



MEMORANDUM

Date: May 13, 2019

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

From: C.H. Huckelberry
County Administrator *[Signature]*

Re: **Additional Information Regarding the Budget for Fiscal Year 2019/20**

The attached May 8, 2019 memorandum from Deputy County Administrator Tom Burke, contains information for discussion and analysis of Overhead, Risk Management, Telecommunication and Information Technology charges and how these costs are arrived and allocated to various County departments and agencies. This information provides to the Board further explanation as to how these budget items are calculated for each individual department or agency.

In addition, it provides the allocation of Risk Management premiums and how these items are allocated to each County department or agency. The substantial variances may relate to the cases of Risk Management court claims that have been settled by the County, hence, the significant increase in the Sheriff's Department, as well as a decrease in Transportation.

Finally, Telecommunication and Information Technology, hardware, software and server/storage costs are identified by each County department and agency.

This information provided to the Board is in addition to the Recommended Budget, as well as Budget Presentation Summary information compiled by the Analytics and Data Governance Department. The primary benefit of this analysis is a quick review of past years Adopted Budgets and Recommended Budgets, as well as the top five departmental expenditures and the top ten expense objects that have varied between the recommended and the previously adopted budgets. This information is also a quick reference to the overall County Budget for Fiscal Year 2019/20.

Attachment

c: Jan Leshar, Chief Deputy County Administrator
Tom Burke, Deputy County Administrator for Administration

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[Signature]



MEMORANDUM

Administration Services

Date: May 8, 2019

To: C. H. Huckelberry
County Administrator

From: Tom Burke
Deputy County Administrator

A handwritten signature in black ink, appearing to read "Tom Burke", is written over the typed name and title.

Re: **Charges for Overhead, Risk Management and Information Technology Costs for Fiscal Year 2019/20**

Attached is a report from Finance and Risk Management explaining how central costs are allocated to departments for County Overhead, for Public Works Administration Overhead, for Risk Management premiums and for various Information Technology (IT) costs. These are costs incurred by central departments funded by the General Fund but which provide services to all County departments, including departments funded primarily from non-General Fund funding sources. Those non-General Fund departments basically repay the General Fund for their share of the central costs. The report describes the cost drivers used to allocate the costs and compares the proposed Fiscal Year 2019/20 allocations to the charges in the current fiscal year's budget. Because these amounts are calculated by Finance and Risk Management, the individual County departments may not be able to explain fluctuations in these costs even though they are included in their budgets.

Overhead Charges: For next year, the Finance and Risk Management allocated approximately \$68 million across all County departments for County Overhead and Public Works Administration Overhead. Of that \$68 million, approximately \$16.3 million are included in the budgets for departments which are primarily funded from non-General Fund sources.

Risk Management Charges: The Risk Management premiums charged to departments for next fiscal year is approximately \$10.2 million based on tort claims paid out over recent years and the cost to acquire excess insurance policies.

Telecommunications Charges: These charges are for the costs to provide and update the core information technology infrastructure. The charges to departments allocates approximately \$7.6 million as the annual cost.

Information Technology Hardware, Software, and Server/Storage Charges: The \$10.3 million cost of providing computer devices, software and servers/storage is allocated to departments based primarily on the number of devices used by each department.

TB/sp

Attachment

c: Michelle Campagne, Director – Finance and Risk Management Department

**Charges for Overhead, Risk Management Premiums and IT Costs in
Recommended Budget Fiscal Year 2019/20**

Each year, central costs are allocated proportionately to all departments. For non-General Fund departments, there are allocations within their budgets for these costs. These allocations include County Overhead, Public Works Administration Overhead, and the Risk Management Allocation. In addition, the costs for information technology (IT) are budgeted in several Internal Service Funds and allocated to all departments, both General Fund departments and non-General Fund. Those IT charges include Telecommunications Charges, and Information Technology Hardware, Software, Storage Charges. The methodologies for these allocations are described below.

