Board of Supervisors Memorandum

June 18, 2019

Fiscal Year 2019/20 Final Budget Adoption

Background

I submitted the Fiscal Year (FY) 2019/20 Recommended Budget to the Board of Supervisors on April 25, 2019 and is available using the following link:

http://webcms.pima.gov/UserFiles/Servers/Server_6/File/Government/Finance%20and%20Risk%20Management/Reports/budget%20reports/2019-2020/2019-2020%20Recommended%20Budget%20Book.pdf.

The Board tentatively adopted the $1,310,817,540 combined overall budget on May 21, 2019 as originally recommended, along with the adjustments included in my May 21, 2019 – Tentative Budget Adoption: Fiscal Year 2019/20 Board of Supervisors Memorandum.

The remainder of this memorandum discusses various issues regarding the FY 2019/20 Proposed Final Adopted Budget and proposes recommended changes to the Tentative Adopted Budget.

I. Employee Compensation

The following is a summary of the proposed employee compensation package adjustments recommended for FY 2019/20:

All Eligible County Employees (original recommendation):

- 2.0% general salary adjustment for employees effective September 1, 2019.
- 1.0% general salary adjustment for employees earning $45,000 or less per year effective January 5, 2020.

As part of the May 21, 2019 tentative budget adoption, the Board of Supervisors approved increasing the original recommended 1.0 percent general salary adjustment for eligible employees earning $45,000 or less per year effective January 5, 2020 to 2.0 percent. The Board also approved moving the effective date of this adjustment to September 1, 2019. Hence, employees earning less than $45,000 per year will receive a 4 percent raise on September 1, 2019. The Countywide impact to salaries and benefits of this change is $1,578,005 ($1,096,287 in the General Fund and $481,718 in Non-General Fund departments). The General Fund impact of this increase is offset in the Proposed Final

Adopted Budget by a reduction in the General Fund Budget Reserve. Non-General Fund departments will absorb these costs within their existing budgets.

Sheriff Deputy and Sheriff Sergeant Salary Range Increases:

Sheriff Deputies:

Increase the hourly salary range for the existing Sheriff Deputy classification from the current range of $23.50 to $29.84 to $25.50 to $32.94 effective July 7, 2019. The new maximum hourly rate is approximately 5 percent above the highest paid Sheriff Deputies who currently earn $31.5085 per hour.

Sheriff Sergeants:

Following the tentative budget adoption by the Board, the County Administrator approved the Sheriff's plan to increase the hourly salary range for the existing Sheriff Sergeant classification from the current range of $33.96 to $39.40 to $36.23 to $43.47 effective July 7, 2019. The new minimum hourly rate is approximately 10 percent above the new maximum for the Sheriff Deputy classification.

The estimated annual salary and benefits cost of the above Deputy/Sergeant hourly salary range adjustments is $1.1 million. The Sheriff's Office will absorb this increase within its FY 2019/20 Proposed Final Adopted Budget and future budgets.

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.

II. Proposed Changes to the Tentative Adopted Budget

General Fund

The Proposed Final Adopted Budget now includes the following proposed additional adjustments to General Fund departments made since the Board of Supervisors tentatively adopted the budget on May 21, 2019:

- The Pima County Attorney Drug Treatment Alternatives to Prison (DTAP) program enables drug addicted criminal defendants to plead guilty to an offense and then enter a residential, therapeutic community treatment system for three years as an alternative to a prison sentence. DTAP saves lives, money, and reduces crime. The DTAP program relies on federal grant funding. However, that funding may not be sufficient to fully sustain the program. I have asked that $325,000 be added to the Budget Stabilization Fund to provide funding for DTAP.

- The County's Accommodation School District Maintenance and Operations budget has experienced a series of funding shortfalls over the past several years. The Superintendent of Schools Office is in the process of reconciling the funds needed to address these deficits and make plans for adequate funding moving forward. The Superintendent's Office is now developing an exact accounting of this shortfall. In anticipation of addressing this issue, $700,000 has been moved from the General Fund Budget Reserve to the Budget Stabilization Fund. Once the final amounts are determined and the appropriate accounting for the Accommodation District is set up in the County's enterprise accounting system, an operating transfer of the cash will be moved to the Accommodation District Fund along with any needed budget authority.

- $74,048 increase to wages and benefits to fund the January 1, 2020 minimum wage increase. This funding is offset by a reduction in the General Fund Budget Reserve.

- $6,131 in other minor adjustments offset by a reduction in the General Fund Budget Reserve.

Increase in Arizona Long Term Care System (ALTCS) State Cost Shift to Pima County

The recently approved State of Arizona budget continues to shift costs to Pima County. The State budget increases Pima County's payment requirements for ALTCS. The Tentative Adopted Budget anticipated an increase of $2,237,544 from the FY 2018/19 Adopted Budget. Based on the State's Final Adopted Budget, these costs will increase by an additional $1,170,556 for a total year-to-year increase of $3,408,100. This last-minute addition increases FY 2019/20 overall State Budget Cost Shifts to Pima County to $88.0 million.

General Fund Budget Reserve

Offsetting adjustments to the General Fund Budget Reserve decrease it from the tentative adopted amount of $41,667,768 to $38,295,746. The proposed final adopted reserve is equal to 6.6 percent of total General fund revenues.

After making the adjustments above, the General Fund's bottom-line proposed final adopted expenditures total $616,076,355 unchanged from the Tentative Adopted Budget General Fund expenditures.

Risk Management Internal Service Fund

The Risk Management Internal Service Fund is now divided between three departments, Facilities Management, Finance, and Human Resources. In order to better align the training and unemployment services functions within the appropriate departments, the Human Resources Risk Management budget was increased by $120,512 and offsetting budget reductions of $99,935 and $20,577 were made to Finance and Facilities Management respectively. The overall budget for the Risk Management program remains the same.

Recommendation:

I recommend the Board of Supervisors adopt the proposed Final Fiscal Year 2019/20 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 21, 2019 and are reflected in the attached Arizona Auditor General prescribed schedules.

FY 2019/20 Proposed Final Adopted Tax Rates

Fiscal Year 2019/20 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	$1,310,817,540	$5.5584
Primary Property Tax:		
General Fund Primary	$616,076,355	$3.9996
Secondary Property Taxes:		
County Free Library District	$43,111,317	$0.5353
Regional Flood Control District	$16,914,213	$0.3335
Debt Service	$107,861,884	$0.6900
Stadium District	$9,071,755	

Sincerely,

C.H. Huckelberry
County Administrator

CHH/lab – June 11, 2019

Attachments

c: Jan Lesher, Chief Deputy County Administrator
Tom Burke, Deputy County Administrator for Administration
Michelle Campagne, 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 2019/2020
Proposed Adopted

Fiscal Year		Sch	FUNDS					
			General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Enterprise Funds Available	Total All Funds
2019	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	585,335,097	261,352,651	160,950,259	164,329,346	162,133,256	1,334,100,609
2019	Actual Expenditures/Expenses**	E	536,465,680	241,891,554	158,951,420	134,734,830	171,152,136	1,243,195,620
2020	Fund Balance/Net Position at July 1***		73,208,533	62,851,229	3,492,507	73,565,529	162,503,497	375,621,295
2020	Primary Property Tax Revenue	B	351,046,676	(3,700)	-	-	-	351,042,976
2020	Secondary Property Tax Revenue	B	-	72,790,591	59,650,724	-	-	132,441,315
2020	Estimated Revenues Other than Property Taxes	C	230,023,848	203,461,461	470,000	22,675,365	188,068,639	644,699,313
2020	Other Financing Sources	D	-	100,000	-	61,000,000	45,000,000	106,100,000
2020	Interfund Transfers In	D	12,521,321	31,069,722	45,895,006	47,250,716	-	136,736,765
2020	Interfund Transfers (Out)	D	50,724,023	60,087,442	-	9,185,283	8,115,478	128,112,226
2020	Total Financial Resources Available		616,076,355	310,181,861	109,508,237	195,306,327	387,456,658	1,618,529,438
2020	Budgeted Expenditures/Expenses****	E	616,076,355	285,196,619	107,861,884	131,336,737	170,345,945	1,310,817,540

EXPENDITURE LIMITATION COMPARISON	2019	2020
Budgeted expenditures/expenses	$ 1,334,100,609	$ 1,310,817,540
Add/subtract: estimated net reconciling items	(167,290,327)	(155,055,859)
Budgeted expenditures/expenses adjusted for reconciling items	1,166,810,282	1,155,761,681
Less: estimated exclusions	590,169,840	560,657,412
Amount subject to the expenditure limitation	$ 576,640,442	$ 595,104,269
EEC expenditure limitation	$ 576,640,443	$ 595,104,270

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

** Actual revenues and expenses as of February 28, 2019 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).

**** Fiscal year 2019/20 amounts exclude the impact of the following Capital Improvement Programs: Fleet Services ($3,197,199), Information Technology ($19,550,000), Regional Wastewater ($48,001,306) and the impact of principal payment of $62,422,688 of Regional Wastewater debt service.

