



Board of Supervisors Memorandum

June 17, 2014

Fiscal Year 2014/15 Final Budget Adoption

Background

The Fiscal Year (FY) 2014/15 Recommended Budget was transmitted to the Board on April 28, 2014. The Tentative Budget was adopted by the Board on May 20, 2014 as originally recommended, with the following adjustments:

1. The Recommended General Fund Budget submitted to the Board on April 28, 2014 proposed General Fund base expenditures of \$513,038,933. The recommended budgeted expenditures as presented exceed the available General Fund base revenues by \$20,232,663. In order to offset this shortfall, the recommended budget proposed an increase in the primary property tax rate of 27.87 cents from \$3.6665 to \$3.9452 per \$100 of Primary Net Assessed Value.

2. The County Administrator's Recommended General Fund budget was adjusted to include \$24,152,622 of potential increases that did not fall within the budget policies or prior directives of the Board of Supervisors and were not included in the adjustments that were made to develop the recommended General Fund Base revenues, operating transfers and expenditures. These proposed adjustments and their impacts to the primary property tax rate are included in nine separate decision packages as follows:

- A. Certificates of Participation (COPs) - \$5,000,782 - Tax Rate Impact = 6.89 cents
- B. Sheriff - \$2,581,407 - Tax Rate Impact = 3.55 cents
- C. Indigent Criminal Defense - \$1,800,000 - Tax Rate Impact = 2.48 cents
- D. Stadium District - \$2,177,931 - Tax Rate Impact = 3.00 cents
- E. Information Technology - \$6,073,113 - Tax Rate Impact = 8.37 cents
- F. Facilities Management - \$1,273,874 - Tax Rate Impact = 1.75 cents
- G. Wildcat Dump Enforcement - \$245,515 - Tax Rate Impact = 0.34 cents
- H. Road Repair - \$5,000,000 - Tax Rate Impact = 6.89 cents
- I. Employee Compensation - Cost absorbed by departments - Tax Rate Impact = 0.00 cents

3. The County Administrator's recommended primary property tax rate of \$3.9452 per \$100 of Primary Net Assessed Value was increased by \$0.3327 per \$100 of Primary Net Assessed Value to \$4.2779 per \$100 Primary Net Assessed Value in the Tentative Adopted Budget. This change increases the County's overall combined property tax rate to \$5.7167 per \$100 of Net Assessed Value.

The Tentative Adopted Budget includes the budgeted revenue, expenditure and operating transfer impacts of all nine proposed decision packages. Any General Fund impacts of any adopted decision packages will be budgeted in the County's Budget Stabilization Fund within Contingency. As the impacted departments begin to implement any of the approved decision packages, they will be required to provide a detailed spending plan and request prior County Administrator authorization to utilize the funding. The use of all of these funds will be monitored closely by the County's Finance Staff to assure they are spent only on the purposes approved by the Board.

The net effect of including the impact of the nine proposed decision packages was to add \$14,758,814 to the original total County Recommended Budgeted expenditures of \$1,173,705,438, yielding a Tentative Adopted Budget amount of \$1,188,464,252. Adoption of the Tentative Budget served to set the maximum County expenditure ceiling.

Employee Compensation for FY 2014/15

The Recommended Budget submitted to the Board of Supervisors includes a decision package (Package I) for an across-the-board employee compensation adjustment for all eligible employees of two percent, but not less than \$750. It was also recommended that the cost of this salary adjustment be absorbed by all County departments. Table 1 below shows the budgetary impact of a two percent, across-the-board, minimum \$750 annual increase.

Table 1: Budgetary Impact of Two Percent, Across-the-Board, \$750 Minimum Salary Increase.

| Fund | Annual Salaries and Benefits | Partial Year Salaries and Benefits |
|-----------------|-------------------------------------|---|
| General Fund | \$5,126,111 | \$4,140,360 |
| All Other Funds | 2,357,950 | 1,904,516 |
| Totals | \$7,484,061 | \$6,044,876 |

The County Administrator's May 19, 2014 memorandum to the Board entitled "Employee Compensation for Fiscal Year 2014/15" also listed a second employee compensation option. This option proposes adjusting the hourly compensation rate for all eligible employees by \$0.50 per hour. In this option, all eligible employees would receive the same increase regardless of their current hourly compensation rate. Table 2 below shows that this option would have approximately the same budgetary impact as the recommended option.

Table 2: Budgetary Impact of a 50-cent Per Hour Salary Increase for Filled Positions Only.

| Fund | Annual Salaries and Benefits | Partial Year Salaries and Benefits |
|-----------------|-------------------------------------|---|
| General Fund | \$5,257,866 | \$4,246,778 |
| All Other Funds | 2,535,680 | 2,048,069 |
| Total | \$7,793,546 | \$6,294,847 |

After Tentative Adoption, Finance Staff embarked on a detailed survey and analysis of all County departments and agencies to determine how likely it is that each department can absorb whatever employee compensation adjustment is awarded by the Board. This analysis is currently ongoing. The responses received to date have shown a range of impacts to departmental budgets. Smaller County departments indicate they will have the most difficulty in absorbing these additional salary and benefit costs, as most of their budgets are personnel related. They will either keep existing vacancies unfilled or not fill new vacancies until they meet the savings required to fund the proposed employee compensation adjustment.

Larger County departments have more flexibility in absorbing the cost of the proposed employee compensation adjustment options. Many of these departments have also proposed not filling vacant positions or reducing overtime and other personnel costs. Others will adjust operating costs. These proposed operating adjustments range from reducing funding available for advertising costs, reducing purchases of materials for libraries, delaying or reducing repairs and maintenance funds, etc.

The proposed options for the employee compensation adjustments for FY 2014/15 represent partial year costs with the increases effective with the pay period beginning September 7, 2014. As the proposed employee compensation adjustments are ongoing costs, all departments, both General Funded and other funds, will need to assume the full annual cost of the increases in FY 2015/16 and beyond.

Southwest Regional Soccer Complex at the Kino Sports Complex

On June 4, 2014, the County Administrator sent a memorandum to the Board of Supervisors regarding the potential purchase of 167 acres of property to expand the soccer complex at the Kino Sports Complex. As indicated in the memorandum, the acquisition of this property is likely the most important sports acquisition made by the County in decades. The owner, Landmark Title Assurance Agency of Arizona, LLC, an Arizona limited liability company under Trust 18344-T (Stardust), is now a willing seller at a selling price of \$8.75 million. The seller is also likely to approve a five-year term acquisition

consisting of a 20 percent down payment of \$1.75 million with the balance of \$7 million dollars payable in five equal annual installments of \$1,661,775.

In order to take advantage of this unique opportunity, the down payment purchase price and any subsequent payments would be made by the County's General Fund. However, the proposed November 2015 bond program will include a land acquisition component for parks facilities in the general area, and the bond project priority criteria approved by the Bond Advisory Committee would make a major regional soccer complex a high priority. If a bond program is successful in November 2015, any balance due for this property acquisition would be an eligible bond expense.

It has become a priority to secure the land and purchase the property that has now been made available to the County by a willing seller. However, in order to continue with this purchase, a funding source must be included in the final adopted FY 2014/15 budget. As the Board, by tentatively adopting the budget, has set the budget ceiling for the maximum expenditures and primary property tax rate, this down payment for this purchase must be budgeted within this ceiling. Given the unique opportunity presented to the County, it is recommended the Board reduce the \$5.0 million Decision Package H: Road Repair by \$1.75 million to \$3.25 million and redirect the \$1.75 million to the down payment for the Stardust Property. If the Board approves this change, the original \$0.0689 per \$100 Primary Net Assessed Value allocated for Road Repair in Decision Package H would be reallocated to \$0.0241 per \$100 Primary Net Assessed Value for the Stardust purchase down payment and \$0.0448 per \$100 Primary Net Assessed Value for Road Repair.

Alternatively, the Board may direct that the funding associated with any of the other proposed decision packages be reallocated to this purchase. Based on Board direction, the final adopted budget will be adjusted accordingly.

Recommendation

Set forth below are the proposed Fiscal Year 2014/15 Final Budget amounts and Tax Rates. These amounts and rates are the same as those resulting from the Board's action at adoption of the Tentative Budget and as recommended in this memorandum and reflected in the attached Arizona Auditor General prescribed schedules.

| Fiscal Year 2014/15 Budget | Budget | Tax Rate |
|-----------------------------------|-----------------|-----------------|
| Total County Budget | \$1,188,464,252 | \$4.2779 |
| County Free Library District | 37,772,853 | 0.4353 |
| Regional Flood Control District | 17,096,728 | 0.3035 |
| Debt Service | 114,953,822 | 0.7000 |
| Stadium District | 5,253,097 | ----- |

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Fiscal Year 2014/15 Final Budget Adoption**
June 17, 2014
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Respectfully submitted,



C.H. Huckelberry
County Administrator

CHH/mjk – June 11, 2014

Attachment

c: **Martin Willett, Chief Deputy County Administrator**
 Hank Atha, Deputy County Administrator for Community & Economic Development
 John Bernal, Deputy County Administrator for Public Works
 Jan Leshner, Deputy County Administrator for Medical & Health Services
 Tom Burke, Director, Finance and Risk Management
 Robert Johnson, Budget Manager, Finance and Risk Management

