

Melissa Whitney

From: Caroline G. Vargas <Caroline.Vargas@sheriff.pima.gov>
Sent: Friday, January 19, 2024 12:37 PM
To: Adelita Grijalva; Rex Scott; Matt Heinz; Steve Christy; Sylvia Lee
Cc: Chris G. Nanos; Jan Leshner; Monica Perez; County Administrator Office Support Staff; Melissa Manriquez; Katrina Martinez; COB_mail; Chiefs; Ron Jee; Julia Gates
Subject: GF Projections - December 2023
Attachments: December 2023 GF Forecast.pdf

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Honorable Chair and Members of the Pima County Board of Supervisors,

Attached please find the Pima County Sheriff's Department forecast synopsis and a line-item General Fund Forecast for December 2023.

If you have any questions, Sheriff Nanos is always available to discuss and/or meet with any Board member, he can be reached at 520-465-4052. If you wish to meet with Sheriff Nanos, please have your staff reach out to me via email or telephonically. Thank you.

Caroline



Caroline G. Vargas
 Executive Aide to Sheriff Chris Nanos
 Executive Office of the Sheriff of Pima County
 1750 E. Benson Highway
 Tucson, AZ 85714
 Office: 520-351-4711
 Cellular: 520-373-2072
 Email: caroline.vargas@sheriff.pima.gov

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From: Ron Jee <Ron.Jee@sheriff.pima.gov>
Sent: Friday, January 19, 2024 10:13 AM
To: Caroline G. Vargas <Caroline.Vargas@sheriff.pima.gov>
Cc: Chris G. Nanos <Chris.Nanos@sheriff.pima.gov>; Julia Gates <Julia.Gates@sheriff.pima.gov>
Subject: GF Projections - December 2023

Good Morning Caroline,

Below is the General Fund forecast for December 2023. We would appreciate it if you can forward the narrative below and attachments to the BOS, Ms. Leshner, and other appropriate County staff members. Have a good weekend.

Sheriff,

Below is our GF Net Fund Impact (NFI) forecast for FY 23/24 based on financial information through December 2023. We are forecasting a NFI deficit above \$5.4M or 3.4% for the fiscal year; this month's forecasted deficit improved by \$252K from last month (please see item #4 below for explanation).

	Budget	Projections	Variance
GF Expenditures	\$167,191,428	\$172,641,584	(\$5,450,156)
GF Revenue	\$8,306,160	\$8,308,857	\$2,697
GF NFI	\$158,885,268	\$164,332,727	(\$5,447,459)

Our projections included the following factors that greatly affected our Net General Fund Impact (NFI):

1. Total salaries and wages (including all related objects) are forecasted to be below budget by \$148K. This small surplus assumes that the April 2024 deputy academy will be postponed to a later date. The forecast can change significantly from month to month depending on the number of new hires, terminations, leave payouts, parental leaves, and other labor factors. Given that department salaries and wages are budgeted at over \$85 million, monthly forecast fluctuations of one percent of less are not extraordinary. Note: The County does not allocate funding to us for leave payouts and parental leave. These two items are projected to be over \$1.7 million this year and they are unbudgeted costs.
2. Overtime costs are forecast to be more than \$3.9M over budget. The forecast assumes that we will reduce overtime by 50% during the second half of the fiscal year. However, our expectation is that the percentage decrease will be even greater due to higher CO headcounts and department's strong emphasis on overtime reduction in all bureaus. In comparison to FY 22/23, annual overtime is projected to be lower by \$3.8M. The department commanders and managers are aware of the overtime issue and will continue to take appropriate steps to reduce this cost.
3. Holiday worked pay is forecasted to be \$78K over budget due to higher hourly pay rates. Therefore, the bureaus need to have minimal staffing during observed holidays to contain cost.
4. Total benefits (including all related objects) are forecasted to be \$268K under budget. In prior months, deficits were projected because our budget was underfunded by \$336K for benefits associated with the State's retention and recruitment payments. These approved funds are held in the GF Contingency. The Budget Division in period six transferred \$283,054 to our department to cover benefits for September and October's payments. There is still \$53K that have not been allocated to the department, but we are expecting that this residual amount will be transferred by the end of FY 23/24. This additional funding of \$283K, although it is uncertain if this was a Board approved allocation, was the primary reason behind the deficit improvement from November.
5. Total supplies and non-capital equipment are forecasted to be \$1.2M over budget; this deficit is lower than the FY 22/23 deficit. The long-term, cumulative effect of inflation during the past two years have greatly impacted this category, especially for objects that are purchased for the Jail. For example, significant deficits are projected for food supplies (\$750K), medical supplies (\$90,000), repairs and maintenance supplies (\$100K) and janitorial supplies (\$75K). A non-Jail object with a large variance of \$143K is aircraft fuel. The department had submitted a supplemental package for FY 23/24 to request \$2.3M+ for operating supplies and services to

address these needs but this request was disapproved. Given this deficit, you have directed the command staff and managers that purchases must be mission essential or critical and only for current operational needs.

