



Board of Supervisors Memorandum

June 16, 2015

Fiscal Year 2015/16 Final Budget Adoption

I. BACKGROUND

I transmitted the Fiscal Year (FY) 2015/16 Recommended Budget to the Board of Supervisors on April 30, 2015. The Tentative Budget was adopted by the Board on May 19, 2015 as originally recommended with the following changes:

A. General Fund

1. Reduced recommended General Fund expenditures by a net of \$1,766,594 from \$551,689,768 to \$549,923,174. This adjustment represents: 1) a \$502,775 reduction in the level of support required by the State for the Arizona Department of Revenue; 2) a \$524,819 reduction in the General Fund's share of the FY 2015/16 payment for the Painted Hills Property; 3) a \$739,000 reduction in the General Fund's Budget Reserve from \$32,849,202 to \$32,110,202.
2. Reduced recommended General Fund revenue by a net of \$1,241,775 from \$541,994,852 to \$540,753,077. This adjustment represents: 1) a \$1,541,775 reversal of the planned billing by the County to the Regional Transportation Authority (RTA) to offset costs associated with the Arizona Department of Revenue collecting RTA's sales tax. The State has clarified that the costs for each jurisdiction and the RTA will be billed directly for their share of support of the agency. 2) \$300,000 of additional revenue identified by the Sheriff's Department from correctional housing, asset auctions and transfers, vehicle impound fees and dispatch services fees.

B. Other County Funds

1. The recommended Library District secondary property tax rate of \$0.4953 per \$100 of secondary net taxable value was increased in the proposed tentative budget by one cent to \$0.5053. The Board, as part of the resolution adopting the Library District budget and in order to keep all library facilities open, increased the secondary property tax rate by an additional one cent to \$0.5153. This change increases the overall Tentative Adopted combined property tax rate to \$5.9165 per \$100 of net taxable value.
2. The additional two cent increase in the Library District's secondary property tax rate (over the already recommended six cent increase) increased the secondary

property tax levy by \$1,524,072 to \$39,267,724. Overall district revenue increased by \$1,467,074 to \$41,068,388. Library District expenditures also were increased by \$1,467,074 to \$41,884,024. If finally adopted, the additional revenue will allow the District to continue to operate all existing library facilities.

3. Increased Capital Projects Fund expenditures by \$1,965,000 primarily to provide funding to the Flood Prone Land Acquisition Program and for Riparian Mitigation.
4. As the Board will not be considering any adjustments to sewer rates until August, the Regional Wastewater Reclamation Department's FY 2015/16 revenues were reduced by a net of \$2,583,804 to reflect collections for approximately three-quarters of the fiscal year if the new rates are approved.

The net effect of these adjustments was to add \$1,915,480 to the original total County Recommended budgeted expenditures of \$1,164,953,662, yielding a Tentative Adopted Budget amount of \$1,166,869,142. Adoption of the Tentative Budget served to set the maximum County expenditure ceiling.

II. RECOMMENDED CHANGES TO THE TENTATIVE ADOPTED BUDGET

A. Transfer of State Juvenile Corrections Costs to Pima County

In order to balance the State's Juvenile Corrections budget, the Governor and the State Legislature shifted a portion of the State's costs to the counties. Pima County's share of this shift totaled \$1,840,289. The calculation of this shift was not based on a county's usage of State Correctional facilities; it was entirely based on population. This penalized larger counties like Pima County. The County must absorb a larger share of this State cost despite significant reductions in the number of juvenile inmates referred to State custody in recent years.

I had originally recommended that the Juvenile Corrections Division of the Juvenile Court absorb this cost within its existing budget. Upon hearing the presentation from Judge Kathleen Quigley, Presiding Judge of the Juvenile Court, I indicated to the Board that staff would work with the Court to determine if this shift to them was appropriate.

After meeting with the Presiding Judge and her staff, it became clear the cost impact of this State cost shift, combined with other countywide reductions also impacting the Court's budget, could not be absorbed without significant reductions in services provided.

Since this is the case, I am recommending the Board authorize the shift of this \$1,840,289 cost to General Fund Contingency. I propose to fund this cost by reducing the budgeted General Fund Reserve by a like amount. This adjustment will reduce the Final Adopted Budgeted Reserve to \$30,269,913.

It is hoped this will be a one-time shift of State costs to Pima County and that the State Legislature will reverse this shift in the FY 2016/17 State budget.

B. Superior Court/Juvenile Court Supplemental Funding Requests to Replace Vacancy Savings

Beginning with the FY 2015/16 budget, the County has made a significant change in our method of handling vacant positions and the turnover of staff within the budget. In the past, a department was permitted to budget for a certain number of vacant positions based on an estimated staff turnover rate. The associated salaries and benefits costs for these positions were offset by budgeting a vacancy savings or attrition offset or factor. As I indicated in the Recommended Budget, while this method of budgeting benefits departments singly, it has a negative impact to the County budget as a whole. Thus, the decision to no longer utilize a vacancy savings object to offset excess position costs. From this point forward, departments will budget only for those positions they could reasonably expect to fill during the course of the fiscal year.

This budgeting change regarding vacant positions and corresponding vacancy savings has resulted in some confusion in developing this year's budget, particularly from those departments that rely heavily on this budgeting strategy to support other unbudgeted projects and programs. This is the situation with the Superior and Juvenile Courts. After completing their FY 2015/16 budget requests, both Courts found they were not able to fund positions that were funded and filled in the past without some amount of budgeted vacancy savings. In order to offset this "shortfall," the Superior Court submitted a supplemental funding request for \$1,269,472 to fund 23 positions. The Juvenile Court also submitted a supplemental funding request for \$1,447,228 to fund 23 positions.

In various meetings with the Presiding Judges and the administrative staff of both Courts, it was stated that both budgeted vacant positions and vacancy savings are used to manage staffing requirements during the fiscal year. Without these vacant positions and the corresponding vacancy savings, the Courts indicate they are unable to handle compensation for all of the positions they have managed in the past; thus, their opinion that they need the additional positions and the associated vacancy savings.

Both Courts indicated they would be able to manage all the positions currently located within their Tentative Adopted budgets, as well the 46 positions within their supplemental

requests if the County allows them to budget these additional positions and the offsetting vacancy savings. In order to test this hypothesis on the part of the Courts, I directed County Budget staff to fund the 46 positions in the two Courts and budget for the appropriate vacancy savings offset in the Final Adopted Budget. Budget staff will work with the Courts' staff to track vacancy savings on an ongoing basis and determine if this model will continue into future fiscal years' budgets.

While these budget changes increase the number of funded County Full-time Equivalents by 46, it will have no net impact on overall County budgeted expenditures.

C. Conditional Adoption of the Primary Property Tax Rate and Levy

As I indicated in my Recommended, Tentative Adopted and other memoranda, the proposed FY 2015/16 primary property tax rate increase of \$0.1098 per \$100 of primary net taxable value and the resulting increase in the primary property tax levy of \$8,367,156 are the direct result of excessive State budget cost shifts directly to Pima County by the actions of the Governor and State Legislature. The State balanced its budget by transferring costs to the counties and other entities.

We believe a significant portion of these cost transfers, especially the cost related to the State Aid to Education tax credit, is illegal. Pima County has legally challenged the State budget approved by the Governor and State Legislature. We are hopeful that we prevail in this litigation and will have the State Aid to Education contained in the budget invalidated.

For the reasons above, I believe the Board should conditionally enact the increase in our primary property tax rate of \$0.1098 and the resulting primary levy increase of \$8,367,156. This means that if the County prevails in this litigation, there will be no primary property tax rate increase in FY 2015/16. The primary property tax rate is currently recommended at \$4.3877 per \$100 of primary net taxable value. If the County prevails in its litigation of the State budget, the primary property tax rate would decrease by \$0.1098 to \$4.2779, which is equal to the FY 2014/15 primary property tax rate. Note that if the Arizona Supreme Court is unable to rule on our litigation on or before August 17, 2015, Pima County will be statutorily required to levy at the higher rate and will need to make an appropriate adjustment in favor of the taxpayers in the FY 2016/17 budget.

