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# Board of Supervisors Memorandum

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May 20, 2014

**Tentative Budget Adoption: Fiscal Year 2014/2015**

## Background

Pursuant to State statute, the Board of Supervisors is required to adopt a tentative budget to establish a maximum ceiling for the County budget. Adoption of the tentative budget serves to set the maximum County expenditure ceiling and establish a maximum tax rate. Prior to final budget adoption on June 17, 2014, the Board may reallocate expenditures and revenues among departments differently than as set forth in the tentative budget and may decrease expenditures, as well as corresponding tax rates.

## Status Report

My original recommendations were included in my transmittal of the Recommended Budget to the Board on April 28, 2014. Briefly, those recommendations were:

## General Fund

The Recommended Budget proposes General Fund base expenditures of \$513,038,933. These expenditures exceed available General Fund base revenues by \$20,232,663. In order to offset this shortfall, I recommend the primary property tax rate be increased by 27.87 cents from \$3.6665 to \$3.9452.

The Recommended General Fund budget does not include \$24,152,622 of potential increases that do not fall within the budget policies or prior directives of the Board of Supervisors and were not included in the adjustments made to develop the recommended General Fund Base revenues, operating transfers and expenditures. These proposed adjustments and their impacts to the primary property tax rate are included in nine separate decision packages as follows:

- A. Certificates of Participation (COPs): \$5,000,782, Tax Rate Impact (TRI) = 6.89 cents
- B. Sheriff: \$2,581,407, TRI = 3.55 cents
- C. Indigent Criminal Defense: \$1,800,000, TRI = 2.48 cents
- D. Stadium District: \$2,177,931, Tax Rate Impact = 3.00 cents
- E. Information Technology: \$6,073,113, TRI = 8.37 cents
- F. Facilities Management: \$1,273,874, TRI = 1.75 cents
- G. Wildcat Dump Enforcement: \$245,515, TRI = 0.34 cents
- H. Road Repair: \$5,000,000, TRI = 6.89 cents
- I. Employee Compensation: Cost absorbed by departments, TRI = 0.00 cents

By tentatively adopting the budget, the Board of Supervisors will set maximum budgeted revenues, expenditures and the primary property tax rate. In order to assist the Board in determining a ceiling for the Fiscal Year 2014/15 Tentative Adopted Budget, the proposed budget has been updated to reflect the possibility of the Board of Supervisors approving all

nine of the above decision packages. Approval of all nine decision packages would result in the recommended primary property tax increasing by an additional 33.27 cents from \$3.9452 to \$4.2779. This increase in the primary property tax rate will produce \$24,152,622 of additional property tax revenue that will be allocated as shown in Attachment 1. Based on these adjustments, Fiscal Year 2014/15 proposed tentative budgeted General Fund expenditures are \$521,401,927.

#### Combined County Budget

The Fiscal Year 2014/15 proposed tentative adopted budget includes the impacts of the nine General Fund decision packages. A crosswalk summarizing these changes is included in Attachment 1.

If all decision packages are approved, the combined total County property tax rate is increased 63.14 cents from the Fiscal Year 2013/14 rate. The combined levies produced by this rate will increase by \$45,409,091, or 11.9 percent from the current year.

The combined primary and secondary property taxes levied by the County fund 36 percent of the total County recommended expenditures.

The combined overall County Proposed Tentative Budget for Fiscal Year 2014/15 is \$1,188,464,252; which is \$78,435,365, or 6.19 percent, less than the current year and \$294,250,244, or 19.85 percent, less than seven years ago.

The combined overall County proposed tentative adopted budget is presented to show the maximum budgeted revenues, expenditures and primary property tax rate if all nine General fund decision packages are approved by the Board of Supervisors. The Board may allocate these funds as presented or only approve a portion of them or none of them when adopting the tentative budget.

Prior to final adoption of the budget on June 17, 2014, I will transmit to the Board any other recommended adjustments to the Tentative Budget that may be necessary to incorporate the most recent information available to project this year's General Fund ending fund balance and next year's revenues and costs. I will develop any such recommended adjustments within the tax rates presented within the proposed tentative budget to the Board, which are the tax rates listed in the table below.

#### Recommended Fiscal Year 2014/15 Budgets and Tax Rates

The table below outlines the budgets and tax rates I propose for Fiscal Year 2014/2015. Should the Board at the time of tentative adoption take action to increase County expenditures beyond those included in the Proposed Tentative Budget, the budget ceiling and/or the tax rate may increase above the amounts listed below.

| <b>Fiscal Year 2014/15 Budget</b> | <b>Budget</b>   | <b>Tax Rate</b> |
|-----------------------------------|-----------------|-----------------|
| Total County Budget               | \$1,188,464,252 | 4.2779          |
| County Free Library District      | 37,772,853      | 0.4353          |
| Regional Flood Control District   | 17,096,728      | 0.3035          |
| Debt Service                      | 114,953,822     | 0.7000          |
| Stadium District                  | 5,253,097       | -----           |

According to the State's Property Tax Oversight Commission, Pima County's neutral Fiscal Year 2014/15 Primary Levy will be \$282,943,033; the Primary Levy being proposed is \$321,633,141. A neutral levy is defined by State statute as containing no increase that results from any increase in the value of existing property in the County due to market appreciation. Under the proposed tentative primary property tax rate, as presented, the County will be required to issue a Truth in Taxation Notice and hold a Truth in Taxation public hearing. Preliminary calculations based on the proposed tentative budget are contained in Attachment 2. These calculations indicate the proposed average increase in primary property taxes on a hypothetical \$100,000 home is \$51.46. The actual impact on individual properties will vary on a case-by-case basis depending upon adjustments to assessed value during this year's valuation cycle.

Following the Board's adoption of the tentative budget, the County is required to publish the tentative budget in a format prescribed by the Arizona Auditor General. The budget, presented in the required format, is included in Attachment 3 to this memorandum.

#### Recommendation

I recommend the Board of Supervisors tentatively adopt the Fiscal Year 2014/15 budget as presented to the Board in the April 28, 2014 memorandum – Transmittal of Recommended Fiscal Year 2014/2015 Recommended Budget and the updated budget, including the nine proposed General Fund decision packages as described in this memorandum.

Respectfully submitted,



C.H. Huckelberry  
County Administrator

CHH/mjk – May 14, 2014  
Attachments

- c: Martin Willett, Chief Deputy County Administrator  
Hank Atha, Deputy County Administrator for Community and Economic Development  
John Bernal, Deputy County Administrator for Public Works  
Jan Leshner, Deputy County Administrator for Medical & Health Services  
Tom Burke, Director, Finance and Risk Management  
Robert Johnson, Budget Manager, Finance and Risk Management

# **Attachment 1**

**Attachment 1: Crosswalk from County Administrator Recommended Budget to Proposed Tentative  
Tentative Adopted Budget**

|                                                                                                       | Revenue              | Rate<br>Increase | Operating<br>Transfer-In | Operating<br>Transfer-Out | Expenditures         |
|-------------------------------------------------------------------------------------------------------|----------------------|------------------|--------------------------|---------------------------|----------------------|
| <b>Recommended Budget</b>                                                                             | <b>1,010,660,291</b> | <b>5.3840</b>    | <b>178,470,735</b>       | <b>182,870,696</b>        | <b>1,173,705,438</b> |
| Proposed Tentative Adopted Budget Adjustments:                                                        |                      |                  |                          |                           |                      |
| General Fund Adjustments                                                                              |                      |                  |                          |                           |                      |
| <u>Decision Packages</u>                                                                              |                      |                  |                          |                           |                      |
| A. Certificates of Participation                                                                      | 5,000,782            | 0.0689           |                          | 5,000,782                 | 0                    |
| B. Sheriff                                                                                            | 2,581,407            | 0.0355           |                          | 0                         | 2,581,407            |
| C. Indigent Defense                                                                                   | 1,800,000            | 0.0248           |                          | 0                         | 1,800,000            |
| D. Stadium District                                                                                   | 2,177,931            | 0.0300           |                          | 2,177,931                 | 0                    |
| E. Information Technology                                                                             | 6,073,113            | 0.0837           |                          | 3,365,400                 | 2,707,713            |
| F. Facilities Management                                                                              | 1,273,874            | 0.0175           |                          | 0                         | 1,273,874            |
| G. Wildcat Dump Enforcement                                                                           | 245,515              | 0.0034           |                          | 245,515                   | 0                    |
| H. Road Repair                                                                                        | 5,000,000            | 0.0689           |                          | 5,000,000                 | 0                    |
| I. Employee Compensation                                                                              | 0                    | 0.0000           |                          | 0                         | 0                    |
| <b>Proposed Tentative Adopted Budget<br/>After Applying Decision Packages to<br/>the General Fund</b> | <b>1,034,812,913</b> | <b>\$5.7167</b>  | <b>178,470,735</b>       | <b>198,660,324</b>        | <b>1,182,068,432</b> |
| Adjustments to Other Funds:                                                                           |                      |                  |                          |                           |                      |
| Capital Projects:                                                                                     |                      |                  |                          |                           |                      |
| E. Information Technology                                                                             |                      |                  | 3,365,400                |                           | 1,150,305            |
| H. Road Repair                                                                                        |                      |                  | 5,000,000                |                           | 5,000,000            |
| Debt Service                                                                                          |                      |                  |                          |                           |                      |
| A. Certificates of Participation                                                                      |                      |                  | 5,000,782                |                           |                      |
| Environmental Quality                                                                                 |                      |                  |                          |                           |                      |
| G. Wildcat Dump Enforcement                                                                           |                      |                  | 245,515                  |                           | 245,515              |
| Stadium District                                                                                      |                      |                  |                          |                           |                      |
| D. Stadium District                                                                                   |                      |                  | 2,177,931                |                           |                      |
| Transportation                                                                                        |                      |                  |                          |                           |                      |
| H. Road Repair                                                                                        |                      |                  | 5,000,000                | 5,000,000                 |                      |
| <b>Proposed Tentative Adopted Budget</b>                                                              | <b>1,034,812,913</b> | <b>\$5.7167</b>  | <b>199,260,363</b>       | <b>203,660,324</b>        | <b>1,188,464,252</b> |

## **Attachment 2**

## **Attachment 2**

### **THE ADVERTISEMENT MUST BE:**

PLACED IN MAIN SECTION ONLY. (CANNOT BE PLACED IN CLASSIFIED OR LEGAL ADVERTISING SECTION.)

ONE-FOURTH PAGE IN SIZE

HAVE A SOLID BLACK BORDER AT LEAST ONE-EIGHTH INCH WIDE

HEADER OR ADVERTISEMENT MUST BE AT LEAST 18 POINT TYPE.

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### **TRUTH IN TAXATION HEARING**

#### **NOTICE OF TAX INCREASE**

In compliance with A.R.S. § 42-17107, Pima County is notifying its property taxpayers of Pima County's intention to raise its primary property taxes over last year's level. Pima County is proposing an increase in primary property taxes of \$38,690,108 or 13.67%.

For example, the proposed tax increase will cause Pima County's primary property taxes on a \$100,000.00 home to increase from \$376.33 (total taxes that would be owed without the proposed tax increase) to \$427.79 (total proposed taxes including the tax increase).

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held on Tuesday, June 17, 2014, at 9:00 a.m. or thereafter in the Board of Supervisors Hearing Room, Pima County Administration Building, 130 W. Congress, 1st Floor, Tucson, Arizona. The Board of Supervisors has the option to vote for an actual increase which would be less than the proposed amount stated above.

