



Board of Supervisors Memorandum

July 5, 2016

Fiscal Year 2016/17 Final Budget Adoption of Overall Pima County Budget

Background

I submitted the Fiscal Year (FY) 2016/17 Recommended Budget to the Board of Supervisors on April 29, 2016. At the scheduled Board of Supervisors meeting on May 24, 2016, the Board tentatively adopted the FY 2016/17 budgets for the County Library District, the Regional Flood Control and Stadium Districts. The Board also tentatively adopted the budgets for the Debt Service Fund and Improvement Districts.

The Board of Supervisors, in a two-to-two vote, failed to tentatively adopt the overall Pima County Tentative Budget for FY 2016/17 at the May 24, 2016 Board meeting. As required by Board rules, a tie-breaking vote was held at the June 7, 2016 Board meeting based on my modified overall tentative budget recommendations for FY 2016/17. These modifications reflected the positive impacts of the County prevailing in its recent litigation with the State of Arizona. The Board passed a further modified version of this tentative budget, reducing the tentative adopted FY 2016/17 primary property tax rate to \$4.2896 per \$100 of net assessed value by a vote of four-to-one.

The actions taken by the Board on June 7 set in motion the following:

1. The required advertising of the tentative adopted budgets and property tax rates for the overall Pima County budget, and;
2. Setting the date of the Final Budget Adoption as July 5, 2016.

As the result of the Board reducing the proposed tentative primary property tax rate from \$4.3877 per \$100 of net assessed value to \$4.2896, a Truth in Taxation Notice and Public Hearing is no longer required. The proposed final primary property tax rate of \$4.2896 is \$0.0685 less than the Truth in Taxation threshold rate of \$4.3581.

On June 21, 2016, the Board of Supervisors adopted the FY 2016/17 final budget amounts and secondary property tax rates for the County Library District, Debt Service Fund, Improvement Districts, the Regional Flood Control District and the Stadium District.

My original budget recommendations were included in my April 29, 2016 – *Transmittal of the Recommended Fiscal Year 2016/17 Budget* memo. My recommendations were updated in my May 24, 2016 – *Tentative Budget Adoption: Fiscal Year 2016/17* memorandum to

the Board. Further updates were included in my June 7, 2016 – *Tentative Budget Adoption: Fiscal Year 2016/17 Overall County Budget* memo.

Statutory Constables Salary Increase

ARS 11-4241.01 sets the maximum salary for Constables in precincts with 16,000 or more registered voters at \$67,000 per year. All Constables, with the exception of the Ajo Constable (Precinct 3), currently earn \$61,208 per year. Constables who are currently up for reelection in Precincts 1, 4, 6, 7, 8, 9 and 10 are eligible to receive the maximum salary beginning in January 2017. Constables in Precinct 2 and 5 will be eligible for an increase to the maximum in FY 2018/19. The proposed final adopted budget includes \$27,369 in salary and associated benefit increases to fund the first six months of costs of the FY 2016/17 increases.

Eastside Probation Office Funding

The June 7, 2016 Board meeting included a discussion of funding the \$250,000 of lease-related costs for the Eastside Probation Office. These costs are currently included in the Superior Court's operating budget. Beginning in FY 2016/17 the lease funding obligation and other facilities costs including utilities will be transferred from the Superior Court to the County's Facilities Management Department. Facilities Management Staff is in negotiations with the owner of the facility to extend the lease and provide this facility for the Court's use for the foreseeable future.

Employee Compensation

On June 22, 2016, I sent my detailed *Fiscal Year 2016/17 Employee Compensation Plan* memorandum to the Board. The general employee compensation plan I am recommending for all County employees, including civilian employees in the Pima County Sheriff's Department, effective with the pay period beginning August 21, 2016, is as follows:

- 6 percent for employees earning \$35,000 or less per year;
- 5 percent for employees earning between \$35,001 and \$55,000 per year;
- 3.5 percent for employees earning between \$55,001 and \$90,000 per year; and
- 2 percent for employees earning over \$90,001 per year.

Employees at the beginning of the 5 percent, 3.5 percent and 2 percent thresholds will receive a slightly higher salary adjustment to ensure a balanced transition between thresholds.

As I indicate in my memorandum, 74 percent of County employees will receive a pay increase of 5 percent or more, and this is the largest single pay increase in over 10 years. The FY

2016/17 cost of this plan in all funds is \$11.6 million, with the General Fund share of the cost totaling \$6.9 million. The ongoing annual cost of this plan starting in FY 2017/18 and into the future will total \$13.5 million for all funds and \$8.1 million for the General Fund.

In addition to the general employee compensation plan, I am proposing the implementation of the Sheriff's most recent decompression plan for deputies, sergeants, corrections officers and corrections sergeants. This plan moves individuals to a pay rate based on longevity in the department and is effective with the pay period starting August 21, 2016. Employees with less than one year of experience in their current classification will not receive an adjustment at that time. Based on the difference in the percentages between steps, no employee will receive more than a 20 percent adjustment in their base salary as the result of this compression adjustment. The decompression plan assumes the County will continue to pay 3.65 percent of qualifying deputies required employee contributions to the Public Safety Retirement Plan.

The FY 2016/17 cost of the Sheriff's decompression plan is \$3.8 million. The annualized ongoing cost beginning in FY 2017/18 is \$4.4 million.

The total FY 2016/17 salary and benefit costs for both the general employee compensation and the Sheriff's decompression plans is \$15.4 million. Beginning in FY 2017/18, ongoing total annual costs will be \$17.9 million. In order to begin to support this plan with the ongoing funding required, I have proposed a variety of funding sources; the majority of which already have dedicated funding sources. As the County moves into the FY 2017/18 budget process, additional ongoing funding sources will be identified and dedicated to providing a steady base for these salary adjustments.

Analysis and planning shows that absorbing the cost of these compensation adjustments, while difficult, is doable and sustainable in the long term. The general employee compensation plan begins to address the negative impact of limited employee compensation adjustments awarded as the County worked its way through the Great Recession. The plan recognizes the needs of lower paid County employees by providing increases of 5 percent or more to 74 percent of those eligible for the increase. The Sheriff's plan begins to address decompression issues for our deputies and corrections officers as well.

Recommendations

I recommend the following actions by the Board of Supervisors:

1. Approve the increase in eligible Constables annual base salaries from \$61,208 to \$67,000 effective January 1, 2017. (FY 2016/17 cost = \$27,369)

2. Adopt and approve the implementation of the proposed general employee compensation adjustment plan and the Sheriff's decompression plan effective the pay period beginning August 21, 2016. (FY 2016/17 cost to all funds of \$15,404,634)

3. Adopt the FY 2016/17 final budget amounts and tax rates as set forth in the table below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the Overall Tentative Budget on June 7, 2016 and are reflected in the attached Arizona Auditor General prescribed schedules.

