



CITY OF TUCSON

ACCOUNTING
DIVISION

Monthly Financial Statements For July 31, 2016

This financial report is presented as required by Chapter XXIX, §3(4), of the City Charter. It is prepared to meet the needs of management, citizens, investors, and numerous governmental agencies. The financial statements included present the results of the City's operations and includes financial statements for general government funds, enterprise funds and internal service funds.

The general government statements report the revenues and expenditures for the General Fund, the Mass Transit Fund, Sun Link Fund, and the Highway User Revenue Fund (HURF). The General Fund serves as the City's chief operating fund and is used to account for all financial resources not accounted for in another fund. The Mass Transit Fund is used to account for the proceeds of specific revenue sources related to the operations of the City's SunTran and SunVan services. The Sun Link Fund accounts for all financial resources related to the modern streetcar operations. The HURF Fund is used to record the state-shared gas tax revenue that can only be used for their authorized transportation purposes.

Enterprise funds include Water Utility, Environmental Services, and Tucson Golf. The Water Utility Fund accounts for the financing and operation of all activities necessary to provide water services to the Tucson metropolitan area. The Environmental Services Fund accounts for the financing and operation of all activities necessary to provide solid waste services to residential and commercial customers in the Tucson metropolitan area. The Tucson Golf Fund accounts for the operation and maintenance of the City's golf courses, driving ranges, pro shops and clubhouses.

Finally, the report presents the revenues, expenses and changes in net position for the internal service funds: Fleet Services, Self-Insurance and General Services. These funds are full accrual funds that support core City functions and charge cost-recovery fees to the City departments they serve.

Significant variances between current year actual amounts vs. prior year actual amounts are indicated by a bolded number, for example: **1a**. Explanations for these variances can be found on the final page of the report. Suggestions and comments are welcome and should be directed to Shane Oman, Finance Administrator, at (520) 837-4330 or Shane.Oman@tucsonaz.gov.

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND
FOR THE ONE MONTH ENDED July 31, 2016

