

AGENDA MATERIAL

DATE 10/17/23 ITEM NO. RA16

Ysaura Rodriquez

From: Caroline G. Vargas <Caroline.Vargas@sheriff.pima.gov>
Sent: Monday, October 16, 2023 11:16 AM
To: Adelita Grijalva; Rex Scott; Matt Heinz; Steve Christy; Sharon Bronson
Cc: Jan Leshar; Chris G. Nanos; Monica Perez; County Administrator Office Support Staff; Melissa Manriquez; Katrina Martinez; COB_mail; Chiefs; Ron Jee; Julia Gates
Subject: Pima County Sheriff's Department General Fund Projections - September 2023
Attachments: DEPT PROJ 0923 PDF.pdf; Budgetary constraints; Sheriff's GF Forecast Summmay Narrative_September 2023 PDF.pdf

Categories: Yellow Category

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

In an effort to stay apprised with the Pima County Sheriff's Department (PCSD) monthly budgetary projections, Sheriff Nanos is attaching the PCSD's General Fund Forecast for September 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. Thank you.



Caroline G. Vargas
Executive Coordinator to Sheriff Chris Nanos
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From: Chris G. Nanos <Chris.Nanos@sheriff.pima.gov>
Sent: Friday, September 15, 2023 3:19 PM
To: Caroline G. Vargas <Caroline.Vargas@sheriff.pima.gov>
Subject: Fwd: GF Projections - August 2023

Please forward to BOS and Jan

Chris Nanos
Pima County Sheriff
520-465-4052

OCT 16 23 PM 04:00 PC CLK OF BD

From: Ron Jee <Ron.Jee@sheriff.pima.gov>
Sent: Friday, September 15, 2023 2:16:28 PM
To: Chris G. Nanos <Chris.Nanos@sheriff.pima.gov>

Cc: Chiefs <Chiefs@sheriff.pima.gov>; Julia Gates <Julia.Gates@sheriff.pima.gov>

Subject: GF Projections - August 2023

Sheriff,

Below is our forecast GF Net Fund Impact (NFI) for FY 23/24 based on financial information through August 2023. We are forecasting a NFI deficit of \$7.8M for the fiscal year.

	Adopted Budget	Projections	Variance
GF Expenditures	\$160,577,951	\$168,422,325	(\$7,844,374)
GF Revenue	\$8,306,160	\$8,306,160	\$0
GF NFI	\$152,271,791	\$160,116,165	(\$7,844,374)

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 forecast to exceed the budget by \$500K. The County reduced the department's personnel budget by more than \$2.1M for vacancy savings so it does not appear there will be any surplus in this fiscal year.
2. Overtime costs are forecast to be more than \$4.5M over budget. Actual overtime through August have decreased as compared to prior months but more reductions are needed throughout the department. Hopefully, the second half of the fiscal year will produce larger decreases due to staffing increase especially at the Jail.
3. Total benefits (including all related objects) are forecast to be nearly \$1.1M over budget. A portion of this deficit was due the budget being underfunded by \$336K for benefits associated with the State's retention and recruitment payments. These approved funds are held in the GF Contingency.
4. Total supplies are forecast to be \$1.5M over budget; this deficit is comparable to 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 (\$600K), medical supplies (\$125,000), repairs and maintenance supplies (\$298K), and janitorial supplies (\$145K). A non-Jail object with a large variance of \$203K 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.
5. The forecast for total services is in line with the object but motor pool charges will be monitored closely in next quarter. It will likely exceed its budget if fuel prices remain high as seen in the past month.
6. Pending the final approval of the Board, the cost for leasing stealth vehicles will be considered in future forecast. The department will be evaluating the number of vehicles to lease in this fiscal year. Besides the monthly lease charges, we will have to assess the leased asset capitalization impact on the department for this fiscal year.
7. Interdepartmental personnel costs (wages and benefits) charged to the SD by Facilities Management and other County areas are forecast to \$508K for the year as compared to \$467K in FY 22/23.

Attached is the detailed report of the GF expenditures forecast that was entered into the County's budget system. The narrative for the deficit was also inputted in system. Given the forecast was based on period two data, it is probable that there will be significant fluctuations in the coming months as we proceed into the fiscal year. We will be closely monitoring our GF position throughout the year and update you on any material items. Please let us know if you have any questions.

