



Board of Supervisors Memorandum

May 19, 2015

Tentative Budget Adoption: Fiscal Year 2015/16

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 June 16, 2015, 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

My original recommendations were included in my transmittal of the Recommended Budget to the Board on April 30, 2015. The Recommended Budget included \$1,164,953,662 of combined County expenditures. \$551,689,768 of this amount represents General Fund expenditures and reflects the impacts of up to \$23.2 million of State cost shifts to Pima County.

Based on additional information available since the transmittal of the Recommended Budget, I propose the following adjustments to the original recommendations:

General Fund

My original recommendation includes \$1,541,775 of expenditures for a cost transfer from the State in support of the Arizona Department of Revenue (AZDOR). The State has now sent a reduced cost estimate for the County totaling \$1,039,000. This results in a reduction of \$502,775 in General Fund expenditures.

I had originally recommended that the County bill the Regional Transportation Authority (RTA) \$1,541,775 for costs associated with the AZDOR collecting their sales tax. The State has clarified the costs for each jurisdiction and the RTA will be billed directly for their share of support for the agency. General Fund revenue has been reduced to reflect this change.

The General Fund expenditure for the Fiscal Year (FY) 2015/16 Painted Hills Property payment is reduced by \$524,819 to \$536,210. I will propose to the Board at a later date that available open space dollars in the Capital Projects Fund be used to fund a portion of this payment.

The Sheriff's Office has identified additional revenues totaling \$300,000 from correctional housing, asset auctions and transfers, vehicle impound and dispatch service fees.

As a result of the changes above, the proposed General Fund Budget Reserve is reduced from \$32,849,202 to \$32,110,202.

The effect of all these adjustments is that the General Fund's Recommended Expenditure amount of \$551,689,768 will decrease \$1,766,594 to \$549,923,174.

Other County Funds

County Library District

My earlier recommendation for the County Library District included the proposed closure of four library facilities: Geasa-Marana, Dewhirst-Catalina, Dusenberry-River and Santa Rosa Libraries. While I still recommend the closure of the Geasa-Marana facility, I asked staff to look at alternatives to identify funding to keep the other three facilities open on reduced schedules:

Dewhirst-Catalina	20 hours per week, Monday – Friday	(reduced from 48 hours/week)
Dusenberry-River	40 hours per week, Monday – Friday	(reduced from 59 hours/week)
Santa Rosa	20 hours per week, Monday – Friday	(reduced from 44 hours/week)

Keeping the three library facilities open next fiscal year would have impacts on the entire library system. In addition to the reduced hours, overall district expenditures will increase by \$250,000 reducing the FY 2015/16 ending fund balance by a like amount. Cost savings will also be realized by significantly reducing library operating hours system-wide and eliminating filled positions and relocating employees to vacant positions at other libraries. The Santa Rosa Library would return to a neighborhood computing center focusing on homework assistance and job help services; the afterschool snack program would continue. Attachment 1 further discusses these impacts.

I recommend that the impact of keeping the three library facilities open in FY 2015/16 be partially mitigated by an additional one cent increase (over the already recommended 6 cent increase) in the library's secondary property tax rate to 50.53 cents. This is a total seven cent increase over the FY 2014/15 rate. This additional one cent on the tax rate increases the Library District's Secondary Property Tax Levy by \$762,036 to \$38,505,687. Overall revenues increase by \$733,537 to \$40,334,851. If this additional increase in the tax rate is approved, I also recommend increasing library expenditures by \$733,537 to \$41,150,487 to allow the district to utilize the funding.

Capital Projects Fund

I recommend some adjustments to the expenditures in the Capital Projects Fund totaling \$1,965,000 primarily to provide additional funding to the Floodprone Land Acquisition Program and for Riparian Mitigation. The proposed tentative expenditure budget for the Capital Projects Fund now totals \$83,325,542.

Regional Wastewater Reclamation Department Revenues

As the Board will not be considering any adjustments to Sewer rates until August, Regional Wastewater Reclamation Department's FY 2015/16 revenues have been reduced by a net of \$2,583,804 to reflect collections for approximately three-quarters of the year if the new rates are approved.

Combined County Budget

If all recommendations are approved, the combined total County property tax rate will increased 18.98 cents from the Fiscal Year 2014/15 rate. The combined levies produced by this rate will increase by \$19,913,393 or 4.65 percent from the current year.

The combined primary and secondary property taxes levied by the County fund 38.4 percent of the total County recommended expenditures.