	Fiscal Year 2017			Fiscal Year 2016		
	Actual	Total FY Budget	% Budget	Actual *	\$ Change CFY vs PFY	% Change CFY vs PFY
General Fund Revenues and Other Financing Sources:		Straight-line Budget	8.3%			
Revenues:						
Primary Property Taxes	\$ 96,819	\$ 14,494,430	0.7%	74,189	\$ 22,630	30.5%
Business Privilege Tax	16,052,297	192,539,300	8.3%	15,656,651	395,646	2.5%
Other Local Taxes	3,536,628	50,093,750	7.1%	3,454,249	82,379	2.4%
Grants and Shared Taxes	1,134,090	6,170,640	18.4%	884,711	249,379	28.2%
State-Shared Income Tax Revenue	5,423,669	65,118,880	8.3%	5,218,491	205,178	3.9%
State-Shared Sales Tax	3,667,514	50,099,800	7.3%	4,140,265	(472,751)	-11.4%
State Auto Lieu Tax	1,893,129	22,790,790	8.3%	1,864,026	29,103	1.6%
Licenses and Permits	4,943,318	29,074,730	17.0%	4,784,097	159,221	3.3%
Fines, Forfeitures, and Penalties	777,490	10,478,630	7.4%	1,134,950	(357,460)	-31.5%
Use of Money and Property	38,691	448,790	8.6%	106,749	(68,058)	-63.8%
Charges for Current Services	2,902,195	43,327,230	6.7%	3,531,653	(629,458)	-17.8%
Miscellaneous Revenue	10,004	9,026,410	0.1%	25,234	(15,230)	-60.4%
Total Revenues:	40,475,844	493,663,380		40,875,265	(399,421)	
Other Financing Sources	159,859		100.0%	133,333	26,526	19.9%
Total Revenues and Other Financing Sources	\$ 40,635,703	\$ 493,663,380		\$ 41,008,598	\$ (372,895)	
General Fund Expenditures:						
Elected and Official						
Mayor and Council	\$ 135,479	\$ 2,386,810	5.7%	187,576	\$ (52,097)	-27.8%
City Manager	197,621	4,156,670	4.8%	341,095	(143,474)	-42.1%
City Attorney	476,974	7,435,540	6.4%	552,189	(75,215)	-13.6%
City Clerk	142,831	3,172,710	4.5%	258,150	(115,319)	-44.7%
Total Elected and Official	952,905	17,151,730		1,339,010	(386,105)	
Public Safety & Justice Services						
City Court	543,016	9,193,940	5.9%	777,904	(234,888)	-30.2%
Public Defender	165,531	2,700,840	6.1%	202,015	(36,484)	-18.1%
Tucson Fire	6,097,867	90,901,700	6.7%	6,884,959	(787,092)	-11.4%
Tucson Police	9,750,504	146,698,520	6.6%	13,514,444	(3,763,940)	-27.9% (1a)
Total Public Safety & Justice Services	16,556,918	249,495,000		21,379,322	(4,822,404)	
Community Enrichment & Development						
Housing & Community Development	58,994	2,553,900	2.3%	68,553	(9,559)	-13.9%
Office of Integrated Planning	15,773		100.0%	106,011	(90,238)	-85.1%
Parks and Recreation	1,756,725	27,034,310	6.5%	3,077,492	(1,320,767)	-42.9%
Planning & Development Services	364,037	5,853,130	6.2%	573,851	(209,814)	-36.6%
Transportation	11,647	2,361,620	0.5%	57,398	(45,751)	-79.7%
Environmental Services	98,031	2,061,600				
Total Community Enrichment & Development	2,305,207	37,802,960		3,883,305	(1,676,129)	
Support Services						
Budget and Internal Audit	3,617		100.0%	87,171	(83,554)	-95.9%
Finance	729,484	8,363,620	8.7%	2,595,462	(1,865,978)	-71.9% (1b)
General Services	2,102,400	29,076,870	7.2%	1,101,142	1,001,258	90.9%
Human Resources	125,115	2,325,420	5.4%	159,505	(34,390)	-21.6%
Information Technology	838,837	20,093,220	4.2%	520,480	318,357	61.2%
Procurement	338,256	3,311,340	10.2%	319,191	19,065	6.0%
Total Support Services	4,137,709	63,170,470		4,782,951	(645,242)	
Total General Government	458,161	34,012,990	1.3%	965,227	(507,066)	-52.5%
Capital Outlay	81,056	6,730,910	1.2%	190	80,866	42561.1%
Capital Projects	4,391	890,900	0.5%		4,391	100.0%
Debt Service and Fiscal Agent Fees	179,254	24,717,140	0.7%	39,139	140,115	358.0%
Other Financing Uses	4,351,313	51,476,080	8.5%	4,380,950	(29,637)	-0.7%
Total Expenditures & Other Financing Uses	\$ 29,026,914	\$ 487,509,780		\$ 36,770,094	\$ (7,841,211)	

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES AND EXPENDITURES
MASS TRANSIT FUND
FOR THE ONE MONTH ENDED July 31, 2016

	Fiscal Year 2017			Fiscal Year 2016		
	Actual	Total FY Budget	% Budget	Actual	\$ Change CFY vs PFY	% Change CFY vs PFY
Mass Transit Revenues and Other Financing Sources:		Straight-line Budget	8.3%			
Revenues:						
Federal Grants and Contributions	\$ 112,489	\$ 18,527,880	0.6%	\$ 158,111	\$ (45,622)	-28.9%
Other Agencies	22,710	13,960,980	0.2%	17,110	5,600	32.7%
Use of Money and Property	10,355	414,100	2.5%	523	9,832	1879.9%
Charges for Current Services	822,814	12,821,400	6.4%	530,601	292,213	55.1%
Miscellaneous Revenue	14,284	650,360	2.2%	29,788	(15,504)	-52.0%
Total Revenues:	<u>982,652</u>	<u>46,374,720</u>		<u>736,133</u>	<u>246,519</u>	
Other Financing Sources	<u>3,713,660</u>	<u>44,563,920</u>	8.3%	<u>3,790,256</u>	<u>(76,596)</u>	-2.0%
Total Revenues and Other Financing Sources	<u>\$ 4,696,312</u>	<u>\$ 90,938,640</u>		<u>\$ 4,526,389</u>	<u>\$ 169,923</u>	
Mass Transit Expenditures:						
Community Enrichment & Development						
Transportation	\$ 5,882,933	\$ 77,800,590	7.6%	\$ 5,821,086	\$ 61,847	1.1%
Total Community Enrichment & Development	<u>5,882,933</u>	<u>77,800,590</u>		<u>5,821,086</u>	<u>61,847</u>	
Capital Outlay		4,316,350	0.0%			
Capital Projects	17,150	8,821,700	0.2%	124,586	(107,436)	-86.2%
Total Expenditures	<u>\$ 5,900,083</u>	<u>\$ 90,938,640</u>		<u>\$ 5,945,672</u>	<u>\$ (45,589)</u>	

