



MEMORANDUM

Date: April 26, 2024

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

From: Jan Leshner 
County Administrator

Re: **Recommended Budget Comparison for FY 2024/25**

To assist the Board of Supervisors with their review of the Recommended Budget, Finance and Risk Management has provided a comparison of Fiscal Year (FY) 2023/24 Adopted Budget amounts to the FY 2024/25 Recommended Budget amounts that includes 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 ten of the Recommended Budget available on the County's Budget [website](#).

JKL/anc

Attachments

c: Carmine DeBonis, Jr., Deputy County Administrator
Francisco Garcia, Deputy County Administrator and Chief Medical Officer
Steve Holmes, Deputy County Administrator
Ellen Moulton, Director, Finance and Risk Management
Andy Welch, Deputy Director, Finance and Risk Management
Xavier Rendon, Budget Division Manager, Finance and Risk Management

ATTACHMENT 1

PIMA COUNTY FY 2024/25 RECOMMENDED BUDGET VS. FY 2023/24 ADOPTED BUDGET - REVENUES

| Footnote # | Department | FY 2023/24 | FY 2024/25 | Variance |
|------------|----------------------------------------------------|----------------|--------------------|---------------------|
| | | Adopted Budget | Recommended Budget | Increase/(Decrease) |
| | Assessor | \$ 500 | \$ 500 | \$ - |
| | Attractions & Tourism | \$ 2,115,381 | \$ 2,261,247 | \$ 145,866 |
| 1 | Behavioral Health | \$ 789,010 | \$ 1,977,262 | \$ 1,188,252 |
| 2 | Capital Projects | \$ 8,762,008 | \$ 15,237,429 | \$ 6,475,421 |
| | Clerk of the Board | \$ 940 | \$ 940 | \$ - |
| 3 | Clerk of the Superior Court | \$ 2,532,393 | \$ 3,789,667 | \$ 1,257,274 |
| | Communications Office | \$ 405,000 | \$ 505,000 | \$ 100,000 |
| 4 | Community & Workforce Development | \$ 39,223,989 | \$ 33,489,983 | \$ (5,734,006) |
| 5 | Conservation Lands & Resources | \$ - | \$ 1,097,552 | \$ 1,097,552 |
| | Constables | \$ 283,000 | \$ 283,000 | \$ - |
| | County Administrator | \$ 103,262 | \$ 81,655 | \$ (21,607) |
| 6 | County Attorney | \$ 11,689,105 | \$ 10,935,118 | \$ (753,987) |
| 7 | County Free Library | \$ 60,243,141 | \$ 67,046,472 | \$ 6,803,331 |
| | Development Services | \$ 10,882,015 | \$ 10,819,158 | \$ (62,857) |
| | Elections | \$ 606,500 | \$ 630,000 | \$ 23,500 |
| 8 | Environmental Quality | \$ 5,017,013 | \$ 5,845,599 | \$ 828,586 |
| | Facilities Management | \$ 10,868,901 | \$ 10,806,313 | \$ (62,588) |
| 9 | Finance & Risk Management | \$ 13,657,918 | \$ 14,211,111 | \$ 553,193 |
| 10 | Finance Contingency | \$ 101,587,262 | \$ 61,587,262 | \$ (40,000,000) |
| 11 | Finance Debt Service | \$ 23,553,649 | \$ 14,266,869 | \$ (9,286,780) |
| 12 | Finance General Government Revenue | \$ 677,943,827 | \$ 717,685,447 | \$ 39,741,620 |
| | Finance Non Departmental | \$ 5,355,000 | \$ 5,580,000 | \$ 225,000 |
| 13 | Fleet Services | \$ 18,444,729 | \$ 19,671,755 | \$ 1,227,026 |
| 14 | Grants Management & Innovation | \$ 110,196,958 | \$ 71,416,702 | \$ (38,780,256) |
| 15 | Health | \$ 33,173,048 | \$ 28,777,327 | \$ (4,395,721) |
| 16 | Human Resources | \$ 93,472,668 | \$ 109,575,174 | \$ 16,102,506 |
| 17 | Information Technology | \$ 34,490,373 | \$ 35,925,416 | \$ 1,435,043 |
| | Justice Court Ajo | \$ 144,665 | \$ 144,665 | \$ - |
| | Justice Court Green Valley | \$ 325,266 | \$ 325,266 | \$ - |
| | Justice Court Tucson | \$ 6,504,526 | \$ 6,632,166 | \$ 127,640 |
| | Justice Services | \$ 906,230 | \$ 533,190 | \$ (373,040) |
| | Juvenile Court | \$ 7,486,444 | \$ 7,559,778 | \$ 73,334 |
| | Medical Examiner | \$ 1,485,000 | \$ 1,585,000 | \$ 100,000 |
| 18 | Office of Digital Inclusion | \$ - | \$ 8,141,548 | \$ 8,141,548 |
| | Office of Emergency Management & Homeland Security | \$ 857,885 | \$ 597,291 | \$ (260,594) |
| | Office of Sustainability & Conservation | \$ 504,000 | \$ 462,133 | \$ (41,867) |
| 19 | Parks & Recreation | \$ 2,593,633 | \$ 1,612,221 | \$ (981,412) |
| 20 | Pima Animal Care | \$ 1,582,019 | \$ 2,215,510 | \$ 633,491 |
| | Public Defense Services | \$ 4,029,395 | \$ 4,442,702 | \$ 413,307 |
| | Real Property Services | \$ 3,268,665 | \$ 3,306,379 | \$ 37,714 |
| | Recorder | \$ 4,950,000 | \$ 4,950,000 | \$ - |
| 21 | Regional Flood Control District | \$ 35,102,970 | \$ 36,273,832 | \$ 1,170,862 |
| 22 | Regional Wastewater Reclamation | \$ 186,126,386 | \$ 187,379,008 | \$ 1,252,622 |
| | Rocking K South CFD | \$ 223,123 | \$ 433,292 | \$ 210,169 |
| | School Superintendent | \$ 3,406,936 | \$ 3,265,111 | \$ (141,825) |
| 23 | Sheriff | \$ 19,603,897 | \$ 16,523,338 | \$ (3,080,559) |
| | Stadium District - Kino Sports Complex | \$ 3,822,158 | \$ 3,953,000 | \$ 130,842 |
| 24 | Superior Court | \$ 18,671,594 | \$ 20,284,664 | \$ 1,613,070 |
| 25 | Transportation | \$ 81,941,094 | \$ 88,264,893 | \$ 6,323,799 |
| | Treasurer | \$ 86,000 | \$ 86,000 | \$ - |
| | Wildflower CFD | \$ 923 | \$ 892 | \$ (31) |
| | Wireless Integrated Network | \$ 4,869,326 | \$ 4,988,750 | \$ 119,424 |

