



Board of Supervisors Memorandum

June 7, 2016

**Tentative Budget Adoption:
Fiscal Year 2016/17 Overall County Budget**

Background

Pursuant to State statute, the Board of Supervisors is required to adopt a tentative budget to establish a maximum ceiling for the County budget. Adoption of the tentative budget serves to set the maximum County expenditure ceiling and establish a maximum tax rate. Prior to final budget adoption on July 5, 2016, the Board may reallocate expenditures and revenues among departments differently than as set forth in the tentative budget and may decrease expenditures, as well as corresponding tax rates.

Status Report on Adopted Tentative Budgets and Overall Budget

At the scheduled Board of Supervisors meeting on May 24, 2016, the Board tentatively adopted the FY 2016/17 budgets for the County Library, the Regional Flood Control and Stadium Districts. The Board also tentatively adopted the budgets for the Debt Service Fund and Improvement Districts. Required advertising of these budgets is in process and the Board is scheduled to finally adopt them on June 21, 2016 as originally scheduled. The Board is also scheduled to hold Truth in Taxation Hearings for the County Library and Regional Flood Control Districts prior to the final adoption of those budgets.

The Board of Supervisors, in a two-to-two vote, failed to tentatively adopt the County Tentative Budget for FY 2016/17. Based on Board rules, the tiebreaking vote must be cast by Supervisor Ramon Valadez at the next Board meeting on June 7, 2016. In addition, the presented Tentative Budget will be modified as stated in this memorandum.

My original recommendations were included in my April 29, 2016 - Transmittal of the Recommended Fiscal Year 2016/17 Budget. Updates to my original recommendations were included in my May 24, 2016 - Tentative Budget Adoption: Fiscal Year 2016/17 memorandum to the Board. My original Proposed Tentative Budget included \$1,232,105,266 of combined County expenditures. \$588,063,137 of this amount represents General Fund expenditures and reflected the impacts of \$18.8 million of expected State cost shifts to Pima County.

Impact of State Budget Cost Shifts, as well as the Recent Maricopa Superior Court Decision on State Tax Shift

At the time that I submitted my recommendations to the Board, the State Legislature was still in session and considering a State Budget. The Governor and the Legislature have since

passed and signed a budget for FY 2016/17. This budget did nothing to address the \$18.8 million of additional State Budget cost shifts to Pima County.

As I indicated in my recommended memorandum, Pima County was held fully liable by the unelected State of Arizona's Property Tax Oversight Commission (PTOC) for \$15.8 million of FY 2015/16 one percent homeowners rebate liability costs that had been paid by the State of Arizona to the Tucson Unified and other school districts for the last 35 years. In the FY 2015/16 Adopted Budget, the Board approved an increase in the primary property tax rate to cover the anticipated ongoing County share of these long-time State costs in the amount of \$8.0 million with the presumption of the remainder being shared among other primary property taxing jurisdictions within Pima County.

Based on a May 24, 2016 decision of the Maricopa Superior Court, Pima County has prevailed in our litigation against the State of Arizona regarding the unconstitutional transfer of property tax liability to the County to fund the one percent homeowners rebate. This positive ruling, pending a possible appeal by the State of Arizona, will allow me to make substantial modifications to my earlier recommendations.

Proposed Additional Tentative Budget Adjustments and Modified Recommendation

General Fund

My earlier recommendations were based upon the County making the required \$15.8 million one percent homeowners rebate payments to TUSD and other impacted school districts in both FY 2015/16 and FY 2016/17. Based on the decision of the Maricopa Superior Court, the County is relieved from taxing for and making these payments (pending a possible appeal by the State of Arizona). As a result, I propose the following changes to the overall County General Fund Proposed Tentative Adopted Budget:

- As the County will likely no longer be required to make the FY 2015/16 one percent homeowners rebate payments, the beginning General Fund Balance for FY 2016/17 will increase \$15,804,063, from \$43,519,695 to \$59,323,758.
- Eliminate the previously recommended \$0.1030 property tax rate increase from \$4.4907 per \$100 of taxable value resulting in a rate equal to the FY 2015/16 primary property tax rate of \$4.3877. This will reduce FY 2016/17 budgeted property tax revenues by \$7,754,517.

As a result of the changes above, the proposed General Fund Budget Reserve is increased by \$8,049,546, from \$47,793,015 to \$55,842,561.

