencies via discretionary fund contracts. The Community & Workforce Development department administers the Outside Agency Program.

Part Time Employee - A person who occupies a position that provides employment for less than 80 hours per pay period.

Pay-As-You-Go (PAYGO) - The financing of capital improvements through the currently available funds and annual property tax revenues rather than long-term debt.

Payments in Lieu of Taxes (PILT) - Properties owned by federal, state, county, and municipal governments are exempt from property taxation. Because such property is exempt, the revenue needs of a jurisdiction are borne by all other taxpayers within the jurisdiction. To offset the increased burden imposed on other taxpayers, federal and state statutes authorize the County to receive payments "in lieu" of the property tax that would have been imposed had such property been subject to local taxes.

Per Capita - A measure for revenue or expenditure/expense on a per person basis.

Performance Measure - A quantitative measure or qualitative assessment of how well a department has met or will meet its goals and objectives. Performance measures summarize the relationship between inputs and outputs in achieving outcomes with respect to effectiveness, efficiency, and quality. Performance measures also demonstrate what the program service outputs are, what the expected quality levels are for these outputs, and what productivity is expected from expended person-hours and dollars.

Personal Property - All types of property except real estate. Taxable personal property includes mobile homes, manufactured homes (not affixed), and property used for commercial, industrial, and agricultural purposes. Personal property is considered movable—not permanently attached to the real estate. Although there are exceptions, personal property usually can be removed without causing damage to either the real estate from which it is removed or to the item of property itself.

Personnel Services - All costs of compensating Pima County employees including salaries and employee benefit costs such as Pima County contributions for retirement, social security, health, dental, life, unemployment, and workers' compensation insurance.

Pima Association of Governments (PAG) - A nonprofit council of governments serving as the regional planning agency for Pima County and the Tucson metropolitan area. It is operated by a nine-member board of directors comprising of executive officers from each of the nine jurisdictions: Pima County, City of Tucson, Town of Marana, Town of Oro Valley, Town of Sahuarita, City of South Tucson, Pascua Yaqui Tribe, Tohono O'odham Nation, and the Arizona State Transportation Board. PAG receives funds from federal, state, and local governments including Pima County for planning programs in air quality, water quality, transportation, and other regional programs.

Pima County Attorney Investigator Retirement Plan - A qualified pension plan under section 401 of the Internal Revenue Code that provides retirement and other benefits to Pima County Attorney Investigators. The plan is part of and is administered by the Public Safety Personnel Retirement System (PSPRS).

Pima County Sheriff's Retirement Plan - A qualified pension plan under section 401 of the Internal Revenue Code that provides retirement and other benefits to Pima County Sheriff's Department uniformed and other select department personnel. The plan is part of and is administered by the Public Safety Personnel Retirement System (PSPRS).

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Pima County Wireless Integrated Network (PCWIN) - A bond project approved by voters in 2004 to enable simultaneous communication among 30 law enforcement, fire agencies, and medical first responders through construction of new tower sites, new 911 dispatch facilities, and a new communications and operations center.

Planning and Budgeting System (PB) - The County's computerized network based budgetary planning and reporting system.

Pooled Investment Interest Revenue - Interest revenue earned on fixed income securities held in local government investment pools invested by the County or state treasurer. Assets from two or more jurisdictions are combined into an investment pool to facilitate the implementation of more diversified lower cost investment strategies while maintaining separate accounting and audit trails for the funds provided by each jurisdiction.

Position Control Number (PCN) - A unique identifier used by the ADP Payroll and the Planning and Budgeting systems to identify specific positions within the County.

Primary Property Tax - All ad valorem taxes except for secondary property taxes. It is determined by dividing the Taxable Net Assessed Value by 100 and then multiplying the quotient by the Primary Tax Rate. The Primary Property Tax is used by the County, schools, cities and towns, and community college district to support the ongoing operation of the jurisdiction as districts opposed to capital improvements or override amounts which must be approved by the voters. If the amount of primary taxes levied in a given year exceeds the amount of natural growth in the tax base there must be a public hearing before the increase is imposed. The amount of primary taxes that can be imposed is limited by statute. (Also see Transportation Property Road Tax.)

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

Program Budget - A budget that organizes revenues and expenditures according to program output rather than departmental consumption, as in a line item budget perhaps crossing standard organizational lines (youth program, for example).

Property Tax Stabilization Fund - A special revenue fund established to provide for future stabilization of the primary and combined property tax rates. Financial resources are provided by operating transfers from the General Fund.

Proprietary Funds - Funds used to account for the County's ongoing activities that are similar to those found in the private sector. Proprietary funds include the County's Enterprise and Internal Service funds.

Property Tax Oversight Commission (PTOC) - A commission authorized by the Arizona Legislature to oversee the constitutional and statutory limitations on primary property tax levies of the counties, cities and towns, and community college districts. PTOC also oversees statutory limitations on fire district secondary property taxes levied pursuant to ARS §48-807.

Public Safety Personnel Retirement System (PSPRS) - A qualified pension plan under section 401 of the Internal Revenue Code that provides retirement and other benefits to public safety personnel who are regularly assigned hazardous duty in the employ of the state of Arizona or a political subdivision thereof including Pima County. Pima County public safety personnel are covered by the Pima County Sheriff's Retirement Plan or the Pima County Attorney Investigator Retirement Plan. In addition, the PSPRS also administers the Corrections Officer Retirement Plan (CORP), the Elected Officials' Retirement Plan (EORP), and Administrative Office of Courts Retirement Plan (AOC).

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Public Works - The organizational entity comprised of the departments of Capital Program Office, Capital Projects, Development Services, Environmental Quality, Natural Resources, Parks & Recreation, Office of Sustainability & Conservation, Public Works Administration, Real Property Services, Regional Flood Control District, Regional Wastewater Reclamation District, and Transportation.

Real Property - Land and improvements attached to the land. Exceptions are some improvements in those legal classes that are primarily valued by the Arizona Department of Revenue. In many cases the improvements for these classes of property are defined as secured personal property.

Recommended Budget - The budget as proposed by the County Administrator to the Board of Supervisors during the annual budget process.

Regional Flood Control District - A special County-wide taxing district established under ARS Title 48, Chapter 21, to protect public health, safety, and welfare by implementing flood control solutions and providing comprehensive flood prevention services and to enhance natural floodplain characteristics and environmental quality by preserving and protecting riparian habitat resources. In addition to other powers, the Board of Supervisors sitting as the Board of Directors for the Regional Flood Control District is authorized to levy a secondary property tax on real property in the district to fund necessary expenditures/expenses for the benefit of property holders within the district.

Regional Transportation Authority (RTA) - Created in 2004, the RTA is a public body authorized by ARS §48-5301 through §48-5315 to identify multi-modal transportation priorities and design projects under the Regional Transportation Plan. Members include Pima County, Marana, Oro Valley, Pascua Yaqui Tribe, Sahuarita, South Tucson, Tohono O'odham Nation, Tucson, the Pima Association of Governments, and the Arizona State Transportation Board. Projects developed under the Regional Transportation Plan are funded by a 20-year County-wide transportation excise tax approved by voters in May 2006. The excise tax rate on most purchases taxed under Arizona law is 0.5 percent including the leasing of commercial real property and is commonly referred to as the "half-cent RTA sales tax."

Retirement Plans - Eligible Pima County employees are members of and receive retirement and other benefits from one of six retirement plans: Arizona State Retirement System (ASRS), Corrections Officer Retirement Plan (CORP), Elected Officials' Retirement Plan (EORP), Pima County Attorney Investigator Retirement Plan, Pima County Sheriff's Retirement Plan, or Administrative Office of Courts Retirement Plan (AOC). The Public Safety Personnel Retirement System administers all retirement plans except the ASRS. Each of the six retirement plans covering Pima County employees is described in the glossary.

Revenue Source - A Chart of Accounts element referring to revenues used in line item budgeting.

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

Revised Budget - A department's authorized budget as modified during the fiscal year by the Board of Supervisors via the Budget Amendment Process.

Sales Tax - A tax imposed by state and local governments on the purchase of certain taxable goods and services. The tax is typically a fixed percentage of the monetary value of the good or service and is paid when the final consumer purchases the good or service. Items or materials purchased by businesses for resale are generally exempt from sales tax as the tax will be imposed at the time the final consumer purchases the good or service. (Also see Excise Tax and Transaction Privilege Tax.)

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Secondary Property Tax - Generally a property tax approved by voters to pay interest and retire debt used for capital improvements or to fund ongoing operation expenses of special voter-approved districts. Pima County has four secondary property taxes: 1) The Secondary Property Tax for Debt Service is used to pay interest and principal on County debt incurred for capital improvements and approved budget overrides, 2) The Secondary Property Tax for the Regional Flood Control District and 3) The Secondary Property Tax for the County Free Library District fund the ongoing operation expenses of each respective district, 4) A state mandated Secondary Property Tax called the Fire District Assistance Tax which assists in funding the operations of the eighteen fire districts in the County. Other jurisdictions may impose their own secondary property taxes.

Self Insurance Trust Fund - An internal service fund that accounts for the risk management function of the County. It provides self-insurance coverage to the County for medical malpractice, workers compensation, unemployment, general liability, property damage, and environmental damage. It also acquires coverage for other risks. The fund is financed by the General Fund and specific user departments.

Service - Defines the department's product or benefit to the County. Services may be identified by combining the department's major activities with a common purpose into one group. For example, recruiting, training, and classification are activities that make up Personnel Service under the department's Administration Program.

Sonoran Desert Conservation Plan (SDCP) - A comprehensive regional conservation and urban planning effort initiated in 1998 and adopted by the Board of Supervisors in 2001, to protect and enhance the natural and cultural environment of Pima County. Led by a steering committee, with extensive participation by the public, the scientific community, and many County departments, the Sonoran Desert Conservation Plan focuses on critical and sensitive habitat conservation, historic and cultural preservation, and riparian protection. The Sonoran Desert Conservation Plan represents the community's long-term strategy for the coexistence of Pima County's natural and urban environments while upholding and giving the broadest application to the ecosystem protection goals of the Endangered Species Act.

Special Revenue Funds - A fund category used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds include the County Free Library, Environmental Quality, Health, the Regional Flood Control District, Rocking K South CFD, Wildflower CFD, the Stadium District, the Tire Fund, Transportation, and various departmental programs.

Special Taxing District - A district established under ARS Title 48, whose board of directors is authorized to levy secondary property taxes or assessments on property located within the boundary of the district to fund expenditures/expenses for the benefit of property holders in the district. The Pima County Board of Supervisors sits as the board of directors for three countywide special taxing districts: 1) the County Free Library District, 2) the Regional Flood Control District, and 3) the Stadium District. The Board of Supervisors also sits as the board of directors for twenty-two smaller special taxing districts including the Hayhook Ranch Improvement District and twenty-one Street Lighting Improvement Districts. Within Pima County there are other independent special taxing districts such as the fire, irrigation, and water improvement districts, along with municipal business improvement and community facilities districts.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Stadium District - A special taxing district established under ARS Title 48, Chapter 26, to provide family entertainment for Pima County residents through sports recreation and community events and to develop relationships with professional sports organizations that will have a positive impact on the local economy. The Board of Supervisors sits as the board of directors for the Stadium District and has earmarked revenues from the County's Vehicle Rental Surcharge along with a portion of revenues from the Transient Lodging Tax to fund the expenditures/expenses of the district.

State Criminal Alien Assistance Program (SCAAP) - A federal program that provides reimbursement to states and other jurisdictions that incurred correctional officers' salary costs for detaining undocumented immigrants.

State Shared Sales Taxes - Sales taxes collected by the State of Arizona which are distributed to the State General Fund and to the General Funds of Arizona counties and cities to supplement revenues.

Street & Highway Revenue Bonds - Transportation bonds issued for the purpose of constructing street and highway projects. They are secured by state shared gasoline tax revenue collections in the state of Arizona Highway User Revenue Fund (HURF). Debt service on these bonds is paid from the County's share of HURF funding received through the Transportation Department.

Street Lighting Improvement District (SLID) - A special taxing district authorized under ARS Title 48, Chapter 6, for the purpose of funding and maintaining lighting improvements for streets and parks and to purchase the energy needed to operate those improvements. The Board of Supervisors sits as the board of directors for twenty-one County SLIDs, the budgets of which are funded by a Secondary Property Tax levy on all property located within the SLID.

Sun Corridor, Inc. (formerly known as Tucson Regional Economic Opportunities) - Formed in 2005 to serve as the lead economic development agency for the greater Tucson area. Sun Corridor, Inc. supports the creation of new businesses, the expansion of existing businesses within the region, and the attraction of high-impact companies that share the community's values across Southern Arizona and into Mexico.

Supplemental Package - Requests for funding in excess of the department Base Budget or expansion of the Operating Budget.

Supplies - Articles and commodities, which are consumed or materially altered when used, e.g., office products, maps, blueprints, repair and maintenance items, and small tools, equipment or computer software costing less than \$1,000 each.

Tax Rate - As applied to property taxes, the rate at which a property will be taxed. Primary and Secondary Tax rates are set by the County Board of Supervisors and the governing boards of other taxing jurisdictions. The tax rate is determined by dividing the jurisdiction's tax levy by 1 percent of its Taxable Net Assessed Value, as the tax rate is expressed as a dollar amount per \$100 of net assessed value. The amount of tax due on each property is determined by multiplying the tax rate by 1 percent of the property's respective Taxable Net Assessed Value.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Tax Year - The calendar year in which property taxes are levied. Liens are imposed on property on January 1st of the year in which the levy is set.

Taxable Net Assessed Value - Determined by multiplying the Taxable Property Value by the Assessment Ratio for the property and subtracting the amount of any applicable property exemptions. The Taxable Net Assessed Value is used to determine both the Primary and Secondary Property Taxes levied on a given property.

Taxable Property Value - The basis for establishing both Primary and Secondary Taxes on a property. According to Proposition 117 which became effective in Tax Year 2015, the taxable value for Locally Assessed Property is the Limited Property Value. Centrally Assessed Property and all personal property except for mobile homes and improvements on possessory rights are exempted from this rule and use the Full Cash Value of the property as the Taxable Property Value.

Tentative Budget - Per ARS §42-17101, the Board of Supervisors “. . . on or before the third Monday in July each year, shall prepare . . . an estimate of the different amounts that will be required to meet the . . . public expense . . . for the current fiscal year.”

Title IV-D - Referring to that portion of Social Security law covering the child support enforcement program, Federal Division of Child Support Enforcement. Grants are received by the Clerk of Superior Court and Superior Court as cost reimbursement for Title IV-D related services.

Transaction Privilege Tax (TPT) - Arizona's version of a sales or excise tax. The seller is responsible for paying the entire amount of the tax due based on the gross taxable proceeds or gross taxable income of the business. The seller may include the tax in the purchase price or absorb the tax itself; however, in practice the tax is typically passed on to the consumer. Many types of transactions such as the purchase of unprepared food for consumption at home, prescription drugs and medical equipment, and most services are exempt from the transaction privilege tax under Arizona law.

Transient Lodging Excise Tax - A special tax levied on individuals who secure accommodations in any hotel, motel, or other organization that offers accommodations located in any jurisdiction which does not levy a municipal occupational license tax. Receipts from Pima County's transient lodging excise tax which is levied only in the unincorporated area of the County are distributed to the Stadium District (34%), the Economic Development and Tourism Special Revenue Fund (16%), and to Visit Tucson for tourism promotion (50%). Also see Excise Tax.

Transportation Property Road Tax - For fiscal year 2018 only, the property road tax was separate from and a subset of the County's primary property tax rate, but was added to the overall primary property tax rate for purposes of collection, expenditure limit calculation, and for Truth in Taxation Hearing requirements. The maximum allowable rate for a property road tax was \$0.2500 per \$100 of net taxable value. The revenues were dedicated only to road repair and pavement preservation of local and neighborhood roads throughout the County. Arterial and collector roads were not funded by this property road tax. These roads had their own separate funding mechanisms.

Truth in Bonding Ordinance - Ordinance 1997-25 that added Pima County Code Chapter 3.06 “Bonding Disclosure, Accountability, and Implementation,” requiring the Board of Supervisors to provide notification to voters prior to a bond election of what projects will be constructed with bond revenues and provide assurances that the County will carry out the bond programs as authorized.

GLOSSARY OF TERMS AND ACRONYMS (cont'd)

Truth in Taxation - Whenever a proposed Primary Property Tax levy excluding amounts attributable to new construction is greater than the amount levied by the County in the preceding year, the Board of Supervisors is required by ARS § 42-17107 to publish a notice of tax increase and hold a public truth in taxation hearing before approving the adopted budget. ARS § 42-17104 requires such a public hearing be held on or before the fourteenth day before the day taxes are levied. Whenever a truth in taxation hearing has been required, Pima County has customarily held such a hearing on the same day and immediately preceding the Board's approval of the Adopted Budget.

Unit - A Chart of Accounts element that is the lowest organizational level at which department's budget. Each unit is identified by a unique four digit identifier. Financial expenditure/expense transactions are recorded by fund/unit/object while revenue transactions are recorded by fund/unit/revenue source.

Vacancy Savings - A savings realized when budgeted positions are left vacant for all or part of a fiscal year.

Visit Tucson - The recognized tourism promotion agency in the County whose goal is to enhance economic prosperity through the marketing and promotion of the metropolitan Tucson region for meetings, conventions, sporting events, and tourism. Visit Tucson's film office also promotes the region as a location for the television, motion picture, and advertising industries.


Vehicle License Tax (VLT) - An ad valorem tax imposed on cars, trucks, and trailers in the state of Arizona. This tax is usually collected by the Counties, but some counties have opted to have the state collect the tax. In Pima County this tax is collected by the Motor Vehicle Division of the Arizona Department of Transportation and then redistributed to the County. The VLT is a major revenue source for Pima County. (Note: The Chart of Accounts identifies the VLT revenue source as State Revenue Vehicle License Tax – 4117.)



MEMORANDUM

Date: April 28, 2023

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

From: Jan Leshner 
County Administrator

Re: **Transmittal of the Fiscal Year 2023/24 Recommended Budget**

Introduction

This memorandum presents the Fiscal Year (FY) 2023/24 Recommended Budget for Pima County, prioritizing urgent needs while maintaining fiscal responsibility. This budget includes the application of the following Board of Supervisors (BOS) policies, as detailed in the March 20, 2023, Fiscal Year 2023/24 Recommended Budget Framework [memorandum](#), and further discussed at the April 4, 2023, BOS meeting:

- [BOS Policy D 22.12](#) - General Fund Capital Improvement Fund Pay-As-You-Go Program
- [BOS Policy D 22.13](#) - General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers
- [BOS Policy D 22.14](#) - General Fund - Fund Balance

For FY 2023/24, the comprehensive budget includes \$1,760,492,343 in expenditures, reflecting a reduction of \$172,220,636 or 8.9 percent reduction compared to the FY 2022/23 Adopted Budget. These expenditures are allocated across all functional areas: General Governmental Services, Community Resources, Health Services, Justice and Law, and Public Works.

The Governor and State Legislature have not adopted a State Budget for FY 2023/24 as of the date of this memorandum. It is anticipated that the final State Budget may have implications for the County's Budget and could potentially impact the recommendations made in this memorandum. Furthermore, additional relevant information may arise for the Board of Supervisors to consider as they deliberate on the budget prior to consideration of its final adoption on June 20, 2023.

Drafts of the working budget, including budgets submitted by all County departments, have been available on the [County Budget website](#) since March 6, 2023. These reports are regularly updated throughout the budget process and include the following:

- Recommended Summary by Object Reports for both revenues and expenditures;
- Recommended Detail Line Item by Unit Reports for revenues and expenditures;
- Recommended Positions by Unit.

These financial reports provide actual amounts for FY 2021/22, Adopted Budget amounts for FY 2022/23, year-to-date amounts for FY 2022/23 as of the report's date and

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Transmittal of the Recommended Fiscal Year 2023/24 Budget**
April 28, 2023
Page 2

Recommended Budget amounts for FY 2023/24. Additionally, the reports include two columns of variances that highlight comparisons between the FY 2022/23 Adopted Budget and the FY 2023/24 Recommended Budget, as well as the FY 2022/23 Adopted Budget and the actual year-to-date revenues and expenditures for FY 2022/23.

In addition to these reports, the County Budget website includes budget-related communications issued to the Board and County departments throughout the FY 2023/24 budget process to date. This information can be accessed on the County's home page (www.pima.gov) by clicking the County Budget link under the "Government" section.

Significant dates in the budget adoption and tax levy processes are as follows:

May 16, 2023	Tentative Budget Adoption (Sets Budget Ceiling)
June 20, 2023	Truth in Taxation Hearing (Pima County, County Free Library, and Regional Flood Control)
June 20, 2023	Final Budget Adoption
August 21, 2023	Tax Levy Adoption (Date Set by State Statute)

The documents listed below will follow this budget memorandum:

- Budget schedules that show fund balances, expenditures, revenues, transfers and other financing sources.
- A summary of each department's budget, including a description of the budget at the program level.

A comprehensive approach was undertaken to formulate this recommendation for the County's base operating budget across all funds. This process involved scrutinizing expenses, exploring avenues for revenue enhancement, and reassessing the County's spending priorities.

Table of Contents

I. OVERVIEW OF RECOMMENDED BUDGET	5
II. AREAS OF FOCUS	8
A. Ensuring Financial Stability	8
B. Creating and Maintaining Critical Infrastructure	9
C. Supporting Justice and Law Enforcement	9
D. Allocating State Cost Shifts	10
E. Being an Employer of Choice.....	10
F. Providing Employee Benefits	10
G. Managing County Staffing	11
III. GENERAL FUND ENDING FUND BALANCE FOR FY 2022/23.....	12
IV. GENERAL FUND SUBMITTED BASE BUDGET FOR FY 2023/24	13
A. General Fund Base Budget Revenues	13
1. General Government Revenues Other Than Property Taxes.....	13
2. Primary Property Tax Revenues	13
3. Departmental Revenues.....	15
B. General Fund Submitted Base Budget Expenditures	15
V. RECOMMENDED ADJUSTMENTS TO GENERAL FUND BASE EXPENDITURES	15
A. Financial Stability	15
B. Employer of Choice.	16
C. Supplemental Increases.....	16

VI. THE OVERALL BUDGET	17
A. Special Districts and Debt Service.....	17
1. County Library District	17
2. Regional Flood Control District	18
3. Debt Service Fund	18
4. Overall Pima County Debt.....	20
B. General Fund Pay-As-You-Go Capital Improvement Funding (PAYGO)	20
C. Pavement Preservation and Repair Funding for Local Roads	23
D. Annual Capital Projects Fund Budget and Capital Improvement Plan Budget	23
1. Capital Projects Fund Budget	24
2. Regional Wastewater Reclamation Capital Budget	24
3. Information Technology – Internal Service Fund Capital Budget	25
4. Fleet Services Capital Budget	25
VII. COMBINED TOTAL COUNTY BUDGET	25
A. Combined County Property Tax Rate and Levy	25
B. Combined County Budget	27

I. OVERVIEW OF RECOMMENDED BUDGET

The Recommended Budget for FY 2023/24 has been restructured to account for the County's utilization of federal and other grant funding received during the COVID-19 pandemic, which has supported various health, infrastructure, and community programs. As we transition out of this funding cycle, it is crucial to realign our budget to reflect our current financial situation. The Recommended Expenditure Budget for FY 2023/24 is set at \$1,760,492,343. This expenditure amount represents a reduction of \$172,220,636 or 8.9 percent compared to the Adopted Budget of FY 2022/23.

