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# Board of Supervisors Memorandum

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June 20, 2017

## Fiscal Year 2017/18 Final Adoption of Overall Pima County Budget

### I. BACKGROUND

I submitted the Fiscal Year (FY) 2017/18 Recommended Budget to the Board of Supervisors on April 26, 2017. The Tentative Budget was adopted by the Board on May 23, 2017 as originally recommended, with the following adjustments:

#### A. Transportation Property Road Tax

My original recommendation in my April 26, 2017 *Transmittal of the Recommended Fiscal Year 2017/18 Budget* memorandum proposed that all property tax rates remain unchanged from the FY 2016/17 Adopted Budget. I also indicated staff was reviewing a number of potential proposals to present to the Board that, if approved, could provide funding for a local roadway pavement preservation and repair program in the unincorporated area of the County.

In my May 23, 2017 *Amended Tentative Budget Recommendation Regarding Pavement Preservation, Roadway Surfacing and Repair* memorandum to the Board, I discussed the failure of the State to address pavement and road preservation needs on a statewide basis. I also advised the Board the City of Tucson held an election on May 16, 2017 to approve a five-year, one-half percent increase in their sales tax rate to provide \$100 million in pavement preservation and repair funds. Tucson voters approved this proposal.

My May 23 memorandum proposed a new funding option to the Board of enacting a new property road tax as permitted by Arizona Revised Statutes (ARS) 28-6712. The property road tax is separate from and a subset of the County's primary property tax rate, but it is added to the overall primary property tax rate for purposes of collection, expenditure limit calculation and for Truth in Taxation Hearing requirements.

The Board tentatively adopted the maximum allowable tax rate for a property road tax of \$0.2500 per \$100 of net taxable value. Upon final adoption by the Board, this rate would yield \$19,526,525 in revenue in FY 2017/18 dedicated only to road repair and pavement preservation of local and neighborhood roads throughout the County. Arterial and collector roads will not be funded by this property road tax. Those roads will have their own separate funding mechanisms as discussed in my earlier memorandum. These funds will be moved to the appropriate arterial and collector road capital projects as they are realized.

The Board also approved the very specific uses and allocation methods of the tax proceeds to the unincorporated area and to cities and towns. Based on the allocation methodology for the tentatively adopted property road tax, \$8,190,205 of FY 2017/18 Property Road Tax collections will be allocated to unincorporated Pima County, with the remaining \$11,336,320

allocated to cities and towns. Allocations to individual cities and towns within each supervisorial district are also included in my memorandum.

Given the Board action of adopting the Tentative Budget on May 23, I will assume the Board intended for the road tax to be categorized in two components for FY 2017/18; base funding (\$8,591,671) and accelerated funding (\$10,934,854). The first component is base funding where the road tax is fiscally neutral, or \$0.1100 of the property tax increase based on other property tax, both primary and secondary reductions. This tax neutral base funding will be distributed to each supervisorial district as originally proposed in Table 5 (Page 8) of the May 23 communication. These amounts are shown in Table 1 below.

**Table 1: Total Property Road Tax Repair Revenue by Supervisorial District (Fiscally Neutral 11 Cents).**

District	Unincorporated Area	Marana	Oro Valley	Sahuarita	South Tucson	Tucson	Total
1	\$1,290,121	\$225,497	\$651,936	0	0	\$ 17,341	\$2,184,895
2	201,806	0	0	\$135,811	\$23,369	1,029,469	1,390,455
3	911,734	311,912	0	25,219	0	564,102	1,812,967
4	886,508	0	0	75,327	0	832,705	1,794,540
5	313,522	0	0	0	0	1,095,292	1,408,814
<b>Total</b>	<b>\$3,603,691</b>	<b>\$537,409</b>	<b>\$651,936</b>	<b>\$236,357</b>	<b>\$23,369</b>	<b>\$3,538,909</b>	<b>\$8,591,671</b>

The distribution methodology for the accelerated funding, \$0.1400 of the property road tax, will be determined by the Board after staff recommendations as to how best to preserve the existing investment in the transportation system. In addition, the Board will receive recommendations from the new, independent Transportation Advisory Committee for allocation of accelerated funding (see the Transportation Advisory Committee section in this memorandum). This methodology will be presented to the Board at a future public hearing for review, direction and approval. To ensure tax equity with city and town residents, the accelerated funding must also be distributed between cities, towns and the unincorporated area as shown in Table 2 below (excluding issuance and interest impacts).

**Table 2: Accelerated Property Tax Road Repair Revenue by City, Town and Unincorporated Area (14-cent tax increase, \$10,934,854)**

Jurisdiction	Percent of Assessed Value	Accelerated Property Road Tax Repair Allocation
Marana	6.255	\$ 683,955
Oro Valley	7.588	829,717
Sahuarita	2.751	300,798
South Tucson	0.272	29,733
Tucson	41.190	4,504,046
Unincorporated Area	41.945	4,586,605
<b>Total</b>	<b>100.000</b>	<b>\$10,934,854</b>

In addition to tentatively adopting this new levy and rate, the Board also tentatively adopted the following reductions to the County's General Fund primary property tax rate and secondary property tax rates to offset \$0.1100 of the \$0.2500 property road tax in FY 2017/18:

1. Reduce the General Fund primary property tax rate by \$0.0800 per \$100 of net taxable value.
2. Reduce the Library District secondary property tax rate by \$0.0100 per \$100 of net taxable value.
3. Reduce the Regional Flood Control District secondary property tax rate by \$0.0200 per \$100 of net taxable value.
4. Debt Service secondary property tax rate remains unchanged.

The Board also tentatively approved my proposed plan to make the property road tax fiscally neutral in the FY 2018/19 budget, along with levying this tax for possibly a five-year period. At the end of this timeframe, other regional funding alternatives can be considered.

Finally, the Board also directed staff to develop a methodology for determining the local roads that will be preserved and repaired within the individual supervisorial districts and the cities and towns within each district, the order of the repairs, the funds that will be dedicated to each roadway repair, and the final project approval process. The Transportation Advisory Committee section below discusses this methodology.

Transportation Advisory Committee. The County has numerous advisory committees that meet under structured Open Meeting Law requirements. These committees provide advice and counsel to the Board of Supervisors on a variety of subjects ranging from wastewater reclamation, environmental quality, animal care, land use and other important areas where the Board directs public services or establishes local governmental public policy. At the adoption of the Fiscal Year 2017/18 Tentative Budget, the Board asked for my recommendation regarding oversight of a transportation or highway maintenance and pavement program funded by the road property tax. I suggest this would be an appropriate role for an advisory committee. I also suggest such an advisory committee's role could be substantially expanded to include a variety of transportation issues facing the County.

I recommend the Board create a 13-member Transportation Advisory Committee, with each Board member having two appointments from their supervisorial district. The appointments may be from within a city or town in the district, or they may be from the unincorporated area of the district. In addition to the Board appointments, I suggest the County Administrator have three appointments that are restricted to individuals with established transportation expertise, including management, finance, engineering and maintenance of transportation systems. Preferably, the County Administrator's appointments would be retired professionals with substantial background and expertise in transportation.

The Transportation Advisory Committee's responsibilities would be as follows:

1. Make recommendations specifically related to transportation improvements, operation and maintenance in the unincorporated area of Pima County, as well as for transportation improvements, operation and maintenance within incorporated cities and towns where County funds are being spent for these purposes.
2. Make specific recommendations for streets and highways where County funds are spent for street/highway repair or pavement preservation within cities and towns. Such recommendations will be joint recommendations with any city or town transportation advisory committee.
3. Make recommendations on any roadway or highway capacity improvements that utilize any of the following funding sources:
  - a. Regional Transportation Authority
  - b. Pima Association of Governments
  - c. Federal government
  - d. Highway User Revenue Funds (HURF)
  - e. Pay-as-you-go County HURF
4. Make recommendations regarding the Department of Transportation's annual budget.
5. Make recommendations regarding transportation policy and funding, including factual analysis of funding operation and maintenance claims or activities.
6. Make recommendations regarding other transportation matters as requested by the Board of Supervisors at a public hearing.

It should be noted that in making specific roadway recommendations regarding pavement preservation or repair on highways within cities and towns, the recommendation to the Board for specific funding allocations must be a joint recommendation of the County's Transportation Advisory Committee and any similarly formed citizen committee within a city or town. If a city or town does not have such a committee, the recommendation will be made by the Mayor and Council of that specific city or town.

**B. Other Tentative Budget Adjustments Approved by the Board**

The Tentative Adopted Budget also included the following changes from my proposed recommended budget of April 26, 2017:

1. General Fund

- a. The Proposed Tentative Adopted Budget includes a \$0.0800 reduction in the General Fund primary property tax rate, from \$4.2896 to \$4.2096. This reduction in rates will reduce General Fund primary property tax revenue by \$6,248,890.
- b. \$55,756 to fund one-half of the cost of the Adult Probation Community Restitution Program.
- c. \$63,285 to fund the salary and benefits costs of one surveillance officer who is part of the Domestic Violence Arrest Team.
- d. \$154,500 of funding for seven outside agencies.
- e. \$25,000 to fund new Constable training and benefits.
- f. A \$6,547,032 decrease in the General Fund Budget reserve from the recommended amount of \$56,919,918 to \$50,372,886.

Tentative Adopted General Fund expenditures total \$576,235,452.

Tentative Adopted General Fund Revenues total \$550,053,197.

