



Board of Supervisors Memorandum

June 19, 2018

Fiscal Year 2018/19 Final Budget Adoption

Background

I submitted the [Fiscal Year \(FY\) 2018/19 Recommended Budget](#) to the Board of Supervisors on April 27, 2018. The Board tentatively adopted the \$1,353,627,134 combined overall budget on May 22, 2018 as originally recommended, along with the adjustments included in my [May 22, 2018 – Tentative Budget Adoption: Fiscal Year 2018/19](#) Board of Supervisors Memorandum.

The remainder of this memorandum discusses various issues regarding the FY 2018/19 Proposed Final Adopted Budget and proposes recommended changes to the Tentative Adopted Budget.

I. Temporary 10-Year General Excise (Sales) Tax For Pavement Preservation and Road Repair

On June 19, 2018, the Board of Supervisors will consider the adoption of a resolution authorizing the levying of a general excise (sales) tax dedicated exclusively to pavement preservation and road repair. This action is scheduled to take place prior to the Board considering the final adoption of the FY 2018/19 budget. This resolution can only be approved by a unanimous vote of the Board as detailed under A.R.S. 42-6103.

As I indicated in my earlier memorandums, if the Board approves this resolution, businesses will begin collections on January 1, 2019. The County will start to receive these funds in March 2019. Based on the timing of the receipt of these initial tax revenues no road repair related expenses using these funds will occur until the start of the following fiscal year on July 1, 2019. All revenue collected in FY 2018/19 will be deposited into the County's Transportation Road Fund until used for its intended pavement preservation and road repair purposes.

The tentative budget adopted by the Board on May 22, 2018 includes partial-year sales tax revenue of \$30,339,071 in anticipation of the possible levying of this tax by the Board. If the Board does not unanimously adopt the resolution levying this sales tax on June 19, 2018, the County will not collect these revenues and the forecasts and the road repair program will be adjusted accordingly.

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Please refer to my June 19, 2018 Board of Supervisors memorandum entitled [Resolution Levying a Temporary 10-Year General Excise Tax for Road Repair](#).

II. Continuation of the Transportation Road Primary Property Tax to Fund Local Pavement Preservations and Road Repair

The FY 2018/19 tentative adopted budget appropriates funding for the second year of the \$0.2500 per \$100 taxable net assessed value Transportation Road primary Property Tax. If the Board of Supervisors continues this property tax into FY 2018/19, total anticipated property tax collections of \$20,636,092 will be deposited into the Transportation Road Fund for its intended purposes of local road pavement preservation and repair.

Once again, I continue to propose that the Board vote separately on the Transportation Road primary property tax and require a unanimous vote to include it in the final adopted budget.

I also continue to recommend that the Transportation Road primary property tax be levied in FY 2018/19 regardless of the action taken by the Board related to the adoption of the resolution levying the temporary general excise tax for pavement preservation and road repair. This action would allow the second year of the current local pavement preservation and road repair program to continue as originally proposed.

My proposed tentative adopted memorandum included a list of possible actions by the Board regarding the Transportation Road primary property tax in conjunction with its consideration of levying the temporary general excise (sales) tax for road. I am repeating these proposed actions here:

- If the Board unanimously votes to levy a general excise (sales) tax, it can also decide to levy the Transportation Road primary property concurrently for FY 2018/19 only. This would allow the second year of the current local road repair program to continue as originally proposed by the Transportation Advisory Committee while allowing partial year sales tax revenue to be accumulated for the start of the new road repair program in FY 2019/20. At the end of FY 2018/19, the Transportation Road primary property tax would be discontinued resulting in a twenty-five cent decrease in the County's combined primary property tax rate starting on July 1, 2019.
- If the Board unanimously votes to levy a sales tax, it can also decide to end the Transportation Road primary property tax effective July 1, 2018. This would result in an additional twenty-five cent reduction in the combined primary property tax rate in FY 2018/19 from \$4.3196 to \$4.0696. Discontinuing the collection of the Transportation Road primary property tax in FY 2018/19 would result in the second year of the Transportation Advisory Committee's project recommendations under this program being cancelled.

- If the Board does not levy a sales tax, the Board can vote to continue the Transportation Road primary property tax as originally adopted in FY 2017/18. This would result in no further changes in the FY 2018/19 combined primary property tax rate of \$4.3196.
- If the Board decides not to levy a sales tax, it can also opt not to continue the Transportation Road primary property tax. This would result in an additional twenty-five cent reduction in the combined primary property tax rate, from \$4.3196 to \$4.0696. Not levying either tax would also result in the end of the Transportation Advisory Committee's local pavement preservation and road repair program.

III. Employee Compensation

The following is a summary of the proposed employee compensation package adjustments recommended for FY 2018/19:

All Eligible County Employees (except Sheriff Deputies and Corrections Officers):

- 2.5% general salary adjustment for employees effective July 8, 2018.
- 1.0% general salary adjustment for employees earning \$50,000 or less per year effective January 6, 2019.

Eligible Sheriff Deputies and Corrections Officers only:

- Establishment of Sheriff Deputy and Corrections Officer Trainee Programs - employees earn an initial trainee hourly rate and move to the designation's new minimum hourly rate at the end of initial probationary period.
- 2.5% general salary adjustment for employees not in Trainee Programs or on initial probation effective July 8, 2018.
- Employees below the new minimum hourly rate for the classification after the 2.5 percent adjustment is applied and not on initial probation will be moved to the new minimum hourly rate effective July 8, 2018. Employees currently on initial probation will be moved to the new minimum hourly rate upon successful completion of the probation period.
- 5.0% retention incentive salary adjustment for eligible employees whose current base salary is: Sheriff Deputy \$22.98 to \$27.93 per hour and Corrections Officer \$18.92 to \$24.10 per hour. Effective date of retention incentive salary adjustment is January 6, 2019

A memorandum providing eligibility requirements and further details of these proposed salary adjustments will be provided after final approval of the proposed final adopted budget by the Board of Supervisors.

IV. PROPOSED CHANGES TO THE TENTATIVE ADOPTED BUDGET

General Fund

Increase in Pima County's Contribution to the Elected Officials Retirement Plan

The Arizona Legislature enacted and the Governor signed legislation significantly increasing the employer's contribution rate to the Elected Official Retirement Plan (EORP). Prior to this legislation, employers were required by statute to pay a fixed rate that did not change from year to year. The new legislation now calculates employer retirement contributions based on actuarial calculations.

EORP is significantly underfunded based on previous reform litigation and not having the ability to adjust employer contribution rates based on the actual requirements of the fund. The statutory rate of 23.5 percent of employee compensations was not sustainable. Based on the new legislation, the FY 2018/19 employer contribution rate is 61.5 percent and is likely to increase significantly in future fiscal years.

The legislation has an additional negative impact of \$2,782,687 on the County's FY 2018/19 General Fund. This increased cost has been allocated to the impacted departments in the proposed final adopted budget. These additional costs are offset by a corresponding decrease in the General Fund Budget Reserve.

Reductions in State Cost Shifts to Pima County

While the State of Arizona continues to shift significant costs to Pima County, the recently approved State budget begins the process of providing some relief of these costs. The State budget reverses the following cost shifts to Pima County in FY 2018/19:

1. Arizona Department of Juvenile Corrections (ADJC) Cost Shift – The director of the ADJC is required to assess a "committed youth confinement cost sharing fee" to each county based on their share of total county population. Pima County's FY 2018/19 share of this fee is \$1,726,804. The State budget provides one-time relief of this cost making the County's net cost zero.
2. Disproportionate Uncompensated Care (DUC) Pool Payments – The State budget eliminates the requirement for counties to pay into the AHCCCS DUC pool. Pima County will no longer be required to pay its \$1,115,900 share to this program.

3. Sexually Violent Persons (SVP) – Counties are no longer required to pay a share of the costs associated with the commitment of sexually violent persons. This results in \$499,275 of savings to Pima County in FY 2018/19. These savings will carry forward into future fiscal years.

The County's FY 2018/19 budget savings associated with these three programs totals \$3,341,979. These changes reduce overall State Budget cost Shifts to Pima County in FY 2018/19 to \$85.3 million.