#### **Publish:**

Arizona Daily Star  
Sunday, June 1, 2014  
Sunday, June 8, 2014

Daily Territorial  
Monday, June 2, 2014  
Monday, June 9, 2014

Ajo Copper News  
Wednesday, June 4, 2014  
Wednesday, June 11, 2014

## **Attachment 3**

**PIMA COUNTY**  
**SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2014/2015**

| FUND                | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2013/2014* | ACTUAL<br>EXPENDITURES/<br>EXPENSES<br>2013/2014** | UNRESERVED<br>FUND BAL /<br>NET ASSETS<br>7/1/2014 (est)*** | DIRECT<br>PROPERTY<br>TAX<br>REVENUE<br>2014/2015 | ESTIMATED<br>REVENUE<br>OTHER THAN<br>PROPERTY TAX<br>2014/2015 | PROCEEDS<br>FROM OTHER<br>FINANCING<br>SOURCES<br>2014/2015 | INTERFUND<br>TRANSFERS<br>2014/2015 |             | TOTAL<br>FINANCIAL<br>RESOURCES<br>AVAILABLE<br>2014/2015 | PROPOSED<br>TENTATIVE<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2014/2015**** |
|---------------------|----------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------|-----------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------|-------------|-----------------------------------------------------------|---------------------------------------------------------------------------------|
|                     |                                                                |                                                    |                                                             |                                                   |                                                                 |                                                             | IN                                  | OUT         |                                                           |                                                                                 |
| GENERAL FUND        | 503,524,831                                                    | 481,949,150                                        | 32,474,480                                                  | 325,729,243                                       | 196,243,850                                                     |                                                             | 7,838,672                           | 40,884,318  | 521,401,927                                               | 521,401,927                                                                     |
| SPEC REV FUNDS      |                                                                |                                                    |                                                             |                                                   |                                                                 |                                                             |                                     |             |                                                           |                                                                                 |
| COUNTY FREE LIBRARY | 35,305,000                                                     | 35,338,958                                         | 4,526,990                                                   | 32,666,797                                        | 1,815,000                                                       |                                                             |                                     | 1,060,592   | 37,948,195                                                | 37,772,853                                                                      |
| EMPLOY & TRAINING   | 16,595,144                                                     | 13,534,035                                         | 495,176                                                     |                                                   | 15,015,285                                                      |                                                             | 174,542                             |             | 15,685,003                                                | 15,221,945                                                                      |
| ENV QUALITY         | 10,863,575                                                     | 6,830,771                                          | 2,087,862                                                   |                                                   | 4,333,952                                                       |                                                             | 648,729                             | 51,356      | 7,019,187                                                 | 5,501,876                                                                       |
| HEALTH SERVICES     | 29,411,676                                                     | 29,708,848                                         | 1,954,999                                                   |                                                   | 19,231,696                                                      |                                                             | 13,458,296                          | 1,382,538   | 33,262,453                                                | 31,808,945                                                                      |
| REG FLOOD CONTROL   | 12,624,028                                                     | 12,577,129                                         | 7,390,056                                                   | 20,469,675                                        | 3,269,192                                                       |                                                             | 58,215                              | 10,423,724  | 20,763,414                                                | 17,096,728                                                                      |
| STADIUM DISTRICT    | 5,039,746                                                      | 5,059,746                                          | (1,756,118)                                                 |                                                   | 2,656,135                                                       |                                                             | 5,720,886                           | 2,866,694   | 3,754,209                                                 | 5,253,097                                                                       |
| TRANSPORTATION      | 40,277,267                                                     | 38,349,024                                         | 10,120,452                                                  |                                                   | 50,978,362                                                      |                                                             | 5,120,662                           | 25,043,310  | 41,176,166                                                | 39,181,813                                                                      |
| OTHER SPECIAL REV   | 81,700,929                                                     | 72,687,770                                         | 29,328,522                                                  |                                                   | 88,313,012                                                      |                                                             | 2,099,586                           | 21,980,562  | 97,760,558                                                | 82,835,681                                                                      |
| TOTAL SPECIAL REV   | 231,817,365                                                    | 214,086,281                                        | 54,147,939                                                  | 53,136,472                                        | 185,612,634                                                     | 0                                                           | 27,280,916                          | 62,808,776  | 257,369,185                                               | 234,672,938                                                                     |
| CAPITAL PROJECTS    | 182,441,811                                                    | 152,951,983                                        | 129,794,546                                                 |                                                   | 30,756,351                                                      | 78,681,000                                                  | 41,312,487                          | 69,823,967  | 210,720,417                                               | 145,815,785                                                                     |
| DEBT SERVICE        | 124,043,471                                                    | 150,677,841                                        | 3,641,391                                                   | 52,915,723                                        |                                                                 |                                                             | 62,828,288                          |             | 119,385,402                                               | 114,953,822                                                                     |
| TOTAL OTHER FUNDS   | 306,485,282                                                    | 303,629,824                                        | 133,435,937                                                 | 52,915,723                                        | 30,756,351                                                      | 78,681,000                                                  | 104,140,775                         | 69,823,967  | 330,105,819                                               | 260,769,607                                                                     |
| ENTERPRISE FUNDS    |                                                                |                                                    |                                                             |                                                   |                                                                 |                                                             |                                     |             |                                                           |                                                                                 |
| DEVELOPMENT SVCS    | 6,743,858                                                      | 6,753,798                                          | 2,579,275                                                   |                                                   | 6,792,000                                                       |                                                             |                                     | 124,551     | 9,246,724                                                 | 6,969,935                                                                       |
| PARKING GARAGES     | 2,076,933                                                      | 2,021,933                                          | 3,632,299                                                   |                                                   | 2,712,675                                                       |                                                             |                                     | 2,318,698   | 4,026,276                                                 | 2,382,489                                                                       |
| WASTEWATER RECL     | 216,251,348                                                    | 184,359,514                                        | 142,294,071                                                 |                                                   | 180,913,965                                                     | 20,000,000                                                  | 60,000,000                          | 27,700,014  | 375,508,022                                               | 162,267,356                                                                     |
| TOTAL ENT FUNDS     | 225,072,139                                                    | 193,135,245                                        | 148,505,645                                                 | 0                                                 | 190,418,640                                                     | 20,000,000                                                  | 60,000,000                          | 30,143,263  | 388,781,022                                               | 171,619,780                                                                     |
| TOTAL ALL FUNDS     | 1,266,899,617                                                  | 1,192,800,500                                      | 368,564,001                                                 | 431,781,438                                       | 603,031,475                                                     | 98,681,000                                                  | 199,260,363                         | 203,660,324 | 1,497,657,953                                             | 1,188,464,252                                                                   |

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

\*\* Actual revenues and expenses as of February 28, 2014 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 2014/15 amounts do not include the impact of the following Capital Improvement Programs: Regional Wastewater (\$84,392,158), Telecommunications (\$1,551,878) and Fleet Services (\$6,823,967).

**EXPENDITURE LIMITATION**

|                                                                  | 2013/14       | 2014/15       |
|------------------------------------------------------------------|---------------|---------------|
| 1. Budgeted Expenditures/Expenses                                | 1,266,899,617 | 1,188,464,252 |
| 2. Add/(Subtract): Estimated Net Reconciling Items               | (133,291,054) | (111,343,682) |
| 3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items | 1,133,608,563 | 1,077,120,570 |
| 4. Less: Estimated Exclusions                                    | 606,165,752   | 551,673,183   |
| 5. Amount Subject to Expenditure Limitation                      | 527,442,811   | 525,447,387   |
| 6. EEC Expenditure Limitation                                    | 527,442,812   | 525,447,388   |

**SCHEDULE A**

**PIMA COUNTY**  
**SUMMARY OF TAX LEVY AND TAX RATE INFORMATION**  
Fiscal Year 2014/2015

|                                                                                                                                                                                        | <u>2013/2014</u><br><u>FISCAL YEAR</u> | <u>2014/2015</u><br><u>FISCAL YEAR</u> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Maximum allowable primary property tax levy per<br>A.R.S. §42-17051 (A).                                                                                                               | \$ 358,990,600                         | \$ 373,818,925                         |
| Amount received from primary property taxation in fiscal year<br>2013/14 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>                                                                                                                                                          | \$ 277,155,468                         | \$ 321,633,141                         |
| <b>Secondary Property Taxes</b>                                                                                                                                                        |                                        |                                        |
| General Fund-Override election                                                                                                                                                         | \$ -                                   | \$ -                                   |
| Debt Service                                                                                                                                                                           | \$ 59,464,792                          | \$ 53,059,292                          |
| Flood Control District                                                                                                                                                                 | \$ 17,834,883                          | \$ 20,663,821                          |
| Library District                                                                                                                                                                       | \$ 28,487,320                          | \$ 32,995,300                          |
| Fire Assistance District                                                                                                                                                               | \$ 3,476,404                           | \$ 3,456,434                           |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <u>\$ 109,263,399</u>                  | <u>\$ 110,174,847</u>                  |
| <b>Total Property Tax Levy Amounts</b>                                                                                                                                                 | <u><b>\$ 386,418,867</b></u>           | <u><b>\$ 431,807,988</b></u>           |
| <b>Property taxes collected *</b>                                                                                                                                                      |                                        |                                        |
| <b>Primary Property Taxes</b>                                                                                                                                                          |                                        |                                        |
| 2013/14 year's levy                                                                                                                                                                    | \$ 267,280,000                         |                                        |
| Prior years' levy                                                                                                                                                                      | <u>7,491,600</u>                       |                                        |
| <b>Total Primary Property Taxes</b>                                                                                                                                                    | <u><b>\$ 274,771,600</b></u>           |                                        |
| <b>Secondary property taxes</b>                                                                                                                                                        |                                        |                                        |
| 2013/14 year's levy                                                                                                                                                                    | \$ 105,437,987                         |                                        |
| Prior years' levy                                                                                                                                                                      | <u>3,144,692</u>                       |                                        |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <u><b>\$ 108,582,679</b></u>           |                                        |
| <b>Total Property Taxes Collected</b>                                                                                                                                                  | <u><b>\$ 383,354,279</b></u>           |                                        |
| <b>Property Tax Rates</b>                                                                                                                                                              |                                        |                                        |
| <b>County Tax Rate</b>                                                                                                                                                                 |                                        |                                        |
| Primary property tax rate                                                                                                                                                              | \$ 3.6665                              | \$ 4.2779                              |
| <b>Secondary Property Tax Rates</b>                                                                                                                                                    |                                        |                                        |
| General Fund-Override election                                                                                                                                                         | \$ -                                   | \$ -                                   |
| Debt Service                                                                                                                                                                           | \$ 0.7800                              | \$ 0.7000                              |
| Flood Control District                                                                                                                                                                 | \$ 0.2635                              | \$ 0.3035                              |
| Library District                                                                                                                                                                       | \$ 0.3753                              | \$ 0.4353                              |
| Fire District Assistance                                                                                                                                                               | \$ 0.0456                              | \$ 0.0456                              |
| <b>Total Secondary Property Taxes</b>                                                                                                                                                  | <u>\$ 1.4644</u>                       | <u>\$ 1.4844</u>                       |
| <b>Total County Tax Rate</b>                                                                                                                                                           | <u><b>\$ 5.1309</b></u>                | <u><b>\$ 5.7623</b></u>                |
| <b>Special Assessment district tax rates</b>                                                                                                                                           |                                        |                                        |
| Secondary property tax rates                                                                                                                                                           | See Second Page                        | See Second Page                        |

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

**PIMA COUNTY**  
**SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)**  
Fiscal Year 2014/2015

|                                                                | <u>2013/2014</u><br><u>FISCAL YEAR</u> | <u>2014/2015</u><br><u>FISCAL YEAR</u> |
|----------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Special Assessment District Tax Rates</b>                   |                                        |                                        |
| <b>Secondary Property Tax Rates</b> <small>(Continued)</small> |                                        |                                        |
| <b>Street Lighting Improvement Districts</b>                   |                                        |                                        |
| Cardinal Est.                                                  | \$ 0.9646                              | \$ 1.0963                              |
| Carriage Hills Est. No. 1                                      | \$ 0.1722                              | \$ 0.1834                              |
| Carriage Hills Est. No. 3                                      | \$ 0.1392                              | \$ 0.1499                              |
| Desert Steppes                                                 | \$ 0.1450                              | \$ 0.1567                              |
| Hermosa Hills Estates                                          | \$ 0.0802                              | \$ 0.0873                              |
| Lakeside #1                                                    | \$ 0.1807                              | \$ 0.1950                              |
| Littletown                                                     | \$ 0.7546                              | \$ 1.0173                              |
| Longview Est. #1                                               | \$ 0.1971                              | \$ 0.2123                              |
| Longview Est. #2                                               | \$ 0.1916                              | \$ 0.2029                              |
| Mañana Grande B                                                | \$ 0.1688                              | \$ 0.1931                              |
| Mañana Grande C                                                | \$ 0.2330                              | \$ 0.2535                              |
| Midvale Park                                                   | \$ 0.0801                              | \$ 0.0879                              |
| Mortimore Addition                                             | \$ 0.3989                              | \$ 0.4752                              |
| Oaktree No. 1                                                  | \$ 1.4749                              | \$ 1.5980                              |
| Oaktree No. 2                                                  | \$ 1.4117                              | \$ 1.8385                              |
| Oaktree No. 3                                                  | \$ 1.4791                              | \$ 1.9105                              |
| Orange Grove Valley                                            | \$ 0.2876                              | \$ 0.3010                              |
| Peach Valley                                                   | \$ 0.3765                              | \$ 0.4461                              |
| Peppertree Ranch                                               | \$ 0.0405                              | \$ 0.0473                              |
| Rolling Hills                                                  | \$ 0.1401                              | \$ 0.1511                              |
| Salida Del Sol                                                 | \$ 1.2698                              | \$ 1.4528                              |
| <b>Other Improvement District</b>                              |                                        |                                        |
| Hayhook Ranch Improvement District                             | \$ 2.6781                              | \$ 4.4968                              |

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2014/2015**

| <b>SOURCE OF REVENUES</b>           | <b>ADOPTED<br/>REVENUES<br/>2013/14</b> | <b>ESTIMATED<br/>REVENUES<br/>2013/14</b> | <b>PROPOSED<br/>TENTATIVE<br/>REVENUES<br/>2014/15</b> |
|-------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------------------------|
| <b>GENERAL FUND</b>                 |                                         |                                           |                                                        |
| <b>PROPERTY TAX</b>                 |                                         |                                           |                                                        |
| Real Property Taxes                 | 267,328,821                             | 265,430,000                               | 307,412,080                                            |
| Personal Property Taxes             | 9,409,113                               | 9,341,600                                 | 11,017,985                                             |
| Penalties/Delinq Taxes              | 1,048,431                               | 1,008,770                                 | 851,222                                                |
| Interest/Delinq Taxes               | 7,713,830                               | 6,710,624                                 | 6,447,956                                              |
| <b>TOTAL PROPERTY TAX</b>           | <b>285,500,195</b>                      | <b>282,490,994</b>                        | <b>325,729,243</b>                                     |
| <b>LICENSES &amp; PERMITS</b>       |                                         |                                           |                                                        |
| Business Licenses & Permits         | 2,785,670                               | 2,906,500                                 | 2,976,590                                              |
| <b>TOTAL LICENSES &amp; PERMITS</b> | <b>2,785,670</b>                        | <b>2,906,500</b>                          | <b>2,976,590</b>                                       |
| <b>INTERGOVERNMENTAL</b>            |                                         |                                           |                                                        |
| Federal Grants & Aid                | 2,999,899                               | 4,214,899                                 | 3,188,330                                              |
| State Grants & Aid                  | 211,912                                 | 271,649                                   | 430,412                                                |
| Sales & Use Tax                     | 99,300,000                              | 102,750,000                               | 106,640,000                                            |
| Shared Vehicle License Tax          | 23,332,000                              | 23,682,000                                | 24,100,000                                             |
| Alcoholic Beverages                 | 65,000                                  | 65,000                                    | 77,000                                                 |
| City Participation                  | 370,000                                 | 145,377                                   | 1,055,900                                              |
| Transient Lodging Tax               | 5,493,600                               | 5,266,800                                 | 5,670,867                                              |
| <b>TOTAL INTERGOVERNMENTAL</b>      | <b>131,772,411</b>                      | <b>136,395,725</b>                        | <b>141,162,509</b>                                     |
| <b>CHARGES FOR SERVICES</b>         |                                         |                                           |                                                        |
| Interdepartmental Charges           | 76,086                                  | 596                                       | 0                                                      |
| Health Fees                         | 1,380,000                               | 1,670,000                                 | 1,710,000                                              |
| Court Fees                          | 4,717,027                               | 4,677,053                                 | 5,538,160                                              |
| General Government                  | 2,599,112                               | 2,466,724                                 | 2,300,620                                              |
| Correctional Housing                | 7,300,000                               | 7,600,000                                 | 7,626,700                                              |
| Recorder Fees                       | 2,480,186                               | 1,980,186                                 | 1,853,500                                              |
| Sheriff Dept Fees                   | 1,228,000                               | 1,228,102                                 | 1,228,000                                              |
| Culture & Recreation Fees           | 671,500                                 | 648,000                                   | 792,900                                                |
| Contributions/Pub Enterprs          | 14,693,130                              | 14,511,473                                | 20,921,085                                             |
| <b>TOTAL CHARGES FOR SERVICES</b>   | <b>35,145,041</b>                       | <b>34,782,134</b>                         | <b>41,970,965</b>                                      |
| <b>FINES AND FORFEITS</b>           |                                         |                                           |                                                        |
| Justice CTS-Fines & Forfeits        | 4,417,310                               | 3,538,323                                 | 3,093,031                                              |
| Superior CTS-Fines & Forfeits       | 222,000                                 | 227,000                                   | 222,000                                                |
| Other Fines & Forfeits              | 1,140,000                               | 1,101,801                                 | 1,180,000                                              |
| <b>TOTAL FINES &amp; FORFEITS</b>   | <b>5,779,310</b>                        | <b>4,867,124</b>                          | <b>4,495,031</b>                                       |
| <b>INVESTMENT EARNINGS</b>          |                                         |                                           |                                                        |
| Investment Earnings                 | 210,059                                 | 224,565                                   | 280,700                                                |
| <b>TOTAL INVESTMENT EARNINGS</b>    | <b>210,059</b>                          | <b>224,565</b>                            | <b>280,700</b>                                         |
| <b>MISCELLANEOUS</b>                |                                         |                                           |                                                        |
| Rents and Royalties                 | 3,540,656                               | 3,762,876                                 | 3,480,435                                              |
| Other Misc. Revenues                | 2,687,364                               | 2,873,478                                 | 1,877,620                                              |
| <b>TOTAL MISC. REVENUES</b>         | <b>6,228,020</b>                        | <b>6,636,354</b>                          | <b>5,358,055</b>                                       |
| <b>TOTAL GENERAL FUND REVENUE</b>   | <b>467,420,706</b>                      | <b>468,303,396</b>                        | <b>521,973,093</b>                                     |

