



MEMORANDUM

Date: May 21, 2026

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

From: Jan Lester 
County Administrator

Re: **Recommended Budget Comparison for FY 2026/27**

To assist the Board of Supervisors with their review of the Recommended Budget, Finance and Risk Management has provided a comparison of Fiscal Year 2025/26 Adopted Budget amounts to the FY 2026/27 Recommended Budget amounts that include Revenues, Expenditures, and FTEs by Department. This comparative analysis provides explanations for any changes greater than \$500,000 between the fiscal years. Please refer to Attachment 1 for the revenue comparison and Attachment 2 for the expenditure and FTE comparison. For more detailed information on the budget for all departments, please refer to sections six through eleven of the Recommended Budget available on the County's Budget [website](#).

JKL/dym

Attachment

c: Carmine DeBonis, Jr., Deputy County Administrator
Steve Holmes, Deputy County Administrator
Chad Kasmar, Deputy County Administrator
Art Cuaron, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management

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ATTACHMENT 1

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - REVENUES

<u>Footnote #</u>	<u>Department</u>	<u>FY 2025/26</u> <u>Adopted Budget Revenue</u>	<u>FY 2026/27</u> <u>Recommended Budget Revenue</u>	<u>Variance</u> <u>Increase / (Decrease)</u>
	AS Assessor	\$ 500	\$ 500	\$ -
	AT Attractions and Tourism	\$ 2,243,093	\$ 2,536,424	\$ 293,331
	BOS Board of Supervisors	\$ -	\$ -	\$ -
	CA County Administrator	\$ 81,655	\$ 73,500	\$ (8,155)
1	Capital Projects	\$ 16,633,041	\$ 18,645,404	\$ 2,012,363
2	CC Clerk of the Superior Court	\$ 3,473,485	\$ 4,673,785	\$ 1,200,300
	CL Clerk of the Board	\$ 940	\$ 940	\$ -
3	CLR Conservation Lands and Resources	\$ 822,497	\$ 3,394,381	\$ 2,571,884
	CM Communications Office	\$ 505,000	\$ 505,000	\$ -
	CO Constables	\$ 283,000	\$ 283,000	\$ -
4	CWD Community and Workforce Development	\$ 26,424,805	\$ 18,193,603	\$ (8,231,202)
5	DCS Detainee and Crisis Systems	\$ 2,735,659	\$ 42,250	\$ (2,693,409)
6	DE Environmental Quality	\$ 5,665,822	\$ 6,157,911	\$ 492,089
	DSD Development Services	\$ 10,960,628	\$ 11,045,083	\$ 84,455
	ECD Economic Development	\$ -	\$ -	\$ -
	EL Elections	\$ 2,163,482	\$ 1,888,600	\$ (274,882)
7	FC Regional Flood Control District	\$ 38,085,501	\$ 40,155,220	\$ 2,069,719
	FM Facilities Management	\$ 10,873,192	\$ 10,842,751	\$ (30,441)
8	FN Finance and Risk Management	\$ 14,212,877	\$ 18,822,931	\$ 4,610,054
9	FNC Finance Contingency	\$ 66,587,262	\$ 61,587,262	\$ (5,000,000)
10	FND Finance Debt Service	\$ 13,644,168	\$ 11,388,143	\$ (2,256,025)
11	FNN Finance Non Departmental	\$ 5,300,000	\$ 7,172,000	\$ 1,872,000
12	FNR Finance General Government Revenue	\$ 756,943,248	\$ 807,462,475	\$ 50,519,227
13	FS Fleet Services	\$ 22,152,946	\$ 22,828,592	\$ 675,646
14	GMI Grants Management and Innovation	\$ 27,369,519	\$ 1,662,301	\$ (25,707,218)
15	HD Health	\$ 29,742,989	\$ 26,854,960	\$ (2,888,029)
16	HR Human Resources	\$ 117,033,498	\$ 120,255,822	\$ 3,222,324
17	IT Information Technology	\$ 43,002,123	\$ 39,303,698	\$ (3,698,425)
	JCA Justice Court Ajo	\$ 144,665	\$ 193,634	\$ 48,969
	JCG Justice Court Green Valley	\$ 325,266	\$ 497,766	\$ 172,500
18	JCT Justice Court Tucson	\$ 6,342,666	\$ 6,948,179	\$ 605,513
	JS Justice Services	\$ 676,391	\$ 432,988	\$ (243,403)
19	JU Juvenile Court	\$ 6,268,324	\$ 8,189,808	\$ 1,921,484
	KSC Stadium District-Kino Sports Complex	\$ 3,993,000	\$ 3,848,540	\$ (144,460)
20	LIB County Free Library	\$ 68,367,447	\$ 74,154,309	\$ 5,786,863
	ME Medical Examiner	\$ 1,980,500	\$ 1,980,500	\$ -
21	ODI Office of Digital Inclusion	\$ 13,988,638	\$ 23,031,789	\$ 9,043,151
	OEM Office of Emergency Management and Homeland Security	\$ 498,979	\$ 611,689	\$ 112,710
	PAC Pima Animal Care	\$ 2,662,666	\$ 2,760,854	\$ 98,188
22	PCA County Attorney	\$ 9,031,341	\$ 7,124,393	\$ (1,906,948)
23	PDS Public Defense Services	\$ 2,173,567	\$ 5,175,782	\$ 3,002,215
	PO Procurement	\$ -	\$ -	\$ -
	PR Parks and Recreation	\$ 1,757,935	\$ 1,301,515	\$ (456,420)
24	RE Recorder	\$ 10,022,290	\$ 5,490,000	\$ (4,532,290)
	RKS Rocking K South CFD	\$ 692,872	\$ 913,578	\$ 220,706
	RPS Real Property Services	\$ 1,556,379	\$ 1,556,379	\$ -

