MEMORANDUM

Date: January 29, 2013

To: The Honorable Chairman and Members
Pima County Board of Supervisors

From: C.H. Huckelberry
County Administrator

Re: **Arizona Auditor General Audit of Pima County's 1997, 2004 and 2006 General Obligation Bond Programs**

As the Board knows, State legislation was passed last year requiring the Arizona Auditor General to audit the County's 1997, 2004 and 2006 General Obligation bond programs. This legislation was primarily requested by the Town of Marana in retaliation for our ongoing wastewater litigation with the Town. The legislation essentially stalled bond deliberations by the Pima County Bond Advisory Committee (BAC).

We are pleased the Auditor General has finalized the audit of these programs. For ease of reference, I understand the final audit report has been transmitted to the Board of Supervisors and the Bond Advisory Committee.

The audit report is also attached, and we agree with the findings of the audit. The audit is a complete validation of the integrity and importance of the bond program. Clearly, the County manages the bond program as a beneficial capital infrastructure investment program important to all jurisdictions in Pima County.

Among the major audit findings are:

1. Pima County takes a collaborative approach in administering its bond programs, which is unique in all of Arizona.

A. While other jurisdictions in the state typically issue general obligation bonds for specific projects that benefit only their own jurisdictions, Pima County has established a 25-member BAC that includes seven members appointed by other local jurisdictions within Pima County.

B. Projects are prioritized based on public benefit, regardless of jurisdictional boundaries. The BAC then votes on each project, considering both the cost of the project and its public benefit.

2. Bond proceeds have been fairly used for authorized purposes.

A. By the end of May 2012, Pima County had completed the vast majority of projects included in the bond programs, issuing $735 million of the $893 million authorized by voters.

B. As of May 2012, 93 percent of the 515 completed projects were finished early or on time.

C. Auditors analyzed each change in approved expenditures or in anticipated completion date of projects and found they were approved by the BAC and Board of Supervisors and properly accounted for, without any indication the changes were made to reward or punish any other entities.

3. Bond projects benefited citizens throughout Pima County.

A. Of the 515 projects completed, 178 had a countywide benefit and 337 projects primarily benefited a specific area.

B. In general, projects tended to benefit individual jurisdictions in approximate proportion to the secondary property taxes paid by citizens within those jurisdictions. Auditors determined some differences are to be expected when projects are weighed based on public benefit. The greatest deviation occurred regarding the City of Tucson, which paid 43 percent of the taxes and received 50 percent of the value of the completed projects, and unincorporated Pima County, which paid 43 percent of the taxes and received 36 percent of the value.

The cost of this audit was borne by the State of Arizona. The best investment the State could now make, based on this audit, would be to adopt statewide legislation that requires all political subdivisions of the State when issuing debt, to do so in a manner that parallels the County's successful bond implementation program, which strongly demonstrates transparency and accountability. The County has and continues to implement and manage a regionally beneficial bond program in a fiscally responsible manner and in accordance with the voters' desires and anticipated benefits.

CHH/mjk

Attachment

c: Chair and Members, Pima County Bond Advisory Committee

A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Special Audit

Pima County

1997, 2004, and 2006 General Obligation Bond Programs

January • 2013

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.

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STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

January 29, 2013

Members of the Arizona Legislature

The Honorable Janice K. Brewer, Governor

The Board of Supervisors of
Pima County, Arizona

Transmitted herewith is a report of the Auditor General, a special audit of the Pima County 1997, 2004, and 2006 General Obligation Bond Programs. This report is in response to Laws 2012, Ch. 120 and was conducted under the authority vested in the Auditor General by Arizona Revised Statutes §41-1279.03. I am also transmitting within this report a copy of the report highlights for this audit to provide a quick summary for your convenience.

My staff and I will be pleased to discuss or clarify items in the report.

This report will be released to the public on January 30, 2013.

Sincerely,

Debbie Davenport
Auditor General

Attachment

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STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Pima County
1997, 2004, and 2006 General Obligation Bond Programs

REPORT HIGHLIGHTS
SPECIAL AUDIT

Our Conclusion

Pima County (County) administers general obligation bond programs approved by voters within the County. Since 1980, the County's voters have approved general obligation bond programs in 1982, 1986, 1997, 2004, and 2006. This special audit focuses on the general obligation bond programs approved by voters in May 1997, 2004, and 2006. Under these bond programs, the County finances multiple projects that benefit the County and/or specific jurisdictions within the County. This audit provides information on specific areas related to the County's general obligation bond programs including how they are administered, how they compare to programs administered by other Arizona counties, how much bond money has been received and how it has been spent, the timing of completed projects, reasons for changes in the use of bond monies or project timing, and the tax burden placed on the County's citizens and the related benefits they received in the form of projects.

2013

January 2013

Pima County administers unique general obligation bond programs

The County's 1997, 2004, and 2006 general obligation bond programs represent a uniquely collaborative effort between the County and its local jurisdictions. Under its bond programs, the County finances multiple projects that benefit the County and/or specific jurisdictions within the County. In contrast, other cities, towns, and counties in Arizona follow a traditional model in which a single government jurisdiction issues general obligation bonds for a limited number of specific projects that benefit only that jurisdiction. The County administers its bond programs in three phases and involves the local jurisdictions throughout the process:

- **Planning for debt issuance**—During this phase, projects are proposed, reviewed, and approved in preparation for holding a special bond election. Projects are reviewed and approved by both the Pima County Bond Advisory Committee (Committee) and the Pima County Board of Supervisors (Board). The Committee includes members appointed by the Board and the local jurisdictions in the County.

- **Debt issuance and allocating bond proceeds**—During this phase, a special bond election is held to obtain voter approval for the bond amounts and the purposes for which the bond proceeds can be spent. The County then issues the bonds periodically to receive proceeds as needed, which has been nearly annually, and the proceeds are then used to finance approved projects.

- **Project monitoring**—During this phase, project progress is monitored and any significant project changes are reviewed and approved by both the Committee and the Board.

The table to the right shows the 1997, 2004, and 2006 general obligation bond programs' voter-authorized proceeds totaling approximately $893 million by bond program and purpose. It also shows the amount of bond monies spent for each purpose, which totaled nearly $735 million from May 1998 through May 2012.

Comparison of voter-authorized use of bond monies to Pima County's actual use by authorized purpose
May 1998 through May 2012
(In thousands)

Bond program and purpose	Voter-authorized bond proceeds	Spent on approved projects
1997 bond program		
Parks	$ 52,650	$ 50,734
Public safety	50,000	49,599
Juvenile justice	42,000	42,000
Health and community facilities	42,000	40,793
Open space	36,330	35,654
Flood control	21,500	20,945
Solid waste	12,500	7,486
1997 program totals	256,980	247,211
2004 bond program		
Public safety	183,500	92,318
Open space	174,300	167,097
Parks	96,450	74,581
Health and community facilities	81,800	75,151
Flood control	46,200	30,733
2004 program totals	582,250	439,880
2006 bond program		
Psychiatric hospital	36,000	31,083
Psychiatric urgent care	18,000	16,754
2006 program totals	54,000	47,837
Total all programs	$893,230	$734,928

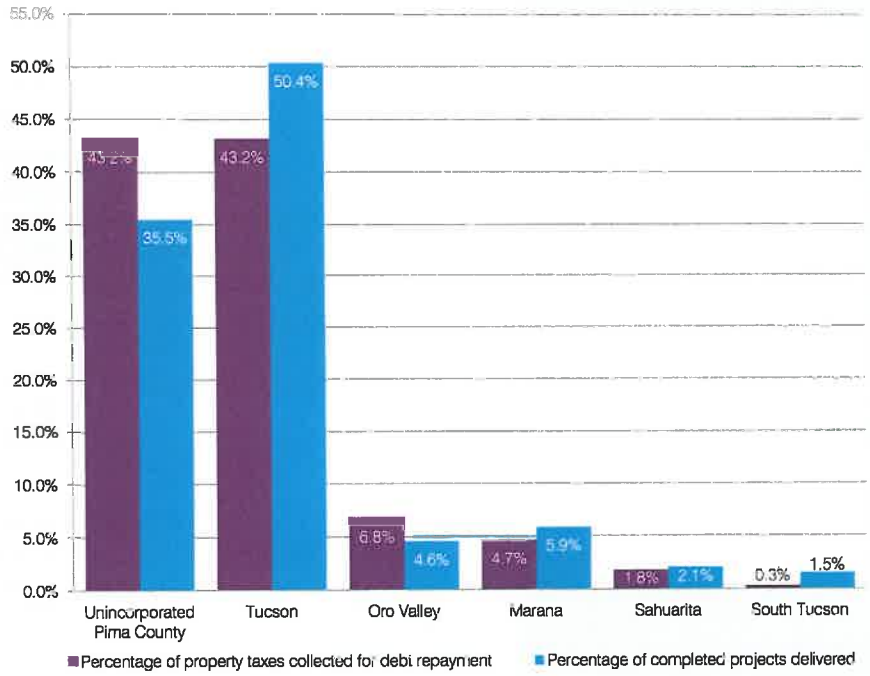
Bond proceeds fairly used for authorized purposes and approved projects

As shown in the table on the previous page, from May 1998 through May 2012, the County has spent nearly $735 million in bond proceeds from the 1997, 2004, and 2006 general obligation bond programs. The County spent the proceeds in accordance with the voter-authorized purposes on projects approved by the Committee and the Board. In addition, through May 2012 the County had completed 477 of the 513 projects, or 93 percent, on or before the Board's approved completion dates. Further, any changes in the approved allocation of bond proceeds or the approved completion dates of the projects were approved by the Board, without any indication in the Board's records that changes were made to reward or punish an entity, party, or official who stood to benefit from or be affected by the project.

