

MEMORANDUM

Date: March 7, 2022

To: The Honorable Chair and Members

Pima County Board of Supervisors

From: Jan Lesher

Acting County Administrator

Re: Budgeted Employee Benefit Costs

Each year, before finalizing the Recommended Budget, the Board of Supervisors are provided with information regarding cost increases associated with employee benefits. The overall increase of benefits is largely beyond the County's control, with few exceptions.

This year, budgeted benefits will increase in overall cost from \$152.4 million to \$158.5 million, an increase of approximately \$6.1 million (see Attachment 1). The largest benefit cost increase occurs in the employer's share of health insurance premiums that are increasing by \$5.2 million. This year, the County has experienced higher claims than in prior years. Medical and pharmaceutical rates are rising nationally with the current trend at 7.2 percent for medical and 7.3 percent for pharmacy. In order to maintain a sufficient balance in the Pima County Health Care Benefits Trust fund for the coming year, the County increased rates to the employee and the County. The employee rate increases range from \$4.87 to \$8.66 per pay period, depending on selected coverage. The County share of the health insurance premiums increased by 11.48 percent.

There are also cost increases for the employer contributions made to our retirement plans. The plan that covers almost all of our employees, the Arizona State Retirement System, decreased the contribution rate, however the County-wide five percent salary increase approved in September 2021 more than offset this rate decrease and resulted in an increase in cost of \$2.7 million. Recall that in order to significantly reduce the unfunded liability for our Public Safety Personnel Retirement System (PSPRS) and Correction Officer Retirement Plan (CORP), the County issued \$300 million in Pledged Revenue Obligation debt. This resulted in significantly lower employer contribution rates and a decrease in PSPRS/CORP retirement cost for Fiscal Year 2022/2023. Both PSPRS and CORP retirement costs decreased by \$1.4 million in Fiscal Year 2022/2023. This is in addition to the \$21.3 million decrease that was included in the Fiscal Year 2021/2022 Adopted Budget.

Overall, these benefit costs are manageable, but require analysis each year to determine how best to minimize cost increases.

JKL

Attachment

Michelle Campagne, Director, Finance and Risk Management
 Andy Welch, Deputy Director, Finance and Risk Management
 Xavier Rendon, Budget Manager, Finance and Risk Management