Ron K. Jee

Pima County Sheriff's Department

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[\(520\) 351-4619](tel:(520)351-4619)

SEPTEMBER 2023 GF FORECAST SUMMARY

The forecasted General Fund deficit of \$6.1M 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 \$4,802,176, 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. \$336,228 – benefits for the State's retention and recruitment payments were not added to our adopted budget.

The remaining \$1.3M 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.

In regard to revenue, we are forecasting that it will be slightly higher than the budget at this time.

Since this is the second forecast of the fiscal year, it is likely that the numbers will change significantly in the coming months.

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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	19,534,735	78,138,941	84,700,000	3,136,034	Forecast based on current staffing levels, hiring strategies, future academies, 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, forecast fluctuations of \$500K to \$1M is not extraordinary. Since the County does not allocate funding to for leave payouts and parental leave, these two items are projected to be nearly \$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	1,994,021	7,976,086	5,850,000	(3,934,070)	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	288,083	1,152,334	1,152,400	(1,551)	Forecast based on current year's expenditures.
5403	Shift Differential	Personal Services	472,276	544,326	558,375	561,500	143,553	574,210	574,300	(12,800)	Forecast based on current year's expenditures.
5404	Temporary Help	Personal Services	89,822	104,934	248,620	354,283	73,099	292,398	200,000	154,283	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	349,827	1,749,137	1,750,000	(148,800)	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	14,704	58,816	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	1,721,206	6,884,822	39,654,882	(33,225,332)	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. However, this amount was not added to the SD budget but set aside in the County's GF Contingency. This action by the County resulted in underfunding of the Sheriff's budget for FY 2024.
5410	Unemployment Insurance	Personal Services	35,140	50,745	79,925	40,602	9,333	37,331	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	3,068,551	12,274,203	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	353,549	1,414,196	0	1,273,470	Forecast included in object 5409.
5413	Life Insurance	Personal Services	45,669	43,454	42,683	206,113	23,933	95,733	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-SEPTEMBER
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)	
5416	Arizona State Retirement	Personal Services	2,080,631	2,162,449	2,265,625	2,357,919	617,687	2,470,748	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	40,620	162,479	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	2,771,206	11,084,822	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	560,595	2,242,380	0	2,342,006	Forecast included in object 5409.
5422	Dental Insurance Premiums	Personal Services	319,493	313,873	332,995	335,929	88,640	354,562	0	335,929	Forecast included in object 5409.
5423	Interdepartmental Salaries - Charged out/Credit	Personal Services	(312,119)	(896,852)	(551,427)	(231,208)	(121,393)	(485,573)	0	(231,208)	Forecast included in object 5400.
5424	Interdepartmental Salaries - Charged in/Debit	Personal Services	278,360	394,302	327,703	0	79,600	318,399	320,000	(320,000)	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.
5425	Interdepartmental Fringe - Charged out/Credit	Personal Services	(181,157)	(315,468)	(235,484)	(120,683)	(58,446)	(233,782)	0	(120,683)	Forecast included in object 5409.
5426	Interdepartmental Fringe - Charged in/Debit	Personal Services	117,577	171,950	139,173	0	35,429	141,716	144,000	(144,000)	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.
5427	Labor Distribution Fringe Charged out/Credit	Personal Services	(1,062,009)	(639,168)	(1,013,231)	(458,659)	(222,478)	(889,914)	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	210,501	842,005	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)	(520,676)	(2,082,704)	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	466,108	1,864,434	0	147,564	Forecast included in object 5400.
5431	Budgeted Benefits	Personal Services	0	0	0	1,202,779	0	0	0	1,202,779	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	116,338	465,352	0	0	Forecast included in object 5400.
5440	Sick Payout	Personal Services	964,950	512,294	585,812	0	106,669	426,676	0	0	Forecast included in object 5400.
5441	Vacation Payout	Personal Services	690,171	711,723	619,186	0	135,839	543,355	0	0	Forecast included in object 5400.
5442	Initial Appearance Pay	Personal Services	69,398	64,383	63,440	0	17,784	71,136	0	0	Forecast included in object 5401.
5455	Uniform Allowance	Personal Services	1,064,910	1,005,906	1,068,476	1,012,050	180,750	722,999	1,012,050	0	
5457	HSA Contribution - Employer	Personal Services	1,787,778	1,613,263	1,544,136	1,877,009	397,023	1,588,093	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	90,105	360,421	0	262,612	Forecast included in object 5409.
5474	PSPRS Cancer Program	Personal Services	1,000	30,000	1,166	0	10,000	40,000	0	0	Forecast included in object 5409.
5475	Pandemic Vacation Payout	Personal Services	0	95,902	75,159	0	5,512	22,048	0	0	Forecast included in object 5400.
5000	Office Supplies	Supplies	181,636	211,963	235,290	240,000	55,838	222,137	240,000	0	

