



Board of Supervisors Memorandum

June 18, 2013

Fiscal Year 2013/14 Final Budget Adoption

Background

The Fiscal Year (FY) 2013/14 Recommended Budget was transmitted to the Board on April 30, 2013. The Tentative Budget was adopted by the Board on May 21, 2013 as originally recommended, with the following exceptions:

- The recommended primary property tax rate of \$3.6583 per \$100 of Primary Net Assessed Value was increased by \$0.0517 to \$3.7100. This change increases the overall combined property tax rate to \$5.1288.
- The change in the primary property tax rate will result in an increase in property tax revenue of \$3,908,069 in the General Fund. Total Tentative Adopted General Fund revenues are now \$470,584,775.
- The Tentative Budget includes additional offsetting expenditure authority of \$3,908,069 for possible allocation by the Board to specific uses at the time of the final budget adoption. General Fund Tentative Adopted expenditures now total \$506,918,164.

The net effect of these adjustments was to add \$3,908,069 to the original total County Recommended Budget of 1,266,155,617 yielding the Tentative Adopted Budget amount of \$1,270,063,686. Adoption of the Tentative Budget served to set the maximum County expenditure ceiling.

Recommended Adjustments to the Tentative Budget

I recommend the following incremental adjustments be made to the FY 2013/14 Budget by adding expenditure authority to the referenced departments for the following purposes itemized and the amounts listed:

1. Sheriff's Deputy Uniform Allowance. During Tentative Budget adoption, discussion occurred regarding implementing and funding the Sheriff and Corrections Officer Step Program. I continue to recommend the compensation package outlined in the transmittal memorandum and do not recommend the Step Program. I have transmitted to the Board a memorandum dated May 31, 2013, indicating that compensation received by Sheriff's deputies is equal to that of Tucson Police Department (TPD) officers.

An area where the County is not comparable is uniform allowances. I would recommend we increase the Sheriff's deputy uniform allowance from \$600 annually to \$1,050

annually, which is comparable to TPD's uniform allowance of \$1,040. I would also recommend that the Corrections Officer annual uniform allowance be increased from \$600 to \$900. These uniform allowances for County employees will increase the necessary appropriation to the Sheriff's Department by \$400,000.

2. Community Performance and Arts Center. There has been a great deal of discussion regarding the funding and future of the Community Performance and Arts Center (CPAC) in Green Valley. We have examined a number of options related to continuing operation and maintenance for the CPAC. A summary of these options and a recommendation to the Board are contained in my June 5, 2013 memorandum regarding this subject. Rather than expend \$40,000 to close the facility, I am recommending that a one-time appropriation of \$75,000 be made to offset operation and maintenance costs for the CPAC. During this time, the CPAC Foundation, as well as Pima County, can explore a number of options that have been outlined.

3. Southeast Shooting Range. The County previously completed a shotgun trap and skeet facility at the Southeast Shooting Range using bond funding. Due to operational funding restraints, we have been unable to open the facility. I am recommending that \$40,000 be appropriated to the Natural Resources, Parks and Recreation Department to open the facility on a very limited basis (Saturdays and Sundays only) beginning the first weekend in October 2013. In addition, a capital purchase of one light-duty forklift to assist in the operation of the facility in transferring target loads is necessary. I am recommending a one-time capital allocation of \$30,000 to purchase the light-duty forklift.

4. Ajo Chamber of Commerce. The Ajo Chamber of Commerce (ACC) has moved into new facilities renovated at the Historic Train Depot in Ajo. This historic renovation and adaptive reuse of the train station is an ideal public gathering location; hence, a desired location for the ACC. Unfortunately, the rent for this renovated facility is significantly more than that for their previous facility. The base rent and utilities will increase from \$2,000 in FY 2012/13 to \$15,000 in FY 2013/14. I would recommend the Board appropriate one-time funding of \$10,000 to offset most of this rent increase with the understanding the ACC will conduct private fundraising to cover this cost in future years.

5. Southern Arizona AIDS Foundation. The Southern Arizona AIDS Foundation is the overarching nonprofit foundation created to respond in a comprehensive manner to AIDS. The Foundation operates a number of community programs that have a peripheral but functional connected relationship with AIDS and those susceptible to the disease. One such peripheral program is The ALLY Project, a suicide prevention program directed toward at-risk youth ages 13 to 24 that focuses on gay, lesbian, bisexual and transgender (GLBT) youth; youth of color; and homeless or near homeless youth.

This program has been funded for some time. However, the Arizona Department of Health

Services, which had been receiving federal funds for the program, eliminated its funding because federal funding was no longer available due to federal budget reductions and the sequester. We certainly must be very careful about automatically funding programs previously funded by the state or federal government. In this particular case, however, our Public Health agency has and will continue to have a collaborative relationship with the Southern Arizona AIDS Foundation due to our agency's public health mission related to disease prevention, as well as physical and mental health and wellbeing.

For this reason, I am recommending a one-time funding of this program by Pima County in the amount of \$39,000. Over the course of the coming year, I would expect collaboration between the Southern Arizona AIDS Foundation, our Public Health agency and the private sector to determine the best long-term funding strategy for this program. Such would allow an uninterrupted level of service to continue for essential services and to plan for long-term funding sources that do not rely on the County.

6. Littletown Food Bank. The Littletown Food Bank has been a satellite of the Community Food Bank and is operated in the County's Littletown public park. The modular unit for food bank operations is dilapidated. Recently, the Health Department withdrew approval for refrigeration of food, since the food bank was unable to maintain temperatures at safe levels to prevent food spoilage.

The Littletown Food Bank has provided essential food supplemental services for many years, and the facility operated by food bank on County property requires minimal reinvestment to remain functional. Present plans call for a modular unit no longer needed by our Regional Wastewater Reclamation Department (RWRD) to be relocated to the site. The former RWRD modular unit would be connected to the public sewer, and some utility upgrades may be necessary, since the replacement modular unit is refrigerated. (The present facility is cooled with evaporative cooling.)

Minimal capital is needed to accomplish these appropriate modifications. I am requesting the Board allocate one-time funding for this purpose in the amount of \$150,000. The facility will continue to be operated by the Food Bank.

If approved, the total impact to General Fund expenditures of the above six adjustments is \$744,000. Subtracting these changes from the \$3,908,069 of additional expenditure funding approved at the tentative budget adoption leaves \$3,164,069 of remaining expenditures for possible allocation by the Board.

After making the above adjustments and the Board allocating the remaining \$3,164,069 of revenue raised by the proposed final adopted primary property tax rate of \$3.7100, the overall FY 2013/14 final budget would remain unchanged from the Tentative Adopted Budget of \$1,270,063,686.

If, after making the above adjustments, the Board then decides to not allocate the remaining \$3,164,069 of proposed final primary property tax revenues and instead reduces the tax rate, the proposed final adopted primary property tax rate of \$3.7100 would be reduced by 4.35 cents to \$3.6665. The County combined property tax rate of \$5.1288 would be reduced by a like amount to \$5.0853. The FY 2013/14 total final County budget would be \$1,266,899,617.