PIMA COUNTY
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

| FUND | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/2014* | ACTUAL EXPENDITURES/ EXPENSES 2013/2014** | UNRESERVED FUND BAL / NET ASSETS 7/1/2014 (est)*** | DIRECT PROPERTY TAX REVENUE 2014/2015 | ESTIMATED REVENUE OTHER THAN PROPERTY TAX 2014/2015 | PROCEEDS FROM OTHER FINANCING SOURCES 2014/2015 | INTERFUND TRANSFERS 2014/2015 | | TOTAL FINANCIAL RESOURCES AVAILABLE 2014/2015 | PROPOSED FINAL ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014/2015**** |
|---------------------|--|--|---|---|---|---|-------------------------------------|-------------|---|---|
| | | | | | | | IN | OUT | | |
| GENERAL FUND | 503,524,831 | 481,949,150 | 32,474,480 | 325,729,243 | 196,243,850 | | 7,838,672 | 40,884,318 | 521,401,927 | 521,401,927 |
| SPEC REV FUNDS | | | | | | | | | | |
| COUNTY FREE LIBRARY | 35,305,000 | 35,338,958 | 4,526,990 | 32,666,797 | 1,815,000 | | | 1,060,592 | 37,948,195 | 37,772,853 |
| EMPLOY & TRAINING | 16,595,144 | 13,534,035 | 495,176 | | 15,015,285 | | 174,542 | | 15,685,003 | 15,221,945 |
| ENV QUALITY | 10,863,575 | 6,830,771 | 2,087,862 | | 4,333,952 | | 648,729 | 51,356 | 7,019,187 | 5,501,876 |
| HEALTH SERVICES | 29,411,676 | 29,708,848 | 1,954,999 | | 19,231,696 | | 13,458,296 | 1,382,538 | 33,262,453 | 31,808,945 |
| REG FLOOD CONTROL | 12,624,028 | 12,577,129 | 7,390,056 | 20,469,675 | 3,269,192 | | 58,215 | 10,423,724 | 20,763,414 | 17,096,728 |
| STADIUM DISTRICT | 5,039,746 | 5,059,746 | (1,756,118) | | 2,656,135 | | 5,720,886 | 2,866,694 | 3,754,209 | 5,253,097 |
| TRANSPORTATION | 40,277,267 | 38,349,024 | | | 50,978,362 | | 5,120,662 | 25,043,310 | 41,176,166 | 39,181,813 |
| OTHER SPECIAL REV | 81,700,929 | 72,687,770 | 29,328,522 | | 88,313,012 | | 2,099,586 | 21,980,562 | 97,760,558 | 82,835,681 |
| TOTAL SPECIAL REV | 231,817,365 | 214,086,281 | 54,147,939 | 53,136,472 | 185,612,634 | 0 | 27,280,916 | 62,808,776 | 257,369,185 | 234,672,938 |
| CAPITAL PROJECTS | 182,441,811 | 152,951,983 | 129,794,546 | | 30,756,351 | 78,681,000 | 41,312,487 | 69,823,967 | 210,720,417 | 145,815,785 |
| DEBT SERVICE | 124,043,471 | 150,677,841 | 3,641,391 | 52,915,723 | | | 62,828,288 | | 119,385,402 | 114,953,822 |
| TOTAL OTHER FUNDS | 306,485,282 | 303,629,824 | 133,435,937 | 52,915,723 | 30,756,351 | 78,681,000 | 104,140,775 | 69,823,967 | 330,105,819 | 260,769,607 |
| ENTERPRISE FUNDS | | | | | | | | | | |
| DEVELOPMENT SVCS | 6,743,858 | 6,753,798 | 2,579,275 | | 6,792,000 | | | 124,551 | 9,246,724 | 6,969,935 |
| PARKING GARAGES | 2,076,933 | 2,021,933 | 3,632,299 | | 2,712,675 | | | 2,318,698 | 4,026,276 | 2,382,489 |
| WASTEWATER RECL | 216,251,348 | 184,359,514 | 142,294,071 | | 180,913,965 | 20,000,000 | 60,000,000 | 27,700,014 | 375,508,022 | 162,267,356 |
| TOTAL ENT FUNDS | 225,072,139 | 193,135,245 | 148,505,645 | 0 | 190,418,640 | 20,000,000 | 60,000,000 | 30,143,263 | 388,781,022 | 171,619,780 |
| TOTAL ALL FUNDS | 1,266,899,617 | 1,192,800,500 | 368,564,001 | 431,781,438 | 603,031,475 | 98,681,000 | 199,260,363 | 203,660,324 | 1,497,657,953 | 1,188,464,252 |

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Actual revenues and expenses as of February 28, 2014 plus projected revenues and expenditures/expenses for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact.

****FY 2014/15 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$84,392,158), Telecommunications (\$1,551,878) and Fleet Services (\$6,823,967).

EXPENDITURE LIMITATION

| | 2013/14 | 2014/15 |
|--|---------------|---------------|
| 1. Budgeted Expenditures/Expenses | 1,266,899,617 | 1,188,464,252 |
| 2. Add/(Subtract): Estimated Net Reconciling Items | (133,291,054) | (111,343,682) |
| 3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items | 1,133,608,563 | 1,077,120,570 |
| 4. Less: Estimated Exclusions | 606,165,752 | 551,673,183 |
| 5. Amount Subject to Expenditure Limitation | 527,442,811 | 525,447,387 |
| 6. EEC Expenditure Limitation | 527,442,812 | 525,447,388 |

SCHEDULE A

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2014/2015

| | 2013/2014 FISCAL YEAR | 2014/2015 FISCAL YEAR |
|---|----------------------------------|----------------------------------|
| Maximum allowable primary property tax levy per A.R.S. §42-17051 (A). | \$ 358,990,600 | \$ 373,818,925 |
| Amount received from primary property taxation in fiscal year 2013/14 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18). | \$ - | |
| Property Tax Levy Amount | | |
| Primary Property Taxes | \$ 277,155,468 | \$ 321,633,141 |
| Secondary Property Taxes | | |
| General Fund-Override election | \$ - | \$ - |
| Debt Service | \$ 59,464,792 | \$ 53,059,292 |
| Flood Control District | \$ 17,834,883 | \$ 20,663,821 |
| Library District | \$ 28,487,320 | \$ 32,995,300 |
| Fire Assistance District | \$ 3,476,404 | \$ 3,456,434 |
| Total Secondary Property Taxes | \$ 109,263,399 | \$ 110,174,847 |
| Total Property Tax Levy Amounts | \$ 386,418,867 | \$ 431,807,988 |
| Property taxes collected * | | |
| Primary Property Taxes | | |
| 2013/14 year's levy | \$ 267,280,000 | |
| Prior years' levy | \$ 7,491,600 | |
| Total Primary Property Taxes | \$ 274,771,600 | |
| Secondary property taxes | | |
| 2013/14 year's levy | \$ 105,437,987 | |
| Prior years' levy | \$ 3,144,692 | |
| Total Secondary Property Taxes | \$ 108,582,679 | |
| Total Property Taxes Collected | \$ 383,354,279 | |
| Property Tax Rates | | |
| County Tax Rate | | |
| Primary property tax rate | \$ 3.6665 | \$ 4.2779 |
| Secondary Property Tax Rates | | |
| General Fund-Override election | \$ - | \$ - |
| Debt Service | \$ 0.7800 | \$ 0.7000 |
| Flood Control District | \$ 0.2635 | \$ 0.3035 |
| Library District | \$ 0.3753 | \$ 0.4353 |
| Fire District Assistance | \$ 0.0456 | \$ 0.0456 |
| Total Secondary Property Taxes | \$ 1.4644 | \$ 1.4844 |
| Total County Tax Rate | \$ 5.1309 | \$ 5.7623 |
| Special Assessment district tax rates | | |
| Secondary property tax rates | See Second Page | See Second Page |

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)
Fiscal Year 2014/2015

| | <u>2013/2014</u> <u>FISCAL YEAR</u> | <u>2014/2015</u> <u>FISCAL YEAR</u> |
|--|--|--|
| Special Assessment District Tax Rates | | |
| Secondary Property Tax Rates <small>(Continued)</small> | | |
| Street Lighting Improvement Districts | | |
| Cardinal Est. | \$ 0.9646 | \$ 1.0963 |
| Carriage Hills Est. No. 1 | \$ 0.1722 | \$ 0.1834 |
| Carriage Hills Est. No. 3 | \$ 0.1392 | \$ 0.1499 |
| Desert Steppes | \$ 0.1450 | \$ 0.1567 |
| Hermosa Hills Estates | \$ 0.0802 | \$ 0.0873 |
| Lakeside #1 | \$ 0.1807 | \$ 0.1950 |
| Littletown | \$ 0.7546 | \$ 1.0173 |
| Longview Est. #1 | \$ 0.1971 | \$ 0.2123 |
| Longview Est. #2 | \$ 0.1916 | \$ 0.2029 |
| Mañana Grande B | \$ 0.1688 | \$ 0.1931 |
| Mañana Grande C | \$ 0.2330 | \$ 0.2535 |
| Midvale Park | \$ 0.0801 | \$ 0.0879 |
| Mortimore Addition | \$ 0.3989 | \$ 0.4752 |
| Oaktree No. 1 | \$ 1.4749 | \$ 1.5980 |
| Oaktree No. 2 | \$ 1.4117 | \$ 1.8385 |
| Oaktree No. 3 | \$ 1.4791 | \$ 1.9105 |
| Orange Grove Valley | \$ 0.2876 | \$ 0.3010 |
| Peach Valley | \$ 0.3765 | \$ 0.4461 |
| Peppertree Ranch | \$ 0.0405 | \$ 0.0473 |
| Rolling Hills | \$ 0.1401 | \$ 0.1511 |
| Salida Del Sol | \$ 1.2698 | \$ 1.4528 |
| Other Improvement District | | |
| Hayhook Ranch Improvement District | \$ 2.6781 | \$ 4.4968 |