2. Other County Funds

a. Transportation Property Road Tax Unit

- i. This unit will be utilized to account for the tentatively adopted property road tax of \$0.2500 per \$100 of net taxable value. If this primary property tax is levied by the Board, it will yield \$19,526,525 in revenues (\$8,591,671 in base funding and \$10,934,854 in accelerated road repair funding) in FY 2017/18. These revenues will be accounted for within a new Transportation Property Road Tax Unit within the Transportation Fund, kept separate from other Transportation revenues, and dedicated exclusively to pavement preservation and repair of local roads.
- ii. In order to fit the full cost of the local roadway pavement preservation and repair program under Pima County's constitutionally restricted expenditure limit, the County intends to fund these costs by issuing Certificates of Participation (COPs) with three-year repayment schedules because spending long-term debt proceeds is not subject to the constitutionally restricted expenditure limit. A portion of the road tax revenues allocated to the jurisdictions will be used to pay for the jurisdictions' proportionate share of the financing costs (i.e., associated interest and issuance costs).
- iii. \$19,526,525 of revenue received in the Transportation Property Road Tax Unit will be transferred to the County's Debt Service Fund. These funds will be dedicated exclusively to the COPs debt payments.

b. Debt Service Fund

The Tentative Adopted Budget includes an additional \$17 million over the original recommended Debt Service expenditures to fund the first year of the three-year debt repayment schedule of Transportation Property Road Tax COPs. The remaining funds will be held to make the Year 2 and Year 3 debt repayments.

c. Capital Projects Fund

The Tentative Adopted Expenditure Budget includes \$8,190,205 to pay for the costs of the local pavement preservation and repair program in the unincorporated area of the County and \$11,336,320 to reimburse cities and towns for the local pavement preservation and repair costs within their boundaries. Both of these projects are funded with proceeds from the issuance of COPs debt net of issuance costs.

d. Fleet Services

Staff recommended that motor pool rates for all categories of vehicles be reduced by \$55 per vehicle, per month in the Tentative Adopted Budget. This change in monthly rates will result in a countywide reduction in motor pool charges paid to Fleet Services of \$1,000,000 from the Recommended Budget. Departments will be free to reallocate any savings as the result of this change to other supplies and services needs within their budgets.

e. Library District

The Library District's secondary property tax rate includes a reduction from the Recommended Budgeted property tax rate of \$0.5153 to a Tentative Adopted Budget property tax rate of \$0.5053. The purpose of this \$0.0100 reduction in the rate is to offset part of the impact of the proposed new Transportation Property Road Tax. Overall, FY 2017/18 Library District property tax revenues are reduced by \$781,062. This reduction in revenues will be absorbed within the District's existing fund balance.

f. Regional Flood Control District

The Regional Flood Control District's secondary property tax rate includes a reduction from the Recommended Budget property tax rate of \$0.3335 to a Tentative Adopted Budget property tax rate of \$0.3135. The purpose of this \$0.0200 reduction in the rate is to offset part of the impact of the proposed new Transportation Property Road Tax. Overall, FY 2017/18 Regional Flood Control District property tax revenues are reduced by \$1,425,483 from the recommended amount. This reduction in revenues will be absorbed within the District's existing fund balance.

g. Regional Wastewater Reclamation Fund

At their April 18, 2017 regular meeting, the Board of Supervisors approved three percent increases in Sewer User and Sewer Connection Fees. The Tentative Adopted Budget includes these increased revenues in the amounts of \$3,979,461 and \$411,857 respectively.

**II. PROPOSED CHANGES TO THE TENTATIVE ADOPTED BUDGET**

A. General Fund

1. \$75,000 increase to the Facilities Management budget for additional operations and maintenance costs associated with the Mulcahey YMCA.
2. An offsetting adjustment of \$75,000 to the General Fund Budget Reserve reducing the fund from \$50,372,886 to \$50,297,886.

**III. RECOMMENDATIONS**

I recommend the Board of Supervisors take the following actions:

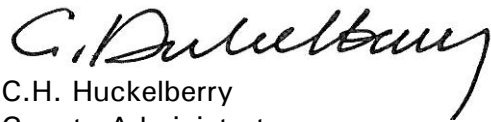
- A. Adopt the Fiscal Year 2017/18 final budget amounts and tax rates as set forth in the table below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the Overall Tentative Budget on May 23, 2017 and are reflected in the attached Arizona Auditor General prescribed schedules, including changes described in Section II above.

<b>Fiscal Year 2016/17 Budget</b>	<b>Budget</b>	<b>Tax Rate</b>
Total County Budget	\$1,267,072,355	\$5.9784
<b>Primary Property Tax:</b>		
General Fund Primary	576,235,452	4.2096
Transportation Road Tax	19,526,525	0.2500
Total Primary Tax Rate		4.4596
<b>Secondary Property Taxes:</b>		
County Free Library District	42,235,325	0.5053
Regional Flood Control District	17,496,778	0.3135
Debt Service	134,790,376	0.7000
Stadium District	5,611,862	-----

The Honorable Chair and Members, Pima County Board of Supervisors  
Re: **FY 2017/18 Final Adoption of Overall Pima County Budget**  
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- B. Create a 13-member Transportation Advisory Committee, with each Board member having two appointments from their supervisorial district. The appointments may be from within a city or town in the district, or they may be from the unincorporated area of the district. In addition to the Board appointments, I recommend the County Administrator have three appointments that are restricted to individuals with established transportation expertise, including management, finance, engineering and maintenance of transportation systems.

Respectfully submitted,



C.H. Huckelberry  
County Administrator

CHH/mjk – June 7, 2017

Attachments

- c: Jan Lesher, Chief Deputy County Administrator  
Tom Burke, Deputy County Administrator for Administration  
Carmine DeBonis, Jr., Deputy County Administrator for Public Works  
Keith Dommer, Director, Finance and Risk Management  
Robert W. Johnson, Budget Manager, Finance and Risk Management



**PIMA COUNTY**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2017/2018**  
**ADOPTED**

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total Funds	
2017	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	588,342,099	256,987,700	115,455,401	105,479,169	166,507,236	1,232,771,605
2017	Actual Expenditures/Expenses**	E	528,520,101	233,665,299	119,247,274	88,847,904	161,806,474	1,132,087,052
2018	Fund Balance/Net Position at July 1***		66,995,846	45,427,112	2,262,007	37,445,152	185,998,904	338,129,021
2018	Primary Property Tax Revenue	B	342,307,832	19,526,525				361,834,357
2018	Secondary Property Tax Revenue	B		63,300,667	55,923,480			119,224,147
2018	Estimated Revenues Other than Property Taxes	C	207,745,365	194,010,029	215,000	20,564,097	182,632,492	605,166,983
2018	Other Financing Sources	D		100,000		70,000,000	45,000,000	115,100,000
2018	Interfund Transfers In	D	4,380,717	22,856,576	81,111,510	42,221,144	0	150,569,947
2018	Interfund Transfers Out	D	45,194,308	78,145,451	0	159,650	25,390,275	148,889,684
2018	Total Financial Resources Available		576,235,452	267,075,458	139,511,997	170,070,743	388,241,121	1,541,134,771
2018	Budgeted Expenditures/Expenses****	E	576,235,452	263,071,552	134,790,376	131,287,852	161,687,123	1,267,072,355

**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

	2017	2018
1. Budgeted expenditures/expenses	1,232,771,605	1,267,072,355
2. Add/subtract: estimated new reconciling items	(167,183,967)	(166,442,191)
3. Budgeted expenditures/expenses adjusted for reconciling items	1,065,587,638	1,100,630,164
4. Less: estimated exclusions	515,457,938	541,226,812
5. Amount subject to the expenditure limitation	550,129,700	559,403,352
6. EEC expenditure limitation	550,129,701	559,403,353

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

\*\* Actual revenues and expenses as of February 28, 2017 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 2017/2018 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$49,257,735), Fleet Services (\$1,821,500) and Parking Garages (\$238,761). Also excludes impact of principal payment of \$53,580,004 of Regional Wastewater Management debt service.

**PIMA COUNTY**  
**SUMMARY OF TAX LEVY AND TAX RATE INFORMATION**  
Fiscal Year 2017/2018

	<b>2016/2017 FISCAL YEAR</b>	<b>2017/2018 FISCAL YEAR</b>
<b>Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).</b>	<b>\$ 403,935,779</b>	<b>\$ 417,919,436</b>
<b>Amount received from primary property taxation in fiscal year 2016/17 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18).</b>		
<b>Property Tax Levy Amount</b>		
<b>Primary Property Taxes</b>		
General Fund Primary	\$ 335,305,153	\$ 339,923,420
Transportation Property Road Tax	\$ -	\$ 20,187,394
<b>Total Primary Property Taxes</b>	<b>\$ 335,305,153</b>	<b>\$ 360,110,814</b>
<b>Secondary Property Taxes</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	\$ 54,716,898	\$ 56,524,704
Flood Control District	\$ 23,643,348	\$ 23,115,524
Library District	\$ 40,279,454	\$ 40,802,761
Fire Assistance District	\$ 3,658,216	\$ 3,779,080
<b>Total Secondary Property Taxes</b>	<b>\$ 122,297,916</b>	<b>\$ 124,222,069</b>
<b>Total Property Tax Levy Amounts</b>	<b>\$ 457,603,069</b>	<b>\$ 484,332,883</b>
<b>Property Taxes Collected *</b>		
<b>Primary Property Taxes</b>		
2016/17 year's levy	\$ 325,533,100	
Prior years' levy	\$ 6,705,300	
<b>Total Primary Property Taxes</b>	<b>\$ 332,238,400</b>	
<b>Secondary Property Taxes</b>		
2016/17 year's levy	\$ 118,688,500	
Prior years' levy	\$ 2,383,309	
<b>Total Secondary Property Taxes</b>	<b>\$ 121,071,809</b>	
<b>Total Property Taxes Collected</b>	<b>\$ 453,310,209</b>	
<b>Property Tax Rates</b>		
<b>County Tax Rates</b>		
<b>Primary Property Tax Rates</b>		
General Fund Primary	\$ 4.2896	\$ 4.2096
Transportation Property Road Tax	\$ -	\$ 0.2500
<b>Total Primary Property Taxes</b>	<b>\$ 4.2896</b>	<b>\$ 4.4596</b>
<b>Secondary Property Tax Rates</b>		
General Fund-Override Election	\$ -	\$ -
Debt Service	\$ 0.7000	\$ 0.7000
Flood Control District	\$ 0.3335	\$ 0.3135
Library District	\$ 0.5153	\$ 0.5053
Fire District Assistance	\$ 0.0468	\$ 0.0468
<b>Total Secondary Property Taxes</b>	<b>\$ 1.5956</b>	<b>\$ 1.5656</b>
<b>Total County Tax Rate</b>	<b>\$ 5.8852</b>	<b>\$ 6.0252</b>
<b>Special Assessment District Tax Rates</b>		
<b>Secondary Property Tax Rates</b>	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 2017/2018