Fiscal Year 2016/17 Budget	Budget	Tax Rate
Total County Budget	\$1,232,771,605	5.8384
General Fund	588,729,476	4.2896
County Free Library District	42,166,526	0.5153
Regional Flood Control District	17,652,430	0.3335
Debt Service	115,455,401	0.7000
Stadium District	5,398,439	-----

Respectfully submitted,



C.H. Huckelberry
County Administrator

CHH/mjk

Attachments

- c: John Bernal, Deputy County Administrator for Public Works
Jan Leshar, Deputy County Administrator for Community and Health Services
Tom Burke, Deputy County Administrator for Administration
Keith Dommer, Director, Finance and Risk Management Department
Robert W. Johnson, Budget Manager, Finance and Risk Management

PIMA COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2016/2017
ADOPTED

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total Funds	
2016	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	549,889,508	257,434,385	110,820,702	83,325,542	165,399,005	1,166,869,142
2016	Actual Expenditures/Expenses**	E	523,422,295	235,349,114	109,553,823	83,773,225	165,449,028	1,117,547,485
2017	Fund Balance/Net Position at July 1***		59,323,758	45,000,846	5,412,494	64,777,417	159,239,559	333,754,074
2017	Primary Property Tax Revenue	B	338,267,342					338,267,342
2017	Secondary Property Tax Revenue	B		63,258,168	54,284,900			117,543,068
2017	Estimated revenues Other than Property Taxes	C	211,583,511	186,163,387		31,122,589	186,508,848	615,378,335
2017	Other Financing Sources	D				35,681,000	45,000,000	80,681,000
2017	Interfund Transfers In	D	12,740,019	22,380,374	60,560,548	18,424,464	20,000,000	134,105,405
2017	Interfund Transfers Out	D	33,185,154	46,180,778	0	27,847,728	25,882,675	133,096,335
2017	Total Financial Resources Available		588,729,476	270,621,997	120,257,942	122,157,742	384,865,732	1,486,632,889
2017	Budgeted Expenditures/Expenses****	E	588,729,476	256,600,323	115,455,401	105,479,169	166,507,236	1,232,771,605

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated new reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Admount subject to the expenditure limitation
6. EEC expenditure limitation

	2016	2017
	1,166,869,142	1,232,771,605
	(163,732,908)	(167,183,967)
	1,003,136,234	1,065,587,638
	461,651,176	515,457,938
	541,485,058	550,129,700
	541,485,059	550,129,701

* Includes Expenditures/Expenses Adjustments Approved in the current year from Schedule E.

** Actual revenues and expenses as of February 29, 2016 plus projected revenues and expenditures/expenses for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**** FY 2016/2017 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$46,733,324), Telecommunications (\$1,575,000), Fleet Services (\$3,291,009) and Parking Garages (\$354,882). Also excludes impact of principal payment of \$49,098,902 of Regional Wastewater Management debt service.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2016/2017

	2015/2016 FISCAL YEAR	2016/2017 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 388,684,128	\$ 403,935,779
Amount received from primary property taxation in fiscal year 2015/16 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	\$ 334,358,574	\$ 335,305,153
Secondary Property Taxes		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 53,342,526	\$ 54,716,898
Flood Control District	\$ 21,685,425	\$ 23,643,348
Library District	\$ 39,267,720	\$ 40,279,454
Fire Assistance District	\$ 3,558,709	\$ 3,650,399
Total Secondary Property Taxes	\$ 117,854,380	\$ 122,290,099
Total Property Tax Levy Amounts	\$ 452,212,954	\$ 457,595,252
Property taxes collected *		
Primary Property Taxes		
2015/16 year's levy	\$ 322,221,319	
Prior years' levy	\$ 6,624,300	
Total Primary Property Taxes	\$ 328,845,619	
Secondary property taxes		
2015/16 year's levy	\$ 113,517,095	
Prior years' levy	\$ 1,641,730	
Total Secondary Property Taxes	\$ 115,158,825	
Total Property Taxes Collected	\$ 444,004,444	
Property Tax Rates		
County Tax Rate		
Primary property tax rate	\$ 4.3877	\$ 4.2896
Secondary Property Tax Rates		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 0.7000	\$ 0.7000
Flood Control District	\$ 0.3135	\$ 0.3335
Library District	\$ 0.5153	\$ 0.5153
Fire District Assistance	\$ 0.0467	\$ 0.0467
Total Secondary Property Taxes	\$ 1.5755	\$ 1.5955
Total County Tax Rate	\$ 5.9632	\$ 5.8851
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 2016/2017

	<u>2015/2016</u> FISCAL YEAR	<u>2016/2017</u> FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates <small>(Continued)</small>		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 1.0188	\$ 0.9768
Carriage Hills Est. No. 1	\$ 0.1702	\$ 0.1633
Carriage Hills Est. No. 3	\$ 0.1385	\$ 0.1335
Desert Steppes	\$ 0.1418	\$ 0.1373
Hermosa Hills Estates	\$ 0.0813	\$ 0.0794
Lakeside #1	\$ 0.1762	\$ 0.1814
Littletown	\$ 1.4225	\$ 1.2187
Longview Est. #1	\$ 0.1916	\$ 0.1858
Longview Est. #2	\$ 0.1830	\$ 0.1768
Mañana Grande B	\$ 0.1756	\$ 0.1704
Mañana Grande C	\$ 0.2298	\$ 0.2211
Midvale Park	\$ 0.1085	\$ 0.1388
Mortimore Addition	\$ 0.5951	\$ 0.4247
Oaktree No. 1	\$ 1.5328	\$ 1.8343
Oaktree No. 2	\$ 1.7545	\$ 2.0806
Oaktree No. 3	\$ 1.7671	\$ 1.9494
Orange Grove Valley	\$ 0.2695	\$ 0.2810
Peach Valley	\$ 0.4380	\$ 0.3965
Peppertree Ranch	\$ 0.0578	\$ 0.0676
Rolling Hills	\$ 0.1412	\$ 0.1373
Salida Del Sol	\$ 1.7407	\$ 1.4837
Other Improvement District		
Hayhook Ranch Improvement District	\$ 6.6303	\$ 6.4319

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2016/2017

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	ADOPTED REVENUES 2016/2017
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	321,227,219	318,694,219	323,289,441
Personal Property Taxes	9,582,011	10,151,400	8,922,746
Penalties on Delinquent Taxes	720,000	720,000	740,000
Interest on Delinquent Taxes	5,780,545	5,326,196	5,315,155
TOTAL PROPERTY TAX	337,309,775	334,891,815	338,267,342
LICENSES & PERMITS			
Business Licenses & Permits	3,075,600	3,080,765	3,205,600
TOTAL LICENSES & PERMITS	3,075,600	3,080,765	3,205,600
INTERGOVERNMENTAL			
Federal Grants & Aid	3,170,330	4,517,023	4,616,729
State Grants & Aid	1,396,396	2,024,509	1,627,505
Sales & Use Tax	108,500,000	108,500,000	112,100,000
Shared Vehicle License Tax	25,600,000	26,000,000	27,000,000
Alcoholic Beverages	65,000	65,000	44,000
Other Local Government	247,950	362,441	812,850
Transient Lodging Tax	5,594,400	5,387,760	5,387,760
TOTAL INTERGOVERNMENTAL	144,574,076	146,856,733	151,588,844
CHARGES FOR SERVICES			
Interdepartmental Charges	0	0	232,500
Health Fees	1,785,000	1,585,000	1,786,700
Court Fees	5,859,989	5,749,475	5,979,432
General Government	2,272,235	2,375,479	2,280,181
Correctional Housing	7,970,000	7,690,000	7,970,000
Recorder Fees	2,482,910	2,482,910	1,989,250
Sheriff Dept Fees	1,208,000	1,108,000	1,208,000
Culture & Recreation Fees	839,750	940,313	849,507
Contributions/Pub Enterprs	22,774,446	22,774,446	24,190,737
TOTAL CHARGES FOR SERVICES	45,192,330	44,705,623	46,486,307
FINES AND FORFEITS			
Justice CTS-Fines & Forfeits	3,133,031	2,727,964	3,027,551
Superior CTS-Fines & Forfeits	222,000	222,000	275,000
Other Fines & Forfeits	906,805	775,875	510,000
TOTAL FINES AND FORFEITS	4,261,836	3,725,839	3,812,551
INVESTMENT EARNINGS			
Investment Earnings	195,700	198,850	220,518
TOTAL INVESTMENT EARNINGS	195,700	198,850	220,518
MISCELLANEOUS			
Rents and Royalties	3,650,371	3,874,561	3,598,024
Other Misc. Revenues	2,493,389	2,689,649	2,671,667
TOTAL MISCELLANEOUS	6,143,760	6,564,210	6,269,691
TOTAL GENERAL FUND REVENUE	540,753,077	540,023,835	549,850,853