PIMA COUNTY FY 2024/25 RECOMMENDED BUDGET VS. FY 2023/24 ADOPTED BUDGET - REVENUES

| Footnotes by Department | |
|--------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Increase is due to a new Federal grant award. |
| 2 | Increase is primarily due to Impact Fee Collections which vary each year as they are based on activity in the construction market within the benefit areas. |
| 3 | Increase is primarily in court fees, reflecting a budget more aligned with the actual revenue received in prior years. |
| 4 | Decrease is primarily due to reduced grant funding for the WIOA Workforce Innovation and Opportunity Act programs. |
| 5 | Increase is due to the transfer of existing functions to a newly created Conservation Lands & Resources department, which centralizes resources from the Natural Resources division of the Natural Resources, Parks & Recreation department and the majority of the former Office of Sustainability & Conservation department. |
| 6 | Decrease is primarily due to the anticipation of decreases in funds allocated from the State. |
| 7 | Increase is primarily due to higher property tax collections as a result of rising property values. |
| 8 | Increase is primarily due to new climate program funded through grants as part of the transfer of existing functions from the former Office of Sustainability & Conservation department. |
| 9 | Increase is primarily due to increased interest revenue from pooled investments resulting from higher interest rates. |
| 10 | Decrease is primarily due to the reduced amount of anticipated grant funding as we wind down from the heightened Federal funding of COVID-related programs and other grant funding. |
| 11 | Variance is due to a 9.5 cent reduction in the Debt Service Secondary property tax rate per the application of BOS PAYGO Policy D.22.12 |
| 12 | Increase is due to higher property tax collections resulting from a proposed increase in the primary property tax rate and higher property values, in addition to an anticipated increase in State Shared Sales Tax revenues. |
| 13 | Increase is primarily due to the increase in billing rates for motor pool vehicle allocations across County departments. |
| 14 | Decrease is primarily due to the reduced amount of anticipated grant funding as we wind down from the heightened Federal funding of COVID-related programs and other grant funding. |
| 15 | Decrease is primarily due to the wind down from the heightened Federal funding of COVID-related programs and other grant funding. |
| 16 | Increase is primarily due to higher employee and employer medical rates. |
| 17 | Increase is primarily due to higher Internal Service Fund revenues for Software Licensing charges allocated to County departments. |
| 18 | Increase is due to the implementation of the Middle Mile grant. The Office of Digital Inclusion was established to guide the development of broadband infrastructure and equitable connectivity for all community members. |
| 19 | Decrease is primarily due to the transfer of the existing function of the Natural Resources division to a newly created Conservation Lands & Resources department. |
| 20 | Increase is primarily due to an anticipated increase in funding from the Friends of PACC donations and bequests funds. |
| 21 | Increase is primarily due to higher property tax collections as a result of rising property values. |
| 22 | Increase is primarily due to increased interest revenue from pooled investments resulting from higher interest rates. |
| 23 | Decrease is primarily due to the spend down of House Bill 2862 Incentive Pay State funding dedicated to recruiting and retaining deputies and corrections officers. |
| 24 | Increase is primarily due to increases in funds allocated from the State. |
| 25 | The increase is primarily due to anticipated State and Federal grants for transportation related activity. |