Recommendation

Set forth below are the proposed Fiscal Year 2013/14 Final Budget amounts and Tax Rates.

Fiscal Year 2013/2014 Budget	Budget	Tax Rate
Total County Budget	\$1,270,063,686 ²	\$3.7100 ¹
County Free Library District	35,305,000	0.3753
Regional Flood Control District	12,624,028	0.2635
Debt Service	124,043,471	0.7800
Stadium District	5,039,746	-----

¹If the Board decides to not allocate the remaining \$3,164,069 of funds raised by increasing the primary property tax rate to \$3.7100, the tax rate would be reduced 4.35 cents to \$3.6665. The County combined property tax rate would be reduced to \$5.0853; and
²the total County budget would be reduced to \$1,266,899,617.

The amounts and rates in this table 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.

Sincerely,



C.H. Huckelberry
 County Administrator

CHH/mjk – June 13, 2013

Attachments

- c: Martin Willett, Chief Deputy County Administrator
- 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 2013/2014

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2012/2013*	ACTUAL EXPENDITURES/EXPENSES 2012/2013**	UNRESERVED FUND BAL / NET ASSETS 7/1/2013 (est)***	DIRECT PROPERTY TAX REVENUE 2013/2014	ESTIMATED REVENUE OTHER THAN PROPERTY TAX 2013/2014	PROCEEDS FROM OTHER FINANCING SOURCES 2013/2014	INTERFUND TRANSFERS 2013/2014		TOTAL FINANCIAL RESOURCES AVAILABLE 2013/2014	PROPOSED ADOPTED BUDGETED EXPENDITURES/EXPENSES 2013/2014****
							IN	OUT		
GENERAL FUND	491,891,733	459,709,092	44,056,613	288,664,264	181,920,511		23,894,918	31,618,142	506,918,164	506,918,164
SPEC REV FUNDS										
COUNTY FREE LIBRARY	34,150,000	34,759,817	9,522,210	28,603,438	1,520,000			89,250	39,556,398	35,305,000
EMPLOY & TRAINING	19,114,665	19,282,555	(227,343)		16,559,659		279,068		16,611,384	16,594,964
ENV QUALITY	3,637,875	3,658,668	1,503,006		3,201,440		403,547	117,476	4,990,517	3,954,120
HEALTH	26,609,996	27,747,695	1,488,246		17,713,126		11,575,257	102,574	30,674,055	29,200,372
REG FLOOD CONTROL	11,457,002	11,367,002	7,715,128	18,208,026	207,863			6,267,102	19,863,915	12,624,028
SOLID WASTE MGMT	6,850,000	6,371,000	2,308,495		4,593,000				6,901,495	6,901,495
STADIUM DISTRICT	4,622,363	4,697,374	(328,116)		2,281,135		3,471,204	3,484,773	1,939,450	5,039,746
TRANSPORTATION	38,034,936	37,146,425	18,268,287		50,876,877		5,120,662	25,142,071	49,123,755	41,031,419
OTHER SPECIAL REV	85,871,975	92,032,394	52,207,748		83,259,926		5,250,184	57,084,384	83,633,474	80,936,957
TOTAL SPECIAL REV	230,348,812	237,062,930	92,457,661	46,811,464	180,213,026	0	26,099,922	92,287,630	253,294,443	231,588,101
CAPITAL PROJECTS	224,127,426	198,642,034	74,380,722		37,372,695	94,000,000	49,169,468		254,922,885	182,441,811
DEBT SERVICE	112,966,351	113,524,168	36,000,489	59,611,817			64,072,901		159,685,207	124,043,471
TOTAL OTHER FUNDS	337,093,777	312,166,202	110,381,211	59,611,817	37,372,695	94,000,000	113,242,369	0	414,608,092	306,485,282
ENTERPRISE FUNDS										
DEVELOPMENT SVCS	6,742,375	6,992,178	3,053,937		5,836,700			441,203	8,449,434	6,743,858
PARKING GARAGES	1,795,326	1,749,319	4,155,625		2,224,473			1,003,655	5,376,443	2,076,933
WASTEWATER RECL	165,624,418	172,161,979	167,560,831		182,932,350	70,000,000		36,827,737	383,665,444	216,251,348
TOTAL ENT FUNDS	174,162,119	180,903,476	174,770,393	0	190,993,523	70,000,000	0	38,272,595	397,491,321	225,072,139
TOTAL ALL FUNDS	1,233,496,441	1,189,841,700	421,665,878	395,087,545	590,499,755	164,000,000	163,237,209	162,178,367	1,572,312,020	1,270,063,686

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

** Actual revenues and expenses as of February 28, 2013 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 2012/13 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$113,094,448), Telecommunications (\$606,900) and Fleet Services (\$15,108,849).

EXPENDITURE LIMITATION

	2012/13	2013/14
1. Budgeted Expenditures/Expenses	1,233,496,441	1,270,063,686
2. Add/(Subtract): Estimated Net Reconciling Items	(130,087,451)	(133,291,054)
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items	1,103,408,990	1,136,772,632
4. Less: Estimated Exclusions	586,986,264	609,329,821
5. Amount Subject to Expenditure Limitation	516,422,726	527,442,811
6. EEC Expenditure Limitation	516,422,727	527,442,812

SCHEDULE A

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2013/2014

	2012/2013 FISCAL YEAR	2013/2014 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 345,467,646	\$ 358,990,600
Amount received from primary property taxation in fiscal year 2012/13 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	\$ 275,951,044	\$ 280,443,689
Secondary Property Taxes		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 63,735,453	\$ 59,464,792
Flood Control District	\$ 19,089,598	\$ 17,947,373
Library District	\$ 28,081,413	\$ 28,611,713
Fire Assistance District	\$ 3,650,680	\$ 3,407,790
Total Secondary Property Taxes	\$ 114,557,144	\$ 109,431,668
Total Property Tax Levy Amounts	\$ 390,508,188	\$ 389,875,357
Property taxes collected *		
Primary Property Taxes		
2012/13 year's levy	\$ 264,225,000	
Prior years' levy	\$ 9,500,000	
Total Primary Property Taxes	\$ 273,725,000	
Secondary property taxes		
2012/13 year's levy	\$ 109,711,751	
Prior years' levy	\$ 3,977,621	
Total Secondary Property Taxes	\$ 113,689,372	
Total Property Taxes Collected	\$ 387,414,372	
Property Tax Rates		
County Tax Rate		
Primary property tax rate	\$ 3.4178	\$ 3.7100
Secondary Property Tax Rates		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 0.7800	\$ 0.7800
Flood Control District	\$ 0.2635	\$ 0.2635
Library District	\$ 0.3460	\$ 0.3753
Fire District Assistance	\$ 0.0447	\$ 0.0447
Total Secondary Property Taxes	\$ 1.4342	\$ 1.4635
Total County Tax Rate	\$ 4.8520	\$ 5.1735
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 2013/2014