6. The cost for services is forecasted to be \$217K over budget. Motor pool is still projected to be within budget, but the volatility of oil prices is an ongoing concern. Extradition is \$130K over budget due to higher costs associated with transporting inmates. As we have discussed, the department should use the inmate transport vendor when feasible instead of sending deputies to pick up inmates. Electricity through November of this fiscal year is more than 17% higher than over the same period of last year. The Board will be considering the County Administrator's recommendation to increase the Sheriff's budget by \$307K for electricity in a future meeting.
7. The Support Services Division informed me that an estimated 20-22 vehicles may be leased over the next two years through Enterprise to replace the current aging equipment. Five vehicles were leased last month and seven more is expected in the spring of 2024. Besides the monthly lease charges, we will have to assess the leased asset capitalization impact on the department for this fiscal year.
8. Interdepartmental personnel costs (wages and benefits) charged to the SD by Facilities Management and other County areas are forecasted to \$435K. However, this forecast is expected to increase under the new compensation and classification system. The department does not have any budget available for these County expenditure due to insufficient funding.
9. General fund revenue is forecasted to be in line with the budget.

Attached is the detailed report of the GF expenditures forecast and a brief narrative that will be entered into the County's budget system. We will be closely monitoring our GF position throughout the year and update you on any material items. As you know, we are in the process of completing the FY 24/25 budget submittal. We will have two supplemental packages, one of supplies and services and the second for personnel related expenditures, that are intended to address many of the budget overages itemized above. We will discuss these packages in more detail with you later this week. Please let us know if you have any questions regarding the December forecast.

Ron K. Jee
Pima County Sheriff's Department
ron.jee@sheriff.pima.gov
[\(520\) 351-4619](tel:5203514619)



December 2023 GENERAL FUND FORECAST SUMMARY

The forecasted General Fund expenditure deficit of \$5.4M is the result of two main factors: underfunding of the Sheriff's budget and understaffing which resulted in high overtime cost. The following items, totaling \$4,519,122 were not included in the budget:

1. \$2,325,000 – FY 23/24 supplemental package to request additional funding for operating supplies and services for inflation was not approved. This has a direct impact on many expenditure objects.
2. \$2,140,948 – vacancy savings adjustment was reduced from the department's adopted budget.
3. \$53,174 – benefits for the State's retention and recruitment payments that have not been added to our adopted budget.

The remaining \$931K deficit is related to overtime cost at the Jail and other bureaus. Overtime is forecasted to be 40% lower than last year. The department is hopeful that there will be larger downturns in the future as staffing stabilizes. Increased staffing at the Jail due to effective recruitment strategies and higher wages approved by the County have contributed to this significant improvement. It will take additional time to reduce overtime back to pre-FY 22/23 levels since new recruits will require training and experience before becoming proficient officers.

Regarding revenue, we are forecasting that it will be in line with the budget at this time.