Overhead

For Fiscal Year 2019/20, the Finance and Risk Management Department has identified approximately \$68 million of central service administrative costs that are allocated to other County departments. These central service administrative costs are initially paid by the County's General Fund revenues. Although the allocation of these costs was calculated for all departments, only those departments that are not primarily funded by the County's General Fund revenues were charged for these costs. Of the \$68 million of central service administrative costs, only \$16.3 million (\$13.8 million of Administrative Overhead and \$2.5 million of Public Works Administrative Overhead) was charged to non-General Fund departments. The remaining \$51.7 million of central administration costs were allocated to General Fund departments or departments significantly funded by the General Fund.

County Overhead

In order to allocate the central service administrative costs, Finance and Risk Management applies various cost drivers for each central service department. Table 1 is a list of the various components of County Administrative Overhead and the cost drivers used to allocate those costs.

Table 1 Cost Drivers Used to Allocate County Overhead

Central Service Departments	Cost Drivers used to Allocate Costs Proportionately
Assessor	100% allocation to Tax Assessment & Collection
Board of Supervisors	Personnel service costs of department served
Clerk of the Board	Number of boxes in storage, number of frames microfilmed, Personnel service costs of department served, 100% allocation of Board of Equalization costs to Tax Assessment & Collection
Communications	Number of budgeted fulltime equivalent positions in department
County Administrator	Personnel service costs of department served
County Attorney	Personnel service costs of department served and actual County Attorney charges for services (MOUs)
Facilities Management	Square footage of assigned space
Finance	
Administration	Personnel service costs of department served
Budget	Total budget requested by departments served and 100% of Tax Assembly charges to Tax Assessment and Collections
Departmental Analysis and Financial Transactions	Total budget requested by departments served
Financial Control & Reporting	Total expenditures of department served
Financial Operations	Total expenditures of department served, number of document processed by Accounts Payable, Number of payroll deposits & pay card deposits, and postage expenditures.
Financial Management	Number of Cash Flows created, CIP Projects and Personnel service costs of department served.
Revenue Management	Total revenues of fund/departments served
Tax Assessment and Collection	Number and cost per parcel
Grants Management	SEFA Expenditures
General Government Services Administration	Personnel service costs of department served
Human Resources	Number of budgeted fulltime equivalent positions
Information Technology (ITD)	Multiple cost drivers are used to allocate ITD costs, including but not limited to Number of budgeted full time equivalent positions and Number of Accela Users
Non-Departmental	Personnel service costs of departments served / General Fund capital asset balances, excluding land
Procurement	Number of procurement documents processed
Treasurer	Personnel service costs of department served and 100% of Tax Collections Unit to Tax Assessment & Collection

Table 2 is a list of all departments being charged County Administrative Overhead this year and the amounts being charged. Table 3 is a list of the departments that are budgeted for County Administrative Overhead charges in Fiscal Year 2019/20 and have a variance of +/- \$50,000 and the reason for the variance.

Table 2. List of Departments Charged County Administrative Overhead

	Administrative Overhead
Charged out to Departments:	FY 19/20
COUNTY FREE LIBRARY	\$ 2,289,152
DEVELOPMENT SERVICES	666,242
ENVIRONMENTAL QUALITY	319,240
FACILITIES MANAGEMENT - PARKING GARAGES	68,957
FINANCE AND RISK MANAGEMENT	988,143
FLEET SERVICES	577,189
HUMAN RESOURCES - HEALTH BENEFIT TRUST	509,437
INFORMATION TECHNOLOGY - TELECOMMUNICATIONS	101,472
REGIONAL FLOOD CONTROL	1,322,357
REGIONAL WASTEWATER RECLAMATION	4,473,893
TRANSPORTATION	2,262,007
WIRELESS INTEGRATED NETWORK	193,254
Total	\$ 13,771,343

Table 3. Departments with Significant Variances in Overhead for FY 2019/20

Charged out to Departments:	Administrative Overhead			Variance Explanation
	FY 19/20	FY 18/19	Variance	
COUNTY FREE LIBRARY	2,289,152	3,118,926	(829,774)	Reduction in Facilities and Finance costs being allocated.
FINANCE AND RISK MANAGEMENT	988,143	1,071,134	(82,991)	Reduction in County Attorney charge outs.
FLEET SERVICES	577,189	655,317	(78,128)	Reduction in Facilities costs being allocated.
REGIONAL WASTEWATER RECLAMATION	\$ 4,473,893	\$ 4,620,200	\$ (146,307)	Reduction in Facilities and Finance costs being allocated
TRANSPORTATION	2,262,007	2,329,696	(67,689)	Reduction in Facilities and Finance costs being allocated.
WIRELESS INTEGRATED NETWORK	193,254	131,286	61,968	Increase in square footage allocated and increase in requisitions processed
Total	\$ 10,783,638	\$ 11,926,559	\$ (1,142,921)	

Public Works Administration Overhead

Public Works Administration (PWA) provides services primarily to the various Public Works departments. These costs are allocated as PWA Overhead. Table 4 is a list of the various components of PWA Departments whose costs are allocated and a summary of the cost drivers used to allocate their costs.

