



FY2022/23 Year End Performance

September 5, 2023

Ellen Moulton

Review of Board Policies

- D 22.12 – General Fund Capital Improvement Fund Pay-As-You-Go Program
- D 22.13 – General Fund Impact of State Legislature Cost Shifts
- D 22.14 – General Fund – Fund Balance

Comparison of Adopted Budget to Period 14 Actuals

Fund Balance Summary	Adopted	June 2023 Period 14	Variance
Beginning General Fund Balance	\$ 137,789,053	173,206,858	\$ 35,417,805
Revenues			
General Fund Revenues	652,935,604	702,458,592	49,522,988
Operating Transfers In	7,173,672	9,869,633	2,695,961
Total Revenues	660,109,276	712,328,225	52,218,949
Expenditures			
Operating Expenditures	628,715,023	615,988,189	(12,726,834)
Operating Transfers Out	118,005,502	105,658,072	(12,347,430)
Reserve	41,177,804	-	(41,177,804)
Emergency Reserve	10,000,000	-	(10,000,000)
Total Expenditures	797,898,329	721,646,261	(76,252,068)
Ending Fund Balance	-	163,888,822	163,888,822
Unrestricted General Fund Reserve		163,888,822	
Unrestricted General Fund Balance - per NEW Board Policy			Over/Under
Minimum 17% of Expenditures	\$ 93,073,218	\$ 70,815,604	
Items included in the FY 2023/24 Adopted Budget			66,375,749
Available Unrestricted General Fund Balance after Adjustments			\$ 4,439,855

Positive Revenue Variances

- State Shared Sales Tax – \$27.6 M
- Hotel Motel Tax – \$8.3 M
- Opioid Settlement - \$6.8 M
- Regional Wastewater Reclamation – \$2.9 M
- Pima Animal Care Donations – \$2.5 M

Budget Overruns

- Transportation – \$10.4 M
- Superior Court – \$2.9 M
- Health Benefit Trust – \$2.8 M
- Sheriff Department – \$2.2 M
- Debt Service Fund – \$2.1 M
- Public Defense Services – \$715 K

Use of Contingency Funds

- Sheriff Department – \$2.2 M
- Superior Court – \$1.7 M
- Public Defense Services – \$715 K
- Communications Office – \$115 K

Uses of Vacancy Savings

- Public Defense Services – \$2.4 M
- Regional Wastewater Reclamation – \$2.0 M
- Facilities Management – \$1.0 M
- Health Department – \$1.4 M
- County Free Library – \$800 K
- Recorder – \$760 K
- Pima County Attorney – \$550 K



PIMA COUNTY

Board of Supervisors

Adelita S. Grijalva, *Chair*, District 5

Rex Scott, *Vice Chair*, District 1

Dr. Matt Heinz, District 2

Sharon Bronson, District 3

Steve Christy, District 4

Pima County Administrator

Jan Leshner