ATTACHMENT 1

Pima County Fiscal Year 22/23 Requested Budget Year to Year Renefits Comparison

Year to Year Benefits Comparison	Conoral	Cassial		Intornal	
Object Code and Name	General	Special	Futamuia a	Internal	Tatal
Object Code and Name	Fund	Revenue	Enterprise	Service	Total
FY22/23 Requested Budget					
901F - FTE	4,768.93	1,775.26	465.43	172.50	7,182.12
5409 - Social Security & Medicare	20,197,787	6,805,568	1,957,622	765,628	29,726,605
5410 - Unemployment Insurance	220,449	74,108	21,314	8,325	324,196
5411 - Health Insurance Premiums	37,247,769	12,790,006	4,162,277	1,546,397	55,746,449
5412 - Workers Compensation	2,308,645	802,292	304,991	60,419	3,476,347
5413 - Life Insurance	155,404	59,058	15,760	6,013	236,235
5415 - Employer Paid Subsidy	2,688	1,536	, <u> </u>	´-	4,224
5416 - Arizona State Retirement	23,667,291	9,347,021	3,098,165	1,215,939	37,328,416
5417 - Correction Officer Retirement -			0,000,.00	.,2.0,000	
Judicial Employees	2,786,357	3,012,166	-	-	5,798,523
5418 - AZ Public Safety Retirement -					
County Attorney	366,250	35,636	-	-	401,886
5419 - Elected Official Retirement	2,831,901				2,831,901
	, ,	200.465	-	-	
5420 - Public Safety Retirement	7,646,422	200,165	-	-	7,846,587
5421 - Corrections Officer Retirement	1,870,326	12,217	-	-	1,882,543
5422 - Dental Insurance Premiums	985,740	328,934	114,800	36,099	1,465,573
5431 - Budgeted Benefits	<u>-</u>			-	
5435 - Parking Subsidy	6,776	4,080	1,560	256	12,672
5457 - HSA Contribution - Employer	6,253,018	2,394,051	655,003	280,000	9,582,072
5469 - Short-term Disability	1,231,333	414,651	122,704	47,979	1,816,667
Object Total Excluding FTE	107,778,156	36,281,489	10,454,196	3,967,055	158,480,896
-					
	General	Special		Internal	
Object Code and Name	Fund	Revenue	Enterprise	Service	Total
FY21/22 Adopted Budget					
901F - FTE	4,651.17	1,713.85	465.95	164.00	6,994.97
5409 - Social Security & Medicare	18,713,109	6,122,308	1,882,525	716,406	27,434,348
5410 - Unemployment Insurance	152,944	49,935	15,341	5,834	224,054
5411 - Health Insurance Premiums	34,204,723	11,267,814	3,753,956	1,303,788	50,530,281
5412 - Workers Compensation					
	3,053,063	1,161,528	426,298	97,975	4,738,864
5413 - Life Insurance	154,267	56,568	15,760	5,367	231,962
5415 - Employer Paid Subsidy	57,216	10,080	3,360	1,728	72,384
5416 - Arizona State Retirement	21,866,673	8,563,049	3,046,885	1,137,625	34,614,232
5417 - Correction Officer Retirement -	2,578,914	2,860,818	_	_	5,439,732
Judicial Employees	2,070,014	2,000,010			0,400,702
5418 - AZ Public Safety Retirement -	400 404	24.070			512,434
County Attorney	480,464	31,970			012,101
County Attorney 5419 - Elected Official Retirement	3,419,600	31,970	-	_	3,419,600
5419 - Elected Official Retirement	3,419,600	-	-	-	3,419,600
5419 - Elected Official Retirement 5420 - Public Safety Retirement	3,419,600 8,649,653	604,463	- - -		3,419,600 9,254,116
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement	3,419,600 8,649,653 3,234,657	604,463 47,662	-	-	3,419,600 9,254,116 3,282,319
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums	3,419,600 8,649,653 3,234,657 892,814	604,463 47,662 276,491	97,978		3,419,600 9,254,116 3,282,319 1,299,484
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits	3,419,600 8,649,653 3,234,657 892,814 104,746	604,463 47,662 276,491 28,783	97,978 -	- - 32,201 -	3,419,600 9,254,116 3,282,319 1,299,484 133,529
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582	604,463 47,662 276,491 28,783 3,620	97,978 - 1,300	- 32,201 - 100	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875	604,463 47,662 276,491 28,783 3,620 2,365,610	97,978 - 1,300 656,002	- 32,201 - 100 233,000	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033	97,978 - 1,300 656,002 118,440	32,201 - 100 233,000 43,823	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875	604,463 47,662 276,491 28,783 3,620 2,365,610	97,978 - 1,300 656,002	- 32,201 - 100 233,000	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732	97,978 - 1,300 656,002 118,440	32,201 - 100 233,000 43,823 3,577,847	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special	97,978 - 1,300 656,002 118,440 10,017,845	32,201 - 100 233,000 43,823 3,577,847	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732	97,978 - 1,300 656,002 118,440	32,201 - 100 233,000 43,823 3,577,847	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue	97,978 - 1,300 656,002 118,440 10,017,845	32,201 - 100 233,000 43,823 3,577,847 Internal Service	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise	32,201 - 100 233,000 43,823 3,577,847 Internal Service	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173 1,522,192	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236)	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544)	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement -	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699)	604,463 47,662 276,491 28,783 3,652 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - -	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666	97,978 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360)	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728)	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,0364,331)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8,50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,036,331) 92,926	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61,41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 (404,298) (35,445) 52,443	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - -	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,364,331) 92,926 (104,746)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 (404,298) (35,445) 52,443 (28,783)	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280 - - - - - - - 16,822	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - - - - - 3,898	3,419,600 9,254,116 3,282,319 1,299,484 133,529 2,6602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089 (133,529)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5421 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) 92,926 (104,746) (8,806)	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 (404,298) (35,445) 52,443 (28,783) 460	97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280 - - - - - - 16,822 - 260	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - - - - 3,898 - 156	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089 (133,529) (7,930)
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,364,331) 92,926 (104,746) (8,806) 31,143	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 (404,298) (35,445) 52,443 (28,783) 460 28,441	- 97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280 	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - - - - 3,898 - 156 47,000	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089 (133,529) (7,930) 105,585
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,364,331) 92,926 (104,746) (8,806) 31,143 80,341	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 	- 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280 	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - - - - 3,898 - 156 47,000 4,156	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089 (133,529) (7,930) 105,585 130,379
5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer 5469 - Short-term Disability Object Total Excluding FTE Object Code and Name Change (Requested - Adopted) 901F - FTE 5409 - Social Security & Medicare 5410 - Unemployment Insurance 5411 - Health Insurance Premiums 5412 - Workers Compensation 5413 - Life Insurance 5415 - Employer Paid Subsidy 5416 - Arizona State Retirement 5417 - Correction Officer Retirement - Judicial Employees 5418 - AZ Public Safety Retirement - County Attorney 5419 - Elected Official Retirement 5420 - Public Safety Retirement 5421 - Corrections Officer Retirement 5421 - Corrections Officer Retirement 5422 - Dental Insurance Premiums 5431 - Budgeted Benefits 5435 - Parking Subsidy 5457 - HSA Contribution - Employer	3,419,600 8,649,653 3,234,657 892,814 104,746 15,582 6,221,875 1,150,992 104,951,292 General Fund 117.76 1,484,678 67,505 3,043,046 (744,418) 1,137 (54,528) 1,800,618 207,443 (114,214) (587,699) (1,003,231) (1,364,331) 92,926 (104,746) (8,806) 31,143	604,463 47,662 276,491 28,783 3,620 2,365,610 373,033 33,823,732 Special Revenue 61.41 683,260 24,173 1,522,192 (359,236) 2,490 (8,544) 783,972 151,348 3,666 (404,298) (35,445) 52,443 (28,783) 460 28,441	- 97,978 - 1,300 656,002 118,440 10,017,845 Enterprise (0.52) 75,097 5,973 408,321 (121,307) - (3,360) 51,280 	32,201 - 100 233,000 43,823 3,577,847 Internal Service 8.50 49,222 2,491 242,609 (37,556) 646 (1,728) 78,314 - - - - 3,898 - 156 47,000	3,419,600 9,254,116 3,282,319 1,299,484 133,529 20,602 9,476,487 1,686,288 152,370,716 Total 187.15 2,292,257 100,142 5,216,168 (1,262,517) 4,273 (68,160) 2,714,184 358,791 (110,548) (587,699) (1,407,529) (1,399,776) 166,089 (133,529) (7,930) 105,585