Table 4. Cost Drivers for PWA Overhead Allocation

Public Works Administration Departments	Cost Drivers used to Allocate Costs
Public Works Administration	Total expenditures of fund / departments served.
Real Property Management	Work order activity
Project Management Office	CIP expenditures of fund / departments served
Office of Sustainability and Conservation	Work order activity

Table 5 is a list of departments that are budgeted for Public Works Administration Overhead charges in FY 2019/20, their comparative amounts from the prior year, the variance between the two years and the explanation for the variances.

Table 5. Allocation of PWA Overhead

Charged out to Departments:	Public Works Administrative Overhead			Variance Explanation
	FY 19/20	FY 18/19	Variance	
DEVELOPMENT SERVICES	314,232	324,515	(10,283)	Reduction in Public Works Administration expenditures allocated and number of work orders using Real Property services.
ENVIRONMENTAL QUALITY	4,665	8,636	(3,971)	Reduction in Public Works Administration expenditures allocated and CIP expenditures.
FLEET SERVICES	1,189	3,455	(2,266)	Reduction in CIP expenditures
REGIONAL FLOOD CONTROL	777,025	625,521	151,504	Increase in number of work orders using Real Property and Office of Sustainability and Conservation services.
REGIONAL WASTEWATER	\$ 531,635	\$ 597,957	\$ (66,322)	Reduction in Public Works Administration expenditures allocated and Real Property work orders
TRANSPORTATION	892,881	757,900	134,981	Increase in number of work orders using Real Property and Office of Sustainability and Conservation services.
Total	\$ 2,521,627	\$ 2,317,984	\$ 203,643	

Risk Management Allocation

Risk Management recovers its costs through premium charges to departments for General Liability, Property and Other Insurance premiums and anticipated tort losses.

The insurance premiums charged to departments are based on a review of each department's three year average of prior year claims, the County's overall budget, actuarial recommendations, cost of insurance and loss exposures, and the reserve balance within the Self-Insurance Trust Fund. Table 6 shows the allocation for FY 2019/20 and a comparison to the current year's allocation. The largest changes from year to year are usually caused by the size and timing of prior years' claims. The more recent the claims and the larger the claim, the more the premium is impacted.

Table 6. Allocation of Risk Management Premiums

Department	Liability Insurance Allocation	Property Insurance Allocation	Other Insurance Allocation	Total Insurance Allocation FY 2019/20	Total Insurance Allocation FY 2018/19	Variance
County Free Library	152,242	79,197	3,391	234,830	210,926	23,904
DEQ	32,653	2,720	-	35,373	39,886	(4,513)
Development Svcs	24,449	-	-	24,449	33,301	(8,852)
Fleet Services	1,188,329	14,801	13,564	1,216,694	1,166,612	50,082
Flood Control	59,832	6,843	1,696	68,371	65,547	2,824
General Fund	2,054,919	548,632	69,078	2,672,629	2,596,365	76,264
OEM	6,435	7,194	-	13,629	13,901	(272)
PACC	62,408	13,413	8,478	84,299	53,539	30,760
Parking Garages	11,269	40,527	-	51,796	36,390	15,406
PCWIN	10,697	5,733	-	16,430	14,368	2,062
Public Health	276,815	77,919	163,344	518,078	373,135	144,943
Risk Management	22,533	-	-	22,533	20,243	2,290
Sheriff's Dept	2,550,960	168,885	163,344	2,883,189	2,088,998	794,191
Solid Waste Mgmt	5,028	-	33,910	38,938	51,144	(12,206)
Stadium District	18,653	33,158	3,391	55,202	51,450	3,752
Telecommunications-IT	27,261	1,461	1,696	30,418	26,710	3,708
Transportation	679,743	7,176	8,478	695,397	1,054,258	(358,861)
Wastewater Mgmt	793,510	688,615	50,865	1,532,990	1,371,208	161,782
Total for FY 2019/2020	7,977,736	1,696,274	521,235	10,195,245	9,267,981	927,264