The effect of all these adjustments is that the General Fund's Recommended Expenditure amount of \$588,063,137 will increase by a net of \$8,049,546 to \$596,112,683 because the General Fund Budget Reserve is treated as an expense.

Other County Funds

Transportation - Road Repair Fund – As I indicated in my earlier proposed tentative adopted memo, Highway User Revenue Fund (HURF) collections are beginning to show moderate increases. Based on recent forecasts for the rest of FY 2015/16 and for FY 2016/17, I had included \$4.75 million of additional expenditure authority in the Transportation Fund for Pavement Preservation.

I am now proposing to transfer an amount equal to the \$4.75 million of expenditure authority from the Transportation Fund to the Capital Projects Fund. Pavement Preservation expenditures will be tracked in the Capital Projects Fund as a separate project rather than as an element of the Transportation Fund. This is simply an accounting change and does not impact overall County revenues or expenditures.

Combined County Budget

If all recommendations are approved, the combined total County property tax rate is increased 2.00 cents from the FY 2015/16 rate. The combined levies produced by this rate will increase by \$12,958,790, or 2.9 percent from the current year.

The combined primary and secondary property taxes levied by the County fund 38 percent of the total County recommended expenditures.

The combined overall County Proposed Tentative Budget for FY 2016/17 is \$1,240,154,812, which is \$73,285,670, or 6.3 percent, more than the current year and \$242,559,684, or 16.4 percent, less than nine years ago.

Additional Property Tax Reduction, Conditionally Recommended for Final Budget Adoption on July 5, 2016

As I discussed earlier in this memorandum, the County prevailed in its lawsuit against the State of Arizona regarding its liability under the legislation enacted by the Legislature and signed by the Governor last year regarding the one percent homeowners rebate. While the County was successful in its litigation in Maricopa Superior Court, the State of Arizona still may elect to appeal that decision.

If the State does not appeal the Court's decision, I will recommend the primary property tax rate be further reduced by \$0.1017, or \$7,564,241 in primary property tax revenues. This is less than the \$0.1098 by which we increased the tax rate in FY 2015/16, but it relates to the present tax base and reserves \$400,000 for attorney's fees, since the Court has not yet awarded such fees to the County. That increase was based on the State Legislature's unlawful enactment last year of budget legislation that transferred \$15.8 million of additional

property tax liability to the County in the form of "Additional State Aid to Education," which was previously paid by the State for the past 35 years. The State also transferred other significant costs that remain in place for the coming fiscal year.

Recommended Fiscal Year 2016/17 Budgets and Tax Rates

The table below outlines the budgets and tax rates I propose for FY 2016/17. Should the Board at the time of tentative adoption take action to increase County expenditures beyond those included in the Proposed Tentative Budget, the budget ceiling and/or the tax rate may increase above the amounts listed below.

Fiscal Year 2016/17 Budget	Budget	Tax Rate
Total County Budget	\$1,240,154,812	5.9365
General Fund	596,112,683	4.3877
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	-----

According to the State's PTOC, Pima County's neutral FY 2016/17 Primary Levy is \$340,659,594. The primary levy being proposed is \$342,973,335. A neutral levy is defined by State statute as containing no increase that results from any increase in the value of existing property in the County due to market appreciation. Under the proposed tentative primary property tax rate, as presented, the County will be required to issue a Truth in Taxation Notice and hold a Truth in Taxation public hearing prior to the final budget adoption. Preliminary calculations based on the proposed tentative are contained in Attachment 1. If the State does not appeal the Court decision, the recommended additional property tax reduction will bring the property tax levy below the Truth in Taxation public hearing threshold, and hearing would be unnecessary. We will, however, still hold a hearing, since the Board will not act on the recommended reduction until the Final Budget is adopted on July 5, 2016.

Following the Board's adoption of the Tentative Budget, the County is required to publish the Tentative Budget in a format prescribed by the Arizona Auditor General. The budget, presented in the required format, is attached to this memorandum (Attachment 2).

Employee Compensation

In previous memoranda, I shared information regarding various employee compensation proposals from employee groups, the Sheriff, etc. My proposed Tentative Adopted Budget does not include recommendations for employee pay increases. I plan to submit a memorandum to the Board detailing specific proposals, options and costs of employee

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Tentative Budget Adoption: Fiscal Year 2016/17**
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compensation adjustments prior to Final Budget Adoption. The Board can take action on any of the proposals as part of the final budget adoption on July 5, 2016.