The combined overall County Proposed Tentative Budget for FY 2015/16 is \$1,166,135,605 which is \$22,328,647 or 1.88 percent, less than the current year and \$316,578,891 or 21.35 percent, less than eight years ago.

Prior to final adoption of the budget on June 16, 2015, I will transmit to the Board any other recommended adjustments to the Tentative Budget that may be necessary to incorporate the most recent information available to project this year's General Fund ending fund balance and next year's revenues and costs. I will develop any such recommended adjustments within the tax rates presented within the proposed Tentative Budget to the Board, which are the tax rates listed in the table below.

Recommended Fiscal Year 2015/16 Budgets and Tax Rates

The table below outlines the budgets and tax rates I propose for FY 2015/16. 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 2015/16 Budget	Budget	Tax Rate
Total County Budget	\$1,166,135,605	5.9065
General Fund	549,923,174	4.3877
County Free Library District	41,150,487	0.5053
Regional Flood Control District	17,490,112	0.3135
Debt Service	110,820,702	0.7000
Stadium District	5,209,619	-----

The Honorable Chair and Members, Pima County Board of Supervisors
Re: **Tentative Budget Adoption: Fiscal Year 2015/16**
May 19, 2015
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According to the State's Property Tax Oversight Commission, Pima County's neutral FY 2015/16 Primary Levy will be \$327,866,027; the Primary Levy being proposed is \$334,358,574. 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. Preliminary calculations based on the proposed tentative budget are contained in Attachment 2.

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 included in Attachment 3 to this memorandum.

Recommendation

I recommend the Board of Supervisors tentatively adopt the Fiscal Year 2015/16 budget as presented to the Board in the April 30, 2015 memorandum – Transmittal of Recommended Fiscal Year 2015/2016 Recommended Budget and the updated budget, including the changes described in this memorandum.

Respectfully submitted,



C.H. Huckelberry
County Administrator

CHH/dr – May 13, 2015

Attachments

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

ATTACHMENT 1

MEMO



DATE: May 7, 2015
TO: C.H. Huckelberry, County Administrator
CC: Hank Atha, Deputy County Administrator
Robert Johnson, Budget Director
FROM: Melinda Cervantes, Library Director *mc*

SUBJECT: Library District Budget Adjustments at .06 and .07 Tax Rate Increase

Please find attached two budget adjustment scenarios for the Library District. The first assumes a \$.06 tax rate increase and the second assumes a \$.07 tax rate increase. In both cases, the Geasa-Marana Library will close, Dewhirst-Catalina, Dusenberry-River and Santa Rosa Libraries will operate at significantly reduced schedules and monies will be borrowed from the projected fund balance.

Dewhirst-Catalina	20 hours per week, Mon. – Fri.	(reduced from 48 hours/week)
Dusenberry-River	40 hours per week, Mon. – Fri.	(reduced from 59 hours/week)
Santa Rosa	20 hours per week, Mon. – Fri.	(reduced from 44 hours/week)

Additionally, a \$.06 tax rate increase will result in a significant reduction in hours of operation system-wide. Cost savings will largely be made by eliminating filled positions and relocating employees to vacant positions at other libraries; the Library currently has over 30FTE vacant positions. At \$.07 tax rate increase temporary/substitute hours can absorb a much lesser cut to personnel, hours of operation, services and fund balance.

Here are examples of services, programs and collections at different sized libraries at a \$.06 tax rate increase:

The Santa Rosa Library would return to a neighborhood computing center focusing on homework assistance and job help services; the afterschool snack program would continue.

Satellite libraries are staffed and supervised by a regional library and would offer all of the aforementioned services plus summer reading, readers advisory and other basic library services. Meeting rooms would be open for community events and afterschool snack programs would continue where already in place.

Medium sized libraries would offer the aforementioned services plus children's programming (story-time, Stay and Play, Read to a Dog, etc.), teen programming (interactive and content development programs, chess club, Lego clubs, youth advisory boards and outreach to schools).

Regional libraries would offer all of the aforementioned services plus adult programming including health and business, outreach, partnering and networking with community organizations.

ATTACHMENT 2

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 \$6,492,546 or 1.98%.