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - REVENUES

<u>Footnote #</u>	<u>Department</u>	<u>FY 2025/26</u> <u>Adopted Budget Revenue</u>	<u>FY 2026/27</u> <u>Recommended Budget Revenue</u>	<u>Variance</u> <u>Increase / (Decrease)</u>
25	SC Superior Court	\$ 20,895,657	\$ 24,741,870	\$ 3,846,213
26	SD Sheriff	\$ 15,288,182	\$ 15,821,682	\$ 533,499
	SS School Superintendent	\$ 2,003,950	\$ 2,179,015	\$ 175,065
	SUS Office of Sustainability and Conservation	\$ -	\$ -	\$ -
	TO Treasurer	\$ 86,000	\$ 86,000	\$ -
27	TR Transportation	\$ 89,202,393	\$ 109,651,586	\$ 20,449,193
	WIN Wireless Integrated Network	\$ 5,109,649	\$ 5,109,649	\$ -
	WLD Wildflower CFD	\$ 926	\$ 1,609	\$ 683
28	WW Regional Wastewater Reclamation	\$ 193,295,503	\$ 197,614,449	\$ 4,318,946
	Total	\$ 1,673,306,116	\$ 1,735,194,099	\$ 61,887,983

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - REVENUES

Footnotes by Department	
1	The annual CIP budgeted revenue varies year over year based on the number and size of projects that are included in the capital plan and the associated funding sources for those projects.
2	The increase is primarily due to a newly created Case Flow Management Fee.
3	The increase is primarily due to higher CLR grant activity in FY 2026/27.
4	The variance is primarily due to a reduction in grant revenue and a reduction in intergovernmental agreement revenue for the Pima Early Education Program (PEEPs).
5	The decrease is primarily due to the expiration of grant funding for the INVEST program, which is now fully supported by the General Fund.
6	The increase is due to higher revenue from the Air Quality Grant and the Climate Pollution Reduction Plan Grant.
7	The increase is primarily due to the Regional Flood Control District's FY 2026/27 secondary property tax rate increasing by \$0.0118, including \$0.0100 for Chuck Huckelberry Loop maintenance and program needs under the One Pima Initiative, and \$0.0018 to implement BOS Policy D 22.13 – State Cost Shifts addressing ongoing Class 1 assessment ratio revenue reductions.
8	The increase is primarily within the Self Insurance Trust Fund due to a \$4.6 million rise in liability and property insurance allocations from FY 2025/26, driven by higher costs in larger departments and increased claims exposure, insurance costs, and allocation adjustments.
9	The decrease is due to a reduction in the grant contingency fund as grant funding continues to decrease back to pre-pandemic levels.
10	The decrease is primarily due to a decrease in the Debt Service property tax levy to correspond with reduced amounts of outstanding General Obligation Bond debt.
11	The increase is mainly due to greater expected hotel tax revenue along with increased investment earnings.
12	The increase is primarily due to a higher property tax levy, driven by an increase in the primary property tax rate to implement BOS policies D 22.12 (PAYGO), D 22.13 (State Cost Shifts), and D 22.17 (Closing the Gap in Affordable Housing), as well as higher expected State shared sales tax revenue.
13	The increase is primarily due to higher motor pool billing rates across County departments to support overall fleet operating costs.
14	The decrease is primarily driven by the expiration of major Federal funding sources, including COVID-19 relief and asylum seeker support programs, resulting in the elimination of associated positions and a return to a smaller, General Fund-supported operational model.
15	The decrease is primarily due to the loss of grants as activity winds down from prior peak levels associated with COVID-19 and other pandemic related Federal programs.
16	Increase primarily due to increased pharmacy rebates, along with increased workers compensation premiums.
17	The decrease is primarily due to a reduction in countywide IT device counts, which has lowered Internal Service Fund payments received from many departments.
18	The increase is primarily due to higher than anticipated court automation and court operation fees, including credit/ACH convenience fees, court operations fees, and default processing fees.
19	The increase is primarily due to increased grant funding.
20	The increase is primarily due to the Library's FY 2026/27 secondary property tax rate increasing by \$0.0241, including a \$0.0041 adjustment for BOS Policy D 22.13 addressing State cost shifts tied to the Class 1 assessment ratio, and a \$0.0200 increase to maintain and enhance library services and support operational needs under the Prosperity Initiative.
21	The increase is primarily due to Federal grant revenue for the Middle Mile Project.

