



Board of Supervisors Memorandum

June 19, 2018

Fiscal Year 2018/19 Final Budget Adoption

Background

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

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

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

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

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

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

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

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

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

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

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

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

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

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

III. Employee Compensation

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

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

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

Eligible Sheriff Deputies and Corrections Officers only:

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

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

IV. PROPOSED CHANGES TO THE TENTATIVE ADOPTED BUDGET

General Fund

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

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

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

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

Reductions in State Cost Shifts to Pima County

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

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

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

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

Other Adjustments

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

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

RECOMMENDATIONS

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

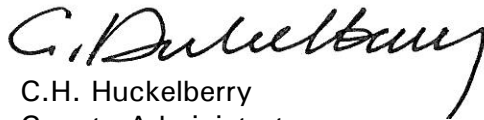
1. The Board adopt the [Resolution Levying a Temporary 10-Year General Excise Tax for Road Repair](#) .

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2. Adopt the final FY 2018/19 final budget amounts and tax rates as set forth in the table below. These amounts and property tax rates are the same as those resulting from the Board's action at the adoption of the overall Tentative Adopted budget on May 22, 2018 and are reflected in attached the Arizona Auditor General prescribed schedules.

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

Sincerely,



C.H. Huckelberry
County Administrator

CHH/mp - June 11, 2018

Attachments

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

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

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

EXPENDITURE LIMITATION COMPARISON

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

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

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

** Actual revenues and expenses as of February 28, 2018 plus projected revenues and expenditures/expenses for the remainder of the fiscal year.

*** Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

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

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

| | 2017/2018 FISCAL YEAR | 2018/2019 FISCAL YEAR |
|---|----------------------------------|----------------------------------|
| Maximum allowable primary property tax levy per A.R.S. §42-17051 (A). | \$ 417,919,436 | \$ 434,204,154 |
| Amount received from primary property taxation in fiscal year 2017/18 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18). | | |
| Property Tax Levy Amount | | |
| Primary Property Taxes | | |
| General Fund Primary | \$ 339,923,420 | \$ 339,156,105 |
| Transportation Property Road Tax | \$ 20,187,394 | \$ 20,834,732 |
| Total Primary Property Taxes | \$ 360,110,814 | \$ 359,990,837 |
| Secondary Property Taxes | | |
| General Fund-Override Election | \$ - | \$ - |
| Debt Service | \$ 56,524,704 | \$ 57,503,861 |
| Flood Control District | \$ 23,115,524 | \$ 25,266,454 |
| Library District | \$ 40,802,761 | \$ 42,944,550 |
| Fire Assistance District | \$ 3,706,407 | \$ 3,825,257 |
| Total Secondary Property Taxes | \$ 124,149,396 | \$ 129,540,122 |
| Total Property Tax Levy Amounts | \$ 484,260,210 | \$ 489,530,959 |
| Property Taxes Collected * | | |
| Primary Property Taxes | | |
| 2017/18 year's levy | \$350,534,050 | |
| Prior years' levy | \$5,378,300 | |
| Total Primary Property Taxes | \$ 355,912,350 | |
| Secondary Property Taxes | | |
| 2017/18 year's levy | \$120,684,282 | |
| Prior years' levy | \$1,978,771 | |
| Total Secondary Property Taxes | \$ 122,663,053 | |
| Total Property Taxes Collected | \$ 478,575,403 | |
| Property Tax Rates | | |
| County Tax Rates | | |
| Primary Property Tax Rates | | |
| General Fund Primary | \$ 4.2096 | \$ 4.0696 |
| Transportation Property Road Tax | \$ 0.2500 | \$ 0.2500 |
| Total Primary Property Taxes | \$ 4.4596 | \$ 4.3196 |
| Secondary Property Tax Rates | | |
| General Fund-Override Election | \$ - | \$ - |
| Debt Service | \$ 0.7000 | \$ 0.6900 |
| Flood Control District | \$ 0.3135 | \$ 0.3335 |
| Library District | \$ 0.5053 | \$ 0.5153 |
| Fire District Assistance | \$ 0.0459 | \$ 0.0459 |
| Total Secondary Property Taxes | \$ 1.5647 | \$ 1.5847 |
| Total County Tax Rate | \$ 6.0243 | \$ 5.9043 |
| Special Assessment District Tax Rates | | |
| Secondary Property Tax Rates | See Second Page | See Second Page |

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

SCHEDULE B

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

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

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

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

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

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

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

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

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

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

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS

Fleet Services

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

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

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

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

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

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

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

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

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

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

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

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

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

| FUND/DEPARTMENT | PROCEEDS FROM OTHER FINANCING SOURCES | INTERFUND TRANSFERS | |
|---|--|--------------------------------|--------------------|
| | 2018/19 | IN | OUT |
| Parking Garages - COPs 2010 | | 5,131 | |
| Parking Garages - COPs 2014 | | 635,119 | |
| Regional Flood Control - COPs 2010 | | 69,124 | |
| Regional Wastewater - COPs 2010 | | 402,788 | |
| Regional Wastewater - COPs 2015 | | 12,327,125 | |
| Regional Wastewater - COPs 2016A | | 5,751,000 | |
| Risk Management - COPs 2010 | | 27,470 | |
| Stadium District - COPs 2010 | | 11,492 | |
| Stadium District - COPs 2019 | | 928,000 | |
| Telecommunications - COPs 2010 | | 9,959 | |
| Transportation - COPs 2010 | | 233,382 | |
| Transportation - Road Tax COPs | | 30,514,938 | |
| Transportation - Transportation Bonds | | 18,589,063 | |
| Total Debt Service | 0 | 102,960,274 | 0 |
| Enterprise Funds | | | |
| Development Services | | | |
| Debt Service - COPs 2010 | | | 16,085 |
| Development Services - Recorder | | | 1,500 |
| General Fund - Loan Repayment | | | 750,000 |
| Total Development Services | | 0 | 767,585 |
| Parking Garages | | | |
| Debt Service - COPs 2010 | | | 5,131 |
| Debt Service - COPs 2014 | | | 635,119 |
| Total Parking Garages | | 0 | 640,250 |
| Regional Wastewater Reclamation | | | |
| Debt Service - COPs 2010 | | | 402,788 |
| Debt Service - COPs 2015 | | | 12,327,125 |
| Debt Service - COPs 2016A | | | 5,751,000 |
| General Fund - Reclaimed Water - NRPR | | | 39,468 |
| General Fund - Summer Youth Funding - CS | | | 178,000 |
| General Fund - Tucson Clean & Beautiful - NRPR | | | 20,000 |
| Parks Special Programs - Native Plant Nursery | | | 25,000 |
| Parks Special Programs - Reclaimed Water - NRPR | | | 115,547 |
| Regional Flood Control - Reclaimed Water | | | 17,529 |
| Proceeds - Sewer Obligation Bonds | 45,000,000 | | |
| Stadium District - Reclaimed Water | | | 32,236 |
| Total Regional Wastewater Reclamation | 45,000,000 | 0 | 18,908,693 |
| Total Enterprise Funds | 45,000,000 | 0 | 20,316,528 |
| Grand Total | 105,100,000 | 196,884,251 | 192,110,961 |

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

Internal Service Funds

Fleet Services

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

Computer Hardware/Software

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS

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

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