	<u>2016/2017</u> <u>FISCAL YEAR</u>	<u>2017/2018</u> <u>FISCAL YEAR</u>
<b>Special Assessment District Tax Rates</b>		
<b>Secondary Property Tax Rates</b> <small>(Continued)</small>		
<b>Street Lighting Improvement Districts</b>		
Cardinal Est.	\$ 0.9768	\$ 1.1681
Carriage Hills Est. No. 1	\$ 0.1633	\$ 0.1649
Carriage Hills Est. No. 3	\$ 0.1335	\$ 0.1266
Desert Steppes	\$ 0.1373	\$ 0.1435
Hermosa Hills Estates	\$ 0.0794	\$ 0.0815
Lakeside #1	\$ 0.1814	\$ 0.1722
Littletown	\$ 1.2187	\$ 1.0371
Longview Est. #1	\$ 0.1858	\$ 0.1885
Longview Est. #2	\$ 0.1768	\$ 0.1685
Mañana Grande B	\$ 0.1704	\$ 0.1726
Mañana Grande C	\$ 0.2211	\$ 0.2103
Midvale Park	\$ 0.1388	\$ 0.1356
Mortimore Addition	\$ 0.4247	\$ 0.4069
Oaktree No. 1	\$ 1.8343	\$ 1.7396
Oaktree No. 2	\$ 2.0806	\$ 1.9796
Oaktree No. 3	\$ 1.9494	\$ 2.0496
Orange Grove Valley	\$ 0.2810	\$ 0.3293
Peach Valley	\$ 0.3965	\$ 0.4089
Peppertree Ranch	\$ 0.0676	\$ 0.0746
Rolling Hills	\$ 0.1373	\$ 0.1384
Salida Del Sol	\$ 1.4837	\$ 1.5542
<b>Other Improvement District</b>		
Hayhook Ranch Improvement District	\$ 6.4319	\$ 3.5736

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2017/2018**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES 2016/2017</b>	<b>ESTIMATED REVENUES 2016/2017 *</b>	<b>ADOPTED REVENUES 2017/2018</b>
<b>GENERAL FUND</b>			
<b>PROPERTY TAX</b>			
Real Property Taxes	323,289,441	323,016,000	327,756,452
Personal Property Taxes	8,922,746	9,222,400	8,682,548
Penalties on Delinquent Taxes	740,000	500,000	680,000
Interest on Delinquent Taxes	5,315,155	5,315,155	5,188,832
<b>TOTAL PROPERTY TAX</b>	<b>338,267,342</b>	<b>338,053,555</b>	<b>342,307,832</b>
<b>LICENSES &amp; PERMITS</b>			
Business Licenses & Permits	3,205,600	3,202,265	3,424,500
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>3,205,600</b>	<b>3,202,265</b>	<b>3,424,500</b>
<b>INTERGOVERNMENTAL</b>			
Federal Grants & Aid	4,616,729	4,602,795	4,785,069
State Grants & Aid	1,627,505	3,056,574	837,564
Sales & Use Tax	112,100,000	111,400,000	115,200,000
Shared Vehicle License Tax	27,000,000	27,300,000	28,250,000
Alcoholic Beverages	44,000	53,000	50,000
Other Local Government	812,850	644,943	293,900
Transient Lodging Tax	5,387,760	5,581,800	5,873,112
<b>TOTAL INTERGOVERNMENTAL</b>	<b>151,588,844</b>	<b>152,639,112</b>	<b>155,289,645</b>
<b>CHARGES FOR SERVICES</b>			
Interdepartmental Charges	232,500	271,703	290,625
Health Fees	1,786,700	1,786,700	1,786,200
Court Fees	5,979,432	5,451,751	5,861,873
General Government	2,280,181	2,488,859	2,163,503
Correctional Housing	7,970,000	7,000,000	7,000,000
Recorder Fees	1,989,250	2,320,902	3,002,085
Sheriff Dept Fees	1,208,000	855,000	950,000
Culture & Recreation Fees	849,507	830,926	826,800
Contributions/Pub Enterprs	24,190,737	24,190,737	19,286,354
<b>TOTAL CHARGES FOR SERVICES</b>	<b>46,486,307</b>	<b>45,196,578</b>	<b>41,167,440</b>
<b>FINES AND FORFEITS</b>			
Justice CTS-Fines & Forfeits	3,027,551	2,780,964	2,952,925
Superior CTS-Fines & Forfeits	275,000	275,000	275,000
Other Fines & Forfeits	510,000	515,147	510,000
<b>TOTAL FINES AND FORFEITS</b>	<b>3,812,551</b>	<b>3,571,111</b>	<b>3,737,925</b>
<b>INVESTMENT EARNINGS</b>			
Investment Earnings	220,518	435,059	563,377
<b>TOTAL INVESTMENT EARNINGS</b>	<b>220,518</b>	<b>435,059</b>	<b>563,377</b>
<b>MISCELLANEOUS</b>			
Rents and Royalties	3,598,024	4,355,574	824,001
Other Misc. Revenues	2,671,667	3,139,124	2,738,477
<b>TOTAL MISCELLANEOUS</b>	<b>6,269,691</b>	<b>7,494,698</b>	<b>3,562,478</b>
<b>TOTAL GENERAL FUND REVENUE</b>	<b>549,850,853</b>	<b>550,592,378</b>	<b>550,053,197</b>

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2017/2018**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES 2016/2017</b>	<b>ESTIMATED REVENUES 2016/2017 *</b>	<b>ADOPTED REVENUES 2017/2018</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>COUNTY FREE LIBRARY</b>			
Property Taxes	39,877,071	39,891,600	40,384,319
Intergovernmental	313,900	79,100	236,500
Fines & Forfeits	600,000	600,000	600,000
Charges for Services	900,000	801,014	280,000
Investment Earnings	25,000	47,000	40,000
Miscellaneous	450,000	450,300	505,000
<b>TOTAL COUNTY FREE LIBRARY</b>	<b>42,165,971</b>	<b>41,869,014</b>	<b>42,045,819</b>
<b>EMPLOYMENT AND TRAINING</b>			
Intergovernmental	14,545,188	14,267,300	18,750,778
Investment Earnings	1,500	2,200	2,200
Miscellaneous	1,448,289	834,879	1,037,113
<b>TOTAL EMPLOYMENT AND TRAINING</b>	<b>15,994,977</b>	<b>15,104,379</b>	<b>19,790,091</b>
<b>ENVIRONMENTAL QUALITY</b>			
Licenses and Permits	2,148,110	2,216,064	2,192,857
Intergovernmental	1,919,446	1,100,000	2,389,124
Fines & Forfeits	0	1,443	0
Investment Earnings	21,370	33,607	27,210
Miscellaneous	30,160	21,766	30,280
<b>TOTAL ENVIRONMENTAL QUALITY</b>	<b>4,119,086</b>	<b>3,372,880</b>	<b>4,639,471</b>
<b>HEALTH</b>			
Licenses and Permits	2,280,000	2,280,000	2,278,246
Intergovernmental	13,696,158	13,770,745	15,202,724
Charges for Services	3,042,109	2,855,063	2,869,635
Fines and Forfeits	86,470	93,161	72,900
Investment Earnings	2,000	27,104	4,000
Miscellaneous	1,420,225	1,803,904	1,114,487
<b>TOTAL HEALTH</b>	<b>20,526,962</b>	<b>20,829,977</b>	<b>21,541,992</b>
<b>REGIONAL FLOOD CONTROL DISTRICT</b>			
Property Taxes	23,381,097	23,371,200	22,916,348
Licenses and Permits	1,100	1,100	1,100
Intergovernmental	239,970	49,970	49,970
Charges for Services	1,070,000	170,000	1,070,000
Investment Earnings	19,767	55,765	45,000
Miscellaneous	58,845	78,966	74,475
<b>TOTAL REGIONAL FLOOD CONTROL DISTRICT</b>	<b>24,770,779</b>	<b>23,727,001</b>	<b>24,156,893</b>
<b>STADIUM DISTRICT</b>			
Intergovernmental	1,620,000	1,625,000	1,537,200
Charges for Services	803,275	1,158,369	845,000
Investment Earnings	5,000	5,000	5,000
Miscellaneous	0	817	0
<b>TOTAL STADIUM DISTRICT</b>	<b>2,428,275</b>	<b>2,789,186</b>	<b>2,387,200</b>