ATTACHMENT 2

PIMA COUNTY FY 2024/25 RECOMMENDED BUDGET VS. FY 2023/24 ADOPTED BUDGET - EXPENDITURES & FTEs

| Footnote # | Department | FY 2023/24 Adopted Budget | FY 2024/25 Recommended Budget | FY 24/25 vs FY 23/24 Variance | FY 2023/24 FTEs Adopted Budget | FY 2024/25 FTEs Recommended Budget | FY 24/25 vs FY 23/24 FTE Variance |
|------------|----------------------------------------------------|------------------------------|----------------------------------|----------------------------------|-----------------------------------|---------------------------------------|--------------------------------------|
| 1 | Analytics & Data Governance | \$ 3,698,661 | \$ - | \$ (3,698,661) | 25.68 | - | (25.68) |
| 2 | Assessor | \$ 11,888,552 | \$ 13,747,261 | \$ 1,858,709 | 142.00 | 148.00 | 6.00 |
| | Attractions & Tourism | \$ 2,076,772 | \$ 2,119,214 | \$ 42,442 | 9.38 | 9.80 | 0.42 |
| 3 | Behavioral Health | \$ 33,348,638 | \$ 39,007,542 | \$ 5,658,904 | 31.86 | 34.23 | 2.38 |
| | Board of Supervisors | \$ 2,889,282 | \$ 3,051,562 | \$ 162,280 | 22.00 | 20.75 | (1.25) |
| 4 | Capital Projects | \$ 171,687,795 | \$ 146,552,105 | \$ (25,135,690) | - | - | - |
| | Clerk of the Board | \$ 1,872,989 | \$ 1,990,684 | \$ 117,695 | 19.00 | 19.00 | - |
| 5 | Clerk of the Superior Court | \$ 14,108,268 | \$ 15,342,854 | \$ 1,234,586 | 184.00 | 184.00 | - |
| | Communications Office | \$ 3,468,305 | \$ 3,624,339 | \$ 156,034 | 32.60 | 34.00 | 1.40 |
| 6 | Community & Workforce Development | \$ 61,205,158 | \$ 56,344,579 | \$ (4,860,579) | 175.13 | 164.84 | (10.29) |
| 7 | Conservation Lands & Resources | \$ - | \$ 9,921,539 | \$ 9,921,539 | - | 65.50 | 65.50 |
| | Constables | \$ 1,668,824 | \$ 1,689,369 | \$ 20,545 | 13.00 | 13.00 | - |
| | County Administrator | \$ 3,927,562 | \$ 4,128,139 | \$ 200,577 | 16.75 | 16.75 | - |
| 8 | County Attorney | \$ 41,108,810 | \$ 45,114,021 | \$ 4,005,211 | 407.00 | 394.00 | (13.00) |
| 9 | County Free Library | \$ 46,249,939 | \$ 51,495,204 | \$ 5,245,265 | 350.40 | 338.90 | (11.50) |
| 10 | Development Services | \$ 8,131,694 | \$ 8,658,176 | \$ 526,482 | 54.98 | 54.95 | (0.02) |
| | Economic Development | \$ 2,425,831 | \$ 2,235,148 | \$ (190,683) | 3.85 | 5.18 | 1.33 |
| 11 | Elections | \$ 6,092,930 | \$ 7,663,886 | \$ 1,570,956 | 42.50 | 44.69 | 2.19 |
| 12 | Environmental Quality | \$ 7,007,279 | \$ 8,129,452 | \$ 1,122,173 | 42.00 | 45.00 | 3.00 |
| 13 | Facilities Management | \$ 42,690,306 | \$ 31,151,069 | \$ (11,539,237) | 171.00 | 169.00 | (2.00) |