Table 1 below shows a comparison of the primary property tax rate and the associated impacts to the primary property tax levy, as well as the impacts to the General Fund's revenue and expenditures.

**Table 1: FY 2015/16 Primary Property Tax Rate Impacts
 Primary Property Tax Rate as Conditionally Recommended versus
 Primary Property Tax Rate if Litigation is Successful.**

Description	Current Conditional Recommendation	Amount if County Litigation is Successful	Difference - Increase/ (Decrease)
Primary Property Tax Rate	\$4.3877	\$4.2779	(\$0.1098)
Primary Property Tax Levy	\$334,358,574	\$325,991,418	(\$8,367,156)
General Fund Revenues	540,753,077	532,698,836	(8,054,241)
General Fund Expenditures	549,923,174	541,871,377	(8,051,797)

III. RECOMMENDATIONS

A. I recommend the Board of Supervisors conditionally adopt the FY 2015/16 final budget amounts and tax rates as set forth in Table 2 below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the Tentative Budget and as recommended in this memorandum and reflected in the attached Arizona Auditor General prescribed schedules.

**Table 2: FY 2015/16 Conditionally Recommended
 Final Adopted Budgets and Property Tax Rates.**

Fiscal Year 2015/16 Budget	Budget	Tax Rate
Total County Budget	\$1,166,869,142	\$5.9165
General Fund/Primary	549,923,174	4.3877
County Free Library District	41,884,024	0.5153
Regional Flood Control District	17,490,112	0.3135
Debt Service	110,820,702	0.7000
Stadium District	5,209,619	-----

B. I further recommend that if, on or before August 17, 2015, Pima County is successful in its litigation regarding the State Budget transfer of State Aid to Education costs to the County, the Board adopts the final budget amounts and property tax rates set forth in Table 3 below. I recommend the Board also direct the County Administrator to take all necessary steps to implement this reduced final budget.

Table 3: Recommended FY 2015/16 Final Adopted Budgets and Property Tax Rates if Pima County Successfully Litigates the State Aid to Education State Cost Transfer on or Before August 17, 2015.

Description	FY 2015/16 Budget	Tax Rate
Total County Budget	\$1,158,817,345	\$5.8067
General Fund/Primary	541,871,377	4.2779
County Free Library District	41,884,024	0.5153
Regional Flood Control District	17,490,112	0.3135
Debt Service	110,820,702	0.7000
Stadium District	5,209,619	-----

Respectfully submitted,



C.H. Huckelberry
 County Administrator

CHH/mjk – June 9, 2015

Attachments

- c: Hank Atha, Deputy County Administrator for Community and Economic Development
- John Bernal, Deputy County Administrator for Public Works
- Jan Leshar, Deputy County Administrator for Medical and Health Services
- Tom Burke, Deputy County Administrator for Administration
- Keith Dommer, Director, Finance and Risk Management
- Robert Johnson, Budget Manager, Finance and Risk Management

PIMA COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015/2016
Adopted Budget

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total Funds	
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	521,401,927	234,672,938	114,953,822	145,815,785	171,619,780	1,188,464,252
2015	Actual Expenditures/Expenses**	E	495,762,873	219,982,788	108,110,953	140,112,648	165,784,074	1,129,753,336
2016	Fund Balance/Net Position at July 1***		31,847,551	40,919,599	15,115,609	91,255,768	130,397,966	309,536,493
2016	Primary Property Tax Revenue	B	337,309,775					337,309,775
2016	Secondary Property Tax Revenue	B		60,154,453	52,855,727			113,010,180
2016	Estimated revenues Other than Property Taxes	C	203,443,302	197,482,981		22,384,510	198,344,516	621,655,309
2016	Other Financing Sources	D				25,681,000	45,000,000	70,681,000
2016	Interfund Transfers In	D	10,125,448	21,675,635	57,105,635	22,838,253	60,000,000	171,744,971
2016	Interfund Transfers Out	D	32,802,902	51,271,758	1,600,000	61,946,827	23,881,227	171,502,714
2016	Total Financial Resources Available		549,923,174	268,960,910	123,476,971	100,212,704	409,861,255	1,452,435,014
2016	Budgeted Expenditures/Expenses****	E	549,923,174	257,400,719	110,820,702	83,325,542	165,399,005	1,166,869,142

EXPENDITURE LIMITATION COMPARISON

	2015	2016
1. Budgeted expenditures/expenses	1,188,464,252	1,166,869,142
2. Add/subtract: estimated new reconciling items	(111,343,682)	(163,732,908)
3. Budgeted expenditures/expenses adjusted for reconciling items	1,077,120,570	1,003,136,234
4. Less: estimated exclusions	551,673,183	461,651,176
5. Admont subject to the expenditure limitation	525,447,387	541,485,058
6. EEC expenditure limitation	525,447,388	541,485,059

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

** Actual revenues and expenses as of February 28, 2015 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 2015/2016 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$47,507,510), Telecommunications (\$2,189,739), Fleet Services (\$2,186,827) and Parking Garages (\$735,000). Also excludes impact of principal payment of \$47,143,649 of Regional Wastewater Management debt service.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2015/2016

	2014/2015 FISCAL YEAR	2015/2016 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 373,818,925	\$ 388,684,128
Amount received from primary property taxation in fiscal year 2014/15 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	\$ 321,633,141	\$ 334,358,574
Secondary Property Taxes		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 53,059,292	\$ 53,342,531
Flood Control District	\$ 20,539,235	\$ 21,685,425
Library District	\$ 32,747,156	\$ 39,267,724
Fire Assistance District	\$ 3,577,714	\$ 3,596,811
Total Secondary Property Taxes	\$ 109,923,397	\$ 117,892,491
Total Property Tax Levy Amounts	\$ 431,556,538	\$ 452,251,065
Property taxes collected *		
Primary Property Taxes		
2014/15 year's levy	\$ 309,030,531	
Prior years' levy	\$ 6,950,638	
Total Primary Property Taxes	\$ 315,981,169	
Secondary property taxes		
2014/15 year's levy	\$ 105,929,160	
Prior years' levy	\$ 2,811,786	
Total Secondary Property Taxes	\$ 108,740,946	
Total Property Taxes Collected	\$ 424,722,115	
Property Tax Rates		
County Tax Rate		
Primary property tax rate	\$ 4.2779	\$ 4.3877
Secondary Property Tax Rates		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 0.7000	\$ 0.7000
Flood Control District	\$ 0.3035	\$ 0.3135
Library District	\$ 0.4353	\$ 0.5153
Fire District Assistance	\$ 0.0472	\$ 0.0472
Total Secondary Property Taxes	\$ 1.4860	\$ 1.5760
Total County Tax Rate	\$ 5.7639	\$ 5.9637
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 2015/2016

	<u>2014/2015</u> <u>FISCAL YEAR</u>	<u>2015/2016</u> <u>FISCAL YEAR</u>
Special Assessment District Tax Rates		
Secondary Property Tax Rates <small>(Continued)</small>		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 1.0963	\$ 1.0188
Carriage Hills Est. No. 1	\$ 0.1838	\$ 0.1702
Carriage Hills Est. No. 3	\$ 0.1499	\$ 0.1385
Desert Steppes	\$ 0.1567	\$ 0.1418
Hermosa Hills Estates	\$ 0.0874	\$ 0.0813
Lakeside #1	\$ 0.1946	\$ 0.1762
Littletown	\$ 1.0175	\$ 1.4225
Longview Est. #1	\$ 0.2123	\$ 0.1916
Longview Est. #2	\$ 0.2029	\$ 0.1830
Mañana Grande B	\$ 0.1939	\$ 0.1756
Mañana Grande C	\$ 0.2540	\$ 0.2298
Midvale Park	\$ 0.1018	\$ 0.1085
Mortimore Addition	\$ 0.4770	\$ 0.5951
Oaktree No. 1	\$ 1.6067	\$ 1.5328
Oaktree No. 2	\$ 1.8385	\$ 1.7545
Oaktree No. 3	\$ 1.9105	\$ 1.7671
Orange Grove Valley	\$ 0.3015	\$ 0.2695
Peach Valley	\$ 0.4455	\$ 0.4380
Peppertree Ranch	\$ 0.0441	\$ 0.0578
Rolling Hills	\$ 0.1510	\$ 0.1412
Salida Del Sol	\$ 1.4528	\$ 1.7407
Other Improvement District		
Hayhook Ranch Improvement District	\$ 4.9758	\$ 6.6303