**SCHEDULE C**

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2014/2015**

| <b>SOURCE OF REVENUES</b>              | <b>ADOPTED<br/>REVENUES<br/>2013/14</b> | <b>ESTIMATED<br/>REVENUES<br/>2013/14</b> | <b>PROPOSED<br/>TENTATIVE<br/>REVENUES<br/>2014/15</b> |
|----------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------------------------|
| <b>SPECIAL REVENUE FUNDS</b>           |                                         |                                           |                                                        |
| <b>COUNTY FREE LIBRARY</b>             |                                         |                                           |                                                        |
| Property Taxes                         | 28,603,438                              | 28,324,800                                | 32,666,797                                             |
| Intergovernmental                      | 390,000                                 | 316,089                                   | 655,000                                                |
| Fines & Forfeits                       | 650,000                                 | 500,000                                   | 600,000                                                |
| Investment Earnings                    | 50,000                                  | 56,000                                    | 50,000                                                 |
| Miscellaneous                          | 430,000                                 | 885,000                                   | 510,000                                                |
| <b>TOTAL COUNTY FREE LIBRARY</b>       | <b>30,123,438</b>                       | <b>30,081,889</b>                         | <b>34,481,797</b>                                      |
| <b>EMPLOYMENT AND TRAINING</b>         |                                         |                                           |                                                        |
| Intergovernmental                      | 16,559,659                              | 13,423,849                                | 13,939,702                                             |
| Miscellaneous                          |                                         | 30,365                                    | 1,075,583                                              |
| <b>TOTAL EMP AND TRAINING</b>          | <b>16,559,659</b>                       | <b>13,454,214</b>                         | <b>15,015,285</b>                                      |
| <b>ENVIRONMENTAL QUALITY</b>           |                                         |                                           |                                                        |
| Licenses and Permits                   | 2,004,700                               | 2,069,650                                 | 2,365,700                                              |
| Intergovernmental                      | 1,857,340                               | 1,983,053                                 | 1,927,062                                              |
| Charges for Services                   | 3,478,700                               | 36,864                                    | 0                                                      |
| Fines & Forfeits                       | 0                                       | 89,021                                    | 0                                                      |
| Investment Earnings                    | 27,000                                  | 24,863                                    | 23,000                                                 |
| Miscellaneous                          | 426,700                                 | 42,470                                    | 18,190                                                 |
| <b>TOTAL ENVIRONMENTAL QUALITY</b>     | <b>7,794,440</b>                        | <b>4,245,921</b>                          | <b>4,333,952</b>                                       |
| <b>HEALTH</b>                          |                                         |                                           |                                                        |
| Licenses and Permits                   | 2,210,201                               | 1,818,201                                 | 2,210,574                                              |
| Intergovernmental                      | 11,903,569                              | 12,062,622                                | 13,360,164                                             |
| Charges for Services                   | 2,963,614                               | 3,313,924                                 | 2,955,956                                              |
| Fines and Forfeits                     | 125,970                                 | 127,970                                   | 124,769                                                |
| Miscellaneous                          | 509,772                                 | 491,375                                   | 580,233                                                |
| <b>TOTAL HEALTH</b>                    | <b>17,713,126</b>                       | <b>17,814,092</b>                         | <b>19,231,696</b>                                      |
| <b>REGIONAL FLOOD CONTROL DISTRICT</b> |                                         |                                           |                                                        |
| Property Taxes                         | 18,208,026                              | 17,825,000                                | 20,469,675                                             |
| Licenses and Permits                   | 0                                       | 975                                       | 1,100                                                  |
| Intergovernmental                      | 87,475                                  | 123,723                                   | 107,747                                                |
| Charges for Services                   | 25,000                                  | 77,255                                    | 3,070,000                                              |
| Investment Earnings                    | 35,000                                  | 35,000                                    | 35,000                                                 |
| Miscellaneous                          | 60,388                                  | 73,592                                    | 55,345                                                 |
| <b>TOTAL REG. FLOOD CONTROL DIST.</b>  | <b>18,415,889</b>                       | <b>18,135,545</b>                         | <b>23,738,867</b>                                      |
| <b>STADIUM DISTRICT</b>                |                                         |                                           |                                                        |
| Intergovernmental                      | 1,652,000                               | 1,585,000                                 | 1,590,000                                              |
| Charges for Services                   | 153,000                                 | 1,050,000                                 | 1,045,000                                              |
| Investment Earnings                    | 21,135                                  | 21,135                                    | 21,135                                                 |
| Miscellaneous                          | 455,000                                 | 3,082                                     | 0                                                      |
| <b>TOTAL STADIUM DISTRICT</b>          | <b>2,281,135</b>                        | <b>2,659,217</b>                          | <b>2,656,135</b>                                       |

**SCHEDULE C**

**PIMA COUNTY**  
**SUMMARY OF REVENUES BY FUND AND CATEGORY**  
**FISCAL YEAR 2014/2015**

| <b>SOURCE OF REVENUES</b>                       | <b>ADOPTED<br/>REVENUES<br/>2013/14</b> | <b>ESTIMATED<br/>REVENUES<br/>2013/14</b> | <b>PROPOSED<br/>TENTATIVE<br/>REVENUES<br/>2014/15</b> |
|-------------------------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------------------------|
| <b>TRANSPORTATION</b>                           |                                         |                                           |                                                        |
| Licenses and Permits                            | 1,110,800                               | 1,110,800                                 | 1,119,073                                              |
| Intergovernmental                               | 49,233,840                              | 49,893,280                                | 49,323,707                                             |
| Charges for Services                            | 110,950                                 | 230,650                                   | 171,650                                                |
| Investment Earnings                             | 120,000                                 | 120,000                                   | 80,000                                                 |
| Miscellaneous                                   | 301,287                                 | 559,084                                   | 283,932                                                |
| <b>TOTAL TRANSPORTATION</b>                     | <b>50,876,877</b>                       | <b>51,913,814</b>                         | <b>50,978,362</b>                                      |
| <b>OTHER SPECIAL REVENUE FUNDS &amp; GRANTS</b> |                                         |                                           |                                                        |
| Intergovernmental                               | 64,407,952                              | 61,602,143                                | 67,260,174                                             |
| Charges for Services                            | 7,917,781                               | 7,118,312                                 | 9,971,493                                              |
| Fines and Forfeits                              | 2,507,580                               | 2,532,320                                 | 2,738,800                                              |
| Investment Earnings                             | 376,959                                 | 388,269                                   | 248,824                                                |
| Miscellaneous                                   | 8,049,654                               | 9,132,596                                 | 8,093,721                                              |
| <b>TOTAL OTHER SP REV &amp; GRANTS</b>          | <b>83,259,926</b>                       | <b>80,773,640</b>                         | <b>88,313,012</b>                                      |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>              | <b>227,024,490</b>                      | <b>219,078,332</b>                        | <b>238,749,106</b>                                     |
| <b>DEBT SERVICE</b>                             |                                         |                                           |                                                        |
| Property Taxes                                  | 59,611,817                              | 58,986,800                                | 52,915,723                                             |
| Intergovernmental                               | 0                                       | 202                                       | 0                                                      |
| Investment Earnings                             | 0                                       | 157,171                                   | 0                                                      |
| Miscellaneous                                   | 0                                       | 11,552,329                                | 0                                                      |
| <b>TOTAL DEBT SERVICE</b>                       | <b>59,611,817</b>                       | <b>70,696,502</b>                         | <b>52,915,723</b>                                      |
| <b>CAPITAL PROJECTS</b>                         |                                         |                                           |                                                        |
| Intergovernmental                               | 33,862,369                              | 34,797,111                                | 27,028,377                                             |
| Charges for Services                            | 2,376,867                               | 4,098,477                                 | 3,003,300                                              |
| Investment Earnings                             | 0                                       | 297,207                                   | 243,494                                                |
| Miscellaneous                                   | 1,133,459                               | 1,233,459                                 | 481,180                                                |
| <b>TOTAL CAPITAL PROJECTS</b>                   | <b>37,372,695</b>                       | <b>40,426,254</b>                         | <b>30,756,351</b>                                      |
| <b>ENTERPRISE FUNDS</b>                         |                                         |                                           |                                                        |
| <b>DEVELOPMENT SERVICES</b>                     |                                         |                                           |                                                        |
| Licenses and Permits                            | 5,185,000                               | 6,295,116                                 | 6,099,560                                              |
| Charges for Services                            | 618,000                                 | 580,784                                   | 665,040                                                |
| Investment Earnings                             | 15,000                                  | 15,000                                    | 15,000                                                 |
| Miscellaneous                                   | 18,700                                  | 44,100                                    | 12,400                                                 |
| <b>TOTAL DEVELOPMENT SERVICES</b>               | <b>5,836,700</b>                        | <b>6,935,000</b>                          | <b>6,792,000</b>                                       |
| <b>PARKING GARAGES</b>                          |                                         |                                           |                                                        |
| Charges for Services                            | 248,580                                 | 492,376                                   | 511,140                                                |
| Investment Earnings                             | 26,796                                  | 21,888                                    | 26,796                                                 |
| Miscellaneous                                   | 1,949,097                               | 1,780,604                                 | 2,174,739                                              |
| <b>TOTAL PARKING GARAGES</b>                    | <b>2,224,473</b>                        | <b>2,294,868</b>                          | <b>2,712,675</b>                                       |

**PIMA COUNTY  
SUMMARY OF REVENUES BY FUND AND CATEGORY  
FISCAL YEAR 2014/2015**

| <b>SOURCE OF REVENUES</b>        | <b>ADOPTED<br/>REVENUES<br/>2013/14</b> | <b>ESTIMATED<br/>REVENUES<br/>2013/14</b> | <b>PROPOSED<br/>TENTATIVE<br/>REVENUES<br/>2014/15</b> |
|----------------------------------|-----------------------------------------|-------------------------------------------|--------------------------------------------------------|
| <b>REGIONAL WASTEWATER RECL.</b> |                                         |                                           |                                                        |
| Licenses and Permits             | 16,000                                  | 16,000                                    | 16,000                                                 |
| Charges for Services             | 176,964,350                             | 172,704,996                               | 175,231,708                                            |
| Fines and Forfeits               | 22,000                                  | 32,000                                    | 22,000                                                 |
| Investment Earnings              | 850,000                                 | 1,173,628                                 | 464,257                                                |
| Miscellaneous                    | 80,000                                  | 272,011                                   | 180,000                                                |
| Capital Contributions            | 5,000,000                               | 5,000,000                                 | 5,000,000                                              |
| <b>TOTAL REG WASTEWATER RECL</b> | <b>182,932,350</b>                      | <b>179,198,635</b>                        | <b>180,913,965</b>                                     |
| <b>TOTAL ENTERPRISE FUNDS</b>    | <b>190,993,523</b>                      | <b>188,428,503</b>                        | <b>190,418,640</b>                                     |
| <b>GRAND TOTAL ALL FUNDS</b>     | <b>982,423,231</b>                      | <b>986,932,987</b>                        | <b>1,034,812,913</b>                                   |

\*These amounts include actual revenues recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected revenues for the remainder of the fiscal year.

