



# Board of Supervisors Memorandum

June 18, 2013

## Fiscal Year 2013/14 Final Budget Adoption

### Background

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

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

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

### Recommended Adjustments to the Tentative Budget

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Recommendation**

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

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

<sup>1</sup>If the Board decides to not allocate the remaining \$3,164,069 of funds raised by increasing the primary property tax rate to \$3.7100, the tax rate would be reduced 4.35 cents to \$3.6665. The County combined property tax rate would be reduced to \$5.0853; and

<sup>2</sup>the total County budget would be reduced to \$1,266,899,617.

The amounts and rates in this table are the same as those resulting from the Board's action at adoption of the Tentative Budget and as recommended in this memorandum and reflected in the attached Arizona Auditor General prescribed schedules.

Sincerely,



C.H. Huckelberry  
County Administrator

CHH/mjk – June 13, 2013

**Attachments**

c: Martin Willett, Chief Deputy County Administrator  
Tom Burke, Director, Finance and Risk Management  
Robert Johnson, Budget Manager, Finance and Risk Management

**PIMA COUNTY**  
**SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2013/2014**

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

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

\*\* Actual revenues and expenses as of February 28, 2013 plus projected revenues and expenditures/expenses for the remainder of the fiscal year.

\*\*\* Amounts in this column represent Fund Balance/Net Asset amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact.

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

**EXPENDITURE LIMITATION**

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

**SCHEDULE A**

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

|                                                                                                                                                                                        | <b>2012/2013<br/>FISCAL YEAR</b> | <b>2013/2014<br/>FISCAL YEAR</b> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------------------|
| Maximum allowable primary property tax levy per<br>A.R.S. §42-17051 (A).                                                                                                               | \$ 345,467,646                   | \$ 358,990,600                   |
| Amount received from primary property taxation in fiscal year<br>2012/13 in excess of the sum of that year's maximum allowable<br>primary property tax levy A.R.S. §42-17102 (A) (18). | \$ -                             |                                  |
| <b>Property Tax Levy Amount</b>                                                                                                                                                        |                                  |                                  |
| <b>Primary Property Taxes</b>                                                                                                                                                          | \$ 275,951,044                   | \$ 280,443,689                   |
| <b>Secondary Property Taxes</b>                                                                                                                                                        |                                  |                                  |
| General Fund-Override election                                                                                                                                                         | \$ -                             | \$ -                             |
| Debt Service                                                                                                                                                                           | \$ 63,735,453                    | \$ 59,464,792                    |
| Flood Control District                                                                                                                                                                 | \$ 19,089,598                    | \$ 17,947,373                    |
| Library District                                                                                                                                                                       | \$ 28,081,413                    | \$ 28,611,713                    |
| Fire Assistance District                                                                                                                                                               | \$ 3,650,680                     | \$ 3,407,790                     |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <b>\$ 114,557,144</b>            | <b>\$ 109,431,668</b>            |
| <b>Total Property Tax Levy Amounts</b>                                                                                                                                                 | <b>\$ 390,508,188</b>            | <b>\$ 389,875,357</b>            |
| <b>Property taxes collected *</b>                                                                                                                                                      |                                  |                                  |
| <b>Primary Property Taxes</b>                                                                                                                                                          |                                  |                                  |
| 2012/13 year's levy                                                                                                                                                                    | \$ 264,225,000                   |                                  |
| Prior years' levy                                                                                                                                                                      | \$ 9,500,000                     |                                  |
| <b>Total Primary Property Taxes</b>                                                                                                                                                    | <b>\$ 273,725,000</b>            |                                  |
| <b>Secondary property taxes</b>                                                                                                                                                        |                                  |                                  |
| 2012/13 year's levy                                                                                                                                                                    | \$ 109,711,751                   |                                  |
| Prior years' levy                                                                                                                                                                      | \$ 3,977,621                     |                                  |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <b>\$ 113,689,372</b>            |                                  |
| <b>Total Property Taxes Collected</b>                                                                                                                                                  | <b>\$ 387,414,372</b>            |                                  |
| <b>Property Tax Rates</b>                                                                                                                                                              |                                  |                                  |
| <b>County Tax Rate</b>                                                                                                                                                                 |                                  |                                  |
| Primary property tax rate                                                                                                                                                              | \$ 3.4178                        | \$ 3.7100                        |
| <b>Secondary Property Tax Rates</b>                                                                                                                                                    |                                  |                                  |
| General Fund-Override election                                                                                                                                                         | \$ -                             | \$ -                             |
| Debt Service                                                                                                                                                                           | \$ 0.7800                        | \$ 0.7800                        |
| Flood Control District                                                                                                                                                                 | \$ 0.2635                        | \$ 0.2635                        |
| Library District                                                                                                                                                                       | \$ 0.3460                        | \$ 0.3753                        |
| Fire District Assistance                                                                                                                                                               | \$ 0.0447                        | \$ 0.0447                        |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <b>\$ 1.4342</b>                 | <b>\$ 1.4635</b>                 |
| <b>Total County Tax Rate</b>                                                                                                                                                           | <b>\$ 4.8520</b>                 | <b>\$ 5.1735</b>                 |
| <b>Special Assessment district tax rates</b>                                                                                                                                           |                                  |                                  |
| <b>Secondary property tax rates</b>                                                                                                                                                    | See Second Page                  | See Second Page                  |

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

**PIMA COUNTY**  
**SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)**  
Fiscal Year 2013/2014

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

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

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

**SCHEDULE C**



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

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

**SCHEDULE C**

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

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

**SCHEDULE C**

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

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

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

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

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

**SCHEDULE D**

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

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

**SCHEDULE D**

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

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

**SCHEDULE D**

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

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

**SCHEDULE D**

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

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

**SCHEDULE D**



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

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

**SCHEDULE E**

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

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

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

**SCHEDULE E**

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

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

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

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

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

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

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

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

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

The following is provided for information purposes only:

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