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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
5001	New Software (including initial Maint./Suprt cst) under \$5M	Supplies	169,693	84,699	90,916	50,000	6,791	27,018	50,000	0	
5002	Computer Equipment less than \$1,000	Supplies	139,196	31,909	32,096	50,000	8,118	32,296	50,000	0	
5003	Food Supplies	Supplies	2,344,819	3,130,433	3,492,324	3,000,000	967,505	3,848,987	3,800,000	(800,000)	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	21,968	87,395	85,000	(5,000)	Please see comment in object 5003.
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	67,715	269,388	300,000	(125,000)	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	64,645	257,174	350,000	(153,000)	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	26,477	105,331	60,000	(27,200)	Forecast based prior years' actual expenditures and current expenditures.
5009	Law Enforcement Supplies	Supplies	462,492	380,073	1,031,254	650,000	75,870	301,832	650,000	0	
5010	Repair & Maintenance Supplies	Supplies	547,933	1,274,352	1,048,650	751,865	180,119	716,562	1,050,000	(298,135)	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	241	957	1,000	0	
5012	Chemicals	Supplies	6,127	11,073	8,765	7,000	1,974	7,854	7,000	0	
5013	Janitorial Supplies	Supplies	401,149	542,713	702,911	555,000	165,666	659,063	700,000	(145,000)	Please see comment in object 5003.
5014	Clothing, Uniforms, and Safety Apparel	Supplies	366,476	200,289	190,260	250,000	62,832	249,963	250,000	0	
5015	Promotional Items	Supplies	48,005	49,811	70,877	40,000	7,507	29,866	40,000	0	

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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
5016	Arts & Crafts	Supplies	(0)	2,554	35	0	0	0	0	0	
5017	Cameras, Film & Equipment	Supplies	6,929	543,080	239,143	20,000	4,076	16,213	20,000	0	
5018	Other Operation Supplies	Supplies	7,028	372	20,346	17,000	719	2,862	17,000	0	
5019	Animal Control Supplies (food & other)	Supplies	12,653	16,409	12,490	20,000	9,226	36,702	20,000	0	
5020	Tools & Equipment Under \$1,000	Supplies	73,412	167,993	159,498	120,000	57,181	227,480	160,000	(40,000)	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	2,463	9,800	50,000	0	
5022	Signage Supplies & Services	Supplies	16,019	59,809	10,849	0	3,117	12,402	5,000	(5,000)	
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	859	3,417	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	2,291	9,113	3,000	(3,000)	
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	43,133	171,596	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	110,288	438,753	300,000	(50,000)	Forecast based on current year's expenditures.
5108	Extradition & Investigation	Services	129,212	144,830	205,428	130,000	82,834	329,534	250,000	(120,000)	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	0	0	0	0	
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	545	2,167	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	85,830	341,454	270,000	30,000	Forecast based on historical results and current's year expenditures.