	2012/2013 FISCAL YEAR	2013/2014 FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates <small>(Continued)</small>		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 0.8091	\$ 0.9649
Carriage Hills Est. No. 1	\$ 0.1443	\$ 0.1718
Carriage Hills Est. No. 3	\$ 0.1203	\$ 0.1391
Desert Steppes	\$ 0.1286	\$ 0.1450
Hermosa Hills Estates	\$ 0.0690	\$ 0.0799
Lakeside #1	\$ 0.1482	\$ 0.1803
Littletown	\$ 0.5373	\$ 0.7503
Longview Est. #1	\$ 0.1622	\$ 0.1971
Longview Est. #2	\$ 0.1589	\$ 0.1919
Mañana Grande B	\$ 0.1480	\$ 0.1688
Mañana Grande C	\$ 0.1874	\$ 0.2345
Midvale Park	\$ 0.0900	\$ 0.0914
Mortimore Addition	\$ 0.3949	\$ 0.3986
Oaktree No. 1	\$ 1.2339	\$ 1.4595
Oaktree No. 2	\$ 1.3469	\$ 1.4117
Oaktree No. 3	\$ 1.3900	\$ 1.4791
Orange Grove Valley	\$ 0.2503	\$ 0.2895
Peach Valley	\$ 0.3169	\$ 0.3771
Peppertree Ranch	\$ 0.0389	\$ 0.0418
Rolling Hills	\$ 0.1195	\$ 0.1399
Salida Del Sol	\$ 1.1170	\$ 1.2698
Other Improvement District		
Hayhook Ranch Improvement District	\$ 2.6414	\$ 2.6714

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES 2012/13	ESTIMATED REVENUES 2012/13*	PROPOSED ADOPTED REVENUES 2013/14
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	262,240,384	263,700,000	270,384,021
Personal Property Taxes	10,123,855	10,025,000	9,517,982
Penalties/Delinq Taxes	921,818	890,000	1,048,431
Interest/Delinq Taxes	7,624,631	7,340,000	7,713,830
TOTAL PROPERTY TAX	280,910,688	281,955,000	288,664,264
LICENSES & PERMITS			
Business Licenses & Permits	2,515,000	2,746,500	2,785,670
TOTAL LICENSES & PERMITS	2,515,000	2,746,500	2,785,670
INTERGOVERNMENTAL			
Federal Grants & Aid	2,985,248	4,140,281	2,999,899
State Grants & Aid	511,912	1,238,382	211,912
Sales & Use Tax	93,646,000	96,000,000	99,300,000
Shared Vehicle License Tax	23,113,145	22,800,000	23,332,000
Alcoholic Beverages	47,000	68,275	65,000
City Participation	687,000	741,074	370,000
Transient Lodging Tax	5,342,400	5,311,800	5,493,600
TOTAL INTERGOVERNMENTAL	126,332,705	130,299,812	131,772,411
CHARGES FOR SERVICES			
Interdepartmental Charges	110,000	110,000	76,086
Health Fees	1,180,000	1,530,000	1,380,000
Court Fees	4,955,485	4,470,131	4,717,027
General Government	3,526,692	2,833,759	2,599,112
Correctional Housing	7,300,000	7,350,000	7,300,000
Recorder Fees	2,017,897	2,145,500	2,480,186
Sheriff Dept Fees	1,228,000	1,228,000	1,228,000
Culture & Recreation Fees	674,800	673,399	671,500
Contributions/Pub Enterprs	11,707,604	11,707,604	14,693,130
TOTAL CHARGES FOR SERVICES	32,700,478	32,048,393	35,145,041
FINES AND FORFEITS			
Justice CTS-Fines & Forfeits	4,407,310	4,452,317	4,417,310
Superior CTS-Fines & Forfeits	222,000	222,000	222,000
Other Fines & Forfeits	1,150,000	1,100,000	1,140,000
TOTAL FINES & FORFEITS	5,779,310	5,774,317	5,779,310
INVESTMENT EARNINGS			
Investment Earnings	183,854	528,491	210,059
TOTAL INVESTMENT EARNINGS	183,854	528,491	210,059
MISCELLANEOUS			
Rents and Royalties	3,120,504	3,339,824	3,540,656
Other Misc. Revenues	2,360,822	4,255,219	2,687,364
TOTAL MISC. REVENUES	5,481,326	7,595,043	6,228,020
TOTAL GENERAL FUND REVENUE	453,903,361	460,947,556	470,584,775

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES 2012/13	ESTIMATED REVENUES 2012/13*	PROPOSED ADOPTED REVENUES 2013/14
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	28,005,219	28,157,000	28,603,438
Intergovernmental	235,000	356,607	390,000
Fines & Forfeits	650,000	650,000	650,000
Investment Earnings	50,000	77,500	50,000
Miscellaneous	302,000	740,912	430,000
TOTAL COUNTY FREE LIBRARY	29,242,219	29,982,019	30,123,438
EMPLOYMENT AND TRAINING			
Intergovernmental	18,835,597	18,709,597	16,559,659
Miscellaneous	0	37,890	0
TOTAL EMP AND TRAINING	18,835,597	18,747,487	16,559,659
ENVIRONMENTAL QUALITY			
Licenses and Permits	1,892,700	2,078,703	2,004,700
Intergovernmental	758,111	1,011,111	807,340
Investment Earnings	15,000	15,295	15,000
Miscellaneous	257,350	24,300	374,400
TOTAL ENVIRONMENTAL QUALITY	2,923,161	3,129,409	3,201,440
HEALTH			
Licenses and Permits	2,050,112	1,740,005	2,210,201
Intergovernmental	11,907,262	12,247,423	11,903,569
Charges for Services	2,421,912	3,145,198	2,963,614
Fines and Forfeits	126,484	83,800	125,970
Investment Earnings	0	8,400	0
Miscellaneous	323,046	495,794	509,772
TOTAL HEALTH	16,828,816	17,720,620	17,713,126
REGIONAL FLOOD CONTROL DISTRICT			
Property Taxes	18,909,828	18,909,828	18,208,026
Licenses and Permits	0	835	0
Intergovernmental	0	2,103	87,475
Charges for Services	25,000	28,915	25,000
Investment Earnings	35,000	126,991	35,000
Miscellaneous	105,500	195,774	60,388
TOTAL REG. FLOOD CONTROL DIST.	19,075,328	19,264,446	18,415,889
SOLID WASTE MANAGEMENT			
Intergovernmental	1,050,000	1,050,000	1,050,000
Charges for Services	3,278,300	3,656,000	3,478,700
Investment Earnings	12,000	16,800	12,000
Miscellaneous	50,700	52,200	52,300
TOTAL SOLID WASTE MANAGEMENT	4,391,000	4,775,000	4,593,000
STADIUM DISTRICT			
Intergovernmental	1,628,000	1,565,000	1,652,000
Charges for Services	153,000	160,000	153,000
Investment Earnings	12,000	21,833	21,135
Miscellaneous	455,000	618,668	455,000
TOTAL STADIUM DISTRICT	2,248,000	2,365,501	2,281,135