To optimize the use of County funds and promote transparency throughout the budget process, a base budget equivalent to the current Fiscal Year's budget was provided to all departments during this budget cycle. Requests for budgets exceeding the base budget were required to be submitted through a supplemental request. This change was implemented to thoroughly evaluate our current budget and identify opportunities for reallocating funds to better align with our strategic objectives. The process involved prioritizing areas with higher needs, investing in new programs or initiatives, and increasing funding for existing programs. Departments collectively submitted over \$61 million in additional funding requests, of which nearly \$44 million have been included in the Recommended Budget, with \$7.8 million coming from the General Fund.

As we approach the conclusion of the Coronavirus State and Local Fiscal Recovery Funds and other large pandemic era programs, the Recommended Budget for FY2023/24 includes a reduction in grant expenditures. The remaining funds earmarked for these programs are reflected in the appropriate departmental budgets within the Grants Special Revenue Fund. Additionally, \$100 million has been set aside in the Finance Grants Contingency fund to accommodate potential new grant opportunities or emergency grants, such as those offered through the Infrastructure Investment and Jobs Act.

Similar to previous budgets, the County anticipates facing increased State cost shifts as the State continues transferring additional costs to counties. As already noted, the State Budget for FY 2023/24 has yet to be adopted by the Governor and the State Legislature. The final State Budget could potentially impact the County's Budget and may result in changes to the recommendations outlined in this memorandum.

Like many other employers in the region, the County faces economic pressures related to staffing levels, inflation, and increased interest rates. In response to these issues, the County has taken proactive measures to ensure preparedness for potential challenges. Given the current economic uncertainty and recent volatility, the County developed an [Economic Decision Guide](#) to help navigate through these challenging times. This guide outlines stages of concern and triggering events that prompt a series of steps to mitigate potential downturns before they escalate.

As part of its commitment to being an employer of choice, the County has allocated \$14 million for General Fund Departments to implement the class and compensation study and \$5 million for anticipated changes to the personnel hiring policies, such as an ability to hire

an individual at more than the minimum salary authorized for the position to which the individual is being hired. These measures reflect the County's focus on investing in its employees and addressing economic challenges proactively.

Additionally, a \$5 million budget reserve has been set aside to assist departments, if needed in dealing with inflation.

To ensure a sufficient fund balance reserve, the Board of Supervisors approved [BOS Policy D.22.14 General Fund - Fund Balance](#) on October 4, 2022. This policy establishes a target level for the unrestricted fund balance within the General Fund, set at 17 percent of the previous year's audited operating expenditures. The target amount for FY 2023/24 is \$93 million and has been included in the Recommended Budget as part of the County's commitment to maintaining a sound financial position.

BUDGET RECOMMENDATIONS

FY 2023/24 significant budget highlights include the following:

- The projected General Fund available ending balance for FY 2022/23 is \$159,448,967. This amount represents the beginning fund balance for FY 2023/24 as stated in my Monthly Financial Forecast – February 2023 [memorandum](#) dated April 14, 2023.
- It is recommended that the FY 2022/23 ending fund balance be allocated to the following purposes:

Uses of the June 30, 2023 General Fund Ending Balance	
Available FY 2022/23 General Fund Ending Balance	\$ 159,448,967
General Fund – Fund Balance Reserve - BOS Policy D 22.14	93,073,218
Potential Salary and Benefit Increases	14,000,000
General Fund Departmental Increases	10,406,866
Potential State Cost Shifts	7,900,000
General Fund Supplemental Requests	7,746,695
Benefit Cost Increases for FY 2023/24	7,067,650
Contingency for Inflation	5,000,000
Contingency for Personnel Policy Changes	5,000,000
Increases in Internal Service Fund Costs	4,018,310
Potential Elected Officials Retirement Plan (EORP) Increase	2,000,000
Corrections Officers Raises for FY 2024	1,700,000
Reduction in General Fund Revenue from Natural Resources Parks and Recreation	1,200,000
Sheriff's Recruitment and Retention Stipend Benefits for FY 2023/24	336,228
Total	\$ -

- The FY 2023/24 Recommended Budget incorporates BOS policies D 22.12, D 22.13, and D 22.14, resulting in a General Fund primary property tax rate of \$4.0102 per \$100 of net assessed value. General Fund revenues and transfers-in are projected to be \$720,393,537, representing an increase of \$60,284,261 or 9.13 percent from the current year.
- General Government Revenues from all sources, excluding primary property taxes, are projected to increase by \$28,287,822, primarily due to an increase in State Shared Sales Tax revenues.
- The net primary property tax base is projected to increase by 5.08 percent marking the ninth instance of growth in the past decade. Following the Great Recession, the County's primary net assessed value decreased by 15.9 percent from FY 2010/11 to FY 2014/15. The property tax base is projected to increase modestly over the next few years.
- At the recommended tax rate, General Fund primary property tax revenues from all sources are projected to increase by \$34,087,296. Primary property tax revenues differ from the tax levy due to the impact of actual property tax collection rates, delinquent property taxes collected, and associated penalties and interest on delinquent property taxes.
- The General Fund expenditures and transfers-out for the FY 2023/24 Recommended Budget amount to \$879,842,504, representing an \$81,944,175 or 10.27 percent increase from the Adopted Budget of the current year.
- Existing State Budget cost shifts for FY 2023/24 have an annual budget impact of \$112,048,178, accounting for 26.7 percent of the recommended General Fund primary property tax rate of \$4.0102.
- As per BOS Policy D 22.14, the recommended General Fund Budget Reserve totals \$93,073,218, which is equivalent to 17 percent of the previous year's General Fund audited operating expenditures.
- The FY 2023/24 Recommended Budget for the Library District, including operating costs, grants, and operating transfers-out, is set at \$56,672,590, representing a decrease of \$153,047 from the current year. Due to the application of BOS policy D 22.13, the secondary property tax rate is proposed to increase from \$0.5453 in FY 2022/23 to \$0.5493 per \$100 of net assessed value.
- The FY 2023/24 Recommended Budget for the Debt Service fund is \$103,035,321, a \$3,768,753 increase from the current year. The Recommended Budget proposes reducing the secondary property tax rate from \$0.3200 in FY 2022/23 to \$0.2200 per \$100 of net assessed value, resulting in a \$0.1000 decrease in the tax rate.

- The FY 2023/24 Recommended Budget for the Regional Flood Control District, including operating costs, grants, and operating transfers-out, is set at \$38,651,157, representing an increase of \$2,197,768 from the current year, which includes an increase of \$1,669,722 in the secondary property tax levy. The secondary property tax rate for Regional Flood Control would increase from \$0.3235 in FY 2022/23 to \$0.3253 per \$100 of net assessed value.
- The recommended combined primary and secondary County property tax rate (excluding the Fire District Assistance Tax) is proposed to be \$5.1048 per \$100 of net assessed value, reflecting a \$0.0396 increase from FY 2022/23, making the proposed tax rate the second lowest of the past 10 years. This results in a combined County levy (excluding the Fire District Assistance Tax) of \$540,177,881, representing an increase of \$30,079,349 from the current year. Below is the historical combined Pima County property tax rate for the last five years (excluding the Fire District Assistance Tax) as well as the recommended combined County Property tax rate for FY 2023/24:

○ FY 2018/19	\$5.6084	○ FY 2021/22	\$5.1952
○ FY 2019/20	\$5.5584	○ FY 2022/23	\$5.0652
○ FY 2020/21	\$5.3108	○ FY 2023/24	\$5.1048
- During this budget cycle, departments submitted over \$61 million in supplemental funding requests. Out of these requests, almost \$44 million are included in the Recommended Budget, with \$7.8 million coming from the General Fund.
- The combined total recommended County expenditure budget for FY 2023/24 amounts to \$1,760,492,343, reflecting a decrease of \$172,220,636, or 8.9 percent, compared to the current year's Adopted Budget.

II. AREAS OF FOCUS

This section provides a summary of the major issues that have a significant impact on Pima County's FY 2023/24 Recommended Budget. More detailed information can be found in various memoranda available on the [County Budget website](#) under the County Administrator memoranda FY 2023/24 page.

A. Ensuring Financial Stability

Maintaining financial stability is crucial in the face of uncertain economic conditions. The FY 2023/24 Recommended Budget incorporates several Board of Supervisors (BOS) policies to ensure financial stability, including:

- [BOS Policy D.22.12 - General Fund Capital Improvement Fund Pay-As-You-Go Program](#) supports the transition from voter-authorized general obligation bond funding of capital improvement projects to a pay-as-you-go (PAYGO) program as part of the General Fund. This policy will lower the tax rate by \$0.1106, while

the net primary property tax base increase is expected to generate \$14 million in additional property tax revenues.

- [BOS Policy – D.22.13 General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers](#) evaluates and discloses the annual primary or secondary property tax levy for funding increased expenditures due to the State Legislature Cost Shifts. The FY 2023/24 Recommended Budget includes an increase in costs shifted to the County by the State of \$15.9 million, which equates to an increase in the total property tax rate of \$0.0396 and a total property tax revenue increase of \$30 million, when combined with the PAYGO policy.
- [BOS Policy D.22.14 General Fund - Fund Balance](#) establishes a target level for the unrestricted fund balance within the General Fund of 17 percent of the previous year's General Fund audited operating expenditures. By maintaining an adequate unrestricted fund balance, the County can safeguard its favorable credit rating, ensure a stable tax rate to offset economic downturns, and have contingency funds available for emergency expenditures. This policy has been incorporated into the FY 2023/24 Recommended Budget, with a reserve of \$93,073,218 allocated to the Contingency Fund.

In addition, the County has implemented the [Economic Decision Guide](#), which provides a framework for monitoring and mitigating economic challenges. As part of the FY 2023/24 Recommended Budget, the County has taken proactive and strategic measures, including sweeping funding for certain positions and adding vacancy savings in the General Fund, resulting in savings of \$3,493,394 and \$5,898,911 respectively, to achieve a structurally balanced budget and sustain financial stability.

B. Creating and Maintaining Critical Infrastructure

Investing in and maintaining critical infrastructure and expanding affordable housing and open space is essential for providing necessary services and benefits to our community. The County relies on critical infrastructure to provide essential services necessary for daily operations, while acquiring and maintaining open space provides a range of environmental, social, and economic advantages. The FY 2023/24 Recommended Budget includes investments of \$5 million for affordable housing, \$2 million for open space acquisitions, and continued application of BOS Policy D.22.12 - PAYGO to fund various types of infrastructure.

C. Supporting Justice and Law Enforcement

Strong and thriving communities rely on effective Justice and Law Enforcement services. To further promote these services, the Board of Supervisors has formed a Blue-Ribbon Commission to assess options for the jail infrastructure. The FY 2023/24 Recommended Budget includes \$500,000 for a study to determine viable options to address this need. In addition, the salaries of Corrections Officers were raised by 7.5

percent in December 2022, costing \$1.7 million, which is incorporated into the Sheriff's Department's base budget adjustments for FY 2023/24. The County recognizes the impact of homelessness on public safety and is collaborating with justice system partners and the City of Tucson to identify crime reduction strategies.

D. Allocating State Cost Shifts

The shifting of the State of Arizona's Budget costs to Pima County continues to adversely impact the County's programs and services in FY 2023/24. The expected FY 2023/24 State cost shifts amount to \$112 million, which is equivalent to 26.7 percent of the suggested General Fund primary property tax rate. Table 1 provides a comprehensive breakdown of these State cost transfers.

Table 1: Continuing FY 2023/24 State Cost Transfers to Pima County	
Description	Cost to the County
Arizona Long-Term Care System	\$56,396,600
Superior/Juvenile Court - Salaries and Benefits	21,052,306
Arizona Health Care Cost Containment System	16,920,700
Class 1 assessment ratio from 18% to 17% - Revenue Reduction	8,034,147
Behavioral Health System State Contribution	3,064,932
Justice Courts - JP Salaries and Benefits	1,958,304
State Juvenile Detention Shift	1,726,000
Restoration to Competency	1,329,426
Constables - Salaries and Benefits	1,020,736
Superintendent of Schools Accommodation District	340,375
Arizona Department of Revenue Operating Costs	204,652
Total	\$112,048,178

E. Being an Employer of Choice

Becoming an employer of choice and fostering a supportive work environment is a priority for the County. The FY 2023/24 Recommended Budget includes investments of \$14 million for the implementation of a class and compensation study and \$5 million for anticipated changes to the personnel hiring policy aimed at attracting and retaining top talent.

F. Providing Employee Benefits

The County is anticipating an overall net increase of \$6.4 million in FY 2023/24 County benefit costs compared to FY 2022/23, from \$162.7 million to \$169.1

million. The largest increase in benefit costs is included in the employer's share of health insurance premiums, which will go up by \$3.1 million. This increase is driven by higher claims costs, with national medical and pharmaceutical rates increasing by 9.0 percent annually. To address these rising costs and maintain an adequate balance in the Pima County Health Care Benefits Trust fund, the County has increased rates for both employees and the County. Employee rate increases will vary depending on the selected coverage, ranging from \$4.47 to \$7.94 per pay period. Additionally, the County's share of health insurance premiums has increased by 9.45 percent. At the December 6, 2022, Board of Supervisors meeting, the Board authorized an operating transfer of \$8 million to offset the reserve shortage in the Health Benefits Trust Fund. For more detailed information, please refer to the December 6, 2022, Medical and Dental Insurance [memorandum](#).

In addition to the increased medical costs, there are also increases to employer contributions made to our retirement plans. The County has six retirement plans which cover almost all of our employees, with most plans having multiple tiers based on the year an employee entered the retirement system. Table 2 below shows the percentages the County contributes for each covered employee and the increases between FY 2022/23 and FY 2023/24.

Table 2: Retirement Contribution Rates			
Retirement Plan	FY 2022/23	FY 2023/24	% Increase
Arizona Retirement System	12.17%	12.29%	0.12%
Public Safety Retirement System*	21.24%	30.63%	9.39%
Corrections Officers Retirement System*	8.21%	10.57%	2.36%
County Attorney Investigator Retirement*	67.60%	79.13%	11.53%
Elected Official Retirement System	61.43%	76.51%	15.08%
Admin Office of the Court Retirement System*	38.49%	41.94%	3.45%

* Each of these plans has multiple tiers and rates. The listed rate is for newest employees.

G. Managing County Staffing

The overall County workforce has decreased by 1,296 Full-Time Equivalents (FTEs), or 15.4 percent, from its peak staffing in FY 2007/08 when budgeted FTEs totaled 8,396. For FY 2023/24, the total budgeted FTEs decreased by 118 from FY 2022/23. The majority of the changes were from the following departments:

- A reduction of 39 FTEs within Community & Workforce Development primarily resulted from reduced resources in the Emergency Rental Assistance federal program as funding is exhausted.

- A reduction of 16 FTEs within the Library, primarily due to re-evaluating operational needs while ensuring the highest quality of Library services.
- A reduction of 13 FTEs within Health due to completion of many COVID-era grants and related programs. However, the department continues to re-evaluate priorities and seek external funding opportunities.

Table 3 below illustrates the year-over-year changes in the funded FTE counts within the County since FY 2018/19, many of which are due to the fluctuations in budgeted FTEs that may have been the result of the impacts of the COVID-19 pandemic.

Table 3: Total Budgeted FTE Positions, FY 2018/19			
Adopted Budget through FY 2023/24 Recommended Budget			
Fiscal Year	Budgeted FTEs	Change in Budgeted FTEs	Cumulative Change in Budgeted FTEs
2018/19	7,129		
2019/20	7,112	(17)	(17)
2020/21	6,840	(272)	(289)
2021/22	6,995	155	(134)
2022/23	7,219	224	90
2023/24	7,100	(118)	(28)

III. GENERAL FUND ENDING FUND BALANCE FOR FY 2022/23

The recommended General Fund ending balance for FY 2022/23 is projected to be \$159,448,967, resulting from decreased expenses and higher-than-anticipated general government revenues. This represents an increase of \$118,271,163 over the FY 2022/23 budgeted General Fund Reserve of \$41,177,804, equivalent to 17 percent of the FY 2021/22 General Fund audited operating expenditures, in accordance with BOS Policy D 22.14. The ending fund balance will serve as the FY 2023/24 Beginning Fund Balance.

To review the recommended uses of the projected June 30, 2023, General Fund ending balance, please refer to the Budget Recommendations section within the Overview of Recommended Budget section of this memorandum. This available balance will be allocated towards the General Fund Reserve, one-time allocations, and departmental budget increases as recommended.

IV. GENERAL FUND SUBMITTED BASE BUDGET FOR FY 2023/24

A. General Fund Base Budget Revenues

As stated in the March 20, 2023, Fiscal Year 2023/24 Recommended Budget Framework [memorandum](#) to the Board of Supervisors, the FY 2023/24 Recommended Budget for General Fund revenues is impacted by several existing Board of Supervisor policies, including:

- [BOS Policy D 22.12 - General Fund Capital Improvement Fund Pay-As-You-Go Program](#)
- [BOS Policy D 22.13 - General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers](#)
- [BOS Policy D 22.14 - General Fund - Fund Balance](#)

Applying these policies increases the recommended primary property tax rate by \$0.1338 from \$3.8764 in FY 2022/23 to \$4.0102 for FY 2023/24 per \$100 of taxable net assessed value.

Below is a brief discussion of each category of projected General Fund base revenues.

1. General Government Revenues Other Than Property Taxes

The projected base budget for FY 2023/24 anticipates General Government revenues, excluding primary property taxes, to be \$248,306,361, representing a 13.41 percent increase of \$29,366,646 compared to the current year's Adopted Budget.

The main source of revenue in this category is the State Shared Sales Tax, which is expected to increase by \$26 million, or 16.88 percent, to \$180 million. Projections based on taxable sales by the University of Arizona Economic and Business Research Center indicate that retail and restaurant sales will remain strong in FY 2023/24, despite the Federal Reserve's interest rate hike aimed at curbing inflation. Furthermore, the pooled interest on investments is also expected to improve, with an overall gain of \$3.7 million as the Federal Reserve's interest rate increase has resulted in higher yields on the General Fund cash balance.

2. Primary Property Tax Revenues

a. Annual Five-percent Cap on Taxable Net Assessed Value Increases

In 2012, Arizona voters approved a Constitutional amendment that substantially limits future overall appreciation of the existing property tax base. The amendment enforces a five percent ceiling on the rise of taxable net assessed value from one year to the next, whereas previously, the increase in taxable net assessed value was determined by the market.

b. Primary Property Tax Revenues

For FY 2023/24, the taxable net assessed value amounts to \$10.6 billion, indicating a net gain of \$514.3 million or 5.08 percent from the current year. This increase marks the ninth consecutive year of growth in taxable net assessed value. The market value of existing property is expected to rise by approximately 3.62 percent in FY 2023/24, while new construction will add about 1.41 percent to the property tax base.

To continue the PAYGO program for road repair and other capital projects, cover state cost transfers on the County, and maintain the targeted unrestricted General Fund balance, it is recommended that the County's General Fund primary property tax rate be raised to \$4.0102 for every \$100 of taxable net assessed value. This rate will produce a General Fund primary levy of \$427.0 million, representing a \$34.2 million or 8.7 percent increase from the amount levied in the Adopted Budget of the FY 2022/23 year.

In addition to the collection of current-year property taxes, the County also receives revenues from the payment of delinquent property taxes from prior years, along with associated interest and penalties. Combined with the projected primary property tax collection for the next fiscal year, the total base General Fund property tax revenues expected for FY 2023/24 is \$429.6 million. This amount represents \$34.1 million or 8.6 percent more than the total General Fund primary property tax revenue approved in the FY 2022/23 Adopted Budget. The difference between the levy amount and the revenue collected is due to additional revenue generated from delinquent taxes, penalties, and interest from previous years, partially offset by accounting for a current year collection rate of less than 100 percent for this year's primary levy.

Each year, the State Truth in Taxation statute determines the County's neutral primary property tax levy and the corresponding tax rate. The neutral levy and tax rate are defined as the previous year's levy plus the additions to the tax base from new construction. As per the statute, the County's neutral primary tax rate for FY 2023/24 is \$3.7411 for every \$100 of taxable net assessed value, which is \$0.2691 less than the recommended General Fund primary tax rate of \$4.0102, resulting in a difference of \$28.7 million or 7.2 percent in levy amount. If the Board approves the recommended primary tax rate, the County is required to hold a Truth in Taxation hearing before finalizing the budget adoption. This will be the fifth consecutive year for such a hearing to be held.

The benchmark set by the State Truth in Taxation statute is more stringent than the County's Maximum Allowable Primary Levy Limit, which is linked to a moderate annual inflation rate of two percent as stipulated in the Arizona Constitution. As per the Maximum Allowable Primary Levy Limit, the County can increase its primary rate to \$4.8199, which is \$0.8097 higher than the

recommended General Fund rate. Consequently, the constitution-imposed levy limit is \$513.2 million, surpassing the recommended primary property tax rate by \$86.2 million or 20.2 percent.

3. Departmental Revenues

For FY 2023/24, expected department base budget changes in General Fund revenues are projected to total \$30.4 million, representing a net decrease of \$4.5 million from the current year's budget.