Other Adjustments

1. \$953,244 reduction in adult and juvenile correctional healthcare costs in the Office of Behavioral Health. The increased cost of the final contract approved by the Board of Supervisors with the vendor in May was less than originally anticipated.
2. \$178,346 increase in the Criminal Justice Reform Unit to fund final staffing updates related to the program.
3. \$39,000 added to the Budget Stabilization Fund to provide funding to the Higher Ground Outside Agency.
4. \$37,000 added to the Budget Stabilization Fund to provide funding to the PPEP Amado Opioid Program.
5. \$20,000 added to the Budget Stabilization Fund to provide funding to the Southern Arizona Adaptive Sports Outside Agency.
6. Offsetting adjustments to the General Fund Budget Reserve to increase the reserve from \$39,106,547 to \$40,411,275.

After making the adjustments above, the General Fund's bottom-line proposed final adopted expenditures total \$585,335,097 and is unchanged from the Tentative Adopted Budgeted General Fund expenditures.

RECOMMENDATIONS

A. I recommend the following actions by the Board of Supervisors:

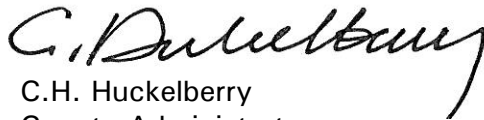
1. The Board adopt the [Resolution Levying a Temporary 10-Year General Excise Tax for Road Repair](#) .

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2. Adopt the final FY 2018/19 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 Adopted budget on May 22, 2018 and are reflected in attached the Arizona Auditor General prescribed schedules.

FY 2018/19 Proposed Final Adopted Budgets and Property Tax Rates		
Fiscal Year 2018/19 Budget	Budget	Tax Rate
Total County Budget	\$1,353,627,134	\$5.8584
Primary Property Tax:		
General Fund Primary	585,335,097	4.0696
Transportation Road Tax	\$28,226,525	0.2500
Total Primary Property Tax Rate		4.3196
Secondary Property Taxes:		
County Free Library District	42,780,821	0.5153
Regional Flood Control District	16,914,248	0.3335
Debt Service	160,950,259	0.6900
Stadium District	5,164,328	-----

Sincerely,



C.H. Huckelberry
 County Administrator

CHH/mp - June 11, 2018

Attachments

- c: Jan Leshar, Chief Deputy County Administrator
- Tom Burke, Deputy County Administrator for Administration
- Carmine DeBonis, Jr., Deputy County Administrator for Public Works
- Michelle Campagne, Interim Director, Finance and Risk Management
- Robert W. Johnson, Deputy Director, Finance and Risk Management
- Patrick McGee, Budget Manager, Finance and Risk Management

Pima County
Summary Schedule of Estimated Revenues and Expenditures/Expenses
Fiscal Year 2018/2019
Proposed Adopted

Fiscal Year	S c h	FUNDS						
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total Funds	
2018	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	576,235,452	263,071,552	134,790,376	131,287,852	161,687,123	1,267,072,355
2018	Actual Expenditures/Expenses**	E	518,227,423	245,190,148	134,215,558	117,118,956	162,670,354	1,177,422,439
2019	Fund Balance/Net Position at July 1***		90,674,735	39,494,608	5,363,406	43,196,657	158,664,954	337,394,361
2019	Primary Property Tax Revenue	B	341,183,909	20,868,144				362,052,053
2019	Secondary Property Tax Revenue	B		67,527,815	56,958,195			124,486,010
2019	Estimated Revenues Other than Property Taxes	C	213,326,863	230,524,556	245,000	27,992,340	182,839,951	654,928,710
2019	Other Financing Sources	D	0	100,000	0	60,000,000	45,000,000	105,100,000
2019	Interfund Transfers In	D	2,126,925	31,761,580	102,960,274	60,035,472	0	196,884,251
2019	Interfund Transfers Out	D	61,977,335	98,055,593	0	11,761,505	20,316,528	192,110,961
2019	Total Financial Resources Available		585,335,097	292,221,110	165,526,875	179,462,964	366,188,377	1,588,734,424
2019	Budgeted Expenditures/Expenses****	E	585,335,097	261,352,651	160,950,259	183,855,871	162,133,256	1,353,627,134

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net 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

	2018	2019
1. Budgeted expenditures/expenses	1,267,072,355	1,353,627,134
2. Add/subtract: estimated net reconciling items	(166,442,191)	(167,290,327)
3. Budgeted expenditures/expenses adjusted for reconciling items	1,100,630,164	1,186,336,807
4. Less: estimated exclusions	541,226,812	609,696,365
5. Amount subject to the expenditure limitation	559,403,352	576,640,442
6. EEC expenditure limitation	559,403,353	576,640,443

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

** Actual revenues and expenses as of February 28, 2018 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 2018/2019 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$41,375,175) and the impact of principal payment of \$70,314,367 of Regional Wastewater Management debt service.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2018/2019

	2017/2018 FISCAL YEAR	2018/2019 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 417,919,436	\$ 434,204,154
Amount received from primary property taxation in fiscal year 2017/18 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		
General Fund Primary	\$ 339,923,420	\$ 339,156,105
Transportation Property Road Tax	\$ 20,187,394	\$ 20,834,732
Total Primary Property Taxes	\$ 360,110,814	\$ 359,990,837
Secondary Property Taxes		
General Fund-Override Election	\$ -	\$ -
Debt Service	\$ 56,524,704	\$ 57,503,861
Flood Control District	\$ 23,115,524	\$ 25,266,454
Library District	\$ 40,802,761	\$ 42,944,550
Fire Assistance District	\$ 3,706,407	\$ 3,825,257
Total Secondary Property Taxes	\$ 124,149,396	\$ 129,540,122
Total Property Tax Levy Amounts	\$ 484,260,210	\$ 489,530,959
Property Taxes Collected *		
Primary Property Taxes		
2017/18 year's levy	\$350,534,050	
Prior years' levy	\$5,378,300	
Total Primary Property Taxes	\$ 355,912,350	
Secondary Property Taxes		
2017/18 year's levy	\$120,684,282	
Prior years' levy	\$1,978,771	
Total Secondary Property Taxes	\$ 122,663,053	
Total Property Taxes Collected	\$ 478,575,403	
Property Tax Rates		
County Tax Rates		
Primary Property Tax Rates		
General Fund Primary	\$ 4.2096	\$ 4.0696
Transportation Property Road Tax	\$ 0.2500	\$ 0.2500
Total Primary Property Taxes	\$ 4.4596	\$ 4.3196
Secondary Property Tax Rates		
General Fund-Override Election	\$ -	\$ -
Debt Service	\$ 0.7000	\$ 0.6900
Flood Control District	\$ 0.3135	\$ 0.3335
Library District	\$ 0.5053	\$ 0.5153
Fire District Assistance	\$ 0.0459	\$ 0.0459
Total Secondary Property Taxes	\$ 1.5647	\$ 1.5847
Total County Tax Rate	\$ 6.0243	\$ 5.9043
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.

SCHEDULE B

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)
Fiscal Year 2018/2019

	2017/2018 FISCAL YEAR	2018/2019 FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates ^(Continued)		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 1.1681	\$ 1.4696
Carriage Hills Est. No. 1	\$ 0.1649	\$ 0.2508
Carriage Hills Est. No. 3	\$ 0.1266	\$ 0.1165
Desert Steppes	\$ 0.1435	\$ 0.2068
Hermosa Hills Estates	\$ 0.0815	\$ 0.1143
Lakeside #1	\$ 0.1722	\$ 0.2471
Littletown	\$ 1.0371	\$ 0.9260
Longview Est. #1	\$ 0.1885	\$ 0.2595
Longview Est. #2	\$ 0.1685	\$ 0.2048
Mañana Grande B	\$ 0.1726	\$ 0.2392
Mañana Grande C	\$ 0.2103	\$ 0.3230
Midvale Park	\$ 0.1356	\$ 0.1699
Mortimore Addition	\$ 0.4069	\$ 0.6264
Oaktree No. 1	\$ 1.7396	\$ 2.2258
Oaktree No. 2	\$ 1.9796	\$ 2.4881
Oaktree No. 3	\$ 2.0496	\$ 2.4201
Orange Grove Valley	\$ 0.3293	\$ 0.3570
Peach Valley	\$ 0.4089	\$ 0.4088
Peppertree Ranch	\$ 0.0746	\$ 0.0785
Rolling Hills	\$ 0.1384	\$ 0.2009
Salida Del Sol	\$ 1.5542	\$ 1.9796
Other Improvement Districts		
Hayhook Ranch Improvement District	\$ 3.5736	\$ 4.1257
Community Facilities Districts		
Rocking K South		
Maintenance & Operation	\$ -	\$ 0.3000