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES AND EXPENDITURES
SUN LINK
FOR THE ONE MONTH ENDED July 31, 2016

	Fiscal Year 2017			Fiscal Year 2016		
	Actual	Total FY Budget	% Budget	Actual	\$ Change CFY vs PFY	% Change CFY vs PFY
Sun Link Revenues and Other Financing Sources:		Straight-line Budget	8.3%			
Revenues:						
Other Agencies	\$	\$ 1,207,600	0.0%	\$		
Charges for Current Services	17,615	1,085,340	1.6%	28,118	(10,503)	-37.4%
Miscellaneous Revenue				568	(568)	-100.0%
Total Revenues:	<u>17,615</u>	<u>2,292,940</u>		<u>28,686</u>	<u>(11,071)</u>	
Other Financing Sources	<u>264,607</u>	<u>3,175,280</u>	8.3%	<u>192,648</u>	<u>71,959</u>	37.4%
Total Revenues and Other Financing Sources	<u>\$ 282,222</u>	<u>\$ 5,468,220</u>		<u>\$ 221,334</u>	<u>\$ 60,888</u>	
Sun Link Expenditures:						
Community Enrichment & Development						
Transportation	\$ 103,780	\$ 3,954,100	2.6%	\$ 186,979	\$ (83,199)	-44.5%
Total Community Enrichment & Development	<u>103,780</u>	<u>3,954,100</u>		<u>186,979</u>	<u>(83,199)</u>	
Debt Service and Fiscal Agent Fees		1,514,120	0.0%			0.0%
Total Expenditures	<u>\$ 103,780</u>	<u>\$ 5,468,220</u>		<u>\$ 186,979</u>	<u>\$ (83,199)</u>	

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES AND EXPENDITURES
HIGHWAY USER REVENUE FUND (HURF)
FOR THE ONE MONTH ENDED July 31, 2016

	Fiscal Year 2017		% Budget	Fiscal Year 2016		% Change CFY vs PFY
	Actual	Total FY Budget		Actual	\$ Change CFY vs PFY	
HURF Revenues:						
Revenues:						
Licenses and Permits	\$ 70,444	\$ 674,800	10.4%	\$ 39,923	\$ 30,521	76.4%
Other Agencies	3,458,849	38,274,480	9.0%	3,473,927	(15,078)	-0.4%
Use of Money and Property	23,737	630,000	3.8%	45,453	(21,716)	-47.8%
Miscellaneous Revenue	44,787	600,000		15,634	29,153	186.5%
Total Revenues	<u>\$ 3,597,817</u>	<u>\$ 40,179,280</u>		<u>\$ 3,574,937</u>	<u>\$ 22,880</u>	
HURF Expenditures:						
Community Enrichment and Development						
Transportation	\$ 1,768,512	\$ 34,959,230	5.1%	\$ 1,759,922	\$ 8,590	0.5%
Total Community Enrichment and Development	<u>1,768,512</u>	<u>34,959,230</u>		<u>1,759,922</u>	<u>8,590</u>	
Non-Departmental						
Outside Agencies	8	100,580	0.0%		8	100.0%
Total Non-Departmental	<u>8</u>	<u>100,580</u>			<u>8</u>	
Capital Outlay		796,500	0.0%			0.0%
Capital Projects	74,839	15,777,900	0.5%	44,502	30,337	68.2%
Other Financing (Uses) Sources		(9,939,640)	0.0%			0.0%
Total Expenditures & Other Financing Uses	<u>\$ 1,843,359</u>	<u>\$ 41,694,570</u>		<u>\$ 1,804,424</u>	<u>\$ 38,935</u>	