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2016/2017

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	ADOPTED REVENUES 2016/2017
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	38,728,388	38,539,117	39,877,071
Intergovernmental	640,000	85,000	313,900
Fines & Forfeits	600,000	500,000	600,000
Charges for Services	520,000	267,756	900,000
Investment Earnings	25,000	35,000	25,000
Miscellaneous	555,000	515,000	450,000
TOTAL COUNTY FREE LIBRARY	41,068,388	39,941,873	42,165,971
EMPLOYMENT AND TRAINING			
Intergovernmental	16,767,364	16,465,168	14,545,188
Investment Earnings	629	932	1,500
Miscellaneous	734,778	737,178	1,448,289
TOTAL EMPLOYMENT AND TRAINING	17,502,771	17,203,278	15,994,977
ENVIRONMENTAL QUALITY			
Licenses and Permits	2,365,700	2,258,552	2,148,110
Intergovernmental	1,980,029	1,822,252	1,919,446
Charges for Services	0	500	0
Investment Earnings	23,000	22,390	21,370
Miscellaneous	8,090	35,740	30,160
TOTAL ENVIRONMENTAL QUALITY	4,376,819	4,139,434	4,119,086
HEALTH			
Licenses and Permits	2,280,000	2,030,000	2,280,000
Intergovernmental	13,998,069	13,948,835	13,696,158
Charges for Services	3,036,780	2,806,493	3,042,109
Fines and Forfeits	83,866	95,746	86,470
Investment Earnings	0	11,057	2,000
Miscellaneous	749,464	2,407,346	1,420,225
TOTAL HEALTH	20,148,179	21,299,477	20,526,962
REGIONAL FLOOD CONTROL DISTRICT			
Property Taxes	21,426,065	21,298,465	23,381,097
Licenses and Permits	1,100	1,100	1,100
Intergovernmental	310,500	45,000	239,970
Charges for Services	1,070,000	170,000	1,070,000
Investment Earnings	25,045	25,045	19,767
Miscellaneous	55,345	84,484	58,845
TOTAL REGIONAL FLOOD CONTROL DISTRICT	22,888,055	21,624,094	24,770,779
STADIUM DISTRICT			
Intergovernmental	1,563,000	1,563,000	1,620,000
Charges for Services	931,162	904,486	803,275
Investment Earnings	10,000	5,000	5,000
Miscellaneous	0	3,292	0
TOTAL STADIUM DISTRICT	2,504,162	2,475,778	2,428,275

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2016/2017

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	ADOPTED REVENUES 2016/2017
TRANSPORTATION			
Licenses and Permits	1,121,000	1,136,262	1,152,500
Intergovernmental	53,180,043	54,185,477	58,639,114
Charges for Services	242,650	192,607	244,850
Investment Earnings	80,000	28,499	25,000
Miscellaneous	258,591	482,649	286,432
TOTAL TRANSPORTATION	54,882,284	56,025,494	60,347,896
OTHER SPECIAL REVENUE FUNDS & GRANTS			
Intergovernmental	72,011,973	65,449,092	56,885,564
Charges for Services	10,905,974	9,981,268	10,440,302
Fines and Forfeits	3,366,000	3,364,000	3,105,000
Investment Earnings	166,961	184,611	134,552
Miscellaneous	7,815,868	7,098,150	8,502,191
TOTAL OTHER SPECIAL REVENUE FUNDS & GRANTS	94,266,776	86,077,121	79,067,609
TOTAL SPECIAL REVENUE FUNDS	257,637,434	248,786,549	249,421,555
DEBT SERVICE			
Property Taxes	52,855,727	51,825,272	54,189,900
Investment Earnings	0	61,065	95,000
Miscellaneous	0	43,289	0
TOTAL DEBT SERVICE	52,855,727	51,929,626	54,284,900
CAPITAL PROJECTS			
Intergovernmental	17,962,394	29,357,948	27,435,634
Charges for Services	3,940,800	2,706,300	3,186,670
Investment Earnings	281,316	389,466	283,076
Miscellaneous	200,000	1,652,344	217,209
TOTAL CAPITAL PROJECTS	22,384,510	34,106,058	31,122,589
ENTERPRISE FUNDS			
DEVELOPMENT SERVICES			
Licenses and Permits	6,169,560	5,895,894	6,890,071
Charges for Services	798,344	693,554	678,232
Investment Earnings	15,000	12,577	15,000
Miscellaneous	4,674	55,042	5,000
TOTAL DEVELOPMENT SERVICES	6,987,578	6,657,067	7,588,303
PARKING GARAGES			
Charges for Services	1,139,818	1,001,036	1,090,730
Investment Earnings	12,132	15,641	12,132
Miscellaneous	1,879,699	1,185,831	1,260,136
TOTAL PARKING GARAGES	3,031,649	2,202,508	2,362,998

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2016/2017**

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	ADOPTED REVENUES 2016/2017
REGIONAL WASTEWATER RECL.			
Licenses and Permits	20,000	20,000	20,000
Charges for Services	182,379,039	168,046,639	170,196,693
Fines and Forfeits	5,000	5,000	5,000
Investment Earnings	781,000	925,347	781,000
Miscellaneous	140,250	614,821	554,854
Capital Contributions	5,000,000	5,000,000	5,000,000
TOTAL REGIONAL WASTEWATER RECL.	188,325,289	174,611,807	176,557,547
TOTAL ENTERPRISE FUNDS	198,344,516	183,471,382	186,508,848
GRAND TOTAL ALL FUNDS	1,071,975,264	1,058,317,450	1,071,188,745

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 29, 2016 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2016/17	IN	OUT
<u>General Fund</u>			
County Attorney Grants - County Match			128,786
Community Development - Grants			46,832
Community Services - Grants			120
Debt Service - COPs 2007			2,910,150
Debt Service - COPs Jail Facility			2,856,000
Debt Service - COPs 2010			1,676,752
Debt Service - COPs 2013			417,625
Debt Service - COPs 2014			4,367,616
Debt Service - COPs 2016			1,351,617
Development Services - Loan Repayment		500,000	
Economic Development & Tourism			1,136,707
Environmental Quality - Air Quality			423,465
Environmental Quality - Wildcat Dump Enforcement			245,515
Facilities Renewal Fund - Rental O&M		1,487,235	
Capital Projects - Soccer Fields		6,103,719	
Finance Grants - Interest Expense Reimbursements			25,000
Health - General Fund Support			10,083,684
Health - General Fund Support-Pima Animal Care			2,373,683
Improvement Districts Formation Fund			20,000
Juvenile Court - Grants			27,217
Office of Emergency Management Grants - County Match			539,530
Parks Grants - County Match			17,500
Parks Special Programs - Painted Hills		1,061,029	
Print Shop - General Fund		221,339	
Regional Flood Control District - Tucson Clean & Beautiful		20,000	
Regional Wastewater Reclamation - Tucson Clean and Beautiful		20,000	
Regional Wastewater Reclamation - Summer Youth Funding		130,000	
Regional Wastewater Reclamation - Reclaimed Water		35,185	
Regional Wastewater Reclamation - Tres Rios Loop Maint.		25,000	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - Debt Service		2,856,000	
Stadium District - General Fund Support			1,177,931
Stadium District - Hotel Tax Proceeds			2,180,760
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Sheriff State RICO Fund - Taser Loan		160,512	
Transportation - Graffiti Abatement			120,662
Total General Fund	0	12,740,019	33,185,154
<u>Special Revenue Funds</u>			
Community Development Grants		479,986	
Community Development Grants - NSP2			433,154
Community Services Grants		120	
County Attorney Grants - County Match		128,786	