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2019/2020

	2018/2019 FISCAL YEAR	2019/2020 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	**$ 434,204,154**	**$ 447,524,191**
Amount received from primary property taxation in fiscal year 2018/19 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	$ 339,156,105	$ 349,163,676
Total Primary Property Taxes	**$ 339,156,105**	**$ 349,163,676**
Secondary Property Taxes		
General Fund-Override election	$ -	$ -
Debt Service	$ 57,503,861	$ 60,236,758
Flood Control District	$ 25,266,454	$ 26,495,639
Library District	$ 42,944,550	$ 46,731,502
Fire Assistance District	$ 3,675,247	$ 3,849,915
Total Secondary Property Taxes	**$ 129,390,112**	**$ 137,313,814**
Total Property Tax Levy Amounts	**$ 468,546,217**	**$ 486,477,490**
Property taxes collected *		
Primary Property Taxes		
2018/19 year's levy	$332,379,500	
Prior years' levy	$5,475,200	
Total Primary Property Taxes	**$ 337,854,700**	
Secondary property taxes		
2018/19 year's levy	$ 126,799,773	
Prior years' levy	$ 1,845,318	
Total Secondary Property Taxes	**$ 128,645,091**	
Total Property Taxes Collected	**$ 466,499,791**	
Property Tax Rates		
County Tax Rate		
Primary property tax rate		
General Fund Primary	$ 4.0696	$ 3.9996
Total Primary Property Taxes	**$ 4.0696**	**$ 3.9996**
Secondary Property Tax Rates		
General Fund-Override election	$ -	$ -
Debt Service	$ 0.6900	$ 0.6900
Flood Control District	$ 0.3335	$ 0.3335
Library District	$ 0.5153	$ 0.5353
Fire District Assistance	$ 0.0441	$ 0.0441
Total Secondary Property Taxes	**$ 1.5829**	**$ 1.6029**
Total County Tax Rate	**$ 5.6525**	**$ 5.6025**
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 2019/2020

	2018/2019 FISCAL YEAR	2019/2020 FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates (Continued)		
Street Lighting Improvement Districts		
Cardinal Est.	$ 1.4696	$ 1.8067
Carriage Hills Est. No. 1	$ 0.2508	$ 0.2476
Carriage Hills Est. No. 3	$ 0.1165	$ 0.1102
Desert Steppes	$ 0.2068	$ 0.2048
Hermosa Hills Estates	$ 0.1143	$ 0.1356
Lakeside #1	$ 0.2471	$ 0.2936
Littletown	$ 0.9260	$ 0.7595
Longview Est. #1	$ 0.2595	$ 0.2566
Longview Est. #2	$ 0.2048	$ 0.2531
Mañana Grande B	$ 0.2392	$ 0.2365
Mañana Grande C	$ 0.3230	$ 0.3188
Midvale Park	$ 0.1699	$ 0.1814
Mortimore Addition	$ 0.6264	$ 0.6260
Oaktree No. 1	$ 2.2258	$ 2.6973
Oaktree No. 2	$ 2.4881	$ 3.0105
Oaktree No. 3	$ 2.4201	$ 3.2302
Orange Grove Valley	$ 0.3570	$ 0.3508
Peach Valley	$ 0.4088	$ 0.5305
Peppertree Ranch	$ 0.0785	$ 0.0737
Rolling Hills	$ 0.2009	$ 0.2003
Salida Del Sol	$ 1.9796	$ 2.4011
Other Improvement Districts		
Hayhook Ranch Improvement District	$ 4.1257	$ 5.6254
Community Facilities Districts		
Rocking K South		
Maintenance & Operation	$ 0.3000	$ 0.3000

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
GENERAL FUND			
Property Tax			
Real Property Taxes	325,981,343	326,854,000	335,849,211
Personal Property Taxes	10,048,026	10,712,500	10,008,465
Penalties on Delinquent Taxes	476,000	476,000	460,000
Interest on Delinquent Taxes	4,678,540	4,700,000	4,729,000
Total Property Tax	**341,183,909**	**342,742,500**	**351,046,676**
Licenses & Permits			
Licenses and Permits	3,523,900	3,430,785	4,299,320
Total Licenses & Permits	**3,523,900**	**3,430,785**	**4,299,320**
Intergovernmental			
Federal Grants & Aid	4,767,040	4,750,457	4,857,067
State Grants & Aid	1,128,256	2,994,221	2,121,926
Sales Tax & Use	121,025,000	123,150,000	126,000,000
Shared Vehicle License Tax	29,460,000	30,200,000	31,200,000
Alcoholic Beverages	74,000	74,025	56,400
Other Local Government	724,900	982,327	5,889,900
Transient Lodging Tax	5,873,112	5,873,112	5,836,320
Total Intergovernmental	**163,052,308**	**168,024,142**	**175,961,613**
Charges for Services			
Interdepartmental Fees	291,625	293,625	291,625
Health Fees	1,180,000	1,068,000	1,200,000
Court Fees	5,237,285	5,639,633	5,478,226
Collections Fees	101,000	103,958	102,000
General Government	5,000,945	4,782,036	7,546,240
Correctional Housing	7,100,000	7,200,000	7,219,508
Sheriff Department Fees	855,000	740,492	625,492
Facility Fees	715,675	738,435	833,575
Other Miscellaneous Fees	537,430	585,314	684,350
Contributions for Administrative Overhead	16,655,900	16,655,900	15,566,043
Total Charges for Services	**37,674,860**	**37,807,393**	**39,547,059**
Fines & Forfeits			
Justice Court Fines & Forfeits	2,760,157	2,555,474	2,507,915
Superior Court Fines & Forfeits	270,571	270,571	236,016
Other Fines & Forfeits	580,000	540,340	614,668
Total Fines & Forfeits	**3,610,728**	**3,366,385**	**3,358,599**
Investment Earnings			
Investment Earnings	922,894	1,693,882	1,598,744
Total Investment Earnings	**922,894**	**1,693,882**	**1,598,744**
Miscellaneous			
Rents & Royalties	1,539,728	1,596,328	1,534,532
Other Miscellaneous Revenue	3,005,445	3,421,709	3,729,981
Overages & Shortages	(3,000)	9,000	(6,000)
Total Miscellaneous	**4,542,173**	**5,027,037**	**5,258,513**
Gain or Loss on Disposal of Assets	**0**	**2,538**	**0**
TOTAL GENERAL FUND REVENUE	**554,510,772**	**562,094,662**	**581,070,524**
SPECIAL REVENUE FUNDS			
Attractions & Tourism			

