



Board of Supervisors Memorandum

June 17, 2014

Fiscal Year 2014/15 Final Budget Adoption

Background

The Fiscal Year (FY) 2014/15 Recommended Budget was transmitted to the Board on April 28, 2014. The Tentative Budget was adopted by the Board on May 20, 2014 as originally recommended, with the following adjustments:

1. The Recommended General Fund Budget submitted to the Board on April 28, 2014 proposed General Fund base expenditures of \$513,038,933. The recommended budgeted expenditures as presented exceed the available General Fund base revenues by \$20,232,663. In order to offset this shortfall, the recommended budget proposed an increase in the primary property tax rate of 27.87 cents from \$3.6665 to \$3.9452 per \$100 of Primary Net Assessed Value.

2. The County Administrator's Recommended General Fund budget was adjusted to include \$24,152,622 of potential increases that did not fall within the budget policies or prior directives of the Board of Supervisors and were not included in the adjustments that were made to develop the recommended General Fund Base revenues, operating transfers and expenditures. These proposed adjustments and their impacts to the primary property tax rate are included in nine separate decision packages as follows:

- A. Certificates of Participation (COPs) - \$5,000,782 - Tax Rate Impact = 6.89 cents
- B. Sheriff - \$2,581,407 - Tax Rate Impact = 3.55 cents
- C. Indigent Criminal Defense - \$1,800,000 - Tax Rate Impact = 2.48 cents
- D. Stadium District - \$2,177,931 - Tax Rate Impact = 3.00 cents
- E. Information Technology - \$6,073,113 - Tax Rate Impact = 8.37 cents
- F. Facilities Management - \$1,273,874 - Tax Rate Impact = 1.75 cents
- G. Wildcat Dump Enforcement - \$245,515 - Tax Rate Impact = 0.34 cents
- H. Road Repair - \$5,000,000 - Tax Rate Impact = 6.89 cents
- I. Employee Compensation - Cost absorbed by departments - Tax Rate Impact = 0.00 cents

3. The County Administrator's recommended primary property tax rate of \$3.9452 per \$100 of Primary Net Assessed Value was increased by \$0.3327 per \$100 of Primary Net Assessed Value to \$4.2779 per \$100 Primary Net Assessed Value in the Tentative Adopted Budget. This change increases the County's overall combined property tax rate to \$5.7167 per \$100 of Net Assessed Value.

The Tentative Adopted Budget includes the budgeted revenue, expenditure and operating transfer impacts of all nine proposed decision packages. Any General Fund impacts of any adopted decision packages will be budgeted in the County's Budget Stabilization Fund within Contingency. As the impacted departments begin to implement any of the approved decision packages, they will be required to provide a detailed spending plan and request prior County Administrator authorization to utilize the funding. The use of all of these funds will be monitored closely by the County's Finance Staff to assure they are spent only on the purposes approved by the Board.

The net effect of including the impact of the nine proposed decision packages was to add \$14,758,814 to the original total County Recommended Budgeted expenditures of \$1,173,705,438, yielding a Tentative Adopted Budget amount of \$1,188,464,252. Adoption of the Tentative Budget served to set the maximum County expenditure ceiling.

Employee Compensation for FY 2014/15

The Recommended Budget submitted to the Board of Supervisors includes a decision package (Package I) for an across-the-board employee compensation adjustment for all eligible employees of two percent, but not less than \$750. It was also recommended that the cost of this salary adjustment be absorbed by all County departments. Table 1 below shows the budgetary impact of a two percent, across-the-board, minimum \$750 annual increase.

**Table 1: Budgetary Impact of Two Percent, Across-the-Board,
\$750 Minimum Salary Increase.**

Fund	Annual Salaries and Benefits	Partial Year Salaries and Benefits
General Fund	\$5,126,111	\$4,140,360
All Other Funds	2,357,950	1,904,516
Totals	\$7,484,061	\$6,044,876

The County Administrator's May 19, 2014 memorandum to the Board entitled "Employee Compensation for Fiscal Year 2014/15" also listed a second employee compensation option. This option proposes adjusting the hourly compensation rate for all eligible employees by \$0.50 per hour. In this option, all eligible employees would receive the same increase regardless of their current hourly compensation rate. Table 2 below shows that this option would have approximately the same budgetary impact as the recommended option.

Table 2: Budgetary Impact of a 50-cent Per Hour Salary Increase for Filled Positions Only.

Fund	Annual Salaries and Benefits	Partial Year Salaries and Benefits
General Fund	\$5,257,866	\$4,246,778
All Other Funds	2,535,680	2,048,069
Total	\$7,793,546	\$6,294,847

After Tentative Adoption, Finance Staff embarked on a detailed survey and analysis of all County departments and agencies to determine how likely it is that each department can absorb whatever employee compensation adjustment is awarded by the Board. This analysis is currently ongoing. The responses received to date have shown a range of impacts to departmental budgets. Smaller County departments indicate they will have the most difficulty in absorbing these additional salary and benefit costs, as most of their budgets are personnel related. They will either keep existing vacancies unfilled or not fill new vacancies until they meet the savings required to fund the proposed employee compensation adjustment.

Larger County departments have more flexibility in absorbing the cost of the proposed employee compensation adjustment options. Many of these departments have also proposed not filling vacant positions or reducing overtime and other personnel costs. Others will adjust operating costs. These proposed operating adjustments range from reducing funding available for advertising costs, reducing purchases of materials for libraries, delaying or reducing repairs and maintenance funds, etc.

The proposed options for the employee compensation adjustments for FY 2014/15 represent partial year costs with the increases effective with the pay period beginning September 7, 2014. As the proposed employee compensation adjustments are ongoing costs, all departments, both General Funded and other funds, will need to assume the full annual cost of the increases in FY 2015/16 and beyond.

Southwest Regional Soccer Complex at the Kino Sports Complex

On June 4, 2014, the County Administrator sent a memorandum to the Board of Supervisors regarding the potential purchase of 167 acres of property to expand the soccer complex at the Kino Sports Complex. As indicated in the memorandum, the acquisition of this property is likely the most important sports acquisition made by the County in decades. The owner, Landmark Title Assurance Agency of Arizona, LLC, an Arizona limited liability company under Trust 18344-T (Stardust), is now a willing seller at a selling price of \$8.75 million. The seller is also likely to approve a five-year term acquisition

consisting of a 20 percent down payment of \$1.75 million with the balance of \$7 million dollars payable in five equal annual installments of \$1,661,775.

In order to take advantage of this unique opportunity, the down payment purchase price and any subsequent payments would be made by the County's General Fund. However, the proposed November 2015 bond program will include a land acquisition component for parks facilities in the general area, and the bond project priority criteria approved by the Bond Advisory Committee would make a major regional soccer complex a high priority. If a bond program is successful in November 2015, any balance due for this property acquisition would be an eligible bond expense.

It has become a priority to secure the land and purchase the property that has now been made available to the County by a willing seller. However, in order to continue with this purchase, a funding source must be included in the final adopted FY 2014/15 budget. As the Board, by tentatively adopting the budget, has set the budget ceiling for the maximum expenditures and primary property tax rate, this down payment for this purchase must be budgeted within this ceiling. Given the unique opportunity presented to the County, it is recommended the Board reduce the \$5.0 million Decision Package H: Road Repair by \$1.75 million to \$3.25 million and redirect the \$1.75 million to the down payment for the Stardust Property. If the Board approves this change, the original \$0.0689 per \$100 Primary Net Assessed Value allocated for Road Repair in Decision Package H would be reallocated to \$0.0241 per \$100 Primary Net Assessed Value for the Stardust purchase down payment and \$0.0448 per \$100 Primary Net Assessed Value for Road Repair.

Alternatively, the Board may direct that the funding associated with any of the other proposed decision packages be reallocated to this purchase. Based on Board direction, the final adopted budget will be adjusted accordingly.