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2016/17	IN	OUT
County Free Library			
Capital Projects - Flowing Wells			1,200,000
Capital Projects - IT			750,000
Capital Projects - SE Library			500,000
Debt Service - COPs 2010			98,916
Total County Free Library		0	2,548,916
Economic Development & Tourism			
General Fund Support		1,136,707	
Total Economic Development & Tourism		1,136,707	0
Finance Grants - Interest Expense Reimbursement		25,000	
Environmental Quality			
General Fund - Wildcat Dump Enforcement		245,515	
General Fund - Air Quality		423,465	
Total Environmental Quality		668,980	0
Facilities Renewal Fund			
General Fund Rent O&M			1,487,235
Capital Projects			1,000,000
Total Facilities Renewal Fund		0	2,487,235
Health			
Health Grants - County Match			1,867,963
Debt Service - COPs 2010			57,672
Debt Service - COPs 2010 - PACC			19,527
General Fund Subsidy - Pima Animal Care		2,373,683	
General Fund Subsidy - Health		10,083,684	
Total Health		12,457,367	1,945,162
Health Grants - Health Grant Match		1,867,963	
Improvement Districts Formation Fund - Gen Fund		20,000	
Juvenile Court Grants - General Fund		27,217	
Parks and Recreation Grants - Capital Projects		17,500	
Office of Emergency Management Grants - County Match fr GF		539,530	
Parks Special Programs			
General Fund - Painted Hills			1,061,029
Regional Flood Control - Native Plants Nursery		10,000	
Regional Wastewater Reclamation - Native Plants Nursery		25,000	
Transportation - Native Plant Nursery		25,000	
Regional Wastewater Reclamation - Reclaimed Water		140,740	
Total Parks Special Programs		200,740	1,061,029

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2016/17	IN	OUT
Regional Flood Control			
Capital Projects			6,863,964
Debt Service - COPs 2010			77,568
General Fund - Tucson Clean & Beautiful			20,000
Parks-Spec Progs - Native Plants Nursery			10,000
Regional Flood Control Grants - County Match			22,501
Regional Wastewater Reclamation - Reclaimed Water		10,775	
Stadium District KERP			189,602
Total Regional Flood Control		10,775	7,183,635
Regional Flood Control Grants			
Regional Flood Control - County Match		22,501	
Sheriff Inmate Welfare Fund			
General Fund			120,000
Capital Projects Fund			225,000
Total Sheriff Inmate Welfare Fund		0	345,000
Sheriff State RICO Fund - General Fund - Taser Loan			160,512
Transportation			
Capital Projects			5,250,000
Transportation Grants - County Match			13,809
Debt Service - COPs 2010			241,190
Debt Service - Transportation Bonds			18,983,109
Parks-Spec Progs - Native Plants Nursery			25,000
Regional Wastewater Reclamation - Reclaimed Water		1,137	
General Fund - Graffiti		120,662	
Total Transportation		121,799	24,513,108
Transportation Grants			
Transportation Grants - Capital Projects			2,635,500
Transportation - County Match		13,809	
Total Transportation Grants		13,809	2,635,500
Stadium District			
Debt Service - COPs 2010			11,527
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - Debt Service			2,856,000
General Fund - Hotel Tax Proceeds		2,180,760	
General Fund - General Fund Support		1,177,931	
Regional Wastewater Reclamation - Reclaimed Water		35,299	
Regional Flood Control - KERP		189,602	
Total Stadium District		4,641,594	2,867,527
Total Special Revenue Funds		0	46,180,778

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2016/17	IN	OUT
<u>Capital Projects</u>			
Bond Proceeds - General Obligation	25,681,000		
Bond Proceeds - Transportation Bonds	10,000,000		
Community Development Grants			
County Free Library - Flowing Wells		1,200,000	
County Free Library - IT		750,000	
Capital Projects - Houghton Fuel Station			
Capital Projects - SE Library		500,000	
Facilities Renewal Fund		1,000,000	
Fleet Services - Mission Road Fuel Island			1,744,009
General Fund - Soccer Fields			6,103,719
Regional Flood Control - Capital Projects		6,863,964	
Regional Wastewater Recl - Permits Plus System			
Regional Wastewater Recl - Proceeds COPs 2016			20,000,000
Sheriff Inmate Welfare Fund - Adult Detention Center		225,000	
Transportation Grants - Intergovernmental Revs		2,635,500	
Transportation		5,250,000	
Total Capital Projects	<u>35,681,000</u>	<u>18,424,464</u>	<u>27,847,728</u>
<u>Debt Service</u>			
General Fund - COPs 2007		2,910,150	
County Free Library - COPs 2010		98,916	
Development Services - COPs 2010		15,955	
Fleet Services - COPs 2010		41,452	
General Fund - COPs 2010		1,676,752	
Health - COPs 2010		57,672	
Health - PACC COPs 2010		19,527	
Parking Garages - COPs 2010		7,266	
Regional Flood Control - COPs 2010		77,568	
Regional Wastewater - COPs 2010		443,284	
Risk Management - COPs 2010		26,568	
Stadium District - COPs 2010		11,527	
Telecommunications - COPs 2010		16,720	
Transportation - COPs 2010		241,190	
Fleet Services - COPs 2013		2,447,000	
General Fund - COPs 2013		417,625	
General Fund - COPs 2014		4,367,616	
Parking Garages - COPs 2014		634,184	
Regional Wastewater - COPS 2015		16,505,050	
Regional Wastewater - COPS 2016		7,353,800	
General Fund - COPs 2016		1,351,617	
General Fund - COPs Jail Facility		2,856,000	
Transportation - Transportation Bonds		18,983,109	
Total Debt Service	<u>0</u>	<u>60,560,548</u>	<u>0</u>

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2016/17	IN	OUT
<u>Enterprise Funds</u>			
Development Services			
Debt Service - COPs 2010			15,955
General Fund - Loan Repayment			500,000
Total Development Services		<u>0</u>	<u>515,955</u>
Parking Garages			
Debt Service - COPs 2010			7,266
Debt Service - COPs 2014			634,184
Total Parking Garages		<u>0</u>	<u>641,450</u>
Regional Wastewater Reclamation			
Capital Projects Proceeds of COPs 2016		20,000,000	
Sewer Obligation Bonds	45,000,000		
Parks-Spec Progs - Native Plants Nursery			25,000
General Fund - Tucson Clean & Beautiful			20,000
General Fund - Tres Rios Loop Maintenance			25,000
General Fund - Reclaimed Water			35,185
General Fund - Summer Youth Funding			130,000
Parks Special Programs - Reclaimed Water			140,740
Regional Flood Control - Reclaimed Water			10,775
Stadium District - Reclaimed Water			35,299
Transportation - Reclaimed Water			1,137
Debt Service - COPs 2015			16,505,050
Debt Service - COPs 2016			7,353,800
Debt Service - COPs 2010			443,284
Total Regional Wastewater Reclamation	<u>45,000,000</u>	<u>20,000,000</u>	<u>24,725,270</u>
Total Enterprise Funds	<u>45,000,000</u>	<u>20,000,000</u>	<u>25,882,675</u>
Grand Total	<u>80,681,000</u>	<u>134,105,405</u>	<u>133,096,335</u>
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
Internal Service Funds			
Fleet Services			
Capital Projects - Mission Road Fuel Island		1,744,009	
COPs 2013			2,447,000
COPs 2010 Debt Service			41,452
Total Fleet Services		<u>1,744,009</u>	<u>2,488,452</u>
Health Benefits Trust - Loan Repayment Risk Management			3,300,000
Print Shop - General Fund			221,339
Risk Management			
Health Benefits Trust - Loan Repayment		3,300,000	
Debt Service - COPs 2010			26,568
Total Risk Management		<u>3,300,000</u>	<u>26,568</u>
Telecommunications - COPs 2010 Debt Service			16,720
Total Internal Service Funds	<u>0</u>	<u>5,044,009</u>	<u>6,053,079</u>