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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)	
5126	Medical Professional Services	Services	38,448	39,858	62,084	43,000	18,166	72,267	43,000	0	
5127	Laboratory & X-ray Services	Services	21,094	19,875	23,981	30,000	5,427	21,592	30,000	0	
5129	Health Care Consultants	Services	0	1,058	0	0	125	497	0	0	
5130	Veterinary Services	Services	51,028	53,603	49,146	50,000	8,900	35,407	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	17,686	70,360	20,000	(20,000)	
5139	Out of State Training	Services	846	1,598	15,416	0	575	2,288	2,000	(2,000)	
5140	In State Travel	Services	225	8,083	5,596	5,000	1,502	5,974	5,000	0	
5141	Out of State Travel	Services	6,232	10,304	20,387	5,000	522	2,077	5,000	0	
5142	Postage & Freight	Services	42,879	74,849	52,149	27,600	14,207	56,519	55,000	(27,400)	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	12,388	49,284	45,000	(19,500)	Forecast based on historical results and current's year expenditures.
5144	Towing Services	Services	36,882	35,945	35,639	40,000	5,847	23,262	40,000	0	
5145	Security	Services	52,191	68,314	126,550	70,000	26,149	104,028	100,000	(30,000)	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	34,128	135,772	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	463,974	1,845,809	1,350,000	250,000	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	10,771	42,850	1,001,012	150,000	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	9,937	39,531	180,000	(20,000)	Forecast based on historical results and current's year expenditures. This object is used primarily for facility maintenance services 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.
5152	Other Professional Services	Services	159,037	92,229	118,017	125,000	24,044	95,654	125,000	0	
5156	Investigative Services	Services	3,675	10,255	35,537	10,000	1,991	7,921	10,000	0	
5160	Banking Credit Card Fees and Charges	Services	8,893	8,915	12,341	10,000	3,394	13,500	13,000	(3,000)	
5162	Advertising	Services	66,677	43,172	51,882	60,000	6,526	25,962	60,000	0	
5163	Laundry & Linen Services	Services	18,810	18,506	20,991	25,000	5,651	22,483	25,000	0	
5167	Leases & Rental - Other (Mchnry, Equip, etc.)	Services	119,291	537,132	2,075,970	3,303,280	1,902,991	7,570,594	3,303,280	0	
5177	Satellite and Cable Charges	Services	5,958	4,247	4,709	5,000	1,233	4,905	5,000	0	
5178	Janitorial Services	Services	215,254	224,876	248,333	182,000	64,642	257,164	250,000	(68,000)	Forecast based on historical results and current's year expenditures.
5179	Pest Control Services	Services	21,886	33,402	37,236	24,500	5,403	21,493	24,500	0	

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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)	
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	10,740	42,726	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	13,922	55,385	40,000	0	
5217	Software Subscriptions	Services	0	0	0	0	6,890	27,411	10,000	(10,000)	
5301	Electricity	Services	1,318,863	1,260,555	1,375,376	1,330,820	492,545	1,959,473	1,480,820	(150,000)	Forecast based on current's year expenditures. Approximately 73% of the costs are charged to the Jail. Electricity has increased by 10% in the first four 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. As a result, this and other similar objects will have negative variances.
5302	Water & Sewer	Services	736,614	722,202	650,868	786,000	188,417	749,572	736,000	50,000	Forecast based on historical results and current's year expenditures.
5303	Natural Gas	Services	170,303	209,798	239,536	178,400	55,680	221,510	228,400	(50,000)	Forecast based on historical results and current's year expenditures.
5304	Waste Disposal and Recycling	Services	109,844	115,446	146,655	106,290	39,195	155,926	156,000	(49,710)	Forecast based on historical results and current's year expenditures.
5305	Mileage Reimbursement	Services	271	114	63	500	20	80	500	0	
5306	ISF Fleet Charges - Motor Pool	Services	6,428,695	7,523,581	7,458,507	6,875,548	1,722,745	6,853,531	6,875,548	0	
5307	Regulatory Permitting Fees	Services	1,360	200	200	0	0	0	0	0	
5309	Dues and Memberships	Services	28,204	19,319	17,648	30,000	905	3,600	30,000	0	
5312	Other Miscellaneous Charges	Services	23,402	32,941	24,686	20,000	3,877	15,424	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	545,628	2,170,651	0	0	Forecast included in object 5321.
5319	ISF Risk Charges - Property Damage Insurance Premiums	Services	144,657	128,058	149,479	0	26,954	107,228	0	0	Forecast included in object 5321.
5320	ISF Risk Charges - Malpractice Insurance Premiums	Services	114,242	126,755	105,929	0	34,777	138,353	0	0	Forecast included in object 5321.
5321	ISF Risk Charges - Other Insurance Premiums	Services	65,100	64,463	70,950	3,780,942	3,804,730	15,136,209	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 AP05 (Finance Only)	Services	28,619	17,480	40,662	0	0	0	0	0	
5350	ISF and SRF PCWIN Charges - Radio	Services	1,081,680	1,082,880	1,091,748	1,169,400	293,235	1,166,565	1,169,400	0	
5351	ISF ITD Charges - Computer Hardware	Services	1,909,673	1,741,200	1,654,140	1,879,200	469,800	1,868,987	1,879,200	0	
5352	ISF ITD Charges - Server and Storage	Services	705,999	783,169	855,302	879,830	219,958	875,048	879,830	0	
5353	ISF ITD Charges - Software	Services	483,588	560,100	743,702	829,584	207,396	825,075	829,584	0	
5355	Solar Energy	Services	133,619	140,135	142,577	160,000	25,043	99,629	160,000	0	
5359	Telephone Provider Charges - External	Services	166,253	114,694	58,359	125,000	15,240	60,627	75,000	50,000	Forecast based on historical results and current's year expenditures.
5360	Internet Charges - External	Services	136,271	182,042	230,526	204,662	59,976	238,601	239,000	(34,338)	Forecast based on historical results and current's year expenditures.
5361	Mobile Devices - External	Services	887,040	656,758	806,696	850,000	203,098	807,976	850,000	0	
5362	ISF ITD Charges - Telecom	Services	1,068,600	1,131,780	965,700	1,044,000	261,000	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	