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2017/2018**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES 2016/2017</b>	<b>ESTIMATED REVENUES 2016/2017 *</b>	<b>ADOPTED REVENUES 2017/2018</b>
<b>TRANSPORTATION</b>			
Property Taxes	0	0	19,526,525
Licenses and Permits	1,152,500	1,152,500	1,151,200
Intergovernmental	58,639,114	59,807,054	60,451,000
Charges for Services	244,850	119,850	204,650
Investment Earnings	25,000	45,497	0
Miscellaneous	286,432	554,616	207,750
<b>TOTAL TRANSPORTATION</b>	<b>60,347,896</b>	<b>61,679,517</b>	<b>81,541,125</b>
<b>OTHER SPECIAL REVENUE FUNDS &amp; GRANTS</b>			
Intergovernmental	56,885,564	54,170,721	57,215,676
Charges for Services	10,440,302	10,263,213	10,894,005
Fines and Forfeits	3,105,000	3,086,600	3,089,000
Investment Earnings	134,552	135,213	787,652
Miscellaneous	8,502,191	8,612,528	8,748,297
<b>TOTAL OTHER SPECIAL REVENUE FUNDS &amp; GRANTS</b>	<b>79,067,609</b>	<b>76,268,275</b>	<b>80,734,630</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>249,421,555</b>	<b>245,640,229</b>	<b>276,837,221</b>
<b>DEBT SERVICE</b>			
Property Taxes	54,189,900	54,186,300	55,923,480
Investment Earnings	95,000	91,833	215,000
Miscellaneous	0	14,617	0
<b>TOTAL DEBT SERVICE</b>	<b>54,284,900</b>	<b>54,292,750</b>	<b>56,138,480</b>
<b>CAPITAL PROJECTS</b>			
Intergovernmental	27,435,634	25,181,020	16,324,513
Charges for Services	3,186,670	4,217,518	3,552,000
Investment Earnings	283,076	340,860	382,271
Miscellaneous	217,209	0	305,313
<b>TOTAL CAPITAL PROJECTS</b>	<b>31,122,589</b>	<b>29,739,398</b>	<b>20,564,097</b>
<b>ENTERPRISE FUNDS</b>			
<b>DEVELOPMENT SERVICES</b>			
Licenses and Permits	6,890,071	6,890,071	6,923,532
Charges for Services	678,232	678,232	796,443
Investment Earnings	15,000	15,000	15,000
Miscellaneous	5,000	19,966	23,100
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>7,588,303</b>	<b>7,603,269</b>	<b>7,758,075</b>
<b>PARKING GARAGES</b>			
Charges for Services	1,090,730	2,374,490	2,391,003
Investment Earnings	12,132	12,132	12,132
Miscellaneous	1,260,136	17,655	(150)
<b>TOTAL PARKING GARAGES</b>	<b>2,362,998</b>	<b>2,404,277</b>	<b>2,402,985</b>

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2017/2018**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES 2016/2017</b>	<b>ESTIMATED REVENUES 2016/2017 *</b>	<b>ADOPTED REVENUES 2017/2018</b>
<b>REGIONAL WASTEWATER RECL.</b>			
Licenses and Permits	20,000	20,000	20,000
Charges for Services	170,196,693	166,775,290	171,170,297
Fines and Forfeits	5,000	5,000	8,000
Investment Earnings	781,000	1,249,319	1,010,000
Miscellaneous	554,854	727,979	263,135
Gain or Loss on Disposal of Assets	0	459,164	0
Capital Contributions	5,000,000	5,000,000	0
<b>TOTAL REGIONAL WASTEWATER RECL.</b>	<b>176,557,547</b>	<b>174,236,752</b>	<b>172,471,432</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>186,508,848</b>	<b>184,244,298</b>	<b>182,632,492</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>1,071,188,745</b>	<b>1,064,509,053</b>	<b>1,086,225,487</b>

\*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2017 plus projected revenues for the remainder of the fiscal year.

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2017/2018**

<b>FUND/DEPARTMENT</b>	<b>PROCEEDS FROM OTHER FINANCING SOURCES</b>	<b>INTERFUND TRANSFERS</b>	
	<b>2017/18</b>	<b>IN</b>	<b>OUT</b>
<b><u>General Fund</u></b>			
Attractions & Tourism			1,147,125
Capital Projects - Various Projects			9,426,505
County Attorney Grants - County Match			126,478
Community Development Grants - County Match			77,502
Debt Service - COPs 2007			2,395,650
Debt Service - COPs 2010			1,717,319
Debt Service - COPs 2013			759,549
Debt Service - COPs 2013 - Refunding			2,855,125
Debt Service - COPs 2014			4,368,335
Debt Service - COPs 2016			2,140,930
Debt Service - COPs 2018			1,015,000
Development Services - Loan Repayment		750,000	
Development Services - Recorder		1,500	
Environmental Quality - Air Quality			456,545
Environmental Quality - Wildcat Dump Enforcement			250,515
Finance Grants - Interest Expense			25,000
Health - General Fund Support			10,028,673
Health - General Fund Support - Pima Animal Care			2,453,341
Improvement Districts Formation Fund			20,000
IT - Computer Hardware Software Storage Internal Service Fund			567,971
Juvenile Court Grants - County Match			38,868
Office of Emergency Management Grants - County Match			548,070
Parks Grants - County Match			42,000
Parks Special Programs - Painted Hills		404,650	
Regional Flood Control District - Tucson Clean & Beautiful - NRPR		20,000	
Regional Wastewater Reclamation - Tucson Clean & Beautiful - NRPR		20,000	
Regional Wastewater Reclamation - Summer Youth Funding - CS		178,000	
Regional Wastewater Reclamation - Reclaimed Water - NRPR		31,442	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - Debt Service		2,855,125	
Stadium District - General Fund Support			1,177,931
Stadium District - Hotel Tax Proceeds			2,377,212
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Transportation - Graffiti Abatement			120,662
<b>Total General Fund</b>	<b><u>0</u></b>	<b><u>4,380,717</u></b>	<b><u>45,194,308</u></b>
<b><u>Special Revenue Funds</u></b>			
Attractions & Tourism - General Fund Support		1,147,125	
Community Development Grants			
Capital Projects			910,000
General Fund - County Match		77,502	
Total Community Development Grants		<u>77,502</u>	<u>910,000</u>
Community Facility District - Rocking K South	100,000		
County Attorney Grants - County Match		126,478	



**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2017/2018**

<b>FUND/DEPARTMENT</b>	<b>PROCEEDS FROM OTHER FINANCING SOURCES</b>	<b>INTERFUND TRANSFERS</b>	
	<b>2017/18</b>	<b>IN</b>	<b>OUT</b>
County Free Library			
Capital Projects - Flowing Wells			2,770,000
Capital Projects - IT			262,000
Capital Projects - Sam Lena South Tucson Remodel			390,000
Capital Projects - SE Library			1,400,000
Debt Service - COPs 2010			99,015
Total County Free Library		0	4,921,015
Environmental Quality			
General Fund - Air Quality		456,545	
General Fund - Wildcat Dump Enforcement		250,515	
Total Environmental Quality		707,060	0
Facilities Renewal Fund - Capital Projects			8,500,000
Facilities Grants			2,179,664
Finance Grants			
Capital Projects			5,000,000
Finance Grants - Interest Expense		25,000	
Total Finance Grants		25,000	5,000,000
Health			
Debt Service - COPs 2010			57,858
Debt Service - COPs 2010 - PACC			21,662
General Fund Subsidy - Pima Animal Care		2,453,341	
General Fund Subsidy - Health		10,028,673	
Health Grants - County Match			2,234,531
Total Health		12,482,014	2,314,051
Health Grants - Health Grant Match		2,234,531	
Improvement Districts Formation Fund - General Fund		20,000	
Juvenile Court Grants - General Fund		38,868	
Office of Emergency Management Grants - County Match		548,070	
Parks Grants			
Parks and Recreation Grants - Capital Projects			250,000
Parks and Recreation Grants - Open Space Capital Projects			170,000
Parks Grants - County Match		42,000	
Total Parks Grants		42,000	420,000
Parks Special Programs			
General Fund - Painted Hills			404,650
Parks - Capital Projects			175,000
Parks Special Revenue - Starr Pass		159,650	
Regional Flood Control - Native Plant Nursery		10,000	
Regional Wastewater Reclamation - Reclaimed Water		125,772	
Regional Wastewater Reclamation - Native Plant Nursery		25,000	
Transportation - Native Plant Nursery		25,000	
Total Parks Special Programs		345,422	579,650

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2017/2018**

<b>FUND/DEPARTMENT</b>	<b>PROCEEDS FROM OTHER FINANCING SOURCES 2017/18</b>	<b>INTERFUND TRANSFERS 2017/18</b>	
		<b>IN</b>	<b>OUT</b>
Regional Flood Control			
Capital Projects			8,000,000
Debt Service - COPs 2010			77,341
General Fund - Tucson Clean & Beautiful - NRPR			20,000
Parks-Special Programs - Native Plant Nursery			10,000
Regional Flood Control Grants - County Match			107,500
Stadium District - KERP			189,602
Total Regional Flood Control		0	8,404,443
Regional Flood Control Canoa Ranch In-Lieu Fee - Capital Projects			400,000
Regional Flood Control Grants - County Match		107,500	
Sheriff Inmate Welfare Fund - General Fund			120,000
Stadium District			
Debt Service - COPs 2010			11,012
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - Debt Service			2,855,125
General Fund - Hotel Tax Proceeds		2,377,212	
General Fund - General Fund Support		1,177,931	
Regional Wastewater Reclamation - Reclaimed Water		17,660	
Regional Flood Control - KERP		189,602	
Total Stadium District		4,820,407	2,866,137
Transportation			
Capital Projects			200,000
Debt Service - COPs 2010			238,334
Debt Service - Transportation Bonds			19,339,857
General Fund - Graffiti		120,662	
Parks-Special Programs - Native Plant Nursery			25,000
Regional Wastewater Reclamation - Reclaimed Water		1,137	
Debt Service - Road Tax COPs 2018			19,526,525
Transportation Grants - County Match			12,800
Total Transportation		121,799	39,342,516
Transportation Grants			
Transportation - County Match		12,800	
Transportation Grants - Capital Projects			2,187,975
Total Transportation Grants		12,800	2,187,975
<b>Total Special Revenue Funds</b>	<b>100,000</b>	<b>22,856,576</b>	<b>78,145,451</b>