Recommendation

I recommend the Board of Supervisors tentatively adopt the Fiscal Year 2016/17 budget in the amount of \$1,240,154,812 as presented to the Board in the April 29, 2016 memorandum – Transmittal of Recommended Fiscal Year 2016/2017 Recommended Budget, the May 24, 2016 memorandum – Tentative Budget Adoption: Fiscal Year 2016/17 and the updated budget, including the changes described in this memorandum, based on a primary property tax rate of \$4.3877.

At Final Adoption, I will recommend a further reduction in the primary property tax rate to \$4.2860.

Respectfully submitted,



C.H. Huckelberry
County Administrator

CHH/mjk – May 31, 2016

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 Johnson, Budget Manager, Finance and Risk Management

THE ADVERTISEMENT MUST BE:

PLACED IN MAIN SECTION ONLY. (CANNOT BE PLACED IN CLASSIFIED OR LEGAL ADVERTISING SECTION.)

ONE-FOURTH PAGE IN SIZE

HAVE A SOLID BLACK BORDER AT LEAST ONE-EIGHTH INCH WIDE

HEADER OR ADVERTISEMENT MUST BE AT LEAST 18 POINT TYPE.

TRUTH IN TAXATION HEARING

NOTICE OF TAX INCREASE

In compliance with section 42-17107, Arizona Revised Statutes, Pima County is notifying its property taxpayers of Pima County's intention to raise its primary property taxes over last year's level. Pima County is proposing an increase in primary property taxes of \$2,313,741 or 0.68%.

For example, the proposed tax increase will cause Pima County's primary property taxes on a \$100,000 home to increase from \$435.81 (total taxes that would be owed without the proposed tax increase) to \$438.77 (total proposed taxes including the tax increase).

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on Tuesday, July 5, 2016, at 9:00 a.m. or thereafter in the Board of Supervisors Hearing Room, Pima County Administration Building, 130 W. Congress, 1st Floor, Tucson, Arizona.

Publish:

Arizona Daily Star
Sunday, June 19, 2016
Sunday, June 26, 2016

Daily Territorial
Monday, June 20, 2016
Monday, June 27, 2016

Ajo Copper News
Wednesday, June 22, 2016
Wednesday, June 29, 2016

ATTACHMENT 2

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

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	345,650,549					345,650,549
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		596,112,683	270,621,997	120,257,942	122,157,742	384,865,732	1,494,016,096
2017	Budgeted Expenditures/Expenses****	E	596,112,683	256,600,323	115,455,401	105,479,169	166,507,236	1,240,154,812

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. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2016	2017
1. Budgeted expenditures/expenses	1,166,869,142	1,240,154,812
2. Add/subtract: estimated new reconciling items	(163,732,908)	(167,183,967)
3. Budgeted expenditures/expenses adjusted for reconciling items	1,003,136,234	1,072,970,845
4. Less: estimated exclusions	461,651,176	522,841,145
5. Amount subject to the expenditure limitation	541,485,058	550,129,700
6. EEC expenditure limitation	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

	<u>2015/2016</u> <u>FISCAL YEAR</u>	<u>2016/2017</u> <u>FISCAL YEAR</u>
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	\$ 342,973,335
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	\$ 465,263,434
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	\$ 4.3877
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	\$ 5.9832
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> <u>FISCAL YEAR</u>	<u>2016/2017</u> <u>FISCAL YEAR</u>
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

ATTACHMENT 2

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

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	TENTATIVE REVENUES 2016/2017
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	321,227,219	318,694,219	330,472,994
Personal Property Taxes	9,582,011	10,151,400	9,122,400
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	345,650,549
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 Enterprns	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	557,234,060

ATTACHMENT 2

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

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	TENTATIVE 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

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

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	TENTATIVE 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

ATTACHMENT 2**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2016/2017**

SOURCE OF REVENUES	ADOPTED REVENUES 2015/2016	ESTIMATED REVENUES 2015/2016 *	TENTATIVE 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	1,078,571,952

*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 **ATTACHMENT 2**
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

ATTACHMENT 2

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 **ATTACHMENT 2**
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		<u>10,775</u>	<u>7,183,635</u>
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		<u>0</u>	<u>345,000</u>
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		<u>121,799</u>	<u>24,513,108</u>
Transportation Grants			
Transportation Grants - Capital Projects			2,635,500
Transportation - County Match		13,809	
Total Transportation Grants		<u>13,809</u>	<u>2,635,500</u>
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		<u>4,641,594</u>	<u>2,867,527</u>
Total Special Revenue Funds	<u>0</u>	<u>22,380,374</u>	<u>46,180,778</u>