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
Intergovernmental	1,118,688	1,118,688	1,111,680
Charges for Services	0	14,889	16,000
Investment Earnings	1,000	7,121	1,000
Miscellaneous Revenue	154,698	156,022	155,660
Total Attractions & Tourism	**1,274,386**	**1,296,720**	**1,284,340**
Clerk of the Superior Court			
Intergovernmental	51,298	97,976	70,884
Charges for Services	701,683	701,683	689,699
Investment Earnings	7,663	16,791	8,712
Total Clerk of the Superior Court	**760,644**	**816,450**	**769,295**
Community Development & Neighborhood Conservation			
Intergovernmental	6,245,463	5,609,303	6,344,793
Investment Earnings	4,260	7,607	10,300
Miscellaneous Revenue	387,604	465,005	493,000
Total Community Development & Neighborhood Conservation	**6,637,327**	**6,081,915**	**6,848,093**
Community Services, Employment & Training			
Intergovernmental	16,645,633	18,457,826	18,616,685
Investment Earnings	3,300	7,800	5,500
Miscellaneous Revenue	826,110	520,934	619,278
Total Community Services, Employment & Training	**17,475,043**	**18,986,560**	**19,241,463**
County Administrator			
Intergovernmental	0	326,720	596,948
Investment Earnings	5,300	8,704	10,200
Miscellaneous Revenue	1,033,042	644,351	1,700,000
Total County Administrator	**1,038,342**	**979,775**	**2,307,148**
County Attorney			
Intergovernmental	6,593,513	4,739,047	6,320,304
Fines & Forfeits	3,161,000	3,161,000	2,905,000
Investment Earnings	81,100	133,713	138,200
Miscellaneous Revenue	599,361	942,822	450,638
Total County Attorney	**10,434,974**	**8,976,582**	**9,814,142**
County Free Library			
Property Taxes	42,511,264	42,693,300	46,252,421
Intergovernmental	208,000	288,924	201,300
Fines & Forfeits	600,000	600,000	550,000
Charges for Services	400,000	400,000	410,200
Investment Earnings	85,000	147,728	125,000
Miscellaneous Revenue	558,500	589,450	507,100
Total County Free Library	**44,362,764**	**44,719,402**	**48,046,021**
Elections			
Intergovernmental	54,000	45,000	0
Investment Earnings	0	2,500	0
Total Elections	**54,000**	**47,500**	**0**
Environmental Quality			
Licenses & Permits	2,246,038	2,449,499	2,425,500
Intergovernmental	2,429,354	2,429,354	2,352,873
Investment Earnings	37,500	95,768	57,500
Miscellaneous Revenue	27,060	25,834	22,000
Total Environmental Quality	**4,739,952**	**5,000,455**	**4,857,873**

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
Facilities Management			
Investment Earnings	44,896	24,240	13,753
Miscellaneous Revenue	6,164,917	5,395,723	5,579,877
Total Facilities Management	**6,209,813**	**5,419,963**	**5,593,630**
Finance and Risk Management			
Intergovernmental	6,000,000	6,000,000	10,000,000
Investment Earnings	0	15,000	0
Miscellaneous Revenue	0	615,000	235,000
Total Finance and Risk Management	**6,000,000**	**6,630,000**	**10,235,000**
Grants Management & Innovation			
Intergovernmental	1,189,941	730,066	1,093,756
Total Grants Management & Innovation	**1,189,941**	**730,066**	**1,093,756**
Health			
Licenses & Permits	1,983,225	2,400,000	2,232,406
Intergovernmental	7,789,488	7,951,495	9,503,162
Charges for Services	2,755,735	2,356,089	2,427,298
Investment Earnings	0	97,214	81,881
Miscellaneous Revenue	807,708	615,922	987,558
Total Health	**13,336,156**	**13,420,720**	**15,232,305**
Justice Court Ajo			
Charges for Services	11,000	11,000	12,000
Fines & Forfeits	5,000	5,000	2,500
Miscellaneous Revenue	9,450	4,971	1,500
Total Justice Court Ajo	**25,450**	**20,971**	**16,000**
Justice Court Green Valley			
Charges for Services	29,407	38,435	29,068
Fines & Forfeits	1,000	1,000	1,000
Investment Earnings	0	4,729	0
Total Justice Court Green Valley	**30,407**	**44,164**	**30,068**
Justice Court Tucson			
Charges for Services	900,000	798,955	900,000
Fines & Forfeits	100,000	100,000	60,000
Investment Earnings	0	20,000	0
Total Justice Court Tucson	**1,000,000**	**918,955**	**960,000**
Juvenile Court			
Intergovernmental	8,733,061	6,839,603	8,112,465
Charges for Services	175,500	172,700	170,000
Fines & Forfeits	7,000	7,000	6,000
Investment Earnings	19,070	45,140	32,025
Miscellaneous Revenue	222,286	90,234	154,585
Total Juvenile Court	**9,156,917**	**7,154,677**	**8,475,075**
Medical Examiner			
Intergovernmental	0	116,257	124,541
Charges for Services	30,000	49,688	30,000
Investment Earnings	500	3,642	2,200
Miscellaneous Revenue	40,000	24,465	38,300
Total Medical Examiner	**70,500**	**194,052**	**195,041**

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
Non Departmental			
Property Taxes	232,042	231,737	270,317
Investment Earnings	0	417	0
Total Non Departmental	**232,042**	**232,154**	**270,317**
Natural Resources, Parks & Recreation			
Licenses & Permits		455	
Intergovernmental	426,538	426,538	25,000
Charges for Services	0	37,813	305,145
Gain or Loss on Disposal of Assets	0	1,434,707	0
Investment Earnings	5	41,888	58,197
Miscellaneous Revenue	85,745	1,332,247	1,152,535
Total Natural Resources, Parks & Recreation	**512,288**	**3,273,648**	**1,540,877**
Office of Emergency Mgmt. & Homeland Security			
Intergovernmental	609,585	618,454	682,058
Total Office of Emergency Mgmt. & Homeland Security	**609,585**	**618,454**	**682,058**
Office of Sustainability and Conservation			
Intergovernmental	0	0	20,000
Total Office of Sustainability and Conservation	**0**	**0**	**20,000**
Pima Animal Care Center			
Licenses & Permits	700,000	691,559	0
Intergovernmental	4,693,380	4,693,380	0
Charges for Services	127,100	107,088	0
Fines & Forfeits	49,400	57,841	0
Investment Earnings	5,000	18,963	10,000
Miscellaneous Revenue	2,385,847	1,161,611	675,432
Total Pima Animal Care Center	**7,960,727**	**6,730,442**	**685,432**
Public Defense Services			
Intergovernmental	315,000	331,500	328,000
Investment Earnings	3,400	9,706	3,530
Miscellaneous Revenue	0	1,184	0
Total Public Defense Services	**318,400**	**342,390**	**331,530**
Recorder			
Charges for Services	820,385	820,385	706,400
Investment Earnings	5,100	5,100	0
Total Recorder	**825,485**	**825,485**	**706,400**
Regional Flood Control District			
Property Taxes	25,016,551	25,095,900	26,267,843
Licenses & Permits	1,100	1,100	21,100
Intergovernmental	1,259,581	1,261,207	75,080
Charges for Services	1,071,600	202,228	1,100,100
Fines & Forfeits	2,500	2,500	2,500
Investment Earnings	45,000	139,464	50,000
Miscellaneous Revenue	88,960	89,586	91,325
Total Regional Flood Control District	**27,485,292**	**26,791,985**	**27,607,948**
Rocking K South CFD			
Property Taxes	10	10	10
Investment Earnings		218	
Total Rocking K South CFD	**10**	**228**	**10**

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
School Superintendent			
Intergovernmental	1,369,000	1,369,000	3,910,025
Miscellaneous Revenue	300,000	300,000	0
Total School Superintendent	**1,669,000**	**1,669,000**	**3,910,025**
Sheriff			
Intergovernmental	5,740,799	3,396,326	4,445,008
Charges for Services	662,000	2,262,000	2,612,000
Investment Earnings	13,400	41,200	22,000
Miscellaneous Revenue	1,645,000	58,700	65,000
Total Sheriff	**8,061,199**	**5,758,226**	**7,144,008**
Stadium District			
Intergovernmental	1,479,530	1,540,000	1,587,000
Charges for Services	910,000	1,337,658	1,395,611
Investment Earnings	5,000	3,500	2,500
Miscellaneous Revenue	0	14,156	23,280
Total Stadium District	**2,394,530**	**2,895,314**	**3,008,391**
Superior Court			
Intergovernmental	14,336,047	14,124,195	14,191,450
Charges for Services	3,414,769	3,354,456	3,299,386
Investment Earnings	30,325	72,200	46,800
Miscellaneous Revenue	69,750	64,500	52,650
Total Superior Court	**17,850,891**	**17,615,351**	**17,590,286**
Treasurer			
Charges for Services	50,000	50,000	50,000
Investment Earnings	3,000	3,000	3,000
Miscellaneous Revenue	20,000	20,000	20,000
Total Treasurer	**73,000**	**73,000**	**73,000**
Transportation			
Property Taxes	357,000	288,200	(3,700)
Licenses & Permits	1,307,000	1,307,000	1,307,000
Intergovernmental	71,328,661	75,688,374	72,474,709
Charges for Services	197,650	97,708	195,000
Fines & Forfeits	0	2,485	0
Gain or Loss on Disposal of Assets	0	210,482	0
Investment Earnings	45,000	170,493	33,863
Miscellaneous Revenue	202,750	162,579	268,431
Total Transportation	**73,438,061**	**77,927,321**	**74,275,303**
Wireless Integrated Network			
Charges for Services	2,996,532	3,063,060	3,301,200
Investment Earnings	10,042	35,067	32,662
Miscellaneous Revenue	68,652	68,652	69,655
Total Wireless Integrated Network	**3,075,226**	**3,166,779**	**3,403,517**
TOTAL SPECIAL REVENUE FUNDS	**268,302,352**	**269,358,704**	**276,248,352**
DEBT SERVICE			
Property Taxes	56,958,195	57,199,400	59,650,724
Intergovernmental	0	10,427	0
Investment Earnings	245,000	367,891	470,000
Miscellaneous Revenue	0	5,370	0
TOTAL DEBT SERVICE	**57,203,195**	**57,583,088**	**60,120,724**