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015

| SOURCE OF REVENUES | ADOPTED REVENUES 2013/14 | ESTIMATED REVENUES 2013/14 | PROPOSED FINAL ADOPTED REVENUES 2014/15 |
|-------------------------------------|---|---|--|
| GENERAL FUND | | | |
| PROPERTY TAX | | | |
| Real Property Taxes | 267,328,821 | 265,430,000 | 307,412,080 |
| Personal Property Taxes | 9,409,113 | 9,341,600 | 11,017,985 |
| Penalties/Delinq Taxes | 1,048,431 | 1,008,770 | 851,222 |
| Interest/Delinq Taxes | 7,713,830 | 6,710,624 | 6,447,956 |
| TOTAL PROPERTY TAX | 285,500,195 | 282,490,994 | 325,729,243 |
| LICENSES & PERMITS | | | |
| Business Licenses & Permits | 2,785,670 | 2,906,500 | 2,976,590 |
| TOTAL LICENSES & PERMITS | 2,785,670 | 2,906,500 | 2,976,590 |
| INTERGOVERNMENTAL | | | |
| Federal Grants & Aid | 2,999,899 | 4,214,899 | 3,188,330 |
| State Grants & Aid | 211,912 | 271,649 | 430,412 |
| Sales & Use Tax | 99,300,000 | 102,750,000 | 106,640,000 |
| Shared Vehicle License Tax | 23,332,000 | 23,682,000 | 24,100,000 |
| Alcoholic Beverages | 65,000 | 65,000 | 77,000 |
| City Participation | 370,000 | 145,377 | 1,055,900 |
| Transient Lodging Tax | 5,493,600 | 5,266,800 | 5,670,867 |
| TOTAL INTERGOVERNMENTAL | 131,772,411 | 136,395,725 | 141,162,509 |
| CHARGES FOR SERVICES | | | |
| Interdepartmental Charges | 76,086 | 596 | 0 |
| Health Fees | 1,380,000 | 1,670,000 | 1,710,000 |
| Court Fees | 4,717,027 | 4,677,053 | 5,538,160 |
| General Government | 2,599,112 | 2,466,724 | 2,300,620 |
| Correctional Housing | 7,300,000 | 7,600,000 | 7,626,700 |
| Recorder Fees | 2,480,186 | 1,980,186 | 1,853,500 |
| Sheriff Dept Fees | 1,228,000 | 1,228,102 | 1,228,000 |
| Culture & Recreation Fees | 671,500 | 648,000 | 792,900 |
| Contributions/Pub Enterprs | 14,693,130 | 14,511,473 | 20,921,085 |
| TOTAL CHARGES FOR SERVICES | 35,145,041 | 34,782,134 | 41,970,965 |
| FINES AND FORFEITS | | | |
| Justice CTS-Fines & Forfeits | 4,417,310 | 3,538,323 | 3,093,031 |
| Superior CTS-Fines & Forfeits | 222,000 | 227,000 | 222,000 |
| Other Fines & Forfeits | 1,140,000 | 1,101,801 | 1,180,000 |
| TOTAL FINES & FORFEITS | 5,779,310 | 4,867,124 | 4,495,031 |
| INVESTMENT EARNINGS | | | |
| Investment Earnings | 210,059 | 224,565 | 280,700 |
| TOTAL INVESTMENT EARNINGS | 210,059 | 224,565 | 280,700 |
| MISCELLANEOUS | | | |
| Rents and Royalties | 3,540,656 | 3,762,876 | 3,480,435 |
| Other Misc. Revenues | 2,687,364 | 2,873,478 | 1,877,620 |
| TOTAL MISC. REVENUES | 6,228,020 | 6,636,354 | 5,358,055 |
| TOTAL GENERAL FUND REVENUE | 467,420,706 | 468,303,396 | 521,973,093 |

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015**

| SOURCE OF REVENUES | ADOPTED REVENUES 2013/14 | ESTIMATED REVENUES 2013/14 | PROPOSED FINAL ADOPTED REVENUES 2014/15 |
|--|---|---|--|
| SPECIAL REVENUE FUNDS | | | |
| COUNTY FREE LIBRARY | | | |
| Property Taxes | 28,603,438 | 28,324,800 | 32,666,797 |
| Intergovernmental | 390,000 | 316,089 | 655,000 |
| Fines & Forfeits | 650,000 | 500,000 | 600,000 |
| Investment Earnings | 50,000 | 56,000 | 50,000 |
| Miscellaneous | 430,000 | 885,000 | 510,000 |
| TOTAL COUNTY FREE LIBRARY | 30,123,438 | 30,081,889 | 34,481,797 |
| EMPLOYMENT AND TRAINING | | | |
| Intergovernmental | 16,559,659 | 13,423,849 | 13,939,702 |
| Miscellaneous | | 30,365 | 1,075,583 |
| TOTAL EMP AND TRAINING | 16,559,659 | 13,454,214 | 15,015,285 |
| ENVIRONMENTAL QUALITY | | | |
| Licenses and Permits | 2,004,700 | 2,069,650 | 2,365,700 |
| Intergovernmental | 1,857,340 | 1,983,053 | 1,927,062 |
| Charges for Services | 3,478,700 | 36,864 | 0 |
| Fines & Forfeits | 0 | 89,021 | 0 |
| Investment Earnings | 27,000 | 24,863 | 23,000 |
| Miscellaneous | 426,700 | 42,470 | 18,190 |
| TOTAL ENVIRONMENTAL QUALITY | 7,794,440 | 4,245,921 | 4,333,952 |
| HEALTH | | | |
| Licenses and Permits | 2,210,201 | 1,818,201 | 2,210,574 |
| Intergovernmental | 11,903,569 | 12,062,622 | 13,360,164 |
| Charges for Services | 2,963,614 | 3,313,924 | 2,955,956 |
| Fines and Forfeits | 125,970 | 127,970 | 124,769 |
| Miscellaneous | 509,772 | 491,375 | 580,233 |
| TOTAL HEALTH | 17,713,126 | 17,814,092 | 19,231,696 |
| REGIONAL FLOOD CONTROL DISTRICT | | | |
| Property Taxes | 18,208,026 | 17,825,000 | 20,469,675 |
| Licenses and Permits | 0 | 975 | 1,100 |
| Intergovernmental | 87,475 | 123,723 | 107,747 |
| Charges for Services | 25,000 | 77,255 | 3,070,000 |
| Investment Earnings | 35,000 | 35,000 | 35,000 |
| Miscellaneous | 60,388 | 73,592 | 55,345 |
| TOTAL REG. FLOOD CONTROL DIST. | 18,415,889 | 18,135,545 | 23,738,867 |
| STADIUM DISTRICT | | | |
| Intergovernmental | 1,652,000 | 1,585,000 | 1,590,000 |
| Charges for Services | 153,000 | 1,050,000 | 1,045,000 |
| Investment Earnings | 21,135 | 21,135 | 21,135 |
| Miscellaneous | 455,000 | 3,082 | 0 |
| TOTAL STADIUM DISTRICT | 2,281,135 | 2,659,217 | 2,656,135 |

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015**

| SOURCE OF REVENUES | ADOPTED REVENUES 2013/14 | ESTIMATED REVENUES 2013/14 | PROPOSED FINAL ADOPTED REVENUES 2014/15 |
|---|---|---|--|
| TRANSPORTATION | | | |
| Licenses and Permits | 1,110,800 | 1,110,800 | 1,119,073 |
| Intergovernmental | 49,233,840 | 49,893,280 | 49,323,707 |
| Charges for Services | 110,950 | 230,650 | 171,650 |
| Investment Earnings | 120,000 | 120,000 | 80,000 |
| Miscellaneous | 301,287 | 559,084 | 283,932 |
| TOTAL TRANSPORTATION | 50,876,877 | 51,913,814 | 50,978,362 |
| OTHER SPECIAL REVENUE FUNDS & GRANTS | | | |
| Intergovernmental | 64,407,952 | 61,602,143 | 67,260,174 |
| Charges for Services | 7,917,781 | 7,118,312 | 9,971,493 |
| Fines and Forfeits | 2,507,580 | 2,532,320 | 2,738,800 |
| Investment Earnings | 376,959 | 388,269 | 248,824 |
| Miscellaneous | 8,049,654 | 9,132,596 | 8,093,721 |
| TOTAL OTHER SP REV & GRANTS | 83,259,926 | 80,773,640 | 88,313,012 |
| TOTAL SPECIAL REVENUE FUNDS | 227,024,490 | 219,078,332 | 238,749,106 |
| DEBT SERVICE | | | |
| Property Taxes | 59,611,817 | 58,986,800 | 52,915,723 |
| Intergovernmental | 0 | 202 | 0 |
| Investment Earnings | 0 | 157,171 | 0 |
| Miscellaneous | 0 | 11,552,329 | 0 |
| TOTAL DEBT SERVICE | 59,611,817 | 70,696,502 | 52,915,723 |
| CAPITAL PROJECTS | | | |
| Intergovernmental | 33,862,369 | 34,797,111 | 27,028,377 |
| Charges for Services | 2,376,867 | 4,098,477 | 3,003,300 |
| Investment Earnings | 0 | 297,207 | 243,494 |
| Miscellaneous | 1,133,459 | 1,233,459 | 481,180 |
| TOTAL CAPITAL PROJECTS | 37,372,695 | 40,426,254 | 30,756,351 |
| ENTERPRISE FUNDS | | | |
| DEVELOPMENT SERVICES | | | |
| Licenses and Permits | 5,185,000 | 6,295,116 | 6,099,560 |
| Charges for Services | 618,000 | 580,784 | 665,040 |
| Investment Earnings | 15,000 | 15,000 | 15,000 |
| Miscellaneous | 18,700 | 44,100 | 12,400 |
| TOTAL DEVELOPMENT SERVICES | 5,836,700 | 6,935,000 | 6,792,000 |
| PARKING GARAGES | | | |
| Charges for Services | 248,580 | 492,376 | 511,140 |
| Investment Earnings | 26,796 | 21,888 | 26,796 |
| Miscellaneous | 1,949,097 | 1,780,604 | 2,174,739 |
| TOTAL PARKING GARAGES | 2,224,473 | 2,294,868 | 2,712,675 |

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015**

| SOURCE OF REVENUES | ADOPTED REVENUES 2013/14 | ESTIMATED REVENUES 2013/14 | PROPOSED FINAL ADOPTED REVENUES 2014/15 |
|----------------------------------|---|---|--|
| REGIONAL WASTEWATER RECL. | | | |
| Licenses and Permits | 16,000 | 16,000 | 16,000 |
| Charges for Services | 176,964,350 | 172,704,996 | 175,231,708 |
| Fines and Forfeits | 22,000 | 32,000 | 22,000 |
| Investment Earnings | 850,000 | 1,173,628 | 464,257 |
| Miscellaneous | 80,000 | 272,011 | 180,000 |
| Capital Contributions | 5,000,000 | 5,000,000 | 5,000,000 |
| TOTAL REG WASTEWATER RECL | 182,932,350 | 179,198,635 | 180,913,965 |
| TOTAL ENTERPRISE FUNDS | 190,993,523 | 188,428,503 | 190,418,640 |
| GRAND TOTAL ALL FUNDS | 982,423,231 | 986,932,987 | 1,034,812,913 |