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2017/2018**

<b>FUND/DEPARTMENT</b>	<b>PROCEEDS FROM OTHER FINANCING SOURCES</b>	<b>INTERFUND TRANSFERS</b>	
	<b>2017/18</b>	<b>IN</b>	<b>OUT</b>
<b><u>Capital Projects</u></b>			
Bond Proceeds - Transportation Bonds	30,000,000		
Capital Projects - Various Projects		9,426,505	
Community Development Grants		910,000	
County Free Library - Flowing Wells		2,770,000	
County Free Library - IT		262,000	
County Free Library - Sam Lena South Tucson Remodel		390,000	
County Free Library Projects - SE Library		1,400,000	
Facilities Grants		2,179,664	
Facilities Renewal Fund		8,500,000	
Finance Grants		5,000,000	
Parks and Recreation Grants - Manzanita Park		250,000	
Parks and Recreation Grants - Open Space		170,000	
Parks Spec Rev - Starr Pass			159,650
Parks Special Revenue		175,000	
Proceeds - COPs 2018	40,000,000		
Regional Flood Control - Capital Projects		8,000,000	
Regional Flood Control Canoa Ranch In-Lieu Fee		400,000	
Transportation		200,000	
Transportation Grants - Various Projects		2,187,975	
<b>Total Capital Projects</b>	<b><u>70,000,000</u></b>	<b><u>42,221,144</u></b>	<b><u>159,650</u></b>
<b><u>Debt Service</u></b>			
County Free Library - COPs 2010		99,015	
Development Services - COPs 2010		16,235	
Fleet Services - COPs 2010		44,842	
Fleet Services - COPs 2013		2,163,702	
General Fund - COPs 2007		2,395,650	
General Fund - COPs 2010		1,717,319	
General Fund - COPs 2013		759,549	
General Fund - COPs 2014		4,368,335	
General Fund - COPs 2013 - Refunding		2,855,125	
General Fund - COPs 2016		2,140,930	
General Fund - COPs 2018		1,015,000	
Health - COPs 2010		57,858	
Health - PACC COPs 2010		21,662	
Parking Garages - COPs 2010		5,474	
Parking Garages - COPs 2014		634,290	
Regional Flood Control - COPs 2010		77,341	
Regional Wastewater - COPs 2010		405,615	
Regional Wastewater - COPs 2015		15,977,900	
Regional Wastewater - COPs 2016		7,200,250	
Risk Management - COPs 2010		26,082	
Stadium District - COPs 2010		11,012	
Telecommunications - COPs 2010		13,608	
Transportation - COPs 2010		238,334	
Transportation - Road Tax COPs		19,526,525	
Transportation - Transportation Bonds		19,339,857	
<b>Total Debt Service</b>	<b><u>0</u></b>	<b><u>81,111,510</u></b>	<b><u>0</u></b>

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2017/2018**

<b>FUND/DEPARTMENT</b>	<b>PROCEEDS FROM OTHER FINANCING SOURCES</b>	<b>INTERFUND TRANSFERS</b>	
	<b>2017/18</b>	<b>IN</b>	<b>OUT</b>
<b><u>Enterprise Funds</u></b>			
Development Services			
Debt Service - COPs 2010			16,235
Development Services - Recorder			1,500
General Fund - Loan Repayment			750,000
Total Development Services		<u>0</u>	<u>767,735</u>
Parking Garages			
Debt Service - COPs 2010			5,474
Debt Service - COPs 2014			634,290
Total Parking Garages		<u>0</u>	<u>639,764</u>
Regional Wastewater Reclamation			
Debt Service - COPs 2010			405,615
Debt Service - COPs 2015			15,977,900
Debt Service - COPs 2016			7,200,250
General Fund - Reclaimed Water- NRPR			31,442
General Fund - Summer Youth Funding - CS			178,000
General Fund - Tucson Clean & Beautiful - NRPR			20,000
Parks Special Programs - Native Plant Nursery			25,000
Parks Special Programs - Reclaimed Water - NRPR			125,772
Proceeds - Sewer Obligation Bonds	45,000,000		
Stadium District - Reclaimed Water			17,660
Transportation - Reclaimed Water			1,137
Total Regional Wastewater Reclamation	<u>45,000,000</u>	<u>0</u>	<u>23,982,776</u>
<b>Total Enterprise Funds</b>	<b><u>45,000,000</u></b>	<b><u>0</u></b>	<b><u>25,390,275</u></b>
<b>Grand Total</b>	<b><u>115,100,000</u></b>	<b><u>150,569,947</u></b>	<b><u>148,889,684</u></b>
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</b>			
<b>Internal Service Funds</b>			
Fleet Services			
Debt Service - COPs 2010			44,842
Debt Service - COPs 2013			2,163,702
Total Fleet Services		<u>0</u>	<u>2,208,544</u>
Health Benefits Trust - Loan Repayment Risk Management			3,400,000
IT - Computer Hardware Software Storage - General Fund		567,971	
Risk Management			
Debt Service - COPs 2010			26,082
Health Benefits Trust - Loan Repayment		3,400,000	
Total Risk Management		<u>3,400,000</u>	<u>26,082</u>
Telecommunications - Debt Service COPs 2010			13,608
<b>Total Internal Service Funds</b>	<b><u>0</u></b>	<b><u>3,967,971</u></b>	<b><u>5,648,234</u></b>

**PIMA COUNTY**  
**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
<b>GENERAL FUND</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
ASSESSOR	8,651,426	0	8,651,426	8,721,899
BOARD OF SUPERVISORS	2,185,295	0	2,185,295	2,405,760
GENERAL GOVERNMENT SERVICES	67,459,230	0	66,228,954	67,222,254
COUNTY ADMINISTRATOR	1,934,592	0	1,978,285	2,017,626
NON DEPARTMENTAL	139,017,182	0	79,061,786	120,809,449
RECORDER	4,339,436	0	4,339,436	2,899,291
TREASURER	2,575,218	0	2,298,331	2,588,569
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>226,162,379</b>	<b>0</b>	<b>164,743,513</b>	<b>206,664,848</b>
<b>COMMUNITY RESOURCES</b>				
COMMUNITY & ECONOMIC DEVELOPMENT	14,750,978	0	12,787,380	15,629,106
SCHOOL SUPERINTENDENT	1,666,270	0	1,451,425	1,712,662
<b>TOTAL COMMUNITY RESOURCES</b>	<b>16,417,248</b>	<b>0</b>	<b>14,238,805</b>	<b>17,341,768</b>
<b>HEALTH SERVICES</b>				
BEHAVIORAL HEALTH	40,777,750	0	40,778,249	40,816,182
MEDICAL EXAMINER GENERAL FUND	3,697,426	0	3,721,618	3,846,635
<b>TOTAL HEALTH SERVICES</b>	<b>44,475,176</b>	<b>0</b>	<b>44,499,867</b>	<b>44,662,817</b>
<b>JUSTICE &amp; LAW</b>				
CLERK OF SUPERIOR COURT	10,780,120	0	10,780,120	10,857,071
CONSTABLES	1,256,064	0	1,256,064	1,335,427
COUNTY ATTORNEY	23,322,376	0	23,322,376	23,485,005
JUSTICE COURTS	8,328,213	0	8,435,524	8,410,835
JUVENILE COURT CENTER	23,238,576	0	23,238,576	23,545,243
PUBLIC DEFENSE SERVICES	32,691,944	0	32,654,459	32,448,698
SHERIFF	146,426,294	0	150,283,615	151,948,712
SUPERIOR COURT	30,013,890	0	30,013,890	30,204,485
SUPERIOR CT MANDATED SVCS	1,789,687	0	1,789,687	1,790,879
<b>TOTAL JUSTICE &amp; LAW</b>	<b>277,847,164</b>	<b>0</b>	<b>281,774,311</b>	<b>284,026,355</b>
<b>PUBLIC WORKS</b>				
ENVIRONMENTAL QUALITY	1,435,111	0	1,430,418	1,361,280
OFFICE OF SUSTAINABILITY & CONSERVATION	1,549,516	0	1,542,846	1,629,887
PARKS GENERAL FUND	17,531,562	0	17,472,562	17,606,783
PUBLIC WORKS ADMINISTRATION	2,923,943	0	2,817,779	2,941,714
<b>TOTAL PUBLIC WORKS</b>	<b>23,440,132</b>	<b>0</b>	<b>23,263,605</b>	<b>23,539,664</b>
<b>TOTAL GENERAL FUND</b>	<b>588,342,099</b>	<b>0</b>	<b>528,520,101</b>	<b>576,235,452</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
COUNTY ADMINISTRATOR GRANT FUND	1,427,899	0	445,319	1,235,659
FACILITIES RENEWAL FUND	895,887	0	375,000	545,000
FINANCE GRANTS	0	0	40,000	0
FINANCE GRANTS MANAGEMENT	6,025,000	0	0	6,025,000
IMPROVEMENT DISTRICT FORMATION	22,044	0	11,600	7,096
OFC. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,296,079	0	2,222,965	1,924,891
OFC. Of EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG	884,541	0	0	0
RECORDER-DOC STOR & RETRIEVAL	1,170,635	0	1,170,635	1,379,664
ROCKING K SOUTH CFD	0	0	0	50,000
TAXPAYER INFO FUND	354,000	0	327,038	481,000

