

COB - BOSAIR FORM

05/26/2026 3:36 PM (MST)

Submitted by Michele.Milensky@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:	06/23/2026
Project Title / Description:	Request for the Board of Supervisors to approve an exception to Board of Supervisors Policy D 22.8 for operating transfers related to the receipt of hotel/motel taxes, in excess of the amount budgeted, that are due to the Kino Stadium District.

Agenda Item Report

Introduction / Background:	<p>Board of Supervisors policy D22.8 requires the Finance Department to seek Board approval for any Unbudgeted Operating Transfer in excess of \$500,000.00. The receipts from the hotel/motel tax are deposited into the General Fund with 50% being further allocated to Attractions & Tourism and the Kino Stadium District. The 34% allocation to the Kino Stadium District Fund is accounted for as an operating transfer. When the operating transfer budget for the current fiscal year was developed it did not anticipate the receipt of back taxes from local properties.</p> <p>Earlier this year, Pima County made the Arizona Department of Revenue (ADOR) aware of several facilities in unincorporated Pima County that were not paying County hotel taxes. ADOR confirmed that the facilities should be paying County hotel tax and has been working with them to recoup taxes from prior periods. To accommodate this and any further distributions related to the actual hotel/motel tax receipts in the current fiscal year, the Finance Department is requesting the hotel/motel tax distributions due to the Stadium District be exempted from the Board of Supervisors Policy D 22.8 through June 30, 2026.</p>
Discussion:	<p>The Finance Department is requesting Board of Supervisors authorization to transfer the Kino Stadium District allocation of hotel/motel tax receipts received in excess of the amount budgeted in the current fiscal year. This transfer ensures the accuracy of the cash position on the Kino Stadium District Financials.</p>
Conclusion:	<p>The limited exception to Board policy for the hotel/motel tax receipts that are due from the General Fund to the Kino Stadium District based on actual hotel/motel receipts will provide the Finance Department with the required authorization to accurately record the cash due to the Kino Stadium District in fiscal year 2026.</p>
Recommendation:	<p>Staff recommends that the Board of Supervisors approve this request to process any operating transfers from the General Fund to the Kino Stadium District based on actual hotel/motel tax receipts in order to accurately account for the hotel/motel tax receipts in fiscal year 2026.</p>

Fiscal Impact: The transfer is for the allocation of the hotel/motel tax receipts received by the General Fund that are due to the Kino Stadium District. The transfer has no negative impact on the General Fund cash position and ensures the Kino Stadium District Financial Statements accurately reflect the cash position of the District.

Support of Prosperity Initiative: N/A

Provide information that explains how this activity supports the selected Prosperity Initiative N/A

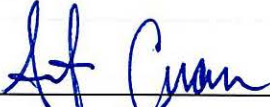
Board of Supervisor District:

- 1
- 2
- 3
- 4
- 5

Department: Finance

Name: Art Cuaron

Telephone: 520-724-3138

Department Director Signature:  _____ Date: 6-1-2026

Deputy County Administrator Signature:  _____ Date: 6-1-2026

County Administrator Signature:  _____ Date: 6-2-2024