Recommendation

Set forth below are the proposed Fiscal Year 2014/15 Final Budget amounts and Tax Rates. These amounts and rates are the same as those resulting from the Board's action at adoption of the Tentative Budget and as recommended in this memorandum and reflected in the attached Arizona Auditor General prescribed schedules.

Fiscal Year 2014/15 Budget	Budget	Tax Rate
Total County Budget	\$1,188,464,252	\$4.2779
County Free Library District	37,772,853	0.4353
Regional Flood Control District	17,096,728	0.3035
Debt Service	114,953,822	0.7000
Stadium District	5,253,097	-----

The Honorable Chair and Members, Pima County Board of Supervisors
Re: Fiscal Year 2014/15 Final Budget Adoption
June 17, 2014
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Respectfully submitted,

A handwritten signature in black ink, appearing to read "C. Huckelberry", with a long, sweeping underline that extends to the right.

C.H. Huckelberry
County Administrator

CHH/mjk – June 11, 2014

Attachment

c: Martin Willett, Chief Deputy County Administrator
 Hank Atha, Deputy County Administrator for Community & Economic Development
 John Bernal, Deputy County Administrator for Public Works
 Jan Leshner, Deputy County Administrator for Medical & Health Services
 Tom Burke, Director, Finance and Risk Management
 Robert Johnson, Budget Manager, Finance and Risk Management

PIMA COUNTY
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/2014*	ACTUAL EXPENDITURES/ EXPENSES 2013/2014**	UNRESERVED FUND BAL / NET ASSETS 7/1/2014 (est)***	DIRECT PROPERTY TAX REVENUE 2014/2015	ESTIMATED REVENUE OTHER THAN PROPERTY TAX 2014/2015	PROCEEDS FROM OTHER FINANCING SOURCES 2014/2015	INTERFUND TRANSFERS 2014/2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2014/2015	PROPOSED FINAL ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014/2015****
							IN	OUT		
GENERAL FUND	503,524,831	481,949,150	32,474,480	325,729,243	196,243,850		7,838,672	40,884,318	521,401,927	521,401,927
SPEC REV FUNDS										
COUNTY FREE LIBRARY	35,305,000	35,338,958	4,526,990	32,666,797	1,815,000			1,060,592	37,948,195	37,772,853
EMPLOY & TRAINING	16,595,144	13,534,035	495,176		15,015,285		174,542		15,685,003	15,221,945
ENV QUALITY	10,863,575	6,830,771	2,087,862		4,333,952		648,729	51,356	7,019,187	5,501,876
HEALTH SERVICES	29,411,676	29,708,848	1,954,999		19,231,696		13,458,296	1,382,538	33,262,453	31,808,945
REG FLOOD CONTROL	12,624,028	12,577,129	7,390,056	20,469,675	3,269,192		58,215	10,423,724	20,763,414	17,096,728
STADIUM DISTRICT	5,039,746	5,059,746	(1,756,118)		2,656,135		5,720,886	2,866,694	3,754,209	5,253,097
TRANSPORTATION	40,277,267	38,349,024	10,120,452		50,978,362		5,120,662	25,043,310	41,176,166	39,181,813
OTHER SPECIAL REV	81,700,929	72,687,770	29,328,522		88,313,012		2,099,586	21,980,562	97,760,558	82,835,681
TOTAL SPECIAL REV	231,817,365	214,086,281	54,147,939	53,136,472	185,612,634	0	27,280,916	62,808,776	257,369,185	234,672,938
CAPITAL PROJECTS	182,441,811	152,951,983	129,794,546		30,756,351	78,681,000	41,312,487	69,823,967	210,720,417	145,815,785
DEBT SERVICE	124,043,471	150,677,841	3,641,391	52,915,723			62,828,288		119,385,402	114,953,822
TOTAL OTHER FUNDS	306,485,282	303,629,824	133,435,937	52,915,723	30,756,351	78,681,000	104,140,775	69,823,967	330,105,819	260,769,607
ENTERPRISE FUNDS										
DEVELOPMENT SVCS	6,743,858	6,753,798	2,579,275		6,792,000			124,551	9,246,724	6,969,935
PARKING GARAGES	2,076,933	2,021,933	3,632,299		2,712,675			2,318,698	4,026,276	2,382,489
WASTEWATER RECL	216,251,348	184,359,514	142,294,071		180,913,965	20,000,000	60,000,000	27,700,014	375,508,022	162,267,356
TOTAL ENT FUNDS	225,072,139	193,135,245	148,505,645	0	190,418,640	20,000,000	60,000,000	30,143,263	388,781,022	171,619,780
TOTAL ALL FUNDS	1,266,899,617	1,192,800,500	368,564,001	431,781,438	603,031,475	98,681,000	199,260,363	203,660,324	1,497,657,953	1,188,464,252

* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.

** Actual revenues and expenses as of February 28, 2014 plus projected revenues and expenditures/expenses for the remainder of the fiscal year.

*** Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact.

****FY 2014/15 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$84,392,158), Telecommunications (\$1,551,878) and Fleet Services (\$6,823,967).

EXPENDITURE LIMITATION

	2013/14	2014/15
1. Budgeted Expenditures/Expenses	1,266,899,617	1,188,464,252
2. Add/(Subtract): Estimated Net Reconciling Items	(133,291,054)	(111,343,682)
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items	1,133,608,563	1,077,120,570
4. Less: Estimated Exclusions	606,165,752	551,673,183
5. Amount Subject to Expenditure Limitation	527,442,811	525,447,387
6. EEC Expenditure Limitation	527,442,812	525,447,388

SCHEDULE A

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2014/2015

	2013/2014 FISCAL YEAR	2014/2015 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 358,990,600	\$ 373,818,925
Amount received from primary property taxation in fiscal year 2013/14 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	\$ 277,155,468	\$ 321,633,141
Secondary Property Taxes		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 59,464,792	\$ 53,059,292
Flood Control District	\$ 17,834,883	\$ 20,663,821
Library District	\$ 28,487,320	\$ 32,995,300
Fire Assistance District	\$ 3,476,404	\$ 3,456,434
Total Secondary Property Taxes	\$ 109,263,399	\$ 110,174,847
Total Property Tax Levy Amounts	\$ 386,418,867	\$ 431,807,988
Property taxes collected *		
Primary Property Taxes		
2013/14 year's levy	\$ 267,280,000	
Prior years' levy	\$ 7,491,600	
Total Primary Property Taxes	\$ 274,771,600	
Secondary property taxes		
2013/14 year's levy	\$ 105,437,987	
Prior years' levy	\$ 3,144,692	
Total Secondary Property Taxes	\$ 108,582,679	
Total Property Taxes Collected	\$ 383,354,279	
Property Tax Rates		
County Tax Rate		
Primary property tax rate	\$ 3.6665	\$ 4.2779
Secondary Property Tax Rates		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 0.7800	\$ 0.7000
Flood Control District	\$ 0.2635	\$ 0.3035
Library District	\$ 0.3753	\$ 0.4353
Fire District Assistance	\$ 0.0456	\$ 0.0456
Total Secondary Property Taxes	\$ 1.4644	\$ 1.4844
Total County Tax Rate	\$ 5.1309	\$ 5.7623
Special Assessment district tax rates		
Secondary property tax rates	See Second Page	See Second Page