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2015/2016

SOURCE OF REVENUES	ADOPTED REVENUES 2014/2015	ESTIMATED REVENUES 2014/2015 *	ADOPTED REVENUES 2015/2016
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	307,412,080	305,542,243	321,227,219
Personal Property Taxes	11,017,985	10,438,926	9,582,011
Penalties/Delinq Taxes	851,222	721,222	720,000
Interest/Delinq Taxes	6,447,956	5,002,911	5,780,545
TOTAL PROPERTY TAX	325,729,243	321,705,302	337,309,775
LICENSES & PERMITS			
Business Licenses & Permits	2,976,590	2,977,525	3,075,600
TOTAL LICENSES & PERMITS	2,976,590	2,977,525	3,075,600
INTERGOVERNMENTAL			
Federal Grants & Aid	3,188,330	4,485,366	3,170,330
State Grants & Aid	430,412	726,199	1,396,396
Sales & Use Tax	106,640,000	105,000,000	108,500,000
Shared Vehicle License Tax	24,100,000	24,500,000	25,600,000
Alcoholic Beverages	77,000	51,000	65,000
City Participation	1,055,900	997,862	247,950
Transient Lodging Tax	5,670,867	5,544,000	5,594,400
TOTAL INTERGOVERNMENTAL	141,162,509	141,304,427	144,574,076
CHARGES FOR SERVICES			
Interdepartmental Charges	0	0	0
Health Fees	1,710,000	1,710,000	1,785,000
Court Fees	5,538,160	5,806,336	5,859,989
General Government	2,300,620	2,291,970	2,272,235
Correctional Housing	7,626,700	7,776,700	7,970,000
Recorder Fees	1,853,500	1,853,500	2,482,910
Sheriff Dept Fees	1,228,000	1,128,000	1,208,000
Culture & Recreation Fees	792,900	820,232	839,750
Contributions/Pub Enterprs	20,921,085	20,921,085	22,774,446
TOTAL CHARGES FOR SERVICES	41,970,965	42,307,823	45,192,330
FINES AND FORFEITS			
Justice CTS-Fines & Forfeits	3,133,031	2,926,306	3,133,031
Superior CTS-Fines & Forfeits	222,000	222,000	222,000
Other Fines & Forfeits	1,140,000	967,801	906,805
TOTAL FINES AND FORFEITS	4,495,031	4,116,107	4,261,836
INVESTMENT EARNINGS			
Investment Earnings	280,700	312,362	195,700
TOTAL INVESTMENT EARNINGS	280,700	312,362	195,700
MISCELLANEOUS			
Rents and Royalties	3,480,435	3,738,341	3,650,371
Other Misc. Revenues	1,877,620	3,467,348	2,493,389
TOTAL MISCELLANEOUS	5,358,055	7,205,689	6,143,760
TOTAL GENERAL FUND REVENUE	521,973,093	519,929,235	540,753,077

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2015/2016

SOURCE OF REVENUES	ADOPTED REVENUES 2014/2015	ESTIMATED REVENUES 2014/2015 *	ADOPTED REVENUES 2015/2016
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	32,666,797	32,413,864	38,728,388
Intergovernmental	655,000	265,621	640,000
Fines & Forfeits	600,000	550,000	600,000
Charges for Services	0	482,985	520,000
Investment Earnings	50,000	5,500	25,000
Miscellaneous	510,000	734,000	555,000
TOTAL COUNTY FREE LIBRARY	34,481,797	34,451,970	41,068,388
EMPLOYMENT AND TRAINING			
Intergovernmental	13,939,479	14,394,168	16,767,364
Investment Earnings	0	0	629
Miscellaneous	1,075,806	210,693	734,778
TOTAL EMPLOYMENT AND TRAINING	15,015,285	14,604,861	17,502,771
ENVIRONMENTAL QUALITY			
Licenses and Permits	2,365,700	2,004,700	2,365,700
Intergovernmental	1,927,062	1,994,733	1,980,029
Fines & Forfeits	0	920	0
Investment Earnings	23,000	20,000	23,000
Miscellaneous	18,190	10,840	8,090
TOTAL ENVIRONMENTAL QUALITY	4,333,952	4,031,193	4,376,819
HEALTH			
Licenses and Permits	2,210,574	1,860,574	2,280,000
Intergovernmental	13,360,164	15,263,230	13,998,069
Charges for Services	2,955,956	3,010,121	3,036,780
Fines and Forfeits	124,769	125,787	83,866
Investment Earnings	0	5,752	0
Miscellaneous	580,233	638,022	749,464
TOTAL HEALTH	19,231,696	20,903,486	20,148,179
REGIONAL FLOOD CONTROL DISTRICT			
Property Taxes	20,469,675	20,332,602	21,426,065
Licenses and Permits	1,100	1,100	1,100
Intergovernmental	107,747	107,818	310,500
Charges for Services	3,070,000	234,417	1,070,000
Investment Earnings	35,000	35,000	25,045
Miscellaneous	55,345	88,148	55,345
TOTAL REGIONAL FLOOD CONTROL DISTRICT	23,738,867	20,799,085	22,888,055
STADIUM DISTRICT			
Intergovernmental	1,590,000	1,545,000	1,563,000
Charges for Services	1,045,000	1,047,168	931,162
Investment Earnings	21,135	10,000	10,000
Miscellaneous	0	1,438	0
TOTAL STADIUM DISTRICT	2,656,135	2,603,606	2,504,162

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2015/2016

SOURCE OF REVENUES	ADOPTED REVENUES 2014/2015	ESTIMATED REVENUES 2014/2015 *	ADOPTED REVENUES 2015/2016
TRANSPORTATION			
Licenses and Permits	1,119,073	1,119,073	1,121,000
Intergovernmental	49,323,707	50,611,414	53,180,043
Charges for Services	171,650	230,650	242,650
Investment Earnings	80,000	80,000	80,000
Miscellaneous	283,932	340,263	258,591
TOTAL TRANSPORTATION	50,978,362	52,381,400	54,882,284
OTHER SPECIAL REVENUE FUNDS & GRANTS			
Intergovernmental	67,260,174	61,215,416	72,011,973
Charges for Services	9,971,493	10,012,638	10,905,974
Fines and Forfeits	2,738,800	3,342,652	3,366,000
Investment Earnings	248,824	289,236	166,961
Miscellaneous	8,093,721	7,093,548	7,815,868
TOTAL OTHER SPECIAL REVENUE FUNDS & GRANTS	88,313,012	81,953,490	94,266,776
TOTAL SPECIAL REVENUE FUNDS	238,749,106	231,729,091	257,637,434
DEBT SERVICE			
Property Taxes	52,915,723	52,443,461	52,855,727
Investment Earnings	0	39,121	0
Miscellaneous	0	67,882	0
TOTAL DEBT SERVICE	52,915,723	52,550,464	52,855,727
CAPITAL PROJECTS			
Intergovernmental	27,028,377	31,356,181	17,962,394
Charges for Services	3,003,300	3,859,266	3,940,800
Investment Earnings	243,494	537,843	281,316
Miscellaneous	481,180	1,411,085	200,000
TOTAL CAPITAL PROJECTS	30,756,351	37,164,375	22,384,510
ENTERPRISE FUNDS			
DEVELOPMENT SERVICES			
Licenses and Permits	6,099,560	5,583,168	6,169,560
Charges for Services	665,040	620,463	798,344
Investment Earnings	15,000	15,000	15,000
Miscellaneous	12,400	33,800	4,674
TOTAL DEVELOPMENT SERVICES	6,792,000	6,252,431	6,987,578
PARKING GARAGES			
Charges for Services	511,140	877,865	1,139,818
Investment Earnings	26,796	13,293	12,132
Miscellaneous	2,174,739	1,435,701	1,879,699
TOTAL PARKING GARAGES	2,712,675	2,326,859	3,031,649