Bond projects benefited citizens throughout Pima County

The County has spent bond proceeds from the 1997, 2004, and 2006 general obligation bond programs on projects that have benefited citizens throughout the County. As a matter of policy, the Committee and the Board approve projects financed by each bond program based on public benefit regardless of jurisdictional boundaries. They do not attempt to match the dollar value of projects completed in or benefiting a jurisdiction to the taxes paid by the citizens of a jurisdiction. Even so, as illustrated in the figure to the right, our analysis showed that in general the dollar value of bond projects benefiting each jurisdiction tended to approximate the taxes paid by each jurisdiction's citizens to repay the bonds. As the figure shows, taxes paid by citizens in the towns of Oro Valley, Marana, Sahuarita, and the City of South Tucson more closely approximated the value of bond projects completed in or benefiting those jurisdictions. The largest variances between taxes paid and benefits in bond proceeds received were in the unincorporated areas of the County and the City of Tucson.

Comparison of the proportion of secondary property taxes collected for debt repayment to the proportion of the amount spent on completed projects within each jurisdiction May 1998 through May 2012



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INTRODUCTION
Scope and Objectives

The Office of the Auditor General has conducted a special audit of Pima County's 1997, 2004, and 2006 general obligation bond programs. This special audit is authorized under Arizona Revised Statutes (A.R.S.) §41-1279.03 and was conducted pursuant to Laws 2012, Ch. 120. This special audit focused on specific areas related to Pima County's general obligation bond programs including how they were administered, how they compare to programs administered by other Arizona counties, how much bond money has been received and how it has been spent, the timing of completed projects, reasons for changes in the use of bond monies or project timing, and the tax burden placed on the County's citizens and the related benefits they received in the form of projects in their area.

Pima County general obligation bond programs

Pima County (County) administers general obligation bond programs approved by voters within the County. Since 1980, the County's voters have approved general obligation bond programs in 1982, 1986, 1997, 2004, and 2006. This special audit focuses on the general obligation bond programs approved by voters in May 1997, 2004, and 2006. Under these bond programs, the County finances multiple projects that benefit the County and/or specific jurisdictions within the County. Managing these bond programs requires ongoing collaboration among county and local jurisdiction officials. Laws 2012, Ch. 120, requires the Auditor General's Office to provide the following information:

- A description of the 1997, 2004, and 2006 general obligation bond programs including the roles of the Pima County Bond Advisory Committee and the cities and towns within Pima County in administering the programs (see Chapter 1, pages 3 through 9).

- A comparison of these Pima County general obligation bond programs to general obligation bond programs administered by other counties within the State (see Chapter 1, pages 3 through 9).

- A comparison of the amounts and uses of bond monies as approved by the voters and the Pima County Bond Advisory Committee to the actual amounts and uses of bond monies (see Chapter 2, pages 11 through 14).

- A comparison of the timing of projects as approved by the voters to the actual timing of projects (see Chapter 2, pages 11 through 14).

- An analysis of Pima County's explanation included in the Board of Supervisors meeting minutes for each change in amount or use of bond monies and each change in project timing, including in each instance whether there is any reason to believe or conclude that Pima County changed the amounts or uses of bond monies or the project timing to reward or punish an entity, party, or official who stood to benefit from or be affected by the project (see Chapter 2, pages 11 through 14).

- A schedule of the dollar amount of bonds issued under these three Pima County general obligation bond programs (see Chapter 1, pages 3 through 9) and a schedule of the location and dollar amount of projects actually delivered (see Chapter 3, pages 15 through 19).

- For each of these three Pima County general obligation bond programs, a determination of the amount of secondary property tax attributable to each city and town and to the unincorporated areas of Pima County and the total amount of bond monies expended for projects in each city and town and in the unincorporated areas of Pima County (see Chapter 3, pages 15 through 19).

CHAPTER 1

Pima County administers unique general obligation bond programs

Within Arizona, Pima County's (County) 1997, 2004, and 2006 general obligation bond programs represent a uniquely collaborative effort between the County and its local jurisdictions. Through these programs, the County has issued nearly $755 million in bonds out of a total $893 million authorized by voters in May 1997, 2004, and 2006 for specific purposes such as public safety, parks and open spaces, public health facilities, and psychiatric care facilities. The collaborative nature and size of these programs distinguishes them from other general obligation bond programs administered by Arizona's cities, towns, and counties. County and local jurisdiction officials administer the bond programs in three phases: planning for debt issuance, debt issuance and allocation of bond proceeds, and project monitoring.

County has issued general obligation bonds to help finance local and county-wide projects

In May 1997, 2004, and 2006, the County held special bond elections to obtain voter approval for the issuance and sale of general obligation bonds to help pay for various local and county-wide projects (see textbox for a definition of general obligation bonds). Through these elections, voters have authorized the County to issue up to $893 million in general obligation bonds for specific voter-approved purposes. Table 1 (see page 4) shows the amounts authorized by purpose in each election. The group of purposes and amounts authorized by voters at each election is referred to as a bond program, and the scope of this audit comprises the three bond programs approved in these elections.

General obligation bonds—Debt instruments issued by governments to raise monies for capital projects that will not directly generate revenues. General obligation bonds are backed by the full faith and credit of the local government and its ability to raise taxes to repay the debt. General obligation bonds generally require voter approval prior to issuance.

Source: The Business Glossary at www.allbusiness.com

As of May 31, 2012, the County had issued nearly $755 million of the $893 million authorized by voters. As shown in Table 2 (see page 5), bond proceeds have been generated through a series of general obligation bonds issued nearly annually between fiscal years 1998 and 2012. As of May 31, 2012, the County had spent approximately $735 million of the $755 million on various projects benefiting the County and/or the eight jurisdictions within the County.[1]

Legislative audit mandate—The audit shall include a schedule of the dollar amount of bonds issued under the 1997, 2004, and 2006 Pima County general obligation bond programs.

[1] These jurisdictions are the City of Tucson, the City of South Tucson, the Town of Marana, the Town of Oro Valley, the Town of Sahuarita, the Pascua Yaqui Tribe, the Tohono O'odham Nation, and the unincorporated areas of Pima County. Chapter 2, pages 11 through 14, discusses the status of the $20 million that was unspent as of May 31, 2012.

Table 1: Voter-authorized bond programs, purposes, and amounts Election years 1997, 2004, and 2006 (In millions)

Bond program	Purpose[1]	Amount
1997		
	Parks	$ 53
	Public safety	50
	Juvenile justice	42
	Health and community facilities	42
	Open space	36
	Flood control	22
	Solid waste	12
	Subtotal	257
2004		
	Public safety	184
	Open space	174
	Parks	96
	Health and community facilities	82
	Flood control	46
	Subtotal	582
2006		
	Psychiatric hospital	36
	Psychiatric urgent care	18
	Subtotal	54
	Total authorized	$893

[1] For a detailed description of the actual purposes approved by the voters, see Figure 2 in Appendix A, pages a-1 through a-4.

Source: Auditor General staff summary of information in the 1997, 2004, and 2006 Special Election Voter Publicity Pamphlets.

Also as of May 31, 2012, the County had collected approximately $507 million in secondary property taxes to make interest and principal payments on this debt (see Chapter 3, pages 15 through 19, for additional information about the County's allocation of the taxes among its local jurisdictions).[1]

[1] Secondary property taxes are special taxes levied and collected for specific purposes such as repaying general obligation bond debt.