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES 2012/13	ESTIMATED REVENUES 2012/13*	PROPOSED ADOPTED REVENUES 2013/14
TRANSPORTATION			
Licenses and Permits	1,092,569	1,092,569	1,110,800
Intergovernmental	46,964,305	48,281,786	49,233,840
Charges for Services	90,200	180,608	110,950
Investment Earnings	120,000	120,000	120,000
Miscellaneous	264,683	312,933	301,287
TOTAL TRANSPORTATION	48,531,757	49,987,896	50,876,877
OTHER SPECIAL REVENUE FUNDS & GRANTS			
Intergovernmental	76,439,873	74,839,477	64,407,952
Charges for Services	7,338,000	7,282,212	7,917,781
Fines and Forfeits	428,500	493,471	2,507,580
Investment Earnings	289,301	391,515	376,959
Miscellaneous	8,756,884	9,742,798	8,049,654
TOTAL OTHER SP REV & GRANTS	93,252,558	92,749,473	83,259,926
TOTAL SPECIAL REVENUE FUNDS	235,328,436	238,809,961	227,024,490
DEBT SERVICE			
Property Taxes	63,090,152	63,025,000	59,611,817
Intergovernmental	0	5,903	0
Investment Earnings	0	157,333	0
TOTAL DEBT SERVICE	63,090,152	63,188,236	59,611,817
CAPITAL PROJECTS			
Intergovernmental	43,773,313	41,879,356	33,862,369
Charges for Services	2,541,905	3,019,682	2,376,867
Investment Earnings	102,500	483,977	0
Miscellaneous	1,638,500	2,624,956	1,133,459
TOTAL CAPITAL PROJECTS	48,056,218	48,007,971	37,372,695
ENTERPRISE FUNDS			
DEVELOPMENT SERVICES			
Licenses and Permits	4,900,000	5,319,922	5,185,000
Charges for Services	804,739	562,846	618,000
Investment Earnings	17,200	21,000	15,000
Miscellaneous	35,200	36,200	18,700
TOTAL DEVELOPMENT SERVICES	5,757,139	5,939,968	5,836,700
PARKING GARAGES			
Charges for Services	268,500	239,364	248,580
Investment Earnings	14,400	24,413	26,796
Miscellaneous	1,991,487	1,964,603	1,949,097
TOTAL PARKING GARAGES	2,274,387	2,228,380	2,224,473

SCHEDULE C

**PIMA COUNTY
SUMMARY OF REVENUES BY FUND AND CATEGORY
FISCAL YEAR 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES 2012/13	ESTIMATED REVENUES 2012/13*	PROPOSED ADOPTED REVENUES 2013/14
REGIONAL WASTEWATER RECL.			
Licenses and Permits	18,600	10,000	16,000
Charges for Services	172,260,097	160,525,036	176,964,350
Fines and Forfeits	24,262	10,000	22,000
Investment Earnings	1,449,066	630,000	850,000
Miscellaneous	1,122,656	344,430	80,000
Capital Contributions	7,045,000	5,000,000	5,000,000
TOTAL REG WASTEWATER RECL	181,919,681	166,519,466	182,932,350
TOTAL ENTERPRISE FUNDS	189,951,207	174,687,814	190,993,523
GRAND TOTAL ALL FUNDS	990,329,374	985,641,538	985,587,300

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2013 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2013/14

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2013/2014	IN	OUT
<u>General Fund</u>			
Capital Projects - Various Projects			966,814
Capital Projects - Rural Metro Radio Loan			313,371
Debt Service - COPs 2007			2,911,953
Debt Service - COPs Jail Facility			2,898,443
Debt Service - COPs 2010			1,156,833
Debt Service - COPs 2013			125,806
Debt Service - COPs 2014			1,745,000
Economic Development & Tourism			623,259
Employment & Training			279,068
Environmental Quality - Air Quality			403,547
Facilities Renewal Fund - Rental O&M		1,136,475	
Health - General Fund Support			9,601,508
Health - General Fund Support-Pima Animal Care			1,973,749
Improvement Districts Formation Fund			26,925
Parking Garages - COPs 2014		1,000,000	
Parks Special Programs - Loan Repayment		240,000	
PHS Transition Fund		18,500,000	
Stadium District - Ball Fields Maintenance			1,058,002
Stadium District - Debt Service		2,898,443	
Stadium District - Hotel Tax Proceeds			2,223,600
Stadium District - KERP			189,602
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Transportation - Graffiti Abatement			120,662
Transportation - Pavement Preservation			5,000,000
Total General Fund	<u>0</u>	<u>23,894,918</u>	<u>31,618,142</u>
<u>Special Revenue Funds</u>			
County Free Library			
Debt Service - COPs 2010			89,250
County Free Library		0	89,250
Economic Development & Tourism			
General Fund - Tourism Events		623,259	
Economic Development & Tourism		623,259	0
Employment & Training - General Fund		279,068	
Environmental Quality			
Capital Projects Fund - Permits Mgmt System			117,476
General Fund - Air Quality		403,547	
Total Environmental Quality		403,547	117,476
Facilities Renewal Fund			
Capital Projects			1,150,000
General Fund - Rental O&M			1,136,475
Total Facilities Renewal Fund		0	2,286,475

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2013/14

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2013/2014	IN	OUT
Health			
Capital Projects PCWIN Radios - Pima Animal Care			34,162
Debt Service - COPs 2010			45,845
Debt Service - COPs 2010 - PACC			22,577
General Fund Subsidy - Pima Animal Care		1,973,749	
General Fund Subsidy - Health		<u>9,601,508</u>	
Total Health		<u>11,575,257</u>	<u>102,584</u>
Improvement Districts Formation Fund - Gen Fund		26,925	
Information Technology Enhancement Fund			
Capital Projects			904,032
Total Information Technology Enhancement Fund		<u>0</u>	<u>904,032</u>
Parks Grants - Capital Projects			459,980
Parks Special Programs			
General Fund - Loan Repayment			240,000
Capital Projects - Canoa Ranch Rehabilitation			150,000
Total Parks Special Programs		<u>0</u>	<u>390,000</u>
PHS Transition Fund			
Health Benefits ISF - Loan for Claims			3,500,000
Health Benefits ISF - Loan Repayment		3,500,000	
General Fund			18,500,000
Total PHS Transition Fund		<u>3,500,000</u>	<u>22,000,000</u>
Public Defender Special Programs- Capital Projects			118,500
Regional Flood Control			
Capital Projects			6,000,000
Capital Projects - Permits Mgmt System			224,643
Debt Service - COPs 2010			42,459
Total Regional Flood Control		<u>0</u>	<u>6,267,102</u>
Sheriff Commissary Operations			1,100,000
Sheriff Criminal Justice Enhancement - Capital Project			110,865
Sheriff Inmate Welfare Fund			
Sheriff Commissary Operations		1,100,000	
General Fund - Inmate Health			120,000
Total Sheriff Inmate Welfare Fund		<u>1,100,000</u>	<u>120,000</u>
Sheriff Grants - Capital Projects			315,000