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2018/2019

Source of Revenues	Adopted Revenues 2017/2018	Estimated Revenues 2017/2018 *	Proposed Adopted Revenues 2018/2019
GENERAL FUND			
Property Tax			
Real Property Taxes	327,796,452	326,516,600	325,981,343
Personal Property Taxes	8,642,548	9,745,600	10,048,026
Penalties on Delinquent Taxes	680,000	510,000	476,000
Interest on Delinquent Taxes	5,188,832	4,908,832	4,678,540
Total Property Tax	342,307,832	341,681,032	341,183,909
Licenses & Permits			
Licenses and Permits	3,424,500	3,390,550	3,523,900
Total Licenses & Permits	3,424,500	3,390,550	3,523,900
Intergovernmental			
Federal Grants & Aid	4,785,069	4,584,380	4,767,040
State Grants & Aid	837,564	2,420,576	1,128,256
Sales Tax & Use	115,200,000	117,500,000	121,025,000
Shared Vehicle License Tax	28,250,000	28,650,000	29,460,000
Alcoholic Beverages	50,000	75,000	74,000
Other Local Government	293,900	368,715	724,900
Transient Lodging Tax	5,873,112	5,544,000	5,873,112
Total Intergovernmental	155,289,645	159,142,671	163,052,308
Charges for Services			
Interdepartmental Fees	290,625	228,530	291,625
Health Fees	1,786,200	1,000,000	1,180,000
Court Fees	5,411,873	5,593,534	5,237,285
Collections Fees	0	12,958	101,000
General Government	5,165,588	5,549,901	5,000,945
Correctional Housing	7,000,000	7,100,000	7,100,000
Sheriff Department Fees	950,000	800,000	855,000
Facility Fees	731,350	805,850	715,675
Other Miscellaneous Fees	545,450	520,000	537,430
Contributions for Administrative Overhead	19,286,354	18,831,583	16,655,900
Total Charges for Services	41,167,440	40,442,356	37,674,860
Fines & Forfeits			
Justice Court Fines & Forfeits	2,912,925	2,491,193	2,760,157
Superior Court Fines & Forfeits	275,000	275,000	270,571
Other Fines & Forfeits	550,000	549,460	580,000
Total Fines & Forfeits	3,737,925	3,315,653	3,610,728
Investment Earnings			
Investment Earnings	563,377	778,610	922,894
Total Investment Earnings	563,377	778,610	922,894

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2018/2019

Source of Revenues	Adopted Revenues 2017/2018	Estimated Revenues 2017/2018 *	Proposed Adopted Revenues 2018/2019
Miscellaneous			
Rents & Royalties	824,001	1,494,001	1,539,728
Other Miscellaneous Revenue	2,741,477	2,868,746	3,005,445
Overages & Shortages	(3,000)	(2,957)	(3,000)
Total Miscellaneous	3,562,478	4,359,790	4,542,173
Gain or Loss on Disposal of Assets	0	8,904	0
TOTAL GENERAL FUND REVENUE	550,053,197	553,119,566	554,510,772
SPECIAL REVENUE FUNDS			
County Free Library			
Property Taxes	40,384,319	42,736,223	42,511,264
Intergovernmental	236,500	241,250	208,000
Fines & Forfeits	600,000	600,000	600,000
Charges for Services	280,000	280,000	400,000
Investment Earnings	40,000	75,000	85,000
Miscellaneous Revenue	505,000	525,950	558,500
Total County Free Library	42,045,819	44,458,423	44,362,764
Employment and Training			
Intergovernmental	18,750,778	20,082,786	16,645,633
Investment Earnings	2,200	3,200	3,300
Miscellaneous Revenue	1,037,113	1,406,886	826,110
Total Employment and Training	19,790,091	21,492,872	17,475,043
Environmental Quality			
Licenses & Permits	2,192,857	2,296,857	2,246,038
Intergovernmental	2,389,124	2,792,766	2,429,354
Charges for Services	0	530	0
Investment Earnings	27,210	43,363	37,500
Miscellaneous Revenue	30,280	14,942	27,060
Total Environmental Quality	4,639,471	5,148,458	4,739,952
Health			
Licenses & Permits	2,278,246	2,460,499	2,683,225
Intergovernmental	15,202,724	13,153,653	12,482,868
Charges for Services	2,869,635	2,284,846	2,882,835
Fines & Forfeits	72,900	79,699	49,400
Investment Earnings	4,000	51,188	5,000
Miscellaneous Revenue	1,114,487	1,258,463	3,193,555
Total Health	21,541,992	19,288,348	21,296,883
Regional Flood Control District			
Property Taxes	22,916,348	22,729,500	25,016,551
Licenses & Permits	1,100	1,100	1,100
Intergovernmental	49,970	151,125	1,259,581

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2018/2019

Source of Revenues	Adopted Revenues 2017/2018	Estimated Revenues 2017/2018 *	Proposed Adopted Revenues 2018/2019
Charges for Services	1,070,000	516,707	1,071,600
Fines & Forfeits	0	5,850	2,500
Investment Earnings	45,000	81,212	45,000
Miscellaneous Revenue	74,475	117,423	88,960
Gain or Loss on Disposal of Assets	0	645	0
Total Regional Flood Control District	24,156,893	23,603,562	27,485,292
Stadium District			
Intergovernmental	1,537,200	1,524,500	1,479,530
Charges for Services	845,000	967,345	910,000
Investment Earnings	5,000	2,200	5,000
Miscellaneous Revenue	0	1,250	0
Gain or Loss on Disposal of Assets	0	5,461	0
Total Stadium District	2,387,200	2,500,756	2,394,530
Transportation			
Property Taxes	19,526,525	19,650,150	20,636,092
Road Sales Tax	0	0	30,339,071
Licenses & Permits	1,151,200	1,146,104	1,307,000
Intergovernmental	60,451,000	61,816,755	62,170,999
Charges for Services	204,650	163,063	197,650
Fines & Forfeits	0	2,637	0
Investment Earnings	0	62,485	45,000
Miscellaneous Revenue	207,750	238,937	202,750
Total Transportation	81,541,125	83,080,131	114,898,562
Other Special Revenue & Grants			
Property Taxes	0	0	232,052
Intergovernmental	55,855,017	50,815,224	61,940,595
Charges for Services	10,894,005	9,964,160	9,791,276
Fines & Forfeits	3,089,000	3,092,814	3,274,000
Investment Earnings	162,652	279,084	229,061
Licenses & Permits	0	200	0
Miscellaneous Revenue	10,733,956	10,984,443	10,800,505
Total Other Special Revenue & Grants	80,734,630	75,135,925	86,267,489
TOTAL SPECIAL REVENUE FUNDS	276,837,221	274,708,475	318,920,515
DEBT SERVICE			
Property Taxes	55,923,480	55,902,600	56,958,195
Investment Earnings	215,000	221,000	245,000
TOTAL DEBT SERVICE	56,138,480	56,123,600	57,203,195

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2018/2019

Source of Revenues	Adopted Revenues 2017/2018	Estimated Revenues 2017/2018 *	Proposed Adopted Revenues 2018/2019
CAPITAL PROJECTS			
Intergovernmental	16,324,513	15,551,469	20,904,024
Charges for Services	3,552,000	5,515,664	5,448,500
Investment Earnings	382,271	580,540	369,900
Miscellaneous Revenue	305,313	169,261	1,269,916
TOTAL CAPITAL PROJECTS	20,564,097	21,816,934	27,992,340
ENTERPRISE FUNDS			
Development Services			
Licenses & Permits	6,923,532	6,923,532	7,062,003
Charges for Services	796,443	1,156,118	1,007,372
Fines & Forfeits	0	3,423	0
Investment Earnings	15,000	33,692	25,000
Miscellaneous Revenue	23,100	12,050	7,100
Total Development Services	7,758,075	8,128,815	8,101,475
Parking Garages			
Charges for Services	2,391,003	2,412,617	2,391,600
Investment Earnings	12,132	12,132	11,646
Miscellaneous Revenue	(150)	17,751	5,850
Total Parking Garages	2,402,985	2,442,500	2,409,096
Regional Wastewater Reclamation			
Licenses & Permits	20,000	20,000	20,000
Charges for Services	171,170,297	174,047,297	170,987,120
Fines & Forfeits	8,000	8,000	5,000
Investment Earnings	1,010,000	1,219,564	1,095,000
Miscellaneous Revenue	263,135	682,110	222,260
Gain or Loss on Disposal of Assets	0	7,759	0
Total Regional Wastewater Reclamation	172,471,432	175,984,730	172,329,380
TOTAL ENTERPRISE FUNDS	182,632,492	186,556,045	182,839,951
GRAND TOTAL ALL FUNDS	1,086,225,487	1,092,324,620	1,141,466,773