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT                                              | PROCEEDS FROM<br>OTHER FINANCING<br>SOURCES | INTERFUND<br>TRANSFERS |                   |
|--------------------------------------------------------------|---------------------------------------------|------------------------|-------------------|
|                                                              | 2014/15                                     | IN                     | OUT               |
| <b>General Fund</b>                                          |                                             |                        |                   |
| Capital Projects - Information Technology                    |                                             |                        | 3,365,400         |
| Debt Service - COPs 2007                                     |                                             |                        | 2,914,615         |
| Debt Service - COPs Jail Facility                            |                                             |                        | 2,855,700         |
| Debt Service - COPs 2010                                     |                                             |                        | 1,669,146         |
| Debt Service - COPs 2013                                     |                                             |                        | 418,750           |
| Debt Service - COPs 2014                                     |                                             |                        | 5,000,782         |
| Economic Development & Tourism                               |                                             |                        | 651,759           |
| Employment & Training - County Match                         |                                             |                        | 174,542           |
| Environmental Quality - Air Quality                          |                                             |                        | 403,214           |
| Environmental Quality - Wildcat Dump Enforcement             |                                             |                        | 245,515           |
| Facilities Renewal Fund - Rental O&M                         |                                             | 1,288,460              |                   |
| Health - General Fund Support                                |                                             |                        | 10,283,559        |
| Health - General Fund Support-Pima Animal Care               |                                             |                        | 2,134,162         |
| Improvement Districts Formation Fund                         |                                             |                        | 29,088            |
| Office of Emergency Management Grants - County Match         |                                             |                        | 73,390            |
| Parks Grants - County Match                                  |                                             |                        | 12,750            |
| Parks Special Programs - Loan Repayment                      |                                             | 240,000                |                   |
| Projects Reimbursement                                       |                                             | 3,000,000              |                   |
| Regional Wastewater Reclamation - Tucson Clean and Beautiful |                                             | 50,000                 |                   |
| Regional Wastewater Reclamation - Summer Youth Funding       |                                             | 124,000                |                   |
| Stadium District - Ball Fields Maintenance                   |                                             |                        | 1,058,002         |
| Stadium District - Debt Service                              |                                             | 2,855,700              |                   |
| Stadium District - General Fund Support                      |                                             |                        | 2,177,931         |
| Stadium District - Hotel Tax Proceeds                        |                                             |                        | 2,295,351         |
| Sheriff Inmate Welfare Fund - Inmate Health                  |                                             | 120,000                |                   |
| Sheriff State RICO Fund - Taser Loan                         |                                             | 160,512                |                   |
| Transportation - Graffiti Abatement                          |                                             |                        | 120,662           |
| Transportation - Pavement Preservation                       |                                             |                        | 5,000,000         |
| <b>Total General Fund</b>                                    | <b>0</b>                                    | <b>7,838,672</b>       | <b>40,884,318</b> |
| <b>Special Revenue Funds</b>                                 |                                             |                        |                   |
| County Free Library                                          |                                             |                        |                   |
| Capital Projects - Phone System                              |                                             |                        | 211,170           |
| Capital Projects                                             |                                             |                        | 761,000           |
| Debt Service - COPs 2010                                     |                                             |                        | 88,422            |
| County Free Library                                          |                                             | 0                      | 1,060,592         |
| Economic Development & Tourism                               |                                             |                        |                   |
| General Fund - Tourism Events                                |                                             | 651,759                |                   |
| Economic Development & Tourism                               |                                             | 651,759                | 0                 |
| Employment & Training - General Fund                         |                                             | 174,542                |                   |
| Elections Grants - Capital Projects                          |                                             |                        | 750,000           |
| Environmental Quality                                        |                                             |                        |                   |
| Capital Projects Fund - Permits Mgmt System                  |                                             |                        | 51,356            |
| General Fund - Wildcat Dump Enforcement                      |                                             | 245,515                |                   |
| General Fund - Air Quality                                   |                                             | 403,214                |                   |
| Total Environmental Quality                                  |                                             | 648,729                | 51,356            |
| Facilities Renewal Fund - General Fund Rent O&M              |                                             |                        | 1,288,460         |

**SCHEDULE D**

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT                                               | PROCEEDS FROM<br>OTHER FINANCING<br>SOURCES<br>2014/15 | INTERFUND<br>TRANSFERS<br>2014/15 |            |
|---------------------------------------------------------------|--------------------------------------------------------|-----------------------------------|------------|
|                                                               |                                                        | IN                                | OUT        |
| Health                                                        |                                                        |                                   |            |
| Health Grants - County Match                                  |                                                        |                                   | 1,040,575  |
| Health - Capital Projects Hlth & Food Safety License Software |                                                        |                                   | 271,207    |
| Debt Service - COPs 2010                                      |                                                        |                                   | 53,380     |
| Debt Service - COPs 2010 - PACC                               |                                                        |                                   | 17,376     |
| General Fund Subsidy - Pima Animal Care                       | 2,134,162                                              |                                   |            |
| General Fund Subsidy - Health                                 | 10,283,559                                             |                                   |            |
| Total Health                                                  | 12,417,721                                             |                                   | 1,382,538  |
| Health Grants - Health Grant Match                            |                                                        | 1,040,575                         |            |
| Improvement Districts Formation Fund - Gen Fund               |                                                        | 29,088                            |            |
| Office of Emergency Management Grants - County Match fr GF    |                                                        | 73,390                            |            |
| Parks Grants                                                  |                                                        |                                   |            |
| Parks Grants - Capital Projects                               |                                                        |                                   | 300,000    |
| Parks Grants - County Grant Match fr GF                       | 12,750                                                 |                                   |            |
| Total Parks Grants                                            | 12,750                                                 |                                   | 300,000    |
| Parks Special Programs                                        |                                                        |                                   |            |
| General Fund - Loan Repayment                                 |                                                        |                                   | 240,000    |
| Parking Garages                                               | 1,000,000                                              |                                   |            |
| Regional Flood Control - Native Plants Nursery                | 30,000                                                 |                                   |            |
| Regional Wastewater Reclamation - Native Plants Nursery       | 75,000                                                 |                                   |            |
| Transportation - Native Plant Nursery                         | 75,000                                                 |                                   |            |
| Capital Projects - Open Space                                 |                                                        |                                   | 1,000,000  |
| Total Parks Special Programs                                  | 1,180,000                                              |                                   | 1,240,000  |
| Regional Flood Control                                        |                                                        |                                   |            |
| Capital Projects - Permits Mgmt System                        |                                                        |                                   | 95,839     |
| Capital Projects                                              |                                                        |                                   | 10,000,000 |
| Debt Service - COPs 2010                                      |                                                        |                                   | 50,068     |
| Parks-Spec Progs - Native Plants Nursery                      |                                                        |                                   | 30,000     |
| Regional Flood Control Grants - County Match                  |                                                        |                                   | 58,215     |
| Stadium District KERP                                         |                                                        |                                   | 189,602    |
| Total Regional Flood Control                                  | 0                                                      |                                   | 10,423,724 |
| Regional Flood Control Grants - County Match                  |                                                        | 58,215                            |            |
| Sheriff Inmate Welfare Fund - General Fund                    |                                                        |                                   | 120,000    |
| Sheriff State RICO Fund - General Fund - Taser Loan           |                                                        |                                   | 160,512    |
| Transportation                                                |                                                        |                                   |            |
| Capital Projects                                              |                                                        |                                   | 650,000    |
| Capital Projects - Pavement Preservation                      |                                                        |                                   | 5,000,000  |
| Transportation Grants - County Match                          |                                                        |                                   | 152,599    |
| Capital Projects - Permits Mgmt System                        |                                                        |                                   | 64,215     |
| Debt Service - COPs 2010                                      |                                                        |                                   | 217,727    |
| Debt Service - Transportation Bonds                           |                                                        |                                   | 18,883,769 |
| Parks-Spec Progs - Native Plants Nursery                      |                                                        |                                   | 75,000     |
| General Fund - Pavement Preservation                          | 5,000,000                                              |                                   |            |
| General Fund - Graffiti                                       | 120,662                                                |                                   |            |
| Total Transportation                                          | 5,120,662                                              |                                   | 25,043,310 |

**SCHEDULE D**

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT                                          | PROCEEDS FROM<br>OTHER FINANCING<br>SOURCES<br>2014/15 | INTERFUND<br>TRANSFERS<br>2014/15 |                   |
|----------------------------------------------------------|--------------------------------------------------------|-----------------------------------|-------------------|
|                                                          |                                                        | IN                                | OUT               |
| Transportation Grants                                    |                                                        |                                   |                   |
| Transportation Grants - Capital Projects                 |                                                        |                                   | 18,121,590        |
| Transportation - County Match                            |                                                        | 152,599                           |                   |
| Total Transportation Grants                              |                                                        | 152,599                           | 18,121,590        |
| Stadium District                                         |                                                        |                                   |                   |
| Debt Service - COPs 2010                                 |                                                        |                                   | 10,994            |
| General Fund - Ball Fields Maintenance                   |                                                        | 1,058,002                         |                   |
| General Fund - Debt Service                              |                                                        |                                   | 2,855,700         |
| General Fund - Hotel Tax Proceeds                        |                                                        | 2,295,351                         |                   |
| General Fund - General Fund Support                      |                                                        | 2,177,931                         |                   |
| Regional Flood Control - KERP                            |                                                        | 189,602                           |                   |
| Total Stadium District                                   |                                                        | 5,720,886                         | 2,866,694         |
| <b>Total Special Revenue Funds</b>                       |                                                        | <b>27,280,916</b>                 | <b>62,808,776</b> |
| <b>Capital Projects</b>                                  |                                                        |                                   |                   |
| Bond Proceeds - General Obligation                       | 18,681,000                                             |                                   |                   |
| Proceeds - Certificates of Participation 2015            | 60,000,000                                             |                                   |                   |
| Development Services - Permits Management System         |                                                        | 109,130                           |                   |
| Environmental Quality - Permits Management System        |                                                        | 51,356                            |                   |
| Elections Grants                                         |                                                        | 750,000                           |                   |
| Facility Renewal Fund                                    |                                                        |                                   |                   |
| Fleet - Fuel Management System                           |                                                        |                                   | 216,148           |
| Fleet Services - New Services Facility                   |                                                        |                                   | 5,217,819         |
| Fleet Services - Mission Fuel Island                     |                                                        |                                   | 1,390,000         |
| General Fund                                             |                                                        |                                   | 3,000,000         |
| General Fund - Information Technology                    |                                                        | 3,365,400                         |                   |
| Health- Consumer Health & Food Safety Licensing Software |                                                        | 271,207                           |                   |
| Library District - Capital Projects                      |                                                        | 761,000                           |                   |
| Library District - Shoretel System                       |                                                        | 211,170                           |                   |
| Parking Garages Capital Projects                         |                                                        | 315,000                           |                   |
| Parks Grants - Capital Projects                          |                                                        | 300,000                           |                   |
| Parks Special Programs - Open Space                      |                                                        | 1,000,000                         |                   |
| Regional Flood Control - Permits Management System       |                                                        | 95,839                            |                   |
| Regional Flood Control - Capital Projects                |                                                        | 10,000,000                        |                   |
| Regional Wastewater Recl-Permits Management System       |                                                        | 43,311                            |                   |
| Regional Wastewater Recl - Proceeds COPs 2015            |                                                        |                                   | 60,000,000        |
| Risk Management-Demolition Teresa Lee Clinic             |                                                        | 200,000                           |                   |
| Risk Management - Permits Management System              |                                                        | 3,269                             |                   |
| Transportation Grants - Intergovernmental Revs           |                                                        | 18,121,590                        |                   |
| Transportation                                           |                                                        | 650,000                           |                   |
| Transportation - Pavement Preservation                   |                                                        | 5,000,000                         |                   |
| Transportation - Permits Mgmt System                     |                                                        | 64,215                            |                   |
| <b>Total Capital Projects</b>                            | <b>78,681,000</b>                                      | <b>41,312,487</b>                 | <b>69,823,967</b> |
| <b>Debt Service</b>                                      |                                                        |                                   |                   |
| General Fund - COPs 2007                                 |                                                        | 2,914,615                         |                   |
| County Free Library - COPs 2010                          |                                                        | 88,422                            |                   |
| Development Services - COPs 2010                         |                                                        | 15,421                            |                   |
| Fleet Services - COPs 2010                               |                                                        | 60,626                            |                   |
| General Fund - COPs 2010                                 |                                                        | 1,669,146                         |                   |

**SCHEDULE D**

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT                              | PROCEEDS FROM<br>OTHER FINANCING<br>SOURCES<br>2014/15 | INTERFUND<br>TRANSFERS<br>2014/15 |                    |
|----------------------------------------------|--------------------------------------------------------|-----------------------------------|--------------------|
|                                              |                                                        | IN                                | OUT                |
| Health - COPs 2010                           |                                                        | 53,380                            |                    |
| Health - PACC COPs 2010                      |                                                        | 17,376                            |                    |
| Parking Garages - COPs 2010                  |                                                        | 3,698                             |                    |
| Print Shop COPS 2010                         |                                                        | 2,229                             |                    |
| Regional Flood Control - COPs 2010           |                                                        | 50,068                            |                    |
| Regional Wastewater - COPs 2010              |                                                        | 503,728                           |                    |
| Risk Management - COPs 2010                  |                                                        | 29,023                            |                    |
| Stadium District - COPs 2010                 |                                                        | 10,994                            |                    |
| Telecommunications - COPs 2010               |                                                        | 12,559                            |                    |
| Transportation - COPs 2010                   |                                                        | 217,727                           |                    |
| Fleet Services - COPs 2013                   |                                                        | 2,116,300                         |                    |
| General Fund - COPs 2013                     |                                                        | 418,750                           |                    |
| Regional Wastewater - COPs 2013              |                                                        | 25,252,325                        |                    |
| General Fund - COPs 2014                     |                                                        | 5,000,782                         |                    |
| Parking Garages - COPs 2014                  |                                                        | 1,000,000                         |                    |
| Regional Wastewater - COPS 2015              |                                                        | 1,651,650                         |                    |
| General Fund - COPs Jail Facility            |                                                        | 2,855,700                         |                    |
| Transportation - Transportation Bonds        |                                                        | 18,883,769                        |                    |
| <b>Total Debt Service</b>                    | <b>0</b>                                               | <b>62,828,288</b>                 | <b>0</b>           |
| <b><u>Enterprise Funds</u></b>               |                                                        |                                   |                    |
| Development Services                         |                                                        |                                   |                    |
| Capital Projects - Permits Management System |                                                        |                                   | 109,130            |
| Debt Service - COPs 2010                     |                                                        |                                   | 15,421             |
| <b>Total Development Services</b>            | <b>0</b>                                               | <b>0</b>                          | <b>124,551</b>     |
| Parking Garages                              |                                                        |                                   |                    |
| Parking Garages - Parks Special Programs     |                                                        |                                   | 1,000,000          |
| Capital Projects - Emergency Generator       |                                                        |                                   | 150,000            |
| Capital Projects - El Presidio Light Refit   |                                                        |                                   | 165,000            |
| General Fund - COPs 2014 Debt Service        |                                                        |                                   | 1,000,000          |
| Debt Service - COPs 2010                     |                                                        |                                   | 3,698              |
| <b>Total Parking Garages</b>                 |                                                        | <b>0</b>                          | <b>2,318,698</b>   |
| Regional Wastewater Reclamation              |                                                        |                                   |                    |
| Capital Projects Proceeds of COPs 2015       |                                                        | 60,000,000                        |                    |
| Capital Projects - Permits Mgmt System       |                                                        |                                   | 43,311             |
| Sewer Obligation Bonds                       | 20,000,000                                             |                                   |                    |
| Parks-Spec Progs - Native Plants Nursery     |                                                        |                                   | 75,000             |
| General Fund - Tucson Clean and Beautiful    |                                                        |                                   | 50,000             |
| General Fund - Summer Youth Funding          |                                                        |                                   | 124,000            |
| Debt Service - COPs 2015                     |                                                        |                                   | 1,651,650          |
| Debt Service - COPs 2013                     |                                                        |                                   | 25,252,325         |
| Debt Service - COPs 2010                     |                                                        |                                   | 503,728            |
| <b>Total Regional Wastewater Reclamation</b> | <b>20,000,000</b>                                      | <b>60,000,000</b>                 | <b>27,700,014</b>  |
| <b>Total Enterprise Funds</b>                | <b>20,000,000</b>                                      | <b>60,000,000</b>                 | <b>30,143,263</b>  |
| <b>Grand Total</b>                           | <b>98,681,000</b>                                      | <b>199,260,363</b>                | <b>203,660,324</b> |