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2019/2020

Source of Revenues	Adopted Revenues 2018/2019	Estimated Revenues 2018/2019 *	Proposed Adopted Revenues 2019/2020
CAPITAL PROJECTS			
Intergovernmental	20,904,024	18,651,923	15,429,352
Charges for Services	5,448,500	5,927,345	5,691,500
Investment Earnings	369,900	1,825,500	538,550
Miscellaneous Revenue	1,269,916	1,502,943	1,015,963
TOTAL CAPITAL PROJECTS	**27,992,340**	**27,907,711**	**22,675,365**
ENTERPRISE FUNDS			
Development Services			
Licenses & Permits	7,062,003	7,415,764	7,045,953
Charges for Services	1,007,372	1,134,000	1,020,000
Investment Earnings	0	143,894	85,000
Miscellaneous Revenue	32,100	9,416	8,100
Total Development Services	**8,101,475**	**8,703,074**	**8,159,053**
Facilities Management Parking Garages			
Licenses & Permits	0	8,000	6,000
Charges for Services	2,391,600	2,601,394	2,449,900
Investment Earnings	11,646	33,261	10,000
Miscellaneous Revenue	5,850	16,055	1,850
Total Facilities Management Parking Garages	**2,409,096**	**2,658,710**	**2,467,750**
Regional Wastewater Reclamation			
Licenses & Permits	20,000	20,000	20,000
Intergovernmental	0	0	0
Charges for Services	170,987,120	176,009,994	176,057,169
Fines & Forfeits	5,000	5,000	2,500
Investment Earnings	1,095,000	2,211,148	1,130,000
Miscellaneous Revenue	222,260	457,626	232,167
Gain or Loss on Disposal of Assets	0	10,575	0
Capital Contributions	0	0	0
Total Regional Wastewater Reclamation	**172,329,380**	**178,714,343**	**177,441,836**
TOTAL ENTERPRISE FUNDS	**182,839,951**	**190,076,127**	**188,068,639**
GRAND TOTAL ALL FUNDS	**1,090,848,610**	**1,107,020,292**	**1,128,183,604**

*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2019 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2019/2020

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2019/20	INTERFUND TRANSFERS 2019/20 IN	INTERFUND TRANSFERS 2019/20 OUT
General Fund			
Attractions & Tourism			827,532
Capital Projects - Debt Service - COPs 2018 A			7,492,909
Capital Projects - Public Defender 16th Fl Tenant Remodel - 33 N. Stone			560,477
Capital Projects - Raytheon Airport Buffer			1,200,000
Capital Projects - Rillito Park Lighting			365,000
Community Development Grants - County Match			24,706
County Administrator Grants - Re-entry Housing			1,991,000
County Attorney Grants - County Match			143,207
Debt Service - COPs 2013 A			3,331,502
Debt Service - COPs 2014			3,538,783
Debt Service - COPs 2016			4,470,626
Debt Service - COPs 2020 B			536,583
Development Services - Loan Repayment		750,000	
Development Services - Recorder		3,500	
Environmental Quality - Air Quality			455,787
Environmental Quality - Wildcat Dump Enforcement			281,728
Finance & Risk Management - Grants - Interest Expense			25,000
Fleet Services - COPS 2013 A		9,599,611	
Grants Management and Innovation - Grants - County Match			36,673
Health - General Fund Support			10,909,883
Improvement Districts Formation Fund			20,000
Information Technology - Enterprise Software			145,055
Information Technology - Server & Storage			830,017
Office of Emergency Management Grants - County Match			596,272
Parks Special Programs - Deferred Maintenance			900,000
Parks Special Programs - Native Plant Nursery			60,000
Parks Special Programs - Painted Hills		500,000	
Pima Animal Care - Donations		100,000	
Pima Animal Care - Grant - County Match			5,000
Regional Flood Control - Tucson Clean & Beautiful		20,000	
Regional Wastewater Reclamation - Pima Association of Governments		54,840	
Regional Wastewater Reclamation - Reclaimed Water Subsidy - NRPR		44,984	
Regional Wastewater Reclamation - Summer Youth Funding - CS		178,000	
Regional Wastewater Reclamation - Tucson Clean & Beautiful - NRPR		20,000	
Sheriff - Vehicle Impound Revenue		400,000	
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Stadium District - Ball Fields Maintenance			1,500,000
Stadium District - General Fund Support			2,177,931
Stadium District - Hotel Tax Proceeds			2,362,320
Stadium District - Sam Lena & Willie Blake Parks			415,057
Stadium District - The Event Center			400,313
Transportation - Graffiti Abatement			120,662
Transportation - Pima Association of Governments		130,386	
Transportation - Transportation Pavement Preservation			5,000,000
Wireless Integrated Network - Loan Repayment		600,000	
Total General Fund		**12,521,321**	**50,724,023**
Special Revenue Funds			
Attractions & Tourism - General Fund Support		827,532	

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2019/2020

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2019/20	INTERFUND TRANSFERS 2019/20 IN	INTERFUND TRANSFERS 2019/20 OUT
Community Development Grants - County Match		24,706	
Community Facility District - Rocking K South	100,000		
County Administrator Grants - Re-Entry Housing		1,991,000	
County Attorney Grants - County Match		143,207	
County Free Library			
Capital Projects - Various			9,883,000
Parks Special Programs - Native Plant Nursery			20,000
Total County Free Library			9,903,000
Environmental Quality			
General Fund - Air Quality		455,787	
General Fund - Wildcat Dump Enforcement		281,728	
Total Environmental Quality		737,515	
Finance & Risk Management			
Capital Projects - January 8th Memorial			1,447,000
Grants - Interest Expense		25,000	
Total Finance & Risk Management		25,000	1,447,000
Grants Management and Innovation - Grants - County Match		36,673	
Health			
General Fund Support - Health		10,909,883	
Health Grants - County Match			1,956,738
Total Health		10,909,883	1,956,738
Health Grants - County Match		1,956,738	
Improvement Districts Formation Fund - General Fund		20,000	
Office of Emergency Management Grants - County Match		596,272	
Parks Special Programs			
Capital Projects - 36th Street Park Trail			1,135,330
Capital Projects - Canoa Ranch Tradesman House			125,000
Capital Projects - Los Ninos Pools Rehab 2020			200,000
Capital Projects - SERP Shotgun Range Lighting			50,000
General Fund - Deferred Maintenance		900,000	
General Fund - Native Plant Nursery		60,000	
General Fund - Painted Hills			500,000
Library - Native Plant Nursery		20,000	
Regional Flood Control - Native Plant Nursery		80,000	
Regional Wastewater Reclamation - Native Plant Nursery		30,000	
Regional Wastewater Reclamation - Reclaimed Water Subsidy		128,859	
Transportation - Native Plant Nursery		30,000	
Total Parks Special Programs		1,248,859	2,010,330