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - REVENUES

Footnotes by Department	
22	The variance is primarily due to a reduction in Federal grant revenues, primarily from the Victims of Crime Act Grant and the Arizona Crisis Intervention Program Grant.
23	The increase is primarily due to increased grant funding.
24	The decrease is primarily due to a reduction in election revenue, as a State reimbursed congressional special election was held in FY 2025/26.
25	The increase is primarily due to an expected increase in court fees and State revenue, coinciding with the expansion of services as Court Commissioners relocate from the Superior Court building at 110 W. Congress Street to the Pima County Consolidated Justice Court building at 240 N. Stone Avenue.
26	The increase is primarily due to a combination of a new Records Management program and increased grant funding.
27	The change is primarily due to the RAISE grant for the Valencia project, along with anticipated increases in State-shared Highway User Revenue Fund (HURF) revenue and Vehicle License Tax revenue.
28	The increase is due to the scheduled sewer user fee rate increase, as well as the predicted rate of user growth.

ATTACHMENT 2

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - EXPENDITURES FTEs

Footnote #	Department	FY 2025/26 Adopted Budget Expenses	FY 2026/27 Recommended Budget Expenses	Variance Increase / (Decrease)	FY 2025/26 Adopted Budget FTE	FY 2026/27 Recommended Budget FTE	Variance Increase / (Decrease)
	AS Assessor	\$ 15,751,859	\$ 16,205,330	\$ 453,471	158.00	159.00	1.00
	AT Attractions and Tourism	\$ 2,164,754	\$ 2,251,448	\$ 86,693	9.80	10.55	0.75
	BOS Board of Supervisors	\$ 3,290,931	\$ 3,756,619	\$ 465,688	22.25	23.25	1.00
1	CA County Administrator	\$ 4,746,970	\$ 5,266,117	\$ 519,147	16.58	15.75	(0.83)
2	Capital Projects	\$ 132,626,353	\$ 149,581,018	\$ 16,954,665			-
3	CC Clerk of the Superior Court	\$ 15,614,444	\$ 19,307,173	\$ 3,692,729	183.00	182.00	(1.00)
	CL Clerk of the Board	\$ 2,079,165	\$ 2,498,796	\$ 419,631	19.00	18.00	(1.00)
4	CLR Conservation Lands and Resources	\$ 10,896,776	\$ 14,913,330	\$ 4,016,554	68.00	72.88	4.88
5	CM Communications Office	\$ 3,764,994	\$ 3,841,679	\$ 76,685	31.00	28.00	(3.00)
	CO Constables	\$ 1,906,972	\$ 1,903,220	\$ (3,751)	13.00	13.00	-
6	CWD Community and Workforce Development	\$ 68,738,617	\$ 67,208,769	\$ (1,529,848)	163.08	151.58	(11.49)
7	DCS Detainee and Crisis Systems	\$ 43,471,951	\$ 44,899,837	\$ 1,427,886	34.26	39.23	4.97
8	DE Environmental Quality	\$ 9,221,530	\$ 10,321,500	\$ 1,099,970	44.00	40.00	(4.00)
9	DSD Development Services	\$ 9,197,646	\$ 9,601,243	\$ 403,597	54.75	57.75	3.00
10	ECD Economic Development	\$ 1,720,709	\$ 2,781,306	\$ 1,060,598	4.80	4.80	-
11	EL Elections	\$ 5,363,729	\$ 8,350,279	\$ 2,986,550	17.14	26.95	9.81
12	FC Regional Flood Control District	\$ 18,379,495	\$ 19,558,296	\$ 1,178,802	61.75	65.88	4.13
	FM Facilities Management	\$ 36,038,433	\$ 36,148,294	\$ 109,862	150.00	150.00	-