The following are notable reductions in base General Fund Departmental Revenues:

- \$1.6 million decrease in fee revenues from the Records Office, primarily due to the softening of the housing market
- \$1.2 million decrease in Natural Resources, Parks & Recreation due to the transfer of fee revenues from the General Fund to the Special Revenue Fund, as approved by the Board

B. General Fund Submitted Base Budget Expenditures (before recommended adjustments)

The General Fund-supported base budgets for expenditures and transfers-out require a total funding of \$764,414,896 in FY 2023/24. This amount is calculated by adjusting the FY 2022/23 Adopted Departmental Budgets for increased benefit costs, grants match, impacts to base costs as per Board Adopted Budget policies and prior Board directives, and decreases in base one-time expenditures for the current year. Further details on specific base expenditure adjustments can be found in the individual department analyses that will be transmitted following this memorandum.

V. **RECOMMENDED ADJUSTMENTS TO GENERAL FUND BASE EXPENDITURES**

A. Financial Stability

As previously mentioned in the "Areas of Focus" section, the FY 2023/24 Recommended Budget prioritizes financial stability in light of current economic uncertainty. As outlined in Table 4, the recommended adjustments to the General Fund base budget below illustrate the proactive measures being taken to attain this objective:

- A General Fund Budget Reserve of \$93,073,218 represents 17 percent of the previous year's General Fund audited operating expenditures, as set by BOS Policy D 22.14
- An inflation contingency of \$5 million to assist General Fund departments dealing with inflationary impacts

- A reduction of \$5,898,911 from the application of two months of vacancy savings to all departments within the General Fund
- A reduction of \$3,493,394 realized from sweeping the funding for all positions that have been vacant for more than 365 days in General Fund departments

B. Employer of Choice

The FY 2023/24 Recommended Budget also emphasizes the County's commitment to becoming an employer of choice, recognizing that our workforce's talent, skills, and dedication are crucial to our success. As such, the following General Fund base budget increases within the Contingency Fund are proposed to support this commitment:

- \$14 million for the implementation of the class and compensation study
- \$5 million for anticipated changes to the personnel hiring policies

Non-General Fund Departments will be required to absorb class and compensation study and hiring policy change increases into their Adopted FY 2023/24 Budget.

C. Supplemental Increases

To promote transparency in the budget process and ensure effective allocation of limited General Fund resources, it was mandated that any budget request exceeding the amount budgeted for FY 2022/23 be submitted through a supplemental request. Accordingly, the FY 2023/24 Recommended Budget includes \$7,746,695 in General Fund supplemental requests to allocate resources to areas with the most urgent need. For a comprehensive list of the recommended supplemental requests, please see section 11 of the Recommended Budget.

Table 4: Recommended Adjustments to FY 2023/24 Submitted Base Expenditures and Operating Transfers-out	
Proposed FY 2023/24 Base Expenditures and Operating Transfers-out	\$764,414,896
General Fund Budget Reserve	93,073,218
Class and Compensation Study	14,000,000
Personnel Hiring Policies	5,000,000
Inflation Contingency	5,000,000
Supplemental Increases	7,746,695
Two Months of Vacancy Savings	(5,898,911)
Over 365 Days Vacant Position Funding Sweep	(3,493,394)
Total FY 2023/24 Recommended Expenditures and Operating Transfers-out	\$879,842,504

The Recommended General Fund Budget totals \$879,842,504, which includes \$755,105,219 in expenditures and \$124,737,285 in operating transfers-out to other County departments and funds.

VI. THE OVERALL BUDGET

A. Special Districts and Debt Service

1. County Library District

The Library District is funded by a dedicated secondary property tax and provides services to the entire County. The FY 2023/24 budget for the Library includes the operation of 26 branches, a Main Library, a nonprofit support center, a bookmobile, and a range of online services. These online services include a dynamic web portal, "Ask a Librarian," Infoline, online homework assistance, employment and career resources, full-text magazine and journal articles, as well as downloadable e-books, audiobooks, videos, and music.

The Library's collection comprises 1.2 million cataloged items that are expected to be borrowed 7 million times within a year. Additionally, it provides 1,200 computers that generate 1.5 million computer sessions used by the public. Prior to the pandemic, an average of 5.5 million guests visited a Library annually.

The County Library District property tax base has increased for the ninth consecutive year, with a projected increase of 5.08 percent in FY 2023/24 due to the increase in the net assessed values.

The FY 2022/23 Recommended Budget for operating costs, grants, and operating transfers-out is \$56,672,590. The Budget will cover increased operating expenses, including salaries and benefits, other internal service charges, and maintenance costs.

For the fourth consecutive budget year, \$0.0400 of the Library tax rate is dedicated to Library Pay-As-You-Go Capital Improvement. Six PAYGO Library Capital Improvement Projects are scheduled for FY 2023/24, along with ongoing upgrades to library interiors, exteriors, parking lots, and electric vehicle charging stations. The Library Capital Improvement Projects include expanding the Martha Cooper Library, the Richard Elias - Mission Library, and the Himmel Library, as well as renovating them. Furthermore, library network and hotspot improvements are also part of the plan.

In FY 2021/22, the County initiated the Pima Early Education Program (PEEPs) with the aim of increasing the enrollment of income-eligible 3 to 5 year-old children in evidence-based high-quality preschools. The program is presently funded by the American Rescue Plan Act until FY 2024/25.

It is recommended that the Library District's secondary property tax rate for FY 2023/24 be set at \$0.5493 per \$100 of taxable net assessed value, which represents a \$0.0040 increase from the previous year. This increase is due to the implementation of BOS Policy D 22.13 – State Cost Shifts, specifically the continued revenue reductions related to the Class 1 assessment ratio. This proposed tax rate is expected to generate \$58,131,122 in revenue and an additional projected \$2,112,019 from fines, interest, grants, and other miscellaneous sources.

2. Regional Flood Control District

The Regional Flood Control District (RFCD) property tax base is projected to increase for the ninth consecutive year, with a 5.05 percent rise in taxable net assessed value expected for FY 2023/24.

In addition, the recommended RFCD budget for the upcoming fiscal year includes operating transfers-out of \$21,039,104, which marks an increase of \$3,061,116 compared to the current year. These transfers include the following:

- \$18,000,000 transfer to the Capital Projects Fund to fund the District's Pay-As-You-Go Capital Improvement Program
- \$2,650,000 transfer to the Capital Projects Fund to fund the Big Horn Fire Flood Hazard Mitigation Program
- \$189,602 to the Stadium District for operating and maintenance costs of the Kino Environmental Restoration Project
- \$119,502 to the Debt Service Fund for the Enterprise Resource Planning System replacement
- \$80,000 in funding for the County's Native Plant Nursery

The Regional Flood Control District's fiscal year 2023/24 secondary property tax rate is recommended to be \$0.3253 per \$100 of taxable net assessed value, representing a \$0.0018 increase from the previous year. This increase is due to the implementation of BOS Policy D 22.13 – State Costs Shifts, specifically the continued revenue reductions related to the Class 1 assessment ratio.

3. Debt Service Fund

The FY 2023/24 Recommended Budget for the Debt Service Fund totals \$103,035,321, reflecting a \$3,768,753 increase from the current fiscal year. This fund covers payments on the County's various debts, such as General Obligation,

Street and Highway Revenue Bonds, Certificates of Participation, and Pledged Revenue Obligation. Most of these debts are relatively short-term and must be repaid within fifteen years.

a. General Obligation Debt Service

The County's General Obligation Debt Service is funded by a secondary property tax levy. Since the inception of the 1997 Bond Program, the debt service for new bond sales backed by the secondary tax levy has been balanced by ongoing reductions in debt service for outstanding bonds. The retirement of the 1997 bonds led to the issuance of new debt for 2004, 2006, and 2014 bonds. The final General Obligation Bond Authorization was issued in FY 2016/17. All General Obligation debt is expected to be paid in full by FY 2028/29.

The Recommended FY 2023/24 Tax Rate is \$0.2200 per \$100 of taxable net assessed value, a decrease of \$0.1000 from FY 2022/23. This reduction aligns with BOS Policy D 22.12 - General Fund Capital Improvement Fund Pay-As-You-Go Program. The recommended debt service of \$22,665,607 for FY 2023/24 will finance the existing debt service.

b. Street and Highway Revenue Debt Service

The 1997 Transportation Bond authorization provides for the sale of Street and Highway Revenue bonds, with the debt service repaid from the HURF revenues the Transportation Department receives from the State of Arizona. The recommended debt service amount for Street and Highway Revenue Bonds in FY 2023/24 is \$11,295,116, representing a \$1,824 increase from the current fiscal year, and will fund the current debt service.

c. Certificates of Participation Debt Service

The County's Certificates of Participation (COPs) debt service amount for FY 2023/24 is recommended to be \$43,115,207, a decrease of \$1,377,871 compared to the previous year. This debt service includes the COPs issued in prior years for the construction or acquisition of various County facilities such as the Public Service Center and Parking Garage, the Historic Courthouse, Kino South Sports Complex, the Defense Services Building, Valencia Road Bridge and the Transportation Road Repair and Pavement Preservation Program. It is important to note that the COPs debt service is not paid from the General Obligation debt service tax levy but from other available funds, such as General Fund, PAYGO, Parking Garage and Stadium proceeds, Impact Fees, etc.

d. Pledged Revenue Obligation Debt Service

The Pledged Revenue Obligation debt service amount for FY 2023/24 is \$25,959,390, representing an increase of \$14,852,609 from the previous fiscal year. This debt was issued in FY 2020/21 as a one-time measure to address unfunded pension liabilities associated with the Public Safety and Correction Officer Retirement Plans. The repayment of this debt is sourced from a portion of the State Shared Sales Taxes, County Excise Revenues, Payments in Lieu of Property Taxes, and the General Fund portion of the State Vehicle License Tax.

e. Sewer Debt Service

In addition to the debt service included in the Debt Service Fund, Pima County has additional debt service in the Regional Wastewater Reclamation Enterprise Fund. This debt service is paid for with sewer system revenues with no impact on the overall Debt Service Tax Rate. As of June 30, 2023, the outstanding sewer debt will be \$368,525,000. Sewer infrastructure debt accounts for about 50 percent of all County Capital Improvement Program debt.

4. Overall Pima County Debt

Pima County utilizes several types of debt, such as General Obligation, Street and Highway, Certificates of Participation, and Sewer Revenue Obligations, to finance its Capital Improvement Program. The County's debt is not a traditional long-term debt but a relatively short-term debt limited to 15-year repayment schedules.

In FY 2012/13, Pima County's debt for capital projects peaked at \$1.35 billion from all sources. However, because the County limits this type of debt to 15-year repayment schedules, the current Capital Improvement Program debt is expected to decrease to approximately \$732.1 million by the end of FY 2022/23. By the end of FY 2023/24, the projected total debt for the Capital Improvement Program is expected to be \$705.9 million. This amount includes \$40 million in Certificates of Participation for different projects like the new San Xavier Substation, Office of the Medical Examiner Building, and the Enterprise Resource Planning (ERP) System Replacement, as well as \$55 million in Sewer Revenue Obligations for Regional Wastewater Reclamation projects.

B. General Fund Pay-As-You-Go Capital Improvement Funding (PAYGO)

The current budget allocates \$41,299,300 for the PAYGO Program as mandated by BOS Policy D 22.12 General Fund Capital Improvement Fund Pay-As-You-Go Program. Out of this, \$16,299,300 is designated for capital improvement projects. The remaining amount is for the repayment of the \$150 million advanced for

pavement preservation in \$50 million increments over FY 2020/21, FY 2021/22, and FY 2022/23. The FY 2023/24 PAYGO allocation was determined by utilizing sixty percent of the decrease in the current secondary tax rate and sixty percent of the increase in the tax base, with the remaining unobligated tax value reducing the combined tax rate. The PAYGO Program's objective is to repair roads within ten years ending in FY 2029/30, provide funding for General Fund capital improvement projects and initiatives subject to Board approval, reduce debt interest expenses, and lower the combined County property tax rate. The program depends on rapidly paying off the general obligation bond debt in the next few years, reducing the demand for the secondary tax rate.

The PAYGO General Fund Capital Improvement Fund aims to fund the capital program at a zero-dollar level for debt service payment once all General Obligation Bond Debt has been fully retired. However, to adhere to the constitutionally imposed expenditure limit, the County will still use short-term debt instruments for annual capital financing. The County will continue to issue longer-term Certificates of Participation for large-scale capital projects like the new San Xavier Substation, Office of the Medical Examiner Building, and the ERP System Replacement. Table 5 displays the FY 2023/24 secondary property tax levy for debt service and the PAYGO calculation.

Table 5: FY 2023/24 General Fund Pay-As-You-Go Primary Tax Levy	
Debt Service ^[1] Secondary Tax Collection Rate	0.2200
Secondary Tax Levy Decrease ^[2]	0.1000
60% of Decrease ^[3]	0.0600
Primary PAYGO Levy from Cumulative Debt Service Rate Reductions	\$30,024,240
Primary PAYGO Levy from 60% of FY 2023/24 NAV Increase	11,275,060
Total Available for PAYGO^[4]	\$41,299,300

- [1] Secondary property tax rate necessary to pay principal and interest payments for all County outstanding general obligation bond debt.
- [2] Year-to-year secondary debt service tax rate difference.
- [3] As the debt service tax rate decreases, sixty percent of the decrease will be used to build the PAYGO general fund. The remaining forty percent will be used to decrease the overall County tax rate.
- [4] FY 2023/24 amount available in the PAYGO fund.

In each of the past three fiscal years, Transportation's Road Repair and Pavement Preservation program received \$50 million, which is being repaid by the Transportation allocation from the General Fund PAYGO program. The total amount allocated for payment preservation from PAYGO was not increased, only accelerated.

General Fund PAYGO projects budgeted within the Capital Projects Fund include \$16,299,300 in proposed PAYGO funds. Projects considered for using this funding source were defined via the Integrated Infrastructure Plan that identified capital needs throughout the County. A prioritization matrix was used, as outlined in Table 6. Projects selected to use PAYGO funding met one or more major benefit areas. These funds have been applied to projects within Community & Workforce Development, Facilities Management, the Recorder's Office and Natural Resources, Parks and Recreation, including open space acquisitions. Projects selected were fully funded by this year's PAYGO allocation, even if planned over multiple years.

Below is the list of proposed projects to be funded with PAYGO funds.

- Community & Workforce Development - Affordable housing
- Parks & Recreation – Open space conservation land acquisitions
- Parks & Recreation – Deferred maintenance at various parks and facilities
- Parks & Recreation – Reclaimed water conversion at Arthur Pack Park
- Facilities Management – Recorder's office space evaluation and renovation
- Facilities Management – Energy-efficient HVAC replacements
- Facilities Management – Electric vehicle charging stations & solar projects
- Facilities Management – Main jail facility assessment and study
- Facilities Management - Replace chillers at the Kino Service Center

Table 6: Prioritization Matrix for PAYGO Projects Across Departments	
Benefit	Key Goal
Safety, Regulatory Compliance, Risk Avoidance, Emergency Response	SAFETY
Depreciation, Life Cycle, Age of Facility	LIFE CYCLE
Return on Investment, Cost-benefit Analysis, Operating Cost, Maximize Previous Investment, Integrated Facilities	ROI
Environmental Protection, Community Health, Changing Public Needs, Future Compliance Need	COMMUNITY
Economic Development, Regional Needs, Partnerships, Public Expectation, Administrative Directive	ECONOMIC
Level of Service, Capacity Needs, Community Enhancement	CAPACITY

Currently, the target for the PAYGO program in future years is to generate \$50 million per year of recurring revenues to pay for the County's capital improvement projects as the General Fund transfer to the road repair program is reduced with the scheduled FY 2029/30 completion of the 10-year road repair plan.

C. Pavement Preservation and Repair Funding

In FY 2023/24, the Transportation Department's Recommended Budget will allocate \$20 million in state-shared gas and vehicle license tax revenue funding for the Road Repair and Pavement Preservation Program. When combined with the investments made since PAYGO's inception in FY 2019/20, the total investment in pavement repair totals \$273.8 million. This includes the acceleration of \$90 million from PAYGO from inception through FY 2023/24.

D. Annual Capital Projects Fund Budget and Capital Improvement Plan Budget

As outlined in Table 7, the FY 2023/24 recommended Capital Improvement Plan totals \$232,552,030. This plan includes the Capital Projects Fund Budget of \$171,687,795, Capital Projects of Regional Wastewater Reclamation of \$54,537,518, Information Technology – Internal Service Fund of \$5,252,000, and Fleet Services of \$1,074,717. For a comprehensive list of projects within the Recommended Capital Improvement Plan, please refer to the Capital Projects section of this Recommended Budget Book.

Table 7: FY 2023/ 24 Recommended Capital Improvement Plan					
Capital Improvement Plan	FY 2022/ 23 Bond and Non-Bond Project Budgets	FY 2023/ 24 Bond and Non-Bond Project Budgets	Difference	1997 Bonds	Non-Bonds
Capital Projects Fund					
Facilities Management	\$ 64,680,000	\$ 76,478,711	\$ 11,798,711	-	\$ 76,478,711
Transportation	41,135,227	23,691,738	(17,443,489)	\$ 9,211,750	14,479,988
Flood Control District	20,748,750	20,994,598	245,848	-	20,994,598
Stadium District - Kino Sports Complex	11,992,000	11,350,000	(642,000)	-	11,350,000
Analytics & Data Governance	11,000,000	12,421,500	1,421,500	-	12,421,500
Parks & Recreation	10,377,806	11,817,173	1,439,367	-	11,817,173
Sheriff	5,378,616	7,223,654	1,845,038	-	7,223,654
Environmental Quality	5,350,000	1,500,000	(3,850,000)	-	1,500,000
Information Technology	2,264,000	2,164,000	(100,000)	-	2,164,000
Capital Program Office	2,177,500	1,618,421	(559,079)	-	1,618,421
Office of Sustainability & Conservation	2,080,000	2,428,000	348,000	-	2,428,000
Community & Workforce Development	-	-	-	-	-
Total Capital Projects Fund	\$ 177,183,899	\$ 171,687,795	\$ (5,496,104)	\$ 9,211,750	\$ 162,476,045
Wastewater Reclamation	54,119,868	54,537,518	417,650	-	54,537,518
Information Technology - Internal Service Fund	5,042,000	5,252,000	210,000	-	5,252,000
Fleet Services	1,600,000	1,074,717	(525,283)	-	1,074,717
Total Capital Improvement Plan	\$ 237,945,767	\$ 232,552,030	\$ (5,393,737)	\$ 9,211,750	\$ 223,340,280

1. Capital Projects Fund Budget

The Recommended Capital Projects Fund Budget for FY 2023/24 totals \$171.7 million, a decrease of \$5.5 million or 3.1 percent from the current year's budget of \$177.2 million. Out of the total Capital Projects Fund, \$9.2 million is financed through 1997 bonds, and the remaining \$162.5 million is covered by non-bond sources such as State Revenue, Regional Transportation Authority Sales Taxes, Impact Fees, Grants, Certificates of Participation (COPs), Library District, and General Funds.

Facilities Management has budgeted \$76.5 million for 19 projects. Of this year's Recommended Budget, \$27.1 million is allocated for the continued construction of the new Office of the Medical Examiner Building and \$16 million for the Northwest Service Center. A total of \$11.4 million is included for the expansion of the Martha Cooper and Richard Elias Mission libraries along with \$5 million for security replacements at the Adult Detention Center and \$4.7 million for façade improvements at 130 W. Congress. The Northwest Service Center project is mostly financed through a grant from the American Rescue Plan, while COPs or department transfers finance the remaining projects.

The Department of Transportation has budgeted \$23.7 million for 20 projects. Among the projects are two City of Tucson projects funded with 1997 HURF Bonds for \$9.2 million at 22nd Street I-10 to Tucson Boulevard and \$4 million for Valencia Road Kolb to Houghton, and a Pima County \$3.3 million project for Silverbell Road Blanco Wash Bridge. The FY 2023/24 Department of Transportation Capital Program funding includes \$10.4 million in Impact Fees, \$9.2 million in 1997 HURF Bonds, \$2.5 million in Grants, and \$1.6 million from various other funding sources.

The Regional Flood Control District has budgeted \$21 million for 23 projects. Those projects include \$3 million for the City of Tucson Downtown Links Project, \$3 million for Flood Prone Land Acquisitions, \$2.7 million for Urban Drainage, \$2.5 million for Continental Ranch Loop Restoration, and \$2.1 million for Bighorn Fire Flood Hazard Mitigation. Except for Regional Wastewater funding for the Continental Ranch Loop Restoration and grant funds for the Bighorn Fire Flood Hazard Mitigation, these projects are primarily funded by District tax levy revenues.

2. Regional Wastewater Reclamation Capital Budget

The Recommended Capital Budget for the Regional Wastewater Reclamation Department (RWRD) for FY 2023/24 totals \$54.5 million, a \$400,000 increase from the previous fiscal year. The capital program plan for FY 2023/24 will be funded using RWRD Sewer Revenue Obligations. Sewer conveyance system

projects total \$26.6 million, with \$8.9 million allocated for the Second Force Main at the Continental Ranch Pump Station, \$7.7 million for Minor Rehabilitation Projects, and \$5.2 million for the Canoa Ranch Sewer Extension. Sewer treatment facility projects, on the other hand, total \$27.4 million and include \$13 million for the Class A Biosolids project and \$8 million for System-wide Treatment Rehabilitation.

3. Information Technology - Internal Service Fund Capital Budget

For FY 2023/24, the Recommended Capital Budget for the Information Technology - Internal Service Fund totals \$5.2 million, an increase of \$200,000 from the previous fiscal year. The budget includes \$3.3 million for Server Storage and \$1.2 million for a Network Refresh. These projects will be funded through Information Technology - Internal Service Fund Operations.

4. Fleet Services Capital Budget

The FY 2023/24 Recommended Capital Budget for Fleet Services totals \$1.1 million, a decrease of \$500,000 from FY 2022/23. The Recommended Budget includes the Ajo Fuel Island project, which will be funded through Fleet Operations.

VII. COMBINED TOTAL COUNTY BUDGET

A. Combined County Property Tax Rate and Levy

The County's Recommended Budget expenditures are funded by a combination of primary and secondary property taxes, which fund 30.7 percent of the total budget. These taxes are the only County revenues over which the Board has significant control. The majority of the County budget is funded through charges for services and intergovernmental revenues, particularly State revenue sharing and grants.

Based on the application of the aforementioned Board policies, the primary property tax rate for the General Fund is proposed to be raised to \$4.0102 per \$100 of taxable net assessed value. This increase will result in a primary tax levy that exceeds the neutral primary levy mandated by State Truth in Taxation laws. The neutral levy tax rate for FY 2023/24 is \$3.7411 per \$100 of taxable net assessed value. Therefore, a Truth in Taxation hearing will need to be scheduled and conducted alongside the Final Budget Adoption process.