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS

Fleet Services

Intergovernmental	41,000	107,128	78,500
Charges for Services	20,180,081	20,582,928	19,023,049
Fines & Forfeits	0	0	5,000
Investment Earnings	185,000	220,238	190,000
Miscellaneous Revenue	80,000	80,000	202,500
Gain or Loss on Disposal of Assets	0	0	(62,003)

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2018/2019

Source of Revenues	Adopted Revenues 2017/2018	Estimated Revenues 2017/2018 *	Proposed Adopted Revenues 2018/2019
Total Fleet Services	20,486,081	20,990,294	19,437,046
Health Benefits Trust Fund			
Charges for Services	69,136,187	67,574,002	56,570,287
Investment Earnings	220,000	395,962	390,929
Miscellaneous Revenue	2,029,409	2,493,562	1,595,187
Total Health Benefits Trust Fund	71,385,596	70,463,526	58,556,403
Risk Management			
Charges for Services	17,444,818	17,444,818	15,487,884
Fines & Forfeits	0	3,358	0
Investment Earnings	768,563	755,836	820,197
Miscellaneous Revenue	32,000	54,536	25,318
Total Risk Management	18,245,381	18,258,548	16,333,399
IT: Computer Hardware Software ISF			
Charges for Services	17,303,030	17,434,536	21,345,259
Investment Earnings	0	1,928	0
Miscellaneous Revenue	48,011	48,671	48,000
Total IT: Computer Hardware Software ISF	17,351,041	17,485,135	21,393,259
Telecommunications			
Charges for Services	5,535,721	5,448,324	6,507,072
Investment Earnings	10,000	15,686	0
Miscellaneous Revenue	0	21	0
Total Telecommunications	5,545,721	5,464,031	6,507,072
Wireless Integrated Network (Subscriber Services)			
Charges for Services	396,748	392,354	388,580
Investment Earnings	2,744	4,885	1,761
Miscellaneous Revenue	69,000	493,568	0
Total Wireless Integrated Network	468,492	890,807	390,341
TOTAL INTERNAL SERVICE FUNDS	133,482,312	133,552,341	122,617,520

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2018 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2018/19	INTERFUND TRANSFERS 2018/19	
		IN	OUT
<u>General Fund</u>			
Attractions & Tourism			1,633,125
Capital Projects - Historical Courthouse			8,065,000
Capital Projects - Historical Courthouse - Visit Tucson			800,000
Capital Projects - Parking Lot Paving Rejuvenation			500,000
Capital Projects - Sports Park Upgrades			175,000
Capital Projects - Treasurer Relocation			150,000
Capital Projects - Public Service Center 7th Floor TI			476,000
Capital Projects - Public Service Center 6th Floor TI			499,000
Capital Projects - Gap Housing and Services Bldg.			1,050,000
Capital Projects - Defense Services Bldg.			1,050,000
Capital Projects - Northwest County Service Center			3,300,000
Community Development Grants - County Match			49,412
County Administrator Grants - Re-entry Housing			1,500,000
County Attorney Grants - County Match			126,478
Debt Service - COPs 2010			1,739,133
Debt Service - COPs 2013			2,951,389
Debt Service - COPs 2014			4,368,132
Debt Service - COPs 2016 - World View			2,140,245
Development Services - Loan Repayment		750,000	
Development Services - Recorder		1,500	
Environmental Quality - Air Quality			459,774
Environmental Quality - Wildcat Dump Enforcement			250,515
Finance Grants - Interest Expense			25,000
Grants Management and Innovation - Grants			60,000
Health - General Fund Support			10,225,223
Improvement Districts Formation Fund			20,000
IT - Computer Hardware			5,170,000
IT - Enterprise Software			107,868
IT - Server & Software Storage			2,509,842
Office of Emergency Management Grants - County Match			560,081
Parks Grants - County Match			9,712
Parks Special Programs - Deferred Maintenance			750,000
Parks Special Programs - Painted Hills		997,957	
Pima Animal Care - General Fund Support			2,864,112
Regional Flood Control District - Tucson Clean & Beautiful - NRPR		20,000	
Regional Wastewater Reclamation - Reclaimed Water - NRPR		39,468	
Regional Wastewater Reclamation - Summer Youth Funding - CS		178,000	
Regional Wastewater Reclamation - Tucson Clean & Beautiful - NRPR		20,000	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - General Fund Support			4,767,931
Stadium District - Hotel Tax Proceeds			2,445,699
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Transportation - Graffiti Abatement			120,662
Total General Fund	0	2,126,925	61,977,335
<u>Special Revenue Funds</u>			
Attractions & Tourism - General Fund Support		1,633,125	
Community Development Grants			
Capital Projects			80,000
General Fund - County Match		49,412	

**PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019**

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2018/19	INTERFUND TRANSFERS 2018/19	
		IN	OUT
Total Community Development Grants		49,412	80,000
Community Facility District - Rocking K South	100,000		
Grants Management and Innovation Grants			
General Fund - County Match		60,000	
Wireless Integrated Network			43,700
Total Grants Management and Innovation Grants		60,000	43,700
County Administrator Grants - County Match		1,500,000	
County Attorney Grants - County Match		126,478	
County Free Library			
Capital Projects - Various			4,895,322
Debt Service - COPs 2010			99,063
Total County Free Library		0	4,994,385
Environmental Quality			
General Fund - Air Quality		459,774	
General Fund - Wildcat Dump Enforcement		250,515	
Total Environmental Quality		710,289	0
Facilities Renewal Fund - Capital Projects			5,500,000
Finance Grants			
Capital Projects			6,044,693
Finance Grants - Interest Expense		25,000	
Total Finance Grants		25,000	6,044,693
Finance Special Revenue			
Capital Projects - January 8th Memorial			638,960
Health			
Debt Service - COPs 2010			59,724
General Fund Support - Health		10,225,223	
Health Grants - County Match			2,332,101
Total Health		10,225,223	2,391,825
Health Grants			
Health Grant - County Match		2,332,101	
Improvement Districts Formation Fund - General Fund		20,000	
Office of Emergency Management Grants - County Match		560,081	
Parks Grants			
Parks Grants - County Match		9,712	
Capital Projects			250,000
Total Parks Grants		9,712	250,000
Parks Special Programs			
General Fund - Deferred Maintenance		750,000	

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2018/19	INTERFUND TRANSFERS 2018/19	
		IN	OUT
General Fund - Painted Hills			997,957
Parks - Capital Projects			300,000
Regional Flood Control - Native Plant Nursery		10,000	
Regional Wastewater Reclamation - Reclaimed Water		115,547	
Regional Wastewater Reclamation - Native Plant Nursery		25,000	
Transportation - Native Plant Nursery		25,000	
Total Parks Special Programs		925,547	1,297,957
Pima Animal Care			
Debt Service - COPs 2010			21,836
General Fund Support - Pima Animal Care		2,864,112	
PAC Grants - County Match			65,863
PAC Grants - Donations			395,441
Total Pima Animal Care		2,864,112	483,140
Pima Animal Care Grants			
PAC Grants - County Match		65,863	
PAC Grants - Donations		395,441	
Total Pima Animal Care Grants		461,304	0
Regional Flood Control			
Capital Projects			8,500,000
Debt Service - COPs 2010			69,124
General Fund - Tucson Clean & Beautiful - NRPR			20,000
Parks Special Programs - Native Plant Nursery			10,000
Regional Wastewater Reclamation - Reclaimed Water		17,529	
Stadium District - KERP			189,602
Total Regional Flood Control		17,529	8,788,726
Regional Flood Control Canoa Ranch In-Lieu Fee - Capital Projects			600,000
Sheriff Inmate Welfare Fund - General Fund			120,000
Stadium District			
Debt Service - COPs 2010			11,492
Debt Service - COPs 2019			928,000
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - General Fund Support		4,767,931	
General Fund - Hotel Tax Proceeds		2,445,699	
Regional Wastewater Reclamation - Reclaimed Water		32,236	
Regional Flood Control - KERP		189,602	
Total Stadium District		8,493,470	939,492
Transportation			
Capital Projects			7,585,000
Capital Projects - Thornydale/HURF		1,575,000	
Debt Service - COPs 2010			233,382
Debt Service - Road Tax COPs 2018			30,514,938
Debt Service - Transportation Bonds			18,589,063
General Fund - Graffiti		120,662	
Parks Special Programs - Native Plant Nursery			25,000
Transportation Grants - County Match			8,835
Total Transportation		1,695,662	56,956,218