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2013/14

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2013/2014	INTERFUND TRANSFERS 2013/2014	
		IN	OUT
Transportation			
Capital Projects - Pavement Preservation			5,000,000
Capital Projects			7,193,675
Capital Projects PCWIN Radios			193,135
Capital Projects - Permits Mgmt System			177,242
Debt Service - COPs 2010			180,656
Debt Service - Transportation Bonds			17,397,363
General Fund - Pavement Preservation		5,000,000	
General Fund - Graffiti		120,662	
Total Transportation		5,120,662	30,142,071
Transportation Grants - Capital Projects			24,279,522
Stadium District			
Debt Service - COPs 2010			10,790
General Fund - Ball Fields Maintenance		1,058,002	
General Fund - Debt Service			2,898,443
General Fund - Hotel Tax Proceeds		2,223,600	
General Fund - KERF		189,602	
Capital Projects - North Fields Modifications			575,540
Total Stadium District		3,471,204	3,484,773
Total Special Revenue Funds		26,099,922	92,287,630
Capital Projects			
Bond Proceeds - General Obligation	20,000,000		
Bond Proceeds - Transportation Bonds	16,000,000		
Proceeds - Certificates of Participation 2014	58,000,000		
Development Services - Permit Management System		425,310	
Environmental Quality - Permits Mgmt System		117,476	
Facility Renewal Fund		1,150,000	
Fleet - PCWIN Radios		20,087	
General Fund - Rural Metro Radio Loan		313,371	
Health - PCWIN Radios		34,162	
Information Technology Enhancement Fund		904,032	
Capital Projects - Land & Permit System/Labor		966,814	
Parks Grants - Special Projects		459,980	
Parks Special Programs - Canoa Ranch Rehab		150,000	
Public Defender Special Programs - Software		118,500	
Regional Flood Control		6,000,000	
Regional Flood Control - Permits Mgmt System		224,643	
Regional Wastewater Recl - Permit Mgmt System		145,810	
Regional Wastewater Recl - PCWIN Radios		248,959	
Risk Management - Permits Mgmt System		45,345	
Sheriff Criminal Justice Enhancement - Roof		110,865	
Sheriff Grants Projects		315,000	
Stadium - North Field Modification		575,540	
Transportation Grants - Intergovernmental Revs		24,279,522	
Transportation - Pavement Preservation		5,000,000	
Transportation - Permits Mgmt System		177,242	
Transportation PCWIN Radios		193,135	
Transportation - Capital Projects		7,193,675	
Total Capital Projects	94,000,000	49,169,468	0

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2013/14

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2013/2014	IN	OUT
<u>Debt Service</u>			
Capital Projects - COPs 2012			
County Free Library - COPs 2010		89,250	
Development Services - COPs 2010		15,893	
Fleet Services - COPs 2010		51,800	
Fleet Services - COPs 2013		896,903	
General Fund - COPs 2007		2,911,953	
General Fund - COPs Jail Facility		2,898,443	
General Fund - COPs 2010		1,156,833	
General Fund - COPs 2013		125,806	
General Fund - COPs 2014		1,745,000	
Health - COPs 2010		45,845	
Health - PACC COPs 2010		22,577	
Parking Garages - COPs 2010		3,655	
Print Shop COPS 2010		2,242	
Regional Flood Control - COPs 2010		42,459	
Regional Wastewater - COPs 2010		529,580	
Regional Wastewater - COPs 2012		35,903,388	
Risk Management - COPs 2010		29,705	
Stadium District - COPs 2010		10,790	
Telecommunications - COPs 2010		12,760	
Transportation - Transportation Bonds		17,397,363	
Transportation - COPs 2010		180,656	
Total Debt Service	<u>0</u>	<u>64,072,901</u>	<u>0</u>
<u>Enterprise Funds</u>			
Development Services			
Capital Projects - Permits Management System			425,310
Debt Service - COPs 2010			15,893
Total Development Services	<u>0</u>	<u>0</u>	<u>441,203</u>
Parking Garages			
General Fund - COPs 2014		0	1,000,000
Debt Service - COPs 2010			3,655
		<u>0</u>	<u>1,003,655</u>
Regional Wastewater Reclamation			
Capital Projects - COPs 2012			
Capital Projects - COPs 2013			
Capital Projects - Permits Mgmt System			145,810
Capital Projects-PCWIN			248,959
Sewer Obligation Bonds	70,000,000		
Debt Service COPs 2012			35,903,388
Debt Service - COPs 2010			529,580
Total Regional Wastewater Reclamation	<u>70,000,000</u>	<u>0</u>	<u>36,827,737</u>
Total Enterprise Funds	<u>70,000,000</u>	<u>0</u>	<u>38,272,595</u>
Grand Total	<u>164,000,000</u>	<u>163,237,209</u>	<u>162,178,367</u>

SCHEDULE D

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2013/14

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2013/2014	IN	OUT
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY			
Internal Service Funds			
Fleet Services			
CIP - Fleet - PCWIN Radios			20,087
COPs 2012 - Fleet Building			896,903
COPs 2010 Debt Service			51,800
Total Fleet Services	<u>0</u>	<u>0</u>	<u>968,790</u>
Health Benefits			
Risk Management-Self Insurance Reserve		10,000,000	
PHS Transition - Loan for Claims		3,500,000	
PHS Transition - Loan Repayment			3,500,000
Risk Management - Pima Dental		154,245	
Total Health Benefits	<u>0</u>	<u>13,654,245</u>	<u>3,500,000</u>
Print Shop - COPs 2010 Debt Svc			2,242
Risk Management			
Capital Projects - Permits Mgmt System			45,345
Debt Service - COPs 2010			29,705
Health Benefits ISF			10,000,000
Health Benefits ISF-Pima County Dental			154,245
Total Risk Management		<u>0</u>	<u>10,229,295</u>
Telecommunications - COPs 2010 Debt Service			12,760
Total Internal Service Funds	<u>0</u>	<u>13,654,245</u>	<u>14,713,087</u>