Table 2: General obligation bond series issued by bond program[1] May 1998 through May 2012 (In thousands)

	Bond program			
Bonds issued	**1997**	**2004**	**2006**	**Total**
Series 1998	$ 34,954			$ 34,954
Series 1999	45,700			45,700
Series 2000	49,800			49,800
Series 2002	17,486			17,486
Series 2003	45,967			45,967
Series 2004	12,240	$ 51,471		63,711
Series 2005	10,778	54,222		65,000
Series 2007	11,536	79,679	$ 716	91,931
Series 2008	7,346	91,081	1,573	100,000
Series 2009	3,390	70,925	685	75,000
Series 2009A	4,797	45,510	39,693	90,000
Series 2011	3,456	68,086	3,458	75,000
Total issued	247,450	460,974	46,125	754,549
Percentage issued of total authorized	96%	79%	85%	84%
Authorized but unissued	9,530	121,276	7,875	138,681
Total authorized	$256,980	$582,250	$54,000	$893,230

[1] The totals for each bond series may not match the total amount of debt issued for the series since each series may include bonds from programs other than the 1997, 2004, and 2006 programs, which are not included here.

Source: Auditor General staff analysis of Pima County Finance Department schedules of general obligation bonds issued from May 1998 through May 2012.

County bond programs are uniquely administered through collaboration with local jurisdictions

The County's collaborative approach with its local jurisdictions used in these three general obligation bond programs is unique in Arizona. The bond programs are administered in three phases: planning for debt issuance, debt issuance and allocation of bond proceeds, and project monitoring.

County's bond programs differ from other bond programs in Arizona

—The County's three most recent general obligation bond programs differ from all other general obligation bond programs administered by Arizona's cities, towns, and counties. These other programs follow the traditional program model in which a single government jurisdiction issues general obligation bonds for a limited number of specific projects that benefit only that jurisdiction. In Arizona, more general obligation debt is incurred by cities and towns than by counties, suggesting that cities and towns are generally responsible for planning and financing their own projects. As of June 30, 2011, Arizona cities and towns owed nearly $4.6 billion

Legislative audit mandate—The audit shall include a comparison of the Pima County general obligation bond programs to general obligation bond programs administered by other counties in Arizona.

in principal for general obligation bond debt, with approximately $4.3 billion of this debt owed by cities and towns within Maricopa County.[1] Besides Pima County, only two other counties—Apache and Yuma—had general obligation bond debt. Together, these two counties had general obligation bond debt totaling about $54 million in principal.[2]

By contrast, the County's three bond programs represent a collaborative effort between the County and its local jurisdictions that is unique in Arizona in several ways.[3] For example, the County established a Bond Advisory Committee (Committee) to work with county departments, local jurisdictions, and the public to identify potential projects that could be financed through general obligation bonds (see textbox). In addition, rather than seeking voter approval to issue bonds for a single project or purpose, the County sought voter approval to issue bonds for the specific purposes and authorized amounts shown in Table 1 (see page 4). Through this process, voters have authorized the County to issue a relatively large amount of debt to finance hundreds of projects benefiting the County and/or specific jurisdictions within the County. The County's process for administering these bond programs is detailed in the remainder of this chapter.

Bond Advisory Committee—The Pima County Board of Supervisors established the Committee to help administer its collaborative bond programs. The Committee is responsible for reviewing project proposals from various stakeholders, making project and funding recommendations, and monitoring the projects. The Committee consists of 25 members appointed as follows: 15 members appointed by the Board of Supervisors, 7 members appointed by the local jurisdictions, and 3 members appointed by the Pima County Administrator.

Source: Auditor General staff analysis of the County's Truth in Bonding Code.

Legislative audit mandate—The audit shall include a description of the general obligation bond programs including the role of the Pima County Bond Advisory Committee and cities and towns within Pima County in administering the programs.

County administers bond programs in three phases—The County administers its general obligation bond programs in three phases: planning for debt issuance, debt issuance and allocation of bond proceeds, and project monitoring. The Committee, county officials, and local governments are involved throughout the process. Specifically:

- **Planning for debt issuance**—During this phase, potential projects are proposed, reviewed, and approved in preparation for holding a special bond election. County departments, local jurisdictions, and members of the public can develop potential projects; formal project proposals are submitted to the Pima County Administration Department (Administration Department), which forwards all proposed projects to the Committee for review.

[1] The remaining debt, approximately $343 million, was owed by cities and towns in eight other counties: Cochise, Coconino, Gila, Navajo, Pima, Pinal, Yavapai, and Yuma Counties. The debt owed by cities and towns within Pima County is not part of the County's three bond programs addressed by this audit.

[2] Apache County and Yuma County owed $5,660,000 and $47,875,000, respectively, for county library capital projects.

[3] Not only are these bond programs unique compared to other programs in Arizona, but auditors' research did not find another comparable program in the nation.

The Committee has several subcommittees that focus on specific areas such as conservation and housing.[1] The Committee and its subcommittees review the proposed projects and solicit recommendations from the Pima County Administrator. The Pima County Administrator also advises the Committee on the approximate amount of general obligation bond financing the County can provide without significantly increasing the County's secondary property tax rate. The Committee then prioritizes projects based on public benefit regardless of jurisdictional boundaries. For example, when prioritizing projects for the 2004 bond program, the Committee adopted four principles favoring projects that: (1) provided a direct public benefit rather than indirect administrative support, (2) increased park access for youth and other underserved populations, (3) utilized property already owned by the County, and (4) included other financing sources to supplement the bond program spending.

After prioritizing projects, the Committee votes on every project considering both its public benefit and its required bond financing. A majority of committee members must be present for voting to occur, and decisions are made based on majority vote. After voting on each project, the Committee finalizes the approved project list and prepares a Staff Report for the Pima County Board of Supervisors' (Board) review. The Staff Report provides specific information about each project, including the project scope, location, cost, proposed bond financing, other financing sources, benefit, timing, and future operating and maintenance costs.[2]

The Board then reviews the Committee's Staff Report and votes to either approve the report or return it to the Committee with proposed changes. Once approved by the Board, the Staff Report is adopted as a Bond Implementation Plan Ordinance.

- **Debt issuance and allocating bond proceeds**—During this phase, a special bond election is held to obtain voter approval, bonds are issued, and bond proceeds are used to finance projects. Once the Board adopts the Bond Implementation Plan Ordinance, a special bond election can be held to obtain voter approval for issuing the bonds. However, rather than seek voter approval for individual projects, the County seeks approval for specific purposes, or categories of projects, and an authorized amount of debt to be issued for each purpose. The purposes and amounts are determined based on the list of board-approved projects in the Bond Implementation Plan Ordinance, and each purpose and associated amount is placed on the ballot as a separate question (see textbox for an example ballot question). Voters approved all of the

Example ballot question from the 1997 special bond election

Question 1 asked "For the purpose of acquiring, expanding, improving, constructing, and equipping Juvenile Detention and Court facilities and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $42,000,000?"

Source. 1997 Special Bond Election Pamphlet

[1] These subcommittees are the Conservation Acquisition Commission, the Davis-Monthan Open Space Advisory Committee, the Neighborhood Reinvestment Committee, and the Pima County Housing Commission.

[2] In addition to bond proceeds, projects may be financed by other sources including government grants and contributions from the jurisdictions.

proposed purposes in the 1997, 2004, and 2006 elections (see Figure 2 in Appendix A, pages a-1 through a-4, for a complete list of the ballot questions from these elections).

For each purpose approved by voters, the County can then issue bonds up to the authorized amounts. The County's Administration Department is responsible for issuing and repaying the bonds, and bonds are issued as recommended by the Administration Department and approved by the Board. As discussed previously, the County has issued bonds nearly annually between fiscal years 1998 and 2012. This approach allows the County to manage its debt and balance secondary property tax rates needed to repay it. Because bonds are issued over time, the Administration Department also makes recommendations to the Board regarding which projects from the Bond Implementation Plan Ordinance should be included in each year's budget, given the available resources and which projects are ready to begin first. The Board is responsible for approving project budgets as part of the adoption of the County's annual budget.