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2018/19	IN	OUT
Transportation Grants			
Transportation - County Match		8,835	
Transportation Grants - Capital Projects			8,926,497
Total Transportation Grants		8,835	8,926,497
Wireless Integrated Network - Grants Office		43,700	
Total Special Revenue Funds	100,000	31,761,580	98,055,593
<u>Capital Projects</u>			
Bond Proceeds - 2019 COPs	35,000,000		
Bond Proceeds - Transportation Bonds	25,000,000		
County Free Library - Various		4,895,322	
Community Development Grants		80,000	
Debt Service - Historical Courthouse COPs 2018			9,361,505
Debt Service - TR COPs 2019			825,000
Facilities Renewal Fund		5,500,000	
Finance Grants		6,044,693	
Finance Special Revenue - January 8th Memorial		638,960	
General Fund - Historical Courthouse		8,065,000	
General Fund - Historical Courthouse - Visit Tucson		800,000	
General Fund - Parking Lot Paving Rejuvenation		500,000	
General Fund - Sports Park Upgrades		175,000	
General Fund - Treasurer Relocation		150,000	
General Fund - Public Service Center 7th Floor TI		476,000	
General Fund - Public Service Center 6th Floor TI		499,000	
General Fund - Gap Housing and Services Bldg.		1,050,000	
General Fund - Defense Services Bld.		1,050,000	
General Fund - Northwest County Service Center		3,300,000	
Parks Grants		250,000	
Parks Special Programs		300,000	
Regional Flood Control - Capital Projects		8,500,000	
Regional Flood Control Canoa Ranch In-Lieu Fee		600,000	
Risk Management - Capital Projects		650,000	
Transportation		7,585,000	
Transportation - Thornydale/HURF			1,575,000
Transportation Grants - Various Projects		8,926,497	
Total Capital Projects	60,000,000	60,035,472	11,761,505
<u>Debt Service</u>			
Debt Service - Historical Courthouse COPs 2018		9,361,505	
Capital Projects - TR COPs 2019		825,000	
County Free Library - COPs 2010		99,063	
Development Services - COPs 2010		16,085	
Fleet Services - COPs 2010		39,210	
Fleet Services - COPs 2013		11,834,361	
General Fund - COPs 2010		1,739,133	
General Fund - COPs 2013		2,951,389	
General Fund - COPs 2014		4,368,132	
General Fund - COPs 2016 - World View		2,140,245	
Health - COPs 2010		59,724	
PAC - COPs 2010		21,836	

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2018/19	INTERFUND TRANSFERS 2018/19	
		IN	OUT
Parking Garages - COPs 2010		5,131	
Parking Garages - COPs 2014		635,119	
Regional Flood Control - COPs 2010		69,124	
Regional Wastewater - COPs 2010		402,788	
Regional Wastewater - COPs 2015		12,327,125	
Regional Wastewater - COPs 2016A		5,751,000	
Risk Management - COPs 2010		27,470	
Stadium District - COPs 2010		11,492	
Stadium District - COPs 2019		928,000	
Telecommunications - COPs 2010		9,959	
Transportation - COPs 2010		233,382	
Transportation - Road Tax COPs		30,514,938	
Transportation - Transportation Bonds		18,589,063	
Total Debt Service	0	102,960,274	0
Enterprise Funds			
Development Services			
Debt Service - COPs 2010			16,085
Development Services - Recorder			1,500
General Fund - Loan Repayment			750,000
Total Development Services		0	767,585
Parking Garages			
Debt Service - COPs 2010			5,131
Debt Service - COPs 2014			635,119
Total Parking Garages		0	640,250
Regional Wastewater Reclamation			
Debt Service - COPs 2010			402,788
Debt Service - COPs 2015			12,327,125
Debt Service - COPs 2016A			5,751,000
General Fund - Reclaimed Water - NRPR			39,468
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			115,547
Regional Flood Control - Reclaimed Water			17,529
Proceeds - Sewer Obligation Bonds	45,000,000		
Stadium District - Reclaimed Water			32,236
Total Regional Wastewater Reclamation	45,000,000	0	18,908,693
Total Enterprise Funds	45,000,000	0	20,316,528
Grand Total	105,100,000	196,884,251	192,110,961

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

Internal Service Funds

Fleet Services			
Debt Service - COPs 2010			39,210
Debt Service - COPs 2013			11,834,361
Total Fleet Services		0	11,873,571

Computer Hardware/Software

**PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2018/2019**

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2018/19	IN	OUT
IT - Computer Hardware		5,170,000	
IT - Enterprise Software		107,868	
IT - Server & Software Storage		2,509,842	
Total Computer Hardware/Software		<u>7,787,710</u>	<u>0</u>
Risk Management			
Capital Projects			650,000
Debt Service - COPs 2010			27,470
Total Risk Management		<u>0</u>	<u>677,470</u>
Telecommunications - Debt Service COPs 2010			9,959
Total Internal Service Funds	<u>0</u>	<u>7,787,710</u>	<u>12,561,000</u>

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2018/2019

Fund/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
GENERAL FUND				
General Government Services				
Assessor	8,721,899	0	7,971,899	8,726,593
Board of Supervisors	2,405,760	0	2,405,760	2,600,465
General Government Services	67,222,254	0	62,640,857	69,512,956
County Administrator	2,017,626	0	2,017,626	2,477,208
Non Departmental	120,809,449	0	71,707,907	108,764,294
Recorder	2,899,291	0	2,899,291	5,576,626
Treasurer	2,588,569	0	2,588,569	2,601,365
Total General Government Services	206,664,848	0	152,231,909	200,259,507
Community Resources				
Community & Economic Development	15,629,106	0	14,727,523	19,790,158
School Superintendent	1,712,662	0	1,632,841	1,751,900
Total Community Resources	17,341,768	0	16,360,364	21,542,058
Health Services				
Behavioral Health	40,816,182	0	40,922,117	45,168,659
Medical Examiner General Fund	3,846,635	0	4,202,959	3,948,818
Total Health Services	44,662,817	0	45,125,076	49,117,477
Justice & Law				
Clerk of Superior Court	10,857,071	0	10,960,675	10,975,029
Constables	1,335,427	0	1,346,536	1,599,352
County Attorney	23,485,005	0	23,485,005	23,685,561
Justice Courts	8,410,835	0	8,415,202	8,813,794
Juvenile Court Center	23,545,243	0	23,545,243	24,466,149
Public Defense Services	32,448,698	0	32,504,706	32,846,259
Sheriff	151,948,712	0	149,053,847	153,783,136
Superior Court	30,204,485	0	30,323,526	32,191,811
Superior Court Mandated Services	1,790,879	0	1,790,879	1,791,867
Total Justice & Law	284,026,355	0	281,425,619	290,152,958
Public Works				
Environmental Quality	1,361,280	0	1,289,423	1,421,339
Office of Sustainability & Conservation	1,629,887	0	1,796,306	1,847,231
Parks General Fund	17,606,783	0	17,471,483	18,109,824
Public Works Administration	2,941,714	0	2,527,243	2,884,703
Total Public Works	23,539,664	0	23,084,455	24,263,097
TOTAL GENERAL FUND	576,235,452	0	518,227,423	585,335,097
SPECIAL REVENUE FUNDS				
General Government Services				
County Administrator Grant Fund	1,235,659	0	1,077,433	2,548,042
Elections Grants	0	0	165,000	54,000
Facilities Renewal Fund	545,000	0	764,100	545,000
Finance Grants Management	6,025,000	0	6,025,000	5,991,150
Improvement District Formation	7,096	0	3,050	11,680
Ofc. of Emergency Mgmt/Homeland Security Grants	1,924,891	0	1,228,020	1,169,666
Recorder-Doc Stor & Retrieval	1,379,664	0	1,379,664	1,285,201
Recorder Grants	0	0	825	0
Rocking K South CFD	50,000	0	50,000	100,000
Improvement Districts	0	0	0	247,278