**SCHEDULE D**

**PIMA COUNTY**  
**SUMMARY OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS**  
**FISCAL YEAR 2014/2015**

| FUND/DEPARTMENT                                           | PROCEEDS FROM<br>OTHER FINANCING<br>SOURCES | INTERFUND<br>TRANSFERS |                |
|-----------------------------------------------------------|---------------------------------------------|------------------------|----------------|
|                                                           | 2014/15                                     | 2014/15<br>IN          | 2014/15<br>OUT |
| THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY |                                             |                        |                |
| Internal Service Funds                                    |                                             |                        |                |
| Fleet Services                                            |                                             |                        |                |
| CIP - Fleet - Fuel Management System                      |                                             | 216,148                |                |
| CIP - Fleet - Mission Fuel Island                         |                                             | 1,390,000              |                |
| CIP - Fleet - New Services Facilities                     |                                             | 5,217,819              |                |
| COPs 2013                                                 |                                             |                        | 2,116,300      |
| COPs 2010 Debt Service                                    |                                             |                        | 60,626         |
| Total Fleet Services                                      | 0                                           | 6,823,967              | 2,176,926      |
| Print Shop - COPs 2010 Debt Svc                           |                                             |                        |                |
|                                                           |                                             |                        | 2,229          |
| Risk Management                                           |                                             |                        |                |
| Capital Projects - Permits Mgmt System                    |                                             |                        | 3,269          |
| Risk Management - Demolition Teresa Lee Clinic            |                                             |                        | 200,000        |
| Debt Service - COPs 2010                                  |                                             |                        | 29,023         |
| Total Risk Management                                     |                                             | 0                      | 232,292        |
| Telecommunications - COPs 2010 Debt Service               |                                             |                        |                |
|                                                           |                                             |                        | 12,559         |
| Total Internal Service Funds                              | 0                                           | 6,823,967              | 2,424,006      |

**SCHEDULE D**

**PIMA COUNTY**  
**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                   | <b>ADOPTED<br/>EXPENDITURE/<br/>EXPENSES<br/>2013/14</b> | <b>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2013/14</b> | <b>ESTIMATED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14*</b> | <b>PROPOSED<br/>TENTATIVE<br/>EXPENDITURES/<br/>EXPENSES<br/>2014/15</b> |
|------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>GENERAL FUND</b>                      |                                                          |                                                         |                                                              |                                                                          |
| <b>GENERAL GOVERNMENT SERVICES</b>       |                                                          |                                                         |                                                              |                                                                          |
| ASSESSOR                                 | 8,996,549                                                | 0                                                       | 8,696,549                                                    | 8,987,373                                                                |
| BOARD OF SUPERVISORS                     | 2,074,023                                                | 0                                                       | 2,074,023                                                    | 2,025,925                                                                |
| GENERAL GOVERNMENT SERVICES              | 54,050,765                                               | 0                                                       | 52,501,585                                                   | 69,159,568                                                               |
| COUNTY ADMINISTRATOR                     | 1,539,893                                                | 0                                                       | 1,539,893                                                    | 1,451,517                                                                |
| NON DEPARTMENTAL                         | 94,034,354                                               | 0                                                       | 71,064,614                                                   | 86,142,223                                                               |
| RECORDER                                 | 2,399,924                                                | 0                                                       | 2,399,924                                                    | 4,325,361                                                                |
| TREASURER                                | 2,568,107                                                | 0                                                       | 2,305,432                                                    | 2,569,606                                                                |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>185,663,615</b>                                       | <b>0</b>                                                | <b>140,582,020</b>                                           | <b>174,661,573</b>                                                       |
| <b>COMMUNITY RESOURCES</b>               |                                                          |                                                         |                                                              |                                                                          |
| COMMUNITY & ECONOMIC DEVELOPMENT         | 29,679,672                                               | 0                                                       | 29,938,926                                                   | 29,709,784                                                               |
| SCHOOL SUPERINTENDENT                    | 1,545,276                                                | 0                                                       | 1,432,146                                                    | 1,504,336                                                                |
| <b>TOTAL COMMUNITY RESOURCES</b>         | <b>31,224,948</b>                                        | <b>0</b>                                                | <b>31,371,072</b>                                            | <b>31,214,120</b>                                                        |
| <b>JUSTICE &amp; LAW</b>                 |                                                          |                                                         |                                                              |                                                                          |
| CLERK OF SUPERIOR COURT                  | 10,870,487                                               | 0                                                       | 10,870,487                                                   | 10,829,185                                                               |
| CONSTABLES                               | 1,206,968                                                | 0                                                       | 1,280,235                                                    | 1,185,591                                                                |
| COUNTY ATTORNEY                          | 22,508,352                                               | 0                                                       | 22,508,352                                                   | 22,471,707                                                               |
| JUSTICE & LAW                            | 32,621,911                                               | 0                                                       | 35,481,957                                                   | 34,903,068                                                               |
| JUSTICE COURTS                           | 8,304,954                                                | 0                                                       | 8,058,770                                                    | 8,283,355                                                                |
| JUVENILE COURT CENTER                    | 23,259,977                                               | 0                                                       | 23,259,977                                                   | 23,286,101                                                               |
| SHERIFF                                  | 135,355,031                                              | 0                                                       | 136,945,185                                                  | 139,396,948                                                              |
| SUPERIOR COURT                           | 29,841,825                                               | 0                                                       | 29,841,825                                                   | 29,833,729                                                               |
| SUPERIOR CT MANDATED SVCS                | 1,823,525                                                | 0                                                       | 1,823,525                                                    | 1,823,525                                                                |
| <b>TOTAL JUSTICE &amp; LAW</b>           | <b>265,793,030</b>                                       | <b>0</b>                                                | <b>270,070,313</b>                                           | <b>272,013,209</b>                                                       |
| <b>HEALTH SERVICES</b>                   | <b>40,843,238</b>                                        | <b>0</b>                                                | <b>39,925,745</b>                                            | <b>43,513,025</b>                                                        |
| <b>TOTAL GENERAL FUND</b>                | <b>503,524,831</b>                                       | <b>0</b>                                                | <b>481,949,150</b>                                           | <b>521,401,927</b>                                                       |
| <b>SPECIAL REVENUE FUNDS</b>             |                                                          |                                                         |                                                              |                                                                          |
| <b>GENERAL GOVERNMENT SERVICES</b>       |                                                          |                                                         |                                                              |                                                                          |
| ELECTIONS GRANTS                         | 1,180,501                                                | 0                                                       | 0                                                            | 61,250                                                                   |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS  | 2,091,793                                                | 0                                                       | 924,815                                                      | 1,690,389                                                                |
| EMERGENCY MGMT/HOMELAND SEC SPECIAL PROG | 1,361,212                                                | 0                                                       | 599,980                                                      | 2,437,020                                                                |
| FACILITIES RENEWAL FUND                  | 625,000                                                  | 0                                                       | 625,000                                                      | 620,000                                                                  |
| FINANCE GRANTS MANAGEMENT                | 0                                                        | 0                                                       | 0                                                            | 25,000                                                                   |
| IMPROVEMENT DISTRICT FORMATION           | 26,925                                                   | 0                                                       | 26,925                                                       | 29,089                                                                   |
| OFFICE OF SUSTAINABILITY GRANTS          | 2,500                                                    | 0                                                       | 3,944                                                        | 0                                                                        |
| PHS TRANSITION FUND                      | 700,000                                                  | 0                                                       | 702,719                                                      | 0                                                                        |
| RECORDER-DOC STOR & RETRIEVAL            | 1,939,958                                                | 0                                                       | 2,089,958                                                    | 1,366,553                                                                |
| RECORDER GRANTS                          | 98,500                                                   | 0                                                       | 98,500                                                       | 89,500                                                                   |
| TAXPAYER INFO FUND                       | 443,200                                                  | 0                                                       | 176,200                                                      | 471,700                                                                  |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>8,469,589</b>                                         | <b>0</b>                                                | <b>5,248,041</b>                                             | <b>6,790,501</b>                                                         |
| <b>COMMUNITY RESOURCES</b>               |                                                          |                                                         |                                                              |                                                                          |
| COMMUNITY DEVELOPMENT GRANTS             | 7,432,077                                                | 0                                                       | 4,788,225                                                    | 5,540,294                                                                |
| COUNTY FREE LIBRARY                      | 35,000,000                                               | 0                                                       | 35,000,000                                                   | 37,202,853                                                               |
| COUNTY FREE LIBRARY GRANTS               | 305,000                                                  | 0                                                       | 338,958                                                      | 570,000                                                                  |
| ECONOMIC DEVELOPMENT & TOURISM           | 2,008,463                                                | 0                                                       | 2,047,465                                                    | 2,003,977                                                                |
| EMPLOYMENT & TRAINING                    | 15,292,429                                               | 0                                                       | 12,246,658                                                   | 13,905,062                                                               |
| HOUSING TRUST FUND                       | 100,000                                                  | 0                                                       | 100,125                                                      | 100,000                                                                  |
| PARKS & RECREATION GRANTS                | 75,000                                                   | 0                                                       | 30,000                                                       | 90,827                                                                   |
| PARKS SPECIAL PROGRAMS                   | 930,647                                                  | 0                                                       | 1,650,531                                                    | 935,700                                                                  |
| PIMA VOCATIONAL HIGH SCHOOL              | 1,302,715                                                | 0                                                       | 1,287,377                                                    | 1,316,883                                                                |
| SCHOOL RESERVE FUND                      | 2,150,000                                                | 0                                                       | 2,033,000                                                    | 2,369,000                                                                |
| STADIUM DISTRICT                         | 5,039,746                                                | 0                                                       | 5,059,746                                                    | 5,253,097                                                                |
| <b>TOTAL COMMUNITY RESOURCES</b>         | <b>69,636,077</b>                                        | <b>0</b>                                                | <b>64,582,085</b>                                            | <b>69,287,693</b>                                                        |

