

AGENDA MATERIAL

DATE 5-11-22 AM ITEM NO. BH5



MEMORANDUM

Date: May 16, 2022

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

From: Jan Leshner 
County Administrator

Re: **Additional Information in Response to Budget Hearing Questions**

At the Board of Supervisors Budget Hearings on May 10 and 11, 2022, additional information was requested and has now been received. This information is provided below:

1. For Pima Animal Care, explain the Net Transfers for the Pima Animal Care-Donations program and the Other Special Revenue Fund.

The PACC program for Pima Animal Care-Donations is where the monies received from bequests and other donations in excess of \$50,000 are held. The monies are held in this program in the Other Special Revenue Fund for tracking purposes as some of these bequests and donations have stipulations on how they are to be spent. There are no expenses that hit within this program, as it is simply a funding source for other programs. In FY 2022/23, a portion of these monies will be transferred to the Pima Animal Care program, specifically into the Grants portion of this program to fund the Community Cats, Pet Resource Center and Live Release initiatives. Another portion will be transferred into the Pima Animal Care Operations program in the General Fund to help fund shelter services and animal training/behavioral rehabilitation.

2. Provide the dollar value of all County capital assets.

The net book value of all County-wide capital assets is reported each year within the Annual Comprehensive Financial Report (ACFR). Below is a table with amounts from the latest ACFR that shows the totals by asset category:

County-wide Capital Asset Values as of June 30, 2021	
(in thousands)	
Capital assets not being depreciated:	
Land	\$585,492
Construction in progress	102,767
Capital assets being depreciated (net):	
Buildings and improvements	1,098,500
Sewage conveyance systems	592,040
Equipment	199,467
Infrastructure	626,728
Total	\$3,204,994

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3. For Real Property Services, explain the \$600,000 increase in Appraisal Services shown in the Department-wide Top 10 Non-personnel Expense Groups by Variance chart.

This increase in Appraisal Services is the result of all grant expenditures in relation to the Readiness and Environmental Protection and Integration program being budgeted under one line item instead of under Appraisal Services and Land purchases as was done in the previous year. The goal of this grant program is to prevent land use conflicts and encroachment upon military installations. The program is used by the County to purchase eligible land around Davis Monthan Air Force Base and is maintained within the Real Property Services budget.

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- c: Carmine DeBonis, Deputy County Administrator for Public Works
Francisco Garcia, Deputy County Administrator and Chief Medical Officer,
Health and Community Services
Michelle Campagne, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management