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2018/2019

Fund/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
Taxpayer Info Fund	481,000	0	481,000	467,226
Wireless Integrated Network	2,898,272	0	2,838,743	3,024,117
Total General Government Services	14,546,582	0	14,012,835	15,443,360
Community Resources				
Attractions & Tourism	2,264,591	0	2,310,511	2,750,845
Community Development Grants	8,172,011	0	6,960,316	8,164,124
Community Development Special Program	0	0	0	46,000
County Free Library	42,084,325	0	41,202,040	42,664,321
County Free Library Grants	151,000	0	151,000	116,500
Employment & Training	19,253,001	0	20,868,567	16,934,563
Pima Vocational High School	1,018,139	0	1,063,182	1,044,889
School Reserve Fund	1,961,000	0	1,961,000	1,669,000
Stadium District	5,611,862	0	5,652,364	5,164,328
Total Community Resources	80,515,929	0	80,168,980	78,554,570
Health Services				
Health	15,844,226	0	14,180,019	15,056,562
Health Grants	12,290,447	0	9,554,664	10,925,051
Medical Examiner Special Programs	65,080	0	33,757	65,080
Pima Animal Care Center	9,478,678	0	9,478,777	10,528,917
Pima Animal Care Center-Grants	866,575	0	544,678	1,831,031
Total Health Services	38,545,006	0	33,791,895	38,406,641
Justice & Law				
Clerk of the Court Grants	0	0	0	25,846
Clerk of the Court Special Programs	1,412,060	0	840,239	1,145,623
County Attorney Grants	5,672,812	0	3,323,852	4,513,637
County Attorney Special Programs	10,876,621	0	7,510,040	12,263,221
Justice Court Grants	15,000	0	8,337	8,450
Justice Court Special Programs	1,608,665	0	1,620,486	1,858,688
Juvenile Court Grants	1,149,508	0	973,338	1,311,079
Juvenile Court Special Programs	8,619,235	0	6,232,764	8,519,126
Public Defense Services Special Programs	667,651	0	667,651	583,575
Sheriff Grants	5,886,725	0	4,910,056	5,040,799
Sheriff Special Programs	5,461,747	0	5,319,747	5,696,885
Superior Court Grants	668,627	0	928,575	988,073
Sup. Court Special Programs	17,193,774	0	16,868,285	17,773,919
Total Justice & Law	59,232,425	0	49,203,370	59,728,921
Public Works				
Environmental Quality Fund	3,500,657	0	3,199,549	3,503,295
Environmental Quality Grants	1,289,360	0	1,531,232	1,038,844
Environmental Quality Tire Fund	1,308,000	0	1,165,286	1,308,000
Parks & Recreation Grants	382,000	0	409,192	186,255
Parks Special Programs	2,438,780	0	2,607,596	2,580,063
Regional Flood Control District	16,548,778	0	16,341,502	16,471,563
Regional Flood Control District Grants	107,500	0	167,500	0
Regional Flood Control Special Programs	840,500	0	280,652	442,685
Transportation	43,493,572	0	41,988,096	43,448,454
Transportation Grants	322,463	0	322,463	240,000
Total Public Works	70,231,610	0	68,013,068	69,219,159
TOTAL SPECIAL REVENUE FUNDS	263,071,552	0	245,190,148	261,352,651

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2018/2019

Fund/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
DEBT SERVICE FUND	134,790,376	0	134,215,558	160,950,259
CAPITAL PROJECTS FUND	131,287,852	0	117,118,956	183,855,871
ENTERPRISE FUNDS				
General Government Services				
Parking Garages	3,188,650	0	2,972,532	3,185,862
Total General Government Services	3,188,650	0	2,972,532	3,185,862
Public Works				
Development Services	6,918,170	0	6,269,280	6,911,803
Regional Wastewater Reclamation Fund	151,540,303	0	153,333,542	152,035,591
Regional Wastewater Reclamation Grants	40,000	0	95,000	0
Total Public Works	158,498,473	0	159,697,822	158,947,394
TOTAL ENTERPRISE FUNDS	161,687,123	0	162,670,354	162,133,256
GRAND TOTAL ALL FUNDS	1,267,072,355	0	1,177,422,439	1,353,627,134

* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2018 plus projected expenditures/expenses for the remainder of the fiscal year.

** FY 2018/2019 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$41,375,175) and Fleet Services (\$2,365,055). Also excludes impact of principal payment of \$70,314,367 of Regional Wastewater Management debt service.

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2018/2019

Functional Area/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,721,899	0	7,971,899	8,726,593
BOARD OF SUPERVISORS GENERAL FUND	2,405,760	0	2,405,760	2,600,465
GENERAL GOVERNMENT SERVICES				
General Government Svcs General Fund	67,222,254	0	62,640,857	69,512,956
County Administrator General Fund	2,017,626	0	2,017,626	2,477,208
County Administrator Grant Fund	1,235,659	0	1,077,433	2,548,042
Debt Service Fund	134,790,376	0	134,215,558	160,950,259
Elections Grants	0	0	165,000	54,000
Facilities Renewal Fund	545,000	0	764,100	545,000
Finance Grants Management	6,025,000	0	6,025,000	5,991,150
Improvement Districts Formation Fund	7,096	0	3,050	11,680
Non Departmental General Fund	120,809,449	0	71,707,907	108,764,294
Ofc. of Emergency Mgmt/Homeland Security Grants	1,924,891	0	1,228,020	1,169,666
Parking Garages Fund	3,188,650	0	2,972,532	3,185,862
TOTAL GENERAL GOVERNMENT SERVICES	337,766,001	0	282,817,083	355,210,117
RECORDER				
Recorder General Fund	2,899,291	0	2,899,291	5,576,626
Recorder Grants	0	0	825	0
Rec/Doc Stor & Retrieval	1,379,664	0	1,379,664	1,285,201
TOTAL RECORDER	4,278,955	0	4,279,780	6,861,827
ROCKING K SOUTH CFD	50,000	0	50,000	100,000
IMPROVEMENT DISTRICTS	0	0	0	247,278
TREASURER				
Taxpayer Information Fund	481,000	0	481,000	467,226
Treasurer General Fund	2,588,569	0	2,588,569	2,601,365
TOTAL TREASURER	3,069,569	0	3,069,569	3,068,591
WIRELESS INTEGRATED NETWORK	2,898,272	0	2,838,743	3,024,117
TOTAL GENERAL GOVERNMENT SERVICES	359,190,456	0	303,432,834	379,838,988
COMMUNITY RESOURCES				
ATTRACTIONS & TOURISM	2,264,591	0	2,310,511	2,750,845
COMMUNITY RESOURCES				
Community Resources General Fund	15,629,106	0	14,727,523	19,790,158
Community Resources Special Program	0	0	0	46,000
Community Development Grants	8,172,011	0	6,960,316	8,164,124
Employment & Training	19,253,001	0	20,868,567	16,934,563
Pima Vocational High School	1,018,139	0	1,063,182	1,044,889
TOTAL COMMUNITY RESOURCES	44,072,257	0	43,619,588	45,979,734
COUNTY FREE LIBRARY				
County Free Library	42,084,325	0	41,202,040	42,664,321
County Free Library Grants	151,000	0	151,000	116,500
TOTAL COUNTY FREE LIBRARY	42,235,325	0	41,353,040	42,780,821