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)
Fiscal Year 2014/2015

	<u>2013/2014</u> <u>FISCAL YEAR</u>	<u>2014/2015</u> <u>FISCAL YEAR</u>
Special Assessment District Tax Rates		
Secondary Property Tax Rates (Continued)		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 0.9646	\$ 1.0963
Carriage Hills Est. No. 1	\$ 0.1722	\$ 0.1834
Carriage Hills Est. No. 3	\$ 0.1392	\$ 0.1499
Desert Steppes	\$ 0.1450	\$ 0.1567
Hermosa Hills Estates	\$ 0.0802	\$ 0.0873
Lakeside #1	\$ 0.1807	\$ 0.1950
Littletown	\$ 0.7546	\$ 1.0173
Longview Est. #1	\$ 0.1971	\$ 0.2123
Longview Est. #2	\$ 0.1916	\$ 0.2029
Mañana Grande B	\$ 0.1688	\$ 0.1931
Mañana Grande C	\$ 0.2330	\$ 0.2535
Midvale Park	\$ 0.0801	\$ 0.0879
Mortimore Addition	\$ 0.3989	\$ 0.4752
Oaktree No. 1	\$ 1.4749	\$ 1.5980
Oaktree No. 2	\$ 1.4117	\$ 1.8385
Oaktree No. 3	\$ 1.4791	\$ 1.9105
Orange Grove Valley	\$ 0.2876	\$ 0.3010
Peach Valley	\$ 0.3765	\$ 0.4461
Peppertree Ranch	\$ 0.0405	\$ 0.0473
Rolling Hills	\$ 0.1401	\$ 0.1511
Salida Del Sol	\$ 1.2698	\$ 1.4528
Other Improvement District		
Hayhook Ranch Improvement District	\$ 2.6781	\$ 4.4968

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015

SOURCE OF REVENUES	ADOPTED REVENUES 2013/14	ESTIMATED REVENUES 2013/14	PROPOSED FINAL ADOPTED REVENUES 2014/15
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	267,328,821	265,430,000	307,412,080
Personal Property Taxes	9,409,113	9,341,600	11,017,985
Penalties/Delinq Taxes	1,048,431	1,008,770	851,222
Interest/Delinq Taxes	7,713,830	6,710,624	6,447,956
TOTAL PROPERTY TAX	285,500,195	282,490,994	325,729,243
LICENSES & PERMITS			
Business Licenses & Permits	2,785,670	2,906,500	2,976,590
TOTAL LICENSES & PERMITS	2,785,670	2,906,500	2,976,590
INTERGOVERNMENTAL			
Federal Grants & Aid	2,999,899	4,214,899	3,188,330
State Grants & Aid	211,912	271,649	430,412
Sales & Use Tax	99,300,000	102,750,000	106,640,000
Shared Vehicle License Tax	23,332,000	23,682,000	24,100,000
Alcoholic Beverages	65,000	65,000	77,000
City Participation	370,000	145,377	1,055,900
Transient Lodging Tax	5,493,600	5,266,800	5,670,867
TOTAL INTERGOVERNMENTAL	131,772,411	136,395,725	141,162,509
CHARGES FOR SERVICES			
Interdepartmental Charges	76,086	596	0
Health Fees	1,380,000	1,670,000	1,710,000
Court Fees	4,717,027	4,677,053	5,538,160
General Government	2,599,112	2,466,724	2,300,620
Correctional Housing	7,300,000	7,600,000	7,626,700
Recorder Fees	2,480,186	1,980,186	1,853,500
Sheriff Dept Fees	1,228,000	1,228,102	1,228,000
Culture & Recreation Fees	671,500	648,000	792,900
Contributions/Pub Enterprs	14,693,130	14,511,473	20,921,085
TOTAL CHARGES FOR SERVICES	35,145,041	34,782,134	41,970,965
FINES AND FORFEITS			
Justice CTS-Fines & Forfeits	4,417,310	3,538,323	3,093,031
Superior CTS-Fines & Forfeits	222,000	227,000	222,000
Other Fines & Forfeits	1,140,000	1,101,801	1,180,000
TOTAL FINES & FORFEITS	5,779,310	4,867,124	4,495,031
INVESTMENT EARNINGS			
Investment Earnings	210,059	224,565	280,700
TOTAL INVESTMENT EARNINGS	210,059	224,565	280,700
MISCELLANEOUS			
Rents and Royalties	3,540,656	3,762,876	3,480,435
Other Misc. Revenues	2,687,364	2,873,478	1,877,620
TOTAL MISC. REVENUES	6,228,020	6,636,354	5,358,055
TOTAL GENERAL FUND REVENUE	467,420,706	468,303,396	521,973,093

SCHEDULE C

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015

SOURCE OF REVENUES	ADOPTED REVENUES 2013/14	ESTIMATED REVENUES 2013/14	PROPOSED FINAL ADOPTED REVENUES 2014/15
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	28,603,438	28,324,800	32,666,797
Intergovernmental	390,000	316,089	655,000
Fines & Forfeits	650,000	500,000	600,000
Investment Earnings	50,000	56,000	50,000
Miscellaneous	430,000	885,000	510,000
TOTAL COUNTY FREE LIBRARY	30,123,438	30,081,889	34,481,797
EMPLOYMENT AND TRAINING			
Intergovernmental	16,559,659	13,423,849	13,939,702
Miscellaneous		30,365	1,075,583
TOTAL EMP AND TRAINING	16,559,659	13,454,214	15,015,285
ENVIRONMENTAL QUALITY			
Licenses and Permits	2,004,700	2,069,650	2,365,700
Intergovernmental	1,857,340	1,983,053	1,927,062
Charges for Services	3,478,700	36,864	0
Fines & Forfeits	0	89,021	0
Investment Earnings	27,000	24,863	23,000
Miscellaneous	426,700	42,470	18,190
TOTAL ENVIRONMENTAL QUALITY	7,794,440	4,245,921	4,333,952
HEALTH			
Licenses and Permits	2,210,201	1,818,201	2,210,574
Intergovernmental	11,903,569	12,062,622	13,360,164
Charges for Services	2,963,614	3,313,924	2,955,956
Fines and Forfeits	125,970	127,970	124,769
Miscellaneous	509,772	491,375	580,233
TOTAL HEALTH	17,713,126	17,814,092	19,231,696
REGIONAL FLOOD CONTROL DISTRICT			
Property Taxes	18,208,026	17,825,000	20,469,675
Licenses and Permits	0	975	1,100
Intergovernmental	87,475	123,723	107,747
Charges for Services	25,000	77,255	3,070,000
Investment Earnings	35,000	35,000	35,000
Miscellaneous	60,388	73,592	55,345
TOTAL REG. FLOOD CONTROL DIST.	18,415,889	18,135,545	23,738,867
STADIUM DISTRICT			
Intergovernmental	1,652,000	1,585,000	1,590,000
Charges for Services	153,000	1,050,000	1,045,000
Investment Earnings	21,135	21,135	21,135
Miscellaneous	455,000	3,082	0
TOTAL STADIUM DISTRICT	2,281,135	2,659,217	2,656,135

SCHEDULE C

PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015

SOURCE OF REVENUES	ADOPTED REVENUES 2013/14	ESTIMATED REVENUES 2013/14	PROPOSED FINAL ADOPTED REVENUES 2014/15
TRANSPORTATION			
Licenses and Permits	1,110,800	1,110,800	1,119,073
Intergovernmental	49,233,840	49,893,280	49,323,707
Charges for Services	110,950	230,650	171,650
Investment Earnings	120,000	120,000	80,000
Miscellaneous	301,287	559,084	283,932
TOTAL TRANSPORTATION	50,876,877	51,913,814	50,978,362
OTHER SPECIAL REVENUE FUNDS & GRANTS			
Intergovernmental	64,407,952	61,602,143	67,260,174
Charges for Services	7,917,781	7,118,312	9,971,493
Fines and Forfeits	2,507,580	2,532,320	2,738,800
Investment Earnings	376,959	388,269	248,824
Miscellaneous	8,049,654	9,132,596	8,093,721
TOTAL OTHER SP REV & GRANTS	83,259,926	80,773,640	88,313,012
TOTAL SPECIAL REVENUE FUNDS	227,024,490	219,078,332	238,749,106
DEBT SERVICE			
Property Taxes	59,611,817	58,986,800	52,915,723
Intergovernmental	0	202	0
Investment Earnings	0	157,171	0
Miscellaneous	0	11,552,329	0
TOTAL DEBT SERVICE	59,611,817	70,696,502	52,915,723
CAPITAL PROJECTS			
Intergovernmental	33,862,369	34,797,111	27,028,377
Charges for Services	2,376,867	4,098,477	3,003,300
Investment Earnings	0	297,207	243,494
Miscellaneous	1,133,459	1,233,459	481,180
TOTAL CAPITAL PROJECTS	37,372,695	40,426,254	30,756,351
ENTERPRISE FUNDS			
DEVELOPMENT SERVICES			
Licenses and Permits	5,185,000	6,295,116	6,099,560
Charges for Services	618,000	580,784	665,040
Investment Earnings	15,000	15,000	15,000
Miscellaneous	18,700	44,100	12,400
TOTAL DEVELOPMENT SERVICES	5,836,700	6,935,000	6,792,000
PARKING GARAGES			
Charges for Services	248,580	492,376	511,140
Investment Earnings	26,796	21,888	26,796
Miscellaneous	1,949,097	1,780,604	2,174,739
TOTAL PARKING GARAGES	2,224,473	2,294,868	2,712,675