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES 2014/15 | INTERFUND TRANSFERS 2014/15 | |
|--|--|--|--------------------------|
| | | IN | OUT |
| <u>General Fund</u> | | | |
| Capital Projects - Information Technology | | | 3,365,400 |
| Debt Service - COPs 2007 | | | 2,914,615 |
| Debt Service - COPs Jail Facility | | | 2,855,700 |
| Debt Service - COPs 2010 | | | 1,669,146 |
| Debt Service - COPs 2013 | | | 418,750 |
| Debt Service - COPs 2014 | | | 5,000,782 |
| Economic Development & Tourism | | | 651,759 |
| Employment & Training - County Match | | | 174,542 |
| Environmental Quality - Air Quality | | | 403,214 |
| Environmental Quality - Wildcat Dump Enforcement | | | 245,515 |
| Facilities Renewal Fund - Rental O&M | | 1,288,460 | |
| Health - General Fund Support | | | 10,283,559 |
| Health - General Fund Support-Pima Animal Care | | | 2,134,162 |
| Improvement Districts Formation Fund | | | 29,088 |
| Office of Emergency Management Grants - County Match | | | 73,390 |
| Parks Grants - County Match | | | 12,750 |
| Parks Special Programs - Loan Repayment | | 240,000 | |
| Projects Reimbursement | | 3,000,000 | |
| Regional Wastewater Reclamation - Tucson Clean and Beautiful | | 50,000 | |
| Regional Wastewater Reclamation - Summer Youth Funding | | 124,000 | |
| Stadium District - Ball Fields Maintenance | | | 1,058,002 |
| Stadium District - Debt Service | | 2,855,700 | |
| Stadium District - General Fund Support | | | 2,177,931 |
| Stadium District - Hotel Tax Proceeds | | | 2,295,351 |
| Sheriff Inmate Welfare Fund - Inmate Health | | 120,000 | |
| Sheriff State RICO Fund - Taser Loan | | 160,512 | |
| Transportation - Graffiti Abatement | | | 120,662 |
| Transportation - Pavement Preservation | | | 5,000,000 |
| Total General Fund | <u>0</u> | <u>7,838,672</u> | <u>40,884,318</u> |
| <u>Special Revenue Funds</u> | | | |
| County Free Library | | | |
| Capital Projects - Phone System | | | 211,170 |
| Capital Projects | | | 761,000 |
| Debt Service - COPs 2010 | | | 88,422 |
| County Free Library | | 0 | 1,060,592 |
| Economic Development & Tourism | | | |
| General Fund - Tourism Events | | 651,759 | |
| Economic Development & Tourism | | 651,759 | 0 |
| Employment & Training - General Fund | | 174,542 | |
| Elections Grants - Capital Projects | | | 750,000 |
| Environmental Quality | | | |
| Capital Projects Fund - Permits Mgmt System | | | 51,356 |
| General Fund - Wildcat Dump Enforcement | | 245,515 | |
| General Fund - Air Quality | | 403,214 | |
| Total Environmental Quality | | 648,729 | 51,356 |
| Facilities Renewal Fund - General Fund Rent O&M | | | 1,288,460 |

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES | INTERFUND TRANSFERS | |
|---|--|--------------------------------|-------------------|
| | 2014/15 | IN | OUT |
| Health | | | |
| Health Grants - County Match | | | 1,040,575 |
| Health - Capital Projects Hlth & Food Safety License Software | | | 271,207 |
| Debt Service - COPs 2010 | | | 53,380 |
| Debt Service - COPs 2010 - PACC | | | 17,376 |
| General Fund Subsidy - Pima Animal Care | 2,134,162 | | |
| General Fund Subsidy - Health | <u>10,283,559</u> | | |
| Total Health | | <u>12,417,721</u> | <u>1,382,538</u> |
| Health Grants - Health Grant Match | | 1,040,575 | |
| Improvement Districts Formation Fund - Gen Fund | | 29,088 | |
| Office of Emergency Management Grants - County Match fr GF | | 73,390 | |
| Parks Grants | | | |
| Parks Grants - Capital Projects | | | 300,000 |
| Parks Grants - County Grant Match fr GF | | <u>12,750</u> | |
| Total Parks Grants | | <u>12,750</u> | <u>300,000</u> |
| Parks Special Programs | | | |
| General Fund - Loan Repayment | | | 240,000 |
| Parking Garages | 1,000,000 | | |
| Regional Flood Control - Native Plants Nursery | 30,000 | | |
| Regional Wastewater Reclamation - Native Plants Nursery | 75,000 | | |
| Transportation - Native Plant Nursery | 75,000 | | |
| Capital Projects - Open Space | | | 1,000,000 |
| Total Parks Special Programs | | <u>1,180,000</u> | <u>1,240,000</u> |
| Regional Flood Control | | | |
| Capital Projects - Permits Mgmt System | | | 95,839 |
| Capital Projects | | | 10,000,000 |
| Debt Service - COPs 2010 | | | 50,068 |
| Parks-Spec Progs - Native Plants Nursery | | | 30,000 |
| Regional Flood Control Grants - County Match | | | 58,215 |
| Stadium District KERP | | | 189,602 |
| Total Regional Flood Control | | <u>0</u> | <u>10,423,724</u> |
| Regional Flood Control Grants - County Match | | 58,215 | |
| Sheriff Inmate Welfare Fund - General Fund | | | 120,000 |
| Sheriff State RICO Fund - General Fund - Taser Loan | | | 160,512 |
| Transportation | | | |
| Capital Projects | | | 650,000 |
| Capital Projects - Pavement Preservation | | | 5,000,000 |
| Transportation Grants - County Match | | | 152,599 |
| Capital Projects - Permits Mgmt System | | | 64,215 |
| Debt Service - COPs 2010 | | | 217,727 |
| Debt Service - Transportation Bonds | | | 18,883,769 |
| Parks-Spec Progs - Native Plants Nursery | | | 75,000 |
| General Fund - Pavement Preservation | 5,000,000 | | |
| General Fund - Graffiti | <u>120,662</u> | | |
| Total Transportation | | <u>5,120,662</u> | <u>25,043,310</u> |

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES 2014/15 | INTERFUND TRANSFERS 2014/15 | |
|--|--|--|-------------------|
| | | IN | OUT |
| Transportation Grants | | | |
| Transportation Grants - Capital Projects | | | 18,121,590 |
| Transportation - County Match | | 152,599 | |
| Total Transportation Grants | | 152,599 | 18,121,590 |
| Stadium District | | | |
| Debt Service - COPs 2010 | | | 10,994 |
| General Fund - Ball Fields Maintenance | | 1,058,002 | |
| General Fund - Debt Service | | | 2,855,700 |
| General Fund - Hotel Tax Proceeds | | 2,295,351 | |
| General Fund - General Fund Support | | 2,177,931 | |
| Regional Flood Control - KERP | | 189,602 | |
| Total Stadium District | | 5,720,886 | 2,866,694 |
| Total Special Revenue Funds | | 27,280,916 | 62,808,776 |
| Capital Projects | | | |
| Bond Proceeds - General Obligation | 18,681,000 | | |
| Proceeds - Certificates of Participation 2015 | 60,000,000 | | |
| Development Services - Permits Management System | | 109,130 | |
| Environmental Quality - Permits Management System | | 51,356 | |
| Elections Grants | | 750,000 | |
| Facility Renewal Fund | | | |
| Fleet - Fuel Management System | | | 216,148 |
| Fleet Services - New Services Facility | | | 5,217,819 |
| Fleet Services - Mission Fuel Island | | | 1,390,000 |
| General Fund | | | 3,000,000 |
| General Fund - Information Technology | | 3,365,400 | |
| Health- Consumer Health & Food Safety Licensing Software | | 271,207 | |
| Library District - Capital Projects | | 761,000 | |
| Library District - Shoretel System | | 211,170 | |
| Parking Garages Capital Projects | | 315,000 | |
| Parks Grants - Capital Projects | | 300,000 | |
| Parks Special Programs - Open Space | | 1,000,000 | |
| Regional Flood Control - Permits Management System | | 95,839 | |
| Regional Flood Control - Capital Projects | | 10,000,000 | |
| Regional Wastewater Recl-Permits Management System | | 43,311 | |
| Regional Wastewater Recl - Proceeds COPs 2015 | | | 60,000,000 |
| Risk Management-Demolition Teresa Lee Clinic | | 200,000 | |
| Risk Management - Permits Management System | | 3,269 | |
| Transportation Grants - Intergovernmental Revs | | 18,121,590 | |
| Transportation | | 650,000 | |
| Transportation - Pavement Preservation | | 5,000,000 | |
| Transportation - Permits Mgmt System | | 64,215 | |
| Total Capital Projects | 78,681,000 | 41,312,487 | 69,823,967 |
| Debt Service | | | |
| General Fund - COPs 2007 | | 2,914,615 | |
| County Free Library - COPs 2010 | | 88,422 | |
| Development Services - COPs 2010 | | 15,421 | |
| Fleet Services - COPs 2010 | | 60,626 | |
| General Fund - COPs 2010 | | 1,669,146 | |

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES | INTERFUND TRANSFERS | |
|--|--|--------------------------------|--------------------|
| | 2014/15 | IN | OUT |
| Health - COPs 2010 | | 53,380 | |
| Health - PACC COPs 2010 | | 17,376 | |
| Parking Garages - COPs 2010 | | 3,698 | |
| Print Shop COPS 2010 | | 2,229 | |
| Regional Flood Control - COPs 2010 | | 50,068 | |
| Regional Wastewater - COPs 2010 | | 503,728 | |
| Risk Management - COPs 2010 | | 29,023 | |
| Stadium District - COPs 2010 | | 10,994 | |
| Telecommunications - COPs 2010 | | 12,559 | |
| Transportation - COPs 2010 | | 217,727 | |
| Fleet Services - COPs 2013 | | 2,116,300 | |
| General Fund - COPs 2013 | | 418,750 | |
| Regional Wastewater - COPs 2013 | | 25,252,325 | |
| General Fund - COPs 2014 | | 5,000,782 | |
| Parking Garages - COPs 2014 | | 1,000,000 | |
| Regional Wastewater - COPS 2015 | | 1,651,650 | |
| General Fund - COPs Jail Facility | | 2,855,700 | |
| Transportation - Transportation Bonds | | 18,883,769 | |
| Total Debt Service | 0 | 62,828,288 | 0 |
| <u>Enterprise Funds</u> | | | |
| Development Services | | | |
| Capital Projects - Permits Management System | | | 109,130 |
| Debt Service - COPs 2010 | | | 15,421 |
| Total Development Services | 0 | 0 | 124,551 |
| Parking Garages | | | |
| Parking Garages - Parks Special Programs | | | 1,000,000 |
| Capital Projects - Emergency Generator | | | 150,000 |
| Capital Projects - El Presidio Light Refit | | | 165,000 |
| General Fund - COPs 2014 Debt Service | | | 1,000,000 |
| Debt Service - COPs 2010 | | | 3,698 |
| Total Parking Garages | | 0 | 2,318,698 |
| Regional Wastewater Reclamation | | | |
| Capital Projects Proceeds of COPs 2015 | | 60,000,000 | |
| Capital Projects - Permits Mgmt System | | | 43,311 |
| Sewer Obligation Bonds | 20,000,000 | | |
| Parks-Spec Progs - Native Plants Nursery | | | 75,000 |
| General Fund - Tucson Clean and Beautiful | | | 50,000 |
| General Fund - Summer Youth Funding | | | 124,000 |
| Debt Service - COPs 2015 | | | 1,651,650 |
| Debt Service - COPs 2013 | | | 25,252,325 |
| Debt Service - COPs 2010 | | | 503,728 |
| Total Regional Wastewater Reclamation | 20,000,000 | 60,000,000 | 27,700,014 |
| Total Enterprise Funds | 20,000,000 | 60,000,000 | 30,143,263 |
| Grand Total | 98,681,000 | 199,260,363 | 203,660,324 |