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2015/2016**

SOURCE OF REVENUES	ADOPTED REVENUES 2014/2015	ESTIMATED REVENUES 2014/2015 *	ADOPTED REVENUES 2015/2016
REGIONAL WASTEWATER RECL.			
Licenses and Permits	16,000	20,000	20,000
Charges for Services	175,231,708	174,923,983	182,379,039
Fines and Forfeits	22,000	0	5,000
Investment Earnings	464,257	791,300	781,000
Miscellaneous	180,000	697,829	140,250
Capital Contributions	5,000,000	5,000,000	5,000,000
TOTAL REGIONAL WASTEWATER RECL.	180,913,965	181,433,112	188,325,289
TOTAL ENTERPRISE FUNDS	190,418,640	190,012,402	198,344,516
GRAND TOTAL ALL FUNDS	1,034,812,913	1,031,385,567	1,071,975,264

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2015 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2015/16	IN	OUT
<u>General Fund</u>			
Capital Projects - Permits Plus System			71,390
Capital Projects - Enterprise System Upgrade		150,000	
County Attorney Special Programs		1,000,000	
Debt Service - COPs 2007			2,908,400
Debt Service - COPs Jail Facility			2,855,250
Debt Service - COPs 2010			1,698,991
Debt Service - COPs 2013			418,000
Debt Service - COPs 2014			4,734,337
Debt Service - Enterprise System Funding		1,600,000	
Development Services - Loan Repayment		250,000	
Economic Development & Tourism			701,108
Environmental Quality - Air Quality			409,671
Environmental Quality - Wildcat Dump Enforcement			245,515
Facilities Renewal Fund - Rental O&M		1,649,939	
Finance Grants - Interest Expense Reimbursements			25,000
Health - General Fund Support			10,762,373
Health - General Fund Support-Pima Animal Care			2,197,545
Improvement Districts Formation Fund			25,000
Office of Emergency Management Grants - County Match			437,126
Parks Grants - County Match			25,556
Parks Special Programs - Painted Hills		536,210	
Parks Special Programs - Loan Repayment		750,000	
Parks - County Match OEM Grants			23,037
Print Shop - General Fund Support			643,608
Regional Wastewater Reclamation - Summer Youth Funding		130,000	
Regional Wastewater Reclamation - Reclaimed Water		67,537	
Regional Wastewater Reclamation - Tres Rios Loop Maint.		25,000	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - Debt Service		2,855,250	
Stadium District - General Fund Support			1,177,931
Stadium District - Hotel Tax Proceeds			2,264,400
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Sheriff State RICO Fund - Taser Loan		160,512	
Finance - PHS Transition Fund - Enterprise System Upgrade-TBD		831,000	
Transportation - Graffiti Abatement			120,662
Total General Fund	<u>0</u>	<u>10,125,448</u>	<u>32,802,902</u>
<u>Special Revenue Funds</u>			
Community Development Grants - Capital Projects Fund			30,000
County Attorney Special Programs			1,000,000
County Free Library			
Debt Service - COPs 2010			91,797
County Free Library		<u>0</u>	<u>91,797</u>
Economic Development & Tourism			
General Fund Support		<u>701,108</u>	
Economic Development & Tourism		701,108	<u>0</u>
Finance - PHS Transition Fund - Enterprise System Upgrade			831,000

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2015/16	IN	OUT
Finance Grants - Interest Expense Reimbursement		25,000	
Environmental Quality			
Capital Projects Fund - Permits Plus System			26,301
General Fund - Wildcat Dump Enforcement		245,515	
General Fund - Air Quality		409,671	
Total Environmental Quality		655,186	26,301
Facilities Renewal Fund			
General Fund Rent O&M			1,649,939
Capital Projects			1,000,000
Total Facilities Renewal Fund		0	2,649,939
Health			
Health Grants - County Match			1,543,661
Debt Service - COPs 2010			54,607
Debt Service - COPs 2010 - PACC			19,442
General Fund Subsidy - Pima Animal Care		2,197,545	
General Fund Subsidy - Health		10,762,373	
Total Health		12,959,918	1,617,710
Health Grants - Health Grant Match		1,543,661	
Improvement Districts Formation Fund - Gen Fund		25,000	
Office of Emergency Management Grants - County Match fr GF		460,163	
Parks Grants - County Match		25,556	
Parks Special Programs			
General Fund - Painted Hills Payment			536,210
General Fund - Loan Repayment			750,000
Regional Flood Control - Native Plants Nursery		20,000	
Regional Wastewater Reclamation - Native Plants Nursery		50,000	
Transportation - Native Plant Nursery		50,000	
Regional Wastewater Reclamation - Reclaimed Water		131,400	
Total Parks Special Programs		251,400	1,286,210
Regional Flood Control			
Capital Projects			8,300,000
Capital Projects - Permits Plus System			5,941
Debt Service - COPs 2010			63,591
Parks-Spec Progs - Native Plants Nursery			20,000
Regional Flood Control Grants - County Match			46,370
Regional Wastewater Reclamation - Reclaimed Water		1,888	
Stadium District KERF			189,602
Total Regional Flood Control		1,888	8,625,504

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2015/16	IN	OUT
Regional Flood Control Grants			
Regional Flood Control - County Match		46,370	
Regional Wastewater Reclamation - County Match		56,500	
Total Regional Flood Control Grants		<u>102,870</u>	<u>0</u>
Sheriff-Corrections Enhancement Fund			301,000
Sheriff Inmate Welfare Fund			
General Fund		0	120,000
Capital Projects Fund			503,000
Total Sheriff Inmate Welfare Fund		<u>0</u>	<u>623,000</u>
Sheriff State RICO Fund - General Fund - Taser Loan			160,512
Transportation			
Capital Projects			107,000
Capital Projects - Pavement Preservation			
Transportation Grants - County Match			71,852
Capital Projects - Permits Plus System			6,602
Debt Service - COPs 2010			225,352
Debt Service - Transportation Bonds			18,563,708
Parks-Spec Progs - Native Plants Nursery			50,000
Regional Wastewater Reclamation - Reclaimed Water		1,016	
General Fund - Pavement Preservation			
General Fund - Graffiti		120,662	
Total Transportation		<u>121,678</u>	<u>19,024,514</u>
Transportation Grants			
Transportation Grants - Capital Projects			12,013,580
Transportation - County Match		71,852	
Total Transportation Grants		<u>71,852</u>	<u>12,013,580</u>
Stadium District			
Capital Projects - Concession Stand			124,000
Debt Service - COPs 2010			11,441
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - Debt Service			2,855,250
General Fund - Hotel Tax Proceeds		2,264,400	
General Fund - General Fund Support		1,177,931	
Regional Wastewater Reclamation - Reclaimed Water		40,420	
Regional Flood Control - KERP		189,602	
Total Stadium District		<u>4,730,355</u>	<u>2,990,691</u>
Total Special Revenue Funds		<u>21,675,635</u>	<u>51,271,758</u>
Capital Projects			
Bond Proceeds - General Obligation	25,681,000		
Proceeds - Certificates of Participation 2015			
Community Development Grants		30,000	
Development Services - Permits Plus System		138,646	
Environmental Quality - Permits Plus System		26,301	
Facilities Renewal Fund		1,000,000	