CITY OF TUCSON, ARIZONA
STATEMENT OF NET POSITION
ENTERPRISE FUNDS
July 31, 2016 *

	Water Utility Fund	Environmental Services	Tucson Golf Enterprise Fund
<u>ASSETS</u>			
Current assets:			
Cash and Cash Equivalents	\$ 40,514,321	\$ 30,083,663	\$ 1,837,739
Cash and Investments - Restricted	22,301,695		
Cash and Investments with Fiscal Agent - Restricted	5,285,475		
Accounts Receivable, Net	27,512,703	3,419,015	418,982
Due from Other Agencies		79,584	
Interest Receivable	171,235	68,037	
Inventories	6,238,175		194,401
Other Assets	7,817,884		
Total current assets	109,841,488	33,650,299	2,451,122
Noncurrent assets:			
Long Term Accounts Receivable	176,022		
Other Assets - Restricted			68,193
Land and Construction in Progress	178,447,310	14,532,435	2,701,865
Other Capital Assets, Net	1,064,453,939	27,358,162	11,996,538
Water Rights	52,126,968		
Total noncurrent assets	1,295,204,239	41,890,597	14,766,596
Total assets	1,405,045,727	75,540,896	17,217,718
<u>DEFERRED OUTFLOWS</u>			
Loss on Refunding of Debt	16,345,474	1,249,552	
Pension Plans	3,162,060	1,205,606	
Total deferred outflows	19,507,534	2,455,158	
<u>LIABILITIES</u>			
Current liabilities:			
Accounts Payable	4,372,306	161,407	113,641
Accrued Payroll Liabilities		1,086	76,023
Interfund Payable	33,655		2,126,958
Due to Other Agencies	281,383	729	32,970
Accrued Interest Payable			4,583
Refundable Deposits	2,698,202	90,992	1,042
Current Portion of Bonds Payable	32,097,470		
Current Portion of Contracts Payable		192,600	84,026
Current Portion of Compensated Absences	1,769,251	514,889	
Advances From Customers			86,626
Current Portion of Long Term Liabilities		758,158	
Total current liabilities	41,252,267	1,719,861	2,525,869
Noncurrent liabilities:			
Bonds Payable	506,085,099		
Contracts Payable		11,561,155	182,515
Compensated Absences	1,835,388	608,388	
Other Postemployment Benefits	1,485,509	584,846	
Pension Liability	51,601,140	19,674,093	
Loans and Notes Payable			1,626,413
Long Term Liabilities		57,350,501	
Total noncurrent liabilities	561,007,136	89,778,983	1,808,928
Total liabilities	602,259,403	91,498,844	4,334,797
<u>DEFERRED INFLOWS</u>			
Deferred Revenue	92,902		
Pension Plans	5,461,526	2,082,329	
Total deferred inflows	5,554,428	2,082,329	
<u>NET POSITION</u>			
Net Investment in capital assets	776,319,525	30,136,842	14,431,862
Amounts Restricted for:			
Debt Service	5,285,475		
Unrestricted Amounts (deficit)	35,134,430	(63,763,674)	(1,548,941)
Closure/Post Closure Liability		6,145,628	
New Landfill Cell Construction		11,896,085	
Total net position	\$ 816,739,430	\$ (15,585,119)	\$ 12,882,921

* Amounts are subject to change until final audit of the fiscal year 2016 Comprehensive Annual Financial Report.

CITY OF TUCSON, ARIZONA
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
WATER UTILITY FUND
FOR THE ONE MONTH ENDED JULY 31, 2016