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
GENERAL FUND				
GENERAL GOVERNMENT SERVICES				
ASSESSOR	8,492,999	0	8,492,999	8,651,426
BOARD OF SUPERVISORS	2,019,596	0	2,019,596	2,144,552
GENERAL GOVERNMENT SERVICES	65,185,226	0	64,474,649	68,811,093
COUNTY ADMINISTRATOR	1,525,985	0	1,525,985	1,810,716
NON DEPARTMENTAL	115,897,125	0	92,688,090	144,809,650
RECORDER	3,913,112	0	4,843,428	4,339,436
TREASURER	2,543,198	0	2,543,198	2,575,218
TOTAL GENERAL GOVERNMENT SERVICES	199,577,241	0	176,587,945	233,142,091
COMMUNITY RESOURCES				
COMMUNITY & ECONOMIC DEVELOPMENT	29,776,112	0	29,141,249	30,172,491
SCHOOL SUPERINTENDENT	1,654,766	0	1,407,935	1,656,883
TOTAL COMMUNITY RESOURCES	31,430,878	0	30,549,184	31,829,374
HEALTH SERVICES				
ENVIRONMENTAL QUALITY	1,430,861	0	1,430,861	1,428,044
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY	413,736	0	353,126	393,574
BEHAVIORAL HEALTH	38,251,399	0	35,728,642	40,761,783
TOTAL HEALTH SERVICES	40,095,996	0	37,512,629	42,583,401
JUSTICE & LAW				
CLERK OF SUPERIOR COURT	10,211,229	0	10,211,229	10,328,122
CONSTABLES	1,199,265	0	1,271,744	1,249,768
COUNTY ATTORNEY	22,453,190	0	22,453,754	22,984,398
JUSTICE & LAW	35,780,618	0	36,008,014	36,102,538
JUSTICE COURTS	8,129,112	0	8,027,948	8,212,197
JUVENILE COURT CENTER	22,604,846	0	22,604,846	22,856,272
SHERIFF	143,115,653	0	143,476,252	143,590,662
SUPERIOR COURT	29,247,134	0	29,381,134	29,631,203
SUPERIOR CT MANDATED SVCS	1,787,054	0	1,687,054	1,789,687
TOTAL JUSTICE & LAW	274,528,101	0	275,121,975	276,744,847
PUBLIC WORKS				
PROJECT MANAGEMENT OFFICE	201,975	0	201,975	232,830
PUBLIC WORKS ADMINISTRATION	1,227,840	0	1,164,315	1,344,125
REAL PROPERTY SERVICES	1,428,321	0	954,932	1,323,741
OFFICE OF SUSTAINABILITY & CONSERVATION	1,399,156	0	1,329,340	1,529,067
TOTAL PUBLIC WORKS	4,257,292	0	3,650,562	4,429,763
TOTAL GENERAL FUND	549,889,508	0	523,422,295	588,729,476
SPECIAL REVENUE FUNDS				
GENERAL GOVERNMENT SERVICES				
COUNTY ADMINISTRATOR GRANT FUND	0	0	100,078	1,427,899
ELECTIONS GRANTS	35,500	0	0	0
FACILITIES RENEWAL FUND	509,600	0	509,600	520,000
FINANCE GRANTS MANAGEMENT	5,985,000	0	4,712,650	6,025,000
IMPROVEMENT DISTRICT FORMATION	24,500	0	19,000	22,044
RECORDER-DOC STOR & RETRIEVAL	995,352	0	995,352	1,170,635
RECORDER GRANTS	37,500	0	38,055	0
TAXPAYER INFO FUND	283,335	0	283,335	354,000
TOTAL GENERAL GOVERNMENT SERVICES	7,870,787	0	6,658,070	9,519,578
COMMUNITY RESOURCES				
COMMUNITY DEVELOPMENT GRANTS	6,038,090	0	5,071,340	6,015,960
COUNTY FREE LIBRARY	41,314,024	0	41,075,522	41,931,726
COUNTY FREE LIBRARY GRANTS	570,000	0	154,639	234,800
ECONOMIC DEVELOPMENT & TOURISM	1,990,262	0	2,024,219	2,273,432
EMPLOYMENT & TRAINING	16,672,672	0	13,839,311	15,418,233

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
PARKS & RECREATION GRANTS	381,600	0	375,500	377,000
PARKS SPECIAL PROGRAMS	1,021,025	0	1,021,418	3,900,904
PIMA VOCATIONAL HIGH SCHOOL	1,186,385	0	985,411	1,155,896
SCHOOL RESERVE FUND	1,836,000	0	1,836,000	1,884,000
STADIUM DISTRICT	5,209,619	0	5,404,619	5,398,439
TOTAL COMMUNITY RESOURCES	76,219,677	0	71,787,979	78,590,390
HEALTH SERVICES				
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,739,577	0	2,601,460	2,296,079
Ofc. Of EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG	3,060,376	0	1,996,354	0
ENVIRONMENTAL QUALITY FUND	3,153,148	0	2,902,569	3,348,467
ENVIRONMENTAL QUALITY GRANTS	863,287	0	968,644	819,446
BEHAVIORAL HEALTH GRANTS	906,874	0	0	784,314
HEALTH	14,548,429	0	14,423,429	15,471,321
HEALTH GRANTS	11,440,820	0	10,315,870	12,018,616
PIMA ANIMAL CARE CENTER	8,801,390	0	8,926,389	9,175,594
TIRE FUND	1,308,000	0	1,308,000	1,308,000
WIRELESS INTEGRATED NETWORK	0	0	727,614	3,114,971
TOTAL HEALTH SERVICES	46,821,901	0	44,170,329	48,336,808
JUSTICE & LAW				
CLERK OF THE COURT SPECIAL PROGRAMS	1,523,575	0	1,424,247	1,568,344
COUNTY ATTORNEY GRANTS	3,995,864	0	3,837,957	4,972,921
COUNTY ATTY SPECIAL PROGRAMS	13,703,528	0	7,487,078	12,784,950
FORENSIC SCIENCE CENTER SPECIAL PROGRAMS	30,125	0	30,125	29,500
JUSTICE COURT SPECIAL PROGRAMS	1,980,533	0	1,627,124	1,763,060
JUVENILE COURT GRANTS	785,750	0	709,481	976,291
JUVENILE COURT SPECIAL PROGRAMS	9,082,997	0	7,443,073	8,984,809
PUBLIC DEFENSE SERVICES SPECIAL PROGRAMS	788,006	0	664,812	748,816
SHERIFF GRANTS	8,637,821	0	6,000,000	5,888,204
SHERIFF SPECIAL PROGRAMS	5,277,066	0	4,877,066	5,452,817
SUPERIOR COURT GRANTS	1,220,839	0	950,247	1,222,008
SUP. COURT SPECIAL PROGRAMS	17,297,213	0	16,755,496	15,473,739
TOTAL JUSTICE & LAW	64,323,317	0	51,806,706	59,865,459
PUBLIC WORKS				
OFFICE OF SUSTAINABILITY GRANTS	5,000	0	5,447	0
REGIONAL FLOOD CONTROL DISTRICT	16,153,842	0	16,075,842	16,472,029
REGIONAL FLOOD CONTROL DISTRICT GRANTS	368,370	0	368,668	212,501
REGIONAL FLOOD CONTROL SPECIAL PROGRAMS	967,900	0	100,000	967,900
TRANSPORTATION GRANTS	5,002,975	0	4,680,068	1,242,273
TRANSPORTATION	39,700,616	0	39,696,005	41,393,385
TOTAL PUBLIC WORKS	62,198,703	0	60,926,030	60,288,088
TOTAL SPECIAL REVENUE FUNDS	257,434,385	0	235,349,114	256,600,323
DEBT SERVICE FUND	110,820,702	0	109,553,823	115,455,401
CAPITAL PROJECTS FUND	83,325,542	0	83,773,225	105,479,169
ENTERPRISE FUNDS				
GENERAL GOVERNMENT SERVICES				
PARKING GARAGES	3,130,286	0	2,777,286	3,201,416
TOTAL GENERAL GOVERNMENT SERVICES	3,130,286	0	2,777,286	3,201,416
PUBLIC WORKS				
DEVELOPMENT SERVICES	6,915,277	0	6,915,203	6,934,222
REGIONAL WASTEWATER RECLAMATION FUND	155,353,442	0	155,756,539	156,371,598
TOTAL PUBLIC WORKS	162,268,719	0	162,671,742	163,305,820
TOTAL ENTERPRISE FUNDS	165,399,005	0	165,449,028	166,507,236

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
GRAND TOTAL ALL FUNDS	1,166,869,142	0	1,117,547,485	1,232,771,605

* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 29, 2016 plus projected expenditures/expenses for the remainder of the fiscal year.

