



Board of Supervisors Memorandum

June 23, 2020

Fiscal Year 2020/21 Final Budget Adoption

Background

I submitted the Fiscal Year (FY) 2020/21 Recommended Budget to the Board of Supervisors on May 4, 2020, and it is available using the following link:

[FY 2020/21 Recommended Budget](#)

The Board tentatively adopted the \$1,422,509,302 combined overall budget on May 19, 2020, as originally recommended, along with the adjustments included in my [May 19, 2020 – Tentative Budget Adoption: Fiscal Year 2020/21](#) Board of Supervisors Memorandum.

The remainder of this memorandum discusses the Truth in Taxation topic that was raised during the Tentative Budget Adoption meeting and proposes recommended changes to the Tentative Adopted Budget.

I. Truth in Taxation

As you know, within the Tentative Budget, the primary property tax rate was reduced from \$3.9996 to \$3.9220 and the combined property tax rate was significantly lowered by approximately \$0.25 per \$100 of assessed value as follows.

Description	FY 2019/20 Adopted Rates	FY 2020/21 Tentative Rates	Difference between FY 2019/20 Adopted and Tentative Rates
General Fund Primary	\$3.9996	\$3.9220	(\$0.0776)
Library District	0.5353	0.5353	-
Debt Service	0.6900	0.5200	(\$0.1700)
Flood Control	0.3335	0.3335	-
TOTAL	\$5.5584	\$5.3108	(\$0.2476)

In addition, departmental budgets were reduced significantly. In the Recommended Budget, the departmental budgets were decreased by three percent in personnel services, seventy five percent in out-of-state travel and training and fifteen percent in various operating supplies. In the Tentative Budget, overall departmental expenditure budgets were further reduced where possible, by an additional five percent in vacancy savings, operating supplies and services and operational capital expenditures, another twenty-five percent in out-of-state travel and training, fifty percent in in-state travel and training and ten percent in overtime.

At the adoption of the Tentative Budget, members of the Board indicated an option to examine what impacts would occur if Truth in Taxation rates and levies were adopted by the Board of Supervisors for Budget Year 2021. In my May 26, 2020, Truth in Taxation Achievement in the Three Pima County Tax Rates (Primary, Library, and Regional Flood Control District) memorandum to the Board, I provided the following table, which shows the current Tentative Budget adopted rates, as well as, the rates that would have to be adopted to meet Truth in Taxation Hearing requirements.

	PRIMARY	LIBRARY	FLOOD CONTROL
Current Rate	\$ 3.9220	\$ 0.5353	\$ 0.3335
Levy	\$ 358,487,504	\$ 48,928,700	\$ 27,976,190
Max Rate w/o TNT Hearing	\$ 3.8835	\$ 0.5198	\$ 0.3198
Levy	\$ 354,968,440	\$ 47,511,934	\$ 26,826,943
Reduction in Tax Rate	\$ (0.0385)	\$ (0.0155)	\$ (0.0137)
Reduction in Levy	\$ (3,519,064)	\$ (1,416,766)	\$ (1,149,247)

The requirements of the Truth in Taxation would result in an additional reduction in General Fund revenues of \$3.5 million, Library District revenues of \$1.4 million and Regional Flood Control District revenues of \$1.1 million.

As stated in my memorandum, I recommend against reducing any of the recommended tax rates and/or levies due to the continued uncertainty and predictability in our revenue future and any further reductions could jeopardize the implementation of the PAYGO program or increase our risk associated with future rate increase.

In addition, I have reviewed the FY 2020/21 Tentative Budget for Maricopa County. Maricopa County's proposed FY 2020/21 Primary, Flood Control District and Library District tax rates remain unchanged in FY 2020/21 and from the previous four years. These tax rates also exceed their Truth in Taxation Rates by \$0.0417, \$0.0077, and \$0.0017 respectively. Therefore, Maricopa County is also recommending that rates do not decrease to meet the Truth in Taxation requirements at this time.

Finally, according to a 2019 study that I recently forwarded to the Board, property taxes for homeowners in Tucson are significantly lower than in other large cities across the country. Of the 50 largest U.S. cities in the study, Tucson homeowners had the 6th lowest combined property tax bills for a median valued home. This includes city, county, school district and special district property taxes, combined.

Based on the above, I continue to recommend against reducing any of the recommended tax rates and/or levies to meet the Truth in Taxation requirements.

II. Proposed Changes to the Tentative Adopted Budget

The Proposed Final Adopted Budget now includes the following proposed adjustments to all departments made since the Board of Supervisors tentatively adopted the budget on May 19, 2020:

All Funds

Full-Time Equivalent Positions

- As discussed at the Tentative Budget Adoption, Finance staff did not begin to take action to eliminate Position Control Numbers (PCNs) until after the Board of Supervisors had approved the Tentative Budget. Post approval, Finance staff began inactivating specifically identified vacant PCNs or PCN numbers that were offered by departments and/or agencies as part of the required budget expenditure reductions due to significantly decreased state-shared revenues. As a result, Fulltime Equivalents (FTEs) were reduced by approximately 350 FTEs from the FY 2020/21 Recommended Budget and approximately 271 FTEs from the FY 2019/20 Adopted Budget.

Travel and Training

- An error occurred in one of the original travel and training adjusting entries. Therefore, a correcting entry was created to fix all affected departments, as applicable.

General Fund

- \$65,495 increase in wages and benefits within the Information Technology Department. This was due to a GIS position being added to the Information Technology Department from the Department of Transportation after the Tentative Budget was approved. The funding is offset by a reduction in the General Fund Budget Reserve.
- \$42,317 increase in travel and training line items within various departments. This is a correcting entry. This funding is offset by a reduction in the General Fund Budget Reserve.

General Fund Budget Reserve

Offsetting adjustments to the General Fund Budget Reserve decreases it from the tentative adopted amount of \$49,445,499 to \$49,337,687. The proposed final adopted reserve is equal to 8.5 percent of total General fund revenues.

After making the adjustments above, the General Fund's bottom-line proposed final adopted expenditures total \$617,270,947, which is unchanged from the Tentative Adopted Budget General Fund expenditures.

Special Revenue Fund

- \$1,892,383 increase in Transportation Departmental budget. This included a \$1 million increase in the Pavement Repair and Preservation Program from \$55 million to \$56 million. It also included an \$892,383 increase in wages and benefits for positions that were originally surrendered by the department to meet the requested expenditure reductions. These positions were restored to provide additional pothole maintenance crew and back fill capacity. These increases will be funded through the Transportation Fund.
- \$250,000 increase in travel and training for the Sheriff's Department. The Sheriff's Department Special Revenue Funds maintain a fund balance to procure goods and services to support operational needs. This includes travel and training for required certifications, such as K9 handlers, Bomb Squad technicians, Pilots, Traffic Collision Investigations, Motor Unit qualifications, etc., and advanced specialty training for SWAT operators, Pilots, Criminal Investigations, Narcotics Interdiction, etc. This increase will be funded through the Sheriff's Department Special Revenue fund balance.
- \$588,915 increase in wages and benefits for Superior Court positions that were originally surrendered by the department to meet the requested expenditure reductions. These positions were restored to provide additional resources to handle an increased caseload within Adult Probation. This increase will be funded through additional revenues already received and the Superior Court's Special Revenue fund balance.
- \$50,910 increase in the travel and training and other line items within various departments. This is a correcting entry. This increase will be funded from the Special Revenue fund balances within the applicable departments.
- \$2,782,208 decrease in the Grants Contingency Expenditure Reserve to offset the above budget capacity adjustments.

After making the adjustments above, the Special Revenue Fund's bottom-line proposed final adopted expenditures total \$404,341,751, which is unchanged from the Tentative Adopted Budget Special Revenue Fund expenditures.

Capital Projects Fund

- \$7,500,000 increase in Capital Project expenditures for the Sheriff's Department. This increase is for the acquisition of two new aircrafts and surveillance and data

The Honorable Chairman and Members, Pima County Board of Supervisors
Re: **Fiscal Year 2020/21 Final Budget Adoption**
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cameras to improve Law Enforcement capability as well as Field Officer Safety. This increase will be funded through the 2021 Certificates of Participation.

- \$7,500,000 decrease in Capital Project expenditures. This decrease included \$5 million for the Software Upgrade to CGI Advantage 4.0 and \$2.5 million for the Adult Detention Security Replacement Project due to delays in these projects.

Recommendation:

I recommend the Board of Supervisors adopt the proposed Final Fiscal Year 2020/21 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 19, 2020 and are reflected in the attached Arizona Auditor General prescribed schedules.