	Fiscal Year 2017	Fiscal Year 2016	\$ Change CFY vs PFY	% Change CFY vs PFY
	<u>Actual</u>	<u>Actual</u>		
Operating revenues:				
Charges for Services	\$ 20,202,766	\$ 21,242,355	\$ (1,039,589)	-4.9%
Total operating revenues	<u>20,202,766</u>	<u>21,242,355</u>	<u>(1,039,589)</u>	
Operating expenses:				
Salaries, Wages and Benefits	2,309,616	2,552,708	(243,092)	-9.5%
Contractual Services	6,012,133	6,889,961	(877,828)	-12.7%
Commodities	649,558	611,003	38,555	6.3%
Depreciation/Amortization	2,850,355	2,933,000	(82,645)	-2.8%
Total operating expenses	<u>11,821,662</u>	<u>12,986,672</u>	<u>(1,165,010)</u>	
Operating Income (Loss)	<u>8,381,104</u>	<u>8,255,683</u>	<u>125,421</u>	
Nonoperating revenues (expenses):				
Investment Income	136,530	43,251	93,279	215.7%
Gain (Loss) on Sale of Property/Equipment	1,087	20,179	(19,092)	-94.6%
Interest Expense	(1,316,855)	(1,402,427)	85,572	-6.1%
Other Nonoperating Income (Expenses)	(15,348)	(25,850)	10,502	-40.6%
Total nonoperating revenues (expenses)	<u>(1,194,586)</u>	<u>(1,364,847)</u>	<u>170,261</u>	
Income (loss) before transfers	<u>7,186,518</u>	<u>6,890,836</u>	<u>295,682</u>	
Transfers In	278,163	208,269	69,894	33.6%
Transfers Out	<u>(159,859)</u>	<u>(133,333)</u>	<u>(26,526)</u>	19.9%
Changes in net position	<u>7,304,822</u>	<u>6,965,772</u>	<u>339,050</u>	
Total net position, beginning of year *	809,434,608	780,994,245	28,440,363	
Total net position, July 31	<u>\$ 816,739,430</u>	<u>\$ 787,960,017</u>	<u>\$ 28,779,413</u>	

* Beginning of year net position is subject to change until final audit of the fiscal year 2016 Comprehensive Annual Financial Report.

CITY OF TUCSON, ARIZONA
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
ENVIRONMENTAL SERVICES FUND
FOR THE ONE MONTH ENDED JULY 31, 2016

	Fiscal Year 2017	Fiscal Year 2016	\$ Change	% Change
	Actual	Actual	CFY vs PFY	CFY vs PFY
Operating revenues:				
Charges for Services	\$ 4,094,645	\$ 4,545,163	\$ (450,518)	-9.9%
Miscellaneous	78,108	51,830	26,278	50.7%
Total operating revenues	<u>4,172,753</u>	<u>4,596,993</u>	<u>(424,240)</u>	
Operating expenses:				
Salaries, Wages and Benefits	986,293	1,043,007	(56,714)	-5.4%
Contractual Services	821,857	1,400,480	(578,623)	-41.3%
Commodities	183,972	194,285	(10,313)	-5.3%
Depreciation/Amortization	526,726	4,347	522,379	12017.0%
Total operating expenses	<u>2,518,848</u>	<u>2,642,119</u>	<u>(123,271)</u>	
Operating Income (Loss)	<u>1,653,905</u>	<u>1,954,874</u>	<u>(300,969)</u>	
Nonoperating revenues (expenses):				
Investment Income	15,381	20,698		0.0%
Gain (Loss) on Sale of Property/Equipment	1,325	(86,518)		0.0%
Other Agencies		2,975		0.0%
Total nonoperating revenues (expenses)	<u>16,706</u>	<u>(62,845)</u>	<u>79,551</u>	
Changes in net position	<u>1,670,611</u>	<u>1,892,029</u>	<u>(221,418)</u>	
Total net position, beginning of year *	(17,255,730)	(16,984,080)	(271,650)	
Total net position, July 31	<u>\$ (15,585,119)</u>	<u>\$ (15,092,051)</u>	<u>\$ (493,068)</u>	

* Beginning of year net position is subject to change until final audit of the fiscal year 2016 Comprehensive Annual Financial Report.