13	FN Finance and Risk Management	\$ 34,034,199	\$ 35,937,072	\$ 1,902,873	172.75	173.75	1.00
14	FNC Finance Contingency	\$ 192,694,444	\$ 207,817,012	\$ 15,122,568			-
15	FND Finance Debt Service	\$ 105,877,442	\$ 98,766,269	\$ (7,111,173)			-
16	FNN Finance Non Departmental	\$ 107,206,321	\$ 118,618,228	\$ 11,411,907			-
	FNR Finance General Government Revenue	\$ 100,000	\$ 100,000	\$ -			-
17	FS Fleet Services	\$ 26,390,940	\$ 25,633,289	\$ (757,651)	56.00	56.00	-
18	GMI Grants Management and Innovation	\$ 34,598,238	\$ 3,191,808	\$ (31,406,430)	79.25	21.00	(58.25)
19	HD Health	\$ 57,764,724	\$ 57,070,661	\$ (694,064)	383.00	395.15	12.15
20	HR Human Resources	\$ 119,864,335	\$ 131,113,299	\$ 11,248,964	68.00	64.00	(4.00)
21	IT Information Technology	\$ 68,568,098	\$ 71,114,261	\$ 2,546,163	255.55	255.28	(0.28)
	JCA Justice Court Ajo	\$ 1,099,634	\$ 1,124,542	\$ 24,909	9.00	9.00	-
	JCG Justice Court Green Valley	\$ 1,180,117	\$ 1,250,976	\$ 70,859	11.38	11.38	-
	JCT Justice Court Tucson	\$ 10,565,673	\$ 10,567,535	\$ 1,861	100.46	106.00	5.54
	JS Justice Services	\$ 1,970,814	\$ 1,886,586	\$ (84,228)	8.50	13.50	5.00
	JU Juvenile Court	\$ 32,899,015	\$ 33,364,440	\$ 465,425	290.39	291.26	0.87
	KSC Stadium District-Kino Sports Complex	\$ 9,875,827	\$ 9,645,670	\$ (230,157)	63.96	59.95	(4.01)
22	LIB County Free Library	\$ 58,700,101	\$ 63,454,352	\$ 4,754,251	306.03	349.19	43.17
	ME Medical Examiner	\$ 6,942,569	\$ 7,132,271	\$ 189,702	46.00	46.00	-
	ODI Office of Digital Inclusion	\$ 519,705	\$ 459,649	\$ (60,056)	3.00	3.50	0.50
	OEM Office of Emergency Management and Homeland Security	\$ 2,030,553	\$ 2,431,514	\$ 400,960	8.00	8.00	-
23	PAC Pima Animal Care	\$ 15,435,736	\$ 16,324,786	\$ 889,050	139.50	140.59	1.09
	PCA County Attorney	\$ 45,537,483	\$ 45,322,103	\$ (215,380)	395.00	374.90	(20.10)
	PDC Project Design & Construction	\$ 4,935,045	\$ 5,047,406	\$ 112,361	40.00	40.00	-
24	PDS Public Defense Services	\$ 46,042,537	\$ 49,283,174	\$ 3,240,636	293.75	299.23	5.48
	PO Procurement	\$ 3,450,896	\$ 3,593,503	\$ 142,607	31.00	31.00	-
25	PR Parks and Recreation	\$ 24,755,469	\$ 25,479,425	\$ 723,956	225.95	231.23	5.28
26	RE Recorder	\$ 13,587,904	\$ 11,624,423	\$ (1,963,481)	70.72	78.15	7.42
	RKS Rocking K South CFD	\$ 4,694,564	\$ 4,930,829	\$ 236,265			-
	RPS Real Property Services	\$ 1,087,208	\$ 1,113,518	\$ 26,311	10.00	10.00	-
27	SC Superior Court	\$ 74,739,030	\$ 79,088,147	\$ 4,349,116	646.98	651.47	4.49
28	SD Sheriff	\$ 190,704,726	\$ 196,998,038	\$ 6,293,312	1,570.50	1,570.50	-
	SS School Superintendent	\$ 4,202,902	\$ 4,453,628	\$ 250,726	23.00	23.00	-
	SUS Office of Sustainability and Conservation	\$ -	\$ -	\$ -			-
	TO Treasurer	\$ 3,313,560	\$ 3,720,664	\$ 407,104	29.50	29.50	-
29	TR Transportation	\$ 76,979,875	\$ 81,174,134	\$ 4,194,259	190.23	191.04	0.81
	WIN Wireless Integrated Network	\$ 4,468,886	\$ 4,628,635	\$ 159,750	13.00	13.00	-
30	WW Regional Wastewater Reclamation	\$ 177,077,399	\$ 185,584,365	\$ 8,506,966	402.42	400.00	(2.42)
	Total	\$ 1,948,871,294	\$ 2,017,440,465	\$ 68,569,171	6,993.22	7,005.17	11.95