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2019/2020

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2019/20	INTERFUND TRANSFERS 2019/20 IN	INTERFUND TRANSFERS 2019/20 OUT
Pima Animal Care - Donations			
Pima Animal Care - Grants - County Match			324,243
General Fund - Pima Animal Care			100,000
Total Pima Animal Care			424,243
Pima Animal Care - Grants			
Pima Animal Care - Donations - Community Cats - County Match		324,243	
General Fund - County Match		5,000	
Total Pima Animal Care Grants		329,243	
Regional Flood Control			
General Fund - Tucson Clean & Beautiful - NRPR			20,000
Parks Special Programs - Native Plant Nursery			80,000
Regional Flood Control - Capital Projects			16,000,000
Regional Flood Control - Reclaimed Water Subsidy		8,581	
Regional Flood Control - Riparian Mitigation Project Acquisition Fund			500,000
Stadium District - KERP			189,602
Total Regional Flood Control		8,581	16,789,602
Regional Flood Control Canoa Ranch In-Lieu Fee - Capital Projects			1,000,000
Sheriff - General Fund - Inmate Welfare Fund			120,000
Sheriff - General Fund - Vehicle Impound Revenue			400,000
Stadium District			
Debt Service - COPs 2014			827,420
Debt Service - COPs 2019			1,738,000
General Fund - Ball Fields Maintenance		1,500,000	
General Fund - General Fund Support		2,177,931	
General Fund - Hotel Tax Proceeds		2,362,320	
General Fund - The Event Center		400,313	
General Fund - Sam Lena & Willie Blake Parks		415,057	
Regional Flood Control - KERP		189,602	
Regional Wastewater Reclamation - Reclaimed Water Subsidy		48,628	
Total Stadium District		7,093,851	2,565,420
Transportation			
Capital Projects			25,000
Debt Service - COPs 2018 B			180,626
Debt Service - Transportation Bonds			16,647,967
General Fund - Graffiti Abatement		120,662	
General Fund - Pima Association of Governments			130,386
General Fund - Transportation Pavement Preservation		5,000,000	
Parks Special Programs - Native Plant Nursery			30,000
Total Transportation		5,120,662	17,013,979
Transportation Grants - Capital Projects			5,857,130
Wireless Integrated Network - General Fund - PCWIN Loan Repayment			600,000
Total Special Revenue Funds	**100,000**	**31,069,722**	**60,087,442**

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2019/2020

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2019/20	INTERFUND TRANSFERS 2019/20 IN	INTERFUND TRANSFERS 2019/20 OUT
Capital Projects			
Bond Proceeds - 2020 COPs - Valencia Rd. Extension	16,000,000		
Bond Proceeds - 2020 B COPs	45,000,000		
County Free Library - Various		9,883,000	
Debt Service - 2018 A COPS - OCH			8,025,200
Debt Service - 2020 B COPS FM Projects			335,083
Debt Service - 2020 A TR Valencia Rd. Extension			825,000
Development Services - Public Works Building		1,316,900	
Finance Special Revenue - January 8th Memorial		1,447,000	
General Fund - Debt Service - 2018 A COPS - OCH		7,492,909	
General Fund - Public Defender 16th Fl Tenant Remodel - 33 N. Stone		560,477	
General Fund - Raytheon Airport Buffer		1,200,000	
General Fund - Rillito Park Lighting - Field 10		365,000	
Parks Special Programs - 36th Street Park Trail		1,135,330	
Parks Special Programs - Canoa Ranch Tradesman House		125,000	
Parks Special Programs - Los Ninos Pools Rehab 2020		200,000	
Parks Special Programs - SERP Shotgun Range Lighting		50,000	
Regional Flood Control - Capital Projects		16,000,000	
Regional Flood Control - Riparian Mitigation Project Acquisition Fund		500,000	
Regional Flood Control - Historic Canoa Ranch Restoration		1,000,000	
Regional Wastewater Reclamation - Valencia Rd Wade Rd to Ajo Highway		92,970	
Transportation		25,000	
Transportation Grants - Various Projects		5,857,130	
Total Capital Projects	**61,000,000**	**47,250,716**	**9,185,283**
Debt Service			
Capital Projects - COPs 2018 A		8,025,200	
Capital Projects - COPS 2020B FM Projects		335,083	
Capital Projects - Valencia Rd. Extension		825,000	
General Fund - COPs 2013 A		3,331,502	
General Fund - COPs 2014		3,538,783	
General Fund - COPs 2016		4,470,626	
General Fund - COPS 2020 B Debt Service		536,583	
Parking Garages - COPs 2014		634,897	
Regional Wastewater - COPs 2018 B		4,803,319	
Stadium District - COPs 2014		827,420	
Stadium District - COPs 2019		1,738,000	
Transportation - COPS 2018 B		180,626	
Transportation - Transportation Bonds		16,647,967	
Total Debt Service		**45,895,006**	
Enterprise Funds			
Development Services			
Capital Projects - Public Works Building			1,316,900
General Fund - Recorder			3,500
General Fund - Loan Repayment			750,000
Total Development Services			2,070,400
Parking Garages - Debt Service - COPs 2014			634,897

PIMA COUNTY
SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2019/2020

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2019/20	INTERFUND TRANSFERS 2019/20 IN	INTERFUND TRANSFERS 2019/20 OUT
Regional Wastewater Reclamation			
Capital Projects - Valencia Rd Wade Rd to Ajo Highway			92,970
Debt Service - COPs 2018 B			4,803,319
General Fund - Summer Youth Funding - CS			178,000
General Fund - Tucson Clean & Beautiful - NRPR			20,000
General Fund Pima Association of Governments			54,840
Parks - Reclaimed Water Subsidy			128,859
Parks Special Programs - Native Plant Nursery			30,000
Parks Special Programs - Reclaimed Water Subsidy - NRPR			44,984
Regional Flood Control - Reclaimed Water Subsidy			8,581
Regional Wastewater Proceeds - Sewer Obligation Bonds	45,000,000		
Stadium District - Reclaimed Water Subsidy			48,628
Total Regional Wastewater Reclamation	45,000,000		5,410,181
Total Enterprise Funds	**45,000,000**		**8,115,478**
Grand Total	**106,100,000**	**136,736,765**	**128,112,226**

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY
Internal Service Funds

Fleet Services			
General Fund - COPS 2013 A			9,599,611
Total Fleet Services			9,599,611
Computer Hardware/Software			
General Fund - Enterprise Software		145,055	
General Fund - Server & Storage		830,017	
Total Computer Hardware/Software		975,072	
Total Internal Service Funds		**975,072**	**9,599,611**

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2019/2020

Fund/Department	Adopted Expenditures/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
GENERAL FUND				
Analytics & Data Governance	0	0	0	2,656,059
Assessor	8,726,593	0	8,726,593	8,145,366
Behavioral Health	45,168,659	0	45,243,310	44,778,669
Board of Supervisors	2,600,465	0	2,600,465	2,657,444
County Administrator	2,477,208	0	2,402,386	4,672,923
Clerk of the Superior Court	10,975,029	0	10,975,029	11,261,969
Community Development & Neighborhood Conservation	4,763,229	0	4,376,855	4,763,167
Community & Economic Development Administration	753,390	0	754,070	839,528
Clerk of the Board	1,613,129	0	1,581,649	1,684,597
Communications and Graphic Services	2,329,191	0	2,235,238	2,192,418
Constables	1,599,352	0	1,610,598	1,680,631
Community Services, Employment & Training	7,740,133	0	7,744,359	7,965,456
Environmental Quality	1,421,339	0	1,353,261	1,409,079
Elections	6,508,425	0	4,875,770	6,557,965
Facilities Management	23,120,222	0	21,967,260	23,693,000
Finance & Risk Management	16,258,796	0	15,658,158	16,475,941
Medical Examiner	3,948,818	0	4,385,238	4,429,795
General Government Services Administration	1,779,848	0	2,061,465	369,190
Grants Management & Innovation	3,848,775	0	3,360,765	4,311,260
Human Resources	3,394,645	0	3,201,973	3,586,707
Information Technology	13,691,976	0	12,986,578	14,748,317
Justice Court Ajo	733,337	0	733,337	744,248
Justice Court Green Valley	576,107	0	566,094	585,796
Justice Court Tucson	7,504,350	0	7,504,350	7,682,305
Juvenile Court	24,466,149	0	24,466,149	22,458,093
Kino Sports Complex	424,157	0	859,979	0
Non Departmental	108,695,577	0	70,451,769	112,312,130
Office of Emergency Management & Homeland Security	649,529	0	634,009	641,527
Pima Animal Care	0	0	0	11,687,967
County Attorney	23,685,561	0	23,685,653	24,412,364
Public Defense Services	32,846,259	0	31,154,652	32,962,860
Procurement	2,496,386	0	2,403,416	2,556,096
Natural Resources, Parks & Recreation	18,109,824	0	18,109,824	19,373,564
Public Works Administration	2,884,703	0	2,587,538	2,790,210