Telecommunications Charges

The Telecommunications Internal Service Fund covers the cost of providing information technology core infrastructure to County departments. Telecommunication recovers its costs through port charges. ITD charges departments based on the number of ports that connect to the County's Information Technology infrastructure. These connections are for the department's computers, telephones, cardkey systems, etc. During Fiscal Year 2019/20, the amounts charged to each department for Port Charges vary due to the number of ports for each department and the annual rate. The monthly rate increased from \$44 in the current fiscal year to \$50 for Fiscal Year 2019/20 to fund various infrastructure upgrades of the system. All departments are impacted by the increase in the rate per port. Some departments are impacted by a change in the number of ports being used. Table 7 is a breakout by department, showing the increases or decreases based on the number of ports and the change in rate.

Table 7. Allocation of Port Charges

Department Name	Fiscal Year 2018/19		Fiscal Year 2019/20		Comparison of FY 2018/19 to FY 2019/20		Breakout of Changes in Amounts	
	Network Port Counts	FY 2018/19 ADOPTED @ \$44/month	Network Port Counts	FY 2019/20 Annual Revenue @ \$50/month	Variance in Port Counts	Variance in Network Revenue	Increase Attributed to Rate Increase	Increase (Decrease) Attributed to Port Count Change
General Fund								
ANALYTICS & DATA GOVERNANCE (NEW - From GGS)	0	0	14	8,400	14	8,400	1,008	7,392
ASSESSOR	264	134,112	244	146,400	(10)	12,288	17,568	(5,280)
BEHAVIORAL HEALTH	21	11,088	21	12,600	0	1,512	1,512	-
BOARD OF SUPERVISORS	62	32,736	64	38,400	2	5,664	4,808	1,056
CLERK OF SUPERIOR COURT	301	158,928	311	186,600	10	27,672	22,392	5,280
CLERK OF THE BOARD	31	16,368	33	19,800	2	3,432	2,376	1,056
COMMUNICATIONS OFFICE	40	21,120	47	28,200	7	7,080	3,384	3,696
COMMUNITY & ECONOMIC DEVELOPMENT	7	3,696	3	1,800	(4)	(1,896)	216	(2,112)
COMMUNITY DEVELOPMENT	40	21,120	42	25,200	2	4,080	3,024	1,056
COMMUNITY SERVICES, EMPLOYMENT & TRAINING	367	193,776	414	248,400	47	84,624	29,808	24,816
CONSTABLES	21	11,088	21	12,600	0	1,512	1,512	-
COUNTY ADMINISTRATOR	35	18,480	35	19,800	(2)	1,320	2,376	(1,056)
COUNTY ATTORNEY	489	242,352	484	272,400	(5)	30,048	32,688	(2,640)
ELECTIONS	124	65,472	128	76,800	4	11,328	9,216	2,112
ENVIRONMENTAL QUALITY (SOLID WASTE MGMT.)	3	1,584	3	1,800	0	216	216	-
FACILITIES MANAGEMENT	301	158,928	315	189,000	14	30,072	22,680	7,392
FINANCE	260	137,280	271	182,600	11	26,320	19,512	5,808
GENERAL GOVERNMENT SERVICES	0	0	3	1,800	3	1,800	216	1,584
GRANTS MANAGEMENT & INNOVATION	60	31,564	61	36,600	1	6,036	4,392	644
HUMAN RESOURCES	83	27,984	86	33,600	3	5,616	4,032	1,584
INFORMATION TECHNOLOGY	181	85,008	182	109,200	1	24,192	13,104	11,088
JUSTICE COURT AJO	0	0	0	-	0	0	0	-
JUSTICE COURT GREEN VALLEY	1	540	3	1,800	2	1,260	216	1,044
JUSTICE COURTS TUCSON	264	134,112	269	155,400	6	21,288	18,648	2,640
JUVENILE COURT	622	328,416	622	373,200	0	44,784	44,784	-
MEDICAL EXAMINER	47	24,816	50	30,000	3	5,184	3,600	1,584
NATURAL RESOURCES, PARKS & RECREATION	186	87,648	186	99,600	0	11,952	11,952	-
OFFICE OF SUSTAINABILITY & CONSERVATION	22	11,616	22	13,200	0	1,584	1,584	-