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024

Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	FY 2023/2024					Analysis/Comments
						Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	
5400	Salaries & Wages	Personal Services	69,883,991	69,409,393	72,777,356	87,836,034	40,635,544	81,271,088	84,900,000	2,936,034	Forecast based on current staffing levels, hiring strategies, future academics, anticipated vacancies (est. 6% rate), and estimated average pay rates. Forecasted amount included objects 5408, 5439, 5440, 5441, 5423, 5429, 5430, 5468, and 5475. The forecast can change significantly from month to month depending on the number of new hires, terminations, leave payouts, parental leaves, and other labor factors. Given that department salaries and wages are budgeted at over \$85 million, monthly forecast fluctuations of one percent or less are not extraordinary. Since the County does not allocate funding to for leave payouts and parental leave, these two items are projected to be over \$1.7 million this year and they are unbudgeted costs.
5401	Overtime	Personal Services	1,922,915	5,522,229	9,697,667	1,915,930	3,750,690	7,501,380	5,800,000	(3,884,070)	Forecast assumes that overtime hours will remain high (7,000+ hours per payperiod) during first half of FY 2024. Due to higher number of new hires for Corrections Officers, it is anticipated that overtime should decline by 50% or more during the second half of FY 2024. Forecasted amount included object 5442.
5402	On Call Pay	Personal Services	1,007,634	1,130,210	1,126,116	1,150,849	581,301	1,162,601	1,162,700	(11,851)	Forecast based on current year's expenditures.
5403	Shift Differential	Personal Services	472,276	544,326	558,375	561,500	292,703	585,405	585,500	(24,000)	Forecast based on current year's expenditures.
5404	Temporary Help	Personal Services	89,822	104,934	248,620	354,283	115,428	230,857	130,000	224,283	Forecast assumes that elimination of Corrections Officers Substitutes FTEs and reallocating these positions to the number of equivalent full-time personnel.
5406	Holiday Worked Pay	Personal Services	1,260,538	1,413,940	1,661,596	1,601,200	1,000,241	3,334,137	1,680,000	(78,800)	Forecast was based on higher pay rates for personnel that work on holidays due to County approved pay adjustments.
5407	Special Assignment Pay	Personal Services	55,020	67,946	74,011	79,200	31,515	63,029	79,200	0	
5408	Vacancy Saving	Personal Services	0	0	0	(2,140,948)	0	0	0	(2,140,948)	Forecast included in object 5400. The vacancy savings reduction resulted in significant underfunding of the Sheriff's GF budget. This amount was based upon department vacancies of 180+ positions in late March 2023. However, the number of vacancies have declined significantly since that period due to hiring strategies and current actual headcounts.
5409	Social Security & Medicare	Personal Services	5,704,721	5,936,310	7,046,093	6,429,550	3,647,138	7,294,275	38,958,420	(32,528,870)	This object is used to forecast benefits cost for related objects. Forecast was computed by multiplying an estimated benefit % to total projected costs of salaries & wages, temporary help, special pays, etc. The forecasted amount included object 5409-5422, 5425, 5427, 5457, 5469, 5474. Also included in the forecast is \$336,228 that was adopted by the BOS to pay for benefits of the State's retention and recruitment payments. In period 6, the Budget Division added \$283,054 to the department's budget to cover benefits costs for September and October payments. The residual amount of \$53,174 is expected to be transferred in FY 23/24 for benefits associated with recruitment payments only.
5410	Unemployment Insurance	Personal Services	35,140	50,745	79,925	40,602	21,593	43,187	0	40,602	Forecast included in object 5409.
5411	Health Insurance Premiums	Personal Services	10,098,854	10,321,561	11,061,357	12,822,360	6,114,451	12,228,902	0	12,822,360	Forecast included in object 5409.
5412	Workers Compensation	Personal Services	1,705,707	1,461,449	1,613,837	1,273,470	758,441	1,516,882	0	1,273,470	Forecast included in object 5409.
5413	Life Insurance	Personal Services	45,669	43,454	42,683	206,113	46,640	93,280	0	206,113	Forecast included in object 5409.
5415	Employer Paid Subsidy	Personal Services	0	0	0	0	0	0	0	0	Forecast included in object 5409.