**SCHEDULE E**

**PIMA COUNTY**  
**SUMMARY OF EXPENDITURES BY FUND AND DEPARTMENT**  
**FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                   | <b>ADOPTED<br/>EXPENDITURE/<br/>EXPENSES<br/>2013/14</b> | <b>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2013/14</b> | <b>ESTIMATED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14*</b> | <b>PROPOSED<br/>TENTATIVE<br/>EXPENDITURES/<br/>EXPENSES<br/>2014/15</b> |
|------------------------------------------|----------------------------------------------------------|---------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>JUSTICE &amp; LAW</b>                 |                                                          |                                                         |                                                              |                                                                          |
| CLERK OF THE COURT SPECIAL GRANTS        | 30,000                                                   | 0                                                       | 0                                                            | 35,000                                                                   |
| CLERK OF THE COURT SPECIAL PROGRAMS      | 1,449,017                                                | 0                                                       | 2,299,972                                                    | 1,901,374                                                                |
| COUNTY ATTORNEY GRANTS                   | 4,326,166                                                | 0                                                       | 3,352,400                                                    | 2,669,412                                                                |
| COUNTY ATTY SPECIAL PROGRAMS             | 11,396,375                                               | 0                                                       | 9,157,527                                                    | 12,357,968                                                               |
| FORENSIC SCIENCE CENTER GRANTS           | 34,709                                                   | 0                                                       | 34,709                                                       | 0                                                                        |
| FORENSIC SCIENCE CENTER SPECIAL PROGRAMS | 10,500                                                   | 0                                                       | 35,500                                                       | 31,575                                                                   |
| JUSTICE COURT GRANTS                     | 154,889                                                  | 0                                                       | 154,889                                                      | 146,195                                                                  |
| JUSTICE COURT SPECIAL PROGRAMS           | 1,264,185                                                | 0                                                       | 1,663,575                                                    | 1,470,747                                                                |
| JUVENILE COURT GRANTS                    | 8,948,060                                                | 0                                                       | 8,616,775                                                    | 8,992,681                                                                |
| JUVENILE COURT SPECIAL PROGRAMS          | 474,984                                                  | 0                                                       | 296,786                                                      | 757,176                                                                  |
| LEGAL DEFENDER SPECIAL PROGRAMS          | 18,475                                                   | 0                                                       | 22,104                                                       | 23,682                                                                   |
| PUBLIC DEFENDER SPECIAL PROGRAMS         | 476,311                                                  | 0                                                       | 607,854                                                      | 509,025                                                                  |
| SHERIFF GRANTS                           | 8,416,392                                                | 0                                                       | 8,416,392                                                    | 8,697,676                                                                |
| SHERIFF SPECIAL PROGRAMS                 | 5,122,361                                                | 0                                                       | 5,022,361                                                    | 5,014,064                                                                |
| SUPERIOR COURT GRANTS                    | 10,249,314                                               | 0                                                       | 10,289,729                                                   | 10,280,434                                                               |
| SUP. COURT SPECIAL PROGRAMS              | 7,093,698                                                | 0                                                       | 5,421,351                                                    | 6,541,566                                                                |
| <b>TOTAL JUSTICE &amp; LAW</b>           | <b>59,465,436</b>                                        | <b>0</b>                                                | <b>55,391,924</b>                                            | <b>59,428,575</b>                                                        |
| <b>HEALTH SERVICES</b>                   |                                                          |                                                         |                                                              |                                                                          |
| ENVIRONMENTAL QUALITY                    | 3,144,557                                                | 0                                                       | 2,916,769                                                    | 3,466,937                                                                |
| ENVIRONMENTAL QUALITY GRANTS             | 817,523                                                  | 0                                                       | 827,154                                                      | 811,952                                                                  |
| OFFICE OF MEDICAL SERVICES GRANTS        | 315,565                                                  | 0                                                       | 436,480                                                      | 116,571                                                                  |
| HEALTH                                   | 13,822,545                                               | 0                                                       | 13,772,645                                                   | 13,471,141                                                               |
| HEALTH GRANTS                            | 8,142,188                                                | 0                                                       | 8,335,880                                                    | 9,885,587                                                                |
| PIMA ANIMAL CARE CENTER                  | 7,446,943                                                | 0                                                       | 7,600,323                                                    | 8,452,217                                                                |
| SOLID WASTE MANAGEMENT                   | 5,816,236                                                | 0                                                       | 1,894,848                                                    | 0                                                                        |
| TIRE FUND                                | 1,085,259                                                | 0                                                       | 1,192,000                                                    | 1,222,987                                                                |
| <b>TOTAL HEALTH SERVICES</b>             | <b>40,590,816</b>                                        | <b>0</b>                                                | <b>36,976,099</b>                                            | <b>37,427,392</b>                                                        |
| <b>PUBLIC WORKS</b>                      |                                                          |                                                         |                                                              |                                                                          |
| REGIONAL FLOOD CONTROL DISTRICT          | 12,484,183                                               | 0                                                       | 12,441,359                                                   | 15,920,766                                                               |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS   | 139,845                                                  | 0                                                       | 135,770                                                      | 125,962                                                                  |
| REGIONAL FLOOD CONTROL SPECIAL PROGRAMS  | 0                                                        | 0                                                       | 0                                                            | 1,050,000                                                                |
| TRANSPORTATION GRANTS                    | 754,152                                                  | 0                                                       | 961,979                                                      | 5,460,236                                                                |
| TRANSPORTATION                           | 40,277,267                                               | 0                                                       | 38,349,024                                                   | 39,181,813                                                               |
| <b>TOTAL PUBLIC WORKS</b>                | <b>53,655,447</b>                                        | <b>0</b>                                                | <b>51,888,132</b>                                            | <b>61,738,777</b>                                                        |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>       | <b>231,817,365</b>                                       | <b>0</b>                                                | <b>214,086,281</b>                                           | <b>234,672,938</b>                                                       |
| <b>DEBT SERVICE FUND</b>                 | <b>124,043,471</b>                                       | <b>0</b>                                                | <b>150,677,841</b>                                           | <b>114,953,822</b>                                                       |
| <b>CAPITAL PROJECTS FUND</b>             | <b>182,441,811</b>                                       | <b>0</b>                                                | <b>152,951,983</b>                                           | <b>145,815,785</b>                                                       |
| <b>ENTERPRISE FUNDS</b>                  |                                                          |                                                         |                                                              |                                                                          |
| <b>GENERAL GOVERNMENT SERVICES</b>       |                                                          |                                                         |                                                              |                                                                          |
| PARKING GARAGES                          | 2,076,933                                                | 0                                                       | 2,021,933                                                    | 2,382,489                                                                |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>2,076,933</b>                                         | <b>0</b>                                                | <b>2,021,933</b>                                             | <b>2,382,489</b>                                                         |
| <b>PUBLIC WORKS</b>                      |                                                          |                                                         |                                                              |                                                                          |
| DEVELOPMENT SERVICES                     | 6,743,858                                                | 0                                                       | 6,753,798                                                    | 6,969,935                                                                |
| REGIONAL WASTEWATER RECLAMATION FUND     | 216,251,348                                              | 0                                                       | 184,359,514                                                  | 162,267,356                                                              |
| <b>TOTAL PUBLIC WORKS</b>                | <b>222,995,206</b>                                       | <b>0</b>                                                | <b>191,113,312</b>                                           | <b>169,237,291</b>                                                       |
| <b>TOTAL ENTERPRISE FUNDS</b>            | <b>225,072,139</b>                                       | <b>0</b>                                                | <b>193,135,245</b>                                           | <b>171,619,780</b>                                                       |
| <b>GRAND TOTAL ALL FUNDS</b>             | <b>1,266,899,617</b>                                     | <b>0</b>                                                | <b>1,192,800,500</b>                                         | <b>1,188,464,252</b>                                                     |

\*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 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 2014/2015**

| FUNCTIONAL AREA/DEPARTMENT               | ADOPTED<br>BUDGETED<br>EXPENDITURES/<br>EXPENSES<br>2013/14 | EXPENDITURES/<br>EXPENSE<br>ADJUSTMENTS<br>APPROVED<br>2013/14 | ESTIMATED<br>EXPENDITURES/<br>EXPENSES<br>2013/14* | PROPOSED<br>TENTATIVE<br>EXPENDITURES/<br>EXPENSES<br>2014/15 |
|------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------|----------------------------------------------------|---------------------------------------------------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>       |                                                             |                                                                |                                                    |                                                               |
| ASSESSOR GENERAL FUND                    | 8,996,549                                                   | 0                                                              | 8,696,549                                          | 8,987,373                                                     |
| BOARD OF SUPERVISORS GENERAL FUND        | 2,074,023                                                   | 0                                                              | 2,074,023                                          | 2,025,925                                                     |
| GENERAL GOVERNMENT SERVICES              |                                                             |                                                                |                                                    |                                                               |
| GENERAL GOVERNMENT SVCS GENERAL FUND     | 54,050,765                                                  | 0                                                              | 52,501,585                                         | 69,159,568                                                    |
| COUNTY ADMINISTRATOR GENERAL FUND        | 1,539,893                                                   | 0                                                              | 1,539,893                                          | 1,451,517                                                     |
| DEBT SERVICE FUND                        | 124,043,471                                                 | 0                                                              | 150,677,841                                        | 114,953,822                                                   |
| ELECTIONS GRANTS                         | 1,180,501                                                   | 0                                                              | 0                                                  | 61,250                                                        |
| FACILITIES RENEWAL FUND                  | 625,000                                                     | 0                                                              | 625,000                                            | 620,000                                                       |
| FINANCE GRANTS MANAGEMENT                | 0                                                           | 0                                                              | 0                                                  | 25,000                                                        |
| IMPROVEMENT DISTRICTS FORMATION FUND     | 26,925                                                      | 0                                                              | 26,925                                             | 29,089                                                        |
| NON DEPARTMENTAL GENERAL FUND            | 94,034,354                                                  | 0                                                              | 71,064,614                                         | 86,142,223                                                    |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS  | 2,091,793                                                   | 0                                                              | 924,815                                            | 1,690,389                                                     |
| EMERGENCY MGMT/HOMELAND SEC SPEC PRGS    | 1,361,212                                                   | 0                                                              | 599,980                                            | 2,437,020                                                     |
| OFFICE OF SUSTAINABILITY GRANTS          | 2,500                                                       | 0                                                              | 3,944                                              | 0                                                             |
| PARKING GARAGES FUND                     | 2,076,933                                                   | 0                                                              | 2,021,933                                          | 2,382,489                                                     |
| PHS TRANSITION FUND                      | 700,000                                                     | 0                                                              | 702,719                                            | 0                                                             |
| TOTAL GENERAL GOVERNMENT SERVICES        | 281,733,347                                                 | 0                                                              | 280,689,249                                        | 278,952,367                                                   |
| RECORDER                                 |                                                             |                                                                |                                                    |                                                               |
| RECORDER GENERAL FUND                    | 2,399,924                                                   | 0                                                              | 2,399,924                                          | 4,325,361                                                     |
| RECORDER GRANTS                          | 98,500                                                      | 0                                                              | 98,500                                             | 89,500                                                        |
| REC/DOC STOR & RETRIEVAL                 | 1,939,958                                                   | 0                                                              | 2,089,958                                          | 1,366,553                                                     |
| TOTAL RECORDER                           | 4,438,382                                                   | 0                                                              | 4,588,382                                          | 5,781,414                                                     |
| TREASURER                                |                                                             |                                                                |                                                    |                                                               |
| TAXPAYER INFORMATION FUND                | 443,200                                                     | 0                                                              | 176,200                                            | 471,700                                                       |
| TREASURER GENERAL FUND                   | 2,568,107                                                   | 0                                                              | 2,305,432                                          | 2,569,606                                                     |
| TOTAL TREASURER                          | 3,011,307                                                   | 0                                                              | 2,481,632                                          | 3,041,306                                                     |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>300,253,608</b>                                          | <b>0</b>                                                       | <b>298,529,835</b>                                 | <b>298,788,385</b>                                            |
| <b>COMMUNITY RESOURCES</b>               |                                                             |                                                                |                                                    |                                                               |
| COMMUNITY RESOURCES                      |                                                             |                                                                |                                                    |                                                               |
| COMMUNITY RESOURCES GENERAL FUND         | 29,679,672                                                  | 0                                                              | 29,938,926                                         | 29,709,784                                                    |
| COMMUNITY DEVELOPMENT GRANTS             | 7,432,077                                                   | 0                                                              | 4,788,225                                          | 5,540,294                                                     |
| EMPLOYMENT & TRAINING                    | 15,292,429                                                  | 0                                                              | 12,246,658                                         | 13,905,062                                                    |
| HOUSING TRUST FUND                       | 100,000                                                     | 0                                                              | 100,125                                            | 100,000                                                       |
| PIMA VOCATIONAL HIGH SCHOOL              | 1,302,715                                                   | 0                                                              | 1,287,377                                          | 1,316,883                                                     |
| TOTAL COMMUNITY RESOURCES                | 53,806,893                                                  | 0                                                              | 48,361,311                                         | 50,572,023                                                    |
| COUNTY FREE LIBRARY                      |                                                             |                                                                |                                                    |                                                               |
| COUNTY FREE LIBRARY                      | 35,000,000                                                  | 0                                                              | 35,000,000                                         | 37,202,853                                                    |
| COUNTY FREE LIBRARY GRANTS               | 305,000                                                     | 0                                                              | 338,958                                            | 570,000                                                       |
| TOTAL COUNTY FREE LIBRARY                | 35,305,000                                                  | 0                                                              | 35,338,958                                         | 37,772,853                                                    |
| ECONOMIC DEVELOPMENT & TOURISM           | 2,008,463                                                   | 0                                                              | 2,047,465                                          | 2,003,977                                                     |
| NATURAL RESOURCES, PARKS & RECREATION    |                                                             |                                                                |                                                    |                                                               |
| PARKS & RECREATION GRANTS                | 75,000                                                      | 0                                                              | 30,000                                             | 90,827                                                        |
| PARKS SPECIAL PROGRAMS                   | 930,647                                                     | 0                                                              | 1,650,531                                          | 935,700                                                       |
| TOTAL NATURAL RES, PARKS & RECREATION    | 1,005,647                                                   | 0                                                              | 1,680,531                                          | 1,026,527                                                     |
| SCHOOL SUPERINTENDENT                    |                                                             |                                                                |                                                    |                                                               |
| SCHOOLS GENERAL FUND                     | 1,545,276                                                   | 0                                                              | 1,432,146                                          | 1,504,336                                                     |
| SCHOOL RESERVE FUND                      | 2,150,000                                                   | 0                                                              | 2,033,000                                          | 2,369,000                                                     |
| TOTAL SCHOOL SUPERINTENDENT              | 3,695,276                                                   | 0                                                              | 3,465,146                                          | 3,873,336                                                     |
| STADIUM DISTRICT                         | 5,039,746                                                   | 0                                                              | 5,059,746                                          | 5,253,097                                                     |
| <b>TOTAL COMMUNITY RESOURCES</b>         | <b>100,861,025</b>                                          | <b>0</b>                                                       | <b>95,953,157</b>                                  | <b>100,501,813</b>                                            |