**PIMA COUNTY**  
**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
WIRELESS INTEGRATED NETWORK	2,230,430	0	3,004,838	2,898,272
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>15,306,515</b>	<b>0</b>	<b>7,597,395</b>	<b>14,546,582</b>
<b>COMMUNITY RESOURCES</b>				
ATTRACTIONS & TOURISM	2,273,432	0	2,372,348	2,264,591
COMMUNITY DEVELOPMENT GRANTS	6,015,960	0	5,572,917	8,172,011
COUNTY FREE LIBRARY	41,931,726	0	41,664,672	42,084,325
COUNTY FREE LIBRARY GRANTS	234,800	0	131,148	151,000
EMPLOYMENT & TRAINING	15,418,233	0	15,025,504	19,253,001
PIMA VOCATIONAL HIGH SCHOOL	1,155,896	0	894,456	1,018,139
SCHOOL RESERVE FUND	1,884,000	0	1,884,000	1,961,000
STADIUM DISTRICT	5,398,439	0	5,866,833	5,611,862
<b>TOTAL COMMUNITY RESOURCES</b>	<b>74,312,486</b>	<b>0</b>	<b>73,411,878</b>	<b>80,515,929</b>
<b>HEALTH SERVICES</b>				
BEHAVIORAL HEALTH GRANTS	784,314	0	586,801	0
HEALTH	15,415,741	0	15,415,741	15,844,226
HEALTH GRANTS	11,387,938	0	10,213,846	12,290,447
MEDICAL EXAMINER SPECIAL PROGRAMS	29,500	0	29,500	65,080
PIMA ANIMAL CARE CENTER	9,231,174	0	9,330,992	9,478,678
PIMA ANIMAL CARE CENTER-GRANTS	630,678	0	506,327	866,575
<b>TOTAL HEALTH SERVICES</b>	<b>37,479,345</b>	<b>0</b>	<b>36,083,207</b>	<b>38,545,006</b>
<b>JUSTICE &amp; LAW</b>				
CLERK OF THE COURT SPECIAL PROGRAMS	1,568,344	0	1,411,675	1,412,060
COUNTY ATTORNEY GRANTS	5,039,157	0	4,233,592	5,672,812
COUNTY ATTORNEY SPECIAL PROGRAMS	12,718,714	0	7,766,955	10,876,621
JUSTICE COURT GRANTS	0	0	8,680	15,000
JUSTICE COURT SPECIAL PROGRAMS	1,763,060	0	1,591,905	1,608,665
JUVENILE COURT GRANTS	976,291	0	556,621	1,149,508
JUVENILE COURT SPECIAL PROGRAMS	8,984,809	0	6,959,204	8,619,235
PUBLIC DEFENSE SERVICES SPECIAL PROGRAMS	748,816	0	537,536	667,651
SHERIFF GRANTS	5,888,204	0	4,439,052	5,886,725
SHERIFF SPECIAL PROGRAMS	5,452,817	0	4,902,817	5,461,747
SUPERIOR COURT GRANTS	1,222,008	0	748,406	668,627
SUP. COURT SPECIAL PROGRAMS	15,473,739	0	15,039,395	17,193,774
<b>TOTAL JUSTICE &amp; LAW</b>	<b>59,835,959</b>	<b>0</b>	<b>48,195,838</b>	<b>59,232,425</b>
<b>PUBLIC WORKS</b>				
ENVIRONMENTAL QUALITY FUND	3,359,957	0	3,169,573	3,500,657
ENVIRONMENTAL QUALITY GRANTS	819,446	0	889,809	1,289,360
ENVIRONMENTAL QUALITY TIRE FUND	1,308,000	0	1,308,000	1,308,000
OFFICE OF SUSTAINABILITY GRANTS	0	0	16,670	0
PARKS & RECREATION GRANTS	377,000	0	134,900	382,000
PARKS SPECIAL PROGRAMS	3,900,904	0	3,892,301	2,438,780
REGIONAL FLOOD CONTROL DISTRICT	16,472,029	0	16,472,029	16,548,778
REGIONAL FLOOD CONTROL DISTRICT GRANTS	212,501	0	210,000	107,500
REGIONAL FLOOD CONTROL SPECIAL PROGRAMS	967,900	0	77,000	840,500
TRANSPORTATION	41,393,385	0	41,613,035	43,493,572
TRANSPORTATION GRANTS	1,242,273	0	593,664	322,463
<b>TOTAL PUBLIC WORKS</b>	<b>70,053,395</b>	<b>0</b>	<b>68,376,981</b>	<b>70,231,610</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>256,987,700</b>	<b>0</b>	<b>233,665,299</b>	<b>263,071,552</b>

**PIMA COUNTY**  
**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
<b>DEBT SERVICE FUND</b>	<b>115,455,401</b>	<b>0</b>	<b>119,247,274</b>	<b>134,790,376</b>
<b>CAPITAL PROJECTS FUND</b>	<b>105,479,169</b>	<b>0</b>	<b>88,847,904</b>	<b>131,287,852</b>
<b>ENTERPRISE FUNDS</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
PARKING GARAGES	3,201,416	0	2,933,964	3,188,650
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>3,201,416</b>	<b>0</b>	<b>2,933,964</b>	<b>3,188,650</b>
<b>PUBLIC WORKS</b>				
DEVELOPMENT SERVICES	6,934,222	0	6,621,417	6,918,170
REGIONAL WASTEWATER RECLAMATION FUND	156,371,598	0	152,018,593	151,580,303
REGIONAL WASTEWATER RECLAMATION GRANTS	0	0	232,500	0
<b>TOTAL PUBLIC WORKS</b>	<b>163,305,820</b>	<b>0</b>	<b>158,872,510</b>	<b>158,498,473</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>166,507,236</b>	<b>0</b>	<b>161,806,474</b>	<b>161,687,123</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>1,232,771,605</b>	<b>0</b>	<b>1,132,087,052</b>	<b>1,267,072,355</b>

\* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2017 plus projected expenditures/expenses for the remainder of the fiscal year.

\*\* FY 2017/2018 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$49,257,735), Fleet Services (\$1,821,500) and Parking Garages (\$238,761). Also excludes impact of principal payment of \$53,580,004 of Regional Wastewater Management debt service.

**PIMA COUNTY**  
**SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2017/2018**

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
<b>GENERAL GOVERNMENT SERVICES</b>				
ASSESSOR GENERAL FUND	8,651,426	0	8,651,426	8,721,899
BOARD OF SUPERVISORS GENERAL FUND	2,185,295	0	2,185,295	2,405,760
GENERAL GOVERNMENT SERVICES				
GENERAL GOVERNMENT SVCS GENERAL FUND	67,459,230	0	66,228,954	67,222,254
COUNTY ADMINISTRATOR GENERAL FUND	1,934,592	0	1,978,285	2,017,626
COUNTY ADMINISTRATOR GRANT FUND	1,427,899	0	445,319	1,235,659
DEBT SERVICE FUND	115,455,401	0	119,247,274	134,790,376
FACILITIES RENEWAL FUND	895,887	0	375,000	545,000
FINANCE GRANTS	0	0	40,000	0
FINANCE GRANTS MANAGEMENT	6,025,000	0	0	6,025,000
IMPROVEMENT DISTRICTS FORMATION FUND	22,044	0	11,600	7,096
NON DEPARTMENTAL GENERAL FUND	139,017,182	0	79,061,786	120,809,449
OFC. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,296,079	0	2,222,965	1,924,891
OFC. Of EMERGENCY MGMT/HOMELAND SEC SPEC PRGS	884,541	0	0	0
PARKING GARAGES FUND	3,201,416	0	2,933,964	3,188,650
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>338,619,271</b>	<b>0</b>	<b>272,545,147</b>	<b>337,766,001</b>
RECORDER				
RECORDER GENERAL FUND	4,339,436	0	4,339,436	2,899,291
REC/DOC STOR & RETRIEVAL	1,170,635	0	1,170,635	1,379,664
<b>TOTAL RECORDER</b>	<b>5,510,071</b>	<b>0</b>	<b>5,510,071</b>	<b>4,278,955</b>
ROCKING K SOUTH CFD	0	0	0	50,000
TREASURER				
TAXPAYER INFORMATION FUND	354,000	0	327,038	481,000
TREASURER GENERAL FUND	2,575,218	0	2,298,331	2,588,569
<b>TOTAL TREASURER</b>	<b>2,929,218</b>	<b>0</b>	<b>2,625,369</b>	<b>3,069,569</b>
WIRELESS INTEGRATED NETWORK	2,230,430	0	3,004,838	2,898,272
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>360,125,711</b>	<b>0</b>	<b>294,522,146</b>	<b>359,190,456</b>
<b>COMMUNITY RESOURCES</b>				
ATTRACTIONS & TOURISM	2,273,432	0	2,372,348	2,264,591
COMMUNITY RESOURCES				
COMMUNITY RESOURCES GENERAL FUND	14,750,978	0	12,787,380	15,629,106
COMMUNITY DEVELOPMENT GRANTS	6,015,960	0	5,572,917	8,172,011
EMPLOYMENT & TRAINING	15,418,233	0	15,025,504	19,253,001
PIMA VOCATIONAL HIGH SCHOOL	1,155,896	0	894,456	1,018,139
<b>TOTAL COMMUNITY RESOURCES</b>	<b>37,341,067</b>	<b>0</b>	<b>34,280,257</b>	<b>44,072,257</b>
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	41,931,726	0	41,664,672	42,084,325
COUNTY FREE LIBRARY GRANTS	234,800	0	131,148	151,000
<b>TOTAL COUNTY FREE LIBRARY</b>	<b>42,166,526</b>	<b>0</b>	<b>41,795,820</b>	<b>42,235,325</b>
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,666,270	0	1,451,425	1,712,662
SCHOOL RESERVE FUND	1,884,000	0	1,884,000	1,961,000
<b>TOTAL SCHOOL SUPERINTENDENT</b>	<b>3,550,270</b>	<b>0</b>	<b>3,335,425</b>	<b>3,673,662</b>
STADIUM DISTRICT	5,398,439	0	5,866,833	5,611,862
<b>TOTAL COMMUNITY RESOURCES</b>	<b>90,729,734</b>	<b>0</b>	<b>87,650,683</b>	<b>97,857,697</b>
<b>HEALTH SERVICES</b>				
BEHAVIORAL HEALTH				
BEHAVIORAL HEALTH GENERAL FUND	40,777,750	0	40,778,249	40,816,182
BEHAVIORAL HEALTH GRANTS	784,314	0	586,801	0
<b>TOTAL BEHAVIORAL HEALTH</b>	<b>41,562,064</b>	<b>0</b>	<b>41,365,050</b>	<b>40,816,182</b>