FY 2020/21 Proposed Final Adopted Tax Rates		
Fiscal Year 2020/21 Budget	Budgeted Expenditures	Tax Rate
Total County Budget	\$ 1,422,509,302	\$5.3108
Primary Property Tax:		
General Fund Primary	617,270,947	\$3.9220
Secondary Property Taxes:		
County Free Library District	42,950,297	\$0.5353
Regional Flood Control District	17,069,159	\$0.3335
Debt Service	118,515,443	\$0.5200
Stadium District	\$8,360,130	

Sincerely,



C.H. Huckelberry
County Administrator

CHH/lab – June 11, 2020

Attachments

- c: Jan Leshar, Chief Deputy County Administrator
Carmine DeBonis, Deputy County Administrator
Dr. Francisco Garcia, Deputy County Administrator
Michelle Campagne, 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 2020/2021
Proposed Adopted

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Total All Funds	
2020	Adopted/Adjusted Budgeted Expenditures/Expenses*	E	616,076,355	285,196,619	107,861,884	131,336,737		170,345,945	1,310,817,540
2020	Actual Expenditures/Expenses**	E	570,523,051	278,886,571	106,991,382	123,443,683		217,840,105	1,297,684,792
2021	Fund Balance/Net Position at July 1***		71,493,914	86,504,562	4,813,033	69,322,863		147,232,500	379,366,872
2021	Primary Property Tax Revenue	B	354,878,405	284,775	-	-		-	355,163,180
2021	Secondary Property Tax Revenue	B	-	76,212,239	47,320,066	-		-	123,532,305
2021	Estimated Revenues Other than Property Taxes	C	215,710,936	291,612,477	601,500	15,927,348		190,459,278	714,311,539
2021	Other Financing Sources	D	-	1,500,000	-	91,000,000		40,000,000	132,500,000
2021	Interfund Transfers In	D	10,350,551	80,314,241	69,545,679	34,503,651		10,000,000	204,714,122
2021	Interfund Transfers (Out)	D	35,162,859	59,017,990	-	80,563,243		19,705,987	194,450,079
2021	Total Financial Resources Available		617,270,947	477,410,304	122,280,278	130,190,619		367,985,791	1,715,137,939
2021	Budgeted Expenditures/Expenses****	E	617,270,947	404,341,751	118,515,443	111,438,341		170,942,820	1,422,509,302

EXPENDITURE LIMITATION COMPARISON

Budgeted expenditures/expenses	<u>\$ 1,310,817,540</u>	<u>\$ 1,422,509,302</u>
Add/subtract: estimated net reconciling items	(155,055,859)	(153,239,000)
Budgeted expenditures/expenses adjusted for reconciling items	1,155,761,681	1,269,270,302
Less: estimated exclusions	560,657,412	657,188,381
Amount subject to the expenditure limitation	<u>\$ 595,104,269</u>	<u>\$ 612,081,921</u>
EEC expenditure limitation	<u>\$ 595,104,270</u>	<u>\$ 612,081,922</u>

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Actual expenditures/expenses as of February 29, 2020, plus projected 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 2020/21 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$2,340,838), Information Technology (\$7,004,000), and Regional Wastewater (\$45,150,000).

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2020/2021

	2019/2020 FISCAL YEAR	2020/2021 FISCAL YEAR
Maximum allowable primary property tax levy per A.R.S. §42-17051 (A).	\$ 447,524,191	\$ 464,059,423
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	\$ 349,163,676	\$ 358,487,504
Total Primary Property Taxes	\$ 349,163,676	\$ 358,487,504
Secondary Property Taxes		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 60,236,758	\$ 47,530,215
Flood Control District	\$ 26,495,639	\$ 27,976,190
Library District	\$ 46,731,502	\$ 48,928,700
Fire Assistance District	\$ 3,753,884	\$ 3,930,383
Total Secondary Property Taxes	\$ 137,217,783	\$ 128,365,488
Total Property Tax Levy Amounts	\$ 486,381,459	\$ 486,852,992
Property taxes collected *		
Primary Property Taxes		
2019/20 year's levy	\$ 342,697,000	
Prior years' levy	\$ 4,814,500	
Total Primary Property Taxes	\$ 347,511,500	
Secondary property taxes		
2019/20 year's levy	\$ 134,690,302	
Prior years' levy	\$ 1,812,471	
Total Secondary Property Taxes	\$ 136,502,773	
Total Property Taxes Collected	\$ 484,014,273	
Property Tax Rates		
County Tax Rate		
Primary property tax rate		
General Fund Primary	\$ 3.9996	\$ 3.9220
Total Primary Property Taxes	\$ 3.9996	\$ 3.9220
Secondary Property Tax Rates		
General Fund-Override election	\$ -	\$ -
Debt Service	\$ 0.6900	\$ 0.5200
Flood Control District	\$ 0.3335	\$ 0.3335
Library District	\$ 0.5353	\$ 0.5353
Fire District Assistance	\$ 0.0430	\$ 0.0430
Total Secondary Property Taxes	\$ 1.6018	\$ 1.4318
Total County Tax Rate	\$ 5.6014	\$ 5.3538
Special Assessment district tax rates		
Secondary property tax rates	See Second Page	See Second Page

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

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)
 Fiscal Year 2020/2021

	<u>2019/2020</u> FISCAL YEAR	<u>2020/2021</u> FISCAL YEAR
Special Assessment District Tax Rates		
Secondary Property Tax Rates <small>(Continued)</small>		
Street Lighting Improvement Districts		
Cardinal Est.	\$ 1.8067	\$ 1.8067
Carriage Hills Est. No. 1	\$ 0.2476	\$ 0.2374
Carriage Hills Est. No. 3	\$ 0.1102	\$ 0.1331
Desert Steppes	\$ 0.2048	\$ 0.1980
Hermosa Hills Estates	\$ 0.1356	\$ 0.1320
Lakeside #1	\$ 0.2936	\$ 0.2831
Littletown	\$ 0.7595	\$ 0.7329
Longview Est. #1	\$ 0.2566	\$ 0.2460
Longview Est. #2	\$ 0.2531	\$ 0.2426
Mañana Grande B	\$ 0.2365	\$ 0.2265
Mañana Grande C	\$ 0.3188	\$ 0.3077
Midvale Park	\$ 0.1814	\$ 0.1829
Mortimore Addition	\$ 0.6260	\$ 0.6034
Oaktree No. 1	\$ 2.6973	\$ 2.2871
Oaktree No. 2	\$ 3.0105	\$ 2.5636
Oaktree No. 3	\$ 3.2302	\$ 0.8550
Orange Grove Valley	\$ 0.3508	\$ 0.3323
Peach Valley	\$ 0.5305	\$ 0.4997
Peppertree Ranch	\$ 0.0737	\$ 0.0883
Rolling Hills	\$ 0.2003	\$ 0.1307
Salida Del Sol	\$ 2.4011	\$ 2.4011
Other Improvement Districts		
Hayhook Ranch Improvement District	\$ 5.6254	\$ 5.9282
Community Facilities Districts		
Rocking K South		
Maintenance & Operation	\$ 0.3000	\$ 0.3000
Bond Indebtedness	\$ -	\$ 2.3000

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
<u>GENERAL FUND</u>			
Property Tax			
Real Property Taxes	335,849,211	337,512,000	342,646,573
Personal Property Taxes	10,008,465	9,999,200	7,281,832
Penalties on Delinquent Taxes	460,000	460,000	450,000
Interest on Delinquent Taxes	4,729,000	4,729,000	4,500,000
Total Property Tax	351,046,676	352,700,200	354,878,405
Licenses & Permits			
Licenses and Permits	4,299,320	3,876,880	3,795,284
Total Licenses & Permits	4,299,320	3,876,880	3,795,284
Intergovernmental			
Federal Grants & Aid	4,857,067	5,275,840	4,980,228
State Grants & Aid	2,121,926	2,158,354	1,259,540
Sales Tax & Use	126,000,000	128,500,000	111,800,000
Shared Vehicle License Tax	31,200,000	31,200,000	28,500,000
Alcoholic Beverages	56,400	92,400	77,400
Other Local Government	5,889,900	6,004,569	6,579,569
Transient Lodging Tax	5,836,320	5,836,320	4,536,000
Total Intergovernmental	175,961,613	179,067,483	157,732,737
Charges for Services			
Interdepartmental Fees	291,625	300,250	293,775
Health Fees	1,200,000	1,180,000	1,200,750
Court Fees	5,478,226	5,695,773	5,466,865
Collections Fees	102,000	8,946	52,000
General Government	7,546,240	7,404,565	8,457,863
Correctional Housing	7,219,508	7,819,508	7,405,008
Sheriff Department Fees	625,492	565,492	605,492
Culture & Recreation Fees	124,950	124,950	120,750
Facility Fees	833,575	823,542	893,925
Other Miscellaneous Fees	559,400	538,958	534,752
Contributions for Administrative Overhead	15,566,043	15,566,043	16,301,279
Total Charges for Services	39,547,059	40,028,027	41,332,459
Fines & Forfeits			
Justice Court Fines & Forfeits	2,507,915	2,477,904	2,592,911
Superior Court Fines & Forfeits	236,016	210,000	207,138
Other Fines & Forfeits	614,668	698,328	601,885
Total Fines & Forfeits	3,358,599	3,386,232	3,401,934
Investment Earnings			
Investment Earnings	1,598,744	1,308,507	1,021,796
Total Investment Earnings	1,598,744	1,308,507	1,021,796
Miscellaneous			
Rents & Royalties	1,534,532	1,534,382	1,529,378
Other Miscellaneous Revenue	3,729,981	3,686,099	6,903,348
Overages & Shortages	(6,000)	(6,001)	(6,000)
Total Miscellaneous	5,258,513	5,214,480	8,426,726
Gain or Loss on Disposal of Assets	-	9,094	-
TOTAL GENERAL FUND REVENUE	581,070,524	585,590,903	570,589,341