- **Project monitoring**—During this phase, project progress is monitored and substantial project changes are reviewed and approved as needed. County and/or local jurisdiction staff are responsible for monitoring the progress of projects within their jurisdictions, such as through site visits, and submitting semi-annual progress reports to the Committee. In addition, the Administration Department monitors project timing and costs and provides the Committee and Board with financial and nonfinancial project information. Any substantial changes to a project's scope, cost, or timing must be submitted to the Committee and then the Board for review and approval (see textbox on page 9 for a list of modifications requiring committee and board review and approval). For local jurisdiction projects, substantial changes must first be approved by the city or town council before submitting them to the Committee. If approved by the Committee, substantial project changes are submitted to the Board for approval as an amendment to the Bond Implementation Plan Ordinance.

  In approving project changes, the Board is responsible for ensuring that the total amount of bond monies used for all projects within a voter-authorized purpose does not exceed the authorized amount for that purpose. When a project is completed without using all of its approved bond monies, the remaining bond monies for that project must be moved to another approved project within the same voter-authorized purpose. In cases where the movement of proceeds is not substantial enough to require committee or board approval, the Administration Department is responsible for meeting with other county departments and/or the local jurisdictions to determine the movement of proceeds from one approved project to another.

Substantial project modifications that require the Committee's and the Board's review and approval

1. An increase or decrease in total actual project costs by 25 percent or more.
2. An increase or decrease in actual bond costs by 25 percent or more.
3. An increase or decrease in actual other revenues by 25 percent or more.
4. A delay in a project construction or implementation schedule of 12 months or more.
5. A delay in the scheduled years of sale of bonds of 24 months or more caused by changes in municipal bond market conditions or county financial conditions and necessary to maintain commitments to capping the secondary property tax rate for debt service.
6. Any project that is not constructed.
7. Any project that is added to those to be constructed.
8. Any increase or decrease in the project scope that alters the disclosed project benefits.
9. All changes to a bond implementation plan necessitated by only a portion of the proposed bond questions being approved at the special election.

Source: The County's Truth in Bonding Code.

CHAPTER 2

Bond proceeds fairly used for authorized purposes and approved projects

Pima County (County) has spent bond proceeds from the 1997, 2004, and 2006 general obligation bond programs for authorized purposes and approved projects, and project changes appear to have been made without bias. As of May 31, 2012, the County had spent nearly $735 million in bond proceeds in accordance with voter-authorized purposes on projects approved by both the Pima County Board Advisory Committee (Committee) and the Pima County Board of Supervisors (Board). Approximately 93 percent of the 513 projects completed through May 2012 were completed on or before the approved completion date. In addition, any changes in the approved allocation of bond proceeds or the approved completion date of the projects were approved by the Board, without any indication in the Board's records that changes were made to reward or punish an entity, party, or official who stood to benefit from or be affected by the project.

County has spent bond proceeds as authorized and approved

The County has spent the proceeds from its 1997, 2004, and 2006 general obligation bond programs in accordance with voter authorization on projects approved by both the Committee and the Board. As discussed in Chapter 1 (see pages 3 through 9), voters authorized the issuance of up to $893 million in general obligation bonds for specific purposes and amounts, and the Committee and Board approved the use of bond proceeds for specific projects. As shown in Table 3 (see page 12), the County had spent nearly $735 million, or 82 percent, of the authorized limit as of May 31, 2012. Of the remaining amount, approximately $149 million had been approved by the Committee and the Board to be spent on specific projects within the voter-authorized purposes, and approximately $9 million needed to be allocated to specific projects.[1]

Legislative audit mandate—The audit shall include a comparison of the amounts and uses of bond monies as approved by the voters and the Pima County Bond Advisory Committee to the actual amounts and uses of these monies.

Auditors based their conclusion about monies being spent in accordance with voter authorization and committee and board approval on two sets of analyses. First, as part of annual financial audits of Pima County conducted by the Auditor General's Office, auditors have routinely reviewed the spending of bond proceeds. During these audits, auditors found that bond proceeds were spent for authorized purposes and approved projects. Second, as part of this special audit, auditors conducted additional test work to further verify that expenditures were in keeping with what the voters authorized and the Committee and the Board approved. Table 6 in Appendix B, pages b-1 through b-6, shows the details of bond program spending for approved projects within the voter-authorized purposes.

[1] The approximately $9 million that needed to be allocated to specific projects had originally been approved by the Committee and Board to be spent on specific projects within the voter-authorized purposes. However, the original projects were completed under budget or retired and the bond money was no longer needed for those projects. The County's Administration Department actively monitors these bond proceeds for future allocation to specific projects.

Table 3: Comparison of voter-authorized use of bond proceeds to Pima County's actual and intended use by authorized purpose May 1998 through May 2012 (In thousands)

		County-approved bond proceeds			
Bond program and purpose	Voter-authorized bond proceeds	Spent	Planned for unfinished projects	Not allocated to projects	Total
1997 bond program					
Parks	$ 52,650	$ 50,734	$ 1,146	$ 770	$ 52,650
Public safety	50,000	49,599	1	400	50,000
Juvenile justice	42,000	42,000			42,000
Health and community facilities	42,000	40,793	1,070	137	42,000
Open space	36,330	35,654	422	254	36,330
Flood control	21,500	20,945	388	167	21,500
Solid waste	12,500	7,486	5,000	14	12,500
1997 program totals	256,980	247,211	8,027	1,742	256,980
2004 bond program					
Public safety	183,500	92,318	91,182		183,500
Open space	174,300	167,097	6,555	648	174,300
Parks	96,450	74,581	21,440	429	96,450
Health and community facilities	81,800	75,151	6,649		81,800
Flood control	46,200	30,733	15,291	176	46,200
2004 program totals	582,250	439,880	141,117	1,253	582,250
2006 bond program					
Psychiatric hospital	36,000	31,083	45	4,872	36,000
Psychiatric urgent care	18,000	16,754		1,246	18,000
2006 program totals	54,000	47,837[1]	45	6,118	54,000
Total all programs	$893,230	$734,928	$149,189	$9,113	$893,230

[1] The County spent approximately $1.7 million from other sources on the 2006 bond program in advance of receiving bond proceeds from a June 2012 bond issuance.

Source: Auditor General staff analysis of the Pima County Special Election Voter Publicity Pamphlets for 1997, 2004, and 2006; all Pima County Bond Implementation Plan Ordinances; and Pima Country Finance Department schedules of project spending from May 1998 through May 2012.

County has completed most projects on time

Legislative audit mandate—The audit shall include a comparison of the timing of projects as approved by the voters to the actual timing of projects.

The County has completed the vast majority of projects included in the general obligation bond programs on time. Although voters authorized the maximum amount of bonds that could be issued for specified purposes, voters did not approve specific projects or when they should be completed. As a result, auditors compared projects' actual completion dates to the completion dates approved by the Board.[1] As shown in Table 4 (see page 13), the County had

[1] As discussed in the next section of this chapter (see page 14), changes to projects sometimes became necessary, and substantive changes were approved by the Board. When comparing the actual completion dates to the approved completion dates, auditors used the most recently approved completion dates.

Table 4: Bond projects completed on time and late May 1998 through May 2012 (Bond proceeds spent in thousands)

Bond program and purpose	Total projects completed		Projects completed on time		Projects completed late	
	Number	Bond proceeds spent[1]	Number	Bond proceeds spent	Number	Bond proceeds spent
1997 bond program						
Parks	117	$ 49,166	106	$ 44,135	11	$ 5,031
Public safety	16	49,599	14	46,047	2	3,552
Juvenile justice	2	42,000	2	42,000		
Health and community facilities	95	40,392	91	32,432	4	7,960
Open space	37	34,148	28	29,327	9	4,821
Flood control	13	17,143	9	14,488	4	2,655
Solid waste	1	3,966			1	3,966
1997 program totals	281	236,414	250	208,429	31	27,985
2004 bond program						
Public safety	23	15,085	22	15,044	1	41
Open space	64	165,414	62	163,621	2	1,793
Parks	53	59,919	51	54,671	2	5,248
Health and community facilities	74	72,485	74	72,485		
Flood control	15	20,165	15	20,165		
2004 program totals	229	333,068	224	325,986	5	7,082
2006 bond program						
Psychiatric hospital	1	30,328	1	30,328		
Psychiatric urgent care	2	16,754	2	16,754		
2006 program totals	3	47,082	3	47,082		
Total all programs	513	$616,564	477	$581,497	36	$35,067

[1] The County had spent a total of approximately $735 million in bond proceeds through May 31, 2012: approximately $617 million had been spent on completed projects, and approximately $118 million had been spent on projects still in progress.