| 14 | Finance & Risk Management | \$ 27,633,661 | \$ 28,864,360 | \$ 1,230,699 | 161.25 | 149.25 | (12.00) |
| 15 | Finance Contingency | \$ 221,233,614 | \$ 200,161,443 | \$ (21,072,171) | - | - | - |
| 16 | Finance Debt Service | \$ 103,035,321 | \$ 103,851,301 | \$ 815,980 | - | - | - |
| | Finance General Government Revenue | \$ 100,000 | \$ 100,000 | \$ - | - | - | - |
| 17 | Finance Non Departmental | \$ 98,368,805 | \$ 106,026,955 | \$ 7,658,150 | - | - | - |
| 18 | Fleet Services | \$ 21,324,882 | \$ 23,070,008 | \$ 1,745,126 | 58.23 | 58.00 | (0.23) |
| 19 | Grants Management & Innovation | \$ 93,001,641 | \$ 56,184,744 | \$ (36,816,897) | 64.00 | 63.00 | (1.00) |
| 20 | Health | \$ 53,088,471 | \$ 49,840,345 | \$ (3,248,126) | 423.69 | 434.83 | 11.14 |
| 21 | Human Resources | \$ 102,722,189 | \$ 113,559,216 | \$ 10,837,027 | 68.00 | 68.00 | - |
| 22 | Information Technology | \$ 53,856,081 | \$ 64,992,664 | \$ 11,136,583 | 229.00 | 253.85 | 24.85 |
| | Justice Court Ajo | \$ 933,417 | \$ 903,593 | \$ (29,824) | 8.00 | 8.00 | - |
| | Justice Court Green Valley | \$ 1,230,608 | \$ 1,053,388 | \$ (177,220) | 10.00 | 10.50 | 0.50 |
| | Justice Court Tucson | \$ 9,342,022 | \$ 9,782,645 | \$ 440,623 | 102.50 | 103.00 | 0.50 |
| | Justice Services | \$ 1,691,905 | \$ 1,643,192 | \$ (48,713) | 7.00 | 12.00 | 5.00 |
| 23 | Juvenile Court | \$ 29,126,125 | \$ 31,262,838 | \$ 2,136,713 | 332.25 | 332.75 | 0.50 |
| 24 | Medical Examiner | \$ 5,327,224 | \$ 6,445,557 | \$ 1,118,333 | 40.00 | 46.00 | 6.00 |
| | Office of Digital Inclusion | \$ - | \$ 102,726 | \$ 102,726 | - | 3.00 | 3.00 |
| | Office of Emergency Management & Homeland Security | \$ 2,224,406 | \$ 2,127,967 | \$ (96,439) | 9.00 | 9.00 | - |
| 25 | Office of Sustainability & Conservation | \$ 2,289,450 | \$ 236,874 | \$ (2,052,576) | 15.00 | - | (15.00) |
| 26 | Parks & Recreation | \$ 30,214,287 | \$ 24,038,504 | \$ (6,175,783) | 283.28 | 236.65 | (46.63) |
| | Pima Animal Care | \$ 13,768,676 | \$ 13,869,350 | \$ 100,674 | 134.20 | 131.68 | (2.52) |
| | Procurement | \$ 2,968,053 | \$ 3,330,413 | \$ 362,360 | 31.00 | 32.00 | 1.00 |
| 27 | Project Design & Construction | \$ 2,818,993 | \$ 5,097,483 | \$ 2,278,490 | 41.00 | 41.00 | - |
| 28 | Public Defense Services | \$ 40,115,556 | \$ 43,656,038 | \$ 3,540,482 | 304.30 | 295.00 | (9.30) |
| | Real Property Services | \$ 2,859,509 | \$ 2,819,844 | \$ (39,665) | 11.00 | 10.00 | (1.00) |