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
<u>SPECIAL REVENUE FUND</u>			
Attractions & Tourism			
Intergovernmental	1,111,680	1,259,281	864,000
Charges for Services	16,000	38,673	36,025
Investment Earnings	1,000	25,250	25,000
Miscellaneous Revenue	155,660	155,453	120,076
Total Attractions & Tourism	1,284,340	1,478,657	1,045,101
Behavioral Health			
Intergovernmental	-	66,356	296,821
Total Behavioral Health	-	66,356	296,821
Clerk of the Superior Court			
Intergovernmental	70,884	69,854	70,775
Charges for Services	689,699	680,698	688,388
Investment Earnings	8,712	27,199	23,124
Total Clerk of the Superior Court	769,295	777,751	782,287
Community & Workforce Development			
Intergovernmental	-	-	31,753,310
Investment Earnings	-	-	10,325
Miscellaneous Revenue	-	-	1,842,028
Total Community & Workforce Development	-	-	33,605,663
Community Development & Neighborhood Conservation			
Intergovernmental	6,344,793	6,640,871	-
Investment Earnings	10,300	11,050	-
Miscellaneous Revenue	493,000	493,000	-
Total Community Development & Neighborhood Conservation	6,848,093	7,144,921	-
Community Services, Employment & Training			
Intergovernmental	18,616,685	22,091,622	-
Charges for Services	-	13,547	-
Investment Earnings	5,500	8,000	-
Miscellaneous Revenue	619,278	839,358	-
Total Community Services, Employment & Training	19,241,463	22,952,527	-
Constables			
Intergovernmental	-	-	30,000
Miscellaneous Revenue	-	9,591	-
Total Constables	-	9,591	30,000
County Administrator			
Intergovernmental	596,948	687,196	702,623
Investment Earnings	10,200	10,335	10,200
Miscellaneous Revenue	1,700,000	1,000,046	1,810,000
Total County Administrator	2,307,148	1,697,577	2,522,823
County Attorney			
Intergovernmental	6,320,304	4,649,360	6,710,074
Fines & Forfeits	2,905,000	2,905,000	3,385,694
Investment Earnings	138,200	172,274	213,500
Miscellaneous Revenue	450,638	420,000	245,000
Total County Attorney	9,814,142	8,146,634	10,554,268

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
County Free Library			
Property Taxes	46,252,421	46,471,900	48,479,458
Intergovernmental	201,300	196,420	239,500
Fines & Forfeits	550,000	550,000	-
Charges for Services	410,200	410,200	1,000,000
Investment Earnings	125,000	130,977	250,000
Miscellaneous Revenue	507,100	517,900	460,000
Total County Free Library	48,046,021	48,277,397	50,428,958
Elections			
Intergovernmental	-	-	95,655
Investment Earnings	-	95,938	-
Total Elections	-	95,938	95,655
Environmental Quality			
Licenses & Permits	2,425,500	2,490,000	2,476,640
Intergovernmental	2,352,873	2,259,210	2,750,975
Fines & Forfeits	-	30,000	-
Charges for Services	-	600	-
Investment Earnings	57,500	134,756	105,700
Miscellaneous Revenue	22,000	19,981	19,000
Total Environmental Quality	4,857,873	4,934,547	5,352,315
Facilities Management			
Investment Earnings	13,753	114,019	100,000
Miscellaneous Revenue	5,579,877	6,494,633	5,608,069
Total Facilities Management	5,593,630	6,608,652	5,708,069
Finance and Risk Management			
Intergovernmental	10,000,000	5,369,540	20,000,000
Miscellaneous Revenue	235,000	615,633	-
Total Finance and Risk Management	10,235,000	5,985,173	20,000,000
Grants Management & Innovation			
Intergovernmental	1,093,756	340,554	68,575,314
Miscellaneous Revenue	-	526,734	100,000
Total Grants Management & Innovation	1,093,756	867,288	68,675,314
Health			
Licenses & Permits	2,232,406	2,412,400	2,287,923
Intergovernmental	9,503,162	9,584,200	10,793,450
Charges for Services	2,427,298	2,428,419	2,358,830
Investment Earnings	81,881	133,286	81,881
Miscellaneous Revenue	987,558	706,667	873,514
Total Health	15,232,305	15,264,972	16,395,598
Justice Court Ajo			
Charges for Services	12,000	12,000	10,494
Fines & Forfeits	2,500	2,500	2,500
Miscellaneous Revenue	1,500	1,500	1,500
Total Justice Court Ajo	16,000	16,000	14,494

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
Justice Court Green Valley			
Charges for Services	29,068	34,897	33,994
Fines & Forfeits	1,000	1,000	1,000
Investment Earnings	-	5,554	-
Total Justice Court Green Valley	30,068	41,451	34,994
Justice Court Tucson			
Charges for Services	900,000	935,821	1,012,000
Fines & Forfeits	60,000	60,000	70,000
Investment Earnings	-	18,000	-
Total Justice Court Tucson	960,000	1,013,821	1,082,000
Juvenile Court			
Intergovernmental	8,112,465	7,840,786	7,336,253
Charges for Services	170,000	169,999	232,250
Fines & Forfeits	6,000	1,500	4,000
Investment Earnings	32,025	36,610	49,135
Miscellaneous Revenue	154,585	98,000	117,847
Total Juvenile Court	8,475,075	8,146,895	7,739,485
Medical Examiner			
Intergovernmental	124,541	335,058	110,877
Charges for Services	30,000	25,670	38,280
Investment Earnings	2,200	5,715	2,200
Miscellaneous Revenue	38,300	29,160	30,020
Total Medical Examiner	195,041	395,603	181,377
Non Departmental			
Property Taxes	270,317	271,990	267,265
Investment Earnings	-	2,802	-
Total Non Departmental	270,317	274,792	267,265
Natural Resources, Parks & Recreation			
Intergovernmental	25,000	55,378	21,511
Charges for Services	305,145	3,684,424	305,145
Gain or Loss on Disposal of Assets	-	257,646	-
Investment Earnings	58,197	196,648	80,550
Miscellaneous Revenue	1,152,535	1,992,911	1,402,608
Total Natural Resources, Parks & Recreation	1,540,877	6,187,007	1,809,814
Office of Emergency Mgmt. & Homeland Security			
Intergovernmental	682,058	808,478	672,800
Total Office of Emergency Mgmt. & Homeland Security	682,058	808,478	672,800
Office of Sustainability and Conservation			
Intergovernmental	20,000	101,794	20,000
Total Office of Sustainability and Conservation	20,000	101,794	20,000
Pima Animal Care Center			
Investment Earnings	10,000	-	5,200
Miscellaneous Revenue	675,432	533,166	605,063
Total Pima Animal Care Center	685,432	533,166	610,263