**PIMA COUNTY**  
**SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2014/2015**

| <b>FUNCTIONAL AREA/DEPARTMENT</b>       | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14</b> | <b>EXPENDITURES/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2013/14</b> | <b>ESTIMATED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14*</b> | <b>PROPOSED<br/>TENTATIVE<br/>EXPENDITURES/<br/>EXPENSES<br/>2014/15</b> |
|-----------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|
| <b>JUSTICE &amp; LAW</b>                |                                                                        |                                                                           |                                                              |                                                                          |
| CLERK OF SUPERIOR COURT                 |                                                                        |                                                                           |                                                              |                                                                          |
| CLERK OF SUPERIOR COURT GENERAL FUND    | 10,870,487                                                             | 0                                                                         | 10,870,487                                                   | 10,829,185                                                               |
| CLERK OF SUPERIOR COURT GRANTS          | 30,000                                                                 | 0                                                                         | 0                                                            | 35,000                                                                   |
| CLERK OF THE COURT SPECIAL PROGRAMS     | 1,449,017                                                              | 0                                                                         | 2,299,972                                                    | 1,901,374                                                                |
| TOTAL CLERK OF SUPERIOR COURT           | 12,349,504                                                             | 0                                                                         | 13,170,459                                                   | 12,765,559                                                               |
| CONSTABLES GENERAL FUND                 | 1,206,968                                                              | 0                                                                         | 1,280,235                                                    | 1,185,591                                                                |
| COUNTY ATTORNEY                         |                                                                        |                                                                           |                                                              |                                                                          |
| COUNTY ATTORNEY GENERAL FUND            | 22,508,352                                                             | 0                                                                         | 22,508,352                                                   | 22,471,707                                                               |
| COUNTY ATTORNEY GRANTS                  | 4,326,166                                                              | 0                                                                         | 3,352,400                                                    | 2,669,412                                                                |
| COUNTY ATTORNEY SPECIAL PROGRAMS        | 11,396,375                                                             | 0                                                                         | 9,157,527                                                    | 12,357,968                                                               |
| TOTAL COUNTY ATTORNEY                   | 38,230,893                                                             | 0                                                                         | 35,018,279                                                   | 37,499,087                                                               |
| JUSTICE & LAW                           |                                                                        |                                                                           |                                                              |                                                                          |
| JUSTICE & LAW GENERAL FUND              | 32,621,911                                                             | 0                                                                         | 35,481,957                                                   | 34,903,068                                                               |
| FORENSIC SCIENCE CENTER GRANTS          | 34,709                                                                 | 0                                                                         | 34,709                                                       | 0                                                                        |
| FORENSIC SCIENCE CENTER SPEC PROGRAMS   | 10,500                                                                 | 0                                                                         | 35,500                                                       | 31,575                                                                   |
| LEGAL DEFENDER SPECIAL PROGRAMS         | 18,475                                                                 | 0                                                                         | 22,104                                                       | 23,682                                                                   |
| PUBLIC DEFENDER SPECIAL PROGRAMS        | 476,311                                                                | 0                                                                         | 607,854                                                      | 509,025                                                                  |
| TOTAL JUSTICE & LAW                     | 33,161,906                                                             | 0                                                                         | 36,182,124                                                   | 35,467,350                                                               |
| JUSTICE COURTS                          |                                                                        |                                                                           |                                                              |                                                                          |
| JUSTICE COURTS GENERAL FUND             | 8,304,954                                                              | 0                                                                         | 8,058,770                                                    | 8,283,355                                                                |
| JUSTICE COURTS GRANTS                   | 154,889                                                                | 0                                                                         | 154,889                                                      | 146,195                                                                  |
| JUSTICE COURT SPECIAL PROGRAMS          | 1,264,185                                                              | 0                                                                         | 1,663,575                                                    | 1,470,747                                                                |
| TOTAL JUSTICE COURTS                    | 9,724,028                                                              | 0                                                                         | 9,877,234                                                    | 9,900,297                                                                |
| JUVENILE COURT CENTER                   |                                                                        |                                                                           |                                                              |                                                                          |
| JUVENILE COURT CENTER GENERAL FUND      | 23,259,977                                                             | 0                                                                         | 23,259,977                                                   | 23,286,101                                                               |
| JUVENILE COURT GRANTS                   | 8,948,060                                                              | 0                                                                         | 8,616,775                                                    | 8,992,681                                                                |
| JUVENILE COURT SPECIAL PROGRAMS         | 474,984                                                                | 0                                                                         | 296,786                                                      | 757,176                                                                  |
| TOTAL JUVENILE COURT CENTER             | 32,683,021                                                             | 0                                                                         | 32,173,538                                                   | 33,035,958                                                               |
| SHERIFF                                 |                                                                        |                                                                           |                                                              |                                                                          |
| SHERIFF GENERAL FUND                    | 135,355,031                                                            | 0                                                                         | 136,945,185                                                  | 139,396,948                                                              |
| SHERIFF GRANTS                          | 8,416,392                                                              | 0                                                                         | 8,416,392                                                    | 8,697,676                                                                |
| SHERIFF SPECIAL PROGRAMS                | 5,122,361                                                              | 0                                                                         | 5,022,361                                                    | 5,014,064                                                                |
| TOTAL SHERIFF                           | 148,893,784                                                            | 0                                                                         | 150,383,938                                                  | 153,108,688                                                              |
| SUPERIOR COURT                          |                                                                        |                                                                           |                                                              |                                                                          |
| SUPERIOR COURT GENERAL FUND             | 29,841,825                                                             | 0                                                                         | 29,841,825                                                   | 29,833,729                                                               |
| SUPERIOR COURT GRANTS                   | 10,249,314                                                             | 0                                                                         | 10,289,729                                                   | 10,280,434                                                               |
| SUPERIOR COURT MANDATED SERVICES        | 1,823,525                                                              | 0                                                                         | 1,823,525                                                    | 1,823,525                                                                |
| SUPERIOR COURT SPECIAL PROGRAMS         | 7,093,698                                                              | 0                                                                         | 5,421,351                                                    | 6,541,566                                                                |
| TOTAL SUPERIOR COURT                    | 49,008,362                                                             | 0                                                                         | 47,376,430                                                   | 48,479,254                                                               |
| <b>TOTAL JUSTICE &amp; LAW</b>          | <b>325,258,466</b>                                                     | <b>0</b>                                                                  | <b>325,462,237</b>                                           | <b>331,441,784</b>                                                       |
| <b>HEALTH SERVICES</b>                  |                                                                        |                                                                           |                                                              |                                                                          |
| ENVIRONMENTAL QUALITY                   |                                                                        |                                                                           |                                                              |                                                                          |
| ENVIRONMENTAL QUALITY FUND              | 3,144,557                                                              | 0                                                                         | 2,916,769                                                    | 3,466,937                                                                |
| ENVIRONMENTAL QUALITY GRANTS            | 817,523                                                                | 0                                                                         | 827,154                                                      | 811,952                                                                  |
| SOLID WASTE MANAGEMENT FUND             | 5,816,236                                                              | 0                                                                         | 1,894,848                                                    | 0                                                                        |
| TIRE FUND                               | 1,085,259                                                              | 0                                                                         | 1,192,000                                                    | 1,222,987                                                                |
| TOTAL ENVIRONMENTAL QUALITY             | 10,863,575                                                             | 0                                                                         | 6,830,771                                                    | 5,501,876                                                                |
| OFFICE OF MEDICAL SERVICES              |                                                                        |                                                                           |                                                              |                                                                          |
| OFFICE OF MEDICAL SERVICES GENERAL FUND | 40,843,238                                                             | 0                                                                         | 39,925,745                                                   | 42,147,121                                                               |
| OFFICE OF MEDICAL SERVICES GRANTS       | 315,565                                                                | 0                                                                         | 436,480                                                      | 116,571                                                                  |
| TOTAL OFFICE OF MEDICAL SERVICES        | 41,158,803                                                             | 0                                                                         | 40,362,225                                                   | 42,263,692                                                               |

**PIMA COUNTY**  
**SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2014/2015**

| <b>FUNCTIONAL AREA/DEPARTMENT</b>            | <b>ADOPTED<br/>BUDGETED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14</b> | <b>EXPENDITURES/<br/>EXPENSE<br/>ADJUSTMENTS<br/>APPROVED<br/>2013/14</b> | <b>ESTIMATED<br/>EXPENDITURES/<br/>EXPENSES<br/>2013/14*</b> | <b>PROPOSED<br/>TENTATIVE<br/>EXPENDITURES/<br/>EXPENSES<br/>2014/15</b> |
|----------------------------------------------|------------------------------------------------------------------------|---------------------------------------------------------------------------|--------------------------------------------------------------|--------------------------------------------------------------------------|
| HEALTH SERVICES                              |                                                                        |                                                                           |                                                              |                                                                          |
| HEALTH SERVICES                              | 13,822,545                                                             | 0                                                                         | 13,772,645                                                   | 13,471,141                                                               |
| HEALTH GRANTS                                | 8,142,188                                                              | 0                                                                         | 8,335,880                                                    | 9,885,587                                                                |
| PIMA ANIMAL CARE CENTER                      | 7,446,943                                                              | 0                                                                         | 7,600,323                                                    | 8,452,217                                                                |
| <b>TOTAL HEALTH</b>                          | <b>29,411,676</b>                                                      | <b>0</b>                                                                  | <b>29,708,848</b>                                            | <b>31,808,945</b>                                                        |
| SOLID WASTE MANAGEMENT GENERAL FUND          | 0                                                                      |                                                                           |                                                              | 1,365,904                                                                |
| <b>TOTAL HEALTH SERVICES</b>                 | <b>81,434,054</b>                                                      | <b>0</b>                                                                  | <b>76,901,844</b>                                            | <b>80,940,417</b>                                                        |
| <b>PUBLIC WORKS</b>                          |                                                                        |                                                                           |                                                              |                                                                          |
| CAPITAL PROJECTS FUND                        | 182,441,811                                                            | 0                                                                         | 152,951,983                                                  | 145,815,785                                                              |
| DEVELOPMENT SERVICES FUND                    | 6,743,858                                                              | 0                                                                         | 6,753,798                                                    | 6,969,935                                                                |
| REGIONAL FLOOD CONTROL DISTRICT              |                                                                        |                                                                           |                                                              |                                                                          |
| REGIONAL FLOOD CONTROL DISTRICT              | 12,484,183                                                             | 0                                                                         | 12,441,359                                                   | 15,920,766                                                               |
| REGIONAL FLOOD CONTROL DISTRICT SPEC PROGS   | 0                                                                      | 0                                                                         | 0                                                            | 1,050,000                                                                |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS       | 139,845                                                                | 0                                                                         | 135,770                                                      | 125,962                                                                  |
| <b>TOTAL REGIONAL FLOOD CONTROL DISTRICT</b> | <b>12,624,028</b>                                                      | <b>0</b>                                                                  | <b>12,577,129</b>                                            | <b>17,096,728</b>                                                        |
| TRANSPORTATION                               |                                                                        |                                                                           |                                                              |                                                                          |
| TRANSPORTATION                               | 40,277,267                                                             | 0                                                                         | 38,349,024                                                   | 39,181,813                                                               |
| TRANSPORTATION GRANTS                        | 754,152                                                                | 0                                                                         | 961,979                                                      | 5,460,236                                                                |
| <b>TOTAL TRANSPORTATION</b>                  | <b>41,031,419</b>                                                      | <b>0</b>                                                                  | <b>39,311,003</b>                                            | <b>44,642,049</b>                                                        |
| REGIONAL WASTEWATER RECLAMATION              |                                                                        |                                                                           |                                                              |                                                                          |
| REGIONAL WASTEWATER RECLAMATION FUND         | 216,251,348                                                            | 0                                                                         | 184,359,514                                                  | 162,267,356                                                              |
| <b>TOTAL REGIONAL WASTEWATER RECLAMATION</b> | <b>216,251,348</b>                                                     | <b>0</b>                                                                  | <b>184,359,514</b>                                           | <b>162,267,356</b>                                                       |
| <b>TOTAL PUBLIC WORKS</b>                    | <b>459,092,464</b>                                                     | <b>0</b>                                                                  | <b>395,953,427</b>                                           | <b>376,791,853</b>                                                       |
| <b>TOTAL ALL FUNCTIONAL AREAS</b>            | <b>1,266,899,617</b>                                                   | <b>0</b>                                                                  | <b>1,192,800,500</b>                                         | <b>1,188,464,252</b>                                                     |

\*These amounts include actual expenditures/expenses recognized on the modified accrual or accrual basis as of February 28, 2014 plus projected expenditures/expenses for the remainder of the fiscal year.

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                   | <b>Full-Time<br/>Equivalent<br/>(FTE)<br/>2014/15</b> | <b>Employee<br/>Salaries &amp;<br/>Hourly Costs<br/>2014/15</b> | <b>Retirement<br/>Costs<br/>2014/15</b> | <b>Health Care<br/>Costs<br/>2014/15</b> | <b>Other<br/>Benefit<br/>Costs<br/>2014/15</b> | <b>Total<br/>Estimated<br/>Personnel<br/>Compensation<br/>2014/15</b> |
|------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| <b>GENERAL FUND</b>                      |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| <b>GENERAL GOVERNMENT SERVICES</b>       |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| ASSESSOR                                 | 148.00                                                | 5,787,216                                                       | 693,317                                 | 1,038,552                                | 531,554                                        | 8,050,639                                                             |
| BOARD OF SUPERVISORS                     | 22.71                                                 | 1,313,044                                                       | 188,650                                 | 117,986                                  | 109,851                                        | 1,729,531                                                             |
| COUNTY ADMINISTRATOR                     | 12.49                                                 | 1,142,535                                                       | 131,485                                 | 100,479                                  | 78,756                                         | 1,453,255                                                             |
| GENERAL GOVERNMENT SERVICES              | 630.08                                                | 35,261,421                                                      | 3,997,946                               | 4,962,005                                | 3,490,316                                      | 47,711,688                                                            |
| RECORDER                                 | 49.00                                                 | 1,626,719                                                       | 161,972                                 | 228,525                                  | 202,682                                        | 2,219,898                                                             |
| TREASURER                                | 37.50                                                 | 1,676,171                                                       | 204,745                                 | 271,713                                  | 140,722                                        | 2,293,351                                                             |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b> | <b>899.78</b>                                         | <b>46,807,106</b>                                               | <b>5,378,115</b>                        | <b>6,719,260</b>                         | <b>4,553,881</b>                               | <b>63,458,362</b>                                                     |
| <b>COMMUNITY RESOURCES</b>               |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| COMMUNITY & ECONOMIC DEVELOPMENT         | 362.48                                                | 12,585,336                                                      | 1,342,003                               | 1,777,882                                | 1,384,323                                      | 17,089,544                                                            |
| SCHOOL SUPERINTENDENT                    | 14.00                                                 | 824,814                                                         | 103,426                                 | 71,976                                   | 72,362                                         | 1,072,578                                                             |
| <b>TOTAL COMMUNITY RESOURCES</b>         | <b>376.48</b>                                         | <b>13,410,150</b>                                               | <b>1,445,429</b>                        | <b>1,849,858</b>                         | <b>1,456,685</b>                               | <b>18,162,122</b>                                                     |
| <b>JUSTICE &amp; LAW</b>                 |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| CLERK OF THE SUPERIOR COURT              | 209.00                                                | 7,420,970                                                       | 907,265                                 | 1,311,816                                | 754,878                                        | 10,394,929                                                            |
| CONSTABLES                               | 13.00                                                 | 672,138                                                         | 145,342                                 | 110,569                                  | 75,011                                         | 1,003,060                                                             |
| COUNTY ATTORNEY                          | 351.00                                                | 16,616,232                                                      | 2,084,042                               | 2,081,722                                | 1,799,969                                      | 22,581,965                                                            |
| JUSTICE & LAW                            | 315.25                                                | 17,756,661                                                      | 2,081,843                               | 2,181,948                                | 1,635,988                                      | 23,656,440                                                            |
| JUSTICE COURTS                           | 142.50                                                | 5,192,832                                                       | 769,395                                 | 918,754                                  | 515,168                                        | 7,396,149                                                             |
| JUVENILE COURT CENTER                    | 384.14                                                | 13,955,281                                                      | 2,048,569                               | 2,527,522                                | 1,992,871                                      | 20,524,243                                                            |
| SHERIFF                                  | 1,595.00                                              | 64,437,714                                                      | 18,002,517                              | 12,343,913                               | 13,129,351                                     | 107,913,495                                                           |
| SUPERIOR COURT                           | 435.05                                                | 19,350,798                                                      | 2,912,689                               | 2,815,492                                | 1,944,117                                      | 27,023,096                                                            |
| <b>TOTAL JUSTICE &amp; LAW</b>           | <b>3,444.94</b>                                       | <b>145,402,626</b>                                              | <b>28,951,662</b>                       | <b>24,291,736</b>                        | <b>21,847,353</b>                              | <b>220,493,377</b>                                                    |
| <b>HEALTH SERVICES</b>                   | <b>12.00</b>                                          | <b>744,184</b>                                                  | <b>86,325</b>                           | <b>69,698</b>                            | <b>63,251</b>                                  | <b>963,458</b>                                                        |
| <b>PUBLIC WORKS</b>                      | <b>27.00</b>                                          | <b>1,494,892</b>                                                | <b>177,951</b>                          | <b>198,638</b>                           | <b>117,865</b>                                 | <b>1,989,346</b>                                                      |
| <b>TOTAL GENERAL FUND</b>                | <b>4,760.20</b>                                       | <b>207,858,958</b>                                              | <b>36,039,482</b>                       | <b>33,129,190</b>                        | <b>28,039,035</b>                              | <b>305,066,665</b>                                                    |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