The County controls three secondary property tax rates associated with the Library District, Regional Flood Control District (RFCD), and Debt Service. It is recommended that the Debt Service property tax rate decrease by \$0.1000 per \$100 of taxable net assessed value, the RFCD rate increase by \$0.0018 per \$100 of taxable net assessed value, and the Library District rate increase by \$0.0040 per \$100 of taxable net assessed value. These changes, combined with the increased taxable net assessed values, will result in a \$4.1 million reduction in secondary tax levies for FY 2023/24.

Similar to the County's primary property tax levy, the RFCD and Library District secondary property tax levies are subject to Truth in Taxation requirements. The effect on each district is outlined below:

For the Library District, the neutral secondary property tax rate for FY 2023/24 is \$0.5263 per \$100 of taxable net assessed value, while the recommended secondary property tax rate is \$0.5493 per \$100 of taxable net assessed value. If the Board approves the recommended rate, the Library District will need to issue a Truth in Taxation Notice and hold a public hearing on Truth in Taxation before final budget adoption, as required by statute.

For the RFCD, the neutral secondary property tax rate for FY 2023/24 is \$0.3110 per \$100 of taxable net assessed value, while the recommended rate is \$0.3253 per \$100 of taxable net assessed value. In accordance with the statute, if the Board approves the proposed tax rate, the RFCD will have to issue a Truth in Taxation Notice and hold a public hearing before the final budget adoption.

The result of these recommendations is a combined County property tax rate of \$5.1048 per \$100 of taxable net assessed value, an increase of \$0.0396 from the FY 2022/23 tax rates. The FY 2023/24 recommended primary and secondary County tax rates are summarized in Table 8 below.

Table 8: Combined Recommended County Property Tax Rate			
Description	FY 2022/23 Adopted Rates	FY 2023/24 Recommended Rates	Difference
General Fund Primary	\$3.8764	\$4.0102	\$0.1338
Library District	0.5453	0.5493	0.0040
Debt Service	0.3200	0.2200	(0.1000)
RFCD	0.3235	0.3253	0.0018
TOTAL	\$5.0652	\$5.1048	\$0.0396

Over the past five years, the County has steadily reduced its outstanding debt and transitioned to the General Fund PAYGO capital funding model. This approach has resulted in a considerable decrease in the combined County tax rate as shown in Table 9 below. The recommended tax rate of \$5.1048 represents a 9.0 percent reduction, or a \$0.5036 decrease, in the tax rate since FY 2018/19.

Table 9: Combined County Property Tax Rate			
Fiscal Year	Total Tax Rate	Change in Tax Rate	Cumulative Change in Tax Rate
2018/19	5.6084		
2019/20	5.5584	(0.0500)	(0.0500)
2020/21	5.3108	(0.2476)	(0.2976)
2021/22	5.1952	(0.1156)	(0.4132)
2022/23	5.0652	(0.1300)	(0.5432)
Recommended 2023/24	5.1048	0.0396	(0.5036)

For the ninth consecutive year, there will be an increase in the value of the County's overall property tax base. As a result, the recommended rates mentioned above will be applied to a primary tax base that is 5.08 percent higher than the current year base. Similarly, secondary tax bases such as Debt Service and Library District will see an increase of 5.08 percent, while RFCD will see a slightly lower increase of 5.05 percent. These increases in the tax base, along with the recommended primary and secondary property tax rates, will result in a \$30,079,349, or 5.9 percent, increase in the recommended combined County property tax levies compared to the current year levies, as displayed in Table 10.

Table 10: Combined Recommended County Property Tax Levy			
Description	FY 2022/23 Adopted Levies	FY 2023/24 Recommended Levies	Difference
General Fund Primary	\$392,781,054	\$426,961,727	\$34,180,673
Library District	55,253,201	58,483,387	3,230,186
Debt Service	32,424,398	23,423,166	(9,001,232)
RFCD	29,639,879	31,309,601	1,669,722
TOTAL	\$510,098,532	\$540,177,881	\$30,079,349

B. Combined County Budget

The expenditure budget recommended for the County in FY 2023/24 totals \$1,760,492,343, as reflected in the budget schedules and departmental budget summaries provided with this memorandum. This expenditure amount represents a reduction of \$172,220,636, or 8.9 percent, from the FY 2022/23 Adopted Budget amount of \$1,932,712,979.

- c: Carmine DeBonis, Deputy County Administrator
 Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer
 Steve Holmes, Deputy County Administrator
 Ellen Moulton, Director, Finance and Risk Management
 Andy Welch, Deputy Director, Finance and Risk Management
 Xavier Rendon, Budget Division Manager, Finance and Risk Management
 Monica Perez, Chief of Staff, County Administrator's Office



Board of Supervisors Memorandum

May 16, 2023

Tentative Budget Adoption for Fiscal Year 2023/24

Background

Pursuant to State statute, the Board of Supervisors is required to adopt a tentative budget, which establishes a maximum ceiling for the County budget and sets the maximum tax rates. Adopting the Tentative Budget is an important step in the budget process and provides a framework for County expenditures. Prior to the final budget adoption on June 20, 2023, the Board may reallocate expenditures and revenues among departments in a manner different from the Tentative Budget. The Board also has the option to decrease expenditures and corresponding tax rates. The Board may not, however, increase expenditures and corresponding tax rates over those established in an approved, tentative budget.

My recommendations were included in my Transmittal of the Fiscal Year 2023/24 Recommended Budget [memorandum](#) to the Board of Supervisors dated April 28, 2023. These recommendations and the proposed Tentative Adopted Budget are summarized below. Two minor error corrections were made after the transmittal of the Recommended Budget, including eliminating a duplicative operating transfer and removing \$1.2 million in duplicative revenue from the Sheriff's Department's Special Revenue Fund. It's important to clarify that these corrections did not impact the overall recommendations.

Combined County Budget

The proposed combined total County property tax rate for Fiscal Year 2023/24 is \$5.1048 per \$100 of taxable net assessed value, representing an increase of \$0.0396 from the current Fiscal Year 2022/23 combined rate. The combined levies generated by this rate will increase by \$30.1 million or 5.9 percent compared to the current year.

The combined primary and secondary property taxes levied by the County fund 30.7 percent of the total County recommended expenditures.

The Proposed Tentative Budget for Fiscal Year 2023/24 totals \$1,760,492,343, as detailed in the budget schedules provided with this memorandum. This amount reflects an 8.9 percent reduction of \$172,220,636 from the Fiscal Year 2022/23 Adopted Budget amount of \$1,932,712,979. As I mentioned in my Transmittal of the Recommended Budget for FY 2023/24 memorandum, the budget has been restructured to account for the County's use of federal and other grant funding received during the COVID-19 pandemic to support various health, infrastructure, and community programs. As we transition out of this funding cycle, we must adjust our budget to reflect our current financial situation.

Prior to the final adoption of the budget on June 20, 2023, I will transmit to the Board any other recommended adjustments to the Tentative Budget that may be necessary to incorporate the latest available information on this year's General Fund ending balance and

next year's revenues and expenditures or to accommodate any direction given by the Board of Supervisors prior to final budget adoption. I will present any recommended adjustments within the tax rates proposed in the Tentative Budget to the Board, which are listed in the table below.

Recommended Fiscal Year 2023/24 Budgeted Expenditures and Tax Rates

The table below outlines both the proposed expenditure budgets and tax rates for Fiscal Year 2023/24 based on the information provided in this memorandum. If the Board decides to increase County expenditures beyond those included in the proposed Tentative Adopted Budget at the time of tentative adoption, the budget ceiling and/or the tax rate may increase above the amounts listed below.

Proposed Expenditure Budgets and Tentative Tax Rates as applicable		
Fiscal Year 2023/24 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$1,760,492,343	\$5.1048
Primary Property Tax:		
General Fund Primary	755,105,219	\$4.0102
Secondary Property Taxes:		
County Free Library District	46,249,939	\$0.5493
Regional Flood Control District	17,612,053	\$0.3253
Debt Service	103,035,321	\$0.2200
Special Taxing District:		
Stadium District	\$8,826,776	--

According to the State's Property Tax Oversight Commission, Pima County's proposed combined General Fund primary levy for Fiscal Year 2023/24 is \$426,961,727, while the neutral Primary Levy is \$398,310,937. State statute defines a neutral levy as one that does not result in an increase due to market appreciation of existing properties in the county. **Therefore, the County will be required to issue a Truth in Taxation Notice and hold a public hearing before adopting the final budget if the proposed tentative primary property tax rate is approved** (Attachment 1).

In 2015, the State Legislature passed legislation requiring Truth in Taxation notices for the County Library and Regional Flood Control Districts' secondary property tax levies. The Library District's neutral secondary levy is \$56,034,601, while the proposed secondary levy is \$58,483,387, and the Regional Flood Control District's neutral secondary levy is \$29,933,249, while the proposed secondary levy is \$31,309,601. **As a result, both districts will be required to issue Truth in Taxation notices and hold public hearings before adopting their final budgets** (Attachment 2).

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Tentative Budget Adoption for Fiscal Year 2023/24**
May 16, 2023
Page 3

The Stadium District, as per Arizona Revised Statutes, Section 48 - Special Districts, Chapter 26 - Stadium Districts, must hold a public hearing to adopt its budget. To comply with statute 48-4232, I am providing the [Audited Financial Statements for FY 2021/22](#), details related to cost of operations and managing the stadium in the [working budget drafts](#), as well as the cash on hand as of April 30, 2023, of \$3,726,354, and the projected cash on hand as of June 30, 2023, of \$4,785,950. **A public hearing to adopt the final budget is also required for the Stadium District.**

Once the Tentative Budget is adopted, the County must publish it in a format prescribed by the Arizona Auditor General. The budget, presented in the required format, is attached to this memorandum (Attachment 3).

Total County Revenue

The total proposed Fiscal Year 2023/24 General Fund revenue is \$715,310,722, as stated in the Recommended Budget. The County-wide Proposed Tentative Adopted Budget revenue is \$1,494,014,022.

Total Full Time Equivalents

The proposed Fiscal Year 2023/24 full-time equivalent positions remain at the previously Recommended Budget amount of 7,100.

Recommendation

I recommend the Board of Supervisors tentatively adopt the Fiscal Year 2023/24 Budget as presented.

Sincerely,



Jan Leshner
County Administrator

JKL/anc – May 10, 2023

Attachments

- c: Carmine DeBonis, Deputy County Administrator
- Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer
- Steve Holmes, Deputy County Administrator
- Ellen Moulton, Director, Finance and Risk Management Department
- Andy Welch, Deputy Director, Finance and Risk Management
- Xavier Rendon, Budget Division Manager, Finance and Risk Management
- Monica Perez, Chief of Staff, County Administrator's Office

NOTE: On page three of the memorandum, Tentative Budget Adoption: Fiscal Year 2023/24, May 16, 2023, makes reference to the publication of the Tentative Budget, "... in a format prescribed by the Arizona Auditor General" and indicates that the format is presented in Attachment 3. However, these pages, which show the estimates of revenues and expenditures/expenses, have been withdrawn, since they replicate the information provided in the section labeled State Reports. Please refer to the tab labeled State Reports for the estimates of revenues and expenditures/expenses.



Board of Supervisors Memorandum

June 20, 2023

Fiscal Year 2023/24 Final Budget Adoption

Background

I submitted the [Fiscal Year \(FY\) 2023/24 Recommended Budget](#) to the Board of Supervisors on April 28, 2023.

The Board tentatively adopted the \$1,760,492,343 combined overall budget on May 16, 2023, as proposed in my May 16, 2022, Tentative Budget Adoption for Fiscal Year 2023/24 Board of Supervisors [memorandum](#).

Proposed Changes to the Tentative Adopted Budget

The proposed Final Adopted Budget now includes the following adjustments to what was presented during the May 16, 2023 adoption of the Tentative Budget:

General Fund

Justice Courts - Green Valley has been increased by \$60,604 due to a rise in workload and the expansion of services.

Office of Emergency Management and Homeland Security has been increased by \$30,000 to provide the Mount Lemmon Fire District with funding to support staff recruitment and retention and make strides toward their goal of apparatus replacement.

The inflation contingency, initially set at \$5 million, has been reduced to \$4,909,396 to offset these increases.

Including the adjustments above, the General Fund's proposed final adopted expenditures of \$755,105,219 remain unchanged from the amount approved in the Tentative Adopted Budget.

Recommendation

I recommend the Board of Supervisors adopt the proposed Final Fiscal Year 2023/24 Budget amounts and tax rates as outlined in the table below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the overall Tentative Adopted Budget on May 16, 2023, and are reflected in the attached Arizona Auditor General prescribed schedules.

The Honorable Chair and Members, Pima County Board of Supervisors
 Re: **Fiscal Year 2023/24 Final Budget Adoption**
 June 20, 2023
 Page 2

FY 2023/24 Proposed Final Adopted Expenditure Budgets and Tax Rates		
Fiscal Year 2023/24 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$1,760,492,343	\$5.1048
Primary Property Tax:		
General Fund Primary	755,105,219	\$4.0102
Secondary Property Taxes:		
County Free Library District	46,249,939	\$0.5493
Regional Flood Control District	17,612,053	\$0.3253
Debt Service	103,035,321	\$0.2200
Special Taxing District:		
Stadium District	\$8,826,776	--

Sincerely,



Jan Leshner
 County Administrator

JKL/anc – May 23, 2023

Attachment

c: Carmine DeBonis, Deputy County Administrator
 Francisco Garcia, MD, MPH, Deputy County Administrator & Chief Medical Officer
 Steve Holmes, Deputy County Administrator
 Ellen Moulton, Director, Finance and Risk Management Department
 Andy Welch, Deputy Director, Finance and Risk Management
 Xavier Rendon, Budget Division Manager, Finance and Risk Management
 Monica Perez, Chief of Staff, County Administrator's Office

NOTE: On page one of this memorandum, Fiscal Year 2023/24 Final Budget Adoption, June 20, 2023, makes reference to the publication of the Final Budget, “. . . reflected in the attached Arizona Auditor General prescribed schedules” and indicates that the format is presented in the attachment. However, these pages, which show the estimates of revenues and expenditures/expenses, have been withdrawn, since they replicate the information provided in the section labeled State Reports. Please refer to the tab labeled State Reports for the estimates of revenues and expenditures/expenses.

DEPARTMENT LISTING FOR FISCAL YEAR 2023/2024

Department/Program

Analytics & Data Governance

Analytics & Data Governance

Assessor

Administration

Assessor Statutory Mandates

Attractions & Tourism

Attractions & Tourism

Behavioral Health

Administration

Clinical Services

Correctional Health

Invest BH

Restoration to Competency

Utilization Management & Claims

Victim Services

Board of Supervisors

Board of Supervisors

Capital Program Office

Capital Program Office

Capital Projects

Impact Fees

PW Capital Projects

Clerk of the Board

Administration Management

Management of Information & Records

Clerk of the Superior Court

Administration

Civil Services

Courtroom Services

Criminal Services

Financial Services

Information Technology

Juvenile Services

Pima County Clerk of the Superior Court--Grants

Probate Services

Records Retention

Communications Office

Communications Office

Print Shop

Community & Workforce Development

Community Development

Community Services

Homeless Services

Innovations

Operations Group

Outside Agencies

Workforce Development Group

Youth Development Group

Constables

Constables

County Administrator

County Administrator

County Attorney

Administration

Civil Legal Services

Community Support

Criminal Prosecution

Law Enforcement Sub Agency ARF

Victim Services

County Free Library

Administration

Library-Community Services

Public Services

Support Services

Development Services

Permitting

Planning

Support

Economic Development

Economic Development

Elections

Elections

DEPARTMENT LISTING FOR FISCAL YEAR 2023/2024

Department/Program

Environmental Quality

Administration
Air
Code Compliance
Communications & Outreach
Solid Waste Management
Tire Program Management
Water & Waste

Facilities Management

Administration
Building Services
Facilities Renewal
FM Risk Management
Parking Garages

Finance & Risk Management

Administration
Budget
Departmental Analysis
Financial Control & Reporting
Financial Management
Financial Operations
Financial Transactions
Improvement Districts
Internal Audit - Procedures and Training
Revenue Management
Risk Management

Finance Contingency

Contingency
FNC Grants Contingency

Finance Debt Service

Debt Service

Finance General Government Revenue

General Government Revenues

Finance Non Departmental

Mandated Payments
Non Departmental

Fleet Services

Fleet Management Administration
Fleet Parts Supply
GPS Monitoring
Maintenance & Operations
Support Services
Vehicle Acquisition & Disposition

Grants Management & Innovation

Administration
Compliance
Development
Finance
Grants
Research & Analysis

Health

Clinical Services
Community Health Assurance & Assessment
Community Outreach, Prevention, Education
Foundational Services
HD - Opioid Abatement
Justice Reinvestment-Prop 207

Human Resources

Employee Development
Employee Relations
Health & Wellness
HR - Recruitment/Classification/Compensation
HR Risk Management
Operations
Reports & Records

Information Technology

Computer Hardware Software
Information Technology
Telecommunications

Justice Court Ajo

Justice Court Ajo
Justice Court Ajo Time Pay Fees

Justice Court Green Valley

Justice Court Green Valley

DEPARTMENT LISTING FOR FISCAL YEAR 2023/2024

Department/Program

Justice Court Tucson

Administration
Court Operations
Judicial Operations

Justice Services

Justice Services
Justice Services-Grants

Juvenile Court

Administration
Children & Family Services
Court Support Services
Detention Services
Judicial Services
Probation Services

Medical Examiner

Medical Examiner

Natural Resources, Parks & Recreation

Departmental Services
Natural Resource Parks
Operations
Planning
Recreation

Office of Emergency Management & Homeland Security

Emergency Management & Homeland Security

Office of Sustainability & Conservation

Conservation Science
Cultural Resources & Historic Preservation
Multi-Species Conservation Plan Section 10
Office of Sustainability & Conservation
Sustainability Programs

Pima Animal Care

Pima Animal Care Operations
Pima Animal Care Pets & People Support
Pima Animal Care-Donations

Procurement

Administration
Design & Construction
Materials & Services

Public Defense Services

Legal Advocate
Legal Defender
Mental Health Defense
Office of Children's Counsel
Office of Court Appointed Counsel
PDS-Grants
Public Defender
Public Defense Services
Public Fiduciary

Real Property Services

Real Property Services Administration
Real Property Services American Battery Factory
Real Property Services Tax Sales
Real Property Services World View
Real Property Services-Grants

Recorder

Administration
Information Services
Recorder Division
RE-Early Voting Elections
Voter Registration

Regional Flood Control District

Canoa Ranch In-Lieu Fee
Design and Construction
Flood Control Support
Flood Warning
Hazard Mitigation
Infrastructure Maintenance
Regulatory

Regional Wastewater Reclamation

Administration
Conveyance System
Technical Services & Engineering
Treatment Operations

DEPARTMENT LISTING FOR FISCAL YEAR 2023/2024

Department/Program

Rocking K South CFD

Rocking K South CFD

Wireless Integrated Network

Wireless Integrated Network

School Superintendent

Accounting

Administration

Educational Services

Pima Special Programs

School Reserve Accommodation School

Sheriff

Administrative

Corrections

Forfeitures

High Intensity Drug Trafficking Area - HIDTA

Investigations

Operations

Smart & Safe AZ-Prop 207

Support Services Division

Stadium District-Kino Sports Complex

Stadium District Operations

Superior Court

Adjudication

Administration

Adult Probation Court Services

Adult Probation Field & Operations

Conciliation Court

Fill The Gap - Other Courts

Information Services

Law Library

Pretrial Services

Trial Services

Transportation

Transportation

Transportation Grants

Treasurer

Treasurer Operations

Wildflower CFD

Wildflower CFD

PIMA COUNTY GOVERNMENT ADDRESSES & TELEPHONE NUMBERS

NOTE: Area Code is 520. City, State, & ZIP Code is Tucson, AZ 85701 unless otherwise noted.

County Operator			724-9999
Telecommunications Device for the Hearing Impaired			711
97 E. Congress Building		97 E. Congress Street	
Administration East Building		130 W. Congress Street	
Administration West Building		150 W. Congress Street	
Bank of America Building		33 N. Stone Avenue	
Historic Courthouse		115 N. Church Avenue	
Legal Services Building		32 N. Stone Avenue	
Pima Emergency Communications & Ops Center		3434 E. 22nd Street, Tucson AZ 85713	
Public Service Center		240 N. Stone Avenue	
Public Works Building		201 N. Stone Avenue	
Superior Court Building		110 W. Congress Street	
<hr/>			
General Government Services			
Supervisor District 1	Rex Scott	33 N. Stone Avenue, 11th Floor	724-2738
Supervisor District 2	Dr. Matt Heinz	33 N. Stone Avenue, 11th Floor	724-2702
Supervisor District 3	Sharon Bronson	33 N. Stone Avenue, 11th Floor	724-8051
Supervisor District 4	Steve Christy	33 N. Stone Avenue, 11th Floor	724-8094
Supervisor District 5	Adelita Grijalva	33 N. Stone Avenue, 11th Floor	724-8126
Analytics & Data Governance	Scott Zufelt	33 N. Stone Avenue, 1st Floor	724-7115
Assessor	Suzanne Droubie	240 N. Stone Avenue, 3rd Floor	724-8172
Clerk of the Board	Melissa Manriquez	33 N. Stone Avenue, 1st Floor	724-8449
County Administrator	Jan Leshner	115 N. Church Avenue, Ste 231	724-8977
Economic Development	Heath Vescovi-Chiordi	201 N. Stone Avenue, 2nd Floor	724-4444
Elections	Constance Hargrove	6550 S. Country Club Road, Tucson AZ 85756	724-6868
Facilities Management	Tony Cisneros	150 W. Congress St, 3rd Floor	724-3104
Finance & Risk Management	Ellen Moulton	97 E. Congress St, 2nd Floor	724-3126
Fleet Services	Ray Ochotorena	1291 S. Mission Road, Tucson AZ 85713	724-5920
Human Resources	Cathy Bohland	150 W. Congress St, 4th Floor	724-8672

PIMA COUNTY GOVERNMENT ADDRESSES & TELEPHONE NUMBERS

NOTE: Area Code is 520. City, State, & ZIP Code is Tucson, AZ 85701 unless otherwise noted.