**PIMA COUNTY**  
**SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2017/2018**

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
<b>HEALTH SERVICES</b>				
HEALTH SERVICES	15,415,741	0	15,415,741	15,844,226
HEALTH GRANTS	11,387,938	0	10,213,846	12,290,447
<b>TOTAL HEALTH SERVICES</b>	<b>26,803,679</b>	<b>0</b>	<b>25,629,587</b>	<b>28,134,673</b>
<b>MEDICAL EXAMINER</b>				
MEDICAL EXAMINER GENERAL FUND	3,697,426	0	3,721,618	3,846,635
MEDICAL EXAMINER SPECIAL PROGRAMS	29,500	0	29,500	65,080
<b>TOTAL MEDICAL EXAMINER</b>	<b>3,726,926</b>	<b>0</b>	<b>3,751,118</b>	<b>3,911,715</b>
<b>PIMA ANIMAL CARE CENTER</b>				
PIMA ANIMAL CARE CENTER	9,231,174	0	9,330,992	9,478,678
PIMA ANIMAL CARE CENTER-GRANTS	630,678	0	506,327	866,575
Total PIMA ANIMAL CARE CENTER	9,861,852	0	9,837,319	10,345,253
<b>TOTAL HEALTH SERVICES</b>	<b>81,954,521</b>	<b>0</b>	<b>80,583,074</b>	<b>83,207,823</b>
<b>JUSTICE &amp; LAW</b>				
<b>CLERK OF SUPERIOR COURT</b>				
CLERK OF SUPERIOR COURT GENERAL FUND	10,780,120	0	10,780,120	10,857,071
CLERK OF THE COURT SPECIAL PROGRAMS	1,568,344	0	1,411,675	1,412,060
<b>TOTAL CLERK OF SUPERIOR COURT</b>	<b>12,348,464</b>	<b>0</b>	<b>12,191,795</b>	<b>12,269,131</b>
CONSTABLES GENERAL FUND	1,256,064	0	1,256,064	1,335,427
<b>COUNTY ATTORNEY</b>				
COUNTY ATTORNEY GENERAL FUND	23,322,376	0	23,322,376	23,485,005
COUNTY ATTORNEY GRANTS	5,039,157	0	4,233,592	5,672,812
COUNTY ATTORNEY SPECIAL PROGRAMS	12,718,714	0	7,766,955	10,876,621
<b>TOTAL COUNTY ATTORNEY</b>	<b>41,080,247</b>	<b>0</b>	<b>35,322,923</b>	<b>40,034,438</b>
<b>PUBLIC DEFENSE SERVICES</b>				
PUBLIC DEFENSE SERVICES GENERAL FUND	32,691,944	0	32,654,459	32,448,698
PUBLIC DEFENSE SERVICES SPECIAL PROGRAMS	748,816	0	537,536	667,651
<b>TOTAL PUBLIC DEFENSE SERVICES</b>	<b>33,440,760</b>	<b>0</b>	<b>33,191,995</b>	<b>33,116,349</b>
<b>JUSTICE COURTS</b>				
JUSTICE COURTS GENERAL FUND	8,328,213	0	8,435,524	8,410,835
JUSTICE COURTS GRANTS	0	0	8,680	15,000
JUSTICE COURT SPECIAL PROGRAMS	1,763,060	0	1,591,905	1,608,665
<b>TOTAL JUSTICE COURTS</b>	<b>10,091,273</b>	<b>0</b>	<b>10,036,109</b>	<b>10,034,500</b>
<b>JUVENILE COURT CENTER</b>				
JUVENILE COURT CENTER GENERAL FUND	23,238,576	0	23,238,576	23,545,243
JUVENILE COURT GRANTS	976,291	0	556,621	1,149,508
JUVENILE COURT SPECIAL PROGRAMS	8,984,809	0	6,959,204	8,619,235
<b>TOTAL JUVENILE COURT CENTER</b>	<b>33,199,676</b>	<b>0</b>	<b>30,754,401</b>	<b>33,313,986</b>
<b>SHERIFF</b>				
SHERIFF GENERAL FUND	146,426,294	0	150,283,615	151,948,712
SHERIFF GRANTS	5,888,204	0	4,439,052	5,886,725
SHERIFF SPECIAL PROGRAMS	5,452,817	0	4,902,817	5,461,747
<b>TOTAL SHERIFF</b>	<b>157,767,315</b>	<b>0</b>	<b>159,625,484</b>	<b>163,297,184</b>
<b>SUPERIOR COURT</b>				
SUPERIOR COURT GENERAL FUND	30,013,890	0	30,013,890	30,204,485
SUPERIOR COURT GRANTS	1,222,008	0	748,406	668,627
SUPERIOR COURT MANDATED SERVICES	1,789,687	0	1,789,687	1,790,879
SUPERIOR COURT SPECIAL PROGRAMS	15,473,739	0	15,039,395	17,193,774
<b>TOTAL SUPERIOR COURT</b>	<b>48,499,324</b>	<b>0</b>	<b>47,591,378</b>	<b>49,857,765</b>
<b>TOTAL JUSTICE &amp; LAW</b>	<b>337,683,123</b>	<b>0</b>	<b>329,970,149</b>	<b>343,258,780</b>

**PIMA COUNTY**  
**SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2017/2018**

FUNCTIONAL AREA/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2016/2017	EXPENSE ADJUSTMENTS APPROVED 2016/2017	ESTIMATED EXPENDITURES/ EXPENSES 2016/2017*	ADOPTED EXPENDITURES/ EXPENSES 2017/2018**
<b>PUBLIC WORKS</b>				
CAPITAL PROJECTS FUND	105,479,169	0	88,847,904	131,287,852
DEVELOPMENT SERVICES FUND	6,934,222	0	6,621,417	6,918,170
ENVIRONMENTAL QUALITY				
ENVIRONMENTAL QUALITY GENERAL FUND	1,435,111	0	1,430,418	1,361,280
ENVIRONMENTAL QUALITY FUND	3,359,957	0	3,169,573	3,500,657
ENVIRONMENTAL QUALITY GRANTS	819,446	0	889,809	1,289,360
ENVIRONMENTAL QUALITY TIRE FUND	1,308,000	0	1,308,000	1,308,000
TOTAL ENVIRONMENTAL QUALITY	6,922,514	0	6,797,800	7,459,297
OFFICE OF SUSTAINABILITY & CONSERVATION				
OFFICE OF SUSTAINABILITY & CONSERVATION GENERAL FUND	1,549,516	0	1,542,846	1,629,887
OFFICE OF SUSTAINABILITY GRANTS	0	0	16,670	0
TOTAL OFFICE OF SUSTAINABILITY & CONSERVATION	1,549,516	0	1,559,516	1,629,887
NATURAL RESOURCES, PARKS & RECREATION				
PARKS GENERAL FUND	17,531,562	0	17,472,562	17,606,783
PARKS & RECREATION GRANTS	377,000	0	134,900	382,000
PARKS SPECIAL PROGRAMS	3,900,904	0	3,892,301	2,438,780
TOTAL NATURAL RESOURCES, PARKS & RECREATION	21,809,466	0	21,499,763	20,427,563
PUBLIC WORKS ADMINISTRATION GENERAL FUND	2,923,943	0	2,817,779	2,941,714
REGIONAL FLOOD CONTROL DISTRICT				
REGIONAL FLOOD CONTROL DISTRICT	16,472,029	0	16,472,029	16,548,778
REGIONAL FLOOD CONTROL DISTRICT GRANTS	212,501	0	210,000	107,500
REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS	967,900	0	77,000	840,500
TOTAL REGIONAL FLOOD CONTROL DISTRICT	17,652,430	0	16,759,029	17,496,778
TRANSPORTATION				
TRANSPORTATION	41,393,385	0	41,613,035	43,493,572
TRANSPORTATION GRANTS	1,242,273	0	593,664	322,463
TOTAL TRANSPORTATION	42,635,658	0	42,206,699	43,816,035
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	156,371,598	0	152,018,593	151,580,303
REGIONAL WASTEWATER RECLAMATION FUND-GRANTS	0	0	232,500	0
TOTAL REGIONAL WASTEWATER RECLAMATION	156,371,598	0	152,251,093	151,580,303
<b>TOTAL PUBLIC WORKS</b>	<b>362,278,516</b>	<b>0</b>	<b>339,361,000</b>	<b>383,557,599</b>
<b>TOTAL ALL FUNCTIONAL AREAS</b>	<b>1,232,771,605</b>	<b>0</b>	<b>1,132,087,052</b>	<b>1,267,072,355</b>

\* 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 2017/2018 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$49,257,735), Fleet Services (\$1,821,500) and Parking Garages (\$238,761). Also excludes impact of principal payment of \$53,580,004 of Regional Wastewater Management debt service.

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2017/2018	Employees Salaries & Hourly Costs 2017/2018	Retirement Costs 2017/2018	Health Care Costs 2017/2018	Other Benefit Costs 2017/2018	Total Estimated Personnel Compensation 2017/2018
<b>GENERAL FUND</b>						
<b>GENERAL GOVERNMENT SERVICES</b>						
ASSESSOR	130.50	5,589,020	644,804	1,026,860	482,339	7,743,023
BOARD OF SUPERVISORS	23.50	1,498,004	218,230	172,908	147,622	2,036,764
COUNTY ADMINISTRATOR	14.15	1,351,538	149,522	105,939	94,115	1,701,114
GENERAL GOVERNMENT SERVICES	587.80	34,173,313	3,801,458	5,144,557	3,199,801	46,319,129
RECORDER	40.00	1,451,393	166,556	267,640	124,174	2,009,763
TREASURER	34.50	1,639,962	197,787	268,719	136,065	2,242,533
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>830.45</b>	<b>45,703,230</b>	<b>5,178,357</b>	<b>6,986,623</b>	<b>4,184,116</b>	<b>62,052,326</b>
<b>COMMUNITY RESOURCES</b>						
COMMUNITY & ECONOMIC DEVELOPMENT	112.97	4,627,125	439,080	656,786	393,008	6,115,999
SCHOOL SUPERINTENDENT	13.00	787,628	97,695	93,223	65,759	1,044,305
<b>TOTAL COMMUNITY RESOURCES</b>	<b>125.97</b>	<b>5,414,753</b>	<b>536,775</b>	<b>750,009</b>	<b>458,767</b>	<b>7,160,304</b>
<b>HEALTH SERVICES</b>						
BEHAVIORAL HEALTH	13.00	781,950	88,827	97,808	76,869	1,045,454
MEDICAL EXAMINER	32.00	2,416,448	275,419	290,366	199,113	3,181,346
<b>TOTAL HEALTH SERVICES</b>	<b>45.00</b>	<b>3,198,398</b>	<b>364,246</b>	<b>388,174</b>	<b>275,982</b>	<b>4,226,800</b>
<b>JUSTICE &amp; LAW</b>						
CLERK OF THE SUPERIOR COURT	197.00	7,878,247	907,637	1,400,152	683,577	10,869,613
CONSTABLES	13.00	733,010	158,617	131,739	93,185	1,116,551
COUNTY ATTORNEY	341.00	17,582,264	2,166,852	2,187,892	1,424,007	23,361,015
JUSTICE & LAW	270.75	15,557,015	1,775,111	2,047,268	1,309,061	20,688,455
JUSTICE COURTS	134.50	5,713,072	780,944	918,616	477,562	7,890,194
JUVENILE COURT CENTER	349.00	13,658,288	2,525,549	2,656,481	1,598,923	20,439,241
SHERIFF	1,489.25	75,803,971	28,280,044	12,715,172	9,175,203	125,974,390
SUPERIOR COURT	400.00	20,155,471	3,064,571	2,953,811	1,843,181	28,017,034
<b>TOTAL JUSTICE &amp; LAW</b>	<b>3,194.50</b>	<b>157,081,338</b>	<b>39,659,325</b>	<b>25,011,131</b>	<b>16,604,699</b>	<b>238,356,493</b>
<b>PUBLIC WORKS</b>						
ENVIRONMENTAL QUALITY	3.00	225,518	25,935	24,390	24,375	300,218
NATURAL RESOURCES, PARKS & RECREATION	279.35	10,593,938	1,050,272	1,770,623	1,233,510	14,648,343

