

COB - BOSAIR FORM

06/04/2026 1:02 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 Plan Update - Treasurer's Office

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 plan for the Treasurer's Office.
Discussion:	At the February 17, 2026, BOS meeting, the Treasurer's Office requested, and the Board approved, the use of \$210,675 of General Fund contingency to address budgetary challenges resulting from personnel and other operational cost increases identified at that time. Currently, the Treasurer's Office is indicating that there will be an additional overage as described in the attached budget remediation plan.
Conclusion:	Addressing the budgetary concerns identified in the remediation plan 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 this updated remediation plan provided by the Treasurer's Office.
Recommendation:	Finance and Risk Management recommends that the Board review the Treasurer's request and provide direction on the submitted remediation plan.
Fiscal Impact:	General Fund contingency funding would ordinarily be used to address this deficit. However, if the Board approves the General Fund contingency requests associated with the other budget remediation plans presented at this meeting, the remaining contingency balance will be fully exhausted. If approved, this shortfall 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:

- 1
- 2
- 3
- 4
- 5

Department:

Finance & Risk Management

Name:

Art Cuaron

Telephone:

(520)724-3138

Department Director Signature:  Date: 6/4/2026

Deputy County Administrator Signature: _____ Date: _____

County Administrator Signature:  Date: 6/4/2026



Budget Remediation Plan

Reset Form

Fiscal Year	Department	Fund
FY26	Treasurer	10000FD
Adopted Expense Budget	Projected Expense	Expense Variance
3229550	3520225	290675
Adopted Revenue Budget	Projected Revenue	Revenue Variance
		0
		Overage or Shortfall Amount
		290675

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

The Treasurer's Office submitted and the Board approved a Budget Remediation Plan at its February 17, 2026 meeting for \$210,675. The amount, together with savings from a restructuring of personnel, was believed to be sufficient to cover FY26. However, the department faced unexpected delays that have prevented the restructure until the end of this fiscal year.

The Treasurer's Office is requesting a one-time \$80,000 general fund increase in budget authority to meet its final payroll and year-end obligations.

Personnel: The Treasurer's Office anticipates a \$70,000 overage in personnel costs after the last payroll processes.

Operating: The Treasurer's Office anticipates an overage of \$10,000 in operating expenses. Operating overages were also expected to be offset by the personnel restructuring.

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

N/A: The Treasurer's Office is a general fund department that does not generate general fund revenues.



Budget Remediation Plan

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

The Treasurer's Office is requesting that the projected \$80,000 overage in FY26 be returned to the general fund by reducing, on a one-time basis, it's Personnel Services FY27 budget.

The department is restructuring it's personnel and will be deactivating a tax collection supervisor position in FY27 with an FY27 Tentative Adopted budgeted value of \$89,944. This approach will allow the Treasurer's Office to close out the current fiscal year without net impact to the County.

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

The Treasurer's Office will be back on budget pending approval from the Board.

Jake Martin
Signature, Appointing Authority or Designee

06/04/2026

Date

Finance has reviewed and concurs with plan.

Signature, Finance & Risk Management Director or Designee

Date

In accordance with BOS Policy [D22.2 Budget Accountability](#), submit completed form by the 1st of the month following a projected overage or shortage to [FIN_Budget_Remediation](#).