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
Public Defense Services			
Intergovernmental	328,000	327,498	1,920,240
Investment Earnings	3,530	18,502	5,920
Miscellaneous Revenue	-	561	275
Total Public Defense Services	331,530	346,561	1,926,435
Public Works			
Intergovernmental	-	40,000	250,000
Total Public Works	-	40,000	250,000
Recorder			
Charges for Services	706,400	706,400	805,750
Total Recorder	706,400	706,400	805,750
Regional Flood Control District			
Property Taxes	26,267,843	26,377,694	27,732,781
Licenses & Permits	21,100	8,000	6,100
Intergovernmental	75,080	314,205	1,047,700
Charges for Services	1,100,100	861,763	1,299,100
Fines & Forfeits	2,500	2,500	3,000
Gain or Loss on Disposal of Assets	-	100	-
Investment Earnings	50,000	206,384	135,000
Miscellaneous Revenue	91,325	456,284	91,325
Total Regional Flood Control District	27,607,948	28,226,930	30,315,006
Rocking K South CFD			
Property Taxes	10	10	18,710
Total Rocking K South CFD	10	10	18,710
School Superintendent			
Intergovernmental	3,910,025	3,910,025	3,297,351
Charges for Services	-	-	661,800
Total School Superintendent	3,910,025	3,910,025	3,959,151
Sheriff			
Intergovernmental	4,445,008	4,270,114	6,501,271
Charges for Services	2,612,000	2,612,000	2,810,000
Investment Earnings	22,000	56,400	37,000
Miscellaneous Revenue	65,000	68,230	65,000
Total Sheriff	7,144,008	7,006,744	9,413,271
Stadium District			
Intergovernmental	1,587,000	1,587,005	1,229,000
Charges for Services	1,395,611	1,622,736	2,092,000
Investment Earnings	2,500	24,649	-
Miscellaneous Revenue	23,280	45,184	26,780
Total Stadium District	3,008,391	3,279,574	3,347,780
Superior Court			
Intergovernmental	14,191,450	14,170,600	14,669,589
Charges for Services	3,299,386	3,293,386	3,251,089
Investment Earnings	46,800	67,800	77,360
Miscellaneous Revenue	52,650	56,850	64,000
Total Superior Court	17,590,286	17,588,636	18,062,038

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
Treasurer			
Charges for Services	50,000	50,000	60,000
Investment Earnings	3,000	3,644	2,000
Miscellaneous Revenue	20,000	32,055	26,000
Total Treasurer	73,000	85,699	88,000
Transportation			
Property Taxes	(3,700)	300	(1,200)
Licenses & Permits	1,307,000	1,307,000	907,000
Intergovernmental	72,474,709	71,977,278	66,961,710
Charges for Services	195,000	201,281	195,000
Fines & Forfeits	-	3,491	-
Investment Earnings	33,863	189,388	19,709
Miscellaneous Revenue	268,431	645,806	268,431
Total Transportation	74,275,303	74,324,544	68,350,650
Wireless Integrated Network			
Intergovernmental	-	-	40,000
Charges for Services	3,301,200	3,335,244	3,528,468
Investment Earnings	32,662	66,291	13,191
Miscellaneous Revenue	69,655	70,190	65,677
Total Wireless Integrated Network	3,403,517	3,471,725	3,647,336
TOTAL SPECIAL REVENUE FUNDS	276,248,352	280,813,836	368,109,491
DEBT SERVICE			
Property Taxes	59,650,724	59,918,000	47,320,066
Investment Earnings	470,000	470,000	601,500
Miscellaneous Revenue	-	16,153	-
TOTAL DEBT SERVICE	60,120,724	60,404,153	47,921,566
CAPITAL PROJECTS			
Intergovernmental	15,429,352	13,967,831	6,928,398
Charges for Services	5,691,500	7,611,883	7,695,000
Investment Earnings	538,550	1,666,529	538,550
Miscellaneous Revenue	1,015,963	1,530,409	765,400
TOTAL CAPITAL PROJECTS	22,675,365	24,776,652	15,927,348
ENTERPRISE FUNDS			
Development Services			
Licenses & Permits	7,045,953	7,778,245	7,586,872
Charges for Services	1,020,000	1,070,041	1,021,320
Fines and Forfeits	-	125	-
Investment Earnings	85,000	193,158	87,278
Miscellaneous Revenue	8,100	8,165	8,262
Total Development Services	8,159,053	9,049,734	8,703,732
Facilities Management Parking Garages			
Licenses & Permits	6,000	-	7,400
Charges for Services	2,449,900	2,554,527	2,902,109
Investment Earnings	10,000	39,802	31,627
Miscellaneous Revenue	1,850	23,948	12,564
Total Facilities Management Parking Garages	2,467,750	2,618,277	2,953,700

Pima County
Summary of Revenues by Fund and Category
Fiscal Year 2020/2021

Source of Revenues	Adopted Revenues 2019/2020	Estimated Revenues 2019/2020 *	Proposed Adopted Revenues 2020/2021
Regional Wastewater Reclamation			
Licenses & Permits	20,000	20,000	20,000
Charges for Services	176,057,169	176,901,568	175,704,075
Fines & Forfeits	2,500	4,300	2,500
Investment Earnings	1,130,000	2,922,767	2,180,000
Miscellaneous Revenue	232,167	353,739	895,271
Total Regional Wastewater Reclamation	177,441,836	180,202,374	178,801,846
TOTAL ENTERPRISE FUNDS	188,068,639	191,870,385	190,459,278
GRAND TOTAL ALL FUNDS	1,128,183,604	1,143,455,929	1,193,007,024

* These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 29, 2020, plus projected revenues for the remainder of the fiscal year.

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources	Interfund Transfers 2020/2021	
	2020/2021	In	Out
General Fund			
Attractions & Tourism			818,931
Behavioral Health - Grants			85,340
Behavioral Health - Grants - Indirect Costs		26,955	
Capital Projects - Jail Mail and Pre-Trial Services New Building		1,000,000	
Capital Projects - Various Projects			702,500
Community and Workforce Development - Grants			2,007,750
Community and Workforce Development - Grants - Indirect Costs		615,902	
County Administrator - Grants - Re-entry Housing, Pretrial, Screening			2,187,126
County Attorney - Grants - Drug Prosecution Salary			115,000
County Attorney - Outside Agency			30,000
Debt Service - 2013A COPs - Fleet Prepayment			2,279,722
Debt Service - 2013A COPs - General Fund			308,753
Debt Service - 2014 COPs			3,539,077
Debt Service - 2016 COPs Worldview and Refunding			4,468,619
Debt Service - 2021 COPs			503,000
Development Services - Loan Repayment		2,310,526	
Development Services - Prepaid Account - Recorder		3,500	
Environmental Quality - Air Quality Monitoring			451,609
Environmental Quality - Grants - Indirect Costs		44,314	
Environmental Quality - Wildcat Dump Enforcement			281,978
Finance Contingency - Grants - Interest Expense Reimbursement			180,000
Health - General Fund Support			7,579,294
Health - Grants - Indirect Costs		784,542	
Improvement Districts Formation Fund			20,000
Information Technology - Hardware		1,500,000	
Information Technology - Server and Storage			1,040,962
Information Technology - Server and Storage DIMS Project		1,000,000	
Information Technology - Software			148,301
Office of Emergency Management - Grants - EMPG Expenses			619,703
Parks & Recreation - Grants - Adamson-Catino Trail			39,715
Parks & Recreation - Grants - Landowner Agreement			22,334
Parks Special Programs - Native Plant Nursery - General Fund			60,000
Parks Special Programs - Painted Hills Loan Repayment		694,657	
Parks Special Programs - Renewal Fund Projects			500,000
Pima Animal Care - Donations		100,000	
Regional Flood Control District - Grants - Indirect Costs		10,929	
Regional Flood Control District - Tucson Clean & Beautiful		20,000	
Regional Wastewater Reclamation - Pima Association of Governments		54,840	
Regional Wastewater Reclamation - Reclaimed Water Subsidy		40,000	
Regional Wastewater Reclamation - Summer Youth Funding		174,000	
Regional Wastewater Reclamation - Tucson Clean & Beautiful		20,000	
Sheriff - Inmate Welfare Fund		120,000	
Sheriff - Vehicle Impound Revenue		400,000	
Stadium District - Ball Fields Maintenance			1,500,000
Stadium District - Debt Service			2,861,113
Stadium District - Hotel Tax Proceeds			1,836,000
Stadium District - Sam Lena & Willie Blake Parks			415,057
Stadium District - The Event Center			400,313
Sustainability and Conservation - Grants - Cienega Corridor Survey			40,000
Transportation - Graffiti Abatement Program			120,662
Transportation - Pima Association of Governments		130,386	
Wireless Integrated Network - Loan Repayment		1,300,000	
Total General Fund	-	10,350,551	35,162,859