PROCUREMENT	43	22,704	44	26,400	1	3,696	3,168	528
PUBLIC DEFENSE SERVICES	426	224,928	422	253,200	(4)	28,272	30,384	(2,112)
PUBLIC WORKS ADMINISTRATION	46	24,288	41	24,600	(6)	312	2,952	(2,640)
RECORDER	139	73,392	181	90,600	12	17,208	10,872	6,336
SHERIFF	1,530	807,840	1,476	885,600	(54)	77,760	106,272	(28,512)
SUPERINTENDENT OF SCHOOLS	39	20,592	42	25,200	3	4,608	3,024	1,584
SUPERIOR COURT	824	435,072	1,217	730,200	393	295,128	87,624	207,504
TREASURER	70	36,960	70	42,000	0	5,040	5,040	-
Total General Fund	6,829	3,695,698	7,305	4,383,000	476	777,392	625,980	251,432
Non-General Fund								
ATTRACTIONS & TOURISM	10	5,280	10	6,000	0	720	720	-
COMMUNITY SERVICES, EMPLOYMENT & TRAINING	63	27,984	64	32,400	1	4,416	3,888	528
COUNTY ATTORNEY	33	17,424	32	19,200	(1)	1,776	2,304	(528)
COUNTY FREE LIBRARY	1,669	881,232	1,676	1,005,600	7	124,368	120,872	3,696
DEVELOPMENT SERVICES	119	62,832	107	64,200	(12)	1,368	7,704	(6,336)
ENVIRONMENTAL QUALITY	69	36,432	68	40,800	(1)	4,368	4,896	(528)
FACILITIES MANAGEMENT - GARAGES	65	34,320	69	41,400	4	7,080	4,968	2,112
FINANCE - RISK MANAGEMENT	41	21,648	44	26,400	3	4,752	3,168	1,584
FLEET SERVICES	164	86,592	174	104,400	10	17,808	12,528	5,280
HEALTH	607	287,696	495	297,000	(12)	29,304	35,640	(6,336)
HUMAN RESOURCES (HEALTH BENEFITS)	16	9,604	16	10,800	0	1,296	1,296	-
IT - COMPUTER HARDWARE SOFTWARE ISF	198	104,544	61	36,600	(137)	(67,944)	4,392	(72,336)
IT - TELECOMMUNICATIONS ISF	13	6,864	13	7,800	0	936	936	-
IT - SERVER AND STORAGE	0	0	36	21,000	36	21,000	2,520	18,480
JUSTICE COURT GREEN VALLEY	16	8,500	17	10,200	1	1,700	1,224	476
JUVENILE COURT	45	23,760	45	27,000	0	3,240	3,240	-
OFFICE OF EMERG MGMT & HOMELAND SECURITY	164	81,312	150	90,000	(4)	8,688	10,800	(2,112)
PCWIN RADIO SUBSCRIPTION SERVICES	191	100,848	192	115,200	1	14,352	13,824	528
PIMA ANIMAL CARE CENTER	86	44,880	167	100,200	82	55,320	12,024	43,296
REGIONAL FLOOD CONTROL	81	42,768	85	51,000	4	8,232	6,120	2,112
REGIONAL WASTEWATER RECLAMATION	1,609	849,552	1,498	880,800	(141)	31,248	105,696	(74,448)
STADIUM DISTRICT	93	49,104	97	58,200	4	9,096	6,984	2,112
TRANSPORTATION	284	149,952	263	157,800	(21)	7,848	18,936	(11,088)
Total Non-General Fund	5,517	2,913,028	5,340	3,204,000	(177)	290,972	384,480	(83,508)
Total County	12,346	6,518,836	12,645	7,587,000	299	1,068,364	910,440	167,924

Information Technology Hardware, Software, and Server/Storage Charges

The Information Technology Department (ITD) recovers its Hardware, Software and Server/Storage costs through various rate structures. For Hardware and Software, ITD charges departments based on the number of computer devices and the calculated rate per device. For Storage, ITD charges departments based on the number of computer devices, a rate multiplier based on the amount of storage used (high, medium and low), and the calculated rate per devices. During Fiscal Year 2019/20, the amounts charged to each department for Hardware, Software and Storage vary due to the number of devices for each department, the multiplier, if applicable, and the annual rate. Table 8 is a breakout by department, showing the increases or decreases based on the number of devices and the rates.