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2015/16	INTERFUND TRANSFERS 2015/16	
		IN	OUT
Sheriff-Corrections Enhancement Fund		301,000	
Sheriff Inmate Welfare Fund		503,000	
Fleet Services - Mission Fuel Facility			1,796,827
General Fund - Permits Plus System		71,390	
General Fund - Enterprise System Upgrade			150,000
Regional Flood Control - Permits Plus System		5,941	
Regional Flood Control - Capital Projects		8,300,000	
Regional Wastewater Recl - Permits Plus System		7,592	
Regional Wastewater Recl - Proceeds COPs 2015			60,000,000
Risk Management-Demolition Teresa Lee Clinic		200,000	
Risk Management - Permits Plus System		3,201	
Stadium District - Concession Stand		124,000	
Transportation Grants - Intergovernmental Revs		12,013,580	
Transportation - Permits Plus System		6,602	
Transportation		107,000	
Transportation - Pavement Preservation			
Total Capital Projects	25,681,000	22,838,253	61,946,827
Debt Service			
General Fund - COPs 2007		2,908,400	
County Free Library - COPs 2010		91,797	
Development Services - COPs 2010		16,508	
Fleet Services - COPs 2010		51,536	
General Fund - COPs 2010		1,698,991	
Health - COPs 2010		54,607	
Health - PACC COPs 2010		19,442	
Parking Garages - COPs 2010		4,287	
Print Shop COPS 2010		2,105	
Regional Flood Control - COPs 2010		63,591	
Regional Wastewater - COPs 2010		453,265	
Risk Management - COPs 2010		28,370	
Stadium District - COPs 2010		11,441	
Telecommunications - COPs 2010		13,105	
Transportation - COPs 2010		225,352	
Fleet Services - COPs 2013		2,384,375	
General Fund - COPs 2013		418,000	
Regional Wastewater - COPs 2013		5,028,125	
General Fund - COPs 2014		4,734,337	
Parking Garages - COPs 2014		268,113	
Regional Wastewater - COPS 2015		17,210,930	
General Fund - COPs Jail Facility		2,855,250	
General Fund - Enterprise System Funding			1,600,000
Transportation - Transportation Bonds		18,563,708	
Total Debt Service	0	57,105,635	1,600,000
Enterprise Funds			
Development Services			
Capital Projects - Permits Management System			138,646
Debt Service - COPs 2010			16,508
General Fund - Loan Repayment			250,000
Total Development Services	0	0	405,154

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2015/16	INTERFUND TRANSFERS 2015/16	
		IN	OUT
Parking Garages			
Debt Service - COPs 2010			4,287
Debt Service - COPs 2014			268,113
Total Parking Garages		0	272,400
Regional Wastewater Reclamation			
Capital Projects Proceeds of COPs 2015		60,000,000	
Capital Projects - Permits Mgmt System			7,592
Sewer Obligation Bonds	45,000,000		
Parks-Spec Progs - Native Plants Nursery			50,000
General Fund - Tres Rios Loop Maintenance			25,000
General Fund - Reclaimed Water			67,537
General Fund - Summer Youth Funding			130,000
Parks Special Programs - Reclaimed Water			131,400
Regional Flood Control - Reclaimed Water			1,888
Stadium District - Reclaimed Water			40,420
Transportation - Reclaimed Water			1,016
Regional Flood Control - County Match			56,500
Debt Service - COPs 2015			17,210,930
Debt Service - COPs 2013			5,028,125
Debt Service - COPs 2010			453,265
Total Regional Wastewater Reclamation	45,000,000	60,000,000	23,203,673
Total Enterprise Funds	45,000,000	60,000,000	23,881,227
Grand Total	70,681,000	171,744,971	171,502,714
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
Internal Service Funds			
Fleet Services			
Capital Projects - Mission Road Facility		1,796,827	
COPs 2013			2,384,375
COPs 2010 Debt Service			51,536
Total Fleet Services	0	1,796,827	2,435,911
Health Benefits Trust - Loan Repayment Risk Management			3,300,000
Print Shop			
Debt Service - COPs 2010			2,105
General Fund Support		643,608	
Total Print Shop		643,608	2,105
Risk Management			
Capital Projects - Permits Plus System			3,201
Health Benefits Trust - Loan Repayment		3,300,000	
Risk Management - Demolition Teresa Lee Clinic			200,000
Debt Service - COPs 2010			28,370
Total Risk Management		3,300,000	231,571
Telecommunications - COPs 2010 Debt Service			13,105
Total Internal Service Funds	0	5,740,435	5,982,692

SCHEDULE D

PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
GENERAL FUND				
GENERAL GOVERNMENT SERVICES				
ASSESSOR	8,987,373	0	8,716,563	8,492,999
BOARD OF SUPERVISORS	2,025,925	0	2,024,526	2,019,596
GENERAL GOVERNMENT SERVICES	64,261,123	0	63,862,680	65,174,426
COUNTY ADMINISTRATOR	1,451,517	0	1,451,517	1,525,985
NON DEPARTMENTAL	94,505,217	0	70,177,854	115,910,791
RECORDER	4,325,361	0	4,258,516	3,913,112
TREASURER	2,569,606	0	2,469,606	2,543,198
TOTAL GENERAL GOVERNMENT SERVICES	178,126,122	0	152,961,262	199,580,107
COMMUNITY RESOURCES				
COMMUNITY & ECONOMIC DEVELOPMENT	29,709,784	0	29,370,877	29,806,912
SCHOOL SUPERINTENDENT	1,504,336	0	1,567,033	1,654,766
TOTAL COMMUNITY RESOURCES	31,214,120	0	30,937,910	31,461,678
HEALTH SERVICES	44,120,222	0	40,551,527	40,095,996
JUSTICE & LAW				
CLERK OF SUPERIOR COURT	10,829,185	0	11,036,383	10,211,229
CONSTABLES	1,185,591	0	1,206,917	1,199,265
COUNTY ATTORNEY	22,471,707	0	22,311,707	22,453,190
JUSTICE & LAW	33,103,068	0	36,461,414	35,780,618
JUSTICE COURTS	8,283,355	0	8,203,987	8,129,112
JUVENILE COURT CENTER	23,286,101	0	23,136,101	22,604,846
SHERIFF	136,815,541	0	137,166,558	143,115,653
SUPERIOR COURT	29,833,729	0	29,733,729	29,247,134
SUPERIOR CT MANDATED SVCS	1,823,525	0	1,823,525	1,787,054
TOTAL JUSTICE & LAW	267,631,802	0	271,080,321	274,528,101
PUBLIC WORKS	309,661	0	231,853	4,257,292
TOTAL GENERAL FUND	521,401,927	0	495,762,873	549,923,174
SPECIAL REVENUE FUNDS				
GENERAL GOVERNMENT SERVICES				
ELECTIONS GRANTS	61,250	0	0	35,500
FACILITIES RENEWAL FUND	620,000	0	620,000	509,600
FINANCE GRANTS MANAGEMENT	25,000	0	0	6,025,000
IMPROVEMENT DISTRICT FORMATION	29,089	0	29,089	24,500
RECORDER-DOC STOR & RETRIEVAL	1,366,553	0	1,366,553	995,352
RECORDER GRANTS	89,500	0	61,000	37,500
TAXPAYER INFO FUND	471,700	0	322,000	283,335
TOTAL GENERAL GOVERNMENT SERVICES	2,663,092	0	2,398,642	7,910,787
COMMUNITY RESOURCES				
COMMUNITY DEVELOPMENT GRANTS	5,540,294	0	4,728,351	6,038,090
COUNTY FREE LIBRARY	37,202,853	0	35,997,347	41,314,024
COUNTY FREE LIBRARY GRANTS	570,000	0	180,519	570,000
ECONOMIC DEVELOPMENT & TOURISM	2,003,977	0	1,934,717	1,916,596
EMPLOYMENT & TRAINING	14,079,054	0	13,834,258	16,672,672
HOUSING TRUST FUND	100,000	0	100,000	0
PARKS & RECREATION GRANTS	90,827	0	87,663	381,600

PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
PARKS SPECIAL PROGRAMS	935,700	0	1,001,400	1,021,025
PIMA VOCATIONAL HIGH SCHOOL	1,142,891	0	1,077,945	1,186,385
SCHOOL RESERVE FUND	2,369,000	0	1,641,790	1,836,000
STADIUM DISTRICT	5,253,097	0	5,096,050	5,209,619
TOTAL COMMUNITY RESOURCES	69,287,693	0	65,680,040	76,146,011
HEALTH SERVICES				
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	1,690,389	0	2,315,770	2,739,577
EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG	2,437,020	0	1,212,199	3,060,376
ENVIRONMENTAL QUALITY	3,466,937	0	2,783,711	3,153,148
ENVIRONMENTAL QUALITY GRANTS	811,952	0	911,878	863,287
OFFICE OF MEDICAL SERVICES GRANTS	116,571	0	387,771	906,874
HEALTH	13,471,141	0	12,823,500	14,548,429
HEALTH GRANTS	9,885,587	0	11,395,190	11,440,820
PIMA ANIMAL CARE CENTER	8,452,217	0	8,685,831	8,801,390
TIRE FUND	1,222,987	0	1,120,322	1,308,000
TOTAL HEALTH SERVICES	41,554,801	0	41,636,172	46,821,901
JUSTICE & LAW				
CLERK OF THE COURT GRANTS	35,000	0	35,000	0
CLERK OF THE COURT SPECIAL PROGRAMS	1,901,374	0	1,862,160	1,523,575
COUNTY ATTORNEY GRANTS	2,669,412	0	3,109,952	3,995,864
COUNTY ATTY SPECIAL PROGRAMS	12,357,968	0	9,715,791	13,703,528
FORENSIC SCIENCE CENTER SPECIAL PROGRAMS	31,575	0	31,575	30,125
JUSTICE COURT GRANTS	146,195	0	118,568	0
JUSTICE COURT SPECIAL PROGRAMS	1,470,747	0	1,464,726	1,980,533
JUVENILE COURT GRANTS	1,165,982	0	836,172	785,750
JUVENILE COURT SPECIAL PROGRAMS	8,583,875	0	7,807,086	9,082,997
LEGAL DEFENDER SPECIAL PROGRAMS	23,682	0	21,162	31,458
PUBLIC DEFENDER SPECIAL PROGRAMS	509,025	0	549,656	756,548
SHERIFF GRANTS	8,697,676	0	5,723,661	8,637,821
SHERIFF SPECIAL PROGRAMS	5,014,064	0	4,524,743	5,277,066
SUPERIOR COURT GRANTS	923,059	0	872,846	1,220,839
SUP. COURT SPECIAL PROGRAMS	15,898,941	0	15,255,974	17,297,213
TOTAL JUSTICE & LAW	59,428,575	0	51,929,072	64,323,317
PUBLIC WORKS				
OFFICE OF SUSTAINABILITY GRANTS	0	0	16,667	5,000
REGIONAL FLOOD CONTROL DISTRICT	15,920,766	0	15,682,051	16,153,842
REGIONAL FLOOD CONTROL DISTRICT GRANTS	125,962	0	122,134	368,370
REGIONAL FLOOD CONTROL SPECIAL PROGRAMS	1,050,000	0	210,000	967,900
TRANSPORTATION GRANTS	5,460,236	0	5,349,978	5,002,975
TRANSPORTATION	39,181,813	0	36,958,032	39,700,616
TOTAL PUBLIC WORKS	61,738,777	0	58,338,862	62,198,703
TOTAL SPECIAL REVENUE FUNDS	234,672,938	0	219,982,788	257,400,719
DEBT SERVICE FUND	114,953,822	0	108,110,953	110,820,702
CAPITAL PROJECTS FUND	145,815,785	0	140,112,648	83,325,542

PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2015/2016

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
ENTERPRISE FUNDS				
GENERAL GOVERNMENT SERVICES				
PARKING GARAGES	2,382,489	0	2,177,876	3,130,286
TOTAL GENERAL GOVERNMENT SERVICES	2,382,489	0	2,177,876	3,130,286
PUBLIC WORKS				
DEVELOPMENT SERVICES	6,969,935	0	6,727,584	6,915,277
REGIONAL WASTEWATER RECLAMATION FUND	162,267,356	0	156,878,614	155,353,442
TOTAL PUBLIC WORKS	169,237,291	0	163,606,198	162,268,719
TOTAL ENTERPRISE FUNDS	171,619,780	0	165,784,074	165,399,005
GRAND TOTAL ALL FUNDS	1,188,464,252	0	1,129,753,336	1,166,869,142

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2015/2016

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,987,373	0	8,716,563	8,492,999
BOARD OF SUPERVISORS GENERAL FUND	2,025,925	0	2,024,526	2,019,596
GENERAL GOVERNMENT SERVICES				
GENERAL GOVERNMENT SVCS GENERAL FUND	64,261,123	0	63,862,680	65,174,426
COUNTY ADMINISTRATOR GENERAL FUND	1,451,517	0	1,451,517	1,525,985
DEBT SERVICE FUND	114,953,822	0	108,110,953	110,820,702
ELECTIONS GRANTS	61,250	0	0	35,500
FACILITIES RENEWAL FUND	620,000	0	620,000	509,600
FINANCE GRANTS MANAGEMENT	25,000	0	0	6,025,000
IMPROVEMENT DISTRICTS FORMATION FUND	29,089	0	29,089	24,500
NON DEPARTMENTAL GENERAL FUND	94,505,217	0	70,177,854	115,910,791
PARKING GARAGES FUND	2,382,489	0	2,177,876	3,130,286
TOTAL GENERAL GOVERNMENT SERVICES	278,289,507	0	246,429,969	303,156,790
RECORDER				
RECORDER GENERAL FUND	4,325,361	0	4,258,516	3,913,112
RECORDER GRANTS	89,500	0	61,000	37,500
REC/DOC STOR & RETRIEVAL	1,366,553	0	1,366,553	995,352
TOTAL RECORDER	5,781,414	0	5,686,069	4,945,964
TREASURER				
TAXPAYER INFORMATION FUND	471,700	0	322,000	283,335
TREASURER GENERAL FUND	2,569,606	0	2,469,606	2,543,198
TOTAL TREASURER	3,041,306	0	2,791,606	2,826,533
TOTAL GENERAL GOVERNMENT SERVICES	298,125,525	0	265,648,733	321,441,882
COMMUNITY RESOURCES				
COMMUNITY RESOURCES				
COMMUNITY RESOURCES GENERAL FUND	29,709,784	0	29,370,877	29,806,912
COMMUNITY DEVELOPMENT GRANTS	5,540,294	0	4,728,351	6,038,090
EMPLOYMENT & TRAINING	14,079,054	0	13,834,258	16,672,672
HOUSING TRUST FUND	100,000	0	100,000	0
PIMA VOCATIONAL HIGH SCHOOL	1,142,891	0	1,077,945	1,186,385
TOTAL COMMUNITY RESOURCES	50,572,023	0	49,111,431	53,704,059
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	37,202,853	0	35,997,347	41,314,024
COUNTY FREE LIBRARY GRANTS	570,000	0	180,519	570,000
TOTAL COUNTY FREE LIBRARY	37,772,853	0	36,177,866	41,884,024
ECONOMIC DEVELOPMENT & TOURISM	2,003,977	0	1,934,717	1,916,596
NATURAL RESOURCES, PARKS & RECREATION				
PARKS & RECREATION GRANTS	90,827	0	87,663	381,600
PARKS SPECIAL PROGRAMS	935,700	0	1,001,400	1,021,025
TOTAL NATURAL RESOURCES, PARKS & RECREATION	1,026,527	0	1,089,063	1,402,625