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2013/14**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2012/13	EXPENSE ADJUSTMENTS APPROVED 2012/13	ESTIMATED EXPENDITURES/ EXPENSES 2012/13*	PROPOSED ADOPTED EXPENDITURES/ EXPENSES 2013/14
GENERAL FUND				
GENERAL GOVERNMENT SERVICES				
ASSESSOR	8,635,053	0	8,635,053	8,773,452
BOARD OF SUPERVISORS	1,971,080	0	1,971,080	2,031,700
GENERAL GOVERNMENT SERVICES	50,792,771	0	49,998,150	52,932,559
COUNTY ADMINISTRATOR	1,430,082	0	1,430,082	1,506,291
NON DEPARTMENTAL	44,089,230	(1,652,769)	8,916,391	105,125,811
RECORDER	3,519,475	0	3,769,475	2,334,967
TREASURER	2,492,207	0	2,492,207	2,514,975
TOTAL GENERAL GOVERNMENT SERVICES	112,929,898	(1,652,769)	77,212,438	175,219,755
COMMUNITY RESOURCES				
COMMUNITY & ECONOMIC DEVELOPMENT	27,152,925	997,521	28,330,942	29,212,169
SCHOOL SUPERINTENDENT	1,632,091	0	1,339,317	1,518,764
TOTAL COMMUNITY RESOURCES	28,785,016	997,521	29,670,259	30,730,933
JUSTICE & LAW				
CLERK OF SUPERIOR COURT	10,411,962	0	10,411,962	10,537,219
CONSTABLES	1,112,731	0	1,123,062	1,179,425
COUNTY ATTORNEY	20,214,804	0	20,214,804	21,990,902
JUSTICE & LAW	31,613,128	0	32,553,793	32,063,491
JUSTICE COURTS	7,992,220	0	7,988,597	8,104,420
JUVENILE COURT CENTER	22,279,052	0	22,279,052	22,704,269
SHERIFF	125,516,270	0	129,039,123	132,613,485
SUPERIOR COURT	28,612,014	0	28,612,014	29,142,361
SUPERIOR CT MANDATED SVCS	1,823,525	0	1,823,525	1,823,525
TOTAL JUSTICE & LAW	249,575,706	0	254,045,932	260,159,097
HEALTH SERVICES	100,601,113	0	98,780,463	40,808,379
TOTAL GENERAL FUND	491,891,733	(655,248)	459,709,092	506,918,164
SPECIAL REVENUE FUNDS				
GENERAL GOVERNMENT SERVICES				
ELECTIONS GRANTS	1,166,220	0	0	1,180,501
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	415,702	0	1,624,300	2,091,793
EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG	1,000,000	0	146,947	1,361,212
FACILITIES RENEWAL FUND	520,000	0	520,000	625,000
IMPROVEMENT DISTRICT FORMATION	53,275	0	3,220	26,925
INFORMATION TECHNOLOGY ENHANCEMENT FUND	171,704	0	171,704	0
OFFICE OF SUSTAINABILITY GRANTS	4,994	0	15,000	2,500
PHS TRANSITION FUND	508,488	0	8,710,960	700,000
RECORDER-DOC STOR & RETRIEVAL	1,328,816	0	1,328,816	1,939,958
RECORDER GRANTS	192,000	0	23,000	98,500
TAXPAYER INFO FUND	364,373	0	319,373	443,200
TOTAL GENERAL GOVERNMENT SERVICES	5,725,572	0	12,863,320	8,469,589
COMMUNITY RESOURCES				
COMMUNITY DEVELOPMENT GRANTS	12,614,798	0	13,439,665	7,432,077
COUNTY FREE LIBRARY	34,000,000	0	34,495,829	35,000,000
COUNTY FREE LIBRARY GRANTS	150,000	0	263,988	305,000
ECONOMIC DEVELOPMENT & TOURISM	1,666,762	0	1,747,665	1,998,463
EMPLOYMENT & TRAINING	18,062,491	0	18,230,381	15,292,429
HOUSING TRUST FUND	0	0	0	100,000
PARKS & RECREATION GRANTS	85,000	0	108,500	75,000
PARKS SPECIAL PROGRAMS	175,079	0	294,696	930,647
PIMA VOCATIONAL HIGH SCHOOL	1,052,174	0	1,052,174	1,302,715
SCHOOL RESERVE FUND	2,462,400	0	2,462,400	2,150,000
STADIUM DISTRICT	4,622,363	0	4,697,374	5,039,746
TOTAL COMMUNITY RESOURCES	74,891,067	0	76,792,672	69,626,077

SCHEDULE E

**PIMA COUNTY
SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT
FISCAL YEAR 2013/14**

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2012/13	EXPENSE ADJUSTMENTS APPROVED 2012/13	ESTIMATED EXPENDITURES/ EXPENSES 2012/13*	PROPOSED ADOPTED EXPENDITURES/ EXPENSES 2013/14
JUSTICE & LAW				
CLERK OF THE COURT SPECIAL GRANTS	0	0	0	30,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,256,253	0	1,381,163	1,449,017
COUNTY ATTORNEY GRANTS	6,278,342	0	6,278,342	4,326,166
COUNTY ATTY SPECIAL PROGRAMS	11,120,519	0	11,121,019	11,396,375
FORENSIC SCIENCE CENTER GRANTS	286,526	0	257,605	34,709
FORENSIC SCIENCE CENTER SPECIAL PROGRAMS	0	0	19,839	10,500
JUSTICE COURT GRANTS	134,061	0	134,061	154,889
JUSTICE COURT SPECIAL PROGRAMS	1,291,703	0	1,259,230	1,264,185
JUVENILE COURT GRANTS	9,207,086	0	8,444,200	8,948,060
JUVENILE COURT SPECIAL PROGRAMS	308,863	0	212,798	474,984
LEGAL DEFENDER SPECIAL PROGRAMS	29,000	0	12,692	18,475
PUBLIC DEFENDER SPECIAL PROGRAMS	493,334	0	486,724	476,311
SHERIFF GRANTS	10,337,122	0	10,337,122	8,416,392
SHERIFF SPECIAL PROGRAMS	4,965,447	0	5,162,404	5,122,361
SUPERIOR COURT GRANTS	9,807,719	0	9,737,688	10,249,314
SUP. COURT SPECIAL PROGRAMS	6,340,978	0	4,908,475	7,093,698
TOTAL JUSTICE & LAW	61,856,953	0	59,753,362	59,465,436
HEALTH SERVICES				
ENVIRONMENTAL QUALITY	2,879,764	0	2,648,557	3,137,875
ENVIRONMENTAL QUALITY GRANTS	758,111	0	1,010,111	816,245
OFFICE OF MEDICAL SERVICES GRANTS	401,411	0	401,411	315,565
HEALTH	11,889,946	258,330	12,252,687	13,639,972
HEALTH GRANTS	8,815,889	0	8,851,288	8,142,188
PIMA ANIMAL CARE CENTER	5,904,161	396,918	6,643,720	7,418,212
SOLID WASTE MANAGEMENT	5,418,000	0	5,120,000	5,816,236
TIRE FUND	1,432,000	0	1,251,000	1,085,259
TOTAL HEALTH SERVICES	37,499,282	655,248	38,178,774	40,371,552
PUBLIC WORKS				
REGIONAL FLOOD CONTROL DISTRICT	11,457,002	0	11,367,002	12,484,183
REGIONAL FLOOD CONTROL DISTRICT GRANTS	0	0	0	139,845
TRANSPORTATION GRANTS	884,000	0	961,375	754,152
TRANSPORTATION	38,034,936	0	37,146,425	40,277,267
TOTAL PUBLIC WORKS	50,375,938	0	49,474,802	53,655,447
TOTAL SPECIAL REVENUE FUNDS	230,348,812	655,248	237,062,930	231,588,101
DEBT SERVICE FUND	112,966,351	0	113,524,168	124,043,471
CAPITAL PROJECTS FUND	224,127,426	0	198,642,034	182,441,811
ENTERPRISE FUNDS				
PUBLIC WORKS				
DEVELOPMENT SERVICES	6,742,375	0	6,992,178	6,743,858
PARKING GARAGES	1,795,326	0	1,749,319	2,076,933
REGIONAL WASTEWATER RECLAMATION FUND	165,624,418	0	172,161,979	216,251,348
TOTAL PUBLIC WORKS	174,162,119	0	180,903,476	225,072,139
TOTAL ENTERPRISE FUNDS	174,162,119	0	180,903,476	225,072,139
GRAND TOTAL ALL FUNDS	1,233,496,441	0	1,189,841,700	1,270,063,686