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2018/2019

Functional Area/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
SCHOOL SUPERINTENDENT				
School General Fund	1,712,662	0	1,632,841	1,751,900
School Reserve Fund	1,961,000	0	1,961,000	1,669,000
TOTAL SCHOOL SUPERINTENDENT	3,673,662	0	3,593,841	3,420,900
STADIUM DISTRICT	5,611,862	0	5,652,364	5,164,328
TOTAL COMMUNITY RESOURCES	97,857,697	0	96,529,344	100,096,628
HEALTH SERVICES				
BEHAVIORAL HEALTH				
Behavioral Health General Fund	40,816,182	0	40,922,117	45,168,659
TOTAL BEHAVIORAL HEALTH	40,816,182	0	40,922,117	45,168,659
HEALTH SERVICES				
Health Services	15,844,226	0	14,180,019	15,056,562
Health Grants	12,290,447	0	9,554,664	10,925,051
TOTAL HEALTH SERVICES	28,134,673	0	23,734,683	25,981,613
MEDICAL EXAMINER				
Medical Examiner General Fund	3,846,635	0	4,202,959	3,948,818
Medical Examiner Special Programs	65,080	0	33,757	65,080
TOTAL MEDICAL EXAMINER	3,911,715	0	4,236,716	4,013,898
PIMA ANIMAL CARE CENTER				
Pima Animal Care Center	9,478,678	0	9,478,777	10,528,917
Pima Animal Care Center-Grants	866,575	0	544,678	1,831,031
TOTAL PIMA ANIMAL CARE CENTER	10,345,253	0	10,023,455	12,359,948
TOTAL HEALTH SERVICES	83,207,823	0	78,916,971	87,524,118
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
Clerk of Superior Court General Fund	10,857,071	0	10,960,675	10,975,029
Clerk of Superior Court Grants	0	0	0	25,846
Clerk of the Court Special Programs	1,412,060	0	840,239	1,145,623
TOTAL CLERK OF SUPERIOR COURT	12,269,131	0	11,800,914	12,146,498
CONSTABLES GENERAL FUND	1,335,427	0	1,346,536	1,599,352
COUNTY ATTORNEY				
County Attorney General Fund	23,485,005	0	23,485,005	23,685,561
County Attorney Grants	5,672,812	0	3,323,852	4,513,637
County Attorney Special Programs	10,876,621	0	7,510,040	12,263,221
TOTAL COUNTY ATTORNEY	40,034,438	0	34,318,897	40,462,419
PUBLIC DEFENSE SERVICES				
Public Defense Services General Fund	32,448,698	0	32,504,706	32,846,259
Public Defense Services Special Programs	667,651	0	667,651	583,575
TOTAL PUBLIC DEFENSE SERVICES	33,116,349	0	33,172,357	33,429,834

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2018/2019

Functional Area/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
JUSTICE COURTS				
Justice Courts General Fund	8,410,835	0	8,415,202	8,813,794
Justice Courts Grants	15,000	0	8,337	8,450
Justice Court Special Programs	1,608,665	0	1,620,486	1,858,688
TOTAL JUSTICE COURTS	10,034,500	0	10,044,025	10,680,932
JUVENILE COURT CENTER				
Juvenile Court Center General Fund	23,545,243	0	23,545,243	24,466,149
Juvenile Court Grants	1,149,508	0	973,338	1,311,079
Juvenile Court Special Programs	8,619,235	0	6,232,764	8,519,126
TOTAL JUVENILE COURT CENTER	33,313,986	0	30,751,345	34,296,354
SHERIFF				
Sheriff General Fund	151,948,712	0	149,053,847	153,783,136
Sheriff Grants	5,886,725	0	4,910,056	5,040,799
Sheriff Special Programs	5,461,747	0	5,319,747	5,696,885
TOTAL SHERIFF	163,297,184	0	159,283,650	164,520,820
SUPERIOR COURT				
Superior Court General Fund	30,204,485	0	30,323,526	32,191,811
Superior Court Grants	668,627	0	928,575	988,073
Superior Court Mandated Services	1,790,879	0	1,790,879	1,791,867
Superior Court Special Programs	17,193,774	0	16,868,285	17,773,919
TOTAL SUPERIOR COURT	49,857,765	0	49,911,265	52,745,670
TOTAL JUSTICE & LAW	343,258,780	0	330,628,989	349,881,879
PUBLIC WORKS				
CAPITAL PROJECTS FUND				
CAPITAL PROJECTS FUND	131,287,852	0	117,118,956	183,855,871
DEVELOPMENT SERVICES FUND				
DEVELOPMENT SERVICES FUND	6,918,170	0	6,269,280	6,911,803
ENVIRONMENTAL QUALITY				
Environmental Quality General Fund	1,361,280	0	1,289,423	1,421,339
Environmental Quality Fund	3,500,657	0	3,199,549	3,503,295
Environmental Quality Grants	1,289,360	0	1,531,232	1,038,844
Environmental Quality Tire Fund	1,308,000	0	1,165,286	1,308,000
TOTAL ENVIRONMENTAL QUALITY	7,459,297	0	7,185,490	7,271,478
OFFICE OF SUSTAINABILITY & CONSERVATION				
Office of Sustainability & Conservation General Fund	1,629,887	0	1,796,306	1,847,231
TOTAL OFFICE OF SUSTAINABILITY & CONSERVATION	1,629,887	0	1,796,306	1,847,231
NATURAL RESOURCES, PARKS & RECREATION				
Parks General Fund	17,606,783	0	17,471,483	18,109,824
Parks & Recreation Grants	382,000	0	409,192	186,255
Parks Special Programs	2,438,780	0	2,607,596	2,580,063
TOTAL NATURAL RESOURCES, PARKS & RECREATION	20,427,563	0	20,488,271	20,876,142
PUBLIC WORKS ADMINISTRATION GENERAL FUND	2,941,714	0	2,527,243	2,884,703

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2018/2019

Functional Area/Department	Adopted Expenditure/ Expenses 2017/2018	Expense Adjustments Approved 2017/2018	Estimated Expenditures/ Expenses 2017/2018*	Proposed Adopted Expenditures/ Expenses 2018/2019**
REGIONAL FLOOD CONTROL DISTRICT				
Regional Flood Control District	16,548,778	0	16,341,502	16,471,563
Regional Flood Control District Grants	107,500	0	167,500	0
Regional Flood Control District Spec Progs	840,500	0	280,652	442,685
TOTAL REGIONAL FLOOD CONTROL DISTRICT	17,496,778	0	16,789,654	16,914,248
TRANSPORTATION				
Transportation	43,493,572	0	41,988,096	43,448,454
Transportation Grants	322,463	0	322,463	240,000
TOTAL TRANSPORTATION	43,816,035	0	42,310,559	43,688,454
REGIONAL WASTEWATER RECLAMATION				
Regional Wastewater Reclamation Fund	151,540,303	0	153,333,542	152,035,591
Regional Wastewater Reclamation Fund-Grants	40,000	0	95,000	0
TOTAL REGIONAL WASTEWATER RECLAMATION	151,580,303	0	153,428,542	152,035,591
TOTAL PUBLIC WORKS	383,557,599	0	367,914,301	436,285,521
TOTAL ALL FUNCTIONAL AREAS	1,267,072,355	0	1,177,422,439	1,353,627,134

* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2018 plus projected expenditures/expenses for the remainder of the fiscal year.

** FY 2018/2019 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$41,375,175) and Fleet Services (\$2,365,055). Also excludes impact of principal payment of \$70,314,367 of Regional Wastewater Management debt service.