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2019/2020

Fund/Department	Adopted Expenditures/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
Recorder	5,576,626	0	5,576,626	6,281,428
Superior Court	33,983,678	0	33,983,678	36,548,828
Sheriff	153,783,136	0	149,672,830	159,903,341
School Superintendent	1,751,900	0	1,793,227	1,783,697
Office of Sustainability and Conservation	1,847,231	0	1,759,237	1,829,487
Treasurer	2,601,365	0	2,422,292	2,642,933
TOTAL GENERAL FUND	**585,335,097**	**0**	**536,465,680**	**616,076,355**
SPECIAL REVENUE FUNDS				
County Administrator	2,548,042	0	1,948,313	4,303,349
Clerk of the Superior Court	1,171,469	0	815,523	1,097,383
Community Development & Neighborhood Conservation	6,960,183	0	5,883,476	7,257,293
Community Services, Employment & Training	17,979,452	0	19,343,698	19,447,693
Environmental Quality	5,850,139	0	5,414,409	5,888,670
Attractions & Tourism	2,750,845	0	2,647,024	1,566,162
Elections	54,000	0	45,000	0
Regional Flood Control District	16,914,248	0	15,608,114	16,914,213
Facilities Management	545,000	0	595,000	6,810,000
Finance & Risk Management	6,071,547	0	6,170,867	10,034,500
Medical Examiner	65,080	0	157,498	189,621
Grants Management & Innovation	1,249,941	0	768,399	1,130,429
Health	25,981,613	0	23,779,208	28,838,114
Justice Court Ajo	29,450	0	25,500	25,933
Justice Court Green Valley	59,740	0	56,290	61,290
Justice Court Tucson	1,777,948	0	1,777,948	1,841,113
Juvenile Court	9,830,205	0	7,070,999	9,064,214
County Free Library	42,780,821	0	40,758,923	43,111,317
Non Departmental	347,278	0	347,280	359,444
Office of Emergency Management & Homeland Security	1,169,666	0	1,177,878	1,278,330
Pima Animal Care	12,291,231	0	10,549,506	1,004,675
County Attorney	16,776,858	0	11,309,077	16,203,717
Public Defense Services	583,575	0	302,246	503,955
Natural Resources, Parks & Recreation	2,766,318	0	3,757,567	4,918,715
Recorder	1,285,201	0	1,285,201	607,888
Superior Court	18,761,992	0	18,007,577	18,361,568
Sheriff	10,737,684	0	8,426,311	9,221,162

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2019/2020

Fund/Department	Adopted Expenditures/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
Stadium District	5,164,328	0	5,157,206	9,071,755
School Superintendent	1,669,000	0	1,669,000	3,910,025
Office of Sustainability and Conservation	0	0	0	20,000
Treasurer	467,226	0	467,226	350,000
Transportation	43,688,454	0	43,633,954	58,717,953
Wireless Integrated Network	3,024,117	0	2,935,336	3,086,138
TOTAL SPECIAL REVENUE FUNDS	**261,352,651**	**0**	**241,891,554**	**285,196,619**
DEBT SERVICE FUND	160,950,259	0	158,951,420	107,861,884
TOTAL DEBT SERVICE FUND	**160,950,259**	**0**	**158,951,420**	**107,861,884**
CAPITAL PROJECTS FUND	164,329,346	0	134,734,830	131,336,737
TOTAL CAPITAL PROJECTS FUNDS	**164,329,346**	**0**	**134,734,830**	**131,336,737**
ENTERPRISE FUNDS				
Development Services	6,911,803	0	6,822,414	6,657,845
Facilities Management	3,185,862	0	3,068,710	3,347,841
Regional Wastewater Reclamation	152,035,591	0	161,261,012	160,340,259
TOTAL ENTERPRISE FUNDS	**162,133,256**	**0**	**171,152,136**	**170,345,945**
TOTAL ALL FUNDS	**1,344,100,609**	**0**	**1,243,195,620**	**1,310,817,540**

*** These amounts include actual expenditures/expenses recognized on the modified accrual basis as of February 28, 2019 plus projected expenditures/expenses for the remainder of the fiscal year.**

****Fiscal year 2019/2020 exclude the impact of the following Capital Improvement Programs: Fleet Services ($3,197,199), Information Technology ($19,550,000), Regional Wastewater ($48,001,306) and the impact of principal payment of $62,422,688 of Regional Wastewater debt service.**

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2019/2020

Functional Area/Department	Adopted Expenditure/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
GENERAL GOVERNMENT SERVICES				
ASSESSOR GENERAL FUND	8,726,593	0	8,726,593	8,145,366
BOARD OF SUPERVISORS GENERAL FUND	2,600,465	0	2,600,465	2,657,444
GENERAL GOVERNMENT SERVICES				
General Government Svcs General Fund	68,863,427	0	64,736,269	72,327,872
County Administrator General Fund	2,477,208	0	2,402,386	4,672,923
County Administrator Grant Fund	2,548,042	0	1,948,313	4,303,349
Debt Service Fund	160,950,259	0	158,951,420	107,861,884
Elections Grants	54,000	0	45,000	0
Facilities Renewal Fund	545,000	0	595,000	6,810,000
Finance Grants Contingency	6,059,867	0	6,169,867	10,025,000
Improvement Districts Formation Fund	11,680	0	1,000	9,500
Non Departmental General Fund	108,695,577	0	70,451,769	112,312,130
Ofc. of Emergency Mgmt/Homeland Security	649,529	0	634,009	641,527
Ofc. of Emergency Mgmt/Homeland Security Grants	1,169,666	0	1,177,878	1,278,330
Parking Garages Fund	3,185,862	0	3,068,710	3,347,841
TOTAL GENERAL GOVERNMENT SERVICES	355,210,117	0	310,181,621	323,590,356
RECORDER				
Recorder General Fund	5,576,626	0	5,576,626	6,281,428
Rec/Doc Stor & Retrieval	1,285,201	0	1,285,201	607,888
TOTAL RECORDER	6,861,827	0	6,861,827	6,889,316
ROCKING K SOUTH CFD	100,000	0	100,000	100,000
IMPROVEMENT DISTRICTS	247,278	0	247,280	259,444
TREASURER				
Taxpayer Information Fund	467,226	0	467,226	350,000
Treasurer General Fund	2,601,365	0	2,422,292	2,642,933
TOTAL TREASURER	3,068,591	0	2,889,518	2,992,933
WIRELESS INTEGRATED NETWORK	3,024,117	0	2,935,336	3,086,138
TOTAL GENERAL GOVERNMENT SERVICES	**379,838,988**	**0**	**334,542,640**	**347,720,997**
COMMUNITY RESOURCES				
ATTRACTIONS & TOURISM	2,750,845	0	2,647,024	1,566,162
COMMUNITY RESOURCES				
Community Resources General Fund	19,858,875	0	19,331,266	20,071,829
Community Resources Special Program	1,249,941	0	768,399	1,130,429
Community Development Grants	6,914,183	0	5,883,476	7,210,293
Employment & Training	16,785,500	0	18,345,375	18,118,355
Housing Trust Fund	46,000	0	0	47,000
Pima Vocational High School	1,193,952	0	998,323	1,329,338
TOTAL COMMUNITY RESOURCES	46,048,451	0	45,326,839	47,907,244