| | | | | | | | |
|----|----------------------------------------|----------------|----------------|----------------|----------|----------|--------|
| 29 | Recorder | \$ 9,776,129 | \$ 11,204,457 | \$ 1,428,328 | 66.73 | 80.23 | 13.50 |
| 30 | Regional Flood Control District | \$ 17,612,053 | \$ 18,202,680 | \$ 590,627 | 60.60 | 60.35 | (0.25) |
| 31 | Regional Wastewater Reclamation | \$ 176,028,931 | \$ 183,413,812 | \$ 7,384,881 | 399.00 | 399.00 | - |
| 32 | Rocking K South CFD | \$ 4,879,332 | \$ 2,726,179 | \$ (2,153,153) | - | - | - |
| 33 | School Superintendent | \$ 5,888,393 | \$ 4,787,156 | \$ (1,101,237) | 22.88 | 24.60 | 1.73 |
| 34 | Sheriff | \$ 173,830,456 | \$ 181,884,513 | \$ 8,054,057 | 1,477.50 | 1,505.25 | 27.75 |
| 35 | Stadium District - Kino Sports Complex | \$ 8,826,776 | \$ 10,153,658 | \$ 1,326,882 | 64.74 | 64.75 | 0.01 |
| 36 | Superior Court | \$ 66,823,639 | \$ 71,389,522 | \$ 4,565,883 | 696.95 | 696.16 | (0.79) |
| 37 | Transportation | \$ 65,802,394 | \$ 72,783,733 | \$ 6,981,339 | 192.03 | 190.04 | (1.98) |
| | Treasurer | \$ 3,308,340 | \$ 3,338,031 | \$ 29,691 | 31.10 | 31.10 | - |
| | Wireless Integrated Network | \$ 4,071,669 | \$ 4,338,103 | \$ 266,434 | 13.00 | 13.00 | - |