** FY 2016/2017 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$46,733,324), Telecommunications (\$1,575,000), Fleet Services (\$3,291,009) and Parking Garages (\$354,882). Also excludes impact of principal payment of \$49,098,902 of Regional Wastewater Management debt service.

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2016/2017

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,492,999	0	8,492,999	8,651,426
BOARD OF SUPERVISORS GENERAL FUND	2,019,596	0	2,019,596	2,144,552
GENERAL GOVERNMENT SERVICES				
GENERAL GOVERNMENT SVCS GENERAL FUND	65,185,226	0	64,474,649	68,811,093
COUNTY ADMINISTRATOR GENERAL FUND	1,525,985	0	1,525,985	1,810,716
COUNTY ADMINISTRATOR GRANT FUND	0	0	100,078	1,427,899
DEBT SERVICE FUND	110,820,702	0	109,553,823	115,455,401
ELECTIONS GRANTS	35,500	0	0	0
FACILITIES RENEWAL FUND	509,600	0	509,600	520,000
FINANCE GRANTS MANAGEMENT	5,985,000	0	4,712,650	6,025,000
IMPROVEMENT DISTRICTS FORMATION FUND	24,500	0	19,000	22,044
NON DEPARTMENTAL GENERAL FUND	115,897,125	0	92,688,090	144,809,650
PARKING GARAGES FUND	3,130,286	0	2,777,286	3,201,416
TOTAL GENERAL GOVERNMENT SERVICES	303,113,924	0	276,361,161	342,083,219
RECORDER				
RECORDER GENERAL FUND	3,913,112	0	4,843,428	4,339,436
RECORDER GRANTS	37,500	0	38,055	0
REC/DOC STOR & RETRIEVAL	995,352	0	995,352	1,170,635
TOTAL RECORDER	4,945,964	0	5,876,835	5,510,071
TREASURER				
TAXPAYER INFORMATION FUND	283,335	0	283,335	354,000
TREASURER GENERAL FUND	2,543,198	0	2,543,198	2,575,218
TOTAL TREASURER	2,826,533	0	2,826,533	2,929,218
TOTAL GENERAL GOVERNMENT SERVICES	321,399,016	0	295,577,124	361,318,486
COMMUNITY RESOURCES				
COMMUNITY RESOURCES				
COMMUNITY RESOURCES GENERAL FUND	29,776,112	0	29,141,249	30,172,491
COMMUNITY DEVELOPMENT GRANTS	6,038,090	0	5,071,340	6,015,960
EMPLOYMENT & TRAINING	16,672,672	0	13,839,311	15,418,233
PIMA VOCATIONAL HIGH SCHOOL	1,186,385	0	985,411	1,155,896
TOTAL COMMUNITY RESOURCES	53,673,259	0	49,037,311	52,762,580
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	41,314,024	0	41,075,522	41,931,726
COUNTY FREE LIBRARY GRANTS	570,000	0	154,639	234,800
TOTAL COUNTY FREE LIBRARY	41,884,024	0	41,230,161	42,166,526
ECONOMIC DEVELOPMENT & TOURISM	1,990,262	0	2,024,219	2,273,432
NATURAL RESOURCES, PARKS & RECREATION				
PARKS & RECREATION GRANTS	381,600	0	375,500	377,000
PARKS SPECIAL PROGRAMS	1,021,025	0	1,021,418	3,900,904
TOTAL NATURAL RESOURCES, PARKS & RECREATION	1,402,625	0	1,396,918	4,277,904
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,654,766	0	1,407,935	1,656,883
SCHOOL RESERVE FUND	1,836,000	0	1,836,000	1,884,000
TOTAL SCHOOL SUPERINTENDENT	3,490,766	0	3,243,935	3,540,883
STADIUM DISTRICT	5,209,619	0	5,404,619	5,398,439
TOTAL COMMUNITY RESOURCES	107,650,555	0	102,337,163	110,419,764
HEALTH SERVICES				
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY				
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY GENERAL FUND	413,736	0	353,126	393,574
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,739,577	0	2,601,460	2,296,079
Ofc. Of EMERGENCY MGMT/HOMELAND SEC SPEC PRGS	3,060,376	0	1,996,354	0
TOTAL Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY	6,213,689	0	4,950,940	2,689,653
ENVIRONMENTAL QUALITY				

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2016/2017

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
ENVIRONMENTAL QUALITY GENERAL FUND	1,430,861	0	1,430,861	1,428,044
ENVIRONMENTAL QUALITY FUND	3,153,148	0	2,902,569	3,348,467
ENVIRONMENTAL QUALITY GRANTS	863,287	0	968,644	819,446
TIRE FUND	1,308,000	0	1,308,000	1,308,000
TOTAL ENVIRONMENTAL QUALITY	6,755,296	0	6,610,074	6,903,957
BEHAVIORAL HEALTH				
BEHAVIORAL HEALTH GENERAL FUND	38,251,399	0	35,728,642	40,761,783
BEHAVIORAL HEALTH GRANTS	906,874	0	0	784,314
TOTAL BEHAVIORAL HEALTH	39,158,273	0	35,728,642	41,546,097
HEALTH SERVICES				
HEALTH SERVICES	14,548,429	0	14,423,429	15,471,321
HEALTH GRANTS	11,440,820	0	10,315,870	12,018,616
PIMA ANIMAL CARE CENTER	8,801,390	0	8,926,389	9,175,594
TOTAL HEALTH SERVICES	34,790,639	0	33,665,688	36,665,531
WIRELESS INTEGRATED NETWORK	0	0	727,614	3,114,971
TOTAL HEALTH SERVICES	86,917,897	0	81,682,958	90,920,209
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
CLERK OF SUPERIOR COURT GENERAL FUND	10,211,229	0	10,211,229	10,328,122
CLERK OF THE COURT SPECIAL PROGRAMS	1,523,575	0	1,424,247	1,568,344
TOTAL CLERK OF SUPERIOR COURT	11,734,804	0	11,635,476	11,896,466
CONSTABLES GENERAL FUND	1,199,265	0	1,271,744	1,249,768
COUNTY ATTORNEY				
COUNTY ATTORNEY GENERAL FUND	22,453,190	0	22,453,754	22,984,398
COUNTY ATTORNEY GRANTS	3,995,864	0	3,837,957	4,972,921
COUNTY ATTORNEY SPECIAL PROGRAMS	13,703,528	0	7,487,078	12,784,950
TOTAL COUNTY ATTORNEY	40,152,582	0	33,778,789	40,742,269
JUSTICE & LAW ENFORCEMENT				
JUSTICE & LAW GENERAL FUND	35,780,618	0	36,008,014	36,102,538
FORENSIC SCIENCE CENTER SPEC PROGRAMS	30,125	0	30,125	29,500
PUBLIC DEFENSE SERVICES SPECIAL PROGRAMS	788,006	0	664,812	748,816
TOTAL JUSTICE & LAW ENFORCEMENT	36,598,749	0	36,702,951	36,880,854
JUSTICE COURTS				
JUSTICE COURTS GENERAL FUND	8,129,112	0	8,027,948	8,212,197
JUSTICE COURT SPECIAL PROGRAMS	1,980,533	0	1,627,124	1,763,060
TOTAL JUSTICE COURTS	10,109,645	0	9,655,072	9,975,257
JUVENILE COURT CENTER				
JUVENILE COURT CENTER GENERAL FUND	22,604,846	0	22,604,846	22,856,272
JUVENILE COURT GRANTS	785,750	0	709,481	976,291
JUVENILE COURT SPECIAL PROGRAMS	9,082,997	0	7,443,073	8,984,809
TOTAL JUVENILE COURT CENTER	32,473,593	0	30,757,400	32,817,372
SHERIFF				
SHERIFF GENERAL FUND	143,115,653	0	143,476,252	143,590,662
SHERIFF GRANTS	8,637,821	0	6,000,000	5,888,204
SHERIFF SPECIAL PROGRAMS	5,277,066	0	4,877,066	5,452,817
TOTAL SHERIFF	157,030,540	0	154,353,318	154,931,683
SUPERIOR COURT				
SUPERIOR COURT GENERAL FUND	29,247,134	0	29,381,134	29,631,203
SUPERIOR COURT GRANTS	1,220,839	0	950,247	1,222,008
SUPERIOR COURT MANDATED SERVICES	1,787,054	0	1,687,054	1,789,687
SUPERIOR COURT SPECIAL PROGRAMS	17,297,213	0	16,755,496	15,473,739
TOTAL SUPERIOR COURT	49,552,240	0	48,773,931	48,116,637
TOTAL JUSTICE & LAW	338,851,418	0	326,928,681	336,610,306