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources 2020/2021	Interfund Transfers 2020/2021	
		In	Out
<u>Special Revenue Funds</u>			
Attractions & Tourism			
General Fund Support		818,931	
Behavioral Health - Grants			
General Fund - Behavioral Health		85,340	
General Fund - Indirect Costs			26,955
Total Behavioral Health - Grants		85,340	26,955
Community and Workforce Development - Grants			
General Fund - Community and Workforce Development		2,007,750	
General Fund - Indirect Costs			615,902
Total Community and Workforce Development - Grants		2,007,750	615,902
County Administrator - Grants			
General Fund - Re-entry Housing, Pretrial, Screening		2,187,126	
County Attorney			
General Fund - Community and Workforce Development - Outside Agency		30,000	
County Attorney - Grants			
General Fund - County Attorney - Drug Prosecution Salary		115,000	
County Free Library			
Capital Projects - Various Projects			6,600,000
Natural Resources, Parks & Recreation - Native Plant Nursery			20,000
Total County Free Library			6,620,000
Environmental Quality			
General Fund - Air Quality Monitoring		451,609	
General Fund - Wildcat Dump Enforcement		281,978	
Environmental Quality - Grants - Indirect Costs		108,265	
Total Environmental Quality		841,852	
Environmental Quality - Grants			
General Fund - Indirect Costs			44,314
Environmental Quality - Indirect Costs			108,265
Total Environmental Quality - Grants			152,579
Facilities Management			
Capital Projects - Mission Road Building 9 Renovation			349,700
Finance & Risk Management - Internal Services - Capital Projects - Administration Building West 3rd Floor Remodel		403,415	
Transportation - Mission Road Building		1,068,407	
Total Facilities Management		1,471,822	349,700
Finance & Risk Management			
Capital Projects - January 8 Memorial			893,126
General Fund - Improvement Districts Formation Fund		20,000	
Total Finance & Risk Management		20,000	893,126

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources 2020/2021	Interfund Transfers 2020/2021	
		In	Out
Finance Contingency - Grants			
General Fund - Interest Expense Reimbursement		180,000	
Health			
General Fund Support		7,579,294	
Health - Grants			2,467,672
Total Health		<u>7,579,294</u>	<u>2,467,672</u>
Health - Grants			
General Fund - Indirect Costs			784,542
Health		2,467,672	
Total Health - Grants		<u>2,467,672</u>	<u>784,542</u>
Natural Resources, Parks & Recreation			
Capital Projects - Canoa Ranch Campground Development			250,000
Capital Projects - Canoa Ranch Manning Senior Rehabilitation			200,000
Capital Projects - Manzanita Park Multi-Use Field			250,000
Capital Projects - NW YMCA - Pool Upgrades 2021			250,000
County Free Library - Native Plant Nursery		20,000	
General Fund - Native Plant Nursery		60,000	
General Fund - Painted Hills Loan Repayment			694,657
General Fund - Renewal Fund Projects		500,000	
Regional Flood Control District - Native Plant Nursery		80,000	
Regional Wastewater Reclamation - Native Plant Nursery		30,000	
Regional Wastewater Reclamation - Reclaimed Water Subsidy		40,000	
Transportation - Native Plant Nursery		30,000	
Total Natural Resources, Parks & Recreation		<u>760,000</u>	<u>1,644,657</u>
Natural Resources, Parks & Recreation - Grants			
General Fund - Adamson-Catino Trail		39,715	
General Fund - Landowner Agreement		22,334	
Total Natural Resources, Parks & Recreation - Grants		<u>62,049</u>	
Office of Emergency Management & Homeland Security - Grants			
General Fund - EMPG Expenses		619,703	
Office of Sustainability and Conservation - Grants			
General Fund - Cienega Corridor Cultural Resource Survey		40,000	
Pima Animal Care			
General Fund - Donations			100,000
Pima Animal Care - Grants - Community Cats			172,833
Pima Animal Care - Grants - Resource Center			156,122
Total Pima Animal Care			<u>428,955</u>
Pima Animal Care - Grants			
Pima Animal Care - Community Cats		172,833	
Pima Animal Care - Resource Center		156,122	
Total Pima Animal Care - Grants		<u>328,955</u>	

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources 2020/2021	Interfund Transfers 2020/2021	
		In	Out
Regional Flood Control District			
Capital Projects - Various Projects			11,500,000
General Fund - Tucson Clean & Beautiful			20,000
Natural Resources, Parks & Recreation - Native Plant Nursery			80,000
Regional Flood Control District - Grants - Invasive Plant Species			280,000
Regional Wastewater Reclamation - Reclaimed Water		6,000	
Stadium District - KERP Support			189,602
Total Regional Flood Control District		6,000	12,069,602
Regional Flood Control District - Grants			
General Fund - Indirect Costs			10,929
Regional Flood Control District - Invasive Plant Species		280,000	
Total Regional Flood Control District - Grants		280,000	10,929
Rocking K South CFD			
Community Facility District	1,500,000		
Sheriff			
Capital Projects - Minimum Security Facility Cooling Replacement			1,000,000
General Fund - Inmate Welfare Fund			120,000
General Fund - Vehicle Impound Revenue			400,000
Total Sheriff			1,520,000
Stadium District			
Debt Service - 2014 COPs			827,213
Debt Service - 2019 COPs			2,033,900
General Fund - Ball Fields Maintenance		1,500,000	
General Fund - Debt Service		2,861,113	
General Fund - Hotel Tax Proceeds		1,836,000	
General Fund - Sam Lena & Willie Blake Parks		415,057	
General Fund - The Events Center		400,313	
Regional Flood Control District - KERP Support		189,602	
Regional Wastewater Reclamation - Reclaimed Water Subsidy		45,000	
Regional Wastewater Reclamation - Reclaimed Water Subsidy South Expansion		45,000	
Total Stadium District		7,292,085	2,861,113
Transportation			
Capital Projects - 2018 Road Tax for Pavement Preservation		3,000,000	
Capital Projects - 2021 COPs for Pavement Preservation		50,000,000	
Capital Projects - Various Projects			78,760
Debt Service - HURF Bonds			14,897,965
Facilities Management - Mission Road Building			1,068,407
General Fund - Graffiti Abatement Program		120,662	
General Fund - Pima Association of Governments			130,386
Natural Resources, Parks & Recreation - Native Plant Nursery			30,000
Total Transportation		53,120,662	16,205,518
Transportation - Grants			
Capital Projects - Various Projects			11,066,740

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from	Interfund	
	Other Financing Sources 2020/2021	In	Transfers 2020/2021 Out
Wireless Integrated Network General Fund - Loan Repayment			1,300,000
Total Special Revenue Funds	1,500,000	80,314,241	59,017,990
<u>Debt Service</u>			
Finance Debt Service			
Facilities Management - Capital Projects - 2020A COPs - Facilities Management Unallocated		5,559,974	
Facilities Management - Enterprise - 2014 COPs - Parking Garages		634,960	
Finance & Risk Management - Capital Projects - 2018 COPs		7,975,500	
Fleet Services - 2020A COPs		2,443,260	
General Fund - 2013A COPs		2,588,475	
General Fund - 2014 COPs		3,539,077	
General Fund - 2016 COPs Worldview and Refunding		4,468,619	
General Fund - 2021 COPs		503,000	
Information Technology - 2020A COPs		8,484,000	
Regional Wastewater Reclamation - 2018B COPs		4,897,669	
Regional Wastewater Reclamation - 2020A COPs		10,041,667	
Stadium District - 2014 COPs		827,213	
Stadium District - 2019 COPs		2,033,900	
Transportation - Capital Projects - 2019A COPs		650,400	
Transportation - Special Revenue - HURF Bonds		14,897,965	
Total Debt Service	-	69,545,679	-
<u>Capital Projects</u>			
County Free Library			
County Free Library - Special Revenue - Various Projects		6,600,000	
Environmental Quality			
Regional Wastewater Reclamation - Ina Road Landfill Closure Phase 1		812,525	
Facilities Management			
Debt Service - 2020A COPs Facilities Management Unallocated			5,559,974
Facilities Management - Special Revenue - Mission Road Building 9 Renovation		349,700	
Finance & Risk Management - Special Revenue - January 8 Memorial		893,126	
General Fund - Jail Mail and Pre-Trial Services New Buildings			1,000,000
General Fund - Various Projects		702,500	
Regional Wastewater Reclamation - Mission Road Building 9 Renovation		550,300	
Sheriff - Minimum Security Facility Cooling Replacement		1,000,000	
Total Facilities Management		3,495,626	6,559,974

