

# COB - BOSAIR FORM

06/03/2026 5:23 PM (MST)

Submitted by Andy.Welch@pima.gov



## BOARD OF SUPERVISORS AGENDA ITEM REPORT (BOSAIR)

\*All fields are required. Enter N/A if not applicable. For number fields, enter 0 if not applicable.\*

Award Type:	Agenda Item
BOSAIR Activity:	Board Meeting Request
Requested Board Meeting Date:	06/09/2026
Project Title / Description:	Budget Remediation Plans

### Agenda Item Report

Introduction / Background:	The Board of Supervisors (BOS) Policy D22.2 – Budget Accountability requires departments and elected offices that project expenditures exceeding their appropriated budget, or revenues falling below their appropriated budget, for the fiscal year to develop and implement a budget remediation plan. This item provides an update on the remediation plans for the Constables, Medical Examiner, and Public Defense Services.
Discussion:	As we approach the end of the fiscal year, it is important to address the budgetary concerns identified in the remediation plans to ensure continued financial and programmatic stability. The plans outline the actions departments have taken to realign expenditures and operate within their appropriated budgets.
Conclusion:	Addressing the budgetary concerns identified in the remediation plans is necessary to maintain ongoing financial and programmatic operations through the remainder of the fiscal year. This item is submitted for the Board's review and consideration of the remediation plans provided by the departments.
Recommendation:	Approval is recommended for the remediation plans submitted by the departments to support the continuation of programmatic operations through the remainder of the fiscal year.
Fiscal Impact:	General Fund contingency funding is required to address these deficits totaling \$299,967. However, only \$133,020 remains available in the General Fund contingency balance. The remaining amount of \$166,947 is recommended to be funded using excess fund balance received after Period 8 that was not incorporated into the FY 2026/27 Budget.
Support of Prosperity Initiative:	N/A
Provide information that explains how this activity supports the selected Prosperity Initiative	N/A

Board of Supervisor District: 


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Department: Finance & Risk Management

Name: Art Cuaron

Telephone: (520)724-3138

Department Director Signature:  Date: 6.4.2016

Deputy County Administrator Signature:  Date: \_\_\_\_\_

County Administrator Signature: \_\_\_\_\_ Date: 6/4/2016



# Budget Remediation Plan

Reset Form

Fiscal Year	Department	Fund
FY26	Medical Examiner	10000FD
Adopted Expense Budget	Projected Expense	Expense Variance
\$ 6,877,569.00	\$ 7,018,925.00	(\$ 141,356.00)
Adopted Revenue Budget	Projected Revenue	Revenue Variance
\$ 1,910,000.00	\$ 2,038,295.00	\$ 128,295.00
		Overage or Shortfall Amount
		(\$ 13,061.00)

1. Identify the line item and provide an explanation as to why expenses are expected to exceed the budgeted amount.

The primary driver of the variance is related to Sick Payout – 50260SC and Vacation Payout – 50261SC. Retirement payouts are not budgeted, resulting in a significant unfavorable variance associated with a retirement payout for a Forensic Pathologist position. The combined impact across both spend categories totals -\$135,774.

2. Identify the line item and provide an explanation as to why revenues are expected to fall short of the budgeted amount.

Revenues are expected to exceed budgeted amounts.



# Budget Remediation Plan

3. Explain the steps the department will take or has taken to remediate the situation.

The Medical Examiner department will continue to diligently rightsize the budget and will regularly conduct reviews to promptly adapt to changes and enhance resource management.

4. Please identify the timeframe in which the department projects to be back within budget.

The Medical Examiner does not anticipate that current operating expense overages will be absorbed within the FY2026/27 adopted budget due to unbudgeted expenditures. As a result, the department is requesting additional budget capacity from the County's General Fund Contingency in the amount of \$141,356.

If approved, the budget authority transfer will be processed in FY26, Period 11.

**Christopher Smith**

Digitally signed by Christopher Smith  
Date: 2026.05.20 09:08:45 -07'00'

Signature, Appointing Authority or Designee

Date

Finance has reviewed and concurs with plan.

Signature, Finance & Risk Management Director or Designee

Date

6.4.2026

In accordance with BOS Policy [D22.2 Budget Accountability](#), submit completed form by the 1<sup>st</sup> of the month following a projected overage or shortage to [FIN\\_Budget\\_Remediation](#).



# Budget Remediation Plan

Reset Form

Fiscal Year	Department	Fund
2026	Public Defense Services	10000FD
Adopted Expense Budget	Projected Expense	Expense Variance
\$ 44,214,082.00	\$ 44,307,693.00	(\$ 93,611.00)
Adopted Revenue Budget	Projected Revenue	Revenue Variance
\$ 1,379,190.00	\$ 974,342.00	(\$ 404,848.00)
		Overage or Shortfall Amount
		(\$ 498,459.00)

1. Identify the line item and provide an explanation as to why expenses are expected to exceed the budgeted amount.

Due to PDS data entry errors, the submitted forecast was overstated. This form is based on corrected amounts.