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - EXPENDITURES FTEs

Footnotes by Department	
1	The increase is primarily due to the Intergovernmental Relations initiative funded by Project Blue and the recommended Countywide 3% compensation adjustments. The decrease in FTEs is due to the elimination of a part-time PCN during the FY 2025/26 first-quarter vacant position sweep.
2	The annual CIP budgeted expense varies year over year based on the number and size of projects that are included in the capital plan.
3	The increase is primarily due to the supplemental requests included in the Recommended Budget supporting the newly created Case Flow Management Fee, along with the Document Storage and Local Court Automation and Technology fee.
4	The expense increase is primarily driven by the DREAM request included in the Recommended Budget to construct the Canoa Ranch Campground, along with the countywide recommended 3% compensation increase. The FTE variance is due to a reorganization of the Cultural Resources and Historic Preservation Office into separate Preservation and Compliance teams, with resources shifted to fund the first of four planned Preservation positions.
5	The decrease in FTEs is primarily due to the surrender of 3 PCNs to offset grant related activity, with the department charging time to allowable grants.
6	The decrease is primarily due to reduced grant funding, partially offset by notable increases in funding for the DREAM request to expand the County Diaper and Summer Youth programs, Project Blue funding for Neighborhood Reinvestment, Utility Assistance and Weatherization programs, and the Regional Affordable Housing Initiative. The FTE decrease is driven by reductions in grant funded positions from federal workforce development cuts, partially offset by added General Fund positions for housing and emergency services. DREAM and Project Blue FTEs are not yet reflected and will be added in FY 2026/27 if approved.
7	The increase is primarily due to the DREAM request for a long-acting buprenorphine pilot, higher contractual costs, and the recommended countywide 3% compensation increase, partially offset by the end of the Invest and Opioid grants. The FTE variance is primarily driven by positions transitioning from expired opioid grant funding to General Fund support, as well as the addition of department level positions to sustain ongoing operations and service needs.
8	The expense increase is primarily due to the DREAM request included in the Recommended Budget for the Ina and Tangerine Landfill repair. The decrease in FTEs reflects the transfer of the zoning and building code staff to Development Services.
9	The increase in FTEs is primarily driven by the transfer of zoning and building code enforcement staff from Environmental Quality to Development Services.
10	The increase is primarily due to the DREAM request included in the Recommended Budget, with notable investments in new Foreign Direct Investment and Business Retention and Expansion programs, as well as Small Business Safety and Recovery initiatives under One Pima.
11	The variance is primarily due to upcoming elections in the next fiscal year, along with the DREAM request included in the Recommended Budget to purchase new e-pollbooks and Cradlepoints.
12	Increase is primarily due to funding to maintain the Chuck Huckelberry Loop, support growing programmatic needs aligned with the One Pima Initiative, and the recommended countywide 3% compensation adjustment. The FTE increase reflects additional PCNs to improve timely inspection and maintenance of a large portfolio of lands and flood control infrastructure, particularly related to the Loop and One Pima Initiative.
13	The increase is primarily driven by the DREAM request included in the Recommended Budget to expand personnel in Grants and system support, along with the recommended 3% compensation adjustments.
14	The increase is primarily driven by a higher General Fund Contingency due to geopolitical and inflation pressures, added grant contingency for potential Federal changes, and a rise in the General Fund Reserve requirement per BOS Policy D22.14 for FY 2026/27, from \$92M to \$94M.
15	The change is primarily due to a reduction in outstanding General Obligation Bond debt and a decrease in payments for 2020 Certificates of Participation (COPS) offset in part by an increase in payments for COPS issued in 2022 and 2025.
16	The increase is primarily due to mandated payments to the State of Arizona for the ALTCS program, as well as contingency funding to address market benchmarking needs, shortages in in-demand roles, and positions currently falling below recommended pay.
17	The decrease is due to variability in the centralized fleet program, as needs can vary year over year based on the volume of replacement and new vehicles, as well as maintenance driven by department utilization.
18	The decrease is primarily driven by the expiration of major Federal funding sources, including COVID-19 relief and asylum seeker support programs, resulting in the elimination of associated positions and a return to a smaller, General Fund-supported operational model.
19	The decrease is primarily due to the loss of grants as activity winds down from prior peak levels, such as COVID-19 and other Federal funding. Additionally, the Health Department has a DREAM request included in the Recommended Budget to support the Sustain Heat Response and Public Health Hazard Prevention initiative, including Project Blue funding for environmental health initiatives. The FTE change is due to Epidemiologist positions hired during FY 2025/26.
20	The increase is primarily due to higher Health Benefits Trust costs for medical, pharmacy, and other insurance premiums; new initiatives related to the Student Loan Repayment and Childcare Subsidy; and a projected increase in Occupational Medicine and Workers' Compensation. The reduction in FTE count was due to the HR reorganization and the deactivation of PCNs to fund the changes.
21	The increase is primarily due to rising software costs from Microsoft, other licensing needs, and the County's Enterprise Resource Planning (ERP) system.
22	The increase is primarily due to the supplemental request included in the Recommended Budget for operational needs (personnel, professional services, utilities, equipment, scholarships, and building improvements) and a \$1.5M base budget adjustment adding FTEs. FTE growth reflects Library District facility expansion, staffing needs, and a multi-year plan to restore pre-pandemic service levels.
23	The increase is primarily due to the opening of a new eastside clinic, additional medication costs, and the recommended countywide 3% compensation adjustment.