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2014/2015**

SOURCE OF REVENUES	ADOPTED REVENUES 2013/14	ESTIMATED REVENUES 2013/14	PROPOSED FINAL ADOPTED REVENUES 2014/15
REGIONAL WASTEWATER RECL.			
Licenses and Permits	16,000	16,000	16,000
Charges for Services	176,964,350	172,704,996	175,231,708
Fines and Forfeits	22,000	32,000	22,000
Investment Earnings	850,000	1,173,628	464,257
Miscellaneous	80,000	272,011	180,000
Capital Contributions	5,000,000	5,000,000	5,000,000
TOTAL REG WASTEWATER RECL	182,932,350	179,198,635	180,913,965
TOTAL ENTERPRISE FUNDS	190,993,523	188,428,503	190,418,640
GRAND TOTAL ALL FUNDS	982,423,231	986,932,987	1,034,812,913

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2014/15	IN	OUT
<u>General Fund</u>			
Capital Projects - Information Technology			3,365,400
Debt Service - COPs 2007			2,914,615
Debt Service - COPs Jail Facility			2,855,700
Debt Service - COPs 2010			1,669,146
Debt Service - COPs 2013			418,750
Debt Service - COPs 2014			5,000,782
Economic Development & Tourism			651,759
Employment & Training - County Match			174,542
Environmental Quality - Air Quality			403,214
Environmental Quality - Wildcat Dump Enforcement			245,515
Facilities Renewal Fund - Rental O&M		1,288,460	
Health - General Fund Support			10,283,559
Health - General Fund Support-Pima Animal Care			2,134,162
Improvement Districts Formation Fund			29,088
Office of Emergency Management Grants - County Match			73,390
Parks Grants - County Match			12,750
Parks Special Programs - Loan Repayment		240,000	
Projects Reimbursement		3,000,000	
Regional Wastewater Reclamation - Tucson Clean and Beautiful		50,000	
Regional Wastewater Reclamation - Summer Youth Funding		124,000	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - Debt Service		2,855,700	
Stadium District - General Fund Support			2,177,931
Stadium District - Hotel Tax Proceeds			2,295,351
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Sheriff State RICO Fund - Taser Loan		160,512	
Transportation - Graffiti Abatement			120,662
Transportation - Pavement Preservation			5,000,000
Total General Fund	<u>0</u>	<u>7,838,672</u>	<u>40,884,318</u>
<u>Special Revenue Funds</u>			
County Free Library			
Capital Projects - Phone System			211,170
Capital Projects			761,000
Debt Service - COPs 2010			88,422
County Free Library		0	1,060,592
Economic Development & Tourism			
General Fund - Tourism Events		651,759	
Economic Development & Tourism		651,759	0
Employment & Training - General Fund		174,542	
Elections Grants - Capital Projects			750,000
Environmental Quality			
Capital Projects Fund - Permits Mgmt System			51,356
General Fund - Wildcat Dump Enforcement		245,515	
General Fund - Air Quality		403,214	
Total Environmental Quality		648,729	51,356
Facilities Renewal Fund - General Fund Rent O&M			1,288,460

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2014/15	IN	OUT
Health			
Health Grants - County Match			1,040,575
Health - Capital Projects Hlth & Food Safety License Software			271,207
Debt Service - COPs 2010			53,380
Debt Service - COPs 2010 - PACC			17,376
General Fund Subsidy - Pima Animal Care	2,134,162		
General Fund Subsidy - Health	10,283,559		
Total Health	12,417,721		1,382,538
Health Grants - Health Grant Match		1,040,575	
Improvement Districts Formation Fund - Gen Fund		29,088	
Office of Emergency Management Grants - County Match fr GF		73,390	
Parks Grants			
Parks Grants - Capital Projects			300,000
Parks Grants - County Grant Match fr GF		12,750	
Total Parks Grants		12,750	300,000
Parks Special Programs			
General Fund - Loan Repayment			240,000
Parking Garages	1,000,000		
Regional Flood Control - Native Plants Nursery	30,000		
Regional Wastewater Reclamation - Native Plants Nursery	75,000		
Transportation - Native Plant Nursery	75,000		
Capital Projects - Open Space			1,000,000
Total Parks Special Programs	1,180,000		1,240,000
Regional Flood Control			
Capital Projects - Permits Mgmt System			95,839
Capital Projects			10,000,000
Debt Service - COPs 2010			50,068
Parks-Spec Progs - Native Plants Nursery			30,000
Regional Flood Control Grants - County Match			58,215
Stadium District KERP			189,602
Total Regional Flood Control		0	10,423,724
Regional Flood Control Grants - County Match		58,215	
Sheriff Inmate Welfare Fund - General Fund			120,000
Sheriff State RICO Fund - General Fund - Taser Loan			160,512
Transportation			
Capital Projects			650,000
Capital Projects - Pavement Preservation			5,000,000
Transportation Grants - County Match			152,599
Capital Projects - Permits Mgmt System			64,215
Debt Service - COPs 2010			217,727
Debt Service - Transportation Bonds			18,883,769
Parks-Spec Progs - Native Plants Nursery			75,000
General Fund - Pavement Preservation	5,000,000		
General Fund - Graffiti	120,662		
Total Transportation	5,120,662		25,043,310

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2014/15	INTERFUND TRANSFERS 2014/15	
		IN	OUT
Transportation Grants			
Transportation Grants - Capital Projects			18,121,590
Transportation - County Match		152,599	
Total Transportation Grants		152,599	18,121,590
Stadium District			
Debt Service - COPs 2010			10,994
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - Debt Service			2,855,700
General Fund - Hotel Tax Proceeds		2,295,351	
General Fund - General Fund Support		2,177,931	
Regional Flood Control - KERP		189,602	
Total Stadium District		5,720,886	2,866,694
Total Special Revenue Funds		27,280,916	62,808,776
Capital Projects			
Bond Proceeds - General Obligation	18,681,000		
Proceeds - Certificates of Participation 2015	60,000,000		
Development Services - Permits Management System		109,130	
Environmental Quality - Permits Management System		51,356	
Elections Grants		750,000	
Facility Renewal Fund			
Fleet - Fuel Management System			216,148
Fleet Services - New Services Facility			5,217,819
Fleet Services - Mission Fuel Island			1,390,000
General Fund			3,000,000
General Fund - Information Technology		3,365,400	
Health- Consumer Health & Food Safety Licensing Software		271,207	
Library District - Capital Projects		761,000	
Library District - Shoretel System		211,170	
Parking Garages Capital Projects		315,000	
Parks Grants - Capital Projects		300,000	
Parks Special Programs - Open Space		1,000,000	
Regional Flood Control - Permits Management System		95,839	
Regional Flood Control - Capital Projects		10,000,000	
Regional Wastewater Recl-Permits Management System		43,311	
Regional Wastewater Recl - Proceeds COPs 2015			60,000,000
Risk Management-Demolition Teresa Lee Clinic		200,000	
Risk Management - Permits Management System		3,269	
Transportation Grants - Intergovernmental Revs		18,121,590	
Transportation		650,000	
Transportation - Pavement Preservation		5,000,000	
Transportation - Permits Mgmt System		64,215	
Total Capital Projects	78,681,000	41,312,487	69,823,967
Debt Service			
General Fund - COPs 2007		2,914,615	
County Free Library - COPs 2010		88,422	
Development Services - COPs 2010		15,421	
Fleet Services - COPs 2010		60,626	
General Fund - COPs 2010		1,669,146	