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources 2020/2021	Interfund Transfers 2020/2021	
		In	Out
Finance & Risk Management			
Bond Proceeds - 2021 COPs	70,000,000		
Bond Proceeds - HURF Transportation Bonds	21,000,000		
Debt Service - 2018 COPs			7,975,500
Fleet Services - 2020A COPs			2,377,369
Regional Wastewater Reclamation - 2020A COPs			10,000,000
Transportation - 2018 Road Tax for Pavement Preservation			3,000,000
Transportation - 2021 COPS for Pavement Preservation			50,000,000
Total Finance & Risk Management	91,000,000		73,352,869
Natural Resources, Parks & Recreation			
Parks Special Programs - Canoa Ranch Campground Development		250,000	
Parks Special Programs - Canoa Ranch Manning Senior Rehabilitation		200,000	
Parks Special Programs - Manzanita Park Multi-Use Field		250,000	
Parks Special Programs - NW YMCA - Pool Upgrades 2021		250,000	
Total Natural Resources, Parks & Recreation		950,000	
Regional Flood Control District			
Regional Flood Control District - Special Revenue - Various Projects		11,500,000	
Transportation			
Debt Service - 2019A COPs			650,400
Transportation - Grants - Various Projects		11,066,740	
Transportation - Special Revenue - Various Projects		78,760	
Total Transportation		11,145,500	650,400
Total Capital Projects	91,000,000	34,503,651	80,563,243
<u>Enterprise Funds</u>			
Development Services			
General Fund - Loan Repayment			2,310,526
Recorder - Prepaid Account			3,500
Total Development Services			2,314,026
Facilities Management			
Debt Service - 2014 COPs - Parking Garages			634,960
Regional Wastewater Reclamation			
Bond Proceeds - Sewer Obligation Bonds	40,000,000		
Capital Projects - 2020A COPs		10,000,000	
Capital Projects - Ina Road Landfill Closure Phase 1			812,525
Capital Projects - Mission Road Building 9 Renovation			550,300
Debt Service - 2018B COPs			4,897,669
Debt Service - 2020A COPs			10,041,667
General Fund - Pima Association of Governments			54,840
General Fund - Summer Youth Funding			174,000
Parks & Recreation - General Fund - Reclaimed Water Subsidy			40,000

Pima County
Summary of Other Financing Sources and Interfund Transfers
Fiscal Year 2020/2021

Fund/Department	Proceeds from Other Financing Sources	Interfund Transfers	
	2020/2021	In	Out
Parks Special Programs - Native Plant Nursery			30,000
Parks Special Programs - Reclaimed Water Subsidy			40,000
Parks & Recreation - General Fund - Tucson Clean & Beautiful			20,000
Regional Flood Control District - Reclaimed Water			6,000
Stadium District - Reclaimed Water Subsidy			45,000
Stadium District - Reclaimed Water Subsidy South Expansion			45,000
Total Regional Wastewater Reclamation	40,000,000	10,000,000	16,757,001
Total Enterprise Funds	40,000,000	10,000,000	19,705,987
Grand Total	132,500,000	204,714,122	194,450,079
The Following Is Provided for Informational Purposes Only			
<u>Internal Service Funds</u>			
Finance & Risk Management			
Facilities Management - Special Revenue - Capital Projects - Administration Building West 3rd Floor Remodel			403,415
Fleet Services			
Capital Projects - 2020A COPs		2,377,369	
Debt Service - 2020A COPs			2,443,260
Total Fleet Services		2,377,369	2,443,260
Information Technology			
Debt Service - 2020A COPs			8,484,000
General Fund - Hardware			1,500,000
General Fund - Server and Storage Allocation for Elected Officials		1,040,962	
General Fund - Server and Storage DIMS Project			1,000,000
General Fund - Software Allocation for Elected Officials		148,301	
Total Information Technology		1,189,263	10,984,000
Total Internal Service Funds	-	3,566,632	13,830,675

Pima County
Summary of Expenditures by Fund and Department
Fiscal Year 2020/2021

Fund/Department	Adopted Expenditures/ Expenses 2019/2020	Expense Adjustments Approved 2019/2020	Estimated Expenditures/ Expenses 2019/2020*	Proposed Adopted Expenditures/ Expenses 2020/2021**
<u>GENERAL FUND</u>				
Analytics & Data Governance	2,634,858	-	2,281,501	2,918,459
Assessor	8,075,580	-	8,075,580	8,067,061
Behavioral Health	44,760,145	-	44,847,145	28,108,766
Board of Supervisors	2,636,127	-	2,395,615	2,456,449
County Administrator	4,649,472	-	4,547,416	4,249,933
Clerk of the Superior Court	11,152,373	-	11,152,373	10,858,767
Community Development & Neighborhood Conservation	4,753,089	-	4,798,230	-
Community & Economic Development Administration	833,383	-	918,152	905,387
Clerk of the Board	1,672,325	-	1,693,493	1,620,373
Communications and Graphic Services	2,176,642	-	2,174,749	2,185,284
Constables	1,666,425	-	1,666,425	1,549,793
Community and Workforce Development	-	-	-	12,633,954
Community Services, Employment & Training	7,934,505	-	8,183,560	-
Environmental Quality	1,406,042	-	1,307,519	1,340,428
Elections	6,531,701	-	6,460,477	6,375,772
Facilities Management	23,572,676	-	22,167,449	22,425,422
Finance & Risk Management	16,343,455	-	90,642,915	15,577,004
Finance Contingency	47,065,962	-	-	52,947,216
Finance Non Departmental	68,736,484	-	-	88,431,939
Finance General Government Revenue	113,550	-	-	116,000
Medical Examiner	4,394,817	-	4,152,678	4,595,583
General Government Services Administration	365,710	-	184,827	-
Grants Management & Innovation	4,273,043	-	4,048,860	4,051,685
Human Resources	3,561,841	-	4,001,558	4,219,303
Information Technology	14,640,641	-	13,181,748	16,402,755
Justice Court Ajo	738,355	-	745,855	701,140
Justice Court Green Valley	580,435	-	559,719	558,700
Justice Court Tucson	7,604,441	-	7,604,441	7,371,375
Juvenile Court	22,265,881	-	22,458,093	21,094,603
Office of Emergency Management & Homeland Security	641,527	-	641,527	594,723
Pima Animal Care	11,629,051	-	11,541,008	11,090,419
County Attorney	24,169,824	-	24,094,737	23,095,778
Public Defense Services	32,735,632	-	32,376,256	30,989,092
Procurement	2,532,334	-	2,545,285	2,615,766
Natural Resources, Parks & Recreation	19,219,771	-	19,098,946	18,059,084
Public Works Administration	2,762,328	-	2,588,083	2,381,190
Recorder	6,246,462	-	6,246,462	6,672,956
Superior Court	36,229,328	-	36,558,278	34,385,896
Sheriff	158,564,293	-	158,587,080	159,491,549
School Superintendent	1,772,558	-	1,817,730	1,905,953
Office of Sustainability and Conservation	1,813,270	-	1,693,286	1,729,830
Treasurer	2,620,019	-	2,483,995	2,495,560
TOTAL GENERAL FUNDS	616,076,355	-	570,523,051	617,270,947
<u>SPECIAL REVENUE</u>				
Behavioral Health	-	-	75,343	355,113
County Administrator	4,303,349	-	3,692,242	4,713,725
Clerk of the Superior Court	1,097,383	-	904,962	1,044,392
Community Development & Neighborhood Conservation	7,257,293	-	7,525,544	-
Constables	-	-	9,591	30,000
Community and Workforce Development	-	-	-	33,821,048
Community Services, Employment & Training	19,447,693	-	23,299,773	-
Environmental Quality	5,888,670	-	5,599,487	5,867,900
Attractions & Tourism	1,566,162	-	1,492,063	1,699,006
Elections	-	-	95,938	95,655
Regional Flood Control District	16,914,213	-	16,780,761	17,069,159
Facilities Management	6,810,000	-	6,335,000	8,840,000
Finance & Risk Management	268,944	-	5,780,484	233,467
Finance Contingency	10,025,000	-	-	17,417,792
Medical Examiner	189,621	-	351,158	130,410
Grants Management & Innovation	1,130,429	-	1,292,589	68,675,232