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024

			FY 2023/2024								Analysis/Comments
Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	
5416	Arizona State Retirement	Personal Services	2,080,631	2,162,449	2,265,625	2,357,919	1,280,606	2,561,213	0	2,357,919	Forecast included in object 5409.
5417	Correction Officer Retirement - Judicial Employees	Personal Services	0	(4)	(0)	0	0	0	0	0	Forecast included in object 5409.
5419	Elected Official Retirement	Personal Services	380,881	71,213	131,482	77,307	78,241	156,482	0	77,307	Forecast included in object 5409.
5420	Public Safety Retirement	Personal Services	22,198,264	3,924,184	8,542,426	10,382,222	5,460,707	10,921,414	0	10,382,222	Forecast included in object 5409.
5421	Corrections Officer Retirement	Personal Services	7,682,336	851,874	1,599,594	2,342,006	1,187,607	2,375,214	0	2,342,006	Forecast included in object 5409.
5422	Dental Insurance Premiums	Personal Services	319,493	313,873	332,995	335,929	176,326	352,652	0	335,929	Forecast included in object 5409.
5423	Interdepartmental Salaries - Charged out/Credit	Personal Services	(312,119)	(896,852)	(551,427)	(231,208)	(229,023)	(458,046)	0	(231,208)	Forecast included in object 5400.
5424	Interdepartmental Salaries - Charged in/Debit	Personal Services	278,360	394,302	327,703	0	137,324	274,648	300,000	(300,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for interdepartmental salaries and wages from Facilities Management and other County departments. The majority of the expenditures are for service requests at the Jail. However, these ongoing labor charges by other County departments are unbudgeted due to insufficient resources. The forecast for this object is expected to increase under the new compensation and classification system.
5425	Interdepartmental Fringe - Charged out/Credit	Personal Services	(181,157)	(315,468)	(235,484)	(120,683)	(104,317)	(208,633)	0	(120,683)	Forecast included in object 5409.
5426	Interdepartmental Fringe - Charged in/Debit	Personal Services	117,577	171,950	139,173	0	59,173	118,345	135,000	(135,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for interdepartmental benefit charges from Facilities Management and other County departments. The majority of the expenditures are for service requests at the Jail. However, these ongoing labor charges by other County departments are unbudgeted due to insufficient resources. The forecast for this object is expected to increase under the new compensation and classification system.
5427	Labor Distribution Fringe Charged out/Credit	Personal Services	(1,062,009)	(639,168)	(1,013,231)	(458,659)	(441,495)	(882,989)	0	(458,659)	Forecast included in object 5409.
5428	Labor Distribution Fringe Charged in/Debit	Personal Services	802,769	537,022	833,010	48,266	434,015	868,030	0	48,266	Forecast included in object 5409.
5429	Labor Distribution Salaries Charged out/Credit	Personal Services	(1,466,776)	(2,076,535)	(2,638,434)	(488,133)	(1,062,058)	(2,124,117)	0	(488,133)	Forecast included in object 5400.
5430	Labor Distribution Salaries Charged in/Debit	Personal Services	599,318	1,424,025	2,000,543	147,564	961,355	1,922,710	0	147,564	Forecast included in object 5400.
5431	Budgeted Benefits	Personal Services	0	0	0	1,485,833	0	0	0	1,485,833	Forecast included in object 5409.
5435	Parking Subsidy	Personal Services	0	10	0	0	0	0	0	0	
5439	Paid Parental Leave	Personal Services	247,442	294,950	652,302	0	295,769	591,538	0	0	Forecast included in object 5400.
5440	Sick Payout	Personal Services	964,950	512,294	585,812	0	226,115	452,229	0	0	Forecast included in object 5400.
5441	Vacation Payout	Personal Services	690,171	711,723	619,186	0	259,617	519,233	0	0	Forecast included in object 5400.
5442	Initial Appearance Pay	Personal Services	69,398	64,383	63,440	0	29,251	58,501	0	0	Forecast included in object 5401.
5455	Uniform Allowance	Personal Services	1,064,910	1,005,906	1,068,476	1,012,050	395,800	791,600	1,032,050	(20,000)	Forecast based prior years' actual expenditures and current expenditures.
5457	HSA Contribution - Employer	Personal Services	1,787,778	1,613,263	1,544,136	1,877,009	797,122	1,594,244	0	1,877,009	Forecast included in object 5409.
5459	HSA Expense Offset	Personal Services	(0)	0	0	0	0	0	0	0	
5462	Workers Compensation Expense Offset	Personal Services	(1,765,343)	49,860	0	0	0	0	0	0	
5464	Interdepartmental Salaries - Charged out/Credit COVID-19	Personal Services	442	0	0	0	0	0	0	0	
5466	Interdepartmental Fringe - Charged out/Credit COVID-19	Personal Services	248	0	0	0	0	0	0	0	
5468	Incentive Pay	Personal Services	0	281,800	0	0	0	0	0	0	
5469	Short-term Disability	Personal Services	0	324,499	322,011	262,612	180,737	361,473	0	262,612	Forecast included in object 5409.
5474	PSPRS Cancer Program	Personal Services	1,000	30,000	1,166	0	10,000	20,000	0	0	Forecast included in object 5409.
5475	Pandemic Vacation Payout	Personal Services	0	95,902	75,159	0	13,964	27,928	0	0	Forecast included in object 5400.
5000	Office Supplies	Supplies	181,636	211,963	235,290	240,000	109,322	217,456	240,000	0	