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2017/2018	Employees Salaries & Hourly Costs 2017/2018	Retirement Costs 2017/2018	Health Care Costs 2017/2018	Other Benefit Costs 2017/2018	Total Estimated Personnel Compensation 2017/2018
PROJECT MANAGEMENT OFFICE	5.00	393,338	43,878	38,572	31,518	507,306
PUBLIC WORKS ADMINISTRATION	10.00	918,053	105,565	82,361	73,400	1,179,379
REAL PROPERTY SERVICES	15.00	903,226	103,842	140,694	76,521	1,224,283
OFFICE OF SUSTAINABILITY & CONSERVATION	17.90	1,217,047	139,961	140,496	100,523	1,598,027
<b>PUBLIC WORKS</b>	<b>330.25</b>	<b>14,251,120</b>	<b>1,469,453</b>	<b>2,197,136</b>	<b>1,539,847</b>	<b>19,457,556</b>
<b>TOTAL GENERAL FUND</b>	<b>4,526.17</b>	<b>225,648,839</b>	<b>47,208,156</b>	<b>35,333,073</b>	<b>23,063,411</b>	<b>331,253,479</b>
<b>SPECIAL REVENUE FUNDS</b>						
<b>GENERAL GOVERNMENT SERVICES</b>						
COUNTY ADMINISTRATOR GRANTS	1.00	48,000	5,520	5,277	4,131	62,928
OFC. Of EMERGENCY MGMT/HOMELAND SECURITY GRANTS	8.00	524,605	60,330	73,833	45,432	704,200
RECORDER DOCUMENT STORAGE & RETRIEVAL	7.00	508,141	58,436	55,257	42,800	664,634
WIRELESS INTEGRATED NETWORK	10.00	710,162	81,668	76,442	57,955	926,227
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>26.00</b>	<b>1,790,908</b>	<b>205,954</b>	<b>210,809</b>	<b>150,318</b>	<b>2,357,989</b>
<b>COMMUNITY RESOURCES</b>						
ATTRACTIONS & TOURISM	4.15	285,211	32,420	36,966	24,094	378,691
COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION GRANTS	14.00	697,144	77,885	89,002	60,161	924,192
COMMUNITY SERVICES EMPLOYMENT & TRAINING GRANTS	55.00	2,183,111	246,153	354,385	181,743	2,965,392
COUNTY FREE LIBRARY	390.00	15,241,378	1,441,541	2,196,228	1,319,777	20,198,924
PIMA VOCATIONAL HIGH SCHOOL	15.00	573,480	65,950	115,143	47,743	802,316
STADIUM DISTRICT	44.25	1,720,835	180,565	306,970	198,325	2,406,695
<b>TOTAL COMMUNITY RESOURCES</b>	<b>522.40</b>	<b>20,701,159</b>	<b>2,044,514</b>	<b>3,098,694</b>	<b>1,831,843</b>	<b>27,676,210</b>
<b>HEALTH SERVICES</b>						
HEALTH	184.00	9,208,467	1,056,038	1,361,331	827,939	12,453,775
HEALTH GRANTS	110.30	4,490,090	501,060	783,011	386,950	6,161,111
PIMA ANIMAL CARE CENTER	96.00	3,773,694	415,173	673,567	368,196	5,230,630
<b>TOTAL HEALTH SERVICES</b>	<b>390.30</b>	<b>17,472,251</b>	<b>1,972,271</b>	<b>2,817,909</b>	<b>1,583,085</b>	<b>23,845,516</b>

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2017/2018	Employees Salaries & Hourly Costs 2017/2018	Retirement Costs 2017/2018	Health Care Costs 2017/2018	Other Benefit Costs 2017/2018	Total Estimated Personnel Compensation 2017/2018
<b>JUSTICE &amp; LAW</b>						
CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS	8.50	322,026	36,715	62,626	26,748	448,115
COUNTY ATTORNEY GRANTS	49.00	2,314,247	340,431	295,959	187,879	3,138,516
COUNTY ATTORNEY SPECIAL PROGRAMS	63.00	2,622,029	296,711	219,014	212,203	3,349,957
JUSTICE COURTS SPECIAL PROGRAMS	17.00	540,512	41,367	46,357	43,805	672,041
JUVENILE COURT GRANTS	19.00	655,021	81,548	127,540	65,409	929,518
JUVENILE COURT SPECIAL PROGRAMS	79.75	3,284,120	599,119	619,571	367,669	4,870,479
SHERIFF GRANTS	35.00	3,160,359	419,938	208,864	159,959	3,949,120
SHERIFF SPECIAL PROGRAMS	8.00	289,654	39,646	67,846	26,634	423,780
SUPERIOR COURT SPECIAL GRANTS	26.30	1,109,488	140,010	178,106	105,750	1,533,354
SUPERIOR COURT SPECIAL PROGRAMS	217.60	9,422,306	1,847,923	1,668,087	1,067,884	14,006,200
<b>TOTAL JUSTICE &amp; LAW</b>	<b>523.15</b>	<b>23,719,762</b>	<b>3,843,408</b>	<b>3,493,970</b>	<b>2,263,940</b>	<b>33,321,080</b>
<b>PUBLIC WORKS</b>						
ENVIRONMENTAL QUALITY FUND	31.00	1,888,853	217,103	253,863	235,547	2,595,366
ENVIRONMENTAL QUALITY GRANTS	8.00	391,801	44,199	45,821	36,044	517,865
PARKS SPECIAL PROGRAMS	4.50	183,786	18,578	16,573	17,837	236,774
REGIONAL FLOOD CONTROL DISTRICT	59.20	4,072,817	457,987	535,474	399,415	5,465,693
TRANSPORTATION	286.00	14,355,496	1,552,477	2,524,440	1,672,347	20,104,760
<b>TOTAL PUBLIC WORKS</b>	<b>388.70</b>	<b>20,892,753</b>	<b>2,290,344</b>	<b>3,376,171</b>	<b>2,361,190</b>	<b>28,920,458</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>1,850.55</b>	<b>84,576,833</b>	<b>10,356,491</b>	<b>12,997,553</b>	<b>8,190,376</b>	<b>116,121,253</b>
<b>ENTERPRISE FUNDS</b>						
<b>GENERAL GOVERNMENT SERVICES</b>						
PARKING GARAGES	5.00	191,689	21,882	37,571	17,667	268,809
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>5.00</b>	<b>191,689</b>	<b>21,882</b>	<b>37,571</b>	<b>17,667</b>	<b>268,809</b>
<b>PUBLIC WORKS</b>						
DEVELOPMENT SERVICES	56.00	3,604,500	413,449	441,842	322,424	4,782,215
REGIONAL WASTEWATER RECLAMATION	457.00	24,385,649	2,631,946	3,845,465	2,412,678	33,275,738
<b>TOTAL PUBLIC WORKS</b>	<b>513.00</b>	<b>27,990,149</b>	<b>3,045,395</b>	<b>4,287,307</b>	<b>2,735,102</b>	<b>38,057,953</b>

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2017/2018**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2017/2018	Employees Salaries & Hourly Costs 2017/2018	Retirement Costs 2017/2018	Health Care Costs 2017/2018	Other Benefit Costs 2017/2018	Total Estimated Personnel Compensation 2017/2018
<b>TOTAL ENTERPRISE FUNDS</b>	518.00	28,181,838	3,067,277	4,324,878	2,752,769	38,326,762
<b>GRAND TOTAL ALL FUNDS</b>	<b>6,894.72</b>	<b>338,407,510</b>	<b>60,631,924</b>	<b>52,655,504</b>	<b>34,006,556</b>	<b>485,701,494</b>

**THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY**

<b>INTERNAL SERVICE FUNDS</b>						
FLEET SERVICES	56.00	2,601,362	296,891	452,745	296,838	3,647,836
HEALTH BENEFITS TRUST FUND	14.00	695,331	79,952	94,287	63,267	932,837
PRINT SHOP	0.00	0	0	0	0	0
RISK MANAGEMENT	21.00	1,186,756	136,477	114,621	105,380	1,543,234
IT: COMPUTER HARDWARE SOFTWARE ISF	54.00	3,507,686	400,171	457,835	301,649	4,667,341
TELECOMMUNICATIONS	14.00	1,025,788	117,966	146,059	91,379	1,381,192
WIRELESS INTEGRATED NETWORK-SUBSCRIBER SERVICES	2.00	131,839	15,162	10,872	10,687	168,560
<b>TOTAL INTERNAL SERVICE FUNDS</b>	161.00	9,148,762	1,046,619	1,276,419	869,200	12,341,000