PIMA COUNTY FY 2024/25 RECOMMENDED BUDGET VS. FY 2023/24 ADOPTED BUDGET - EXPENDITURES & FTEs

| Footnotes by Department | |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Decrease is due to the Analytics & Data Governance department being consolidated into the Information Technology department for FY25. |
| 2 | Increase is due to the classification and compensation study results and benefit rate increases, in addition to the transfer of the Tax Services function from Finance & Risk Management to the Assessor's Office. |
| 3 | Increase is due to the contractual increases with the NaphCare contract and court ordered evaluations. |
| 4 | Decrease is primarily due to the annual CIP budget varying year over year based on the evaluation of County needs and the number and size of projects included in the capital plan. A comprehensive list of projects is available in the Capital Projects section of the Recommended Budget Book. |
| 5 | Increase is due to the classification and compensation study results and benefit rate increases, in addition to one-time costs to support the completion of various projects. |
| 6 | Decrease is due to the removal of Pima Vocational High School funding and reduced agency support with the wind down of heightened Federal funding of COVID-related programs and other grant funding. |
| 7 | Increase is due to the transfer of existing programs to a newly created Conservation Lands & Resources department, which centralizes resources from the Natural Resources division of the Natural Resources, Parks & Recreation department and the majority of the former Office of Sustainability & Conservation department. |
| 8 | Increase is primarily due to the classification and compensation study results and benefit rate increases. |
| 9 | Increase is primarily due to the classification and compensation study results and benefit rate increases. |
| 10 | Increase is due to the classification and compensation study results and benefit rate increases, updating the County Comprehensive Plan Pima Prospers, and efforts to automate processes. |
| 11 | Increase is primarily due to the classification and compensation study results, benefit rate increases, and costs for the Primary Election in August and the Presidential Election in November. |
| 12 | Increase is due to the classification and compensation study results and benefit rate increases, funding a new climate change initiative to reduce emissions, and expenses associated with a new federal grant award. |
| 13 | Decrease is primarily due to the Facilities Renewal program budget, which varies year over year based on the needs of County departments and availability of funding. |
| 14 | Increase is due to the classification and compensation study results and benefit rate increases, risk insurance premiums, which are partially offset by the transfer of the Tax Service function to the Assessor's office. |
| 15 | Decrease is primarily due to the prior year contingency for the classification and compensation study results and inflation, which are now reflected within departmental budgets. |
| 16 | Increase is primarily due to the annual Debt Service budget varying year over year due to scheduled payments for the outstanding debt. The decrease in the General Obligation debt service is offset by an increase in debt service for Certificates of Participation and Pledged Revenue Obligations. |
| 17 | Increase is due primarily to an increase in State mandated payments for Arizona Long-Term Care Services and to Visit Tucson due to higher anticipated hotel/motel tax revenues. |
| 18 | Increase is due to the classification and compensation study results, benefit rate increases, and planned upgrades in new fleet management software. |
| 19 | Decrease is primarily due to the wind down from the heightened Federal funding of COVID-related programs and other grant funding, the remaining funds allocated for these programs are reflected within the respective departmental budgets under the Grants Special Revenue Fund. |
| 20 | Decrease is primarily due to the wind down from the heightened Federal funding of COVID-related programs and other grant funding. |
| 21 | Increase is primarily due to the Health Benefit Trust increased costs for medical, dental, and third-party administrator services. |
| 22 | Increase is primarily due to the consolidation of the Analytics & Data Governance department into the Information Technology department, continued investments in infrastructure expansion and maintenance, which are partially offset by fewer lifecycle replacements. |
| 23 | Increase is primarily due to the classification and compensation study results and benefit rate increases. |
| 24 | Increase is primarily due to the costs of implementing the classification and compensation study results. The Office of the Medical Examiner will relocate to a new facility in November 2024 and expand service in the Indigent Interment Program to include human and animal cremation services. |
| 25 | Decrease is due to the transfer of the Office of Sustainability & Conservation to a newly created Conservation Lands & Resources department. |
| 26 | Decrease is primarily due to the transfer of the existing function of the Natural Resources division to a newly created Conservation Lands & Resources department. |
| 27 | Increase is primarily due to moving projects from Facilities Management to Project Design & Construction for interior improvements and deferred maintenance on County buildings. Construction costs continue to be higher than initially planned due to external impacts, such as scarce commodities and limited labor pools. |
| 28 | Increase is primarily due to the need for contract attorneys to account for hard to fill attorney positions, costs to implement and maintain a new case management system, the classification and compensation study results and benefit rate increases. |

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| 29 | Increase in expenditures and FTEs is primarily due to the election cycle for the FY25 being a Presidential Election year. |
| 30 | Increase is primarily due to the classification and compensation study results and benefit rate increases. |
| 31 | Increase is due to the classification and compensation study results and benefit rate increases, in addition to higher operational expenses and repairs and maintenance costs. |
| 32 | Decrease is primarily due to the estimated reimbursement to the developer, which can vary year to year, for the public infrastructure accepted into the County system. The reimbursement is funded by the issuance of General Obligation Bonds for the CFD which is dependent on sufficient tax receipts being generated within the Community Facilities District. |
| 33 | Decrease is primarily due to reduced activity within the Accommodation Schools program. |
| 34 | Increase is primarily due to the classification and compensation study results and benefit rate increases, and operational supplies and service inflation. The increase in FTEs aims to sustain its recent success in recruiting new staff and maintaining a low vacancy rate. |
| 35 | Increase is primarily due to the classification and compensation study results, benefit rate increases, and the facility improvements to the North Clubhouse pool pump replacement and air conditioning units. |
| 36 | Increase is primarily due to continued technology infrastructure expansion and maintenance support services, in addition to the classification and compensation study results and benefit rate increases. |
| 37 | Increase is primarily due to the classification and compensation study results and benefit rate increases, additional investment in the Pavement Repair and Preservation program, and increases in the managed Regional Transportation Authority transit services for Pima County. |