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024

						FY 2023/2024					Analysis/Comments
Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	
5001	New Software (including initial Maint./Suprt csts) under \$5M	Supplies	169,693	84,699	90,916	50,000	136,902	272,316	50,000	0	
5002	Computer Equipment less than \$1,000	Supplies	139,196	31,909	32,096	50,000	16,120	32,065	50,000	0	
5003	Food Supplies	Supplies	2,344,819	3,130,433	3,492,324	3,000,000	1,884,854	3,749,221	3,750,000	(750,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for inmates at the Jail. Given the ongoing impact from inflation and rising inmate population, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5004	Food Preparations Supplies	Supplies	56,400	60,211	70,797	80,000	37,153	73,902	75,000	5,000	
5005	Drugs & Pharmaceuticals	Supplies	0	0	0	2,000	0	0	2,000	0	
5006	Medical & Lab Supplies	Supplies	63,312	387,029	309,687	175,000	120,040	238,776	265,000	(90,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for medical supplies at the Jail. Given the ongoing impact from inflation and rising inmate population, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5007	Fuel & Oil	Supplies	143,848	326,137	385,489	197,000	180,700	359,436	340,000	(143,000)	Forecast based historical results and current's year expenditures. Given the ongoing impact from inflation, especially for aircraft fuel, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5008	Annual Books, Sbscrptns, Videos (does not apply to software)	Supplies	33,628	93,165	77,843	32,800	45,311	90,129	80,000	(47,200)	Forecast based prior years' actual expenditures and current expenditures.
5009	Law Enforcement Supplies	Supplies	462,492	380,073	1,031,254	650,000	304,887	606,459	650,000	0	
5010	Repair & Maintenance Supplies	Supplies	547,933	1,274,352	1,048,650	751,865	263,126	523,392	851,865	(100,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for repairs and maintenance supplies at the Jail. Given the ongoing impact from inflation and rising inmate population, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5011	Classroom Educational Testing Supplies	Supplies	5,681	929	0	1,000	725	1,441	1,000	0	
5012	Chemicals	Supplies	6,127	11,073	8,765	7,000	4,398	8,747	7,000	0	
5013	Janitorial Supplies	Supplies	401,149	542,713	702,911	555,000	302,378	601,470	630,000	(75,000)	Please see comment in object 5003.
5014	Clothing, Uniforms, and Safety Apparel	Supplies	366,476	200,289	190,260	250,000	198,427	394,696	300,000	(50,000)	Forecast based on historical results and current's year expenditures.
5015	Promotional Items	Supplies	48,005	49,811	70,877	40,000	29,940	59,554	60,000	(20,000)	Forecast based on historical results and current's year expenditures.
5016	Arts & Crafts	Supplies	(0)	2,554	35	0	(0)	(0)	0	0	

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024**

						FY 2023/2024					Analysis/Comments
Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	
5017	Cameras, Film & Equipment	Supplies	6,929	543,080	239,143	20,000	4,034	8,024	20,000	0	
5018	Other Operation Supplies	Supplies	7,028	372	20,346	17,000	2,270	4,515	17,000	0	
5019	Animal Control Supplies (food & other)	Supplies	12,653	16,409	12,490	20,000	9,140	18,180	20,000	0	
5020	Tools & Equipment Under \$1,000	Supplies	73,412	167,993	159,498	120,000	93,859	186,698	170,000	(50,000)	Forecast based on historical results and current's year expenditures. This object is used for various tools and equipment used throughout the department. Given the ongoing impact from inflation and demand of these supplies, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5021	Furniture Under \$1,000	Supplies	109,262	104,765	102,690	50,000	7,717	15,350	20,000	30,000	Forecast based on current's year expenditures.
5022	Signage Supplies & Services	Supplies	16,019	59,809	10,849	0	13,983	27,815	15,000	(15,000)	Forecast based on historical results and current's year expenditures.
5023	Vandalism Repairs	Supplies	415	0	0	0	0	0	0	0	
5025	Shelter Cleaning Supplies (PACC)	Supplies	0	0	0	1,000	0	0	1,000	0	
5030	Animal Sheltering Supplies (PACC)	Supplies	6,109	5,549	3,466	3,000	1,159	2,305	3,000	0	
5032	Animal Vaccination Supplies (PACC)	Supplies	0	0	0	0	0	0	0	0	
5038	Safety Supplies for Personnel	Supplies	0	9,181	0	0	0	0	0	0	
5040	Hard Copy Books	Supplies	0	0	0	0	4,627	9,203	5,000	(5,000)	Forecast based on current year's expenditures.
5102	Court Reporters	Services	0	210	0	3,500	0	0	3,500	0	
5103	Lawyers	Services	(130)	0	0	0	0	0	0	0	
5105	Miscellaneous Legal Expenses	Services	3,340	0	0	5,000	0	0	5,000	0	
5106	Transcription Services	Services	120,680	79,733	94,492	100,000	73,246	145,696	130,000	(30,000)	Forecast based on historical results and current's year expenditures.
5107	Law Enforcement Services	Services	151,400	221,351	269,332	250,000	157,066	312,424	280,000	(30,000)	Forecast based on current year's expenditures.
5108	Extradition & Investigation	Services	129,212	144,830	205,428	130,000	143,172	284,787	260,000	(130,000)	Forecast based on historical results and current's year expenditures. This object is used for the cost of transporting inmates either by sending deputies or paying a vendor to deliver the inmates to Pima County. Given the ongoing impact from inflation for commercial flights, lodging, food, and other related expenditures, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5109	Witness Travel	Services	0	0	0	0	0	0	0	0	
5113	Architectural Services	Services	0	14,633	0	0	0	0	0	0	
5114	Engineering Services	Services	3,388	0	10,023	0	19,167	38,126	20,000	(20,000)	Forecast based on current year's expenditures.
5115	Construction Management Services	Services	0	12,647	0	0	0	0	0	0	
5116	Telecommunication Services	Services	201,063	203,537	183,812	225,000	138,549	275,592	295,000	(70,000)	Forecast based on new 9-1-1 managed services contract with AT & T
5117	Information Technology Services	Services	11,200	0	0	0	0	0	0	0	
5119	Project Management Services	Services	2,172	0	0	0	0	0	0	0	
5121	Accounting and Auditing Services	Services	681	1,137	0	3,000	0	0	3,000	0	
5122	Title Fees and Services	Services	31	44	24	0	0	0	0	0	
5125	Software Maintenance & Support (Warranty, etc.)	Services	957,620	255,230	270,568	300,000	188,389	374,731	300,000	0	
5126	Medical Professional Services	Services	38,448	39,858	62,084	43,000	18,161	36,124	43,000	0	
5127	Laboratory & X-ray Services	Services	21,094	19,875	23,981	30,000	9,544	18,984	25,000	5,000	