Table 8: Allocation of ITD Internal Service Funds

Dept Code Department Name	FY 2019/20 Hardware	FY 2019/20 Enterprise Software	FY 2019/20 Server and Storage	FY 2019/20 Total	FY 2018/19 Total	Change from FY 2018/19 to FY 2019/20
GENERAL FUND						
ADG Analytics & Data Governance	\$ 4,527	\$ 5,202	\$ 21,134	\$ 30,863	\$ 3,426	\$ 27,437
AS Assessor	-	47,883	-	47,883	56,103	(8,220)
OMS Behavioral Health	20,803	10,403	42,268	73,474	58,262	15,212
BOS Board Of Supervisors	57,624	15,977	64,912	138,513	132,446	6,067
CC Clerk Of Superior Court	-	-	-	-	-	-
CL Clerk Of The Board	61,834	9,660	39,249	110,743	100,386	10,357
CM Communications Office	16,702	9,660	39,249	65,611	42,759	22,852
CED Community & Economic Development	1,748	2,601	10,567	14,916	7,850	7,066
CD Community Development & Neighborhood Conservation	52,759	15,605	63,403	131,767	115,657	16,110
CS Community Services, Employment & Training	814,008	201,752	664,425	1,680,185	1,523,020	157,165
CO Constables	17,099	5,573	22,644	45,316	36,641	8,675
CA County Administrator	52,188	12,633	51,326	116,147	105,104	11,043
PCA County Attorney	276,861	29,595	156,567	463,023	366,043	96,980
DE DEQ Solid Waste Management	5,167	1,115	4,529	10,811	15,982	(5,171)
EL Elections	38,471	9,660	39,249	87,380	96,154	(8,774)
FM Facilities Management	233,934	55,361	224,928	514,223	508,980	5,243
FN Finance	313,682	79,140	421,401	814,223	866,056	(51,833)
GGS General Government Services	2,482	1,115	4,529	8,126	6,678	1,448
GMI Grants Management & Innovation	86,453	21,922	89,065	197,440	137,579	59,861
HR Human Resources	64,639	17,091	69,441	151,171	138,734	12,437
IT Information Technology	279,359	49,416	200,775	529,550	473,570	55,980
JCG Justice Court Green Valley	-	-	-	-	-	-
JCT Justice Courts Tucson	-	-	-	-	-	-
JU Juvenile Court	-	-	-	-	-	-
FSC Medical Examiner	61,886	14,490	58,874	135,250	155,045	(19,795)
PR Natural Resources, Parks & Recreation	219,014	56,476	229,457	504,947	437,330	67,617
OEM Office of Emergency Management & Homeland Security	132,342	32,325	131,334	296,001	308,935	(12,934)
SUS Office of Sustainability & Conservation	30,473	9,289	37,740	77,502	88,269	(10,767)
PO Procurement	51,541	11,890	48,307	111,738	97,818	13,920
PW Project Management Office	-	-	13,586	13,586	26,007	(12,421)
PDS Public Defense Services	524,513	124,841	822,271	1,471,625	1,478,986	(7,361)
PW Public Works Administration	48,447	12,633	13,586	74,666	97,607	(22,941)
PW Public Works Real Property	-	-	24,153	24,153	48,763	(24,610)
RE Recorder	-	-	-	-	-	-
SD Sheriff Department	1,160,544	448,894	768,677	2,378,115	1,863,592	514,523
SS Superintendent Of Schools	11,809	-	-	11,809	-	11,809
SC Superior Court	-	-	-	-	-	-
TO Treasurer	-	-	-	-	-	-
Total General Fund	\$ 4,640,909	\$ 1,312,202	\$ 4,377,646	\$ 10,330,757	\$ 9,393,782	\$ 936,975