**Summary of Expenditures by Fund and Department
Fiscal Year 2020/2021**

Fund/Department	Adopted Expenditures/ Expenses 2019/2020	Expense Adjustments Approved 2019/2020	Estimated Expenditures/ Expenses 2019/2020*	Proposed Adopted Expenditures/ Expenses 2020/2021**
Health	28,838,114	-	22,656,827	29,833,299
Justice Court Ajo	25,933	-	26,180	29,405
Justice Court Green Valley	61,290	-	44,276	39,395
Justice Court Tucson	1,841,113	-	1,931,113	1,790,120
Juvenile Court	9,064,214	-	8,608,592	7,266,628
Stadium District-Kino Sports Complex	9,071,755	-	8,780,162	8,360,130
County Free Library	43,111,317	-	40,763,222	42,950,297
Office of Emergency Management & Homeland Security	1,278,330	-	1,618,914	1,272,994
Pima Animal Care	1,004,675	-	819,575	927,964
County Attorney	16,203,717	-	12,774,391	13,999,677
Public Defense Services	503,955	-	301,462	1,969,476
Natural Resources, Parks & Recreation	4,918,715	-	3,479,221	4,357,350
Public Works Administration	-	-	40,000	250,000
Recorder	607,888	-	607,888	776,864
Rocking K South CFD	100,000	-	100,000	100,000
Superior Court	18,361,568	-	18,302,594	17,958,475
Sheriff	9,221,162	-	9,025,321	11,358,744
School Superintendent	3,910,025	-	3,910,025	3,147,022
Office of Sustainability and Conservation	20,000	-	101,794	60,000
Treasurer	350,000	-	50,000	380,000
Transportation	58,717,953	-	68,683,397	94,723,232
Wireless Integrated Network	3,086,138	-	3,026,682	2,797,780
TOTAL SPECIAL REVENUE FUNDS	285,196,619	-	278,886,571	404,341,751
<u>DEBT SERVICE</u>				
Finance Debt Service	107,861,884	-	106,991,382	118,515,443
TOTAL DEBT SERVICE FUND	107,861,884	-	106,991,382	118,515,443
<u>CAPITAL PROJECTS</u>				
Capital Projects	131,336,737	-	123,443,683	111,438,341
TOTAL CAPITAL PROJECTS FUNDS	131,336,737	-	123,443,683	111,438,341
<u>ENTERPRISE FUNDS</u>				
Development Services	6,657,845	-	6,513,415	6,414,057
Facilities Management	3,347,841	-	3,229,743	3,331,780
Regional Wastewater Reclamation	160,340,259	-	208,096,947	161,196,983
TOTAL ENTERPRISE FUNDS	170,345,945	-	217,840,105	170,942,820
TOTAL ALL FUNDS	1,310,817,540	-	1,297,684,792	1,422,509,302

*These amounts include actual expenditure/expenses on the modified accrual or accrual basis as of February 29, 2020, plus projected expenditures/expenses for the remainder of the fiscal year.

** Fiscal year 2020/21 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$2,340,838), Information Technology (\$7,004,000), and Regional Wastewater (\$45,150,000).

Pima County
Summary of Expenditures by Functional Area and Department
Fiscal Year 2020/2021

Functional Area/Department	Adopted Expenditures/ Expenses 2019/2020	Expense Adjustments Approved 2019/2020	Estimated Expenditures/ Expenses 2019/2020*	Proposed Adopted Expenditures/ Expenses 2020/2021**
General Government Services				
Analytics & Data Governance	2,634,858	-	2,281,501	2,918,459
Assessor	8,075,580	-	8,075,580	8,067,061
Board of Supervisors	2,636,127	-	2,887,315	2,456,449
County Administrator	8,952,821	-	8,239,658	8,963,658
Clerk of the Board	1,672,325	-	1,693,493	1,620,373
Elections	6,531,701	-	6,556,415	6,471,427
Facilities Management	33,730,517	-	62,965,299	34,597,202
Finance & Risk Management	16,612,399	-	15,755,022	15,810,471
Finance Contingency	57,090,962	-	11,748,445	70,365,008
Finance Debt Service	107,861,884	-	107,005,530	118,515,443
Finance Non Departmental	68,736,484	-	68,736,484	88,431,939
Finance General Government Revenue	113,550	-	173,550	116,000
General Government Services Administration	365,710	-	184,827	-
Human Resources	3,561,841	-	4,001,558	4,219,303
Information Technology	14,640,641	-	15,796,867	16,402,755
Office of Emergency Management & Homeland Security	1,919,857	-	2,260,441	1,867,717
Procurement	2,532,334	-	2,545,285	2,615,766
Recorder	6,854,350	-	6,854,350	7,449,820
Rocking K South CFD	100,000	-	100,000	100,000
Treasurer	2,970,019	-	2,533,995	2,875,560
Wireless Integrated Network	3,086,138	-	3,026,682	2,797,780
TOTAL GENERAL GOVERNMENT SERVICES	350,680,098	-	333,422,297	396,662,191
Community Resources				
Community Development & Neighborhood Conservation	12,010,382	-	12,634,653	-
Community & Economic Development Administration	833,383	-	918,152	905,387
Communications and Graphic Services	2,176,642	-	2,174,749	2,185,284
Community and Workforce Development	-	-	-	46,455,002
Community Services, Employment & Training	27,382,198	-	31,483,333	-
Attractions & Tourism	1,566,162	-	1,492,063	1,699,006
Grants Management & Innovation	5,403,472	-	5,341,449	72,726,917
Stadium District-Kino Sports Complex	9,071,755	-	22,711,081	8,360,130
County Free Library	43,111,317	-	40,763,222	42,950,297
School Superintendent	5,682,583	-	5,727,755	5,052,975
TOTAL COMMUNITY RESOURCES	107,237,894	-	123,246,457	180,334,998
Health Services				
Behavioral Health	44,760,145	-	44,922,488	28,463,879
Medical Examiner	4,584,438	-	4,503,836	4,725,993
Health	28,838,114	-	22,656,827	29,833,299
Pima Animal Care	12,633,726	-	12,360,583	12,018,383
TOTAL HEALTH SERVICES	90,816,423	-	84,443,734	75,041,554
Justice & Law				
Clerk of the Superior Court	12,249,756	-	12,057,335	11,903,159
Constables	1,666,425	-	1,676,016	1,579,793
Justice Court Ajo	764,288	-	772,035	730,545
Justice Court Green Valley	641,725	-	603,995	598,095
Justice Court Tucson	9,445,554	-	9,535,554	9,161,495
Juvenile Court	31,330,095	-	31,066,685	28,361,231
County Attorney	40,373,541	-	36,869,128	37,095,455
Public Defense Services	33,239,587	-	32,677,718	32,958,568
Superior Court	54,590,896	-	54,860,872	52,344,371
Sheriff	167,785,455	-	167,612,401	170,850,293
TOTAL JUSTICE & LAW	352,087,322	-	347,731,739	345,583,005

Pima County
Summary of Expenditures by Functional Area and Department
Fiscal Year 2020/2021

Functional Area/Department	Adopted Expenditures/ Expenses 2019/2020	Expense Adjustments Approved 2019/2020	Estimated Expenditures/ Expenses 2019/2020*	Proposed Adopted Expenditures/ Expenses 2020/2021**
Public Works				
Capital Projects	131,336,737	-	-	111,438,341
Environmental Quality	7,294,712	-	8,518,006	7,208,328
Development Services	6,657,845	-	6,513,415	6,414,057
Regional Flood Control District	16,914,213	-	34,284,127	17,069,159
Natural Resources, Parks & Recreation	24,138,486	-	24,776,503	22,416,434
Public Works Administration	2,762,328	-	4,889,311	2,631,190
Office of Sustainability and Conservation	1,833,270	-	2,050,096	1,789,830
Transportation	58,717,953	-	119,712,160	94,723,232
Regional Wastewater Reclamation	160,340,259	-	208,096,947	161,196,983
TOTAL PUBLIC WORKS	409,995,803	-	408,840,565	424,887,554
TOTAL ALL FUNCTIONAL AREAS	1,310,817,540	-	1,297,684,792	1,422,509,302

*These amounts include actual expenditure/expenses on the modified accrual or accrual basis as of February 29, 2020, plus projected expenditures/expenses for the remainder of the fiscal year.

** Fiscal year 2020/21 amounts do not include the impact of the following Capital Improvement Programs: Fleet Services (\$2,340,838), Information Technology (\$7,004,000), and Regional Wastewater (\$45,150,000).