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2013 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 2013/14

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012/13	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2012/13	ESTIMATED EXPENDITURES/ EXPENSES 2012/13*	PROPOSED ADOPTED EXPENDITURES/ EXPENSES 2013/14
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,635,053	0	8,635,053	8,773,452
BOARD OF SUPERVISORS GENERAL FUND	1,971,080	0	1,971,080	2,031,700
GENERAL GOVERNMENT SERVICES				
GENERAL GOVERNMENT SVCS GENERAL FUND	50,792,771	0	49,998,150	52,932,559
COUNTY ADMINISTRATOR GENERAL FUND	1,430,082	0	1,430,082	1,506,291
DEBT SERVICE FUND	112,966,351	0	113,524,168	124,043,471
ELECTIONS GRANTS	1,166,220	0	0	1,180,501
FACILITIES RENEWAL FUND	520,000	0	520,000	625,000
IMPROVEMENT DISTRICTS FORMATION FUND	53,275	0	3,220	26,925
INFORMATION TECHNOLOGY ENHANCEMENT FUND	171,704	0	171,704	0
NON DEPARTMENTAL GENERAL FUND	44,089,230	(1,652,769)	8,916,391	105,125,811
EMERGENCY MGMT/HOMELAND SECURITY GRANTS	415,702	0	1,624,300	2,091,793
EMERGENCY MGMT/HOMELAND SEC SPEC PRGS	1,000,000	0	146,947	1,361,212
OFFICE OF SUSTAINABILITY GRANTS	4,994	0	15,000	2,500
PHS TRANSITION FUND	508,488	0	8,710,960	700,000
TOTAL GENERAL GOVERNMENT SERVICES	213,118,817	(1,652,769)	185,060,922	289,596,063
RECORDER				
RECORDER GENERAL FUND	3,519,475	0	3,769,475	2,334,967
RECORDER GRANTS	192,000	0	23,000	98,500
REC/DOC STOR & RETRIEVAL	1,328,816	0	1,328,816	1,939,958
TOTAL RECORDER	5,040,291	0	5,121,291	4,373,425
TREASURER				
TAXPAYER INFORMATION FUND	364,373	0	319,373	443,200
TREASURER GENERAL FUND	2,492,207	0	2,492,207	2,514,975
TOTAL TREASURER	2,856,580	0	2,811,580	2,958,175
TOTAL GENERAL GOVERNMENT SERVICES	231,621,821	(1,652,769)	203,599,926	307,732,815
COMMUNITY RESOURCES				
COMMUNITY RESOURCES				
COMMUNITY RESOURCES GENERAL FUND	27,152,925	997,521	28,330,942	29,212,169
COMMUNITY DEVELOPMENT GRANTS	12,614,798	0	13,439,665	7,432,077
EMPLOYMENT & TRAINING	18,062,491	0	18,230,381	15,292,429
HOUSING TRUST FUND	0	0	0	100,000
PIMA VOCATIONAL HIGH SCHOOL	1,052,174	0	1,052,174	1,302,715
TOTAL COMMUNITY RESOURCES	58,882,388	997,521	61,053,162	53,339,390
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	34,000,000	0	34,495,829	35,000,000
COUNTY FREE LIBRARY GRANTS	150,000	0	263,988	305,000
TOTAL COUNTY FREE LIBRARY	34,150,000	0	34,759,817	35,305,000
ECONOMIC DEVELOPMENT & TOURISM	1,666,762	0	1,747,665	1,998,463
NATURAL RESOURCES, PARKS & RECREATION				
PARKS & RECREATION GRANTS	85,000	0	108,500	75,000
PARKS SPECIAL PROGRAMS	175,079	0	294,696	930,647
TOTAL NATURAL RES, PARKS & RECREATION	260,079	0	403,196	1,005,647
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,632,091	0	1,339,317	1,518,764
SCHOOL RESERVE FUND	2,462,400	0	2,462,400	2,150,000
TOTAL SCHOOL SUPERINTENDENT	4,094,491	0	3,801,717	3,668,764
STADIUM DISTRICT	4,622,363	0	4,697,374	5,039,746
TOTAL COMMUNITY RESOURCES	103,676,083	997,521	106,462,931	100,357,010