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES 2014/15 | INTERFUND TRANSFERS 2014/15 | |
|--|--|--|-------------------------|
| | | IN | OUT |
| THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY | | | |
| Internal Service Funds | | | |
| Fleet Services | | | |
| CIP - Fleet - Fuel Management System | | 216,148 | |
| CIP - Fleet - Mission Fuel Island | | 1,390,000 | |
| CIP - Fleet - New Services Facilities | | 5,217,819 | |
| COPs 2013 | | | 2,116,300 |
| COPs 2010 Debt Service | | | 60,626 |
| Total Fleet Services | <u>0</u> | <u>6,823,967</u> | <u>2,176,926</u> |
| Print Shop - COPs 2010 Debt Svc | | | 2,229 |
| Risk Management | | | |
| Capital Projects - Permits Mgmt System | | | 3,269 |
| Risk Management - Demolition Teresa Lee Clinic | | | 200,000 |
| Debt Service - COPs 2010 | | | 29,023 |
| Total Risk Management | | <u>0</u> | <u>232,292</u> |
| Telecommunications - COPs 2010 Debt Service | | | 12,559 |
| Total Internal Service Funds | <u>0</u> | <u>6,823,967</u> | <u>2,424,006</u> |

SCHEDULE D

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT | ADOPTED EXPENDITURE/ EXPENSES 2013/14 | EXPENSE ADJUSTMENTS APPROVED 2013/14 | ESTIMATED EXPENDITURES/ EXPENSES 2013/14* | PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15 |
|--|--|---|--|---|
| GENERAL FUND | | | | |
| GENERAL GOVERNMENT SERVICES | | | | |
| ASSESSOR | 8,996,549 | 0 | 8,696,549 | 8,987,373 |
| BOARD OF SUPERVISORS | 2,074,023 | 0 | 2,074,023 | 2,025,925 |
| GENERAL GOVERNMENT SERVICES | 54,050,765 | 0 | 52,501,585 | 65,177,981 |
| COUNTY ADMINISTRATOR | 1,539,893 | 0 | 1,539,893 | 1,451,517 |
| NON DEPARTMENTAL | 94,034,354 | 0 | 71,064,614 | 94,505,217 |
| RECORDER | 2,399,924 | 0 | 2,399,924 | 4,325,361 |
| TREASURER | 2,568,107 | 0 | 2,305,432 | 2,569,606 |
| TOTAL GENERAL GOVERNMENT SERVICES | 165,663,615 | 0 | 140,582,020 | 179,042,980 |
| COMMUNITY RESOURCES | | | | |
| COMMUNITY & ECONOMIC DEVELOPMENT | 29,679,672 | 0 | 29,938,926 | 29,709,784 |
| SCHOOL SUPERINTENDENT | 1,545,276 | 0 | 1,432,146 | 1,504,336 |
| TOTAL COMMUNITY RESOURCES | 31,224,948 | 0 | 31,371,072 | 31,214,120 |
| JUSTICE & LAW | | | | |
| CLERK OF SUPERIOR COURT | 10,870,487 | 0 | 10,870,487 | 10,829,185 |
| CONSTABLES | 1,206,968 | 0 | 1,280,235 | 1,185,591 |
| COUNTY ATTORNEY | 22,508,352 | 0 | 22,508,352 | 22,471,707 |
| JUSTICE & LAW | 32,621,911 | 0 | 35,481,957 | 33,103,068 |
| JUSTICE COURTS | 8,304,954 | 0 | 8,058,770 | 8,283,355 |
| JUVENILE COURT CENTER | 23,259,977 | 0 | 23,259,977 | 23,286,101 |
| SHERIFF | 135,355,031 | 0 | 136,945,185 | 136,815,541 |
| SUPERIOR COURT | 29,841,825 | 0 | 29,841,825 | 29,833,729 |
| SUPERIOR CT MANDATED SVCS | 1,823,525 | 0 | 1,823,525 | 1,823,525 |
| TOTAL JUSTICE & LAW | 265,793,030 | 0 | 270,070,313 | 267,631,802 |
| HEALTH SERVICES | 40,843,238 | 0 | 39,925,745 | 43,513,025 |
| TOTAL GENERAL FUND | 503,524,831 | 0 | 481,949,150 | 521,401,927 |
| SPECIAL REVENUE FUNDS | | | | |
| GENERAL GOVERNMENT SERVICES | | | | |
| ELECTIONS GRANTS | 1,180,501 | 0 | 0 | 61,250 |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS | 2,091,793 | 0 | 924,815 | 1,690,389 |
| EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG | 1,361,212 | 0 | 599,980 | 2,437,020 |
| FACILITIES RENEWAL FUND | 625,000 | 0 | 625,000 | 620,000 |
| FINANCE GRANTS MANAGEMENT | 0 | 0 | 0 | 25,000 |
| IMPROVEMENT DISTRICT FORMATION | 26,925 | 0 | 26,925 | 29,089 |
| OFFICE OF SUSTAINABILITY GRANTS | 2,500 | 0 | 3,944 | 0 |
| PHS TRANSITION FUND | 700,000 | 0 | 702,719 | 0 |
| RECORDER-DOC STOR & RETRIEVAL | 1,939,958 | 0 | 2,089,958 | 1,366,553 |
| RECORDER GRANTS | 98,500 | 0 | 98,500 | 89,500 |
| TAXPAYER INFO FUND | 443,200 | 0 | 176,200 | 471,700 |
| TOTAL GENERAL GOVERNMENT SERVICES | 8,469,589 | 0 | 5,248,041 | 6,790,501 |
| COMMUNITY RESOURCES | | | | |
| COMMUNITY DEVELOPMENT GRANTS | 7,432,077 | 0 | 4,788,225 | 5,540,294 |
| COUNTY FREE LIBRARY | 35,000,000 | 0 | 35,000,000 | 37,202,853 |
| COUNTY FREE LIBRARY GRANTS | 305,000 | 0 | 338,958 | 570,000 |
| ECONOMIC DEVELOPMENT & TOURISM | 2,008,463 | 0 | 2,047,465 | 2,003,977 |
| EMPLOYMENT & TRAINING | 15,292,429 | 0 | 12,246,658 | 13,905,062 |
| HOUSING TRUST FUND | 100,000 | 0 | 100,125 | 100,000 |
| PARKS & RECREATION GRANTS | 75,000 | 0 | 30,000 | 90,827 |
| PARKS SPECIAL PROGRAMS | 930,647 | 0 | 1,650,531 | 935,700 |
| PIMA VOCATIONAL HIGH SCHOOL | 1,302,715 | 0 | 1,287,377 | 1,316,883 |
| SCHOOL RESERVE FUND | 2,150,000 | 0 | 2,033,000 | 2,369,000 |
| STADIUM DISTRICT | 5,039,746 | 0 | 5,059,746 | 5,253,097 |
| TOTAL COMMUNITY RESOURCES | 69,636,077 | 0 | 64,582,085 | 69,287,693 |