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024

FY 2023/2024											
Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	Analysis/Comments
5129	Health Care Consultants	Services	0	1,058	0	0	375	746	0	0	
5130	Veterinary Services	Services	51,028	53,603	49,146	50,000	21,212	42,193	50,000	0	
5136	Medical Services for Inmates	Services	0	0	0	0	0	0	0	0	
5137	Other Support Care	Services	0	0	0	0	0	0	0	0	
5138	In State Training	Services	18,311	4,855	8,516	0	14,928	29,694	20,000	(20,000)	
5139	Out of State Training	Services	846	1,598	15,416	0	0	0	2,000	(2,000)	
5140	In State Travel	Services	225	8,083	5,596	5,000	1,813	3,606	5,000	0	
5141	Out of State Travel	Services	6,232	10,304	20,387	5,000	522	1,038	5,000	0	
5142	Postage & Freight	Services	42,879	74,849	52,149	27,600	27,971	55,637	55,700	(28,100)	Forecast based on historical results and current's year expenditures. This object is used for freight and other delivery charges for department goods. Given the ongoing impact from inflation, the budget in this object is significantly underfunded. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency. As a result, this and other similar objects will have negative variances.
5143	Printing & Microfilming	Services	24,441	34,825	48,357	25,500	31,618	62,892	62,900	(37,400)	Forecast based on historical results and current's year expenditures.
5144	Towing Services	Services	36,882	35,945	35,639	40,000	14,253	28,351	40,000	0	
5145	Security	Services	52,191	68,314	126,550	70,000	64,403	128,106	128,200	(58,200)	Forecast based on historical results and current's year expenditures.
5146	Moving and Storage Fees	Services	1,233	2,050	1,248	0	0	0	0	0	
5147	OSR FM Charges - Leases & Rental - Real Estate - Internal	Services	0	0	0	0	0	0	0	0	
5148	Leases & Rental - Real Estate - External	Services	192,570	27,800	239,659	210,800	74,737	148,661	150,000	60,800	Forecast based on current year's contracted expenditures.
5149	R&M-Machinery & Equipment Services	Services	1,237,748	1,281,986	1,179,568	1,600,000	854,134	1,698,983	1,475,000	125,000	Forecast based on historical results and current's year expenditures.
5150	R&M Building Services	Services	306,618	1,214,040	847,460	1,151,012	116,683	232,098	801,012	350,000	Forecast based on historical results and current's year expenditures.
5151	R&M Grounds and Landscaping	Services	125,898	709,294	173,765	160,000	77,595	154,346	160,000	0	
5152	Other Professional Services	Services	159,037	92,229	118,017	125,000	60,307	119,959	125,000	0	
5156	Investigative Services	Services	3,675	10,255	35,537	10,000	3,525	7,012	10,000	0	
5160	Banking Credit Card Fees and Charges	Services	8,893	8,915	12,341	10,000	9,158	18,217	18,300	(8,300)	
5162	Advertising	Services	66,677	43,172	51,882	60,000	10,618	21,121	50,000	10,000	
5163	Laundry & Linen Services	Services	18,810	18,506	20,991	25,000	11,572	23,017	25,000	0	
5167	Leases & Rental - Other (Mchnry, Equip, etc.)	Services	119,291	537,132	2,075,970	3,303,280	303,464	603,630	3,381,151	(77,871)	Forecast includes the cost for leasing 12 CID vehicles.
5177	Satellite and Cable Charges	Services	5,958	4,247	4,709	5,000	2,376	4,725	5,000	0	
5178	Janitorial Services	Services	215,254	224,876	248,333	182,000	114,012	226,785	260,000	(78,000)	Forecast based on historical results and current's year expenditures.
5179	Pest Control Services	Services	21,886	33,402	37,236	24,500	12,100	24,068	24,500	0	
5200	Interdepartmental Supplies & Services - Charged Out/Credit	Services	0	11	(375)	0	0	0	0	0	
5203	Interdepartmental Supplies & Services - Charged In/Debit	Services	59,418	76,283	78,051	60,000	25,601	50,924	60,000	0	
5204	Intradepartmental Supplies & Services - Charged In/Debit	Services	0	54	169	0	0	0	0	0	
5205	Departmental Overhead - Charged In/Debit	Services	0	0	0	0	0	0	0	0	
5209	Parking Charges	Services	36,440	37,139	36,684	40,000	19,950	39,682	40,000	0	
5217	Software Subscriptions	Services	0	0	0	0	17,226	34,264	17,300	(17,300)	