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2016/2017

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2015/2016	EXPENSE ADJUSTMENTS APPROVED 2015/2016	ESTIMATED EXPENDITURES/ EXPENSES 2015/2016*	ADOPTED EXPENDITURES/ EXPENSES 2016/2017**
PUBLIC WORKS				
CAPITAL PROJECTS FUND	83,325,542	0	83,773,225	105,479,169
DEVELOPMENT SERVICES FUND	6,915,277	0	6,915,203	6,934,222
OFFICE OF SUSTAINABILITY & CONSERVATION				
OFFICE OF SUSTAINABILITY & CONSERVATION GENERAL FUND	1,399,156	0	1,329,340	1,529,067
OFFICE OF SUSTAINABILITY GRANTS	5,000	0	5,447	0
TOTAL OFFICE OF SUSTAINABILITY & CONSERVATION	<u>1,404,156</u>	<u>0</u>	<u>1,334,787</u>	<u>1,529,067</u>
PUBLIC WORKS				
PROJECT MANAGEMENT OFFICE GENERAL FUND	201,975	0	201,975	232,830
PUBLIC WORKS ADMINISTRATION GENERAL FUND	1,227,840	0	1,164,315	1,344,125
REAL PROPERTY SERVICES GENERAL FUND	1,428,321	0	954,932	1,323,741
TOTAL PUBLIC WORKS	<u>2,858,136</u>	<u>0</u>	<u>2,321,222</u>	<u>2,900,696</u>
REGIONAL FLOOD CONTROL DISTRICT				
REGIONAL FLOOD CONTROL DISTRICT	16,153,842	0	16,075,842	16,472,029
REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS	967,900	0	100,000	967,900
REGIONAL FLOOD CONTROL DISTRICT GRANTS	368,370	0	368,668	212,501
TOTAL REGIONAL FLOOD CONTROL DISTRICT	<u>17,490,112</u>	<u>0</u>	<u>16,544,510</u>	<u>17,652,430</u>
TRANSPORTATION				
TRANSPORTATION GRANTS	5,002,975	0	4,680,068	1,242,273
TRANSPORTATION	39,700,616	0	39,696,005	41,393,385
TOTAL TRANSPORTATION	<u>44,703,591</u>	<u>0</u>	<u>44,376,073</u>	<u>42,635,658</u>
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	155,353,442	0	155,756,539	156,371,598
TOTAL REGIONAL WASTEWATER RECLAMATION	<u>155,353,442</u>	<u>0</u>	<u>155,756,539</u>	<u>156,371,598</u>
TOTAL PUBLIC WORKS	<u>312,050,256</u>	<u>0</u>	<u>311,021,559</u>	<u>333,502,840</u>
TOTAL ALL FUNCTIONAL AREAS	<u>1,166,869,142</u>	<u>0</u>	<u>1,117,547,485</u>	<u>1,232,771,605</u>

* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 29, 2016 plus projected expenditures/expenses for the remainder of the fiscal year.

** FY 2016/2017 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$46,733,324), Telecommunications (\$1,575,000), Fleet Services (\$3,291,009) and Parking Garages (\$354,882). Also excludes impact of principal payment of \$49,098,902 of Regional Wastewater Management debt service.

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2016/2017	Employees Salaries & Hourly Costs 2016/2017	Retirement Costs 2016/2017	Health care Costs 2016/2017	Other Benefit Costs 2016/2017	Total Estimated Personnel Compensation 2016/2017
GENERAL FUND						
GENERAL GOVERNMENT SERVICES						
ASSESSOR	136.00	5,521,227	621,365	1,061,301	476,339	7,680,232
BOARD OF SUPERVISORS	22.50	1,345,214	197,823	167,579	123,763	1,834,379
COUNTY ADMINISTRATOR	14.55	1,262,286	144,910	103,163	87,516	1,597,875
GENERAL GOVERNMENT SERVICES	614.55	34,698,097	3,683,081	5,388,311	3,014,159	46,783,648
RECORDER	57.00	1,892,584	150,588	289,508	155,263	2,487,943
TREASURER	36.00	1,712,949	204,811	315,266	141,319	2,374,345
TOTAL GENERAL GOVERNMENT SERVICES	880.60	46,432,357	5,002,578	7,325,128	3,998,359	62,758,422
COMMUNITY RESOURCES						
COMMUNITY & ECONOMIC DEVELOPMENT	378.35	13,844,530	1,251,078	2,207,719	1,457,431	18,760,758
SCHOOL SUPERINTENDENT	13.50	795,844	98,078	71,420	66,596	1,031,938
TOTAL COMMUNITY RESOURCES	391.85	14,640,374	1,349,156	2,279,139	1,524,027	19,792,696
HEALTH SERVICES						
ENVIRONMENTAL QUALITY	3.00	218,640	25,100	28,383	19,400	291,523
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY	2.50	190,161	21,501	17,826	15,751	245,239
BEHAVIORAL HEALTH	13.00	752,692	86,323	88,224	61,162	988,401
TOTAL HEALTH SERVICES	18.50	1,161,493	132,924	134,433	96,313	1,525,163
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT	197.00	7,628,833	880,777	1,407,887	656,992	10,574,489
CONSTABLES	13.00	695,029	150,366	126,261	75,303	1,046,959
COUNTY ATTORNEY	344.00	17,168,814	2,002,757	2,290,651	1,407,927	22,870,149
JUSTICE & LAW	299.50	17,446,792	1,983,376	2,339,429	1,437,571	23,207,168
JUSTICE COURTS	134.50	5,602,263	760,433	988,314	468,145	7,819,155
JUVENILE COURT CENTER	350.50	13,090,171	2,330,740	2,848,936	1,553,180	19,823,027
SHERIFF	1,540.00	71,768,398	22,799,950	14,088,028	7,953,066	116,609,442
SUPERIOR COURT	406.75	19,391,499	2,941,125	3,238,423	1,809,018	27,380,065
TOTAL JUSTICE & LAW	3,285.25	152,791,799	33,849,524	27,327,929	15,361,202	229,330,454