Dept Code	Department Name	FY 2019/20 Hardware	FY 2019/20 Enterprise Software	FY 2019/20 Server and Storage	FY 2019/20 Total	FY 2018/19 Total	Change from FY 2018/19 to FY 2019/20
Non General Fund							
ED	Attractions & Tourism	\$ 12,483	\$ 2,972	\$ 12,077	\$ 27,532	\$ 31,370	\$ (3,838)
CS	Community Services, Employment & Training	-	-	-	-	-	-
PCA	County Attorney	-	-	-	-	-	-
LIB	County Free Library	2,456,342	278,758	1,768,185	4,503,285	4,499,645	3,640
DSD	Development Services	177,939	34,926	185,971	398,836	534,799	(135,963)
DE	Environmental Quality	90,910	19,692	80,008	190,610	274,606	(83,996)
FM	Facilities Management - Garages	-	-	-	-	-	-
FN	Finance - Risk Management	-	-	-	-	-	-
FS	Fleet Services	112,739	23,779	96,613	233,131	324,835	(91,704)
HD	Health	584,544	152,707	620,439	1,357,690	1,347,630	10,060
HR	Human Resources (Health Benefits)	34,864	7,431	30,192	72,487	79,004	(6,517)
IT-HW	Information Technology (Hardware)	107,966	20,435	83,027	211,428	184,221	27,207
IT-SS	Information Technology (Server & Storage)	71,973	11,147	45,288	128,408	108,292	20,116
IT-TEL	Information Technology (Telecomm)	55,760	11,890	48,307	115,957	98,367	17,590
JCG	Justice Court Green Valley	-	-	-	-	-	-
JCG	Justice Courts - Green Valley	614	-	-	614	378	236
JU	Juvenile Court	-	-	-	-	-	-
OEM	Office Of Emerg Mgmt & Homeland Security	-	-	-	-	-	-
FM	Parking Garages	8,628	2,229	9,058	19,915	18,546	1,369
PAC	Pima Animal Care Center	126,407	47,187	191,717	365,311	272,533	92,778
FC	Regional Flood Control District	134,109	30,839	144,752	309,700	372,327	(62,627)
WW	Regional Wastewater Reclamation	1,001,360	234,820	1,546,653	2,782,833	2,712,821	70,012
FN	Risk Management	54,587	15,977	64,912	135,476	142,927	(7,451)
KSC	Stadium District	39,215	9,289	37,740	86,244	77,867	8,377
TR	Transportation	379,350	86,943	353,243	819,536	793,047	26,489
WIN	Wireless Integrated Network	19,928	6,688	27,173	53,789	25,108	28,681
Total Non General Fund		\$ 5,469,718	\$ 997,709	\$ 5,345,352	\$ 11,812,779	\$ 11,898,323	\$ (85,544)
Total		\$ 10,110,627	\$ 2,309,911	\$ 9,722,998	\$ 22,143,536	\$ 21,292,105	\$ 851,431

Change in Accounting Methodology

In addition to the central cost allocations discussed above, another item that affected several departments this budget cycle was a change in accounting methodology due to the implementation of Governmental Accounting Standards Board (GASB) #84. The Governmental Accounting Standards Board has issued Statement No. 84, *Fiduciary Activities*, with an implementation date that falls within Fiscal Year 2019/20. Currently, when Pima County receives funds that belong to another jurisdiction, we place those funds into agency accounts within fiduciary funds controlled by the Treasurer, but not budgeted for or reported in our financial statements. The funds do not belong to Pima County. The new GASB Statement changes that accounting methodology. We must now report those funds as "revenues" and the disbursement of those funds to the other jurisdictions as "expenditures." To do this, we must also budget for these funds belonging to other agencies as "revenues" and "expenditures" within Pima County's budget. The objective of the GASB Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. It establishes criteria for identifying fiduciary activities of all state and local governments. As a result of this new requirement, some activities previously reported within fiduciary funds and outside of a department's regular operating funds, will now be reported within the County's governmental funds. The departments primarily impacted are Pima Animal Care, which receives payments belonging to our partnering jurisdictions, and the Pima County Sheriff Department, which processes funds belonging to the vendor conducting vehicle impound activities and auctions.