SCHEDULE E

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT | ADOPTED EXPENDITURE/ EXPENSES 2013/14 | EXPENSE ADJUSTMENTS APPROVED 2013/14 | ESTIMATED EXPENDITURES/ EXPENSES 2013/14* | PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15 |
|--|--|---|--|---|
| JUSTICE & LAW | | | | |
| CLERK OF THE COURT SPECIAL GRANTS | 30,000 | 0 | 0 | 35,000 |
| CLERK OF THE COURT SPECIAL PROGRAMS | 1,449,017 | 0 | 2,299,972 | 1,901,374 |
| COUNTY ATTORNEY GRANTS | 4,326,166 | 0 | 3,352,400 | 2,669,412 |
| COUNTY ATTY SPECIAL PROGRAMS | 11,396,375 | 0 | 9,157,527 | 12,357,968 |
| FORENSIC SCIENCE CENTER GRANTS | 34,709 | 0 | 34,709 | 0 |
| FORENSIC SCIENCE CENTER SPECIAL PROGRAMS | 10,500 | 0 | 35,500 | 31,575 |
| JUSTICE COURT GRANTS | 154,889 | 0 | 154,889 | 146,195 |
| JUSTICE COURT SPECIAL PROGRAMS | 1,264,185 | 0 | 1,663,575 | 1,470,747 |
| JUVENILE COURT GRANTS | 8,948,060 | 0 | 8,616,775 | 8,992,681 |
| JUVENILE COURT SPECIAL PROGRAMS | 474,984 | 0 | 296,786 | 757,176 |
| LEGAL DEFENDER SPECIAL PROGRAMS | 18,475 | 0 | 22,104 | 23,682 |
| PUBLIC DEFENDER SPECIAL PROGRAMS | 476,311 | 0 | 607,854 | 509,025 |
| SHERIFF GRANTS | 8,416,392 | 0 | 8,416,392 | 8,697,676 |
| SHERIFF SPECIAL PROGRAMS | 5,122,361 | 0 | 5,022,361 | 5,014,064 |
| SUPERIOR COURT GRANTS | 10,249,314 | 0 | 10,289,729 | 10,280,434 |
| SUP. COURT SPECIAL PROGRAMS | 7,093,698 | 0 | 5,421,351 | 6,541,566 |
| TOTAL JUSTICE & LAW | 59,465,436 | 0 | 55,391,924 | 59,428,575 |
| HEALTH SERVICES | | | | |
| ENVIRONMENTAL QUALITY | 3,144,557 | 0 | 2,916,769 | 3,466,937 |
| ENVIRONMENTAL QUALITY GRANTS | 817,523 | 0 | 827,154 | 811,952 |
| OFFICE OF MEDICAL SERVICES GRANTS | 315,565 | 0 | 436,480 | 116,571 |
| HEALTH | 13,822,545 | 0 | 13,772,645 | 13,471,141 |
| HEALTH GRANTS | 8,142,188 | 0 | 8,335,880 | 9,885,587 |
| PIMA ANIMAL CARE CENTER | 7,446,943 | 0 | 7,600,323 | 8,452,217 |
| SOLID WASTE MANAGEMENT | 5,816,236 | 0 | 1,894,848 | 0 |
| TIRE FUND | 1,085,259 | 0 | 1,192,000 | 1,222,987 |
| TOTAL HEALTH SERVICES | 40,590,816 | 0 | 36,976,099 | 37,427,392 |
| PUBLIC WORKS | | | | |
| REGIONAL FLOOD CONTROL DISTRICT | 12,484,183 | 0 | 12,441,359 | 15,920,766 |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS | 139,845 | 0 | 135,770 | 125,962 |
| REGIONAL FLOOD CONTROL SPECIAL PROGRAMS | 0 | 0 | 0 | 1,050,000 |
| TRANSPORTATION GRANTS | 754,152 | 0 | 961,979 | 5,460,236 |
| TRANSPORTATION | 40,277,267 | 0 | 38,349,024 | 39,181,813 |
| TOTAL PUBLIC WORKS | 53,655,447 | 0 | 51,888,132 | 61,738,777 |
| TOTAL SPECIAL REVENUE FUNDS | 231,817,365 | 0 | 214,086,281 | 234,672,938 |
| DEBT SERVICE FUND | 124,043,471 | 0 | 150,677,841 | 114,953,822 |
| CAPITAL PROJECTS FUND | 182,441,811 | 0 | 152,951,983 | 145,815,785 |
| ENTERPRISE FUNDS | | | | |
| GENERAL GOVERNMENT SERVICES | | | | |
| PARKING GARAGES | 2,076,933 | 0 | 2,021,933 | 2,382,489 |
| TOTAL GENERAL GOVERNMENT SERVICES | 2,076,933 | 0 | 2,021,933 | 2,382,489 |
| PUBLIC WORKS | | | | |
| DEVELOPMENT SERVICES | 6,743,858 | 0 | 6,753,798 | 6,969,935 |
| REGIONAL WASTEWATER RECLAMATION FUND | 216,251,348 | 0 | 184,359,514 | 162,267,356 |
| TOTAL PUBLIC WORKS | 222,995,206 | 0 | 191,113,312 | 169,237,291 |
| TOTAL ENTERPRISE FUNDS | 225,072,139 | 0 | 193,135,245 | 171,619,780 |
| GRAND TOTAL ALL FUNDS | 1,266,899,617 | 0 | 1,192,800,500 | 1,188,464,252 |

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected expenditures/expenses for the remainder of the fiscal year.

SCHEDULE E

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

| FUNCTIONAL AREA/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14 | EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14 | ESTIMATED EXPENDITURES/ EXPENSES 2013/14* | PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15 |
|--|---|--|--|---|
| GENERAL GOVERNMENT SERVICES | | | | |
| ASSESSOR GENERAL FUND | 8,996,549 | 0 | 8,696,549 | 8,987,373 |
| BOARD OF SUPERVISORS GENERAL FUND | 2,074,023 | 0 | 2,074,023 | 2,025,925 |
| GENERAL GOVERNMENT SERVICES | | | | |
| GENERAL GOVERNMENT SVCS GENERAL FUND | 54,050,765 | 0 | 52,501,585 | 65,177,981 |
| COUNTY ADMINISTRATOR GENERAL FUND | 1,539,893 | 0 | 1,539,893 | 1,451,517 |
| DEBT SERVICE FUND | 124,043,471 | 0 | 150,677,841 | 114,953,822 |
| ELECTIONS GRANTS | 1,180,501 | 0 | 0 | 61,250 |
| FACILITIES RENEWAL FUND | 625,000 | 0 | 625,000 | 620,000 |
| FINANCE GRANTS MANAGEMENT | 0 | 0 | 0 | 25,000 |
| IMPROVEMENT DISTRICTS FORMATION FUND | 26,925 | 0 | 26,925 | 29,089 |
| NON DEPARTMENTAL GENERAL FUND | 94,034,354 | 0 | 71,064,614 | 94,505,217 |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS | 2,091,793 | 0 | 924,815 | 1,690,389 |
| EMERGENCY MGMT/HOMELAND SEC SPEC PRGS | 1,361,212 | 0 | 599,980 | 2,437,020 |
| OFFICE OF SUSTAINABILITY GRANTS | 2,500 | 0 | 3,944 | 0 |
| PARKING GARAGES FUND | 2,076,933 | 0 | 2,021,933 | 2,382,489 |
| PHS TRANSITION FUND | 700,000 | 0 | 702,719 | 0 |
| TOTAL GENERAL GOVERNMENT SERVICES | <u>281,733,347</u> | <u>0</u> | <u>280,689,249</u> | <u>283,333,774</u> |
| RECORDER | | | | |
| RECORDER GENERAL FUND | 2,399,924 | 0 | 2,399,924 | 4,325,361 |
| RECORDER GRANTS | 98,500 | 0 | 98,500 | 89,500 |
| REC/DOC STOR & RETRIEVAL | 1,939,958 | 0 | 2,089,958 | 1,366,553 |
| TOTAL RECORDER | <u>4,438,382</u> | <u>0</u> | <u>4,588,382</u> | <u>5,781,414</u> |
| TREASURER | | | | |
| TAXPAYER INFORMATION FUND | 443,200 | 0 | 176,200 | 471,700 |
| TREASURER GENERAL FUND | 2,568,107 | 0 | 2,305,432 | 2,569,606 |
| TOTAL TREASURER | <u>3,011,307</u> | <u>0</u> | <u>2,481,632</u> | <u>3,041,306</u> |
| TOTAL GENERAL GOVERNMENT SERVICES | <u>300,253,608</u> | <u>0</u> | <u>298,529,835</u> | <u>303,169,792</u> |
| COMMUNITY RESOURCES | | | | |
| COMMUNITY RESOURCES | | | | |
| COMMUNITY RESOURCES GENERAL FUND | 29,679,672 | 0 | 29,938,926 | 29,709,784 |
| COMMUNITY DEVELOPMENT GRANTS | 7,432,077 | 0 | 4,788,225 | 5,540,294 |
| EMPLOYMENT & TRAINING | 15,292,429 | 0 | 12,246,658 | 13,905,062 |
| HOUSING TRUST FUND | 100,000 | 0 | 100,125 | 100,000 |
| PIMA VOCATIONAL HIGH SCHOOL | 1,302,715 | 0 | 1,287,377 | 1,316,883 |
| TOTAL COMMUNITY RESOURCES | <u>53,806,893</u> | <u>0</u> | <u>48,361,311</u> | <u>50,572,023</u> |
| COUNTY FREE LIBRARY | | | | |
| COUNTY FREE LIBRARY | 35,000,000 | 0 | 35,000,000 | 37,202,853 |
| COUNTY FREE LIBRARY GRANTS | 305,000 | 0 | 338,958 | 570,000 |
| TOTAL COUNTY FREE LIBRARY | <u>35,305,000</u> | <u>0</u> | <u>35,338,958</u> | <u>37,772,853</u> |
| ECONOMIC DEVELOPMENT & TOURISM | 2,008,463 | 0 | 2,047,465 | 2,003,977 |
| NATURAL RESOURCES, PARKS & RECREATION | | | | |
| PARKS & RECREATION GRANTS | 75,000 | 0 | 30,000 | 90,827 |
| PARKS SPECIAL PROGRAMS | 930,647 | 0 | 1,650,531 | 935,700 |
| TOTAL NATURAL RES, PARKS & RECREATION | <u>1,005,647</u> | <u>0</u> | <u>1,680,531</u> | <u>1,026,527</u> |
| SCHOOL SUPERINTENDENT | | | | |
| SCHOOLS GENERAL FUND | 1,545,276 | 0 | 1,432,146 | 1,504,336 |
| SCHOOL RESERVE FUND | 2,150,000 | 0 | 2,033,000 | 2,369,000 |
| TOTAL SCHOOL SUPERINTENDENT | <u>3,695,276</u> | <u>0</u> | <u>3,465,146</u> | <u>3,873,336</u> |
| STADIUM DISTRICT | 5,039,746 | 0 | 5,059,746 | 5,253,097 |
| TOTAL COMMUNITY RESOURCES | <u>100,861,025</u> | <u>0</u> | <u>95,953,157</u> | <u>100,501,813</u> |