**PIMA COUNTY SHERIFF'S DEPARTMENT
MONTHLY EXPENDITURES FORECAST-SEPTEMBER
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
5501	Aircraft Equipment - Non-Capital	Non-Capital Equip	8,594	7,912	15,805	0	13,385	53,248	4,600	(4,600)	
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	13,385	53,250	22,000	(22,000)	
5504	Office Machines & Computers - Non-Capital	Non-Capital Equip	153,763	41,905	134,653	74,633	1,987	7,905	1,987	72,646	
5505	Law Enforcement Equipment - Non-Capital	Non-Capital Equip	281,206	53,571	33,183	150,000	7,480	29,757	10,000	140,000	
5506	Kitchen & Laundry Equipment - Non-Capital	Non-Capital Equip	6,379	8,594	0	0	0	0	0	0	
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	14,852	59,085	14,852	(14,852)	
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	
5551	Land Improvements - Capital	Capital	0	0	0	0	0	0	0	0	
5555	Fixed Equipment - Capital	Capital	0	0	0	0	16,450	65,444	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	3,577	0	0	
5731	Transfer Out to Other Special Revenue - Grants	Transfer Out	75,064	220,347	645,217	946,450	217,020	863,362	946,450	0	
TOTAL EXPENDITURES			155,527,295	140,879,936	156,979,962	166,908,374	46,331,244	185,375,909	173,059,687	(6,151,313)	

Ysaura Rodriguez

From: Chris G. Nanos <Chris.Nanos@sheriff.pima.gov>
Sent: Friday, October 6, 2023 10:51 AM
To: Commissioned Captains; Commissioned Lieutenants; Corrections Captains; Corrections Lieutenants; Managers
Cc: Chiefs
Subject: Budgetary constraints

To All Commanders and Managers:

Our department's Finance team recently completed its General Fund expenditure forecast for FY 23/24 and the results were alarming. While it is still early in the fiscal year, the department was projected to be \$7.8 million over budget. A large portion of this projected deficit is due to underfunding by the County, and we are addressing this issue with the County Administrator. However, we also have to take a proactive role in reducing this overage.

Therefore, the department will implement the following cost-saving measures effective immediately:

- Purchase of supplies, services, equipment, and related items must be mission essential or critical. Any requests for GF expenditures must be for only current operational needs.
- Overtime must be minimized whenever possible. Flex time should be utilized as appropriate to prevent overtime and conversion to compensatory time is strongly encouraged. Eligible employees can accrue to up 120 hours of compensatory time based on current County policies.
- Personnel assigned to work on observed holidays should be closely monitored and overstaffing should be avoided.

Going forward, the department will continue to look for ways to reduce costs where reasonable and in a judicious manner. This is a very serious matter. Therefore, I am directing each of you to be mindful of unnecessary expenses and be diligent in managing our limited resources. I am looking forward to positive improvements in our financial position. Thank you for your commitment to service to this department and our community.

Sheriff Nanos



Chris Nanos
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