Source: Auditor General staff analysis of all Pima County Bond Implementation Plan Ordinances and Pima County Finance Department schedules of project spending and capital asset records from May 1998 through May 2012.

completed 513 projects as of May 31, 2012, of which 477, or 93 percent, were completed on or before the Board's approved completion date.[1] These projects comprised 94 percent of the approximately $617 million spent on completed projects through May 2012. Table 7 in Appendix C, pages c-1 through c-10, presents this information by project.

[1] The County tracks project completion information only at a subproject level. A subproject refers to a smaller project that is part of a larger project that has been approved by the Bond Advisory Committee and the Board. The 513 projects completed as of May 31, 2012, are actually subprojects that comprise 177 projects. However, for the purposes of this report, auditors refer to subprojects as projects.

Changes to projects' costs or timing were approved and appeared to be made without bias

Legislative audit mandate—The audit shall include an analysis of Pima County's explanation included in the Board of Supervisors meeting minutes for each change in amount or use of bond monies and each change in project timing, including in each instance whether there is any reason to believe or conclude that Pima County changed the amounts or uses of bond monies or the project timing to reward or punish an entity, party, or official who stood to benefit from or be affected by the project.

Changes to projects' costs and/or timing were approved by the Board in accordance with county policy and did not appear to be made to reward or punish an entity, party, or official who stood to benefit from or be affected by the projects. Between May 1998 and May 2012, the Board approved 256 changes to projects included in the general obligation bond programs. Of these changes, 133 increased or decreased the amount of bond proceeds approved to be spent on bond program projects, 171 affected the completion date of projects, and 110 affected some other aspect of projects such as the amount of non-bond monies approved for projects.[1]

Auditors analyzed each change in the amount or approved allocation of bond monies and each change in project completion date and determined that the changes were reviewed and approved by the Board in accordance with county policy and were properly accounted for in the County's records (see Chapter 1, pages 3 through 9, for a description of the County's process for making project changes). Auditors reviewed the minutes related to each change and did not identify any instances in which the record could be construed as indicating or suggesting that changes had been made to reward or punish any entity, party, or official. Most of the changes were for one or more of the following reasons:

- Projects were initially approved at the beginning of a bond program and were not always fully designed and planned at that point in time.
- Historic or environmental concerns were identified during the construction phase causing additional relocation, construction, or remediation.
- Projects were originally planned to be completed with a combination of bond proceeds and monies from other sources, and there were changes in the amount of monies received from other sources or changes to the time period in which those monies were to be received.
- Real property for some projects could not always be purchased as planned, requiring alternate sites to be identified.

Table 8 in Appendix D, pages d-1 through d-6, lists each change in amount or approved allocation of bond proceeds to a project and each change in a project's timing.

[1] The number of changes by type does not equal the total number of approved changes because one approved change may have affected both a project's approved allocation of bond monies and the completion date.

CHAPTER 3

Bond projects benefited citizens throughout Pima County

Pima County (County) has spent bond proceeds from the 1997, 2004, and 2006 general obligation bond programs on projects that have benefited citizens throughout the County. As a matter of policy, the Bond Advisory Committee and the County Board of Supervisors approve projects financed by each bond program based on public benefit regardless of jurisdictional boundaries. They do not attempt to match the dollar value of projects completed in or benefiting a jurisdiction to the taxes paid by the citizens of a jurisdiction. Even so, auditors' analysis showed the dollar value of bond projects benefiting each jurisdiction tended to approximate the taxes paid by the jurisdiction's citizens to pay off the bonds. The greatest deviations were in the City of Tucson, which received a somewhat higher benefit in bond proceeds than the taxes its residents paid, and unincorporated Pima County, which received a somewhat lower dollar benefit than taxes paid.

Projects had both local and county-wide benefit

The 513 projects completed with bond proceeds are located throughout Pima County. Of these projects, 337 had primarily a local benefit—that is, a benefit accruing primarily or exclusively to citizens within a specific area or jurisdiction. The projects shown in Photos 1 and 2 are examples of projects with local benefit. Although citizens from other jurisdictions could use Marana's Rattlesnake Park or the Clements Recreational Facility in Tucson, the most likely users are citizens living nearby.

Photo 1: Marana Rattlesnake Park

Source: Courtesy of Pima County.

Photo 2: Clements Recreational Facility

Source: Courtesy of Pima County.

For the remaining 176 projects completed with bond proceeds, the benefits are more county-wide. These projects include health, psychiatric, and public safety facilities such as those shown in Photos 3 and 4. The new Pima County Psychiatric Hospital and new Juvenile Court Detention and Administrative Facilities, each built with bond proceeds, are located in particular jurisdictions, but citizens throughout the County will use them.

Photo 3: Pima County Psychiatric Hospital

Source: Courtesy of Pima County.

Photo 4: Juvenile Court Detention and Administrative Facilities

Source: Courtesy of Pima County.

A detailed schedule of the location and dollar amount of each completed project can be found in Table 7 in Appendix C (see pages c-1 through c-10). This schedule also shows whether auditors considered the project to have a local benefit or a county-wide benefit.

Amounts spent generally mirror amounts contributed by each jurisdiction's taxpayers

Legislative audit mandate—The audit shall include a schedule of the location and dollar amount of projects actually delivered.

In general, projects financed through the three bond programs tended to benefit individual jurisdictions in approximate proportion to the secondary property taxes being paid by each jurisdiction's residents to pay off the bonds. Auditors compared the bond program-related secondary property taxes paid by citizens in each city and town and the unincorporated areas of the County to the dollar value of bond projects completed in or benefiting each jurisdiction. The methodology used (see Appendix E, pages e-1 through e-5, for a detailed explanation) took into account the fact that some projects had primarily a local benefit while other projects had a county-wide

benefit.[1] As shown in Figure 1 (see page 18), the taxes paid by the citizens of the towns of Oro Valley, Marana, Sahuarita, and the City of South Tucson approximated the value of bond projects completed in or benefiting those jurisdictions.

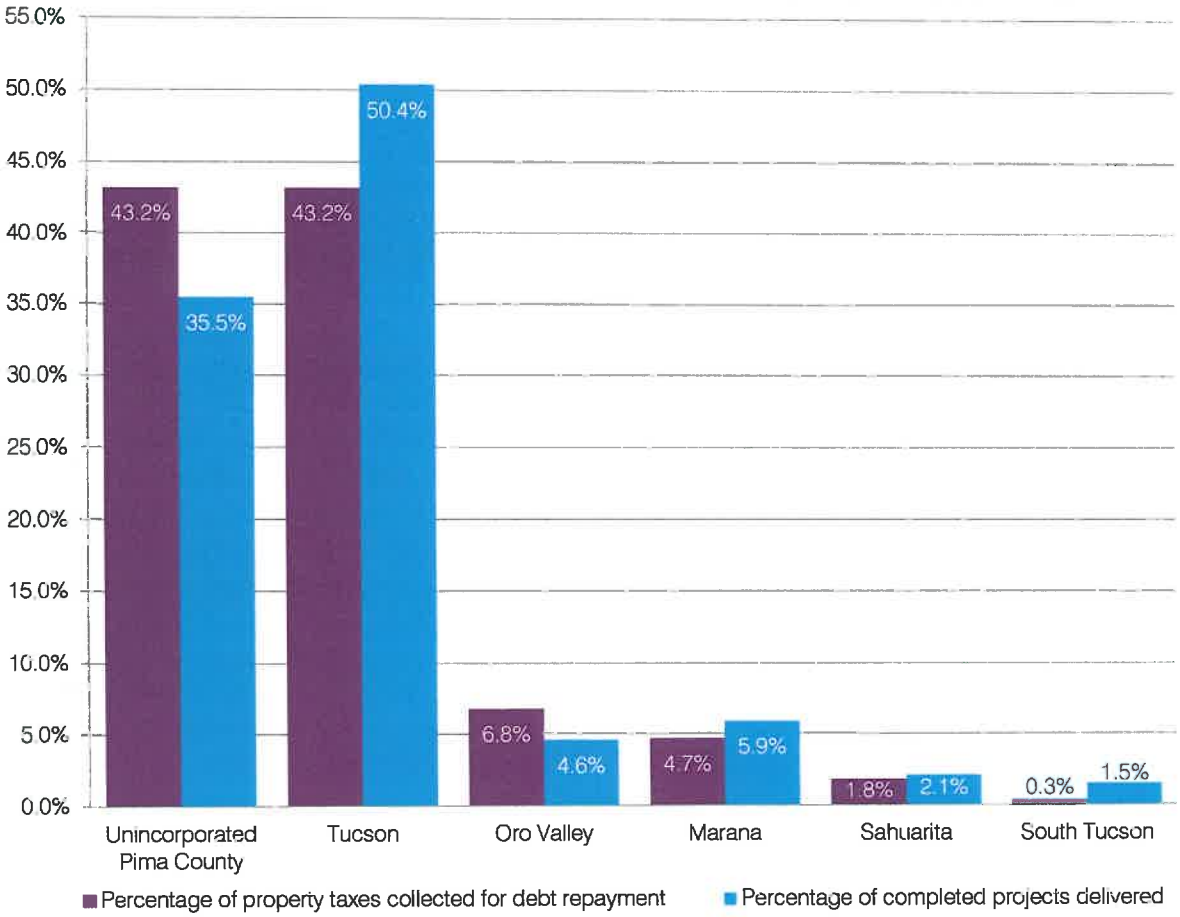
The greatest deviation from this pattern occurred in unincorporated areas of Pima County and the City of Tucson. For example, the citizens in the unincorporated areas paid 43 percent of the taxes and received 36 percent of the value of completed projects. In contrast, the citizens of the City of Tucson paid 43 percent of the taxes and received 50 percent of the value of completed projects.

