



BOARD OF SUPERVISORS AGENDA ITEM REPORT

Requested Board Meeting Date: 7/1/2025

**= Mandatory, information must be provided*

Click or tap the boxes to enter text. If not applicable, indicate "N/A".

***Title:**

RESOLUTION OF THE BOARD OF SUPERVISORS OF PIMA COUNTY, ARIZONA, DESIGNATING THE CHIEF FISCAL OFFICER FOR OFFICIAL SUBMISSION OF THE FISCAL YEAR 2026 EXPENDITURE LIMITATION REPORT TO THE AUDITOR GENERAL.

***Introduction/Background:**

In June 1980, Arizona voters approved a constitutional amendment to create local expenditure limitations for the purpose of controlling expenditures of certain county, city and town revenues and limit future increases in spending. This resulted in Arizona Revised Statute §41-1279.07(E), authorizing the Arizona Auditor General to prescribe a uniform expenditure reporting system requiring each county, city, town and community college to annually provide, to the Auditor General by July 31, the name of the governing body's Chief Fiscal Officer who is designated to officially submit the current fiscal year annual Expenditure Limitation Report.

***Discussion:**

Effective in Fiscal Year 2021, and annually thereafter, the Arizona Auditor General requires the use of their Resolution template with specific Resolution language for County Board of Supervisors use, to document their respective County Chief Fiscal Officer designation. Once approved and executed, the designated Chief Fiscal Officer is required to present the Resolution along with the CFO designation submission form to the Arizona Auditor General's office no later than July 31 of that year. Once submitted, the Chief Fiscal Officer is then recognized as the County's official representative for submission of the annual Expenditure Limitation Report for that current fiscal year.

***Conclusion:**

This Resolution will formally fulfill the requirement established by the Arizona Auditor General's office, for compliance with the Arizona Revised Statute §41-1279.07(E), as it applies to Pima County's annual submission of the Expenditure Limitation Report.

***Recommendation:**

Staff recommends the designation of Finance and Risk Management Director, Art Cuaron, as Pima County's Chief Fiscal Officer for purposes of officially submitting the Fiscal Year 2026 Expenditure Limitation Report due to the Arizona Auditor General on the governing body's behalf.

***Fiscal Impact:**

Compliance with Pima County's Fiscal Year 2026 calculated expenditure limits.

***Board of Supervisor District:**

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5 ☒ All

Department: Finance and Risk Management

Telephone: 724-3138

Contact: Art Cuaron

Telephone: 724-3138

Department Director Signature: _____

[Handwritten Signature]

Date: _____

5.30.2025

Deputy County Administrator Signature: _____

[Handwritten Signature]

Date: _____

County Administrator Signature: _____

Date: _____

6/1/25

*Resolution of the Board of Supervisors of Pima County, Arizona, Designating the Chief Fiscal Officer for Official Submission of the Fiscal Year
2026 Expenditure Limitation Report to the Auditor General -
July 1, 2025 Board of Supervisors Meeting*

RESOLUTION NO. 2025-_____

**RESOLUTION OF THE PIMA COUNTY, ARIZONA BOARD OF SUPERVISORS,
DESIGNATING THE CHIEF FISCAL OFFICER FOR OFFICIALLY SUBMITTING
THE FISCAL YEAR 2026 EXPENDITURE LIMITATION REPORTS TO THE
ARIZONA AUDITOR GENERAL**

WHEREAS, A.R.S. § 41-1279.07(E) requires each county, city, town, and community college district to annually provide to the Auditor General, by July 31, the name of the Chief Fiscal Officer (CFO) the governing body has designated to officially submit the current year expenditure limitation report (AELR) on the governing body's behalf; and

WHEREAS, the Pima County Board of Supervisors desires to designate Finance and Risk Management Director, Art Cuaron, as the County's Chief Fiscal Officer; and

WHEREAS, Entities must submit an updated form and documentation for any changes with the individuals designated to file the AELR.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF PIMA COUNTY, ARIZONA, AS FOLLOWS:

Section 1. The recitals above are hereby incorporated as if fully set forth herein.

Section 2. Art Cuaron is hereby designated as the County's Chief Fiscal Officer for the purposes of officially submitting the Fiscal Year 2026 AELR to the Arizona Auditor General's Office on the governing body's behalf.

PASSED, ADOPTED, AND APPROVED by the Board of Supervisors of Pima County, Arizona, this 1st day of July 2025.

Rex Scott, Chairman, Board of Supervisors
Pima County, Arizona

ATTEST:

Melissa Manriquez, Clerk, Board of Supervisors
Pima County, Arizona

APPROVED AS TO FORM:



Bobby Yu, County Attorney