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2019/2020

Functional Area/Department	Adopted Expenditure/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
COUNTY FREE LIBRARY				
County Free Library	42,664,321	0	40,564,678	43,003,017
County Free Library Grants	116,500	0	194,245	108,300
TOTAL COUNTY FREE LIBRARY	42,780,821	0	40,758,923	43,111,317
SCHOOL SUPERINTENDENT				
School General Fund	1,751,900	0	1,793,227	1,783,697
School Reserve Fund	1,669,000	0	1,669,000	3,910,025
TOTAL SCHOOL SUPERINTENDENT	3,420,900	0	3,462,227	5,693,722
STADIUM DISTRICT	5,164,328	0	5,157,206	9,071,755
TOTAL COMMUNITY RESOURCES	**100,165,345**	**0**	**97,352,219**	**107,350,200**
HEALTH SERVICES				
BEHAVIORAL HEALTH				
Behavioral Health General Fund	45,168,659	0	45,243,310	44,778,669
TOTAL BEHAVIORAL HEALTH	45,168,659	0	45,243,310	44,778,669
HEALTH SERVICES				
Health Services	15,056,562	0	14,092,646	16,393,656
Health Grants	10,925,051	0	9,686,562	12,444,458
TOTAL HEALTH SERVICES	25,981,613	0	23,779,208	28,838,114
MEDICAL EXAMINER				
Medical Examiner General Fund	3,948,818	0	4,385,238	4,429,795
Medical Examiner Grants	0	0	131,547	124,541
Medical Examiner Special Programs	65,080	0	25,951	65,080
TOTAL MEDICAL EXAMINER	4,013,898	0	4,542,736	4,619,416
PIMA ANIMAL CARE CENTER				
Pima Animal Care Center	9,844,852	0	9,667,970	11,687,967
Pima Animal Care Center-Donations	500,000		1,054	0
Pima Animal Care Center-Development Program	115,348		13,495	0
Pima Animal Care Center-Grants	1,831,031	0	866,987	1,004,675
TOTAL PIMA ANIMAL CARE CENTER	12,291,231	0	10,549,506	12,692,642
TOTAL HEALTH SERVICES	**87,455,401**	**0**	**84,114,760**	**90,928,841**
JUSTICE & LAW				
CLERK OF SUPERIOR COURT				
Clerk of Superior Court General Fund	10,975,029	0	10,975,029	11,261,969
Clerk of the Court Special Programs	1,171,469	0	815,523	1,097,383
TOTAL CLERK OF SUPERIOR COURT	12,146,498	0	11,790,552	12,359,352
CONSTABLES GENERAL FUND	1,599,352	0	1,610,598	1,680,631
COUNTY ATTORNEY				
County Attorney General Fund	23,685,561	0	23,685,653	24,412,364
County Attorney Grants	4,513,637	0	3,362,386	4,259,628
County Attorney Special Programs	12,263,221	0	7,946,691	11,944,089
TOTAL COUNTY ATTORNEY	40,462,419	0	34,994,730	40,616,081

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2019/2020

Functional Area/Department	Adopted Expenditure/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
PUBLIC DEFENSE SERVICES				
Public Defense Services General Fund	32,846,259	0	31,154,652	32,962,860
Public Defense Services Special Programs	583,575	0	302,246	503,955
TOTAL PUBLIC DEFENSE SERVICES	33,429,834	0	31,456,898	33,466,815
JUSTICE COURTS				
Justice Courts General Fund	8,813,794	0	8,803,781	9,012,349
Justice Courts Grants	8,450	0	3,500	4,933
Justice Court Special Programs	1,858,688	0	1,856,238	1,923,403
TOTAL JUSTICE COURTS	10,680,932	0	10,663,519	10,940,685
JUVENILE COURT CENTER				
Juvenile Court Center General Fund	24,466,149	0	24,466,149	22,458,093
Juvenile Court Grants	1,311,079	0	852,903	1,259,042
Juvenile Court Special Programs	8,519,126	0	6,218,096	7,805,172
TOTAL JUVENILE COURT CENTER	34,296,354	0	31,537,148	31,522,307
SHERIFF				
Sheriff General Fund	153,783,136	0	149,672,830	159,903,341
Sheriff Grants	5,040,799	0	2,294,426	3,239,619
Sheriff Special Programs	5,696,885	0	6,131,885	5,981,543
TOTAL SHERIFF	164,520,820	0	158,099,141	169,124,503
SUPERIOR COURT				
Superior Court General Fund	32,191,811	0	32,191,811	34,755,387
Superior Court Grants	988,073	0	896,725	988,625
Superior Court Mandated Services	1,791,867	0	1,791,867	1,793,441
Superior Court Special Programs	17,773,919	0	17,110,852	17,372,943
TOTAL SUPERIOR COURT	52,745,670	0	51,991,255	54,910,396
TOTAL JUSTICE & LAW	**349,881,879**	**0**	**332,143,841**	**354,620,770**
PUBLIC WORKS				
CAPITAL PROJECTS FUND	164,329,346	0	134,734,830	131,336,737
DEVELOPMENT SERVICES FUND	6,911,803	0	6,822,414	6,657,845
ENVIRONMENTAL QUALITY				
Solid Waste Management Fund	1,421,339	0	1,353,261	1,409,079
Environmental Quality Fund	3,503,295	0	3,187,237	3,502,797
Environmental Quality Grants	1,038,844	0	1,038,844	1,077,873
Environmental Quality Tire Fund	1,308,000	0	1,188,328	1,308,000
TOTAL ENVIRONMENTAL QUALITY	7,271,478	0	6,767,670	7,297,749
NATURAL RESOURCES, PARKS & RECREATION				
Parks General Fund	18,109,824	0	18,109,824	19,373,564
Parks & Recreation Grants	186,255	0	186,265	125,000
Parks Special Programs	2,580,063	0	3,571,302	4,793,715
TOTAL NATURAL RESOURCES, PARKS & RECREATION	20,876,142	0	21,867,391	24,292,279

Pima County
Summary by Functional Area and Department of Expenditures
Fiscal Year 2019/2020

Functional Area/Department	Adopted Expenditure/ Expenses 2018/2019	Expense Adjustments Approved 2018/2019	Estimated Expenditures/ Expenses 2018/2019*	Proposed Adopted Expenditures/ Expenses 2019/2020**
OFFICE OF SUSTAINABILITY & CONSERVATION				
Office of Sustainability & Conservation General Fund	1,847,231	0	1,759,237	1,829,487
Office of Sustainability Grants	0	0	0	20,000
TOTAL OFFICE OF SUSTAINABILITY & CONSERVATION	1,847,231	0	1,759,237	1,849,487
PUBLIC WORKS ADMINISTRATION GENERAL FUND	2,884,703	0	2,587,538	2,790,210
REGIONAL FLOOD CONTROL DISTRICT				
Regional Flood Control District	16,471,563	0	15,455,929	16,471,528
Regional Flood Control District Spec Progs	442,685	0	152,185	442,685
TOTAL REGIONAL FLOOD CONTROL DISTRICT	16,914,248	0	15,608,114	16,914,213
REGIONAL WASTEWATER RECLAMATION				
Regional Wastewater Reclamation Fund	152,035,591	0	161,261,012	160,340,259
TOTAL REGIONAL WASTEWATER RECLAMATION	152,035,591	0	161,261,012	160,340,259
TRANSPORTATION				
Transportation	43,448,454	0	43,448,454	58,717,953
Transportation Grants	240,000	0	185,500	0
TOTAL TRANSPORTATION	43,688,454	0	43,633,954	58,717,953
TOTAL PUBLIC WORKS	**416,758,996**	**0**	**395,042,160**	**410,196,732**
TOTAL ALL FUNCTIONAL AREAS	**1,334,100,609**	**0**	**1,243,195,620**	**1,310,817,540**

* These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2019 plus projected expenditures/expenses for the remainder of the fiscal year.

** Fiscal year 2019/20 amounts exclude the impact of the following Capital Improvement Programs: Fleet Services ($3,197,199), Information Technology ($19,550,000), Regional Wastewater ($48,001,306) and the impact of principal payment of $62,422,688 of Regional Wastewater debt service.

Full-Time Employees and Personnel Compensation
Fiscal Year 2019/2020

Fund/Department	Full-Time Equivalent (FTE) 2019/2020	Employees Salaries & Hourly Costs 2019/2020	Retirement Costs 2019/2020	Health Care Costs 2019/2020	Other Benefit Costs 2019/2020	Total Estimated Personnel Compensation 2019/2020
GENERAL FUND						
General Government Services						
Analytics & Data Governance	20.50	1,672,812	201,132	147,521	98,590	2,120,055
Assessor	133.00	5,686,476	712,053	976,460	(396,392)	6,978,597
Board of Supervisors	24.60	1,485,842	359,291	192,717	93,870	2,131,720
Clerk of the Board	18.00	904,460	106,663	155,049	61,065	1,227,237
County Administrator	18.73	1,873,595	215,571	141,775	114,164	2,345,105
Elections	60.25	2,176,511	125,811	209,231	114,817	2,626,370
Facilities Management	171.60	8,766,618	1,021,404	1,394,739	849,609	12,032,370
Finance & Risk Management	164.80	10,008,703	1,183,062	1,357,867	698,978	13,248,610
General Government Services Administration	2.00	273,651	32,596	26,977	14,770	347,994
Human Resources	33.00	1,888,634	224,321	248,253	125,376	2,486,584
Information Technology	109.00	8,208,254	980,641	970,434	608,286	10,767,615
Procurement	30.00	1,803,899	212,975	245,327	113,953	2,376,154
Recorder	65.25	2,875,912	229,996	247,679	143,037	3,496,624
Treasurer	34.50	1,706,524	240,978	252,457	91,472	2,291,431
Total General Government Services	885.23	49,331,891	5,846,494	6,566,486	2,731,595	64,476,466
Community Resources						
Communications and Graphic Services	21.00	1,150,370	134,812	214,162	78,258	1,577,602
Community & Economic Development Administration	3.00	497,021	59,203	31,275	27,006	614,505
Community Development & Neighborhood Conservation	15.50	766,000	88,154	96,231	57,472	1,007,857
Community Services, Employment & Training	68.62	2,504,035	191,512	214,222	185,307	3,095,076
Grants Management & Innovation	49.00	2,859,833	341,682	398,587	221,584	3,821,686
School Superintendent	14.00	821,154	135,497	105,030	52,202	1,113,883
Total Community Resources	171.12	8,598,413	950,860	1,059,507	621,829	11,230,609
Health Services						
Behavioral Health	22.63	1,415,048	165,147	185,360	86,821	1,852,376
Medical Examiner	33.00	2,671,264	315,061	292,287	219,224	3,497,836
Pima Animal Care	97.00	4,481,013	478,424	625,245	306,967	5,891,649
Total Health Services	152.63	8,567,325	958,632	1,102,892	613,012	11,241,861