Differences like these, and the other smaller differences shown in Figure 1 (see page 18), can be expected under a policy in which projects are approved based on public benefit regardless of jurisdiction (see Chapter 1, pages 3 through 9, for more information on the bond projects approval process), as no attempt is made to match the dollar value of projects that will be completed in a jurisdiction to the secondary property taxes that will be paid by the citizens of a jurisdiction for interest and principal payments on the debt.

Auditors conducted the same analysis for each general obligation bond program separately and found similar results. As shown in Table 5 (see page 19), for each of the three bond programs, the property taxes paid by the citizens in Oro Valley, Marana, Sahuarita, and South Tucson were comparable to the dollar value of projects completed in or benefiting those jurisdictions. Similarly, for each of the three bond programs, there were differences between the property taxes paid and the dollar value of completed projects in or benefiting the City of Tucson and the unincorporated areas of Pima County. For example, the citizens in the unincorporated areas of Pima County had paid 43 percent of the property taxes for the 1997 bond program but received only 34 percent of the dollar value of the completed projects.

[1] The dollar value of completed projects in each jurisdiction included both the dollar value of projects physically located within the jurisdiction that had a local benefit and a share of county-wide projects allocated to the jurisdiction regardless of physical location. County-wide projects were allocated to benefiting jurisdictions based on the jurisdiction's population in relation to the County's population.

Figure 1: Comparison of the proportion of secondary property taxes collected for debt repayment to the proportion of the amount spent on completed projects within each jurisdiction[1] May 1998 through May 2012



[1] Auditors performed the analysis for each city and town in Pima County and for the unincorporated areas as required by the legislative mandate. The Pascua Yaqui Tribe and Tohono O'Odham Nation were included in the unincorporated areas.

Source. Auditor General staff analysis of the 1997, 2004, and 2006 bond program principal and interest payment schedules, Pima County adopted budgets and Abstracts by Tax Authority and Legal Class for the County of Pima reports for fiscal years 1999 through 2012, Pima County Finance Department schedules of project spending; and the general obligation bond program's completed project maps from May 1998 through May 2012.

Table 5: Secondary property taxes collected for repayment compared to amount spent on completed projects by bond program and jurisdiction May 1998 through May 2012 (In thousands)

	Burden		Benefit	
Bond program and jurisdiction[2]	Property taxes collected[1]	Percentage of property taxes collected	Projects delivered	Percentage of projects delivered
1997 bond program				
Unincorporated Pima County	$105,302	43.1%	$ 81,286	34.4%
City of Tucson	109,109	44.6%	118,350	50.1%
Town of Oro Valley	15,819	6.5%	10,680	4.5%
Town of Marana	10,015	4.1%	14,561	6.2%
Town of Sahuarita	3,447	1.4%	5,003	2.1%
City of South Tucson	761	0.3%	6,535	2.7%
1997 Bond Program totals	$244,453		$236,415	
2004 bond program				
Unincorporated Pima County	$105,338	43.4%	$120,753	36.3%
City of Tucson	101,598	41.8%	167,615	50.3%
Town of Oro Valley	17,308	7.1%	15,480	4.6%
Town of Marana	12,620	5.2%	20,289	6.1%
Town of Sahuarita	5,314	2.2%	6,495	2.0%
City of South Tucson	701	0.3%	2,436	0.7%
2004 Bond Program totals	$242,879		$333,068	
2006 bond program				
Unincorporated Pima County	$ 8,493	43.4%	$16,967	36.0%
City of Tucson	8,070	41.3%	24,981	53.1%
Town of Oro Valley	1,417	7.2%	1,970	4.2%
Town of Marana	1,058	5.4%	1,679	3.6%
Town of Sahuarita	461	2.4%	1,213	2.5%
City of South Tucson	56	0.3%	271	0.6%
2006 Bond Program totals	$ 19,555		$47,081	

1 The amount of secondary property taxes collected includes amounts for both principal and interest payments on the general obligation bonds.

2 Auditors performed the anlyasis for each city and town in Pima County and for the unincorporated areas as required by the legislative mandate. The Pascua Yaqui Tribe and Tohono O'Odham Nation were included in the unincorporated areas.

Source: Auditor General staff analysis of the 1997, 2004, and 2006 bond program principal and interest payment schedules; Pima County adopted budgets and Abstracts by Tax Authority and Legal Class for the County of Pima reports for the fiscal years 1999 through 2012; Pima County Finance Department schedules of project spending; and the general obligation bond program's completed project maps from May 1998 through May 2012.

APPENDIX A

1997, 2004, and 2006 bond election questions

Figure 2: 1997, 2004, and 2006 Pima County Special Election Voter Publicity Pamphlet questions

1997 bond program		
Question 1:	**Juvenile Detention and Court Facilities**	For the purpose of acquiring, expanding, improving, constructing, and equipping Juvenile Detention and Court facilities and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $42,000,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
Question 2:	**Public Safety, Law Enforcement and Superior Court**	For the purpose of acquiring, expanding, improving, constructing, and equipping Adult Detention, Superior Court, Adult Probation, and other Court Facilities, Sheriff's Department Substations; Records and Evidence Storage Facilities; and Security and Automated Crime-Solving Systems and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $50,000,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
Question 3:	**Parks**	For the purpose of acquiring, developing, expanding, improving, and equipping new and existing parks, including recreational athletic fields, community centers and pools, and extending existing river parks and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $52,650,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
Question 4:	**Sonoran Desert Open Space and Historic Preservation**	For the purpose of acquiring, expanding, developing and restoring real and personal property for open space and preservation purposes, including Sonoran Desert habitats containing Saguaro cactus and wildlife, public trails and access to trails; and properties of cultural and historical significance and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $36,330,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.

Figure 2: (Continued)

Question 5:	**Public Health, Safety, Recreational, and Cultural Facilities**	For the purpose of acquiring, constructing, improving, renovating and equipping, new and existing public facilities of the County for health, safety, recreational and cultural purposes, including libraries, buildings on the Kino Health Campus, community buildings and facilities for learning, recreation, arts, day care, and safety improvements to further neighborhood reinvestment and also including asbestos removal, lighting, fire safety improvements and improved access for disabled persons and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $42,000,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
Question 6:	**Flood Control Improvement**	For the purpose of acquiring, constructing, expanding, and improving the flood control facilities of the County, including bank stabilization, channels, drainageways, dikes, levees and other flood control improvements and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $21,500,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
Question 7:	**Solid Waste Improvements**	For the purpose of acquiring, constructing, expanding and improving the solid waste disposal facilities of the County, including development of a new regional solid waste disposal facility, closure of the regional Tangerine disposal facility required to meet federal and state environmental standards, expansion of the Sahuarita solid waste disposal facility, and undertaking necessary remediation and corrective environmental actions at closed County landfills and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $12,500,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate not higher than 12 percent per annum.
	2004 bond program	
Question 1:	**Sonoran Desert Open Space and Habitat Protection; Preventing Urban Encroachment of Davis-Monthan Air Force Base**	For the purpose of acquiring real and personal property for open space and habitat protection, including, without limitation, Sonoran Desert open space, protecting wildlife habitats, saguaro cacti, ironwood forests and lands around rivers, washes and recharge areas to ensure high water quality, the acquisition of lands in the vicinity of Davis-Monthan Air Force Base to prevent urban encroachment, and the acquisition of real or personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $174,300,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum.