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

| FUNCTIONAL AREA/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14 | EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14 | ESTIMATED EXPENDITURES/ EXPENSES 2013/14* | PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15 |
|---|---|--|--|---|
| JUSTICE & LAW | | | | |
| CLERK OF SUPERIOR COURT | | | | |
| CLERK OF SUPERIOR COURT GENERAL FUND | 10,870,487 | 0 | 10,870,487 | 10,829,185 |
| CLERK OF SUPERIOR COURT GRANTS | 30,000 | 0 | 0 | 35,000 |
| CLERK OF THE COURT SPECIAL PROGRAMS | 1,449,017 | 0 | 2,299,972 | 1,901,374 |
| TOTAL CLERK OF SUPERIOR COURT | <u>12,349,504</u> | <u>0</u> | <u>13,170,459</u> | <u>12,765,559</u> |
| CONSTABLES GENERAL FUND | 1,206,968 | 0 | 1,280,235 | 1,185,591 |
| | | | | |
| COUNTY ATTORNEY | | | | |
| COUNTY ATTORNEY GENERAL FUND | 22,508,352 | 0 | 22,508,352 | 22,471,707 |
| COUNTY ATTORNEY GRANTS | 4,326,166 | 0 | 3,352,400 | 2,669,412 |
| COUNTY ATTORNEY SPECIAL PROGRAMS | 11,396,375 | 0 | 9,157,527 | 12,357,968 |
| TOTAL COUNTY ATTORNEY | <u>38,230,893</u> | <u>0</u> | <u>35,018,279</u> | <u>37,499,087</u> |
| | | | | |
| JUSTICE & LAW | | | | |
| JUSTICE & LAW GENERAL FUND | 32,621,911 | 0 | 35,481,957 | 33,103,068 |
| FORENSIC SCIENCE CENTER GRANTS | 34,709 | 0 | 34,709 | 0 |
| FORENSIC SCIENCE CENTER SPEC PROGRAMS | 10,500 | 0 | 35,500 | 31,575 |
| LEGAL DEFENDER SPECIAL PROGRAMS | 18,475 | 0 | 22,104 | 23,682 |
| PUBLIC DEFENDER SPECIAL PROGRAMS | 476,311 | 0 | 607,854 | 509,025 |
| TOTAL JUSTICE & LAW | <u>33,161,906</u> | <u>0</u> | <u>36,182,124</u> | <u>33,667,350</u> |
| | | | | |
| JUSTICE COURTS | | | | |
| JUSTICE COURTS GENERAL FUND | 8,304,954 | 0 | 8,058,770 | 8,283,355 |
| JUSTICE COURTS GRANTS | 154,889 | 0 | 154,889 | 146,195 |
| JUSTICE COURT SPECIAL PROGRAMS | 1,264,185 | 0 | 1,663,575 | 1,470,747 |
| TOTAL JUSTICE COURTS | <u>9,724,028</u> | <u>0</u> | <u>9,877,234</u> | <u>9,900,297</u> |
| | | | | |
| JUVENILE COURT CENTER | | | | |
| JUVENILE COURT CENTER GENERAL FUND | 23,259,977 | 0 | 23,259,977 | 23,286,101 |
| JUVENILE COURT GRANTS | 8,948,060 | 0 | 8,616,775 | 8,992,681 |
| JUVENILE COURT SPECIAL PROGRAMS | 474,984 | 0 | 296,786 | 757,176 |
| TOTAL JUVENILE COURT CENTER | <u>32,683,021</u> | <u>0</u> | <u>32,173,538</u> | <u>33,035,958</u> |
| | | | | |
| SHERIFF | | | | |
| SHERIFF GENERAL FUND | 135,355,031 | 0 | 136,945,185 | 136,815,541 |
| SHERIFF GRANTS | 8,416,392 | 0 | 8,416,392 | 8,697,676 |
| SHERIFF SPECIAL PROGRAMS | 5,122,361 | 0 | 5,022,361 | 5,014,064 |
| TOTAL SHERIFF | <u>148,893,784</u> | <u>0</u> | <u>150,383,938</u> | <u>150,527,281</u> |
| | | | | |
| SUPERIOR COURT | | | | |
| SUPERIOR COURT GENERAL FUND | 29,841,825 | 0 | 29,841,825 | 29,833,729 |
| SUPERIOR COURT GRANTS | 10,249,314 | 0 | 10,289,729 | 10,280,434 |
| SUPERIOR COURT MANDATED SERVICES | 1,823,525 | 0 | 1,823,525 | 1,823,525 |
| SUPERIOR COURT SPECIAL PROGRAMS | 7,093,698 | 0 | 5,421,351 | 6,541,566 |
| TOTAL SUPERIOR COURT | <u>49,008,362</u> | <u>0</u> | <u>47,376,430</u> | <u>48,479,254</u> |
| TOTAL JUSTICE & LAW | <u>325,258,466</u> | <u>0</u> | <u>325,462,237</u> | <u>327,060,377</u> |
| | | | | |
| HEALTH SERVICES | | | | |
| ENVIRONMENTAL QUALITY | | | | |
| ENVIRONMENTAL QUALITY FUND | 3,144,557 | 0 | 2,916,769 | 3,466,937 |
| ENVIRONMENTAL QUALITY GRANTS | 817,523 | 0 | 827,154 | 811,952 |
| SOLID WASTE MANAGEMENT FUND | 5,816,236 | 0 | 1,894,848 | 0 |
| TIRE FUND | 1,085,259 | 0 | 1,192,000 | 1,222,987 |
| TOTAL ENVIRONMENTAL QUALITY | <u>10,863,575</u> | <u>0</u> | <u>6,830,771</u> | <u>5,501,876</u> |
| | | | | |
| OFFICE OF MEDICAL SERVICES | | | | |
| OFFICE OF MEDICAL SERVICES GENERAL FUND | 40,843,238 | 0 | 39,925,745 | 42,147,121 |
| OFFICE OF MEDICAL SERVICES GRANTS | 315,565 | 0 | 436,480 | 116,571 |
| TOTAL OFFICE OF MEDICAL SERVICES | <u>41,158,803</u> | <u>0</u> | <u>40,362,225</u> | <u>42,263,692</u> |

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

| FUNCTIONAL AREA/DEPARTMENT | ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14 | EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14 | ESTIMATED EXPENDITURES/ EXPENSES 2013/14* | PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15 |
|--|---|--|--|---|
| HEALTH SERVICES | | | | |
| HEALTH SERVICES | 13,822,545 | 0 | 13,772,645 | 13,471,141 |
| HEALTH GRANTS | 8,142,188 | 0 | 8,335,880 | 9,885,587 |
| PIMA ANIMAL CARE CENTER | 7,446,943 | 0 | 7,600,323 | 8,452,217 |
| TOTAL HEALTH | <u>29,411,676</u> | <u>0</u> | <u>29,708,848</u> | <u>31,808,945</u> |
| SOLID WASTE MANAGEMENT GENERAL FUND | 0 | | | 1,365,904 |
| TOTAL HEALTH SERVICES | <u>81,434,054</u> | <u>0</u> | <u>76,901,844</u> | <u>80,940,417</u> |
| PUBLIC WORKS | | | | |
| CAPITAL PROJECTS FUND | 182,441,811 | 0 | 152,951,983 | 145,815,785 |
| DEVELOPMENT SERVICES FUND | 6,743,858 | 0 | 6,753,798 | 6,969,935 |
| REGIONAL FLOOD CONTROL DISTRICT | | | | |
| REGIONAL FLOOD CONTROL DISTRICT | 12,484,183 | 0 | 12,441,359 | 15,920,766 |
| REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS | 0 | 0 | 0 | 1,050,000 |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS | 139,845 | 0 | 135,770 | 125,962 |
| TOTAL REGIONAL FLOOD CONTROL DISTRICT | <u>12,624,028</u> | <u>0</u> | <u>12,577,129</u> | <u>17,096,728</u> |
| TRANSPORTATION | | | | |
| TRANSPORTATION | 40,277,267 | 0 | 38,349,024 | 39,181,813 |
| TRANSPORTATION GRANTS | 754,152 | 0 | 961,979 | 5,460,236 |
| TOTAL TRANSPORTATION | <u>41,031,419</u> | <u>0</u> | <u>39,311,003</u> | <u>44,642,049</u> |
| REGIONAL WASTEWATER RECLAMATION | | | | |
| REGIONAL WASTEWATER RECLAMATION FUND | 216,251,348 | 0 | 184,359,514 | 162,267,356 |
| TOTAL REGIONAL WASTEWATER RECLAMATION | <u>216,251,348</u> | <u>0</u> | <u>184,359,514</u> | <u>162,267,356</u> |
| TOTAL PUBLIC WORKS | <u>459,092,464</u> | <u>0</u> | <u>395,953,427</u> | <u>376,791,853</u> |
| TOTAL ALL FUNCTIONAL AREAS | <u>1,266,899,617</u> | <u>0</u> | <u>1,192,800,500</u> | <u>1,188,464,252</u> |

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected expenditures/expenses for the remainder of the fiscal year.