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2015/2016

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,504,336	0	1,567,033	1,654,766
SCHOOL RESERVE FUND	2,369,000	0	1,641,790	1,836,000
TOTAL SCHOOL SUPERINTENDENT	<u>3,873,336</u>	<u>0</u>	<u>3,208,823</u>	<u>3,490,766</u>
STADIUM DISTRICT	5,253,097	0	5,096,050	5,209,619
TOTAL COMMUNITY RESOURCES	<u>100,501,813</u>	<u>0</u>	<u>96,617,950</u>	<u>107,607,689</u>
HEALTH SERVICES				
EMERGENCY MGMT/HOMELAND SECURITY				
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	1,690,389	0	2,315,770	2,739,577
EMERGENCY MGMT/HOMELAND SEC SPEC PRGS	2,437,020	0	1,212,199	3,060,376
TOTAL EMERGENCY MGMT/HOMELAND SECURITY	<u>4,127,409</u>	<u>0</u>	<u>3,527,969</u>	<u>5,799,953</u>
ENVIRONMENTAL QUALITY				
ENVIRONMENTAL QUALITY FUND	3,466,937	0	2,783,711	3,153,148
ENVIRONMENTAL QUALITY GRANTS	811,952	0	911,878	863,287
TIRE FUND	1,222,987	0	1,120,322	1,308,000
TOTAL ENVIRONMENTAL QUALITY	<u>5,501,876</u>	<u>0</u>	<u>4,815,911</u>	<u>5,324,435</u>
OFFICE OF MEDICAL SERVICES				
OFFICE OF MEDICAL SERVICES GENERAL FUND	44,120,222	0	40,551,527	40,095,996
OFFICE OF MEDICAL SERVICES GRANTS	116,571	0	387,771	906,874
TOTAL OFFICE OF MEDICAL SERVICES	<u>44,236,793</u>	<u>0</u>	<u>40,939,298</u>	<u>41,002,870</u>
HEALTH SERVICES				
HEALTH SERVICES	13,471,141	0	12,823,500	14,548,429
HEALTH GRANTS	9,885,587	0	11,395,190	11,440,820
PIMA ANIMAL CARE CENTER	8,452,217	0	8,685,831	8,801,390
TOTAL HEALTH SERVICES	<u>31,808,945</u>	<u>0</u>	<u>32,904,521</u>	<u>34,790,639</u>
TOTAL HEALTH SERVICES	<u>85,675,023</u>	<u>0</u>	<u>82,187,699</u>	<u>86,917,897</u>
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
CLERK OF SUPERIOR COURT GENERAL FUND	10,829,185	0	11,036,383	10,211,229
CLERK OF SUPERIOR COURT GRANTS	35,000	0	35,000	0
CLERK OF THE COURT SPECIAL PROGRAMS	1,901,374	0	1,862,160	1,523,575
TOTAL CLERK OF SUPERIOR COURT	<u>12,765,559</u>	<u>0</u>	<u>12,933,543</u>	<u>11,734,804</u>
CONSTABLES GENERAL FUND	1,185,591	0	1,206,917	1,199,265
COUNTY ATTORNEY				
COUNTY ATTORNEY GENERAL FUND	22,471,707	0	22,311,707	22,453,190
COUNTY ATTORNEY GRANTS	2,669,412	0	3,109,952	3,995,864
COUNTY ATTORNEY SPECIAL PROGRAMS	12,357,968	0	9,715,791	13,703,528
TOTAL COUNTY ATTORNEY	<u>37,499,087</u>	<u>0</u>	<u>35,137,450</u>	<u>40,152,582</u>

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2015/2016

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
JUSTICE & LAW ENFORCEMENT				
JUSTICE & LAW GENERAL FUND	33,103,068	0	36,461,414	35,780,618
FORENSIC SCIENCE CENTER SPEC PROGRAMS	31,575	0	31,575	30,125
LEGAL DEFENDER SPECIAL PROGRAMS	23,682	0	21,162	31,458
PUBLIC DEFENDER SPECIAL PROGRAMS	509,025	0	549,656	756,548
TOTAL JUSTICE & LAW ENFORCEMENT	33,667,350	0	37,063,807	36,598,749
JUSTICE COURTS				
JUSTICE COURTS GENERAL FUND	8,283,355	0	8,203,987	8,129,112
JUSTICE COURTS GRANTS	146,195	0	118,568	0
JUSTICE COURT SPECIAL PROGRAMS	1,470,747	0	1,464,726	1,980,533
TOTAL JUSTICE COURTS	9,900,297	0	9,787,281	10,109,645
JUVENILE COURT CENTER				
JUVENILE COURT CENTER GENERAL FUND	23,286,101	0	23,136,101	22,604,846
JUVENILE COURT GRANTS	1,165,982	0	836,172	785,750
JUVENILE COURT SPECIAL PROGRAMS	8,583,875	0	7,807,086	9,082,997
TOTAL JUVENILE COURT CENTER	33,035,958	0	31,779,359	32,473,593
SHERIFF				
SHERIFF GENERAL FUND	136,815,541	0	137,166,558	143,115,653
SHERIFF GRANTS	8,697,676	0	5,723,661	8,637,821
SHERIFF SPECIAL PROGRAMS	5,014,064	0	4,524,743	5,277,066
TOTAL SHERIFF	150,527,281	0	147,414,962	157,030,540
SUPERIOR COURT				
SUPERIOR COURT GENERAL FUND	29,833,729	0	29,733,729	29,247,134
SUPERIOR COURT GRANTS	923,059	0	872,846	1,220,839
SUPERIOR COURT MANDATED SERVICES	1,823,525	0	1,823,525	1,787,054
SUPERIOR COURT SPECIAL PROGRAMS	15,898,941	0	15,255,974	17,297,213
TOTAL SUPERIOR COURT	48,479,254	0	47,686,074	49,552,240
TOTAL JUSTICE & LAW	327,060,377	0	323,009,393	338,851,418
PUBLIC WORKS				
CAPITAL PROJECTS FUND	145,815,785	0	140,112,648	83,325,542
DEVELOPMENT SERVICES FUND	6,969,935	0	6,727,584	6,915,277
OFFICE OF SUSTAINABILITY GRANTS	0	0	16,667	5,000
PUBLIC WORKS	309,661	0	231,853	4,257,292
REGIONAL FLOOD CONTROL DISTRICT				
REGIONAL FLOOD CONTROL DISTRICT	15,920,766	0	15,682,051	16,153,842
REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS	1,050,000	0	210,000	967,900
REGIONAL FLOOD CONTROL DISTRICT GRANTS	125,962	0	122,134	368,370
TOTAL REGIONAL FLOOD CONTROL DISTRICT	17,096,728	0	16,014,185	17,490,112
TRANSPORTATION				
TRANSPORTATION	5,460,236	0	5,349,978	5,002,975
TRANSPORTATION GRANTS	39,181,813	0	36,958,032	39,700,616
TOTAL TRANSPORTATION	44,642,049	0	42,308,010	44,703,591

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2015/2016

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2014/2015	EXPENSE ADJUSTMENTS APPROVED 2014/2015	ESTIMATED EXPENDITURES/ EXPENSES 2014/2015*	ADOPTED EXPENDITURES/ EXPENSES 2015/2016
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	162,267,356	0	156,878,614	155,353,442
TOTAL REGIONAL WASTEWATER RECLAMATION	162,267,356	0	156,878,614	155,353,442
TOTAL PUBLIC WORKS	377,101,514	0	362,289,561	312,050,256
TOTAL ALL FUNCTIONAL AREAS	1,188,464,252	0	1,129,753,336	1,166,869,142