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
FISCAL YEAR 2023/2024

Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	FY 2023/2024					Analysis/Comments
						Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	
											Forecast based on current's year expenditures. Approximately 73% of the costs are charged to the Jail. Electricity has increased by 17% in the first five months of this fiscal year in comparison to FY 22/23. This is due to the impact of inflation and environmental factors that has resulted in insufficient funding in this object. Despite the department's FY 2024 supplemental request for additional funding of \$2.3M+ for operating supplies and services, the request was disapproved. Instead, the County allocated \$4.9M for inflation growth in its GF Contingency.
5301	Electricity	Services	1,318,863	1,260,555	1,375,376	1,330,820	925,267	1,840,477	1,630,820	(300,000)	As a result, this and other similar objects will have negative variances.
5302	Water & Sewer	Services	736,614	722,202	650,868	786,000	394,589	784,889	756,000	30,000	Forecast based on historical results and current's year expenditures.
5303	Natural Gas	Services	170,303	209,798	239,536	178,400	140,377	279,227	258,400	(80,000)	Forecast based on historical results and current's year expenditures.
5304	Waste Disposal and Recycling	Services	109,844	115,446	146,655	106,290	91,235	181,478	181,500	(75,210)	Forecast based on historical results and current's year expenditures.
5305	Mileage Reimbursement	Services	271	114	63	500	136	270	500	0	
5306	ISF Fleet Charges - Motor Pool	Services	6,428,695	7,523,581	7,458,507	6,875,548	3,445,578	6,853,704	6,875,548	0	
5307	Regulatory Permitting Fees	Services	1,360	200	200	0	714	1,420	714	(714)	
5309	Dues and Memberships	Services	28,204	19,319	17,648	30,000	6,665	13,258	20,000	10,000	
5312	Other Miscellaneous Charges	Services	23,402	32,941	24,686	20,000	13,178	26,213	20,000	0	
5315	Payments To Agencies	Services	0	0	0	0	0	0	0	0	
5318	ISF Risk Charges - General Liability Insurance Premiums	Services	2,462,739	1,906,556	1,403,089	0	1,636,885	3,255,977	0	0	Forecast included in object 5321.
5319	ISF Risk Charges - Property Damage Insurance Premiums	Services	144,657	128,058	149,479	0	80,860	160,842	0	0	Forecast included in object 5321.
5320	ISF Risk Charges - Malpractice Insurance Premiums	Services	114,242	126,755	105,929	0	104,332	207,530	0	0	Forecast included in object 5321.
5321	ISF Risk Charges - Other Insurance Premiums	Services	65,100	64,463	70,950	3,780,942	69,768	138,777	3,780,942	0	Forecast included objects 5318, 5319, and 5320
5329	Interest Expense - Pooled Investments	Services	1,053	780	8,744	0	0	0	0	0	
5341	Bad Debt Expense APO5 (Finance Only)	Services	28,619	17,480	40,662	0	215	427	215	(215)	
5350	ISF and SRF PCWIN Charges - Radio	Services	1,081,680	1,082,880	1,091,748	1,169,400	538,136	1,070,423	1,169,400	0	
5351	ISF ITD Charges - Computer Hardware	Services	1,909,673	1,741,200	1,654,140	1,879,200	939,600	1,868,987	1,879,200	0	
5352	ISF ITD Charges - Server and Storage	Services	705,999	783,169	855,302	879,830	439,915	875,048	879,830	0	
5353	ISF ITD Charges - Software	Services	483,588	560,100	743,702	829,584	414,792	825,075	829,584	0	
5355	Solar Energy	Services	133,619	140,135	142,577	160,000	68,340	135,938	150,000	10,000	
5359	Telephone Provider Charges - External	Services	166,253	114,694	58,359	125,000	30,095	59,862	65,000	60,000	Forecast based on historical results and current's year expenditures.
5360	Internet Charges - External	Services	136,271	182,042	230,526	204,662	118,940	236,587	242,000	(37,338)	Forecast based on historical results and current's year expenditures.
5361	Mobile Devices - External	Services	887,040	656,758	806,696	850,000	189,952	377,839	627,000	223,000	Forecast included AT&T credit of \$223K for billing adjustments.
5362	ISF ITD Charges - Telecom	Services	1,068,600	1,131,780	965,700	1,044,000	522,000	1,038,326	1,044,000	0	
5500	Fixed Equipment - Non-Capital	Non-Capital Equip	3,200	0	1,004	0	0	0	0	0	
5501	Aircraft Equipment - Non-Capital	Non-Capital Equip	8,594	7,912	15,805	0	4,542	9,034	4,542	(4,542)	One-time purchase of non-capital equipment
5502	Motor Vehicles - Non-Capital	Non-Capital Equip	11,400	0	0	0	0	0	0	0	
5503	Furniture - Non-Capital	Non-Capital Equip	8,397	38,119	47,792	0	4,944	9,834	7,644	(7,644)	One-time purchase of non-capital equipment
5504	Office Machines & Computers - Non-Capital	Non-Capital Equip	153,763	41,905	134,653	74,633	4,195	8,344	85,195	(10,562)	One-time purchase of non-capital equipment
5505	Law Enforcement Equipment - Non-Capital	Non-Capital Equip	281,206	53,571	33,183	150,000	9,771	19,436	24,771	125,229	One-time purchase of non-capital equipment
5506	Kitchen & Laundry Equipment - Non-Capital	Non-Capital Equip	6,379	8,594	0	0	4,988	9,921	4,988	(4,988)	One-time purchase of non-capital equipment
5507	Medical & Laboratory Equipment - Non-Capital	Non-Capital Equip	0	0	3,369	0	0	0	0	0	
5508	Other Machines & Equipment - Non-Capital	Non-Capital Equip	54,661	94,068	65,067	0	18,694	37,185	18,694	(18,694)	One-time purchase of non-capital equipment
5509	Telecommunication Equipment - Non-Capital	Non-Capital Equip	0	724,235	0	0	0	0	0	0	
5512	Expenditures Right-to-use Lease Assets	Non-Capital Equip	0	690,233	0	0	0	0	0	0	

PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-DECEMBER
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						FY 2023/2024					
Object	Object Description	Level 1 Categories Roll-Up	FY 20/21 Audited	FY 21/22 Audited	FY 22/23 Unaudited	Annual Budget	YTD Expenditures	Straight-Line Projections	Year-End Projections	Budget Under (Over)	Analysis/Comments
5551	Land Improvements - Capital	Capital	0	0	0	0	0	0	0	0	
5555	Fixed Equipment - Capital	Capital	0	0	0	0	16,450	32,722	16,450	(16,450)	One-time purchase of capital equipment
5556	Motor Vehicles - Capital	Capital	29,647	2,585	0	0	0	0	0	0	
5557	Telecommunication Equipment - Capital	Capital	0	74,304	0	0	0	0	0	0	
5558	Aircraft Equipment - Capital	Capital	10,231	31,884	34,874	0	0	0	0	0	
5559	Furniture - Capital	Capital	6,493	0	0	0	0	0	0	0	
5560	Office Machines & Computers - Capital	Capital	137,012	37,174	10,575	0	0	0	0	0	
5561	Law Enforcement Equipment - Capital	Capital	57,570	23,779	29,120	0	0	0	0	0	
5562	Kitchen & Laundry Equipment - Capital	Capital	30,166	0	104,311	0	0	0	0	0	
5563	Medical & Laboratory Equipment - Capital	Capital	0	7,074	0	18,135	0	0	0	18,135	
5564	Other Machines & Equipment - Capital	Capital	7,826	86,786	22,091	0	0	0	0	0	
5725	Transfer Out to Other Special Revenue	Transfer Out	3,281	0	36	0	899	1,789	900	(900)	
5731	Transfer Out to Other Special Revenue - Grants	Transfer Out	75,064	220,347	645,217	946,450	702,488	1,397,339	1,346,450	(400,000)	Forecast based on current year's projected matching requirements.
TOTAL EXPENDITURES			155,527,295	140,879,936	156,979,962	167,191,428	84,489,571	170,124,243	172,641,584	(5,450,156)	