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT | Full-Time Equivalent (FTE) 2014/15 | Employee Salaries & Hourly Costs 2014/15 | Retirement Costs 2014/15 | Health Care Costs 2014/15 | Other Benefit Costs 2014/15 | Total Estimated Personnel Compensation 2014/15 |
|--|---|---|--------------------------------|---------------------------------|--------------------------------------|--|
| GENERAL FUND | | | | | | |
| GENERAL GOVERNMENT SERVICES | | | | | | |
| ASSESSOR | 148.00 | 5,787,216 | 693,317 | 1,038,552 | 531,554 | 8,050,639 |
| BOARD OF SUPERVISORS | 22.71 | 1,313,044 | 188,650 | 117,986 | 109,851 | 1,729,531 |
| COUNTY ADMINISTRATOR | 12.49 | 1,142,535 | 131,485 | 100,479 | 78,756 | 1,453,255 |
| GENERAL GOVERNMENT SERVICES | 630.08 | 35,261,421 | 3,997,946 | 4,962,005 | 3,490,316 | 47,711,688 |
| RECORDER | 49.00 | 1,626,719 | 161,972 | 228,525 | 202,682 | 2,219,898 |
| TREASURER | 37.50 | 1,676,171 | 204,745 | 271,713 | 140,722 | 2,293,351 |
| TOTAL GENERAL GOVERNMENT SERVICES | 899.78 | 46,807,106 | 5,378,115 | 6,719,260 | 4,553,881 | 63,458,362 |
| COMMUNITY RESOURCES | | | | | | |
| COMMUNITY & ECONOMIC DEVELOPMENT | 362.48 | 12,585,336 | 1,342,003 | 1,777,882 | 1,384,323 | 17,089,544 |
| SCHOOL SUPERINTENDENT | 14.00 | 824,814 | 103,426 | 71,976 | 72,362 | 1,072,578 |
| TOTAL COMMUNITY RESOURCES | 376.48 | 13,410,150 | 1,445,429 | 1,849,858 | 1,456,685 | 18,162,122 |
| JUSTICE & LAW | | | | | | |
| CLERK OF THE SUPERIOR COURT | 209.00 | 7,420,970 | 907,265 | 1,311,816 | 754,878 | 10,394,929 |
| CONSTABLES | 13.00 | 672,138 | 145,342 | 110,569 | 75,011 | 1,003,060 |
| COUNTY ATTORNEY | 351.00 | 16,616,232 | 2,084,042 | 2,081,722 | 1,799,969 | 22,581,965 |
| JUSTICE & LAW | 315.25 | 17,756,661 | 2,081,843 | 2,181,948 | 1,635,988 | 23,656,440 |
| JUSTICE COURTS | 142.50 | 5,192,832 | 769,395 | 918,754 | 515,168 | 7,396,149 |
| JUVENILE COURT CENTER | 384.14 | 13,955,281 | 2,048,569 | 2,527,522 | 1,992,871 | 20,524,243 |
| SHERIFF | 1,595.00 | 64,437,714 | 18,002,517 | 12,343,913 | 13,129,351 | 107,913,495 |
| SUPERIOR COURT | 435.05 | 19,350,798 | 2,912,689 | 2,815,492 | 1,944,117 | 27,023,096 |
| TOTAL JUSTICE & LAW | 3,444.94 | 145,402,626 | 28,951,662 | 24,291,736 | 21,847,353 | 220,493,377 |
| HEALTH SERVICES | 12.00 | 744,184 | 86,325 | 69,698 | 63,251 | 963,458 |
| PUBLIC WORKS | 27.00 | 1,494,892 | 177,951 | 198,638 | 117,865 | 1,989,346 |
| TOTAL GENERAL FUND | 4,760.20 | 207,858,958 | 36,039,482 | 33,129,190 | 28,039,035 | 305,066,665 |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT | Full-Time Equivalent (FTE) 2014/15 | Employee Salaries & Hourly Costs 2014/15 | Retirement Costs 2014/15 | Health Care Costs 2014/15 | Other Benefit Costs 2014/15 | Total Estimated Personnel Compensation 2014/15 |
|--|---|---|--------------------------------|---------------------------------|--------------------------------------|--|
| SPECIAL REVENUE FUNDS | | | | | | |
| GENERAL GOVERNMENT SERVICES | | | | | | |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS | 4.00 | 226,678 | 26,295 | 31,865 | 18,781 | 303,619 |
| EMERGENCY MGMT/HOMELAND SECURITY SPECIAL PROGRAMS | 12.00 | 791,915 | 91,862 | 74,507 | 64,841 | 1,023,125 |
| RECORDER DOCUMENT STORAGE & RETRIEVAL | 7.00 | 447,424 | 51,902 | 44,623 | 41,579 | 585,528 |
| TOTAL GENERAL GOVERNMENT SERVICES | 23.00 | 1,466,017 | 170,059 | 150,995 | 125,201 | 1,912,272 |
| COMMUNITY RESOURCES | | | | | | |
| COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION - GRANTS | 10.00 | 540,249 | 59,773 | 82,631 | 50,416 | 733,069 |
| COMMUNITY SERVICES EMPLOYMENT & TRAINING - GRANTS | 44.50 | 2,240,818 | 256,163 | 367,970 | 185,880 | 3,050,831 |
| COUNTY FREE LIBRARY | 385.02 | 14,021,200 | 1,385,992 | 2,027,957 | 1,271,098 | 18,706,247 |
| ECONOMIC DEVELOPMENT & TOURISM | 4.00 | 271,373 | 31,132 | 25,721 | 22,116 | 350,342 |
| PARKS SPECIAL PROGRAMS | 3.00 | 130,858 | 10,478 | 27 | 11,675 | 153,038 |
| PIMA VOCATIONAL HIGH SCHOOL | 16.00 | 685,892 | 76,669 | 112,579 | 57,199 | 932,339 |
| STADIUM DISTRICT | 40.18 | 1,314,164 | 170,356 | 247,814 | 182,208 | 1,914,542 |
| TOTAL COMMUNITY RESOURCES | 502.70 | 19,204,554 | 1,990,563 | 2,864,699 | 1,780,592 | 25,840,408 |
| JUSTICE & LAW | | | | | | |
| CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS | 11.00 | 401,603 | 38,840 | 36,262 | 35,229 | 511,934 |
| COUNTY ATTORNEY GRANTS | 41.00 | 1,231,492 | 243,729 | 180,354 | 180,341 | 1,835,916 |
| COUNTY ATTORNEY SPECIAL PROGRAMS | 79.00 | 2,249,107 | 400,835 | 319,654 | 283,967 | 3,253,563 |
| JUSTICE COURT GRANTS | 2.00 | 114,771 | 16,883 | 2,423 | 12,118 | 146,195 |
| JUSTICE COURT SPECIAL PROGRAMS | 18.00 | 453,140 | 29,267 | 54,994 | 36,883 | 574,284 |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G

PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015

| FUND/DEPARTMENT | Full-Time Equivalent (FTE) 2014/15 | Employee Salaries & Hourly Costs 2014/15 | Retirement Costs 2014/15 | Health Care Costs 2014/15 | Other Benefit Costs 2014/15 | Total Estimated Personnel Compensation 2014/15 |
|--|---|---|--------------------------------|---------------------------------|--------------------------------------|--|
| JUVENILE COURT GRANTS | 91.00 | 3,040,560 | 473,502 | 649,843 | 409,154 | 4,573,059 |
| JUVENILE COURT SPECIAL PROGRAMS | 9.25 | 354,616 | 41,000 | 55,033 | 40,647 | 491,296 |
| PUBLIC DEFENDER SPECIAL PROGRAMS | 2.00 | 88,127 | 10,223 | 15,142 | 7,503 | 120,995 |
| SHERIFF GRANTS | 35.00 | 1,728,834 | 374,831 | 229,603 | 2,664,985 | 4,998,253 |
| SHERIFF SPECIAL PROGRAMS | 6.00 | 217,568 | 25,238 | 47,172 | 18,586 | 308,564 |
| SUPERIOR COURT GRANTS | 9.70 | 332,727 | 35,443 | 51,518 | 55,429 | 475,117 |
| SUPERIOR COURT SPECIAL PROGRAMS | 220.60 | 8,568,921 | 1,302,612 | 1,412,967 | 1,086,680 | 12,371,180 |
| TOTAL JUSTICE & LAW | 524.55 | 18,781,466 | 2,992,403 | 3,054,965 | 4,831,522 | 29,660,356 |
| HEALTH SERVICES | | | | | | |
| ENVIRONMENTAL QUALITY | 35.44 | 1,998,565 | 237,061 | 229,191 | 222,200 | 2,687,017 |
| ENVIRONMENTAL QUALITY GRANTS | 5.00 | 209,968 | 24,356 | 24,491 | 23,250 | 282,065 |
| HEALTH | 173.65 | 7,764,387 | 947,136 | 1,197,200 | 793,781 | 10,702,504 |
| HEALTH - GRANTS | 109.10 | 4,317,257 | 499,332 | 742,389 | 413,395 | 5,972,373 |
| HEALTH - PIMA ANIMAL CARE CENTER | 86.00 | 2,916,827 | 348,936 | 593,450 | 643,718 | 4,502,931 |
| OFFICE OF MEDICAL SERVICES GRANTS | 0.00 | 2,056 | 239 | 516 | 169 | 2,980 |
| TIRE FUND | 0.00 | 36,411 | 4,224 | 11 | 2,957 | 43,603 |
| TOTAL HEALTH SERVICES | 409.19 | 17,245,471 | 2,061,284 | 2,787,248 | 2,099,470 | 24,193,473 |
| PUBLIC WORKS | | | | | | |
| REGIONAL FLOOD CONTROL DISTRICT | 66.00 | 4,371,549 | 502,328 | 597,725 | 443,118 | 5,914,720 |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS | 0.00 | 14,806 | 1,717 | 2,610 | 1,712 | 20,845 |
| TRANSPORTATION | 306.52 | 13,552,447 | 1,590,638 | 2,337,558 | 2,295,304 | 19,775,947 |
| TRANSPORTATION GRANTS | 0.00 | 103,794 | 12,040 | 23,634 | 8,668 | 148,136 |
| TOTAL PUBLIC WORKS | 372.52 | 18,042,596 | 2,106,723 | 2,961,527 | 2,748,802 | 25,859,648 |
| TOTAL SPECIAL REVENUE FUNDS | 1,831.96 | 74,740,104 | 9,321,032 | 11,819,434 | 11,585,587 | 107,466,157 |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT | Full-Time Equivalent (FTE) 2014/15 | Employee Salaries & Hourly Costs 2014/15 | Retirement Costs 2014/15 | Health Care Costs 2014/15 | Other Benefit Costs 2014/15 | Total Estimated Personnel Compensation 2014/15 |
|---|---|---|--------------------------------|---------------------------------|--------------------------------------|--|
| TOTAL CAPITAL PROJECTS FUNDS | 6.00 | 492,368 | 57,115 | 53,203 | 38,359 | 641,045 |
| ENTERPRISE FUNDS | | | | | | |
| GENERAL GOVERNMENT SERVICES | | | | | | |
| PARKING GARAGES | 4.00 | 146,140 | 16,953 | 31,547 | 12,100 | 206,740 |
| PUBLIC WORKS | | | | | | |
| DEVELOPMENT SERVICES | 63.00 | 3,481,884 | 425,158 | 424,977 | 330,436 | 4,662,455 |
| REGIONAL WASTEWATER RECLAMATION | 476.00 | 22,273,768 | 2,645,125 | 3,649,271 | 4,120,537 | 32,688,701 |
| TOTAL ENTERPRISE FUNDS | 543.00 | 25,901,792 | 3,087,236 | 4,105,795 | 4,463,073 | 37,557,896 |
| GRAND TOTAL ALL FUNDS | 7,141.16 | 308,993,222 | 48,504,865 | 49,107,622 | 44,126,054 | 450,731,763 |
| <u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u> | | | | | | |
| INTERNAL SERVICE FUNDS | | | | | | |
| FLEET SERVICES | 55.00 | 2,392,340 | 277,512 | 461,855 | 270,715 | 3,402,422 |
| HEALTH BENEFITS TRUST FUND | 15.00 | 706,761 | 81,405 | 104,834 | 67,817 | 960,817 |
| PRINT SHOP | 8.00 | 299,576 | 34,751 | 80,721 | 32,521 | 447,569 |
| RISK MANAGEMENT | 21.00 | 1,147,981 | 133,165 | 123,494 | 97,980 | 1,502,620 |
| TELECOMMUNICATIONS | 18.00 | 1,262,700 | 146,473 | 152,448 | 104,907 | 1,666,528 |
| TOTAL INTERNAL SERVICE FUNDS | 117.00 | 5,809,358 | 673,306 | 923,352 | 573,940 | 7,979,956 |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G