Pima County
Full-Time Employees and Personnel Compensation
Fiscal Year 2018/2019

Fund/Department	Full-Time Equivalent (FTE) 2018/2019	Employees Salaries & Hourly Costs 2018/2019	Retirement Costs 2018/2019	Health Care Costs 2018/2019	Other Benefit Costs 2018/2019	Total Estimated Personnel Compensation 2018/2019
GENERAL FUND						
General Government Services						
Assessor	131.50	5,737,219	668,023	1,024,029	348,299	7,777,570
Board of Supervisors	23.83	1,482,001	214,941	208,199	234,248	2,139,389
County Administrator	18.55	1,729,852	194,961	153,517	102,646	2,180,976
General Government Services	576.15	34,388,953	3,715,582	4,551,048	2,479,200	45,134,783
Recorder	76.20	2,503,912	201,955	259,329	196,514	3,161,710
Treasurer	34.50	1,669,761	202,042	273,876	117,992	2,263,671
Total General Government Services	860.73	47,511,698	5,197,504	6,469,998	3,478,899	62,658,099
Community Resources						
Community & Economic Development	161.02	7,712,466	783,694	946,890	556,430	9,999,480
School Superintendent	14.00	834,770	105,717	95,455	82,623	1,118,565
Total Community Resources	175.02	8,547,236	889,411	1,042,345	639,053	11,118,045
Health Services						
Behavioral Health	24.63	1,538,055	176,831	225,154	93,479	2,033,519
Medical Examiner	32.00	2,515,155	286,904	291,149	211,621	3,304,829
Total Health Services	56.63	4,053,210	463,735	516,303	305,100	5,338,348
Justice & Law						
Clerk of the Superior Court	199.00	8,038,448	930,661	1,368,131	512,289	10,849,529
Constables	13.00	752,927	159,356	140,797	324,137	1,377,217
County Attorney	339.00	18,103,751	2,274,872	2,203,322	1,226,125	23,808,070
Justice Courts	134.25	6,183,412	857,128	932,248	760,853	8,733,641
Juvenile Court Center	349.00	13,742,185	3,126,356	2,498,730	1,597,387	20,964,658
Public Defense Services	296.35	17,169,780	1,965,175	2,121,565	1,103,068	22,359,588
Sheriff	1,489.00	77,823,849	28,140,588	11,835,768	8,410,139	126,210,344
Superior Court	398.00	20,781,898	3,318,860	2,870,211	2,901,256	29,872,225
Total Justice & Law	3,217.60	162,596,250	40,772,996	23,970,772	16,835,254	244,175,272

Pima County
Full-Time Employees and Personnel Compensation
Fiscal Year 2018/2019

Fund/Department	Full-Time Equivalent (FTE) 2018/2019	Employees Salaries & Hourly Costs 2018/2019	Retirement Costs 2018/2019	Health Care Costs 2018/2019	Other Benefit Costs 2018/2019	Total Estimated Personnel Compensation 2018/2019
Public Works						
Environmental Quality	3.00	231,157	26,611	23,210	17,447	298,425
Natural Resources, Parks & Recreation	279.15	10,860,810	1,056,536	1,726,585	997,651	14,641,582
Public Works Administration	28.63	2,127,667	245,621	226,353	211,637	2,811,278
Office of Sustainability & Conservation	17.90	1,231,061	141,950	134,317	94,621	1,601,949
Total Public Works	328.68	14,450,695	1,470,718	2,110,465	1,321,356	19,353,234
TOTAL GENERAL FUND	4,638.64	237,159,089	48,794,364	34,109,883	22,579,662	342,642,998
SPECIAL REVENUE FUNDS						
General Government Services						
County Administrator Grants	2.00	82,500	9,735	9,525	3,707	105,467
Ofc. of Emergency Mgmt/Homeland Security Grants	8.00	525,366	60,481	79,894	34,603	700,344
Recorder Document Storage & Retrieval	5.00	394,942	45,467	33,040	28,052	501,501
Wireless Integrated Network	10.00	701,750	81,003	79,203	47,130	909,086
Total General Government Services	25.00	1,704,558	196,686	201,662	113,492	2,216,398
Community Resources						
Attractions & Tourism	4.15	282,822	32,161	37,092	274,716	626,791
Community Resources Grants	2.00	114,088	13,462	12,700	5,267	145,517
Community Development & Neighborhood Conservation Grants	10.00	549,848	62,271	78,674	36,521	727,314
Community Services Employment & Training Grants	55.00	2,243,868	253,909	327,127	202,528	3,027,432
County Free Library	392.50	15,743,330	1,560,361	2,189,654	1,038,077	20,531,422
Pima Vocational High School	14.48	572,933	64,723	109,023	27,568	774,247
Stadium District	45.74	1,838,712	192,466	279,521	200,727	2,511,426
Total Community Resources	523.87	21,345,601	2,179,353	3,033,791	1,785,404	28,344,149

Pima County
Full-Time Employees and Personnel Compensation
Fiscal Year 2018/2019

Fund/Department	Full-Time Equivalent (FTE) 2018/2019	Employees Salaries & Hourly Costs 2018/2019	Retirement Costs 2018/2019	Health Care Costs 2018/2019	Other Benefit Costs 2018/2019	Total Estimated Personnel Compensation 2018/2019
Health Services						
Health	182.70	8,910,290	1,022,485	1,323,032	606,100	11,861,907
Health Grants	101.05	4,266,494	488,577	740,681	232,070	5,727,822
Pima Animal Care Center	93.63	4,169,115	426,096	646,634	322,969	5,564,814
Pima Animal Care Center Grants	15.00	621,516	72,730	88,010	30,541	812,797
Total Health Services	392.38	17,967,415	2,009,888	2,798,357	1,191,680	23,967,340
Justice & Law						
Clerk of the Superior Court Special Programs	7.00	280,865	32,334	59,758	14,445	387,402
Clerk of the Superior Court Grants	0.75	17,360	2,048	6,350	(531)	25,227
County Attorney Grants	43.00	2,304,401	325,707	298,256	113,814	3,042,178
County Attorney Special Programs	61.75	2,630,809	338,730	211,157	178,345	3,359,041
Justice Courts Special Programs	18.50	704,795	67,352	91,713	41,156	905,016
Juvenile Court Grants	22.00	849,920	141,450	227,852	53,917	1,273,139
Juvenile Court Special Programs	77.75	3,221,281	726,682	563,049	265,237	4,776,249
Sheriff Grants	15.00	2,566,263	121,418	84,782	70,869	2,843,332
Sheriff Special Programs	7.00	375,740	29,203	57,641	8,387	470,971
Superior Court Special Grants	25.40	1,052,918	125,557	143,428	72,771	1,394,674
Superior Court Special Programs	220.10	9,977,077	2,496,763	1,651,112	869,809	14,994,761
Total Justice & Law	498.25	23,981,429	4,407,244	3,395,098	1,688,219	33,471,990
Public Works						
Environmental Quality Fund	33.00	2,045,457	236,394	241,701	213,340	2,736,892
Environmental Quality Grants	7.00	480,691	54,144	67,327	34,105	636,267
Parks Special Programs	4.50	178,467	17,921	14,850	14,944	226,182
Regional Flood Control District	60.47	4,051,829	464,370	508,402	320,439	5,345,040
Transportation	269.95	14,089,146	1,531,166	2,268,300	1,336,078	19,224,690
Total Public Works	374.92	20,845,590	2,303,995	3,100,580	1,918,906	28,169,071
TOTAL SPECIAL REVENUE FUNDS	1,814.41	85,844,593	11,097,166	12,529,488	6,697,701	116,168,948

Pima County
Full-Time Employees and Personnel Compensation
Fiscal Year 2018/2019

Fund/Department	Full-Time Equivalent (FTE) 2018/2019	Employees Salaries & Hourly Costs 2018/2019	Retirement Costs 2018/2019	Health Care Costs 2018/2019	Other Benefit Costs 2018/2019	Total Estimated Personnel Compensation 2018/2019
ENTERPRISE FUNDS						
General Government Services						
Parking Garages	5.00	197,744	22,452	47,298	10,294	277,788
Total General Government Services	5.00	197,744	22,452	47,298	10,294	277,788
Public Works						
Development Services	55.50	3,400,119	397,443	453,805	286,916	4,538,283
Regional Wastewater Reclamation	451.00	23,660,947	2,642,428	3,623,154	1,830,712	31,757,241
Total Public Works	506.50	27,061,066	3,039,871	4,076,959	2,117,628	36,295,524
TOTAL ENTERPRISE FUNDS	511.50	27,258,810	3,062,323	4,124,257	2,127,922	36,573,312
GRAND TOTAL ALL FUNDS	6,964.56	350,262,492	62,953,853	50,763,628	31,405,285	495,385,258

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS						
Fleet Services	56.00	2,662,584	306,179	440,129	234,819	3,643,711
Health Benefits Trust Fund	14.00	713,238	82,383	105,076	42,364	943,061
Risk Management	21.00	1,207,353	139,217	104,944	84,848	1,536,362
IT: Computer Hardware Software ISF	59.00	3,859,730	441,703	502,110	248,745	5,052,288
Telecommunications	14.00	1,032,009	119,034	115,568	67,320	1,333,931
Wireless Integrated Network-Subscriber Services	2.00	135,135	15,557	10,350	9,334	170,376
TOTAL INTERNAL SERVICE FUNDS	166.00	9,610,049	1,104,073	1,278,177	687,430	12,679,729

Note: Slight FTE differences between reports are due to rounding.