PIMA COUNTY FY 2026/27 RECOMMENDED BUDGET VS. FY 2025/26 ADOPTED BUDGET - EXPENDITURES FTEs

Footnotes by Department	
24	The increase is primarily due to increased grant funding and the recommended countywide 3% compensation adjustment. The FTE variance is primarily due to added PCNs for operations, supporting recent law graduates awaiting bar admission, adding a supervisory attorney to expand internal caseloads, and creating an administrative tier for promotions. To offset FTE impact, five PCNs have been inactivated, with one more pending HR completion.
25	The increase is primarily due to the DREAM request included in the Recommended Budget for additional lifeguard supplies and three recreation coordinators, as well as the recommended countywide 3% compensation adjustment. The FTE change is due to adjustments for seasonal positions for lifeguards and recreation aides.
26	The decrease is primarily due to lower election costs for the upcoming fiscal year. The increase in FTEs is due to adjustments to the FTE count for part-time election aides.
27	The increase is primarily due to the recommended countywide 3% compensation adjustment, as well as the expansion of services, including the Supportive Treatment and Engagement Program (STEPS). The FTE variance is primarily driven by new probation officer positions, partially offset by reductions from inactivated court reporter and other part-time positions.
28	The increase is primarily due to the recommended countywide 3% compensation adjustment and DREAM requests included in the Recommended Budget for staffing and a refrigeration system upgrade.
29	The increase is primarily due to additional investment in the Pavement Repair and Preservation program, as well as increases in engineering services, grounds and landscaping repair and maintenance, and other operational costs. The increase in FTEs is primarily due to a Planner II position transferred from Development Services.
30	The increase is primarily due to the supplemental request included in the Recommended Budget for infrastructure maintenance.