General Government Services (con't)

Information Technology	Javier Baca	33 N. Stone Ave, 14th Floor	724-7580
Office of Emergency Management & Homeland Security	Shane Clark	3434 E. 22nd Street, Ste A, Tucson AZ 85713	724-9315
Procurement	Terri Spencer	150 W. Congress St, 5th Floor	724-3722
Recorder	Gabriella Cazares-Kelly	240 N. Stone Ave, 1st Floor	724-4350
Treasurer	Beth Ford, CPA	240 N. Stone Ave, Lower Level	724-8341
Wireless Integrated Network (PCWIN)	Robert Meredith	3434 E. 22nd Street, Tucson AZ 85713	724-9322

Community Resources

Attractions & Tourism	Diane Frisch	115 N. Church Avenue, Ste 221	724-7353
Communications Office	Mark B. Evans	201 N. Stone Avenue, 2nd Floor	724-3334
Community & Workforce Development	Dan Sullivan	2797 E. Ajo Way, Tucson AZ 85713	724-7309
County Free Library	Amber Mathewson	101 N. Stone Avenue	594-5650
Grants Management & Innovation	Regina Kelly	97 E. Congress St, 1st Floor	724-2240
School Superintendent	Dustin Williams	200 N. Stone Avenue	724-8451
Stadium District-Kino Sports Complex	Maureen Ochoa	2500 E. Ajo Way, Tucson AZ 85713	222-1001

Health Services

Behavioral Health	Paula Perrera	3950 S. Country Club Rd, Ste 3240, Tucson AZ 85714	724-7923
Health	Dr. Theresa Cullen	3950 S. Country Club Rd, Ste 100, Tucson AZ 85714	724-7770
Medical Examiner	Dr. Gregory Hess	2825 E. District Street, Tucson AZ 85714	724-8600
Pima Animal Care	Monica Dangler	4000 N. Silverbell Road, Tucson AZ 85745	724-5960

PIMA COUNTY GOVERNMENT ADDRESSES & TELEPHONE NUMBERS

NOTE: Area Code is 520. City, State, & ZIP Code is Tucson, AZ 85701 unless otherwise noted.

Justice & Law

Clerk of the Superior Court	Gary Harrison	110 W. Congress St, 1st Floor	724-4200
Constables	William Lake-Wright	240 N. Stone Avenue	724-5442
County Attorney	Laura Conover	32 N. Stone Ave, 14th Floor	724-5600
Justice Court Ajo	Judge Sara Mae Williams	111 La Mina Avenue, Ajo AZ 85321	387-7684
Justice Court Green Valley	Judge Ray Carroll	601 N. La Canada Drive, Green Valley AZ 85614	222-0200
Justice Court Tucson	Judge Charlene Pesquiera	240 N. Stone Avenue	724-3791
Justice Services	Kate Vesely	201 N. Stone Avenue, 2nd Floor	724-3062
Juvenile Court	Judge Peter Hochuli	2225 E. Ajo Way, Tucson AZ 85713	724-2000
Public Defense Services	Dean Brault	33 N. Stone Ave, Ste 1800	724-5736
Sheriff	Chris Nanos	1750 E. Benson Highway, Tucson AZ 85714	351-4600
Superior Court	Judge Jeffrey T. Bergin	110 W. Congress Street, 4th Floor	724-4200

Public Works

Capital Program Office	Sheila Holben	201 N. Stone Ave, 2nd Floor	724-8091
Development Services	Carla Blackwell	201 N. Stone Ave, 1st Floor	724-9000
Environmental Quality	Ursula Nelson	33 N. Stone Ave, Ste 700	724-7363
Natural Resources, Parks & Recreation	Victor Pereira	3500 W. River Road, Tucson AZ 85741	724-5000
Office of Sustainability & Conservation	Linda Mayro	201 N. Stone Ave, 6th Floor	724-6451
Real Property Services	Jeff Teplitsky	201 N. Stone Ave, 6th Floor	724-6306
Regional Flood Control District	Eric Shepp	201 N. Stone Ave, 9th Floor	724-4600
Regional Wastewater Reclamation	Jackson Jenkins	201 N. Stone Ave, 8th Floor	724-6549
Transportation	Kathryn Skinner	201 N. Stone Ave, 4th Floor	724-6410



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Budget Accountability	Policy Number	Page
	D 22.2	1 of 2

PURPOSE

To establish guidelines for transparency and accountability of expenditures incurred by County departments.

BACKGROUND

Pursuant to the Constitution and Statutes of Arizona governing the financial responsibilities of counties:

1. The Board of Supervisors must annually adopt a balanced budget for the operation of Pima County government.
2. Within that annual budget the Board has the authority and responsibility to determine the individual budgets of all elected and appointed County officers.
3. Elected and appointed officers of the County may not expend public monies in excess of those appropriated by the Board.
4. Elected and appointed officers of the County may not expend public monies for a purpose not included in the annual budget adopted by the Board or expend public monies in excess of the amount specified for each purpose in the budget.
5. In order to perform their financial duties the Board may examine and scrutinize all accounts and financial transactions of County officers having the care, management, collection or disbursement of public monies.
6. The Board of Supervisors acting in its legislative capacity has exclusive authority to annually levy such tax on the property of the County as is necessary to fund the expenses of County government at a level the Board determines to be appropriate.

POLICY

A. The County Administrator shall, by Administrative Procedure, prepare appropriate budgetary controls to identify revenues and expenditures by elected and appointed officers in sufficient detail for the Board of Supervisors to oversee compliance with Constitutional and statutory financial responsibilities and compliance with the annual appropriations by the Board of Supervisors. Such controls should include, among other controls, periodic reports of significant variances from the major revenue and expenditure categories contained in the adopted budget.

B. Budget Exceedance

The County Administrator shall provide each director or officer of a department of the County a monthly report setting forth actual expenditures and revenues to date of their department and a comparison to the adopted budget.

If at any time after the fiscal year to date report for the month of December the net fund impact of a department is ten percent more negative than the adopted budget based upon a straight line apportionment of the adopted budget throughout the fiscal year, the director or officer of that department shall immediately

Subject: Budget Accountability	Policy Number	Page
	D 22.2	2 of 2

develop and implement a budget remediation plan to ensure that the department's budgeted net fund impact is not exceeded at the end of the fiscal year. Within ten days from the issuance of a monthly report showing a department's net fund impact to be ten percent more negative than the adopted budget the director or officer of that department shall submit to the Board of Supervisors through the County Administrator a written budget remediation plan or, if applicable, an alternative projection utilizing methodology other than straight line that more accurately predicts no negative variance in net fund impact of the department for the fiscal year.

If at the end of any fiscal year a department's net fund impact was more negative than that authorized by the adopted budget, then the director or officer of that department shall submit a report to the Board of Supervisors prior to September 1 describing what remedial actions were taken to avoid the budget exceedance and why such actions were inadequate.

D. Applicability

This policy applies to all departments and special districts of Pima County, whether under the supervision of an elected or appointed official, as identified in the adopted County Budget.

Revised: July 12, 2011



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Performance Audits of County Departments	Policy Number	Page
	D 22.3	1 of 3

Purpose

To establish a countywide policy for the use of performance audits to facilitate and enhance the effectiveness and efficiency of County departments and programs.

Background

Pursuant to law the Board of Supervisors must each year adopt a balanced budget for the operation of Pima County government that appropriates sufficient funding to "pay as you go". Correspondingly, elected and appointed officials and managers of the County cannot, pursuant to law, expend monies in excess of the amount appropriated by the Board. Notwithstanding this requirement, each fiscal year numerous County offices, departments and programs have historically overspent their budget or under realized budgeted revenues thereby creating substantial fiscal uncertainty and an inability for the Board to adequately meet its responsibility to plan for the budgetary needs of the County.

To constructively address this problem performance audits will be utilized pursuant to this policy to professionally and independently evaluate how funding is being used and managed to achieve program results and to recommend appropriate improvements to facilitate increased efficiency and effectiveness.

Policy

A. Definitions

In this policy, unless the context otherwise requires:

1. "Audit objectives" means the specific issues to be addressed and results to be achieved by an audit.
2. "Audit scope" means the programs, activities and functions to be included in an audit.
3. "Economy and Efficiency Audit" means an audit that determines:
 - (a) Whether the department is acquiring, protecting and using its resources economically and efficiently,
 - (b) The causes of identified inefficiencies or uneconomical practices, and
 - (c) Whether the department has complied with applicable laws, regulations and policies relating to economy and efficiency.
4. "Management controls" means the plan of organization, methodology and procedures adopted by management to measure and report performance and ensure that operational and departmental goals are met.
5. "Net Fund Impact" or "NFI" means the calculation that quantifies the difference between revenues and expenditures for a department.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Performance Audits of County Departments	Policy Number	Page
	D 22.3	2 of 3

6. "Performance Audit" means the objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a County department, program, activity or function in order to provide information to improve accountability to the public and facilitate fiscal and programmatic decision-making including the initiation or appropriate corrective action and includes an economy and efficiency audit and a program audit.
7. "Program Audit" means an audit that determines:
 - (a) The extent to which desired results or benefits are being achieved,
 - (b) The effectiveness of programs, activities, or functions, and
 - (c) Whether the department complies with laws, regulations and policies applicable to programs, activities, or functions.

B. Performance Audits to be Undertaken

Each year those departments that exceeded their budgeted NFI for the previous fiscal year by more than \$250,000 shall be subject to a performance audit as described in Section D below. The County Administrator, based upon a review of the previous fiscal year's expenditures and revenues related to each program within such a department, may limit the scope of the performance audit to only those programs, activities or functions that substantially contributed to the NFI exceedance or that have a cash deficit.

C. Selection of Auditors

The County Administrator shall, at least biennially, advertise for interested consultants qualified to perform audits pursuant to this policy on an as needed basis. A Request for Qualifications shall be sent to each consultant who responds to the advertisement and to all certified MWBE firms qualified to perform the types of audits listed in the advertisement. All Qualifications Statements submitted in response to the Request for Qualifications shall be maintained by the County Administrator's Office. As performance audits are required pursuant to this policy, the County Administrator shall negotiate contracts with particular consultants based on subject matter expertise, availability and/or resources appropriate to the size of each audit. The contract shall identify the scope of work and the specific objectives for each audit. The contracts shall be executed by the County Administrator or the Board as required by the County Code.

D. Performance Audit Objectives and Conduct

Each performance audit shall include a program audit and an economy and efficiency audit guided by specific audit objectives developed for each performance audit. The objectives of each performance audit may include, but are not limited to:

1. Determination of the cause(s) of NFI exceedance.
2. Identification of revenue enhancement opportunities.
3. Identification of opportunities for cost recovery.
4. Development of recommendations for achieving program and service delivery economies, cost efficiencies and operational improvements.
5. Assessment of the performance and compliance of department programs measured against the purpose or goals prescribed by law or regulation or set by management, applicable technical standards or norms, expert opinions, prior years' performance and performance of similar entities.
6. Assessment of existing management controls and development of recommendations for their improvement.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Performance Audits of County Departments	Policy Number	Page
	D 22.3	3 of 3

Each department subject to a performance audit, including all of its personnel, shall fully cooperate and assist the auditors and make all records, documents and information not confidential by law available for use by the auditors.

E. **Audit Report**

Upon completion of the audit an Audit Report shall be transmitted to each member of the Board of Supervisors, the County Administrator and the official or director of the audited department that includes at least the following:

1. Audit scope, objectives and methodology.
2. Significant findings and conclusions developed in response to each audit objective.
3. Recommendations for actions to correct deficiencies and improve operations.
4. All instances of significant noncompliance.
5. The comments of the department official or director concerning the auditor's findings, conclusions and recommendations including plans to correct deficiencies.
6. Noteworthy accomplishments of the department.
7. The nature of any material information omitted from the report and the reason for its nondisclosure.

Oct 26, 1999



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Tax Reduction and Debt Retirement Fund	Policy Number	Page
	D 22.4	1 of 1

Purpose

The purpose of this policy is to establish a Pima County Tax Reduction and Debt Retirement Fund to be used to reduce cash flow borrowing as well as reduce or offset property tax rate increases that would otherwise be required to retire long term deficits within the County or fund other one-time expenditures necessary to provide for the health, safety or welfare of County residents.

Policy

There is established a Pima County Tax Reduction and Debt Retirement Fund. The Fund consists of unrestricted monies specifically budgeted or transferred to the Fund by the Board of Supervisors.

Monies to be considered by the Board for potential budgeting or transfer to the Fund shall include:

1. Unanticipated reimbursements for previously provided services.
2. Unbudgeted revenues from newly implemented fee schedules.
3. Unbudgeted revenue sharing or cost savings resulting from actions of the state or federal government.
4. Proceeds from the sale of County assets.
5. Unbudgeted monetary judgments in favor of the County.

The minimum target balance for the Fund is five million dollars and may be increased by recommendation of the County Administrator and approval by the Board.

The Fund shall be used by the Board of Supervisors in adopting the annual operating budget for the County to reduce the amount of countywide taxes that would otherwise be necessary to be levied.

Expenditures and uses of the Fund may include:

1. Fiscal stabilization by supplementing revenues during economic downturns. Such use shall include a plan to implement appropriate budgetary and financial management changes to accommodate the new, constrained economic environment.
2. Retiring outstanding long and/or short term debt.
3. Reduction of cash flow borrowing.
4. Funding of one-time capital purchases with cash to avoid incurring debt, as long as sufficient reserves remain to ensure financial stability.
5. Funding of outstanding but otherwise unfunded liabilities of the County including liabilities associated with major County assets.

The County Administrator shall include within the annual Recommended Budget recommendations consistent with this policy for allocations to and expenditures from the Fund. During a Fiscal Year the County Administrator may recommend to the Board that monies identified by this policy be transferred into the Fund.

Oct 26, 1999



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> Periodic Review of Departmental Base Budgets	Policy Number	Page
	D 22.5	1 of 1

Purpose

To provide for a periodic, comprehensive review of the base budgets of all County departments; to thoroughly reevaluate the expenditures and revenues attributable to each program within a department; and to determine optimal levels of funding that coincide with workload, projected revenues, operational management controls and policy priorities.

Background

Pima County uses a system of target base budgeting to develop and recommend to the Board of Supervisors an annual operating budget. Under this system a department's budgeted expenditures and revenues are adjusted from year-to-year only to the extent that readily identifiable changes to laws or factual circumstances directly impact expenditures or revenues or to implement specific actions of the Board. The cumulative effect of target base budgeting is that ongoing programs within departments are never subject to a comprehensive, systematic reevaluation that examines whether expenditures and revenues originally assigned within the base continue to be justified within the context of changing service demands and overall County policies and priorities. This policy addresses this deficiency by providing for such reevaluation for all departments on a periodic basis.

Policy

- A. **Utilization of Zero-Base Budgeting** - Beginning with fiscal year 2000/2001, every department in Pima County shall develop an annual operating budget at least once during each subsequent four year period using zero-base budgeting methodology as described in subsection B of this policy. The County Administrator shall, prior to December 1, forward to the Board of Supervisors for approval a list of departments recommended for zero-base budget development for the next fiscal year. For fiscal year 2000/2001 the County Administrator's recommended list shall emphasize departments that exceeded budgeted net fund impact in fiscal year 1998/1999.
- B. **Zero-Base Budgeting Methodology** - The County Administrator shall develop, adopt and implement administrative procedures for zero-base budget development that accomplish the following policy objectives:
 1. Requires a department and all of its programs to build a budget from zero to a level based upon actual services performed.
 2. Compares the projected cost of services provided by each program with costs incurred by other public providers of that service.
 3. Requires departments to prioritize and justify the continued existence of each of their programs.
 4. Provides the Board of Supervisors with additional relevant information to facilitate a decision as to whether each program within a department should be continued, discontinued or continued at an increased or decreased level of funding and service delivery. This information should include a description of the projected impacts of incremental reductions to funding received by each program in the previous fiscal year.
 5. Requires departments to submit separate zero-base budget requests for new or expanded services.

Oct 26, 1999



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: Policy for Administering Grants	Policy Number	Page
	D 22.6	1 of 2

Purpose

The purpose of this policy is to establish uniform guidelines and responsibilities regarding the administration of grants within Pima County.

Background

Grants are a critical source of revenue that supplement or fully fund many Pima County programs and projects that benefit the citizens of Pima County. Grants have aided the County in provision of a wide range of services, such as human services initiatives, law enforcement technology upgrades, road construction and health programs. Utilizing revenue from grants to fund authorized programs and operations benefits the public by reducing reliance on tax revenues. Efforts to identify, pursue and obtain grant funding is a priority for Pima County.

The acceptance and use of grant funding, however, obligates the County to undertake extra responsibilities, to commit valuable resources, and to comply with conditions or requirements beyond normal operations. Therefore, proper approvals and prudent monitoring for all grants are necessary to ensure that the County does not incur unnecessary obligations or become exposed to undue liabilities.

To mitigate these risks, standardized and centralized coordination and facilitation of grant administration is required. A standardized, centralized structure assures objective assessment and timely pursuit of grant funding opportunities consistent with Pima County's best interest, clear definition of roles and responsibilities throughout the full grant life cycle (funding opportunity, application, award, implementation, evaluation and close out), clear channels for communication, and implementation of protocols required to comply with applicable laws, rules, regulations and conditions that govern grants.

Policy

It is the policy of the Pima County Board of Supervisors that the County will actively seek, apply for, and accept grants, when such grants serve the interests, purpose or mission of a County program or operation and when such grants do not obligate or expose the County to unacceptable conditions, requirements or liabilities.

Due to the nature and complexity of grant requirements and the risks associated with non-compliance to such requirements, Pima County shall implement a County wide, standardized, centralized oversight model for key components of grant administration. Standardized and centralized processes shall be implemented that ensure:

- Coordination of timely, effective pursuit of appropriate grant funding opportunities
- Board of Supervisor acceptance of grant awards, as required
- Implementation of comprehensive grant compliance and fiscal procedures

Subject: Policy for Administering Grants	Policy Number	Page
	D 22.6	2 of 2

- Oversight of grant compliance, monitoring proper grant reporting, and prompt, effective audit issue resolution
- Adequate control by individual departments of specialized services and programs that require technical knowledge.

Implementation

The County Administrator shall develop and distribute administrative procedures governing uniform grant administration consistent with this Policy.

Revised: July 12, 2011



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u>	General Fund Capital Improvement Fund Pay-As-You-Go Program	Policy Number	Page
		D 22.12	Page 1 of 3

Purpose

To establish Pima County policy for determining the annual primary property tax levy for funding General Fund capital improvement projects on a Pay-As-You-Go basis, as well as the amount allocated to road repair.

Policy

A. Revenues

The Board of Supervisors supports the transition from voter-authorized general obligation bond funding of capital improvement projects to a pay-as-you-go (PAYGO) program as part of the General Fund. This PAYGO program will be funded by primary property tax revenues as calculated below and transferred from the General Fund to the Capital Projects Fund, under a unit called the General Fund Capital Improvement Fund.

The primary property taxes to be levied annually will include a PAYGO component based on the sum of the following:

1. Sixty Percent of the Cumulative Decrease in Secondary Property Tax Rate for Debt Service. As the secondary property tax rate for debt service of general obligation bonds decreases, 60 percent of the cumulative decrease will be added to the primary property tax levy. This will be calculated by multiplying 60 percent of the cumulative decrease in the tax rate since Fiscal Year 2019/20 by the applicable year's primary property tax base (Taxable Net Assessed Value of property) divided by 100.
2. Sixty Percent of the Increase in the Primary Property Tax Base. As the primary property tax base (Taxable Net Assessed Value of property) grows, 60 percent of the increase will be added to the primary property tax levy. This will be calculated by multiplying the increase in the primary property tax levy from the prior year by 60 percent.

Both PAYGO levy amounts will be combined to determine the total amount of primary property taxes to be levied annually for PAYGO and the revenues will be deposited into the General Fund Capital Improvement Fund.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> General Fund Capital Improvement Fund Pay-As-You-Go Program	Policy Number	Page
	D 22.12	Page 2 of 3

An example of this calculation is shown below for Fiscal Year 2020/21:

	FY19-20	FY20-21
Debt Service Secondary Property Tax Rate per \$100 TNAV ¹	0.690	0.520
Debt Service Secondary Property Tax Rate Decrease	-	0.170
Cumulative Decrease Since FY19-20		0.170
60% of Cumulative Decrease		0.102
Primary TNAV/100 ²	85,177,100	89,964,001
Subtotal: PAYGO Levy based on 60% of Cumulative Secondary Tax Rate Decrease Since FY19-20³		9,176,328
Primary Tax Levy TNAV Increase from Prior Year ⁴		19,953,148
Subtotal: PAYGO Levy based on 60% of Primary Tax Levy TNAV increase from Prior Year⁵		11,971,889
Total: Total PAYGO Levy		21,148,217

The County Administrator shall include recommendations within the annual Recommended Budget and the Tentative Budget consistent with this policy for allocations to and expenditures from the General Fund Capital Improvement Fund.

¹ Secondary property tax rate necessary to pay principal and interest payments for all County outstanding general obligation bond debt, per \$100 of Taxable Net Assessed Value.

² Assumes the primary tax base (Taxable Net Assessed Value/TNAV) grows between 5.62% and 3.86% for FY20-21 through FY23-24, and 2% thereafter, with a collection rate of 97.5687%.

³ 60% of the cumulative decrease in the secondary tax rate since FY19-20 multiplied by the applicable year's primary property tax base (TNAV) divided by 100.

⁴ Primary tax levy increase from prior year assuming the primary tax base (TNAV) grows between 5.62% and 3.86% for FY20-21 through FY23-24, and 2% thereafter, with a collection rate of 97.5687%.

⁵ As the primary property tax base grows, 60% of the growth per year is dedicated to PAYGO.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u>	General Fund Capital Improvement Fund Pay-As-You-Go Program	Policy Number	Page
		D 22.12	Page 3 of 3

Because of constitutionally imposed expenditure limits, this PAYGO program may include the issuance of short-term three-year debt instruments, such as Certificates of Participation, repaid with revenues from the General Fund Capital Improvement Fund. This short-term financing meets the definition of debt and allows an appropriate offset to the annually calculated expenditure limit. Projects funded from the issuance of short-term debt repaid with revenues from the General Fund Capital Improvement Fund will be identified separately from the projects funded directly.

B. Project Selection

The Board of Supervisors will continue to review and approve an annual list of capital improvement projects as part of the annual budgeting process. The capital improvement projects recommended for funding from the General Fund Capital Improvement Fund will be clearly identified in the Recommended Budget and the Tentative Budget, as well as any other budget materials the Board receives.