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2013/14

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012/13	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2012/13	ESTIMATED EXPENDITURES/ EXPENSES 2012/13*	PROPOSED ADOPTED EXPENDITURES/ EXPENSES 2013/14
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
CLERK OF SUPERIOR COURT GENERAL FUND	10,411,962	0	10,411,962	10,537,219
CLERK OF SUPERIOR COURT GRANTS	0	0	0	30,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,256,253	0	1,381,163	1,449,017
TOTAL CLERK OF SUPERIOR COURT	<u>11,668,215</u>	<u>0</u>	<u>11,793,125</u>	<u>12,016,236</u>
CONSTABLES GENERAL FUND	1,112,731	0	1,123,062	1,179,425
COUNTY ATTORNEY				
COUNTY ATTORNEY GENERAL FUND	20,214,804	0	20,214,804	21,990,902
COUNTY ATTORNEY GRANTS	6,278,342	0	6,278,342	4,326,166
COUNTY ATTORNEY SPECIAL PROGRAMS	11,120,519	0	11,121,019	11,396,375
TOTAL COUNTY ATTORNEY	<u>37,613,665</u>	<u>0</u>	<u>37,614,165</u>	<u>37,713,443</u>
JUSTICE & LAW ENFORCEMENT				
JUSTICE & LAW GENERAL FUND	31,613,128	0	32,553,793	32,063,491
FORENSIC SCIENCE CENTER GRANTS	286,526	0	257,605	34,709
FORENSIC SCIENCE CENTER SPEC PROGRAMS	0	0	19,839	10,500
LEGAL DEFENDER SPECIAL PROGRAMS	522,334	0	12,692	18,475
PUBLIC DEFENDER SPECIAL PROGRAMS	0	0	486,724	476,311
TOTAL JUSTICE & LAW ENFORCEMENT	<u>32,421,988</u>	<u>0</u>	<u>33,330,653</u>	<u>32,603,486</u>
JUSTICE COURTS				
JUSTICE COURTS GENERAL FUND	7,992,220	0	7,988,597	8,104,420
JUSTICE COURTS GRANTS	134,061	0	134,061	154,889
JUSTICE COURT SPECIAL PROGRAMS	1,291,703	0	1,259,230	1,264,185
TOTAL JUSTICE COURTS	<u>9,417,984</u>	<u>0</u>	<u>9,381,888</u>	<u>9,523,494</u>
JUVENILE COURT CENTER				
JUVENILE COURT CENTER GENERAL FUND	22,279,052	0	22,279,052	22,704,269
JUVENILE COURT GRANTS	9,207,086	0	8,444,200	8,948,060
JUVENILE COURT SPECIAL PROGRAMS	308,863	0	212,798	474,984
TOTAL JUVENILE COURT CENTER	<u>31,795,001</u>	<u>0</u>	<u>30,936,050</u>	<u>32,127,313</u>
SHERIFF				
SHERIFF GENERAL FUND	125,516,270	0	129,039,123	132,613,485
SHERIFF GRANTS	10,337,122	0	10,337,122	8,416,392
SHERIFF SPECIAL PROGRAMS	4,965,447	0	5,162,404	5,122,361
TOTAL SHERIFF	<u>140,818,839</u>	<u>0</u>	<u>144,538,649</u>	<u>146,152,238</u>
SUPERIOR COURT				
SUPERIOR COURT GENERAL FUND	28,612,014	0	28,612,014	29,142,361
SUPERIOR COURT GRANTS	9,807,719	0	9,737,688	10,249,314
SUPERIOR COURT MANDATED SERVICES	1,823,525	0	1,823,525	1,823,525
SUPERIOR COURT SPECIAL PROGRAMS	6,340,978	0	4,908,475	7,093,698
TOTAL SUPERIOR COURT	<u>46,584,236</u>	<u>0</u>	<u>45,081,702</u>	<u>48,308,898</u>
TOTAL JUSTICE & LAW ENFORCEMENT	311,432,659	0	313,799,294	319,624,533
HEALTH SERVICES				
ENVIRONMENTAL QUALITY				
ENVIRONMENTAL QUALITY FUND	2,879,764	0	2,648,557	3,137,875
ENVIRONMENTAL QUALITY GRANTS	758,111	0	1,010,111	816,245
SOLID WASTE MANAGEMENT FUND	5,418,000	0	5,120,000	5,816,236
TIRE FUND	1,432,000	0	1,251,000	1,085,259
TOTAL ENVIRONMENTAL QUALITY	<u>10,487,875</u>	<u>0</u>	<u>10,029,668</u>	<u>10,855,615</u>
OFFICE OF MEDICAL SERVICES				
OFFICE OF MEDICAL SERVICES GENERAL FUND	100,601,113	0	98,780,463	40,808,379
OFFICE OF MEDICAL SERVICES GRANTS	401,411	0	401,411	315,565
TOTAL OFFICE OF MEDICAL SERVICES	<u>101,002,524</u>	<u>0</u>	<u>99,181,874</u>	<u>41,123,944</u>

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2013/14

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2012/13	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2012/13	ESTIMATED EXPENDITURES/ EXPENSES 2012/13*	PROPOSED ADOPTED EXPENDITURES/ EXPENSES 2013/14
HEALTH SERVICES				
HEALTH SERVICES	11,889,946	258,330	12,252,687	13,639,972
HEALTH GRANTS	8,815,889	0	8,851,288	8,142,188
PIMA ANIMAL CARE CENTER	5,904,161	396,918	6,643,720	7,418,212
TOTAL HEALTH	<u>26,609,996</u>	<u>655,248</u>	<u>27,747,695</u>	<u>29,200,372</u>
TOTAL HEALTH SERVICES	<u>138,100,395</u>	<u>655,248</u>	<u>136,959,237</u>	<u>81,179,931</u>
PUBLIC WORKS				
CAPITAL PROJECTS FUND	224,127,426	0	198,642,034	182,441,811
DEVELOPMENT SERVICES FUND	6,742,375	0	6,992,178	6,743,858
PARKING GARAGES FUND	1,795,326	0	1,749,319	2,076,933
REGIONAL FLOOD CONTROL DISTRICT				
REGIONAL FLOOD CONTROL DISTRICT	11,457,002	0	11,367,002	12,484,183
REGIONAL FLOOD CONTROL DISTRICT GRANTS	0	0	0	139,845
TOTAL REGIONAL FLOOD CONTROL DISTRICT	<u>11,457,002</u>	<u>0</u>	<u>11,367,002</u>	<u>12,624,028</u>
TRANSPORTATION				
TRANSPORTATION	38,034,936	0	37,146,425	40,277,267
TRANSPORTATION GRANTS	884,000	0	961,375	754,152
TOTAL TRANSPORTATION	<u>38,918,936</u>	<u>0</u>	<u>38,107,800</u>	<u>41,031,419</u>
REGIONAL WASTEWATER RECLAMATION				
REGIONAL WASTEWATER RECLAMATION FUND	165,624,418	0	172,161,979	216,251,348
TOTAL REGIONAL WASTEWATER RECLAMATION	<u>165,624,418</u>	<u>0</u>	<u>172,161,979</u>	<u>216,251,348</u>
TOTAL PUBLIC WORKS	<u>448,665,483</u>	<u>0</u>	<u>429,020,312</u>	<u>461,169,397</u>
TOTAL ALL FUNCTIONAL AREAS	<u>1,233,496,441</u>	<u>0</u>	<u>1,189,841,700</u>	<u>1,270,063,686</u>

*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2013 plus projected expenditures/expenses for the remainder of the fiscal year.

PIMA COUNTY
Full-Time Employees and Personnel Compensation
Fiscal Year 2013/2014

FUND	Full-Time Equivalent (FTE) 2014	Employee Salaries and Hourly Costs 2014	Retirement Costs 2014	Healthcare Costs 2014	Other Benefit Costs 2014	Total Estimated Personnel Compensation 2014
GENERAL FUND	4,740.67	\$ 214,387,066	\$ 34,090,014	\$ 32,851,687	\$ 20,749,380	= \$ 302,078,147
SPECIAL REVENUE FUNDS	1,887.77	\$ 73,618,130	\$ 9,097,833	\$ 12,168,912	\$ 7,693,617	= \$ 102,578,492
CAPITAL PROJECTS FUNDS	6.00	\$ 477,935	\$ 55,154	\$ 34,427	\$ 38,766	= \$ 606,282
ENTERPRISE FUNDS	559.80	\$ 27,414,760	\$ 3,082,429	\$ 4,121,031	\$ 2,673,917	= \$ 37,292,137
TOTAL ALL FUNDS	<u>7,194.24</u>	<u>\$ 315,897,891</u>	<u>\$ 46,325,430</u>	<u>\$ 49,176,057</u>	<u>\$ 31,155,680</u>	<u>= \$ 442,555,058</u>

The following is provided for information purposes only:

INTERNAL SERVICE FUNDS	<u>135.17</u>	<u>6,444,894</u>	<u>736,730</u>	<u>2,138,018</u>	<u>2,341,530</u>	<u>11,661,172</u>
TOTAL PLUS INTERNAL SVC	<u>7,329.41</u>	<u>322,342,785</u>	<u>47,062,160</u>	<u>51,314,075</u>	<u>33,497,210</u>	<u>454,216,230</u>