Full-Time Employees and Personnel Compensation
Fiscal Year 2019/2020

Fund/Department	Full-Time Equivalent (FTE) 2019/2020	Employees Salaries & Hourly Costs 2019/2020	Retirement Costs 2019/2020	Health Care Costs 2019/2020	Other Benefit Costs 2019/2020	Total Estimated Personnel Compensation 2019/2020
Justice & Law						
Clerk of the Superior Court	199.00	8,084,411	985,810	1,430,162	459,214	10,959,597
Constables	14.00	802,417	401,730	150,342	66,096	1,420,585
County Attorney	344.00	18,453,279	2,492,182	2,111,920	1,196,596	24,253,977
Justice Court Ajo	9.75	399,783	89,865	76,952	22,679	589,279
Justice Court Green Valley	9.00	377,212	65,117	76,130	17,688	536,147
Justice Court Tucson	116.00	5,554,650	1,067,180	833,673	330,959	7,786,462
Juvenile Court	317.50	12,614,677	3,230,207	2,254,541	1,121,743	19,221,168
Public Defense Services	295.03	17,427,798	2,053,235	2,099,363	1,142,383	22,722,779
Sheriff	1,489.00	81,963,970	32,076,201	11,806,318	8,058,274	133,904,763
Superior Court	421.40	22,342,428	4,976,563	3,041,248	1,589,760	31,949,999
Total Justice & Law	3,214.68	168,020,625	47,438,090	23,880,649	14,005,392	253,344,756
Public Works						
Environmental Quality	3.00	235,007	27,993	22,927	17,783	303,710
Natural Resources, Parks & Recreation	279.15	11,428,943	1,144,567	1,780,349	1,025,403	15,379,262
Office of Sustainability and Conservation	17.90	1,246,078	148,310	129,763	97,541	1,621,692
Public Works Administration	27.63	2,154,871	254,238	199,778	179,301	2,788,188
Total Public Works	327.68	15,064,899	1,575,108	2,132,817	1,320,028	20,092,852
TOTAL GENERAL FUND	**4,751.32**	**249,583,153**	**56,769,184**	**34,742,351**	**19,291,856**	**360,386,544**
SPECIAL REVENUE FUNDS						
General Government Services						
County Administrator	2.00	136,167	16,349	21,375	7,121	181,012
Office of Emergency Management & Homeland Security	8.00	557,241	66,375	98,611	38,120	760,347
Recorder	6.00	468,199	55,769	53,110	30,810	607,888
Wireless Integrated Network	10.00	727,231	86,586	91,822	48,076	953,715
Total General Government Services	26.00	1,888,838	225,079	264,918	124,127	2,502,962
Community Resources						
Attractions & Tourism	4.15	475,019	33,658	16,859	86,209	611,745
Community Development & Neighborhood Conservation	10.00	543,711	63,655	84,475	52,786	744,627

Full-Time Employees and Personnel Compensation
Fiscal Year 2019/2020

Fund/Department	Full-Time Equivalent (FTE) 2019/2020	Employees Salaries & Hourly Costs 2019/2020	Retirement Costs 2019/2020	Health Care Costs 2019/2020	Other Benefit Costs 2019/2020	Total Estimated Personnel Compensation 2019/2020
Community Services, Employment & Training	70.95	3,007,917	355,759	521,019	174,573	4,059,268
County Free Library	404.50	16,527,535	1,682,278	2,297,976	1,031,073	21,538,862
Grants Management & Innovation	2.00	112,137	13,452	17,729	5,202	148,520
School Superintendent	-	1,339,198	-	-	-	1,339,198
Stadium District	60.55	2,420,851	255,598	417,691	182,437	3,276,577
Total Community Resources	552.15	24,426,368	2,404,400	3,355,749	1,532,280	31,718,797
Health Services						
Health	310.95	14,499,722	1,718,081	2,198,537	910,705	19,327,045
Medical Examiner	1.00	27,051	3,276	3,170	1,190	34,687
Pima Animal Care	15.00	612,755	72,984	86,891	40,742	813,372
Total Health Services	326.95	15,139,528	1,794,341	2,288,598	952,637	20,175,104
Justice & Law						
Clerk of the Superior Court	7.48	302,132	34,322	59,580	15,524	411,558
County Attorney	104.75	4,934,176	619,791	398,395	335,068	6,287,430
Justice Court Tucson	17.00	728,397	80,664	126,821	35,285	971,167
Juvenile Court	90.25	3,770,920	750,404	682,052	290,670	5,494,046
Sheriff	23.00	1,818,307	275,388	103,483	85,173	2,282,351
Superior Court	233.25	10,858,745	2,418,274	1,726,645	908,364	15,912,028
Total Justice & Law	475.73	22,412,677	4,178,843	3,096,976	1,670,084	31,358,580
Public Works						
Environmental Quality	44.00	2,648,366	314,640	333,976	263,531	3,560,513
Natural Resources, Parks & Recreation	4.50	186,060	19,233	18,886	15,690	239,869
Regional Flood Control District	61.38	4,132,307	484,632	482,665	454,470	5,554,074
Transportation	217.00	11,161,210	1,247,094	1,910,565	1,262,540	15,581,409
Total Public Works	326.88	18,127,943	2,065,599	2,746,092	1,996,231	24,935,865
TOTAL SPECIAL REVENUE FUNDS	**1,707.70**	**81,995,354**	**10,668,262**	**11,752,333**	**6,275,359**	**110,691,308**

Full-Time Employees and Personnel Compensation
Fiscal Year 2019/2020

Fund/Department	Full-Time Equivalent (FTE) 2019/2020	Employees Salaries & Hourly Costs 2019/2020	Retirement Costs 2019/2020	Health Care Costs 2019/2020	Other Benefit Costs 2019/2020	Total Estimated Personnel Compensation 2019/2020
ENTERPRISE FUNDS						
General Government Services						
Parking Garages	5.00	201,155	23,748	35,099	9,116	269,118
Total General Government Services	5.00	201,155	23,748	35,099	9,116	269,118
Public Works						
Development Services	52.50	3,407,631	402,953	420,615	281,178	4,512,377
Regional Wastewater Reclamation	442.00	23,655,728	2,678,769	3,461,932	1,765,999	31,562,428
Total Public Works	494.50	27,063,359	3,081,722	3,882,547	2,047,177	36,074,805
TOTAL ENTERPRISE FUNDS	**499.50**	**27,264,514**	**3,105,470**	**3,917,646**	**2,056,293**	**36,343,923**
GRAND TOTAL ALL FUNDS	**6,958.52**	**358,843,021**	**70,542,916**	**50,412,330**	**27,623,508**	**507,421,775**

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

INTERNAL SERVICE FUNDS						
Facilities Management	9.00	501,402	58,890	23,105	47,252	630,649
Finance & Risk Management	6.00	400,578	47,784	42,721	30,085	521,168
Fleet Services	57.00	2,825,678	333,809	464,309	275,883	3,899,679
Human Resources	19.00	1,019,817	121,690	173,877	9,235,385	10,550,769
Information Technology	73.00	4,920,686	583,846	671,178	326,137	6,501,847
Wireless Integrated Network	2.00	137,139	16,335	18,125	10,543	182,142
TOTAL INTERNAL SERVICE FUNDS	166.00	9,805,300	1,162,354	1,393,315	9,925,285	22,286,254

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