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
TUCSON GOLF ENTERPRISE FUND
FOR THE ONE MONTH ENDED JULY 31, 2016

	Randolph	El Rio	Silverbell	Enke	Combined	Total Budget	% Budget
COURSE OPERATIONS:							
Operating revenues:							
Green Fees	\$ 65,019	\$ 20,617	\$ 20,556	\$ 17,172	\$ 123,364	\$ 8,130,370	
Cart Rentals	64,834	17,588	13,028	16,969	112,419		
Driving Range	22,923	533	6,550	9,984	39,990		
Clubhouse	23,284	14,797	10,696	13,617	62,394		
Other Revenue	52,783	6,234	2,669	7,698	69,384	13,730	
Total Operating Revenues	<u>228,843</u>	<u>59,769</u>	<u>53,499</u>	<u>65,440</u>	<u>407,551</u>	<u>8,144,100</u>	<u>5.0%</u>
Operating expenses:							
Salaries, Wages and Benefits	1,199	700	700	700	3,299	50,530	
Contractual Services	279,214	101,129	58,113	98,392	536,848	5,843,450	
Commodities	100,265	24,660	36,079	31,411	192,415	1,238,580	
Cost of Goods Sold	24,668	10,338	6,269	8,865	50,140	669,710	
Depreciation/Amortization	24,051	12,026	12,026	12,026	60,129		
Total Operating Expenses	<u>429,397</u>	<u>148,853</u>	<u>113,187</u>	<u>151,394</u>	<u>842,831</u>	<u>7,802,270</u>	<u>11%</u>
Operating Income (Loss)	<u>(200,554)</u>	<u>(89,084)</u>	<u>(59,688)</u>	<u>(85,954)</u>	<u>(435,280)</u>	<u>341,830</u>	
Nonoperating revenues (expenses):							
Interest Expense	(969)	(485)	(485)	(485)	(2,424)	6,740	
Other	1,000				1,000	93,400	
Total nonoperating revenues (expenses)	<u>31</u>	<u>(485)</u>	<u>(485)</u>	<u>(485)</u>	<u>(1,424)</u>	<u>100,140</u>	
Changes in net position	<u>(200,523)</u>	<u>(89,569)</u>	<u>(60,173)</u>	<u>(86,439)</u>	<u>(436,704)</u>	<u>\$ 441,970</u>	
Total net position, beginning of year *	3,995,887	3,596,299	2,663,925	3,063,514	13,319,625		
Total net position, July 31	<u>\$ 3,795,364</u>	<u>\$ 3,506,730</u>	<u>\$ 2,603,752</u>	<u>\$ 2,977,075</u>	<u>\$ 12,882,921</u>		

* Beginning of year net position is subject to change until final audit of the fiscal year 2016 Comprehensive Annual Financial Report.

CITY OF TUCSON, ARIZONA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
FOR THE ONE MONTH ENDED JULY 31, 2016

	Fleet Services	Self Insurance	General Services
Operating revenues:			
Charges for Services	\$ 921,040	\$ 849,694	\$ 1,124,310
Miscellaneous	9,973		24
Total operating revenues	<u>931,013</u>	<u>849,694</u>	<u>1,124,334</u>
Operating expenses:			
Salaries, Wages and Benefits	363,343	78,968	514,138
Contractual Services	381,642	786,559	369,194
Commodities	685,728	1,832	145,078
Benefits and Claims		544,321	
Depreciation	160,933	992	5,177
Total operating expenses	<u>1,591,646</u>	<u>1,412,672</u>	<u>1,033,587</u>
Operating income (loss)	<u>(660,633)</u>	<u>(562,978)</u>	<u>90,747</u>
Nonoperating revenues (expenses):			
Property Taxes		17,346	
Investment Income	598	20,675	(729)
Gain (loss) on Sale of Property/Equipment	13,015		
Interest Expense			(230,750)
Total nonoperating revenues (expenses)	<u>13,613</u>	<u>38,021</u>	<u>(231,479)</u>
Changes in net position	<u>(647,020)</u>	<u>(524,957)</u>	<u>(140,732)</u>
Total net position, beginning of year*	<u>10,283,998</u>	<u>8,121,967</u>	<u>(8,826,287)</u>
Total net position, July 31	<u>\$ 9,636,978</u>	<u>\$ 7,597,010</u>	<u>\$ (8,967,019)</u>

* Beginning of year net position is subject to change until final audit of the fiscal year 2016 Comprehensive Annual Financial Report.

City of Tucson, Arizona
Variance Explanations
For July 31, 2016

General Fund:

- (1a) \$3 million pension contribution made in fiscal year 2016 from impound proceeds, not repeated in fiscal year 2017.
- (1b) ERP software maintenance of \$ 2,018,975 paid in finance department in fiscal year 2016 will be paid in information technology department in fiscal year 2017, period 2.