Figure 2: (Continued)

Question 2:	**Public Health and Community Facilities**	For the purpose of acquiring, developing, expanding, improving and equipping new and existing facilities to further the health, education, welfare and safety of the citizens of the County, including, without limitation, County hospitals, clinics and other buildings, museums and facilities for the arts, facilities for the disposal of solid waste, and lighting, housing and other improvements and facilities to further neighborhood reinvestment, and the acquisition and construction of real or personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $81,800,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum.
Question 3:	**Public Safety and Justice Facilities**	For the purpose of acquiring, developing, improving and equipping public safety and justice facilities in the County, including, without limitation, a new court complex, renovation of the County's Old Courthouse, jail security improvements, and a regional emergency radio communications system, and the acquisition and construction of real or personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $183,500,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum.
Question 4:	**Parks and Recreational Facilities**	For the purpose of acquiring, developing, expanding, improving and equipping new and existing parks and recreational facilities in the County, including, without limitation, athletic fields, community centers, libraries, historic and cultural facilities and trails, and the acquisition or construction of real or personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $96,450,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum.
Question 5:	**River Parks and Flood Control Improvements**	For the purpose of acquiring, constructing, expanding and improving the flood control facilities of the County, including, without limitation, bank stabilization, channels, drainage ways, dikes, levees and other flood control improvements and river parks and other related facilities and the acquisition and construction of real or personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $46,200,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum.

Figure 2: (Concluded)

		2006 bond program[1]
Question 3:	**Psychiatric Urgent Care Facilities**	For the purpose of acquiring, developing, improving and equipping psychiatric urgent care facilities for the County, including the acquisition and construction of real and personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $18,000,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum. The issuance of these bonds will result in an annual levy of property taxes sufficient to pay the debt on the bonds.
Question 4:	**Psychiatric Inpatient Hospital Facilities**	For the purpose of acquiring, developing, improving and equipping psychiatric inpatient hospital facilities for the County, including the acquisition and construction of real and personal property or interests or rights in property for such purpose and paying all expenses properly incidental thereto and to the issuance of such bonds, shall Pima County, Arizona be authorized to issue and sell general obligation bonds of the County, in an aggregate principal amount not exceeding $36,000,000? The bonds to be issued in one or more series, maturing not more than 30 years following the date of issuance of each series, and bearing interest at a rate or rates not higher than 12 percent per annum. The issuance of these bonds will result in an annual levy of property taxes sufficient to pay the debt on the bonds.

[1] The numbers of the questions in the 2006 Pima County Special Election Voter Publicity Pamphlet were designated as Question 3 and Question 4 to avoid confusion with a separate but concurrent election for the Regional Transportation Authority.

Source: The 1997, 2004, and 2006 Pima County Special Election Voter Publicity Pamphlets.

APPENDIX B Use of bond proceeds

Table 6: Comparison of use of bond proceeds to Pima County's actual and intended use by voter-authorized purpose and board-approved projects May 1998 through May 2012 (In thousands)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds: Spent	Planned for unfinished projects	Not allocated to projects	Total
1997—Parks					
Miscellaneous Park System Renovations		$ 1,844	$ 2		$ 1,846
Ajo Pool Renovations		1,726			1,726
Anamax Neighborhood Park Renovations		550			550
Tucson Mountains West of the Tucson Basin		1,013		$ 87	1,100
Tucson Athletic and Play Field Improvements		2,669		331	3,000
Colossal Cave Mountain Park Improvements		500			500
Rillito Park Improvements		1,617	3		1,620
Mehl-Foothills Park Improvements		426	9		435
Dennis Weaver Park Improvements		250			250
Coronado Middle School Play Field Lighting		570		63	633
Yaqui Park Improvements		1,183		63	1,246
South Tucson Play Field Lighting Improvements		52			52
Freedom Park Center Improvements		1,400			1,400
Sahuarita District Park Improvements		700			700
Augie Acuña-Los Niños Neighborhood Park Improvements		90			90
Sam Lena Recreation Area Improvements		90			90
Santa Rita Park Lighting Improvements		200			200
Armory Park/Children's Museum Improvements		243	7		250
Linda Vista Park Improvements		282		(2)	280
Three Points Veterans Memorial Park Lighting Improvements		481	4		485
Picture Rocks Park Improvements		1,097			1,097
Southeast Regional Park Improvements		1,227	5		1,232
Lawrence District Park Lighting Improvements		375			375
Vail Park Improvements		500		62	562
Udall Park Improvements		492	8		500
Old Nogales Park Land Acquisition		100			100
Catalina Park Land Acquisition		7			7
Ryan Field Park Land Acquisition		62			62
Southeast Park Land Acquisition		340	10		350
Rillito River Park - La Cholla to I-10		831	8		839
Rillito River Park - Campbell to Alvernon		2,265		(4)	2,261
Rillito Park at Columbus Boulevard District Park		826		(192)	634
Rillito Park at River Bend		1,026	9		1,035
Oro Valley Cañada Del Oro River Park		996	4		1,000
Tucson Diversion Channel Soccer Field		2			2
Santa Cruz River Park, Irvington to Valencia		132	1,068		1,200
Santa Cruz River Community Park		850			850

Table 6: (Continued)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds			
		Spent	Planned for unfinished projects	Not allocated to projects	Total
Northwest Educational Park (Amphitheater)		1,300			1,300
Canyon Del Oro Riverfront Park		1,254		(4)	1,250
Old Nogales Park		959			959
Kino Community Field Lighting Improvement		317			317
Flowing Wells Park		2,305			2,305
Branding Iron Park		100			100
Marana Rattlesnake Park (Continental Ranch)		414		86	500
Columbus Park		1,990		10	2,000
Tanque Verde Community Center		810		(110)	700
Roy P. Drachman-Agua Caliente Regional Park Visitor Center		661	6		667
Arivaca Community Center Expansion		200			200
Sopori Community Center		300			300
Lawrence Community Center		680			680
Drexel Heights Community Center		590			590
Ochoa-Lena Resource Center		800			800
Kino Community Education & Resource Center		1,000			1,000
Clements Recreational Facility		2,500			2,500
Thomas Jay Community Center		788	3		791
Quincie Douglas Park Expansion		2,000			2,000
Northwest Community Center/Pool (YMCA/Arthur Pack)		4,752			4,752
Undesignated Parks				380	380
1997 Parks totals	52,650	50,734	1,146	770	52,650
1997—Public safety					
Sheriff New Substations		626	1		627
Substation Expansion—Various Locations		56		94	150
Sheriff Evidence Security		2,740			2,740
Sheriff—Radio System Upgrade		2,545			2,545
Sheriff—Communication Towers		20			20
Sheriff Jail/Detention - S-01, S-02, S-04, S-06		31,718		200	31,918
Superior Court New Courtrooms		11,394		106	11,500
Superior Court Adult Probation		500			500
1997 Public safety totals	50,000	49,599	1	400	50,000
1997—Juvenile justice					
Juvenile Court Detention and Administrative Facilities		42,000			42,000
1997 Juvenile justice totals	42,000	42,000	-	-	42,000
1997—Health and community facilities					
Green Valley Performing Arts Center		1,500			1,500
Los Artes Youth Learning Center		1,540			1,540
El Pueblo Adult Education and Child Care		750			750
El Rio Adult Education and Child Care		1,476	24		1,500
Improve Disabled Access		898	202		1,100
Fire Sprinkler/Asbestos Removal - Legal Services Building		5,220	76	137	5,433
Downtown Complex		4,839	4		4,843
PBX Replacement		1,084			1,084
Kino Public Health Center		3,097	3		3,100
Kino Hospital Repair		5,900			5,900
Northwest (Amphitheater)		2,000			2,000