The Board of Supervisors acknowledges the need for additional funding for road repair and supports allocating \$10 million in Fiscal Year 2020/21 from the General Fund Capital Improvement Fund for road repair, and increasing that allocation by \$5 million a year until the amount is \$25 million a year or until the Board finds such an allocation is no longer necessary.

Adoption Date: November 5, 2019

Effective Date: November 5, 2019



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject:

General Fund Impact of State Legislature Cost Shifts and Disclosure of these Cost Shifts to Taxpayers

**Policy
Number**

D 22.13

Page

Page 1 of 1

Purpose

To establish Pima County policy for evaluating and publicizing the annual primary or secondary property tax levy for funding General Fund increased expenditures due to State Legislature Cost Shifts (Cost Shifts).

Policy

The Board of Supervisors supports the full disclosure of how Cost Shifts affect Pima County taxpayers. In order to evaluate cost shifts enacted by the State Legislature to Pima County, staff will provide the Board of Supervisors with a report showing the equivalent amount the primary property or secondary property tax rate would need to be increased in the budget year following the Cost Shift.

The primary or secondary property taxes to be levied annually may include a Cost Shifts component based on the sum of cost shifts enacted by the State Legislature during the prior year. This will be calculated by dividing the increase in Cost Shifts by the applicable year's primary property tax base (Taxable Net Assessed Value of property/ divided by \$100).

An example of this calculation is shown below for an estimate of \$1 million increase in Cost Shifts using the Fiscal Year 2021/2022 primary property tax base:

	FY 2021/22
State Legislature Cost Shift	\$ 1,000,000
Primary Net Assessed Value/100	\$ 96,961,504
Change to Primary Tax Rate	\$ 0.0103

The County Administrator shall include recommendations within the annual Recommended Budget and the Tentative Budget consistent with this policy for possible allocations to and expenditures from the General Fund.

The County Administrator will provide a written statement regarding the Cost Shifts in or on the property tax bill sent to Pima County taxpayers describing the amount and tax impact of the Cost Shifts.

Adopted Date: August 10, 2021
Revised Date: August 15, 2022
Effective Date: August 15, 2022



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

Subject: General Fund - Fund Balance

**Policy
Number**

D 22.14

Page

1 of 3

PURPOSE

To establish a Pima County policy for setting fund balance guidelines for the County's General Fund. This policy shall also establish a process for reaching and maintaining the targeted level of unrestricted fund balance within the General Fund and the uses of amounts in excess of the target.

BACKGROUND

The policy is being established to ensure that the County maintains an adequate fund balance in order to:

- Secure and maintain the County's credit ratings,
- Provide sufficient working capital to meet cash flow needs throughout the year,
- Ensure a stable tax rate by offsetting significant economic downturns or revenue shortfalls, and
- Provide one-time funds for unforeseen expenditures related to emergencies.

The Fund Balance is a key element in the determination of the County's credit rating. This allows the County to obtain the lowest interest rate debt possible to fund critical infrastructure, such as the Pavement Preservation program, Facilities Management projects, and other Pay-As-You-Go (PAYGO) Capital Improvement Projects.

DEFINITIONS

Fund Balance – The General Fund's balance is the difference between its assets and liabilities.

Fund Balance Components – For financial reporting purposes, and in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board Statement No. 54, the fund balance will be reported within the General Fund under the following categories:

Nonspendable – Amounts cannot be spent because they are not in spendable form or because they are legally or contractually required to remain intact.

Restricted – Amounts restricted for specific purposes due to externally enforceable limitations placed on the use of these resources by either (a) creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposition by law through constitutional provisions or enabling legislation.

Committed – Amounts constrained by limitations set by formal action by the Board of Supervisors that requires formal action to remove said limitations.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> General Fund - Fund Balance	Policy Number	Page
	D 22.14	2 of 3

Assigned – Amounts constrained by the intent to be used for a specific purpose, but the Board of Supervisors has taken no formal action to limit the use of these resources.

Unassigned – Residual amount not allocated to any other category in the General Fund.

Unrestricted Fund Balance – Unrestricted fund balance includes committed, assigned, and unassigned fund balance categories. For this policy, the unrestricted fund balance does not include the \$25 million Pension Fund Reserve amount established under Board of Supervisors Policy [D 22.11](#) for the Public Safety Personnel Retirement System and Correctional Officers Retirement Plan.

POLICY

A. Maintaining an Unrestricted Fund Balance

In order to ensure the County maintains an adequate unrestricted fund balance within the General Fund to meet the objectives discussed above, the following guidelines shall be adhered to:

1. Maintain an unrestricted fund balance in the General Fund of 17% of the previous year's General Fund audited operating expenditures. This amount is in addition to the \$25 million Pension Fund Reserve established under Board of Supervisors Policy D 22.11.
2. In the event that the unrestricted fund balance in the General Fund drops below 17% at the end of any fiscal year, County Administration will develop a plan to bring the balance to the target level over a period of no more than two years. This plan will be submitted to the Board of Supervisors for approval to be implemented during the current fiscal year or through the annual budgetary process.
3. In the event that the unrestricted fund balance in the General Fund is greater than 17% at the end of any fiscal year and the current year's monthly forecast, the excess amounts should be used to address unexpected, nonrecurring costs. County Administration will develop and submit a recommendation to the Board of Supervisors for approval to use the excess in one or in a combination of the following ways:
 - a. Transfer excess amounts to support future capital improvement programs or repair and maintenance projects.
 - b. Transfer excess amounts to reduce the unfunded pension liabilities further.
 - c. Reduce the tax rate in the subsequent year, provided this won't create a significant fluctuation in the tax rate in future years.
 - d. Retire outstanding long and/or short-term debt.



PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS POLICY

<u>Subject:</u> General Fund - Fund Balance	Policy Number	Page
	D 22.14	3 of 3

- e. Fund operating emergencies, unanticipated budgetary shortfalls, and unanticipated shortfalls in the General Fund.
4. By vote, the Board of Supervisors can also use the unrestricted fund balance in the General Fund for operating emergencies, unanticipated budgetary shortfalls, and unanticipated shortfalls within the General Fund or any other Funds. Any such action must also provide a plan to restore the unrestricted fund balance to the minimum required balance within two years.
5. To ensure continued compliance, the Department of Finance and Risk Management shall report the General Fund's unrestricted fund balance to the Board of Supervisors on a monthly basis.

Adopted: October 4, 2022

PIMA COUNTY DEBT POLICIES AND PRACTICES

This section presents the types, uses, restrictions, legal requirements, and other considerations related to the issuance of debt by Pima County. Individual long term debt schedules are included in the following *Supplemental Information* section - *Long Term Debt Schedules*. All of the following items except Line of Credit are considered long term debt.

General Obligation Bonds General Obligation Bonds are considered to be a general debt of the County. According to the Arizona State Constitution, general obligation debt may not exceed 6 percent of the value of the County's taxable property as of the latest assessment. However, with voter approval, general obligation debt may be incurred up to 15 percent of the value. The legal debt margin projected as of June 30, 2024, is specified in the *Supplemental Information* section - *Long Term Debt Service Schedules*. Chapter 3.06 of the Pima County Code, *Bonding Disclosure, Accountability and Implementation* (the last eight pages of this section), sets forth requirements for presenting general obligation and revenue bond packages to the electorate for approval and for monitoring utilization of the proceeds from authorized bonds. General obligation bonding is to be used to make local infrastructure investments and capital improvements and is not to be used to fund operating activities. Neither is general obligation debt to be used for enterprise improvements. General obligation bond debt authorized by the voters is retired through an annual levy of a secondary property tax assessed against the value of all property in Pima County.

In 1997, voters approved \$256,980,000 of general obligation bonds. Per Pima County Board of Supervisors Ordinance No. 1997-35 (*Bond Improvement Plan*, as amended), the term of this debt is to be no longer than 15 years, and the secondary property tax rate required to pay off the debt is to be maintained at or below \$1.00 per \$100 of assessed valuation. For fiscal year 2022/23, the secondary tax rate was \$0.3200 per \$100 of assessed valuation and will be reduced to \$0.2200 per \$100 of assessed valuation for fiscal year 2023/24.

A special bond election was held on May 18, 2004 approving additional general obligation bonds in the amount of \$582,250,000. Per Pima County Board of Supervisors Ordinance No. 2004-18 (*Bond Implementation Plan*, as amended), the term of the general obligation bond debt is to not to exceed 15 years, and the secondary property tax rate required to pay off the debt is to be maintained at no higher than the rate in effect at the time, \$0.8150 per \$100 of assessed valuation, throughout this term. On May 16, 2006, voters approved another \$54,000,000 of general obligation bonds for the construction of psychiatric care facilities. Per Pima County Board of Supervisors Ordinance No. 2006-29 (*Bond Implementation Plan*), the term of this debt is to be no longer than 15 years, and the secondary property tax rate required to pay off the general obligation bond debt service is to be maintained at or below the rate in effect at that time.

A special bond election was held on November 4, 2014 approving additional general obligation bonds in the amount of \$22,000,000. Per Pima County Board of Supervisors Ordinance No. 2014-42 (*Bond Implementation Plan*, as amended), the term of the general obligation bond debt is to not to exceed 30 years, and the secondary property tax rate required to pay off the debt is to be maintained at no higher than the rate in effect at the time, \$0.7000 per \$100 of assessed valuation, throughout this term.

Revenue Bonds Sewer revenue bonds may be issued to provide financing for improvements to the County's wastewater reclamation system. Such bonds are a debt obligation of Regional Wastewater Reclamation enterprise operations. Revenues, comprised primarily of sewer fees and connection fees, are pledged to retire the debt. Before Regional Wastewater Reclamation can issue bonds, voters must authorize the Enterprise Fund to incur debt, which cannot exceed a specified amount. The authorization must specify the purpose for which the proceeds will be used. Board of Supervisors Resolution 1991-138 directs Regional Wastewater Reclamation to maintain a "bond coverage ratio" which is calculated as the product of total revenue minus operational expenses, divided by debt service costs. This resolution

mandates that the “bond coverage ratio” must be at least 1.20. Through this resolution, the County establishes and maintains rates, fees and charges for service supplied by the wastewater system sufficient, at all times, to pay the reasonable operation and maintenance costs of the system, as well as 1.20 times debt service costs. Per Pima County Board of Supervisors Ordinance No. 1997-35, the schedule of bond sales on \$105 million of voter approved debt was premised on annual increases in Regional Wastewater Reclamation user fees of approximately five percent and increases in connection fees of approximately 12 percent. Fee increases under this ordinance were as follows:

	<u>User Fees</u>	<u>Connection Fees</u>
Fiscal Year 1999/00	5.3%	11%
Fiscal Year 2000/01	5.0%	11%
Fiscal Year 2001/02	3.8%	12%
Fiscal Year 2002/03	5.0%	12%
Fiscal Year 2003/04	-	12%
Fiscal Year 2004/05	4.0%	6%

Additional sewer revenue bonds in the amount of \$150,000,000 were approved in the special bond election held on May 18, 2004. Per Pima County Board of Supervisors Ordinance No. 2004-18, user fees can increase as much as eight percent and connection fees can increase as much as twelve percent as a result of the new issuance. Actual increases were eight percent and ten percent, respectively.

Per Pima County Ordinance No. 2006-52, user fees could increase as much as six percent on August 11, 2006 and an additional six percent on January 1, 2007. Per Pima County Ordinance No. 2006-51, connection fees could increase as much as six percent on August 11, 2006 and an additional six percent on January 1, 2007. These increases were implemented as approved.

Per Pima County Ordinance No. 2007-39, user fees increased six percent on July 1, 2007.

Per Pima County Ordinance No. 2007-109, user fees increased nine percent on January 1, 2008 and nine point five percent on July 1, 2008. Per Pima County Ordinance No. 2007-110, connection fees increased six percent on January 1, 2008 and nine point five percent on July 1, 2008.

Per Pima County Ordinance No. 2009-014, user fees increased 12.75 percent on March 20, 2009, twelve point seven five percent on July 1, 2009, and increased twelve point seven five percent on January 1, 2010.

Per Pima County Ordinance No. 2010-11, user fee increases of ten percent and connection fee increases of six point five percent each July 1 of 2010, 2011, 2012, and 2013 were authorized and implemented as approved. A proposed connection fee increase of three percent for fiscal year 2015/16 and a proposed four percent sewer user fee increase per year for fiscal year 2015/16 through fiscal year 2017/18 were denied by the Board of Supervisors August 17, 2015.

Per Pima County Ordinance Nos. 2017-2 and 2017-12, user and connection fees increased three percent on May 19, 2017.

Transportation revenue bonds, authorized in the November 1997 bond election, are repaid with Highway User Revenue Fund (HURF) revenues. Arizona Revised Statute § 11-378 requires specific ratios between HURF revenues and debt service payments. Aggregate debt service payments budgeted for fiscal year 2023/24 are within the statutory requirements.

Certificates of Participation (COPs) A common form of lease-purchase financing, Certificates of Participation are lease-purchase agreements that are divided into fractions and sold to multiple investors, similar to stocks, usually in \$5,000 denominations. COPs are tax-exempt or taxable agreements that fund capital improvement projects. The underlying project assets serve as collateral for investors. Pima

County finances a variety of acquisitions and improvement projects using COPs including: the design and construction of the new office for the Medical Examiner; the construction of the San Xavier District Substation for the Sheriff's Department; renovations and improvements to several downtown buildings and the new computer system.

Repayment terms for COPs may be structured over a term of up to fifteen years. Payments for principal and interest on certificates of participation are made with funds transferred from County departments that benefit from the specific assets acquired. Examples include General Fund, Stadium District, Transportation, Capital Projects etc.

Pledged Revenue Obligations A common form of debt financing, Pledged Revenue Obligations are secured and paid from a portion of the unrestricted Excise Revenues, State Shared Sales Tax Revenues, Vehicle License Tax Revenues and Payments in Lieu of Taxes. Taxable Pledged Revenue Obligations were issued to address the unfunded pension liability within the Public Safety and Corrections Officer Pension Plans.

The Adopted Budget further provides for an additional issue of up to \$55,000,000 in Sewer Revenue Obligations for required improvements to the County's wastewater reclamation system in fiscal year 2023/24.

Special District Bonds Pima County is authorized to create several different types of special taxing districts, each bound by separate statutory provisions. Special districts so created are:

Regional Flood Control District The Regional Flood Control District is coterminous with Pima County and can issue debt when voters authorize the district to levy a tax on the secondary valuation of real property. The authorization must specify the purpose for which the proceeds will be used and a maximum amount. Payments for principal and interest on general obligation bonds of the Regional Flood Control District are made from the Debt Service Fund, with property tax revenues transferred from the district. Regional Flood Control District general obligation debt may not exceed five percent of the value of the district's taxable property as of the latest assessment. Currently, no Regional Flood Control debt is outstanding.

Pima County Library District The Pima County Library District is coterminous with Pima County and can issue debt when voters authorize the District to levy a tax on the secondary valuation of real and personal property. The authorization must specify the purpose for which the proceeds will be used and a maximum amount. To date, the Pima County Library District has issued no debt.

Stadium District The Pima County Stadium District is coterminous with Pima County and can issue debt upon authorization of the Board of Directors to pledge District revenues to retire the debt. The baseball stadium was financed with proceeds of the sale of the Pima County Adult Detention Facility to First Trust of Arizona, National Association for \$34,500,000 on February 1, 1997. Money for the bank's purchase of the Adult Detention Facility came from the County's issuance of \$35,660,000 principal amount of Certificates of Participation. Also on February 1, 1997, the County entered into a Capital Lease of the Adult Detention Facilities with First Trust for \$35,660,000 for a 15 year term. On September 1, 1999, Pima County amended this lease-purchase agreement for the Adult Detention Facility. In 2013, these Certificates were refunded with a new issue, Series 2013B which has been paid off.

Improvement Districts The Board of Supervisors may create specific improvement districts upon petition of property owners proposing the district. Each district is created to finance improvements that benefit all properties in the district. Improvement district loans may be approved to finance the improvements and property owners assessed their portion of the debt over a period of years. Pima County generally issues these loans for no more than a ten-year period. There is currently no improvement district debt outstanding.

Community Facilities Districts The Board of Supervisors formed the Rocking K Community Facilities District and the Wildflower Community Facilities District to finance public infrastructure within each district that will be conveyed to the County. The voters within the Rocking K District authorized a tax levy on the secondary valuation of their real and personal property to pay for up to \$46,500,000 in General Obligation bonds to finance the public infrastructure. To date the Rocking K Community Facilities District has issued \$1,808,000 in bonds. The voters within the Wildflower District authorized a tax levy on the secondary valuation of their real and personal property to pay for up to \$40,000,000 in General Obligation bonds to finance the public infrastructure. To date the Wildflower Community Facilities District has not issued bonds.

Other Districts There are many other special taxing or assessment districts throughout the County; however, Pima County has limited, or no, involvement with their operations or their specific debt programs. These districts include, but are not limited to: fire districts and irrigation districts.

Public Authorities Certain public authorities can be created by Pima County but are considered separate and autonomous from the County. Due to the autonomy of such authorities, any debt issued by the authorities is not considered debt of the County. An authority so created by Pima County is the Industrial Development Authority (IDA). The IDA has issued a wide variety and substantial number of bonds and notes for the purpose of economic development. The County considers the debt issued by the IDA no commitment debt.

Lease Purchase Contracts As a practical matter, a lease purchase contract is a financing mechanism with all the characteristics of debt. The payment of principal and interest is subject to annual appropriation out of operating monies and cannot utilize the secondary property tax. Authorization to enter into a lease purchase contract is based on the County's own policies and procedures on entering into contracts.

Loans Payable Several federal and state agencies are authorized to provide below-market rate loans to government jurisdictions to assist in developing infrastructure that is required to comply with federal laws, or to provide bridge loans until other funds become available. Pima County has entered into several loan agreements to date with the state Water Infrastructure Finance Authority (WIFA). The Regional Wastewater Reclamation Enterprise Fund has entered into these loan agreements to provide funds for the defeasance of prior sewer revenue bonds and the construction and improvement of wastewater treatment facilities. Currently there are no WIFA loans outstanding.

Notes Payable It is the current practice of Pima County to facilitate the purchase of land parcels used in the construction of capital projects by issuing notes to landowners, thereby reducing the need for third-party financing. Issued notes have been of relatively short duration (usually less than three years) and cannot exceed five years per Arizona Revised Statute § 11-251(45). Currently there are no outstanding notes payable to landowners.

CHAPTER 3.06

BONDING DISCLOSURE, ACCOUNTABILITY AND IMPLEMENTATION

Sections:

3.06.010 Intent.

3.06.020 Bond implementation plan.

3.06.030 Advance publication of bond implementation plan.

3.06.040 Pima County bond advisory committee: Capital planning, program and implementation review.

3.06.050 Conservation acquisition commission.

3.06.060 Monitoring and reporting on sold bonds.

3.06.070 Substantial modification of an adopted bond implementation plan.

3.06.080 Coordination with other capital planning of the county and region, and applicability to county bond projects implemented by other agencies.

3.06.090 Design, construction, and equipping of county bond projects by other agencies.

3.06.010 Intent.

The board of supervisors is authorized by Arizona Revised Statutes § 35-452 to call special elections for the purpose of seeking voter authorization to incur bonded indebtedness. The board of supervisors desires to provide voters with complete information on projects, along with their estimated costs, that will be constructed from proceeds of bonded indebtedness, as well as provide voters, to the maximum extent practicable, firm assurances that these projects will be constructed within the estimated costs and time tables established by the board of supervisors. Because it is not practicable to list on a ballot question all of the projects and estimated costs that would be constructed from the sale of authorized bonded indebtedness, the board of supervisors establishes this chapter setting forth requirements for presenting general obligation and revenue bond packages to the electorate for approval and for monitoring utilization of the proceeds from authorized bonds.

(Ord. 2015-26 § 1 (part), 2015: Ord. 1997-25 § 1 (part), 1997)

3.06.020 Bond implementation plan.

Prior to the start of early voting for a special election called by the board of supervisors pursuant to A.R.S. § 35-452, the board of supervisors shall adopt by ordinance a "bond implementation plan," which shall be adopted for each bond election and question ordered by the board of supervisors pursuant to A.R.S. § 35-452. The title of the ordinance shall contain the date of the special bond election. After adoption, the ordinance shall govern the development or construction of all listed projects, including the approximate project cost and the proposed construction schedule, unless the ordinance is amended pursuant to Section 3.06.070. The ordinance shall contain the following information:

- A. A complete list of all projects to be constructed or acquired by proceeds from the sale of authorized bonds. The project list shall identify each project by name and location and provide a short narrative project description.
 - 1. For capital construction projects, the following information shall also be provided for each project:

- a. A project scope of work containing a description of the facility to be constructed, including the size or capacity and whether construction is for a new facility or an expansion, rehabilitation or reconstruction of an existing facility, and whether the project is phased and if so which phases are being funded.
 - b. The purpose and specific benefits to be achieved by construction of the project.
 - c. A project schedule by major task (i.e. land acquisition, planning/design, construction), as well as the implementation periods projected for starting and completing the project. Implementation periods are blocks of two fiscal years each.
 - d. The agency responsible for future operations and maintenance of the facility, and the estimated future operating and maintenance costs and source of funding for those costs if the implementing agency is a governmental entity.
 - e. The agency responsible for managing project design and construction.
2. For each land acquisition project related to open space, trails or historic/cultural preservation, the following information shall be provided:
- a. An estimate of the number of acres to be acquired.
 - b. The desirable location of the property by section, township, and range, assessor parcel number, or reference to a map that is readily accessible to the public.
 - c. The benefits to be achieved by the acquisition.
 - d. The estimated future management and security costs, and identification of the management agency if other than the county.
- B. The total estimated cost of each project or acquisition, total estimated costs by major task, a discussion of how estimated costs were derived, and analysis of the potential for actual costs to increase or decrease from estimated costs.
- C. The total estimated amount and source (federal or state aid, local governments, other county revenues, private sources) of any other revenues that may be obtained for the project or revenues that are required as cost sharing from other governmental entities or private parties, including an assessment of the certainty or uncertainty that other sources will be secured and options that would be available if the other sources are not secured.
- D. A detailed strategy for managing the sale of bonds, including discussion of the factors upon which the county will base decisions on the timing, size, and terms of bond sales.
- E. For general obligation bonds, discussion of commitments to manage the sale of bonds within limits on secondary property tax rates and analysis of how approval and sale of general obligation bonds could impact actual property taxes paid for debt service.
- F. For revenue bonds, a discussion of sources of revenues that will be used to service bond debt and whether fees will be raised, and by how much, if revenue bonds are approved and sold.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.030 Advance publication of bond implementation plan.