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2014/15	INTERFUND TRANSFERS 2014/15	
		IN	OUT
Health - COPs 2010		53,380	
Health - PACC COPs 2010		17,376	
Parking Garages - COPs 2010		3,698	
Print Shop COPS 2010		2,229	
Regional Flood Control - COPs 2010		50,068	
Regional Wastewater - COPs 2010		503,728	
Risk Management - COPs 2010		29,023	
Stadium District - COPs 2010		10,994	
Telecommunications - COPs 2010		12,559	
Transportation - COPs 2010		217,727	
Fleet Services - COPs 2013		2,116,300	
General Fund - COPs 2013		418,750	
Regional Wastewater - COPs 2013		25,252,325	
General Fund - COPs 2014		5,000,782	
Parking Garages - COPs 2014		1,000,000	
Regional Wastewater - COPS 2015		1,651,650	
General Fund - COPs Jail Facility		2,855,700	
Transportation - Transportation Bonds		18,883,769	
Total Debt Service	0	62,828,288	0
<u>Enterprise Funds</u>			
Development Services			
Capital Projects - Permits Management System			109,130
Debt Service - COPs 2010			15,421
Total Development Services	0	0	124,551
Parking Garages			
Parking Garages - Parks Special Programs			1,000,000
Capital Projects - Emergency Generator			150,000
Capital Projects - El Presidio Light Refit			165,000
General Fund - COPs 2014 Debt Service			1,000,000
Debt Service - COPs 2010			3,698
Total Parking Garages		0	2,318,698
Regional Wastewater Reclamation			
Capital Projects Proceeds of COPs 2015		60,000,000	
Capital Projects - Permits Mgmt System			43,311
Sewer Obligation Bonds	20,000,000		
Parks-Spec Progs - Native Plants Nursery			75,000
General Fund - Tucson Clean and Beautiful			50,000
General Fund - Summer Youth Funding			124,000
Debt Service - COPs 2015			1,651,650
Debt Service - COPs 2013			25,252,325
Debt Service - COPs 2010			503,728
Total Regional Wastewater Reclamation	20,000,000	60,000,000	27,700,014
Total Enterprise Funds	20,000,000	60,000,000	30,143,263
Grand Total	98,681,000	199,260,363	203,660,324

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2014/15	2014/15 IN	2014/15 OUT
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
Internal Service Funds			
Fleet Services			
CIP - Fleet - Fuel Management System		216,148	
CIP - Fleet - Mission Fuel Island		1,390,000	
CIP - Fleet - New Services Facilities		5,217,819	
COPs 2013			2,116,300
COPs 2010 Debt Service			60,626
Total Fleet Services	0	6,823,967	2,176,926
Print Shop - COPs 2010 Debt Svc			2,229
Risk Management			
Capital Projects - Permits Mgmt System			3,269
Risk Management - Demolition Teresa Lee Clinic			200,000
Debt Service - COPs 2010			29,023
Total Risk Management		0	232,292
Telecommunications - COPs 2010 Debt Service			12,559
Total Internal Service Funds	0	6,823,967	2,424,006

PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2013/14	EXPENSE ADJUSTMENTS APPROVED 2013/14	ESTIMATED EXPENDITURES/ EXPENSES 2013/14*	PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15
GENERAL FUND				
GENERAL GOVERNMENT SERVICES				
ASSESSOR	8,996,549	0	8,696,549	8,987,373
BOARD OF SUPERVISORS	2,074,023	0	2,074,023	2,025,925
GENERAL GOVERNMENT SERVICES	54,050,765	0	52,501,585	65,177,981
COUNTY ADMINISTRATOR	1,539,893	0	1,539,893	1,451,517
NON DEPARTMENTAL	94,034,354	0	71,064,614	94,505,217
RECORDER	2,399,924	0	2,399,924	4,325,361
TREASURER	2,568,107	0	2,305,432	2,569,606
TOTAL GENERAL GOVERNMENT SERVICES	165,663,615	0	140,582,020	179,042,980
COMMUNITY RESOURCES				
COMMUNITY & ECONOMIC DEVELOPMENT	29,679,672	0	29,938,926	29,709,784
SCHOOL SUPERINTENDENT	1,545,276	0	1,432,146	1,504,336
TOTAL COMMUNITY RESOURCES	31,224,948	0	31,371,072	31,214,120
JUSTICE & LAW				
CLERK OF SUPERIOR COURT	10,870,487	0	10,870,487	10,829,185
CONSTABLES	1,206,968	0	1,280,235	1,185,591
COUNTY ATTORNEY	22,508,352	0	22,508,352	22,471,707
JUSTICE & LAW	32,621,911	0	35,481,957	33,103,068
JUSTICE COURTS	8,304,954	0	8,058,770	8,283,355
JUVENILE COURT CENTER	23,259,977	0	23,259,977	23,286,101
SHERIFF	135,355,031	0	136,945,185	136,815,541
SUPERIOR COURT	29,841,825	0	29,841,825	29,833,729
SUPERIOR CT MANDATED SVCS	1,823,525	0	1,823,525	1,823,525
TOTAL JUSTICE & LAW	265,793,030	0	270,070,313	267,631,802
HEALTH SERVICES	40,843,238	0	39,925,745	43,513,025
TOTAL GENERAL FUND	503,524,831	0	481,949,150	521,401,927
SPECIAL REVENUE FUNDS				
GENERAL GOVERNMENT SERVICES				
ELECTIONS GRANTS	1,180,501	0	0	61,250
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,091,793	0	924,815	1,690,389
EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG	1,361,212	0	599,980	2,437,020
FACILITIES RENEWAL FUND	625,000	0	625,000	620,000
FINANCE GRANTS MANAGEMENT	0	0	0	25,000
IMPROVEMENT DISTRICT FORMATION	26,925	0	26,925	29,089
OFFICE OF SUSTAINABILITY GRANTS	2,500	0	3,944	0
PHS TRANSITION FUND	700,000	0	702,719	0
RECORDER-DOC STOR & RETRIEVAL	1,939,958	0	2,089,958	1,366,553
RECORDER GRANTS	98,500	0	98,500	89,500
TAXPAYER INFO FUND	443,200	0	176,200	471,700
TOTAL GENERAL GOVERNMENT SERVICES	8,469,589	0	5,248,041	6,790,501
COMMUNITY RESOURCES				
COMMUNITY DEVELOPMENT GRANTS	7,432,077	0	4,788,225	5,540,294
COUNTY FREE LIBRARY	35,000,000	0	35,000,000	37,202,853
COUNTY FREE LIBRARY GRANTS	305,000	0	338,958	570,000
ECONOMIC DEVELOPMENT & TOURISM	2,008,463	0	2,047,465	2,003,977
EMPLOYMENT & TRAINING	15,292,429	0	12,246,658	13,905,062
HOUSING TRUST FUND	100,000	0	100,125	100,000
PARKS & RECREATION GRANTS	75,000	0	30,000	90,827
PARKS SPECIAL PROGRAMS	930,647	0	1,650,531	935,700
PIMA VOCATIONAL HIGH SCHOOL	1,302,715	0	1,287,377	1,316,883
SCHOOL RESERVE FUND	2,150,000	0	2,033,000	2,369,000
STADIUM DISTRICT	5,039,746	0	5,059,746	5,253,097
TOTAL COMMUNITY RESOURCES	69,636,077	0	64,582,085	69,287,693