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2016/2017	Employees Salaries & Hourly Costs 2016/2017	Retirement Costs 2016/2017	Health care Costs 2016/2017	Other Benefit Costs 2016/2017	Total Estimated Personnel Compensation 2016/2017
PUBLIC WORKS						
PROJECET MANAGEMENT OFFICE	4.00	288,028	33,066	49,932	23,967	394,993
PUBLIC WORKS ADMINISTRATION	11.00	910,454	104,521	88,232	72,022	1,175,229
REAL PROPERTY SERVICES	15.00	919,462	97,480	106,722	77,035	1,200,699
OFFICE OF SUSTAINABILITY & CONSERVATION	17.00	1,142,432	131,151	144,169	94,400	1,512,152
PUBLIC WORKS	47.00	3,260,376	366,218	389,055	267,424	4,283,073
TOTAL GENERAL FUND	4,623.20	218,286,399	40,700,400	37,455,684	21,247,325	317,689,808
SPECIAL REVENUE FUNDS						
GENERAL GOVERNMENT SERVICES						
COUNTY ADMINISTRATOR GRANTS	2.00	95,969	11,017	13,222	8,789	128,997
INFORMATION TECHNOLOGY	10.00	661,130	75,898	88,835	53,578	879,441
RECORDER DOCUMENT STORAGE & RETRIEVAL	7.00	490,200	47,587	45,267	40,781	623,835
TOTAL GENERAL GOVERNMENT SERVICES	19.00	1,247,299	134,502	147,324	103,148	1,632,273
COMMUNITY RESOURCES						
COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION GRANTS	10.00	496,660	60,100	79,031	44,424	680,215
COMMUNITY SERVICES EMPLOYMENT & TRAINING GRANTS	54.23	2,134,177	243,777	361,157	176,893	2,916,004
COUNTY FREE LIBRARY	388.92	14,673,995	1,358,158	2,228,852	1,222,700	19,483,705
ECONOMIC DEVELOPMENT & TOURISM	4.25	275,378	31,287	35,620	23,019	365,304
PARKS SPECIAL PROGRAMS	4.00	150,443	14,767	24,495	14,979	204,684
PIMA VOCATIONAL HIGH SCHOOL	16.00	652,080	71,993	148,508	54,455	927,036
STADIUM DISTRICT	42.00	1,578,607	147,838	304,585	175,036	2,206,066
TOTAL COMMUNITY RESOURCES	519.40	19,961,340	1,927,920	3,182,248	1,711,506	26,783,014
HEALTH SERVICES						
Ofc. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	6.00	332,475	38,168	58,167	26,989	455,799
ENVIRONMENTAL QUALITY FUND	31.00	1,842,688	210,507	252,164	175,539	2,480,898
ENVIRONMENTAL QUALITY GRANTS	8.00	402,732	45,466	40,356	37,439	525,993
HEALTH	183.00	9,102,306	1,008,291	1,413,845	809,896	12,334,338

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2016/2017	Employees Salaries & Hourly Costs 2016/2017	Retirement Costs 2016/2017	Health care Costs 2016/2017	Other Benefit Costs 2016/2017	Total Estimated Personnel Compensation 2016/2017
HEALTH GRANTS	115.00	4,525,286	509,108	811,362	391,944	6,237,700
HEALTH PIMA ANIMAL CARE CENTER	93.00	3,420,249	371,325	704,497	321,099	4,817,170
WIRELESS INTEGRATED NETWORK	2.00	155,381	17,838	11,951	12,498	197,668
TOTAL HEALTH SERVICES	438.00	19,781,117	2,200,703	3,292,342	1,775,404	27,049,566
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS	9.25	356,586	40,644	57,540	30,956	485,726
COUNTY ATTORNEY GRANTS	47.00	2,091,323	282,547	299,804	170,202	2,843,876
COUNTY ATTORNEY SPECIAL PROGRAMS	71.00	2,949,214	364,380	253,620	239,466	3,806,680
JUSTICE COURTS SPECIAL PROGRAMS	21.00	510,103	46,329	55,004	41,822	653,258
JUVENILE COURT GRANTS	13.50	474,363	66,405	90,938	46,644	678,350
JUVENILE COURT SPECIAL PROGRAMS	84.75	3,371,215	571,051	675,413	372,618	4,990,297
SHERIFF GRANTS	35.00	1,948,509	401,495	182,095	161,778	2,693,877
SHERIFF SPECIAL PROGRAMS	8.00	331,940	50,682	75,393	31,522	489,537
SUPERIOR COURT SPECIAL GRANTS	21.70	924,737	105,351	115,004	93,813	1,238,905
SUPERIOR COURT SPECIAL PROGRAMS	217.20	8,618,277	1,598,726	1,743,797	1,016,836	12,977,636
TOTAL JUSTICE & LAW	528.40	21,576,267	3,527,610	3,548,608	2,205,657	30,858,142
PUBLIC WORKS						
REGIONAL FLOOD CONTROL DISTRICT	59.00	3,984,831	452,613	561,772	390,606	5,389,822
TRANSPORTATION	290.75	13,865,942	1,466,984	2,615,766	1,554,332	19,503,024
TOTAL PUBLIC WORKS	349.75	17,850,773	1,919,597	3,177,538	1,944,938	24,892,846
TOTAL SPECIAL REVENUE FUNDS	1,854.55	80,416,796	9,710,332	13,348,060	7,740,653	111,215,841
ENTERPRISE FUNDS						
GENERAL GOVERNMENT SERVICES						
PARKING GARAGES	5.00	182,832	20,810	38,373	16,650	258,665
TOTAL GENERAL GOVERNMENT SERVICES	5.00	182,832	20,810	38,373	16,650	258,665

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2016/2017**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2016/2017	Employees Salaries & Hourly Costs 2016/2017	Retirement Costs 2016/2017	Health care Costs 2016/2017	Other Benefit Costs 2016/2017	Total Estimated Personnel Compensation 2016/2017
PUBLIC WORKS						
DEVELOPMENT SERVICES	59.00	3,627,476	406,586	490,046	323,503	4,847,611
REGIONAL WASTEWATER RECLAMATION	460.00	23,533,988	2,536,209	4,077,200	2,322,953	32,470,350
TOTAL PUBLIC WORKS	<u>519.00</u>	<u>27,161,464</u>	<u>2,942,795</u>	<u>4,567,246</u>	<u>2,646,456</u>	<u>37,317,961</u>
TOTAL ENTERPRISE FUNDS	<u>524.00</u>	<u>27,344,296</u>	<u>2,963,605</u>	<u>4,605,619</u>	<u>2,663,106</u>	<u>37,576,626</u>
GRAND TOTAL ALL FUNDS	<u>7,001.75</u>	<u>326,047,491</u>	<u>53,374,337</u>	<u>55,409,363</u>	<u>31,651,084</u>	<u>466,482,275</u>

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS						
FLEET SERVICES	56.00	2,497,085	280,831	497,963	281,221	3,557,100
HEALTH BENEFITS TRUST FUND	15.00	737,750	79,520	111,427	61,333	990,030
RISK MANAGEMENT	21.00	1,119,985	128,573	132,679	93,573	1,474,810
IT: COMPUTER HARDWARE SOFTWARE ISF	54.00	3,417,483	381,312	510,977	303,054	4,612,826
TELECOMMUNICATIONS	16.00	1,189,322	136,524	168,663	97,338	1,591,847
TOTAL INTERNAL SERVICE FUNDS	<u>162.00</u>	<u>8,961,625</u>	<u>1,006,760</u>	<u>1,421,709</u>	<u>836,519</u>	<u>12,226,613</u>