A bond implementation plan adopted pursuant to this chapter shall be published at least once in a newspaper of general circulation in the county prior to the start of early voting for the special bond election. The publication shall set forth the ordinance containing the bond implementation plan adopted by the board of supervisors. Upon adoption, the board of supervisors shall also publish the bond implementation plan on the county's web site prior to the start of early voting for the special bond election.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.040 Pima County bond advisory committee: Capital planning, program and implementation review.

- A. The bond advisory committee shall have a total of twenty-five members, appointed as follows:
1. Fifteen members, three appointed by each member of the board of supervisors;
 2. Five members, one appointed by each of the incorporated cities and towns within the county (if additional cities or towns are incorporated, the number of committee members will be increased as necessary to permit each incorporated city or town to have a representative);
 3. Two members, one appointed by the Tohono O'odham Nation and one appointed by the Pascua Yaqui Tribe; and
 4. Three members appointed by the county administrator.
- B. The Pima County bond advisory committee members shall be appointed to a term of six years. Upon resignation of any member, the appointing authority shall appoint another member to begin a new six-year term.
- C. The committee will meet as often as it deems necessary but in any event no less frequently than semi-annually.
- D. Under direction of the county administrator, county staff shall prepare progress reports and otherwise brief the committee on the status of implementation of the bond implementation plan, with special attention paid to major issues impacting implementation of the bond improvement plan.
- E. The committee shall review and make recommendations to the board of supervisors on all proposed amendments to the bond implementation plan.
- F. The committee shall review and approve the semiannual progress reports on the bond implementation plan prior to it being transmitted to the board of supervisors and published, as required by Section 3.06.060.
- G. The committee shall make recommendations to the board of supervisors about the amount of bond funding and projects to be included in bond implementation plans for future bond elections.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.050 Conservation acquisition commission.

- A. The board of supervisors hereby establishes the conservation acquisition commission.
- B. The conservation acquisition commission shall have a total of eleven members, appointed as follows:
 - 1. Five members, one appointed by each member of the board of supervisors;
 - 2. Two members appointed by land conservation organizations active in Pima County;
 - 3. One member appointed from the Pima County natural resources, parks and recreation commission;
 - 4. One member appointed by the local board of realtors;
 - 5. One member appointed by the ranching community; and
 - 6. One member appointed by the county administrator.
- C. Appointments to the commission are for a term of eight years. Upon the resignation of any member, the appointing authority shall appoint another member to begin a new eight-year term.
- D. The duties and responsibilities of the commission are as follows:
 - 1. Oversee and monitor all open space bond acquisitions placed before the board of supervisors for consideration including, but not limited to, acquisitions funded by general obligation bonds.
 - 2. Make recommendations to the board of supervisors and the Pima County bond advisory committee for priorities in the scheduling of open space acquisitions and periodic assessment and change in priorities as necessary.
 - 3. Make recommendations to the board of supervisors and the Pima County bond advisory committee on any aspects of open space land management, including management of lands acquired for open space.
 - 4. Make recommendations to the county administrator, and the Pima County bond advisory committee on any aspect relating to internal county management of the open space acquisition process.
 - 5. Make recommendations to the Pima County bond advisory committee on the amount of bond funding and location of open space property to include in bond implementation plans for future bond elections.
- E. The commission will meet as often as it deems necessary but in any event no less frequently than semi-annually.
- F. Under direction of the county administrator, county staff shall prepare progress reports and otherwise brief the commission on the status of implementation of the conservation bond program component of the bond implementation plan, with special attention paid to major issues impacting implementation of the conservation bond program.
- G. The commission shall review and make recommendations to the board of supervisors on all potential amendments to conservation bond program components of the bond implementation plan.

- H. The commission shall review and approve the semiannual progress reports on the conservation bond program component of the bond implementation plan prior to it being transmitted to the Pima County bond advisory committee as required by Section 3.06.040.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.060 Monitoring and reporting on sold bonds.

The county administrator shall prepare semiannual reports on the progress of the bond implementation plan implementation which shall be transmitted to the board of supervisors for review. Semiannual progress reports shall also be posted on the county's web site. Progress reports shall be prepared and transmitted by the county administrator until a bond implementation plan is determined by the board of supervisors to have been completed. Each progress report shall contain the following information on the status of every project or program contained in the plan:

- A. The project implementation schedule status, including design, construction, acquisition, and completion.
- B. Any estimated substantial variances from the project cost and revenue sources in the adopted bond implementation plan.
- C. Any major issues that may affect implementation of the bond implementation plan.
- D. Plans and options for addressing substantial modifications in costs or revenue sources or other major issues, including the potential need for substantial modifications in the bond implementation plan as provided for in Section 3.06.070.
- E. A fiscal status report, including discussion of bond sales completed and projected; interest rates and terms of completed sales; interest rates received on deposits of bond proceeds; updated projections on conditions in municipal bond markets; current debt service schedules and updated projections of secondary property tax rates for debt service; updated projections of secondary property tax rates with projected future sales of bonds; and analysis and projection of fiscal impacts of completed and projected sales of revenue bonds.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.070 Substantial modification of an adopted bond implementation plan.

- A. A substantial modification in the implementation of an adopted bond implementation plan shall not be made except as provided in this section.
- B. For purposes of this section, "substantial modification" means any of the following:
 - 1. An increase or decrease in total actual project costs by twenty-five percent or more.
 - 2. An increase or decrease in actual bond costs by twenty-five percent or more.
 - 3. An increase or decrease in actual other revenues by twenty-five percent or more; for projects with other revenues estimated at zero, a substantial modification shall be defined as an increase in "other" (non-bond) revenues of one hundred thousand dollars or more.

4. A delay in a project construction or implementation schedule of twelve months or more.
 5. A delay in the scheduled years of sale of bonds of twenty-four months or more caused by changes in municipal bond market conditions or county financial conditions and necessary to maintain commitments to capping the secondary property tax rate for debt service.
 6. Any project that is not constructed.
 7. Any project that is added to those to be constructed.
 8. Any increase or decrease in the project scope that alters the disclosed project benefits.
 9. If some but not all proposed bond questions are approved at the special election, the board of supervisors will make any changes to the projects for the approved questions that are necessary because of the failure of another question, and these will be considered "substantial modifications."
- C. Cost estimates may vary, up or down, as a project proceeds through planning, design, procurement, contract award, and construction, or through appraisals and negotiations for conservation acquisitions. Variations in cost estimates do not constitute "substantial modifications." "Substantial modifications" relating only to cash amounts may occur pursuant to official action by the board of supervisors, in open session, that establish actual costs through awards of construction contracts, contract amendments or change orders, or approval of a contract for acquisition. Such board actions shall be accompanied by notice that the action will require a bond ordinance amendment.
- D. Any substantial modification in the implementation of an adopted bond implementation plan requires a specific amendment to the ordinance that adopted the plan. The ordinance amendment must be enacted by the board of supervisors at a public hearing for which at least fifteen days' prior notice was published in a newspaper of general circulation in the county.
1. Bond ordinance amendments shall be scheduled to coincide with transmittal of the semiannual bond progress reports as required by Section 3.06.060.
 2. Recommendations for bond ordinance amendments shall be reviewed by the Pima County bond advisory committee, as required by Section 3.06.040, and for conservation acquisitions by the conservation acquisition commission, as required by Section 3.06.050.
 3. Substantial modifications of costs, bond funding, or other funding ordinance amendments may be scheduled for the next regular transmission of the semiannual bond progress report, provided the modifications were previously approved by the board of supervisors.
 4. All other substantial modifications require amendment of the bond ordinance prior to the substantial modification.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.080 Coordination with other capital planning of the county and region, and applicability to county bond projects implemented by other agencies.

A bond implementation plan shall be integrated into a five year capital improvement plan to be adopted at the time the annual budget of the county is adopted. The county five-year capital improvement program shall be reported to the Metropolitan Planning Organization for all necessary coordination and integration into a regional capital plan. Any project contained within a bond implementation plan that is being implemented by a political subdivision other than the county, or by a nonprofit community partner (each an "agency"), shall conform with the requirements of this chapter. Specific program or project oversight for the purposes of conforming with this chapter shall remain with the county.

(Ord. 2015-26 § 1 (part), 2015; Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

3.06.090 Design, construction, and equipping of county bond projects by other agencies.

- A. Pursuant to Pima County Code Section 3.06.080, bond projects authorized by the board of supervisors in a bond implementation plan for a special bond election to be designed, constructed, or equipped by another agency using county general obligation bonds to fund a project in whole or part shall be funded by the county only pursuant to a binding contract or intergovernmental agreement executed between Pima County and the implementing agency. Each such project shall be authorized and implemented with a separate agreement. Neither this code, nor the inclusion of a project in the bond implementation plan gives an agency any contractual rights with respect to a project until a binding agreement is duly approved and executed. The agreement shall authorize the implementing agency to design, construct, or equip the project, subject to compliance with the terms and mutual responsibilities of the parties agreed upon in the agreement. Each agency with an interest in one or more projects in the bond implementation plan is expected to designate an individual to liaison with the county with respect to bond program implementation to facilitate the development of project-specific agreements and other aspects of overall program implementation.
- B. Unless waived by the board of supervisors as being in the best interests of the county and warranted by the circumstances of the bond funded project at issue, the agreement shall include, but not be limited to, provisions establishing the following:
1. That the implementing agency shall operate and maintain the improvements constructed by county bond funds for a period of not less than twenty-five years.
 2. That the implementing agency shall sufficiently fund operations and maintenance of the facility, and identify the estimated amount and source of funding for operations and maintenance of the facility.
 3. That the implementing agency and the county will conduct regular performance audits to determine if facilities built, operated and maintained by the implementing agency are being maintained in good working order and are being used for the appropriate purposes; and that the county may suspend the allocation of county bond funding for other not-yet-built projects if the performance audit results in a finding of unsatisfactory and facilities are not returned to good working order within one hundred twenty days.
 4. That the implementing agency shall not charge a fee for use of the constructed improvement that is more than a fee charged by the county for a similar purpose.
 5. That the implementing agency agrees to insure the improvements constructed with county bond funds and will replace them if they are damaged or destroyed.
 6. That the implementing agency agrees to make the improvements available to all residents of

Pima County without restriction or preference to jurisdiction of residence.

7. That the implementing agency agrees to comply with all provisions of Chapter 3.06 (Bonding Disclosure, Accountability, and Implementation) of the Pima County Code and will provide all reports to the county in a format and schedule agreed upon by the parties.
8. That the county will only transfer county general obligation bond proceeds to the implementing agency upon request from the implementing agency, with full documentation.
9. That the implementing agency agrees to a provision requiring compliance with federal arbitrage regulations.
10. That the implementing agency, by action of its governing body at a public hearing, shall notify the county of events that would require an amendment of the bond implementation plan ordinance and formally request the board of supervisors to hold a public hearing on the necessary ordinance amendment.
11. The maximum amount of county bond funds allocated to the specific project, and what entity will own improvements as they are constructed.
12. That the implementing agency will pay for any and all project costs in excess of the allocated county bond funds.

(Ord. 2015-26 § 1 (part), 2015: Ord. 2004-16 § 1 (part), 2004; Ord. 1997-25 § 1 (part), 1997)

LONG TERM DEBT

General Obligation Bonds

Payment Source

Payments for principal and interest on general obligation bonds are made from property tax revenues of the Debt Service Fund.

Debt Service Requirements

The debt service requirements on general obligation bonds are summarized as follows:

	PRINCIPAL	INTEREST	TOTAL
2024	20,215,000	2,448,182	22,663,182
2025	13,630,000	1,692,980	15,322,980
2026	14,160,000	1,164,281	15,324,281
2027	9,910,000	609,419	10,519,419
2028	5,905,000	255,569	6,160,569
2029	985,000	29,550	1,014,550
TOTALS	\$64,805,000	\$6,199,981	\$71,004,981

Legal Debt Margin

Under the Arizona Constitution, general obligation debt may not exceed six percent of the value of the County's taxable property as of the latest assessment. However, with voter approval, debt may be incurred up to 15 percent of the value of taxable property. All Pima County general obligation debt obtained 15 percent margin voter approval. Legal debt margin projected at June 30, 2024 is as follows:

15% Limitation	
Full Cash Net Assessed Valuation	13,137,116,526
Debt Limit	1,970,567,479
General Obligation Bonds Outstanding	(64,805,000)
Assets Available for Principal	2,336,933
Debt Applicable to Limit	(62,468,067)
Legal Debt Margin	1,908,099,412

Legal Debt Margin Percentage:

General Obligation Bonds Outstanding	\$ 64,805,000 = 0.49%
Secondary Net Assessed Valuation	\$ 13,137,116,526

LONG TERM DEBT

Transportation Bonds

Payment Source

Payments for principal and interest on transportation bonds are made from Highway User Revenue Funds.

Debt Service Requirements

The debt service requirements on transportation bonds are summarized as follows:

	PRINCIPAL	INTEREST	TOTAL
2024	9,280,000	2,012,206	11,292,206
2025	6,505,000	1,741,732	8,246,732
2026	6,730,000	1,515,581	8,245,581
2027	6,955,000	1,292,819	8,247,819
2028	5,580,000	1,062,056	6,642,056
2029	4,265,000	869,450	5,134,450
2030	4,410,000	720,500	5,130,500
2031	4,565,000	566,000	5,131,000
2032	4,730,000	405,500	5,135,500
2033	4,895,000	238,550	5,133,550
2034	1,615,000	65,200	1,680,200
2035	1,645,000	32,900	1,677,900
TOTALS	\$61,175,000	\$10,522,494	\$71,697,494

Legal Debt Margin

Arizona Revised Statute § 11-378 presently requires that in order for the County to issue bonds payable from Street and Highway Revenues, the County must have received Street and Highway Revenues in the year preceding the issuance of the additional bonds in an amount equal to at least one and one-half times the highest annual principal and interest requirements thereafter to come due on all such bonds to be outstanding following the issuance of the additional bonds, provided that if the Street and Highway Revenues received in the preceding year do not equal at least two times the highest annual principal and interest requirements, the proposed bonds must bear a rating at the time of issuance of "A" or better by at least one nationally recognized credit rating service, taking into account any credit enhancement facility in effect with respect to such bonds.

	PRIOR FISCAL YEAR HURF REVENUE	HIGHEST FUTURE DEBT SERVICE PAYMENT
Series 2016	\$56,005,745	\$18,699,655
Series 2017	\$59,442,500	\$19,337,207
Series 2018	\$59,442,500	\$18,585,973
Series 2019	\$61,552,200	\$18,174,156
Series 2020	\$64,811,988	\$16,684,223

LONG TERM DEBT

Certificates of Participation

Payment Source

Payments for principal and interest on certificates of participation are made from funds transferred from the General Fund, Parking Garages, Stadium District, Transportation and Capital Projects.

Debt Service Requirements

The debt service requirements on certificates of participation are summarized as follows:

	PRINCIPAL	INTEREST	TOTAL
2024	33,065,000	8,693,955	41,758,955
2025	38,740,000	7,724,742	46,464,742
2026	39,410,000	6,571,721	45,981,721
2027	34,805,000	5,298,883	40,103,883
2028	35,195,000	3,696,437	38,891,437
2029	11,525,000	2,497,563	14,022,563
2030	6,970,000	2,049,541	9,019,541
2031	7,315,000	1,705,449	9,020,449
2032	6,340,000	1,370,250	7,710,250
2033	6,665,000	1,045,125	7,710,125
2034	7,005,000	703,375	7,708,375
2035	3,830,000	432,500	4,262,500
2036	4,030,000	236,000	4,266,000
2037	2,705,000	67,625	2,772,625
TOTALS	\$237,600,000	\$42,093,166	\$279,693,166

LONG TERM DEBT

Pledged Revenue Obligations

Payment Source

Payments for principal and interest on pledged revenue obligations are made from a portion of the General Fund excise revenues, state shared sales tax revenues, vehicle license tax revenues and payments in lieu of taxes.

Debt Service Requirements

The debt service requirements on pledged revenue obligations are summarized as follows:

	PRINCIPAL	INTEREST	TOTAL
2024	20,870,000	5,087,641	25,957,641
2025	22,540,000	4,979,116	27,519,116
2026	23,190,000	4,776,256	27,966,256
2027	24,065,000	4,514,208	28,579,208
2028	24,340,000	4,172,968	28,512,968
2029	24,040,000	3,786,448	27,826,448
2030	23,585,000	3,362,382	26,947,382
2031	23,260,000	2,906,249	26,166,249
2032	22,650,000	2,433,140	25,083,140
2033	21,690,000	1,936,200	23,626,200
2034	20,900,000	1,445,138	22,345,138
2035	19,860,000	957,332	20,817,332
2036	19,010,000	477,912	19,487,912
TOTALS	\$290,000,000	\$40,834,990	\$330,834,990

Summary of Debt Service Fund Expenditures

Long Term Debt:

General Obligation Bonds (GOB)	\$22,663,182
Transportation Revenue Bonds	11,292,206
Certificates of Participation*	42,758,957
Pledged Revenue Obligations	25,957,641
Total Long Term Debt	\$102,671,986
 Fiscal and Other Charges*	 363,335
Total Budgeted Debt Service Expenditures	\$103,035,321

*The budget includes planned issues in 2023/2024 for Certificates of Participation and for Fiscal and Other Charges.

LONG TERM DEBT
Sewer Revenue Obligations

Payment Source

Payments for principal and interest on sewer revenue obligations are made from user charges received in the Regional Wastewater Reclamation Enterprise Fund.

Debt Service Requirements

The debt service requirements on sewer revenue obligations are summarized as follows:

	PRINCIPAL	INTEREST	TOTAL
2024	58,685,000	16,305,097	74,990,097
2025	70,175,000	13,620,504	83,795,504
2026	57,750,000	10,365,844	68,115,844
2027	42,565,000	7,736,679	50,301,679
2028	30,595,000	5,871,194	36,466,194
2029	27,855,000	4,608,567	32,463,567
2030	28,835,000	3,487,594	32,322,594
2031	29,860,000	2,322,164	32,182,164
2032	11,145,000	1,110,250	12,255,250
2033	11,060,000	553,000	11,613,000
TOTALS	\$368,525,000	\$65,980,893	\$434,505,893

Legal Debt Margin

There is no legal debt margin for sewer revenue obligations.

VALUATION OF PROPERTY FOR TAXING PURPOSES IN ARIZONA

The largest revenue source for Pima County is property taxes. Property taxes are paid in accordance with the value of real and personal property. A number of County functions are funded by property taxes. The *primary property tax* supports the General Fund, which finances the continuing maintenance and operation of the County. The *secondary property tax* is used to pay debt service for capital expenditures, special County taxing districts, and some “budget override” amounts approved by voters. Beginning in 2015, *primary* and *secondary property taxes* are both based on the *taxable net assessed value* of the property. For locally assessed real property and mobile homes, the *taxable net assessed value* is based on the property’s *limited value*. For centrally assessed real property and personal property excluding mobile homes, the *taxable net assessed value* is based on the property’s *full cash value*. The *taxable net assessed value* is set by multiplying the applicable *limited value* or *full cash value* of the property by an *assessment ratio* based on the property’s use classification and then subtracting any constitutionally defined *exemptions*.

All property in the County has a *full cash value* and a *limited value*. The *full cash value*¹ of each property is set by the County Assessor or the Arizona Department of Revenue in accordance with standards and procedures established by the Arizona Legislature and Arizona Department of Revenue. The values of railroads, mines, utilities, and some types of personal property are determined by the Arizona Department of Revenue. The “market standard” is used by Arizona for the establishment of the *full cash value* of a property. In other words, the value of a property must come close to the selling price of a similar property which has been sold in an arms length transaction without stress or duress on the part of the seller or buyer. It takes about two years for market values to be reflected in the *full cash value*.

The *limited value*² each year for most real property is at most 5 percent greater than the previous year’s *limited value*. The *limited value* of a property cannot exceed its *full cash value*, however. For personal property and certain centrally assessed property, such as mines and utilities, the *limited value* is set to the *full cash value*.

The *assessment ratios*³ are defined by the Arizona Legislature. They are assigned to a property in accordance with its use. There are nine basic classes of property, with each class having its own *assessment ratio*. The same *assessment ratio* is applied to the *full cash value* and *limited value* to determine a property’s *assessed value*, both *full cash*⁴ and *limited*⁵.

The Arizona Constitution stipulates that certain types of property will not be fully taxed or will not be taxed at all. Properties owned by government or nonprofit organizations are not taxed, as long as they are not used in commerce. Widows, widowers, people with total and permanent disabilities and veterans with disabilities are given exemptions that reduce the assessed value of the property by a certain amount determined annually by the Arizona Department of Revenue.

The Assessor identifies the amount of property that is exempt. The largest amount of exempt property in the County is vacant land which is owned by state and federal agencies. Although these agencies do not pay property taxes, some agencies do pay “in lieu” taxes to compensate jurisdictions for minimal services provided to the property.

For FY 2023/24, the *taxable net assessed value* for the County’s *primary property tax* and *secondary property tax* is 5.08% greater than last year’s *taxable net assessed value*.

Endnotes

¹ See Full Cash Value By Class: 2019-2023.