SCHEDULE E

PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2013/14	EXPENSE ADJUSTMENTS APPROVED 2013/14	ESTIMATED EXPENDITURES/ EXPENSES 2013/14*	PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15
JUSTICE & LAW				
CLERK OF THE COURT SPECIAL GRANTS	30,000	0	0	35,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,449,017	0	2,299,972	1,901,374
COUNTY ATTORNEY GRANTS	4,326,166	0	3,352,400	2,669,412
COUNTY ATTY SPECIAL PROGRAMS	11,396,375	0	9,157,527	12,357,968
FORENSIC SCIENCE CENTER GRANTS	34,709	0	34,709	0
FORENSIC SCIENCE CENTER SPECIAL PROGRAMS	10,500	0	35,500	31,575
JUSTICE COURT GRANTS	154,889	0	154,889	146,195
JUSTICE COURT SPECIAL PROGRAMS	1,264,185	0	1,663,575	1,470,747
JUVENILE COURT GRANTS	8,948,060	0	8,616,775	8,992,681
JUVENILE COURT SPECIAL PROGRAMS	474,984	0	296,786	757,176
LEGAL DEFENDER SPECIAL PROGRAMS	18,475	0	22,104	23,682
PUBLIC DEFENDER SPECIAL PROGRAMS	476,311	0	607,854	509,025
SHERIFF GRANTS	8,416,392	0	8,416,392	8,697,676
SHERIFF SPECIAL PROGRAMS	5,122,361	0	5,022,361	5,014,064
SUPERIOR COURT GRANTS	10,249,314	0	10,289,729	10,280,434
SUP. COURT SPECIAL PROGRAMS	7,093,698	0	5,421,351	6,541,566
TOTAL JUSTICE & LAW	59,465,436	0	55,391,924	59,428,575
HEALTH SERVICES				
ENVIRONMENTAL QUALITY	3,144,557	0	2,916,769	3,466,937
ENVIRONMENTAL QUALITY GRANTS	817,523	0	827,154	811,952
OFFICE OF MEDICAL SERVICES GRANTS	315,565	0	436,480	116,571
HEALTH	13,822,545	0	13,772,645	13,471,141
HEALTH GRANTS	8,142,188	0	8,335,880	9,885,587
PIMA ANIMAL CARE CENTER	7,446,943	0	7,600,323	8,452,217
SOLID WASTE MANAGEMENT	5,816,236	0	1,894,848	0
TIRE FUND	1,085,259	0	1,192,000	1,222,987
TOTAL HEALTH SERVICES	40,590,816	0	36,976,099	37,427,392
PUBLIC WORKS				
REGIONAL FLOOD CONTROL DISTRICT	12,484,183	0	12,441,359	15,920,766
REGIONAL FLOOD CONTROL DISTRICT GRANTS	139,845	0	135,770	125,962
REGIONAL FLOOD CONTROL SPECIAL PROGRAMS	0	0	0	1,050,000
TRANSPORTATION GRANTS	754,152	0	961,979	5,460,236
TRANSPORTATION	40,277,267	0	38,349,024	39,181,813
TOTAL PUBLIC WORKS	53,655,447	0	51,888,132	61,738,777
TOTAL SPECIAL REVENUE FUNDS	231,817,365	0	214,086,281	234,672,938
DEBT SERVICE FUND	124,043,471	0	150,677,841	114,953,822
CAPITAL PROJECTS FUND	182,441,811	0	152,951,983	145,815,785
ENTERPRISE FUNDS				
GENERAL GOVERNMENT SERVICES				
PARKING GARAGES	2,076,933	0	2,021,933	2,382,489
TOTAL GENERAL GOVERNMENT SERVICES	2,076,933	0	2,021,933	2,382,489
PUBLIC WORKS				
DEVELOPMENT SERVICES	6,743,858	0	6,753,798	6,969,935
REGIONAL WASTEWATER RECLAMATION FUND	216,251,348	0	184,359,514	162,267,356
TOTAL PUBLIC WORKS	222,995,206	0	191,113,312	169,237,291
TOTAL ENTERPRISE FUNDS	225,072,139	0	193,135,245	171,619,780
GRAND TOTAL ALL FUNDS	1,266,899,617	0	1,192,800,500	1,188,464,252

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected expenditures/expenses for the remainder of the fiscal year.

SCHEDULE E

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14	ESTIMATED EXPENDITURES/ EXPENSES 2013/14*	PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,996,549	0	8,696,549	8,987,373
BOARD OF SUPERVISORS GENERAL FUND	2,074,023	0	2,074,023	2,025,925
GENERAL GOVERNMENT SERVICES				
GENERAL GOVERNMENT SVCS GENERAL FUND	54,050,765	0	52,501,585	65,177,981
COUNTY ADMINISTRATOR GENERAL FUND	1,539,893	0	1,539,893	1,451,517
DEBT SERVICE FUND	124,043,471	0	150,677,841	114,953,822
ELECTIONS GRANTS	1,180,501	0	0	61,250
FACILITIES RENEWAL FUND	625,000	0	625,000	620,000
FINANCE GRANTS MANAGEMENT	0	0	0	25,000
IMPROVEMENT DISTRICTS FORMATION FUND	26,925	0	26,925	29,089
NON DEPARTMENTAL GENERAL FUND	94,034,354	0	71,064,614	94,505,217
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	2,091,793	0	924,815	1,690,389
EMERGENCY MGMT/HOMELAND SEC SPEC PRGS	1,361,212	0	599,980	2,437,020
OFFICE OF SUSTAINABILITY GRANTS	2,500	0	3,944	0
PARKING GARAGES FUND	2,076,933	0	2,021,933	2,382,489
PHS TRANSITION FUND	700,000	0	702,719	0
TOTAL GENERAL GOVERNMENT SERVICES	281,733,347	0	280,689,249	283,333,774
RECORDER				
RECORDER GENERAL FUND	2,399,924	0	2,399,924	4,325,361
RECORDER GRANTS	98,500	0	98,500	89,500
REC/DOC STOR & RETRIEVAL	1,939,958	0	2,089,958	1,366,553
TOTAL RECORDER	4,438,382	0	4,588,382	5,781,414
TREASURER				
TAXPAYER INFORMATION FUND	443,200	0	176,200	471,700
TREASURER GENERAL FUND	2,568,107	0	2,305,432	2,569,606
TOTAL TREASURER	3,011,307	0	2,481,632	3,041,306
TOTAL GENERAL GOVERNMENT SERVICES	300,253,608	0	298,529,835	303,169,792
COMMUNITY RESOURCES				
COMMUNITY RESOURCES				
COMMUNITY RESOURCES GENERAL FUND	29,679,672	0	29,938,926	29,709,784
COMMUNITY DEVELOPMENT GRANTS	7,432,077	0	4,788,225	5,540,294
EMPLOYMENT & TRAINING	15,292,429	0	12,246,658	13,905,062
HOUSING TRUST FUND	100,000	0	100,125	100,000
PIMA VOCATIONAL HIGH SCHOOL	1,302,715	0	1,287,377	1,316,883
TOTAL COMMUNITY RESOURCES	53,806,893	0	48,361,311	50,572,023
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	35,000,000	0	35,000,000	37,202,853
COUNTY FREE LIBRARY GRANTS	305,000	0	338,958	570,000
TOTAL COUNTY FREE LIBRARY	35,305,000	0	35,338,958	37,772,853
ECONOMIC DEVELOPMENT & TOURISM	2,008,463	0	2,047,465	2,003,977
NATURAL RESOURCES, PARKS & RECREATION				
PARKS & RECREATION GRANTS	75,000	0	30,000	90,827
PARKS SPECIAL PROGRAMS	930,647	0	1,650,531	935,700
TOTAL NATURAL RES, PARKS & RECREATION	1,005,647	0	1,680,531	1,026,527
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,545,276	0	1,432,146	1,504,336
SCHOOL RESERVE FUND	2,150,000	0	2,033,000	2,369,000
TOTAL SCHOOL SUPERINTENDENT	3,695,276	0	3,465,146	3,873,336
STADIUM DISTRICT	5,039,746	0	5,059,746	5,253,097
TOTAL COMMUNITY RESOURCES	100,861,025	0	95,953,157	100,501,813