For example, the proposed tax increase will cause Pima County's primary property taxes on a \$100,000 home to increase from \$430.25 (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, June 16, 2015, 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, May 31, 2015
Sunday, June 7, 2015

Daily Territorial
Monday, June 1, 2015
Monday, June 8, 2015

Ajo Copper News
Wednesday, June 3, 2015
Wednesday, June 10, 2015

ATTACHMENT 3

PIMA COUNTY
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2015/2016
Proposed Tentative 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	495,665,066	219,982,788	108,110,953	140,112,648	165,784,074	1,129,655,529
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		59,420,916	52,855,727			112,276,643
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	268,227,373	123,476,971	100,212,704	409,861,255	1,451,701,477
2016	Budgeted Expenditures/Expenses****	E	549,923,174	256,667,182	110,820,702	83,325,542	165,399,005	1,166,135,605

EXPENDITURE LIMITATION COMPARISON

	2015	2016
1. Budgeted expenditures/expenses	1,188,464,252	1,166,135,605
2. Add/subtract: estimated new reconciling items	(111,343,682)	(163,243,908)
3. Budgeted expenditures/expenses adjusted for reconciling items	1,077,120,570	1,002,891,697
4. Less: estimated exclusions	551,673,183	461,406,639
5. Admout 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	\$ 38,505,687
Fire Assistance District	\$ 3,577,714	\$ 3,596,811
Total Secondary Property Taxes	\$ 109,923,397	\$ 117,130,454
Total Property Tax Levy Amounts	\$ 431,556,538	\$ 451,489,028
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	\$ 0.5053
Fire District Assistance	\$ 0.0472	\$ 0.0472
Total Secondary Property Taxes	\$ 1.4860	\$ 1.5660
Total County Tax Rate	\$ 5.7639	\$ 5.9537
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

	2014/2015 FISCAL YEAR	2015/2016 FISCAL YEAR
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 *	PROPOSED TENTATIVE 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
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 *	PROPOSED TENTATIVE REVENUES 2015/2016
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	32,666,797	32,413,864	37,994,851
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	40,334,851
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 *	PROPOSED TENTATIVE 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	256,903,897
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 *	PROPOSED TENTATIVE 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	1,071,241,727

*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	0	10,125,448	32,802,902
<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		0	91,797
Economic Development & Tourism			
General Fund Support		701,108	
Economic Development & Tourism		701,108	0
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 KERP			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		102,870	0
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		0	623,000
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		121,678	19,024,514
Transportation Grants			
Transportation Grants - Capital Projects			12,013,580
Transportation - County Match		71,852	
Total Transportation Grants		71,852	12,013,580
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		4,730,355	2,990,691
Total Special Revenue Funds		21,675,635	51,271,758
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 2016			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 2016		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*	PROPOSED TENTATIVE 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	40,453,720	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	495,665,066	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	40,580,487
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*	PROPOSED TENTATIVE 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	75,412,474
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	256,667,182
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*	PROPOSED TENTATIVE 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	1,129,655,529	1,166,135,605

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*	PROPOSED TENTATIVE 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	40,580,487
COUNTY FREE LIBRARY GRANTS	570,000	0	180,519	570,000
TOTAL COUNTY FREE LIBRARY	37,772,853	0	36,177,866	41,150,487
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*	PROPOSED TENTATIVE 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>106,874,152</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	40,453,720	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>40,841,491</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>82,089,892</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*	PROPOSED TENTATIVE 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*	PROPOSED TENTATIVE 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	1,129,655,529	1,166,135,605

**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	13,908,491	1,279,848	2,050,839	1,418,216	18,657,394
SCHOOL SUPERINTENDENT	13.50	803,077	96,183	64,664	72,226	1,036,150
TOTAL COMMUNITY RESOURCES	380.70	14,711,568	1,376,031	2,115,503	1,490,442	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	5,545,439	761,256	896,019	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	154,836,719	32,806,504	24,987,881	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	218,792,186	39,633,798	34,098,505	21,291,071	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	361.61	13,816,839	1,403,705	2,080,949	1,164,080	18,465,573
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	484.53	18,764,358	1,934,057	2,897,239	1,631,086	25,226,740
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	76.00	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	15.25	673,236	73,942	79,676	69,837	896,691
SUPERIOR COURT SPECIAL PROGRAMS	232.50	9,979,307	1,599,185	1,618,750	1,138,568	14,335,810
TOTAL JUSTICE & LAW	536.50	24,816,113	3,399,509	3,176,060	2,357,582	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	1,812.03	82,855,983	9,640,566	12,201,730	7,966,976	112,665,255
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	6,830.58	329,908,597	52,293,121	50,600,044	32,024,556	464,826,318

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