**Summary of Personnel by Fund and Department
Fiscal Year 2020/2021**

Fund/Department	Full-Time Equivalent (FTE) 2020/2021	Employees Salaries & Hourly Costs 2020/2021	Retirement Costs 2020/2021	Health Care Costs 2020/2021	Other Benefit Costs 2020/2021	Total Estimated Personnel Compensation 2020/2021
GENERAL FUND						
General Government Services						
Analytics & Data Governance	19.60	1,638,086	199,051	159,717	131,407	2,128,261
Assessor	114.00	5,133,202	645,207	925,613	465,193	7,169,215
Board of Supervisors	21.60	1,380,876	363,743	193,621	117,046	2,055,286
County Administrator	14.55	1,561,577	193,709	124,712	112,104	1,992,102
Clerk of the Board	17.00	872,067	106,566	158,322	71,869	1,208,824
Elections	65.50	3,350,448	101,518	83,284	170,162	3,705,412
Facilities Management	162.00	8,480,275	1,016,106	1,476,525	921,408	11,894,314
Finance & Risk Management	151.00	9,220,413	1,123,016	1,332,697	753,689	12,429,815
Human Resources	39.00	2,241,601	272,159	326,957	183,520	3,024,237
Information Technology	132.00	9,542,179	1,166,052	1,193,140	775,527	12,676,898
Procurement	31.00	1,805,259	228,295	270,913	158,897	2,463,364
Recorder	77.48	2,746,995	367,365	216,911	220,255	3,551,526
Treasurer	32.50	1,642,237	238,047	268,982	133,553	2,282,819
Total General Government Services	877.23	49,615,215	6,020,834	6,731,394	4,214,630	66,582,073
Community Resources						
Community & Economic Development Administration	4.00	577,181	70,532	55,064	36,360	739,137
Communications and Graphic Services	20.00	1,137,878	139,048	228,916	103,096	1,608,938
Community and Workforce Development	80.68	3,267,495	288,768	324,739	262,361	4,143,363
Grants Management & Innovation	45.00	2,705,414	330,600	411,104	220,797	3,667,915
School Superintendent	15.00	866,400	141,504	129,044	74,587	1,211,535
Total Community Resources	164.68	8,554,368	970,452	1,148,867	697,201	11,370,888
Health Services						
Behavioral Health	21.63	1,339,871	162,383	213,069	110,031	1,825,354
Medical Examiner	34.00	2,769,259	333,725	311,955	200,684	3,615,623
Pima Animal Care	107.00	4,694,927	541,625	682,332	428,826	6,347,710
Total Health Services	162.63	8,804,057	1,037,733	1,207,356	739,541	11,788,687
Justice & Law						
Clerk of the Superior Court	185.00	7,624,183	950,948	1,348,002	659,712	10,582,845
Constables	13.00	756,432	389,730	129,184	77,136	1,352,482
Justice Court Ajo	8.80	360,268	90,388	80,897	33,107	564,660

**Summary of Personnel by Fund and Department
Fiscal Year 2020/2021**

Fund/Department	Full-Time Equivalent (FTE) 2020/2021	Employees Salaries & Hourly Costs 2020/2021	Retirement Costs 2020/2021	Health Care Costs 2020/2021	Other Benefit Costs 2020/2021	Total Estimated Personnel Compensation 2020/2021
Justice Court Green Valley	8.00	359,448	71,899	65,337	29,281	525,965
Justice Court Tucson	104.00	5,136,641	1,024,617	823,670	418,870	7,403,798
Juvenile Court	290.00	12,111,067	3,185,523	2,122,345	1,316,042	18,734,977
County Attorney	323.00	16,795,054	2,352,884	2,179,949	1,335,956	22,663,843
Public Defense Services	285.05	17,473,205	2,121,754	2,174,305	1,431,813	23,201,077
Superior Court	395.19	21,536,886	4,951,121	3,026,847	1,932,568	31,447,422
Sheriff	1,434.25	78,510,602	33,763,198	12,308,429	8,778,377	133,360,606
Total Justice & Law	3,046.29	160,663,786	48,902,062	24,258,965	16,012,862	249,837,675
Public Works						
Environmental Quality	3.00	235,779	28,812	24,587	21,134	310,312
Natural Resources, Parks & Recreation	254.90	10,758,425	1,180,551	1,828,898	1,191,059	14,958,933
Public Works Administration	23.00	1,878,150	229,454	225,981	147,174	2,480,759
Office of Sustainability and Conservation	16.90	1,187,924	145,165	130,606	95,667	1,559,362
Total Public Works	297.80	14,060,278	1,583,982	2,210,072	1,455,034	19,309,366
TOTAL GENERAL FUND	4,548.63	241,697,704	58,515,063	35,556,654	23,119,268	358,888,689
<u>SPECIAL REVENUE FUNDS</u>						
General Government Services						
County Administrator	2.00	131,300	16,045	21,524	10,629	179,498
Office of Emergency Management & Homeland Security	8.00	559,957	68,427	107,882	49,494	785,760
Recorder	5.00	387,137	47,308	46,232	31,375	512,052
Wireless Integrated Network	8.00	599,566	76,321	82,742	50,405	809,034
Total General Government Services	23.00	1,677,960	208,101	258,380	141,903	2,286,344
Community Resources						
Community and Workforce Development	84.48	3,775,301	451,935	611,178	313,499	5,151,913
Attractions & Tourism	9.15	553,072	43,022	44,765	37,480	678,339
Grants Management & Innovation	1.00	48,464	5,922	6,635	3,899	64,920
Stadium District-Kino Sports Complex	65.74	2,609,900	278,714	436,016	279,516	3,604,146
County Free Library	377.13	15,696,027	1,721,766	2,489,043	1,286,271	21,193,107
School Superintendent	4.95	631,970	32,469	35,895	23,980	724,314
Total Community Resources	542.45	23,314,734	2,533,828	3,623,532	1,944,645	31,416,739

**Summary of Personnel by Fund and Department
Fiscal Year 2020/2021**

Fund/Department	Full-Time Equivalent (FTE) 2020/2021	Employees Salaries & Hourly Costs 2020/2021	Retirement Costs 2020/2021	Health Care Costs 2020/2021	Other Benefit Costs 2020/2021	Total Estimated Personnel Compensation 2020/2021
Health Services						
Behavioral Health	1.00	55,183	6,743	6,635	4,425	72,986
Medical Examiner	1.00	27,591	3,372	2,637	2,277	35,877
Health	319.65	14,982,779	1,818,237	2,337,226	1,309,316	20,447,558
Pima Animal Care	15.00	645,185	78,841	112,835	57,157	894,018
Total Health Services	336.65	15,710,738	1,907,193	2,459,333	1,373,175	21,450,439
Justice & Law						
Clerk of the Superior Court	7.00	282,253	36,066	74,726	24,206	417,251
Justice Court Tucson	15.00	659,175	76,989	86,287	53,663	876,114
Juvenile Court	77.25	3,416,603	725,351	555,759	349,274	5,046,987
County Attorney	86.00	3,870,551	502,311	312,669	308,215	4,993,746
Public Defense Services	17.00	917,750	112,149	112,796	83,255	1,225,950
Superior Court	227.80	10,459,189	2,577,907	1,714,309	1,090,999	15,842,404
Sheriff	23.00	2,080,797	347,496	135,292	106,082	2,669,667
Total Justice & Law	453.05	21,686,318	4,378,269	2,991,838	2,015,694	31,072,119
Public Works						
Environmental Quality	39.00	2,439,646	296,547	307,921	248,226	3,292,340
Regional Flood Control District	57.00	3,821,058	462,690	488,728	387,642	5,160,118
Natural Resources, Parks & Recreation	4.50	183,171	22,384	34,346	18,202	258,103
Transportation	196.90	10,089,995	1,179,272	1,728,018	1,187,809	14,185,094
Total Public Works	297.40	16,533,870	1,960,893	2,559,013	1,841,879	22,895,655
TOTAL SPECIAL REVENUE	1,652.55	78,923,620	10,988,284	11,892,096	7,317,296	109,121,296
ENTERPRISE FUNDS						
General Government Services						
Facilities Management	6.00	227,826	27,337	42,602	18,839	316,604
Total General Government Services	6.00	227,826	27,337	42,602	18,839	316,604
Public Works						
Development Services	51.00	3,394,734	411,005	428,409	300,053	4,534,201
Regional Wastewater Reclamation	418.00	22,584,066	2,642,968	3,655,161	2,129,140	31,011,335
Total Public Works	469.00	25,978,800	3,053,973	4,083,570	2,429,193	35,545,536

**Summary of Personnel by Fund and Department
Fiscal Year 2020/2021**

Fund/Department	Full-Time Equivalent (FTE) 2020/2021	Employees Salaries & Hourly Costs 2020/2021	Retirement Costs 2020/2021	Health Care Costs 2020/2021	Other Benefit Costs 2020/2021	Total Estimated Personnel Compensation 2020/2021
TOTAL ENTERPRISE FUNDS	475.00	26,206,626	3,081,310	4,126,172	2,448,032	35,862,140
TOTAL ALL FUNCTIONAL AREAS	6,676.18	346,827,950	72,584,657	51,574,922	32,884,596	503,872,125
<u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u>						
<u>INTERNAL SERVICE FUND</u>						
Facilities Management	9.00	474,492	56,999	52,429	38,400	622,320
Finance & Risk Management	4.00	249,392	30,476	35,130	20,476	335,474
Fleet Services	54.00	2,648,163	321,584	435,858	283,938	3,689,543
Human Resources	17.00	875,340	110,839	177,139	75,708	1,239,026
Information Technology	76.00	4,838,631	570,659	642,236	394,062	6,445,588
Wireless Integrated Network	4.00	237,123	30,206	38,420	19,917	325,666
TOTAL INTERNAL SERVICE FUND	164.00	9,323,141	1,120,763	1,381,212	832,501	12,657,617
TOTAL ALL FUNDS (with Internal Service Funds)	6,840.18	356,151,091	73,705,420	52,956,134	33,717,097	516,529,742

NOTE: Slight FTE differences between reports are due to rounding