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14	ESTIMATED EXPENDITURES/ EXPENSES 2013/14*	PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
CLERK OF SUPERIOR COURT GENERAL FUND	10,870,487	0	10,870,487	10,829,185
CLERK OF SUPERIOR COURT GRANTS	30,000	0	0	35,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,449,017	0	2,299,972	1,901,374
TOTAL CLERK OF SUPERIOR COURT	12,349,504	0	13,170,459	12,765,559
CONSTABLES GENERAL FUND	1,206,968	0	1,280,235	1,185,591
COUNTY ATTORNEY				
COUNTY ATTORNEY GENERAL FUND	22,508,352	0	22,508,352	22,471,707
COUNTY ATTORNEY GRANTS	4,326,166	0	3,352,400	2,669,412
COUNTY ATTORNEY SPECIAL PROGRAMS	11,396,375	0	9,157,527	12,357,968
TOTAL COUNTY ATTORNEY	38,230,893	0	35,018,279	37,499,087
JUSTICE & LAW				
JUSTICE & LAW GENERAL FUND	32,621,911	0	35,481,957	33,103,068
FORENSIC SCIENCE CENTER GRANTS	34,709	0	34,709	0
FORENSIC SCIENCE CENTER SPEC PROGRAMS	10,500	0	35,500	31,575
LEGAL DEFENDER SPECIAL PROGRAMS	18,475	0	22,104	23,682
PUBLIC DEFENDER SPECIAL PROGRAMS	476,311	0	607,854	509,025
TOTAL JUSTICE & LAW	33,161,906	0	36,182,124	33,667,350
JUSTICE COURTS				
JUSTICE COURTS GENERAL FUND	8,304,954	0	8,058,770	8,283,355
JUSTICE COURTS GRANTS	154,889	0	154,889	146,195
JUSTICE COURT SPECIAL PROGRAMS	1,264,185	0	1,663,575	1,470,747
TOTAL JUSTICE COURTS	9,724,028	0	9,877,234	9,900,297
JUVENILE COURT CENTER				
JUVENILE COURT CENTER GENERAL FUND	23,259,977	0	23,259,977	23,286,101
JUVENILE COURT GRANTS	8,948,060	0	8,616,775	8,992,681
JUVENILE COURT SPECIAL PROGRAMS	474,984	0	296,786	757,176
TOTAL JUVENILE COURT CENTER	32,683,021	0	32,173,538	33,035,958
SHERIFF				
SHERIFF GENERAL FUND	135,355,031	0	136,945,185	136,815,541
SHERIFF GRANTS	8,416,392	0	8,416,392	8,697,676
SHERIFF SPECIAL PROGRAMS	5,122,361	0	5,022,361	5,014,064
TOTAL SHERIFF	148,893,784	0	150,383,938	150,527,281
SUPERIOR COURT				
SUPERIOR COURT GENERAL FUND	29,841,825	0	29,841,825	29,833,729
SUPERIOR COURT GRANTS	10,249,314	0	10,289,729	10,280,434
SUPERIOR COURT MANDATED SERVICES	1,823,525	0	1,823,525	1,823,525
SUPERIOR COURT SPECIAL PROGRAMS	7,093,698	0	5,421,351	6,541,566
TOTAL SUPERIOR COURT	49,008,362	0	47,376,430	48,479,254
TOTAL JUSTICE & LAW	325,258,466	0	325,462,237	327,060,377
HEALTH SERVICES				
ENVIRONMENTAL QUALITY				
ENVIRONMENTAL QUALITY FUND	3,144,557	0	2,916,769	3,466,937
ENVIRONMENTAL QUALITY GRANTS	817,523	0	827,154	811,952
SOLID WASTE MANAGEMENT FUND	5,816,236	0	1,894,848	0
TIRE FUND	1,085,259	0	1,192,000	1,222,987
TOTAL ENVIRONMENTAL QUALITY	10,863,575	0	6,830,771	5,501,876
OFFICE OF MEDICAL SERVICES				
OFFICE OF MEDICAL SERVICES GENERAL FUND	40,843,238	0	39,925,745	42,147,121
OFFICE OF MEDICAL SERVICES GRANTS	315,565	0	436,480	116,571
TOTAL OFFICE OF MEDICAL SERVICES	41,158,803	0	40,362,225	42,263,692

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2014/2015

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2013/14	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2013/14	ESTIMATED EXPENDITURES/ EXPENSES 2013/14*	PROPOSED FINAL ADOPTED EXPENDITURES/ EXPENSES 2014/15
HEALTH SERVICES				
HEALTH SERVICES	13,822,545	0	13,772,645	13,471,141
HEALTH GRANTS	8,142,188	0	8,335,880	9,885,587
PIMA ANIMAL CARE CENTER	7,446,943	0	7,600,323	8,452,217
TOTAL HEALTH	29,411,676	0	29,708,848	31,808,945
SOLID WASTE MANAGEMENT GENERAL FUND	0			1,365,904
TOTAL HEALTH SERVICES	81,434,054	0	76,901,844	80,940,417
PUBLIC WORKS				
CAPITAL PROJECTS FUND	182,441,811	0	152,951,983	145,815,785
DEVELOPMENT SERVICES FUND	6,743,858	0	6,753,798	6,969,935
REGIONAL FLOOD CONTROL DISTRICT				
REGIONAL FLOOD CONTROL DISTRICT	12,484,183	0	12,441,359	15,920,766
REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS	0		0	1,050,000
REGIONAL FLOOD CONTROL DISTRICT GRANTS	139,845	0	135,770	125,962
TOTAL REGIONAL FLOOD CONTROL DISTRICT	12,624,028	0	12,577,129	17,096,728
TRANSPORTATION				
TRANSPORTATION	40,277,267	0	38,349,024	39,181,813
TRANSPORTATION GRANTS	754,152	0	961,979	5,460,236
TOTAL TRANSPORTATION	41,031,419	0	39,311,003	44,642,049
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	216,251,348	0	184,359,514	162,267,356
TOTAL REGIONAL WASTEWATER RECLAMATION	216,251,348	0	184,359,514	162,267,356
TOTAL PUBLIC WORKS	459,092,464	0	395,953,427	376,791,853
TOTAL ALL FUNCTIONAL AREAS	1,266,899,617	0	1,192,800,500	1,188,464,252

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected expenditures/expenses for the remainder of the fiscal year.

PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2014/15	Employee Salaries & Hourly Costs 2014/15	Retirement Costs 2014/15	Health Care Costs 2014/15	Other Benefit Costs 2014/15	Total Estimated Personnel Compensation 2014/15
GENERAL FUND						
GENERAL GOVERNMENT SERVICES						
ASSESSOR	148.00	5,787,216	693,317	1,038,552	531,554	8,050,639
BOARD OF SUPERVISORS	22.71	1,313,044	188,650	117,986	109,851	1,729,531
COUNTY ADMINISTRATOR	12.49	1,142,535	131,485	100,479	78,756	1,453,255
GENERAL GOVERNMENT SERVICES	630.08	35,261,421	3,997,946	4,962,005	3,490,316	47,711,688
RECORDER	49.00	1,626,719	161,972	228,525	202,682	2,219,898
TREASURER	37.50	1,676,171	204,745	271,713	140,722	2,293,351
TOTAL GENERAL GOVERNMENT SERVICES	899.78	46,807,106	5,378,115	6,719,260	4,553,881	63,458,362
COMMUNITY RESOURCES						
COMMUNITY & ECONOMIC DEVELOPMENT	362.48	12,585,336	1,342,003	1,777,882	1,384,323	17,089,544
SCHOOL SUPERINTENDENT	14.00	824,814	103,426	71,976	72,362	1,072,578
TOTAL COMMUNITY RESOURCES	376.48	13,410,150	1,445,429	1,849,858	1,456,685	18,162,122
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT	209.00	7,420,970	907,265	1,311,816	754,878	10,394,929
CONSTABLES	13.00	672,138	145,342	110,569	75,011	1,003,060
COUNTY ATTORNEY	351.00	16,616,232	2,084,042	2,081,722	1,799,969	22,581,965
JUSTICE & LAW	315.25	17,756,661	2,081,843	2,181,948	1,635,988	23,656,440
JUSTICE COURTS	142.50	5,192,832	769,395	918,754	515,168	7,396,149
JUVENILE COURT CENTER	384.14	13,955,281	2,048,569	2,527,522	1,992,871	20,524,243
SHERIFF	1,595.00	64,437,714	18,002,517	12,343,913	13,129,351	107,913,495
SUPERIOR COURT	435.05	19,350,798	2,912,689	2,815,492	1,944,117	27,023,096
TOTAL JUSTICE & LAW	3,444.94	145,402,626	28,951,662	24,291,736	21,847,353	220,493,377
HEALTH SERVICES	12.00	744,184	86,325	69,698	63,251	963,458
PUBLIC WORKS	27.00	1,494,892	177,951	198,638	117,865	1,989,346
TOTAL GENERAL FUND	4,760.20	207,858,958	36,039,482	33,129,190	28,039,035	305,066,665