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

ATTACHMENT 2

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	35,681,000	18,424,464	27,847,728
<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	0	60,560,548	0

PIMA COUNTY **ATTACHMENT 2**
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2016/2017

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2016/17	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		0	515,955
Parking Garages			
Debt Service - COPs 2010			7,266
Debt Service - COPs 2014			634,184
Total Parking Garages		0	641,450
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	45,000,000	20,000,000	24,725,270
Total Enterprise Funds	45,000,000	20,000,000	25,882,675
Grand Total	80,681,000	134,105,405	133,096,335
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		1,744,009	2,488,452
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		3,300,000	26,568
Telecommunications - COPs 2010 Debt Service			16,720
Total Internal Service Funds	0	5,044,009	6,053,079

ATTACHMENT 2

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*	TENTATIVE 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	152,192,857
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	240,525,298
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	596,112,683
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

ATTACHMENT 2

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*	TENTATIVE EXPENDITURES/ EXPENSES 2016/2017**
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
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

ATTACHMENT 2

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*	TENTATIVE EXPENDITURES/ EXPENSES 2016/2017**
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
GRAND TOTAL ALL FUNDS	1,166,869,142	0	1,117,547,485	1,240,154,812

* 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.

ATTACHMENT 2

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*	TENTATIVE 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	152,192,857
PARKING GARAGES FUND	3,130,286	0	2,777,286	3,201,416
TOTAL GENERAL GOVERNMENT SERVICES	<u>303,113,924</u>	<u>0</u>	<u>276,361,161</u>	<u>349,466,426</u>
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	<u>4,945,964</u>	<u>0</u>	<u>5,876,835</u>	<u>5,510,071</u>
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	<u>2,826,533</u>	<u>0</u>	<u>2,826,533</u>	<u>2,929,218</u>
TOTAL GENERAL GOVERNMENT SERVICES	<u>321,399,016</u>	<u>0</u>	<u>295,577,124</u>	<u>368,701,693</u>
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	<u>53,673,259</u>	<u>0</u>	<u>49,037,311</u>	<u>52,762,580</u>
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	<u>41,884,024</u>	<u>0</u>	<u>41,230,161</u>	<u>42,166,526</u>
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	<u>1,402,625</u>	<u>0</u>	<u>1,396,918</u>	<u>4,277,904</u>
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	<u>3,490,766</u>	<u>0</u>	<u>3,243,935</u>	<u>3,540,883</u>
STADIUM DISTRICT	5,209,619	0	5,404,619	5,398,439
TOTAL COMMUNITY RESOURCES	<u>107,650,555</u>	<u>0</u>	<u>102,337,163</u>	<u>110,419,764</u>
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	<u>6,213,689</u>	<u>0</u>	<u>4,950,940</u>	<u>2,689,653</u>
ENVIRONMENTAL QUALITY				

ATTACHMENT 2

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*	TENTATIVE 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

ATTACHMENT 2

**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*	TENTATIVE 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 GRANTS	5,000	0	5,447	0
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
OFFICE OF SUSTAINABILITY & CONSERVATION GENERAL FUND	1,399,156	0	1,329,340	1,529,067
TOTAL PUBLIC WORKS	4,257,292	0	3,650,562	4,429,763
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	17,490,112	0	16,544,510	17,652,430
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	44,703,591	0	44,376,073	42,635,658
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	155,353,442	0	155,756,539	156,371,598
TOTAL REGIONAL WASTEWATER RECLAMATION	155,353,442	0	155,756,539	156,371,598
TOTAL PUBLIC WORKS	312,050,256	0	311,021,559	333,502,840
TOTAL ALL FUNCTIONAL AREAS	1,166,869,142	0	1,117,547,485	1,240,154,812

* 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	519.00	27,161,464	2,942,795	4,567,246	2,646,456	37,317,961
TOTAL ENTERPRISE FUNDS	524.00	27,344,296	2,963,605	4,605,619	2,663,106	37,576,626
GRAND TOTAL ALL FUNDS	7,001.75	326,047,491	53,374,337	55,409,363	31,651,084	466,482,275

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	162.00	8,961,625	1,006,760	1,421,709	836,519	12,226,613