Appropriation 01 Salaries & ERE Forecast Underbudget \$495,461, which includes \$319,580 of leave payouts and parental leave.

Appropriation 02 Supplies & Services Forecast Overage \$589,072 primarily due to OCAC expenses.

2. Identify the line item and provide an explanation as to why revenues are expected to fall short of the budgeted amount.

The decrease in PDS revenue is primarily due to lower-than-expected collections of attorney's fees and court staff fees assessed by Superior Court. The Clerk of the Court collects these fees from criminal cases and distributes a statutorily defined percentage to our office. Current collections are trending below projections.



# Budget Remediation Plan

3. Explain the steps the department will take or has taken to remediate the situation.

Despite PDS evaluating every discretionary expense to ensure there is a legitimate business need, OCAC expenditures have consistently exceeded the budget. Last year, following a detailed analysis by PDS and Finance - Departmental Analysis of projected expenses, PDS requested a budget adjustment of \$3,750,000 and received \$3,000,000. While actual expenditures may ultimately come in below the current forecast, PDS believes it is prudent to provide a forecast that reflects the potential for these costs to materialize.

PDS previously requested additional information from Superior Court regarding whether an overall decline in collections contributed to the reduction in attorney and court staff fee allocations. However, the Court asserts that their tracking system does not capture revenue information at a level of detail that allows for a definitive explanation.

Addressing the projected shortfall will require additional remediation through the use of contingency funds.

4. Please identify the timeframe in which the department projects to be back within budget.

We respectfully request the assistance of the County Administrator and Board of Supervisors to address the shortfall. This support is essential to ensure compliance with our statutory obligations to deliver these mandated services.

**Dean Brault**

Digitally signed by Dean Brault  
Date: 2026.05.28 11:14:05 -07'00'

**05/28/2026**

Signature, Appointing Authority or Designee

Date

Finance has reviewed and concurs with plan.

**6.4.2026**

Signature, Finance & Risk Management Director or Designee

Date

In accordance with BOS Policy [D22.2 Budget Accountability](#), submit completed form by the 1<sup>st</sup> of the month following a projected overage or shortage to [FIN\\_Budget\\_Remediation](#).

# Budget Remediation Plan

**Reset Form**

Fiscal Year	Department	Fund
2025 26	Constables Office	General Fund
Adopted Expense Budget	Projected Expense	Expense Variance
\$ 1,906,972.00	\$ 1,971,972.00	(\$ 65,000.00)
Adopted Revenue Budget	Projected Revenue	Revenue Variance
\$ 283,000.00	\$ 325,000.00	\$ 42,000.00
		Overage or Shortfall Amount
		(\$ 23,000.00)

1. Identify the line item and provide an explanation as to why expenses are expected to exceed the budgeted amount.

Constable Office (CO) General Fund expenses are expected to exceed adopted budget amount due to unforeseen purchases. CO during the fiscal year has purchased a new vehicle in the amount of \$64,291 that was purchased at the beginning of the fiscal year when adequate funding was available. The new vehicle replaced and old vehicle due to expectancy life of the vehicle was met and was needing continuous repairs.

Operation expenses will need to increase to cover the cost for the remainder of the fiscal year. In November a Constable was involved in an accident at no fault of the Constable. The repair cost of the vehicle was in the amount of \$31,106.42 that needed to be paid by the department. Currently Risk Management is working with the insurance company for reimbursement. In addition to the repair cost monthly IDT charges and outstanding bills will need to be paid under operations.

Personnel expenses will need to increase to cover cost. There has been a change in benefits being received.

2. Identify the line item and provide an explanation as to why revenues are expected to fall short of the budgeted amount.

# Budget Remediation Plan

3. Explain the steps the department will take or has taken to remediate the situation.

Limit spending to only essential costs and services necessary for day to day operations.

4. Please identify the timeframe in which the department projects to be back within budget.

Constables anticipates a budget deficit for the remainder of FY 26 due to unforeseen expenses. Constables expects to be on track in FY 26

\_\_\_\_\_  
Signature, Appointing Authority or Designee

\_\_\_\_\_  
Date *14 May 26*

Finance has reviewed and concurs with plan.

\_\_\_\_\_  
Signature, Finance & Risk Management Director or Designee

\_\_\_\_\_  
Date *6.4.2026*

In accordance with BOS Policy D22.2 Budget Accountability, submit completed form by the 1<sup>st</sup> of the month following a projected overage or shortage to FIN\_Budget\_Remediation.