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2014/15	Employee Salaries & Hourly Costs 2014/15	Retirement Costs 2014/15	Health Care Costs 2014/15	Other Benefit Costs 2014/15	Total Estimated Personnel Compensation 2014/15
SPECIAL REVENUE FUNDS						
GENERAL GOVERNMENT SERVICES						
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	4.00	226,678	26,295	31,865	18,781	303,619
EMERGENCY MGMT/HOMELAND SECURITY SPECIAL PROGRAMS	12.00	791,915	91,862	74,507	64,841	1,023,125
RECORDER DOCUMENT STORAGE & RETRIEVAL	7.00	447,424	51,902	44,623	41,579	585,528
TOTAL GENERAL GOVERNMENT SERVICES	23.00	1,466,017	170,059	150,995	125,201	1,912,272
COMMUNITY RESOURCES						
COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION - GRANTS	10.00	540,249	59,773	82,631	50,416	733,069
COMMUNITY SERVICES EMPLOYMENT & TRAINING - GRANTS	44.50	2,240,818	256,163	367,970	185,880	3,050,831
COUNTY FREE LIBRARY	385.02	14,021,200	1,385,992	2,027,957	1,271,098	18,706,247
ECONOMIC DEVELOPMENT & TOURISM	4.00	271,373	31,132	25,721	22,116	350,342
PARKS SPECIAL PROGRAMS	3.00	130,858	10,478	27	11,675	153,038
PIMA VOCATIONAL HIGH SCHOOL	16.00	685,892	76,669	112,579	57,199	932,339
STADIUM DISTRICT	40.18	1,314,164	170,356	247,814	182,208	1,914,542
TOTAL COMMUNITY RESOURCES	502.70	19,204,554	1,990,563	2,864,699	1,780,592	25,840,408
JUSTICE & LAW						
CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS	11.00	401,603	38,840	36,262	35,229	511,934
COUNTY ATTORNEY GRANTS	41.00	1,231,492	243,729	180,354	180,341	1,835,916
COUNTY ATTORNEY SPECIAL PROGRAMS	79.00	2,249,107	400,835	319,654	283,967	3,253,563
JUSTICE COURT GRANTS	2.00	114,771	16,883	2,423	12,118	146,195
JUSTICE COURT SPECIAL PROGRAMS	18.00	453,140	29,267	54,994	36,883	574,284

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SCHEDULE G

PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2014/15	Employee Salaries & Hourly Costs 2014/15	Retirement Costs 2014/15	Health Care Costs 2014/15	Other Benefit Costs 2014/15	Total Estimated Personnel Compensation 2014/15
JUVENILE COURT GRANTS	91.00	3,040,560	473,502	649,843	409,154	4,573,059
JUVENILE COURT SPECIAL PROGRAMS	9.25	354,616	41,000	55,033	40,647	491,296
PUBLIC DEFENDER SPECIAL PROGRAMS	2.00	88,127	10,223	15,142	7,503	120,995
SHERIFF GRANTS	35.00	1,728,834	374,831	229,603	2,664,985	4,998,253
SHERIFF SPECIAL PROGRAMS	6.00	217,568	25,238	47,172	18,586	308,564
SUPERIOR COURT GRANTS	9.70	332,727	35,443	51,518	55,429	475,117
SUPERIOR COURT SPECIAL PROGRAMS	220.60	8,568,921	1,302,612	1,412,967	1,086,680	12,371,180
TOTAL JUSTICE & LAW	524.55	18,781,466	2,992,403	3,054,965	4,831,522	29,660,356
HEALTH SERVICES						
ENVIRONMENTAL QUALITY	35.44	1,998,565	237,061	229,191	222,200	2,687,017
ENVIRONMENTAL QUALITY GRANTS	5.00	209,968	24,356	24,491	23,250	282,065
HEALTH	173.65	7,764,387	947,136	1,197,200	793,781	10,702,504
HEALTH - GRANTS	109.10	4,317,257	499,332	742,389	413,395	5,972,373
HEALTH - PIMA ANIMAL CARE CENTER	86.00	2,916,827	348,936	593,450	643,718	4,502,931
OFFICE OF MEDICAL SERVICES GRANTS	0.00	2,056	239	516	169	2,980
TIRE FUND	0.00	36,411	4,224	11	2,957	43,603
TOTAL HEALTH SERVICES	409.19	17,245,471	2,061,284	2,787,248	2,099,470	24,193,473
PUBLIC WORKS						
REGIONAL FLOOD CONTROL DISTRICT	66.00	4,371,549	502,328	597,725	443,118	5,914,720
REGIONAL FLOOD CONTROL DISTRICT GRANTS	0.00	14,806	1,717	2,610	1,712	20,845
TRANSPORTATION	306.52	13,552,447	1,590,638	2,337,558	2,295,304	19,775,947
TRANSPORTATION GRANTS	0.00	103,794	12,040	23,634	8,668	148,136
TOTAL PUBLIC WORKS	372.52	18,042,596	2,106,723	2,961,527	2,748,802	25,859,648
TOTAL SPECIAL REVENUE FUNDS	1,831.96	74,740,104	9,321,032	11,819,434	11,585,587	107,466,157

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

SCHEDULE G

**PIMA COUNTY
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION
FISCAL YEAR 2014/2015**

FUND/DEPARTMENT	Full-Time Equivalent (FTE) 2014/15	Employee Salaries & Hourly Costs 2014/15	Retirement Costs 2014/15	Health Care Costs 2014/15	Other Benefit Costs 2014/15	Total Estimated Personnel Compensation 2014/15
TOTAL CAPITAL PROJECTS FUNDS	6.00	492,368	57,115	53,203	38,359	641,045
ENTERPRISE FUNDS						
GENERAL GOVERNMENT SERVICES						
PARKING GARAGES	4.00	146,140	16,953	31,547	12,100	206,740
PUBLIC WORKS						
DEVELOPMENT SERVICES	63.00	3,481,884	425,158	424,977	330,436	4,662,455
REGIONAL WASTEWATER RECLAMATION	476.00	22,273,768	2,645,125	3,649,271	4,120,537	32,688,701
TOTAL ENTERPRISE FUNDS	543.00	25,901,792	3,087,236	4,105,795	4,463,073	37,557,896
GRAND TOTAL ALL FUNDS	7,141.16	308,993,222	48,504,865	49,107,622	44,126,054	450,731,763
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u>						
INTERNAL SERVICE FUNDS						
FLEET SERVICES	55.00	2,392,340	277,512	461,855	270,715	3,402,422
HEALTH BENEFITS TRUST FUND	15.00	706,761	81,405	104,834	67,817	960,817
PRINT SHOP	8.00	299,576	34,751	80,721	32,521	447,569
RISK MANAGEMENT	21.00	1,147,981	133,165	123,494	97,980	1,502,620
TELECOMMUNICATIONS	18.00	1,262,700	146,473	152,448	104,907	1,666,528
TOTAL INTERNAL SERVICE FUNDS	117.00	5,809,358	673,306	923,352	573,940	7,979,956

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SCHEDULE G