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2015/2016**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2015/2016	Employees Salaries & Hourly Costs 2015/2016	Retirement Costs 2015/2016	Health care Costs 2015/2016	Other Benefit Costs 2015/2016	Total Estimated Personnel Compensation 2015/2016
GENERAL FUND						
GENERAL GOVERNMENT SERVICES						
ASSESSOR	135.00	5,597,280	630,761	1,033,970	486,375	7,748,386
BOARD OF SUPERVISORS	22.25	1,354,708	199,686	129,714	112,834	1,796,942
COUNTY ADMINISTRATOR	13.25	1,206,929	138,463	92,570	82,726	1,520,688
GENERAL GOVERNMENT SERVICES	563.25	33,428,602	3,611,487	4,662,969	2,856,620	44,559,678
RECORDER	37.00	1,432,794	157,950	286,200	114,848	1,991,792
TREASURER	36.50	1,743,266	203,182	260,767	145,369	2,352,584
TOTAL GENERAL GOVERNMENT SERVICES	807.25	44,763,579	4,941,529	6,466,190	3,798,772	59,970,070
COMMUNITY RESOURCES						
COMMUNITY & ECONOMIC DEVELOPMENT	367.20	13,909,858	1,278,336	2,051,006	1,418,194	18,657,394
SCHOOL SUPERINTENDENT	13.50	803,077	96,183	64,664	72,226	1,036,150
TOTAL COMMUNITY RESOURCES	380.70	14,712,935	1,374,519	2,115,670	1,490,420	19,693,544
HEALTH SERVICES	19.50	1,244,032	140,812	115,248	104,280	1,604,372
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT	195.00	7,640,052	878,593	1,303,337	665,421	10,487,403
CONSTABLES	13.00	674,763	145,506	119,495	76,457	1,016,221
COUNTY ATTORNEY	340.00	17,010,254	2,007,045	2,163,194	1,400,869	22,581,362
JUSTICE & LAW	298.45	17,795,764	2,019,927	2,257,603	1,504,360	23,577,654
JUSTICE COURTS	137.50	5,545,456	761,256	896,002	466,615	7,669,329
JUVENILE COURT CENTER	329.50	14,186,279	2,062,886	2,472,822	1,539,502	20,261,489
SHERIFF	1,539.00	72,117,974	22,131,155	13,071,720	8,202,357	115,523,206
SUPERIOR COURT	380.75	19,866,194	2,800,136	2,703,691	1,773,428	27,143,449
TOTAL JUSTICE & LAW	3,233.20	154,836,736	32,806,504	24,987,864	15,629,009	228,260,113
PUBLIC WORKS	47.90	3,236,288	368,922	413,683	268,568	4,287,461
TOTAL GENERAL FUND	4,488.55	218,793,570	39,632,286	34,098,655	21,291,049	313,815,560

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2015/2016**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2015/2016	Employees Salaries & Hourly Costs 2015/2016	Retirement Costs 2015/2016	Health care Costs 2015/2016	Other Benefit Costs 2015/2016	Total Estimated Personnel Compensation 2015/2016
SPECIAL REVENUE FUNDS						
GENERAL GOVERNMENT SERVICES						
INFORMATION TECHNOLOGY	10.00	670,835	76,945	84,671	54,852	887,303
RECORDER DOCUMENT STORAGE & RETRIEVAL	6.75	457,877	52,519	46,776	38,059	595,231
TOTAL GENERAL GOVERNMENT SERVICES	16.75	1,128,712	129,464	131,447	92,911	1,482,534
COMMUNITY RESOURCES						
COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION GRANTS	10.00	485,289	55,663	91,784	45,073	677,809
COMMUNITY SERVICES EMPLOYMENT & TRAINING GRANTS	45.00	1,786,671	197,687	298,869	149,939	2,433,166
COUNTY FREE LIBRARY	384.11	14,652,278	1,491,371	2,217,758	1,234,997	19,596,404
ECONOMIC DEVELOPMENT & TOURISM	4.17	275,382	31,260	21,505	23,562	351,709
PARKS SPECIAL PROGRAMS	3.00	116,920	11,690	23,065	10,392	162,067
PIMA VOCATIONAL HIGH SCHOOL	16.00	653,180	71,194	122,554	59,875	906,803
STADIUM DISTRICT	44.75	1,630,077	162,858	258,513	178,165	2,229,613
TOTAL COMMUNITY RESOURCES	507.03	19,599,797	2,021,723	3,034,048	1,702,003	26,357,571
HEALTH SERVICES						
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	5.00	241,829	27,738	53,420	19,898	342,885
EMERGENCY MGMT/HOMELAND SECURITY SPECIAL PROGRAMS	2.00	150,102	17,217	6,045	12,164	185,528
ENVIRONMENTAL QUALITY	37.00	2,166,456	247,221	242,804	220,079	2,876,560
ENVIRONMENTAL QUALITY GRANTS	5.00	222,031	25,467	27,144	24,773	299,415
HEALTH	192.00	9,435,513	1,078,705	1,381,716	866,926	12,762,860
HEALTH GRANTS	98.00	4,033,175	432,597	689,439	353,507	5,508,718
HEALTH PIMA ANIMAL CARE CENTER	84.00	3,415,411	361,066	609,344	305,968	4,691,789
TOTAL HEALTH SERVICES	423.00	19,664,517	2,190,011	3,009,912	1,803,315	26,667,755

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2015/2016**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2015/2016	Employees Salaries & Hourly Costs 2015/2016	Retirement Costs 2015/2016	Health care Costs 2015/2016	Other Benefit Costs 2015/2016	Total Estimated Personnel Compensation 2015/2016
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS	9.50	377,317	39,107	52,191	33,868	502,483
COUNTY ATTORNEY GRANTS	47.00	1,976,431	234,254	132,208	159,324	2,502,217
COUNTY ATTORNEY SPECIAL PROGRAMS	75.00	3,094,907	404,988	232,361	269,048	4,001,304
JUSTICE COURTS SPECIAL PROGRAMS	13.50	405,731	30,459	48,059	33,286	517,535
JUVENILE COURT GRANTS	12.00	395,423	49,806	70,200	40,452	555,881
JUVENILE COURT SPECIAL PROGRAMS	87.75	3,560,760	513,938	657,172	412,022	5,143,892
PUBLIC DEFENDER SPECIAL PROGRAMS	2.00	90,207	10,347	15,832	7,673	124,059
SHERIFF GRANTS	35.00	4,041,079	418,052	214,423	174,577	4,848,131
SHERIFF SPECIAL PROGRAMS	6.00	221,715	25,431	55,188	18,927	321,261
SUPERIOR COURT SPECIAL GRANTS	14.25	673,236	73,942	79,676	69,837	896,691
SUPERIOR COURT SPECIAL PROGRAMS	232.50	9,983,313	1,595,243	1,618,750	1,138,504	14,335,810
TOTAL JUSTICE & LAW	534.50	24,820,119	3,395,567	3,176,060	2,357,518	33,749,264
PUBLIC WORKS						
REGIONAL FLOOD CONTROL DISTRICT	59.00	4,021,856	454,317	541,208	419,469	5,436,850
TRANSPORTATION	292.25	14,460,427	1,533,208	2,445,864	1,662,613	20,102,112
TOTAL PUBLIC WORKS	351.25	18,482,283	1,987,525	2,987,072	2,082,082	25,538,962
TOTAL SPECIAL REVENUE FUNDS	1,832.53	83,695,428	9,724,290	12,338,539	8,037,829	113,796,086
ENTERPRISE FUNDS						
GENERAL GOVERNMENT SERVICES						
PARKING GARAGES	5.00	181,271	20,792	37,716	16,622	256,401
TOTAL GENERAL GOVERNMENT SERVICES	5.00	181,271	20,792	37,716	16,622	256,401
PUBLIC WORKS						
DEVELOPMENT SERVICES	58.00	3,503,960	401,904	426,546	325,630	4,658,040
REGIONAL WASTEWATER RECLAMATION	467.00	24,575,197	2,596,061	3,835,547	2,424,257	33,431,062
TOTAL PUBLIC WORKS	525.00	28,079,157	2,997,965	4,262,093	2,749,887	38,089,102
TOTAL ENTERPRISE FUNDS	530.00	28,260,428	3,018,757	4,299,809	2,766,509	38,345,503

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2015/2016**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2015/2016	Employees Salaries & Hourly Costs 2015/2016	Retirement Costs 2015/2016	Health care Costs 2015/2016	Other Benefit Costs 2015/2016	Total Estimated Personnel Compensation 2015/2016
GRAND TOTAL ALL FUNDS	6,851.08	330,749,426	52,375,333	50,737,003	32,095,387	465,957,149

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS

FLEET SERVICES	53.00	2,362,466	266,196	474,007	302,094	3,404,763
HEALTH BENEFITS TRUST FUND	14.00	699,446	79,424	103,202	59,458	941,530
PRINT SHOP	8.00	308,896	35,316	85,206	32,094	461,512
RISK MANAGEMENT	20.00	1,066,084	122,280	156,593	91,298	1,436,255
INFORMATION TECHNOLOGY	51.50	3,213,150	366,889	456,965	265,806	4,302,810
TELECOMMUNICATIONS	18.00	1,297,840	148,862	153,473	107,547	1,707,722
TOTAL INTERNAL SERVICE FUNDS	164.50	8,947,882	1,018,967	1,429,446	858,297	12,254,592