**SCHEDULE G**

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                                     | <b>Full-Time<br/>Equivalent<br/>(FTE)<br/>2014/15</b> | <b>Employee<br/>Salaries &amp;<br/>Hourly Costs<br/>2014/15</b> | <b>Retirement<br/>Costs<br/>2014/15</b> | <b>Health Care<br/>Costs<br/>2014/15</b> | <b>Other<br/>Benefit<br/>Costs<br/>2014/15</b> | <b>Total<br/>Estimated<br/>Personnel<br/>Compensation<br/>2014/15</b> |
|------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| <b>SPECIAL REVENUE FUNDS</b>                               |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| <b>GENERAL GOVERNMENT SERVICES</b>                         |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| EMERGENCY MGMT/HOMELAND SECURITY GRANTS                    | 4.00                                                  | 226,678                                                         | 26,295                                  | 31,865                                   | 18,781                                         | 303,619                                                               |
| EMERGENCY MGMT/HOMELAND SECURITY SPECIAL PROGRAMS          | 12.00                                                 | 791,915                                                         | 91,862                                  | 74,507                                   | 64,841                                         | 1,023,125                                                             |
| RECORDER DOCUMENT STORAGE & RETRIEVAL                      | 7.00                                                  | 447,424                                                         | 51,902                                  | 44,623                                   | 41,579                                         | 585,528                                                               |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b>                   | <b>23.00</b>                                          | <b>1,466,017</b>                                                | <b>170,059</b>                          | <b>150,995</b>                           | <b>125,201</b>                                 | <b>1,912,272</b>                                                      |
| <b>COMMUNITY RESOURCES</b>                                 |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| COMMUNITY DEVELOPMENT & NEIGHBORHOOD CONSERVATION - GRANTS | 10.00                                                 | 540,249                                                         | 59,773                                  | 82,631                                   | 50,416                                         | 733,069                                                               |
| COMMUNITY SERVICES EMPLOYMENT & TRAINING - GRANTS          | 44.50                                                 | 2,240,818                                                       | 256,163                                 | 367,970                                  | 185,880                                        | 3,050,831                                                             |
| COUNTY FREE LIBRARY                                        | 385.02                                                | 14,021,200                                                      | 1,385,992                               | 2,027,957                                | 1,271,098                                      | 18,706,247                                                            |
| ECONOMIC DEVELOPMENT & TOURISM                             | 4.00                                                  | 271,373                                                         | 31,132                                  | 25,721                                   | 22,116                                         | 350,342                                                               |
| PARKS SPECIAL PROGRAMS                                     | 3.00                                                  | 130,858                                                         | 10,478                                  | 27                                       | 11,675                                         | 153,038                                                               |
| PIMA VOCATIONAL HIGH SCHOOL                                | 16.00                                                 | 685,892                                                         | 76,669                                  | 112,579                                  | 57,199                                         | 932,339                                                               |
| STADIUM DISTRICT                                           | 40.18                                                 | 1,314,164                                                       | 170,356                                 | 247,814                                  | 182,208                                        | 1,914,542                                                             |
| <b>TOTAL COMMUNITY RESOURCES</b>                           | <b>502.70</b>                                         | <b>19,204,554</b>                                               | <b>1,990,563</b>                        | <b>2,864,699</b>                         | <b>1,780,592</b>                               | <b>25,840,408</b>                                                     |
| <b>JUSTICE &amp; LAW</b>                                   |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| CLERK OF THE SUPERIOR COURT SPECIAL PROGRAMS               | 11.00                                                 | 401,603                                                         | 38,840                                  | 36,262                                   | 35,229                                         | 511,934                                                               |
| COUNTY ATTORNEY GRANTS                                     | 41.00                                                 | 1,231,492                                                       | 243,729                                 | 180,354                                  | 180,341                                        | 1,835,916                                                             |
| COUNTY ATTORNEY SPECIAL PROGRAMS                           | 79.00                                                 | 2,249,107                                                       | 400,835                                 | 319,654                                  | 283,967                                        | 3,253,563                                                             |
| JUSTICE COURT GRANTS                                       | 2.00                                                  | 114,771                                                         | 16,883                                  | 2,423                                    | 12,118                                         | 146,195                                                               |
| JUSTICE COURT SPECIAL PROGRAMS                             | 18.00                                                 | 453,140                                                         | 29,267                                  | 54,994                                   | 36,883                                         | 574,284                                                               |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

**SCHEDULE G**

**PIMA COUNTY**  
**FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION**  
**FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                 | <b>Full-Time<br/>Equivalent<br/>(FTE)<br/>2014/15</b> | <b>Employee<br/>Salaries &amp;<br/>Hourly Costs<br/>2014/15</b> | <b>Retirement<br/>Costs<br/>2014/15</b> | <b>Health Care<br/>Costs<br/>2014/15</b> | <b>Other<br/>Benefit<br/>Costs<br/>2014/15</b> | <b>Total<br/>Estimated<br/>Personnel<br/>Compensation<br/>2014/15</b> |
|----------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| JUVENILE COURT GRANTS                  | 91.00                                                 | 3,040,560                                                       | 473,502                                 | 649,843                                  | 409,154                                        | 4,573,059                                                             |
| JUVENILE COURT SPECIAL PROGRAMS        | 9.25                                                  | 354,616                                                         | 41,000                                  | 55,033                                   | 40,647                                         | 491,296                                                               |
| PUBLIC DEFENDER SPECIAL PROGRAMS       | 2.00                                                  | 88,127                                                          | 10,223                                  | 15,142                                   | 7,503                                          | 120,995                                                               |
| SHERIFF GRANTS                         | 35.00                                                 | 1,728,834                                                       | 374,831                                 | 229,603                                  | 2,664,985                                      | 4,998,253                                                             |
| SHERIFF SPECIAL PROGRAMS               | 6.00                                                  | 217,568                                                         | 25,238                                  | 47,172                                   | 18,586                                         | 308,564                                                               |
| SUPERIOR COURT GRANTS                  | 9.70                                                  | 332,727                                                         | 35,443                                  | 51,518                                   | 55,429                                         | 475,117                                                               |
| SUPERIOR COURT SPECIAL PROGRAMS        | 220.60                                                | 8,568,921                                                       | 1,302,612                               | 1,412,967                                | 1,086,680                                      | 12,371,180                                                            |
| <b>TOTAL JUSTICE &amp; LAW</b>         | <b>524.55</b>                                         | <b>18,781,466</b>                                               | <b>2,992,403</b>                        | <b>3,054,965</b>                         | <b>4,831,522</b>                               | <b>29,660,356</b>                                                     |
| <b>HEALTH SERVICES</b>                 |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| ENVIRONMENTAL QUALITY                  | 35.44                                                 | 1,998,565                                                       | 237,061                                 | 229,191                                  | 222,200                                        | 2,687,017                                                             |
| ENVIRONMENTAL QUALITY GRANTS           | 5.00                                                  | 209,968                                                         | 24,356                                  | 24,491                                   | 23,250                                         | 282,065                                                               |
| HEALTH                                 | 173.65                                                | 7,764,387                                                       | 947,136                                 | 1,197,200                                | 793,781                                        | 10,702,504                                                            |
| HEALTH - GRANTS                        | 109.10                                                | 4,317,257                                                       | 499,332                                 | 742,389                                  | 413,395                                        | 5,972,373                                                             |
| HEALTH - PIMA ANIMAL CARE CENTER       | 86.00                                                 | 2,916,827                                                       | 348,936                                 | 593,450                                  | 643,718                                        | 4,502,931                                                             |
| OFFICE OF MEDICAL SERVICES GRANTS      | 0.00                                                  | 2,056                                                           | 239                                     | 516                                      | 169                                            | 2,980                                                                 |
| TIRE FUND                              | 0.00                                                  | 36,411                                                          | 4,224                                   | 11                                       | 2,957                                          | 43,603                                                                |
| <b>TOTAL HEALTH SERVICES</b>           | <b>409.19</b>                                         | <b>17,245,471</b>                                               | <b>2,061,284</b>                        | <b>2,787,248</b>                         | <b>2,099,470</b>                               | <b>24,193,473</b>                                                     |
| <b>PUBLIC WORKS</b>                    |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| REGIONAL FLOOD CONTROL DISTRICT        | 66.00                                                 | 4,371,549                                                       | 502,328                                 | 597,725                                  | 443,118                                        | 5,914,720                                                             |
| REGIONAL FLOOD CONTROL DISTRICT GRANTS | 0.00                                                  | 14,806                                                          | 1,717                                   | 2,610                                    | 1,712                                          | 20,845                                                                |
| TRANSPORTATION                         | 306.52                                                | 13,552,447                                                      | 1,590,638                               | 2,337,558                                | 2,295,304                                      | 19,775,947                                                            |
| TRANSPORTATION GRANTS                  | 0.00                                                  | 103,794                                                         | 12,040                                  | 23,634                                   | 8,668                                          | 148,136                                                               |
| <b>TOTAL PUBLIC WORKS</b>              | <b>372.52</b>                                         | <b>18,042,596</b>                                               | <b>2,106,723</b>                        | <b>2,961,527</b>                         | <b>2,748,802</b>                               | <b>25,859,648</b>                                                     |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>     | <b>1,831.96</b>                                       | <b>74,740,104</b>                                               | <b>9,321,032</b>                        | <b>11,819,434</b>                        | <b>11,585,587</b>                              | <b>107,466,157</b>                                                    |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

**SCHEDULE G**

**PIMA COUNTY  
FULL-TIME EMPLOYEES AND PERSONNEL COMPENSATION  
FISCAL YEAR 2014/2015**

| <b>FUND/DEPARTMENT</b>                                                  | <b>Full-Time<br/>Equivalent<br/>(FTE)<br/>2014/15</b> | <b>Employee<br/>Salaries &amp;<br/>Hourly Costs<br/>2014/15</b> | <b>Retirement<br/>Costs<br/>2014/15</b> | <b>Health Care<br/>Costs<br/>2014/15</b> | <b>Other<br/>Benefit<br/>Costs<br/>2014/15</b> | <b>Total<br/>Estimated<br/>Personnel<br/>Compensation<br/>2014/15</b> |
|-------------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------|------------------------------------------|------------------------------------------------|-----------------------------------------------------------------------|
| <b>TOTAL CAPITAL PROJECTS FUNDS</b>                                     | <b>6.00</b>                                           | <b>492,368</b>                                                  | <b>57,115</b>                           | <b>53,203</b>                            | <b>38,359</b>                                  | <b>641,045</b>                                                        |
| <b>ENTERPRISE FUNDS</b>                                                 |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| <b>GENERAL GOVERNMENT SERVICES</b>                                      |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| PARKING GARAGES                                                         | 4.00                                                  | 146,140                                                         | 16,953                                  | 31,547                                   | 12,100                                         | 206,740                                                               |
| <b>PUBLIC WORKS</b>                                                     |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| DEVELOPMENT SERVICES                                                    | 63.00                                                 | 3,481,884                                                       | 425,158                                 | 424,977                                  | 330,436                                        | 4,662,455                                                             |
| REGIONAL WASTEWATER RECLAMATION                                         | 476.00                                                | 22,273,768                                                      | 2,645,125                               | 3,649,271                                | 4,120,537                                      | 32,688,701                                                            |
| <b>TOTAL ENTERPRISE FUNDS</b>                                           | <b>543.00</b>                                         | <b>25,901,792</b>                                               | <b>3,087,236</b>                        | <b>4,105,795</b>                         | <b>4,463,073</b>                               | <b>37,557,896</b>                                                     |
| <b>GRAND TOTAL ALL FUNDS</b>                                            | <b>7,141.16</b>                                       | <b>308,993,222</b>                                              | <b>48,504,865</b>                       | <b>49,107,622</b>                        | <b>44,126,054</b>                              | <b>450,731,763</b>                                                    |
| <b><u>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</u></b> |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| <b>INTERNAL SERVICE FUNDS</b>                                           |                                                       |                                                                 |                                         |                                          |                                                |                                                                       |
| FLEET SERVICES                                                          | 55.00                                                 | 2,392,340                                                       | 277,512                                 | 461,855                                  | 270,715                                        | 3,402,422                                                             |
| HEALTH BENEFITS TRUST FUND                                              | 15.00                                                 | 706,761                                                         | 81,405                                  | 104,834                                  | 67,817                                         | 960,817                                                               |
| PRINT SHOP                                                              | 8.00                                                  | 299,576                                                         | 34,751                                  | 80,721                                   | 32,521                                         | 447,569                                                               |
| RISK MANAGEMENT                                                         | 21.00                                                 | 1,147,981                                                       | 133,165                                 | 123,494                                  | 97,980                                         | 1,502,620                                                             |
| TELECOMMUNICATIONS                                                      | 18.00                                                 | 1,262,700                                                       | 146,473                                 | 152,448                                  | 104,907                                        | 1,666,528                                                             |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                                     | <b>117.00</b>                                         | <b>5,809,358</b>                                                | <b>673,306</b>                          | <b>923,352</b>                           | <b>573,940</b>                                 | <b>7,979,956</b>                                                      |

Note: Pima County allocates personnel costs between departments resulting in personnel costs in areas with zero FTEs.

**SCHEDULE G**