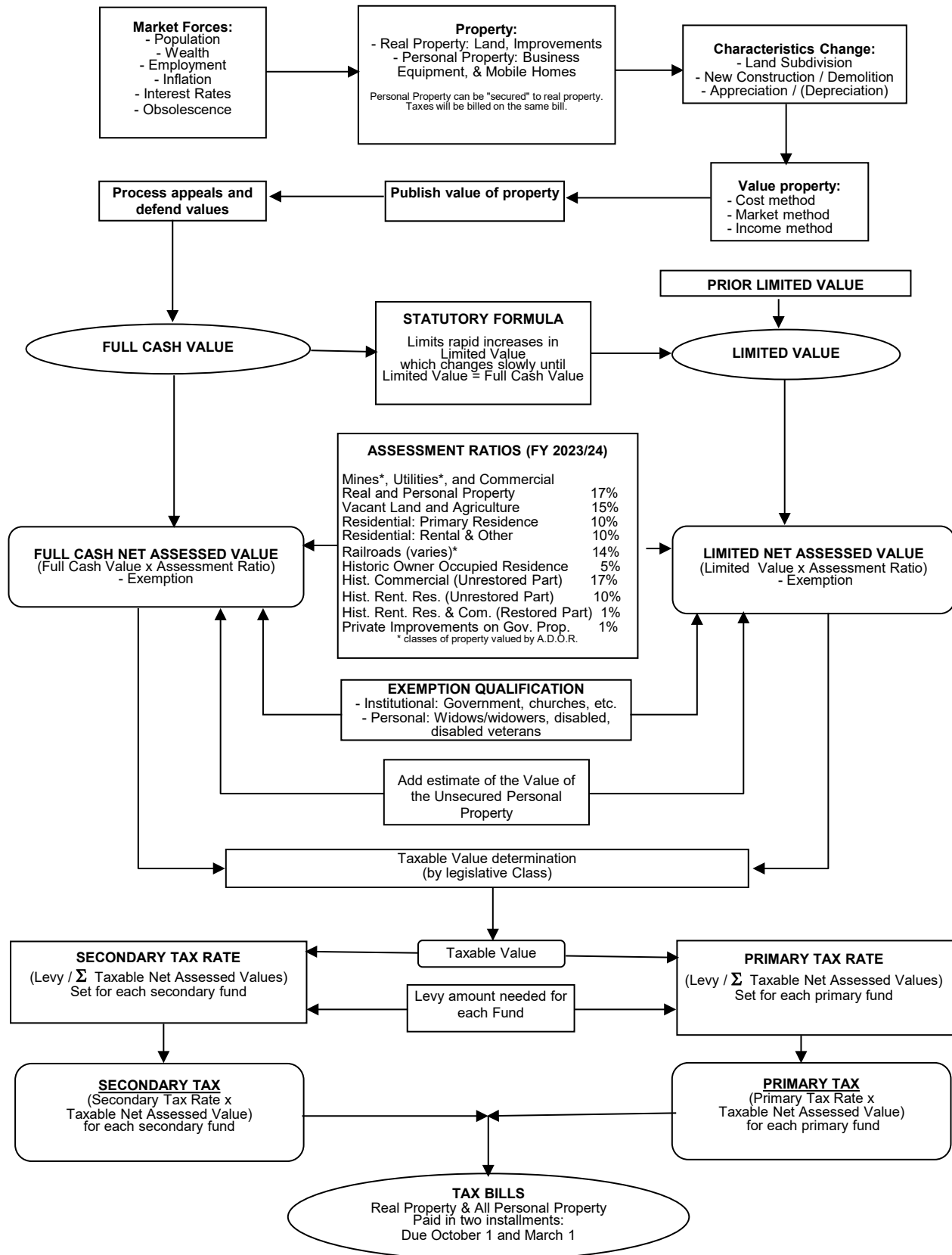
² See Limited Value By Class: 2019-2023.

³ See Assessment Ratios By Class: 2019-2023.

⁴ See Full Cash Net Assessed Value By Class: 2019-2023.

⁵ See Full Cash Net Assessed Value By Class: 2019-2023.

COMPONENTS OF ARIZONA'S PROPERTY TAX SYSTEM



FULL CASH VALUE BY CLASS FOR TAX YEARS 2019-2023

Legislative Class	2019		2020		2021		2022		2023	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
1. Commercial	\$16,835,865,928	17.66%	\$17,519,430,447	17.34%	\$18,711,542,920	17.59%	\$19,700,455,238	17.59%	\$20,986,326,689	16.05%
2. Vacant Land / Agricultural	10,587,440,993	11.11%	10,740,914,999	10.63%	10,853,373,673	10.20%	10,988,118,236	9.81%	11,657,349,982	8.91%
3. Residential Owner Occupied	47,117,970,438	49.45%	49,537,146,523	49.04%	51,468,313,739	48.36%	54,118,272,907	48.32%	65,718,032,826	50.25%
4. Residential Other	19,477,106,732	20.44%	21,908,719,697	21.69%	23,971,993,468	22.52%	25,628,599,524	22.89%	30,729,627,758	23.50%
5. Railroads	98,113,827	0.10%	93,138,383	0.09%	111,826,485	0.11%	121,462,163	0.11%	91,620,655	0.07%
6. Historic Owner Occupied / Foreign Trade Zones / Environmental Tech.	1,160,178,836	1.22%	1,200,108,648	1.19%	1,271,875,671	1.20%	1,414,002,740	1.26%	1,579,243,852	1.21%
7. Historic Commercial	2,670,600	0.00%	2,868,912	0.01%	2,880,601	0.01%	2,802,140	0.01%	3,234,877	0.00%
8. Historic Residential Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9. Improvements on Government Property	14,348,533	0.02%	14,031,393	0.01%	14,118,691	0.01%	14,610,219	0.01%	10,286,716	0.01%
Total Valuation	\$95,293,695,887		\$101,016,359,002		\$106,405,925,248		\$111,988,323,167		\$130,775,723,355	
Change From Previous Year	7.04%		6.01%		5.34%		5.25%		16.78%	

Source: Pima County Clerk of the Board of Supervisors "Abstract of Values by Legislative Class" as of February of each year.

LIMITED VALUE BY CLASS FOR TAX YEARS 2019-2023

Legislative Class	2019		2020		2021		2022		2023	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
1. Commercial	\$15,501,838,430	17.93%	\$15,895,372,213	17.53%	\$17,056,567,940	17.84%	\$18,015,563,163	17.97%	\$19,093,406,227	17.99%
2. Vacant Land / Agricultural	9,705,293,219	11.23%	9,780,739,976	10.79%	9,830,659,914	10.28%	10,008,823,738	9.98%	10,286,075,037	9.69%
3. Residential Owner Occupied	43,462,068,984	50.28%	45,182,473,416	49.85%	47,414,454,028	49.60%	49,705,453,952	49.57%	53,157,080,960	50.07%
4. Residential Other	16,692,072,178	19.31%	18,687,891,480	20.61%	20,084,247,546	21.01%	21,227,246,509	21.17%	22,256,734,587	20.97%
5. Railroads	80,175,224	0.09%	74,422,170	0.08%	87,226,126	0.09%	93,663,476	0.09%	72,191,432	0.07%
6. Historic Owner Occupied / Foreign Trade Zones / Environmental Tech.	984,613,835	1.14%	1,019,673,687	1.12%	1,096,432,460	1.15%	1,190,388,058	1.19%	1,270,063,135	1.20%
7. Historic Commercial	1,915,525	0.00%	2,008,731	0.00%	2,108,319	0.01%	2,213,362	0.01%	2,547,977	0.00%
8. Historic Residential Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9. Improvements on Government Property	13,679,603	0.02%	13,571,963	0.02%	13,966,255	0.02%	14,443,772	0.02%	8,280,084	0.01%
Total Valuation	\$86,441,656,998		\$90,656,153,636		\$95,585,662,588		\$100,257,796,030		\$106,146,379,439	
Change From Previous Year	4.47%		4.88%		5.44%		4.89%		5.87%	

Source: Pima County Clerk of the Board of Supervisors "Abstract of Values by Legislative Class" as of February of each year.

Note: Values from Pima County Abstracts have been adjusted to the Net Assessed Values appearing in the Assessor's Levy Limit Calculation Worksheets.

ASSESSMENT RATIOS BY CLASS FOR TAX YEARS 2019-2023

Legislative Class	2019	2020	2021	2022	2023
1. Commercial	18.00%	18.00%	18.00%	17.50%	17.00%
2. Vacant Land / Agricultural	15.00%	15.00%	15.00%	15.00%	15.00%
3. Residential Owner Occupied	10.00%	10.00%	10.00%	10.00%	10.00%
4. Residential Other	10.00%	10.00%	10.00%	10.00%	10.00%
5. Railroads	15.00%	15.00%	15.00%	15.00%	14.00%
6. Historic Owner Occupied / Foreign Trade Zones / Environmental Tech.	5.00%	5.00%	5.00%	5.00%	5.00%
7. Historic Commercial*	1.00%	1.00%	1.00%	1.00%	1.00%
8. Historic Residential Other*	1.00%	1.00%	1.00%	1.00%	1.00%
9. Improvements on Government Property	1.00%	1.00%	1.00%	1.00%	1.00%
Weighted Average Assessment Ratio for Full Cash Value	11.91%	11.86%	11.86%	11.75%	11.51%
Weighted Average Assessment Ratio for Limited Value	11.94%	11.89%	11.89%	11.79%	11.69%

*The 1 percent assessment ratio applies to the value of recent renovations and improvements and applies for 10 years after the improvements are made. The remainder of the value is at the rate for the class as determined by the use of the property.

FULL CASH NET ASSESSED VALUE BY CLASS FOR TAX YEARS 2019-2023

Legislative Class	2019		2020		2021		2022		2023	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
1. Commercial	\$2,623,184,844	27.19%	\$2,726,470,562	26.66%	\$2,922,408,175	26.97%	\$3,006,366,050	26.47%	\$3,104,796,075	23.63%
2. Vacant Land / Agricultural	363,499,399	3.77%	365,345,375	3.57%	382,147,705	3.53%	380,901,769	3.35%	408,807,061	3.11%
3. Residential Owner Occupied	4,678,180,811	48.50%	4,920,372,999	48.11%	5,114,206,860	47.19%	5,378,040,589	47.36%	6,536,460,254	49.76%
4. Residential Other	1,907,985,477	19.78%	2,139,893,546	20.93%	2,336,863,609	21.57%	2,501,233,798	22.03%	2,995,130,806	22.80%
5. Railroads	14,717,074	0.15%	13,970,758	0.14%	16,773,975	0.15%	18,219,325	0.16%	12,826,891	0.10%
6. Historic Owner Occupied / Foreign Trade Zones / Environmental Tech.	57,672,854	0.60%	59,685,006	0.58%	63,283,403	0.58%	70,378,923	0.62%	78,607,235	0.60%
7. Historic Commercial	480,708	0.01%	516,404	0.01%	518,508	0.01%	374,873	0.01%	385,336	0.00%
8. Historic Residential Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9. Improvements on Government Property	143,487	0.00%	140,315	0.00%	141,185	0.00%	143,723	0.00%	102,868	0.00%
Total Valuation	\$9,645,864,654		\$10,226,394,965		\$10,836,343,420		\$11,355,659,050		\$13,137,116,526	
Change From Previous Year	6.82%		6.02%		5.96%		4.79%		15.69%	

Source: Pima County Clerk of the Board of Supervisors "Abstract of Values by Legislative Class" as of February of each year.

LIMITED NET ASSESSED VALUE BY CLASS FOR TAX YEARS 2019-2023

Legislative Class	2019		2020		2021		2022		2023	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
1. Commercial	\$2,408,207,481	27.59%	\$2,462,342,276	26.94%	\$2,650,189,120	27.33%	\$2,737,633,691	27.02%	\$2,812,752,706	26.42%
2. Vacant Land / Agricultural	311,735,199	3.57%	304,548,264	3.33%	309,970,634	3.20%	312,904,937	3.09%	312,228,229	2.93%
3. Residential Owner Occupied	4,313,021,475	49.40%	4,485,451,601	49.07%	4,709,284,478	48.57%	4,937,193,896	48.72%	5,281,034,171	49.60%
4. Residential Other	1,635,583,019	18.74%	1,825,742,374	19.98%	1,958,574,297	20.20%	2,071,190,803	20.44%	2,167,208,653	20.36%
5. Railroads	12,026,284	0.14%	11,163,329	0.12%	13,083,921	0.13%	14,049,526	0.14%	10,106,803	0.09%
6. Historic Owner Occupied / Foreign Trade Zones / Environmental Tech.	48,909,872	0.56%	50,680,761	0.56%	54,528,746	0.56%	59,210,213	0.58%	63,176,791	0.59%
7. Historic Commercial	344,795	0.00%	361,572	0.00%	379,497	0.01%	298,767	0.01%	303,457	0.01%
8. Historic Residential Other	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
9. Improvements on Government Property	136,798	0.00%	135,721	0.00%	139,661	0.00%	142,615	0.00%	82,800	0.00%
Total Valuation	\$8,729,964,923		\$9,140,425,898		\$9,696,150,354		\$10,132,624,448		\$10,646,893,610	
Change From Previous Year	4.75%		4.70%		6.08%		4.50%		5.08%	

Source: Pima County Clerk of the Board of Supervisors "Abstract of Values by Legislative Class" as of February of each year.

Note: Values from Pima County Abstracts have been adjusted to the Net Assessed Values appearing in the Assessor's Levy Limit Calculation Worksheets.

PROPERTY TAX LEVIES AND COLLECTIONS - 10 YEAR HISTORY

(in thousands)

Fiscal Year	Original Real Property Tax Levy	Tax Roll Corrections	Adjusted Levy	Collected through June 30th End of Tax Fiscal Year ⁽¹⁾		Collected through June 30, 2022 ⁽¹⁾	
				Amount	Percent of Original Levy	Amount	Percent of Adjusted Levy
2012-13	370,922		370,922	357,556	96.4%	369,401	99.6%
2013-14	368,313		368,313	355,338	96.5%	366,797	99.6%
2014-15	411,484		411,484	397,670	96.6%	410,213	99.7%
2015-16	433,549		433,549	418,716	96.6%	432,361	99.7%
2016-17	440,894		440,894	430,628	97.7%	439,481	99.7%
2017-18	464,383		464,383	453,822	97.7%	463,265	99.8%
2018-19	450,951		450,951	441,154	97.8%	444,508	98.6%
2019-20	469,537		469,537	458,509	97.7%	458,509	97.7%
2020-21	473,294		473,294	462,317	97.7%	462,317	97.7%
2021-22	488,742		488,742	475,664	97.3%	475,664	97.3%

Source: Pima County Annual Comprehensive Financial Report (ACFR), Fiscal Year Ending June 30, 2022, Exhibit D - 8.

⁽¹⁾ Amounts collected are on a cash basis rather than the modified accrual basis used in financial statements.

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - 10 YEAR HISTORY⁽¹⁾
(Per \$100 Net Assessed Value)

Fiscal Year	Pima County⁽²⁾	Regional Flood Control District⁽³⁾	County Free Library	State of Arizona	State Education Assistance	Junior College District	City of Tucson	City of South Tucson	Central AZ Water Conservation District⁽⁴⁾
2014/15	5.0251	0.3035	0.4353	0.0000	0.5089	1.3344	1.4606	0.2528	0.1400
2015/16	5.1344	0.3135	0.5153	0.0000	0.5054	1.3689	1.5960	0.2528	0.1400
2016/17	5.0364	0.3335	0.5153	0.0000	0.5010	1.3733	1.5982	0.2528	0.1400
2017/18	5.2055	0.3135	0.5053	0.0000	0.4875	1.3890	1.4342	0.2487	0.1400
2018/19	4.8037	0.3335	0.5153	0.0000	0.4741	1.3983	1.4819	0.2512	0.1400
2019/20	4.7326	0.3335	0.5353	0.0000	0.4566	1.3758	1.3810	0.2434	0.1400
2020/21	4.4836	0.3335	0.5353	0.0000	0.4426	1.3359	1.3573	0.2527	0.1400
2021/22	4.3658	0.3335	0.5353	0.0000	0.4263	1.2733	1.3123	0.2370	0.1400
2022/23	4.2348	0.3235	0.5453	0.0000	0.0000	1.2878	1.4292	0.2338	0.1400
2023/24	4.2678	0.3253	0.5493	0.0000	0.0000	1.2802	1.0501	0.2232	0.1400

⁽¹⁾ Some rates apply to limited areas or base measures.

⁽²⁾ Pima County property tax includes a Transportation Property Road Tax of \$0.2500 in FY 2017/18.

⁽³⁾ The Regional Flood Control District property tax applies to real property and not personal property.

⁽⁴⁾ Under the Central Arizona Water Conservation District is a Groundwater Replenishment District with a per Acre Foot Water Use Fee of \$615 in 2014/15, \$685 in 2015/16, \$706 in 2016/17, \$758 in 2017/18, \$717 in 2018/19, \$738 in 2019/20, \$746 in 2020/21, \$789 in 2021/22, \$785 in 2022/23 and \$794 in 2023/24. The District also levied an Annual Membership Dues Fee of \$9.87 per lot in 2014/15, \$13.21 per lot in 2015/16, \$16.89 per lot in 2016/17, \$23.58 per lot in 2017/18, \$24.54 per lot in 2018/19, \$31.04 per lot in 2019/20, \$29.24 per lot in 2020/21, \$29.07 per lot in 2021/22, \$35.73 per lot in 2022/23 and \$35.50 per lot in 2023/24.

**PIMA COUNTY POPULATION
CITIES & TOWNS AND
UNINCORPORATED AREAS: 2002 - 2022**

Year	Incorporated Towns & Cities		Unincorporated Pima County		Total Pima County	
	Population	Annual % Change	Population	Annual % Change	Population	Annual % Change
2002	563,953	--	317,576	--	881,530	--
2003	576,879	2.29%	320,959	1.07%	897,838	1.85%
2004	587,368	1.82%	326,643	1.77%	914,011	1.80%
2005	603,877	2.81%	336,127	2.90%	940,004	2.84%
2006	614,871	1.82%	344,603	2.52%	959,474	2.07%
2007	625,861	1.79%	351,397	1.97%	977,258	1.85%
2008	630,301	0.71%	353,731	0.66%	984,032	0.69%
2009	630,024	-0.04%	354,250	0.15%	984,274	0.02%
2010	627,849	-0.35%	353,319	-0.26%	981,168	-0.32%
2011	631,124	0.52%	354,957	0.46%	986,081	0.50%
2012	633,499	0.38%	356,881	0.54%	990,380	0.44%
2013	637,874	0.69%	358,172	0.36%	996,046	0.57%
2014	645,095	1.13%	362,067	1.09%	1,007,162	1.12%
2015	648,348	0.50%	361,023	-0.29%	1,009,371	0.22%
2016	651,449	0.48%	361,654	0.17%	1,013,103	0.37%
2017	662,242	1.66%	363,857	0.61%	1,026,099	1.28%
2018	672,154	1.50%	362,047	-0.50%	1,034,201	0.79%
2019	678,956	1.01%	365,719	1.01%	1,044,675	1.01%
2020	681,980	0.45%	363,609	-0.58%	1,045,589	0.09%
2021	689,648	1.12%	368,670	1.39%	1,058,318	1.22%
2022	700,463	1.57%	371,835	0.86%	1,072,298	1.32%

Note: Population estimates as of July 1 for the indicated year.

Source: Arizona Office of Economic Opportunity.

**POPULATION ESTIMATES & PROJECTIONS
PIMA COUNTY COMPARED WITH
ARIZONA, MARICOPA COUNTY AND OTHER COUNTIES
FOR YEARS 2008 - 2022, 2030, 2040, 2050 & 2060**

Year	Arizona	Pima County		Maricopa County		Other Counties	
	Population	Population	% of State	Population	% of State	Population	% of State
2008	6,368,649	984,032	15.45%	3,808,829	59.81%	1,575,788	24.74%
2009	6,389,081	984,274	15.41%	3,821,136	59.81%	1,583,671	24.78%
2010	6,401,569	981,168	15.33%	3,824,058	59.74%	1,596,343	24.93%
2011	6,438,178	986,081	15.32%	3,843,370	59.70%	1,608,727	24.98%
2012	6,498,569	990,380	15.24%	3,884,705	59.78%	1,623,484	24.98%
2013	6,581,054	996,046	15.14%	3,944,859	59.94%	1,640,149	24.92%
2014	6,667,241	1,007,162	15.11%	4,008,651	60.12%	1,651,428	24.77%
2015	6,758,251	1,009,371	14.93%	4,076,438	60.32%	1,672,442	24.75%
2016	6,835,518	1,013,103	14.82%	4,137,076	60.52%	1,685,339	24.66%
2017	6,965,897	1,026,099	14.73%	4,221,684	60.61%	1,718,114	24.66%
2018	7,076,199	1,034,201	14.62%	4,294,460	60.69%	1,747,538	24.69%
2019	7,189,020	1,044,675	14.53%	4,367,835	60.76%	1,776,510	24.71%
2020	7,176,401	1,045,589	14.57%	4,436,704	61.82%	1,694,108	23.61%
2021	7,285,370	1,058,318	14.53%	4,507,419	61.87%	1,719,633	23.60%
2022	7,409,189	1,072,298	14.47%	4,586,431	61.90%	1,750,460	23.63%
2030	8,313,800	1,129,400	13.58%	5,200,400	62.55%	1,984,000	23.86%
2040	9,206,900	1,195,100	12.98%	5,762,700	62.59%	2,249,100	24.43%
2050	9,961,300	1,249,800	12.55%	6,186,100	62.10%	2,525,400	25.35%
2060	10,662,300	1,305,200	12.24%	6,529,100	61.24%	2,828,000	26.52%

Note: Population estimates as of July 1 for the indicated year.

Source for July 1, 2008 to July 1, 2022 population estimates: Arizona Office of Economic Opportunity.

Source for July 1, 2030 to July 1, 2060 population projections: *Arizona State and County Population Projections: 2022-2060, Medium Series*, Arizona Office of Economic Opportunity.

PIMA COUNTY
POPULATION & EMPLOYMENT: 10-YEAR HISTORY

Year	Population as of July 1	Total Employment	Unemployment Rate	Mining & Logging	Construction	Manufacturing	Private Service Providers	Government
2013	996,046	430,789	6.8%	2,300	15,400	24,200	244,200	77,200
2014	1,007,162	437,713	6.0%	2,300	14,800	23,600	247,500	77,000
2015	1,009,371	442,099	5.5%	2,300	14,600	23,700	250,300	76,300
2016	1,013,103	447,695	5.0%	1,600	15,000	24,600	254,200	76,700
2017	1,026,099	443,046	4.6%	1,700	15,900	25,500	257,100	77,000
2018	1,034,201	449,635	4.4%	1,900	16,900	26,600	259,800	77,200
2019	1,044,675	460,541	4.5%	1,900	18,000	27,900	264,200	79,000
2020	1,045,589	444,630	7.6%	1,800	17,900	27,300	250,800	75,800
2021	1,058,318	458,436	5.1%	1,800	18,200	27,700	259,700	74,100
2022	1,072,298	471,177	3.8%	1,900	19,600	28,300	268,100	75,900

Sources: Calendar year employment and unemployment rate information from U.S. Department of Labor, Bureau of Labor Statistics.
Population estimates from Arizona Office of Economic Opportunity.
Data may be revised after initial publication from Bureau of Labor Statistics.