Table 6: (Continued)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds: Spent	Planned for unfinished projects	Not allocated to projects	Total
City of Tucson Midtown		1,957	43		2,000
Kino Youth, Library and Resource Center		850			850
Marana Expansion		76	24		100
South Tucson Expansion		300			300
Neighborhood Reinvestment		9,306	694		10,000
1997 Health and community facilities totals	42,000	40,793	1,070	137	42,000
1997—Open space					
Tumamoc Hill		1,250			1,250
Los Morteros		730			730
Valencia Site		51			51
Pantano Townsite		43			43
Colossal Cave Rehabilitation		400			400
Agua Caliente Ranch Buildings Rehabilitation		350			350
Empirita Ranch Buildings Rehabilitation		200			200
Robles Ranch House Rehabilitation		822			822
Mission San Agustin		317	18		335
Canoa Ranch Buildings Rehabilitation		1,484	16		1,500
Anza National Trail and Campsites		750			750
Agua Caliente Creek		798			798
Agua Verde Creek		2,047			2,047
Tucson Mountain Park - Robles Pass		5,985			5,985
Tucson Mountain Park - Los Morteros		487			487
Tortolita Ironwood Forest		1			1
Catalina State Park Expansion		1			1
Canoa Ranch		4,562			4,562
Tumamoc Hill		205		19	224
Tortolita Shooting Range		25			25
Tucson Mountain Park/Tortilita Mountain Park/Cienega Creek		13,552	99	118	13,769
Central Arizona Project (CAP) Trailhead		100			100
36th St Trailhead		192	8		200
Tortolita Mountain Park Trail System		113	37		150
Various Trailhead Parking/staging		237	13		250
Tucson Diversion Channel Trail Connection		3	180	117	300
Various Trail Acquisitions		949	51		1,000
1997 Open space totals	36,330	35,654	422	254	36,330
1997—Flood control					
Santa Cruz River, Grant Road to Fort Lowell alignment		2,990			2,990
Santa Cruz River, Valencia to Irvington		3,800	388		4,188
Lower Santa Cruz Levee, Interstate 10 to Sanders		6,000			6,000
Mission Wash		1,000			1,000
City of Tucson		2,000			2,000
City of South Tucson		900			900
Town of Sahuarita		500			500
Town of Oro Valley		155		7	162
Green Valley Number 9		1,000			1,000
Continental Vista		250			250
South Tucson Fourth Avenue		500			500
Fairview and Limberlost		1,010			1,010

Table 6: (Continued)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds			
		Spent	Planned for unfinished projects	Not allocated to projects	Total
Holladay and Forrest		500			500
Tucson Diversion Channel		340		160	500
1997 Flood control totals	21,500	20,945	388	167	21,500
1997—Solid waste					
Regional Facility Acquisition and Initial Disposal Cell			2,000		2,000
Tangerine Closure			3,000		3,000
Sahuarita Expansion		3,966		34	4,000
Environmental Remediation		3,520		(20)	3,500
1997 Solid waste improvements totals	12,500	7,486	5,000	14	12,500
1997 program totals	256,980	247,211	8,027	1,742	256,980
2004—Public safety					
Pima County Regional Public Safety Communications Network		33,299	58,701		92,000
New Pima County Justice Court/City of Tucson Municipal Court Complex		48,636	27,364		76,000
Rehabilitation of Old Courthouse		5	4,495		4,500
Corrections Jail Security Project		3,000			3,000
Interagency Victim Advocacy Center		5,396	604		6,000
Juvenile Court Build-Out		1,982	18		2,000
2004 Public safety totals	183,500	92,318	91,182	-	183,500
2004—Open space					
Habitat Protection Priorities		112,000			112,000
Community Open Space Parcels		37,354		(54)	37,300
Urban Open Spaces Requested by Jurisdictions		8,445	6,555		15,000
Preventing Urban Encroachment on Davis-Monthan Air Force Base		9,298		702	10,000
2004 Open space totals	174,300	167,097	6,555	648	174,300
2004—Parks					
Empirita Ranch Buildings Rehabilitation		400			400
Canoa Ranch Buildings Rehabilitation		2,198	502		2,700
Juan Batista de Anza National Historic Trail		2,237	1,513		3,750
Fort Lowell Acquisition and San Pedro Chapel		2,027	973		3,000
Helvetia Townsite Acquisition		3			3
Steam Pump Ranch Rehabilitation		4,998			4,998
Binghampton Historic Buildings Rehabilitation		960			960
Marana Mound Community Site		33		17	50
Dakota Wash Site Acquisition		543		57	600
Coyote Mountains Sites Acquisition		800			800
Honey Bee Village Site Acquisition		1,562	88		1,650
Performing Arts Center Rehabilitation		682			682
Valencia Site Preservation		1,230	107		1,337
Los Morteros Preservation		250			250
Pantano Townsite Preservation		45	5		50
Ajo Curley School Art Institute		306	194		500
Dunbar School		1,218			1,218
Marana Continental Ranch New Library		4,454	46		4,500
Oro Valley Public Library Extension		1,100			1,100
Wilmot Branch Library Replacement or Relocation		5,067	1,933		7,000

Table 6: (Continued)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds: Spent	Planned for unfinished projects	Not allocated to projects	Total
Flowing Wells Community Center		3,483	17		3,500
Southeast Regional Park/Shooting Range		3,212		288	3,500
Lighting of Existing and New Sports Fields		3,244	356		3,600
Curtis Park - Flowing Wells East		2,800		(150)	2,650
Catalina Community Park		378	622		1,000
Dan Felix Memorial Park		421	2	150	573
Brandi Fenton Memorial Riverbend Park at Binghampton Historic District		4,000			4,000
George Mehl Family Memorial Park		2,000			2,000
Rillito Race Track		2,412	15		2,427
Kino Public Sports Field Lighting		641	9		650
Feliz Paseos Universal Access Park		993	7		1,000
Picture Rocks Pool		1,950	3	47	2,000
Eastside Sports Complex and Senior Center Site		5,362	638		6,000
Northside Community Park		244	5,256		5,500
Southeast Community Park		200	5,800		6,000
Houghton Greenway		898	502		1,400
Julian Wash Linear Park		3,664	36		3,700
Arroyo Chico Wash Improvements		565	435		1,000
Atturbury Wash Sanctuary Land Acquisition and Expansion		363	837		1,200
Pantano River Park		3,483	17		3,500
Rio Vista Natural Resource Park		1,482	18		1,500
Cultural and Heritage Park		980		20	1,000
Tortolita Trail System		861	339		1,200
Anamax Park Multi-Use Ballfield		500			500
Bicycle Lane on Sahuarita Road		330	1,170		1,500
Naranja Town Site Park		2			2
2004 Parks totals	96,450	74,581	21,440	429	96,450
2004—Health and community facilities					
Kino Public Health Center		25,000			25,000
New Psychiatric Hospital		13,654		(1,654)	12,000
Teresa Lee Health Clinic		576	1,424		2,000
Animal Care Center		2,919		81	3,000
Roy Place Commercial Building Restoration		778		22	800
Green Valley Performing Arts Center Phase 2		4,000			4,000
Mount Lemmon Community Center		999	1		1,000
Amado Food Bank Kitchen		300			300
Arizona Sonora Desert Museum - Auditorium		1,000			1,000
Arizona Sonora Desert Museum - Gray Water		1	199		200
Pima Air and Space Museum - Hangar #1 Center		1,000			1,000
Neighborhood Reinvestment Affordable Housing Programs		8,034	1,966		10,000
Pima County Neighborhood Reinvestment Projects		16,241	3,059	700	20,000
Ina Road Tire Facility Relocation		649		851	1,500
2004 Health and community facilities totals	81,800	75,151	6,649	-	81,800
2004—Flood control					
Floodprone and Riparian Land Acquisition		4,939	61		5,000
Urban Drainage Infrastructure Program		8,105		176	8,281
City of South Tucson Urban Drainage		1,521	198		1,719

Table 6: (Concluded)

Bond program purpose and projects	Voter-authorized bond proceeds[1]	County-approved bond proceeds: Spent	Planned for unfinished projects	Not allocated to projects	Total
Tohono O'odham Nation Drainage Improvements		900	600		1,500
Pascua Yaqui Tribe Black Wash Urban Drainage Flood Control Improvements		527	473		1,000
Santa Cruz River, Ajo to 29th Street		41	13,959		14,000
Santa Cruz River, Grant Road to Camino del Cerro		2,700			2,700
Rillito River Linear Park Completion		3,000			3,000
Santa Cruz River in the Vicinity of Continental Ranch		4,000			4,000
Cañada del Oro River Park, Thornydale to Magee		5,000			5,000
2004 Flood control totals	46,200	30,733	15,291	176	46,200
2004 program totals	582,250	439,880	141,117	1,253	582,250
2006—Psychiatric hospital					
Psychiatric Inpatient Hospital Facilities	36,000	31,083	45	4,872	36,000
2006—Psychiatric urgent care					
Psychiatric Urgent Care Facilities	18,000	16,754		1,246	18,000
2006 program totals	54,000	47,837	45	6,118	54,000
Total all programs	$ 893,230	$ 734,928	$ 149,189	$ 9,113	$ 893,230

[1] Voters did not authorize bond monies at the project level, only at the authorized purpose level.

Source: Auditor General staff analysis of the Pima County Special Election Voter Publicity Pamphlets for 1997, 2004, and 2006; all Pima County Bond Implementation Plan Ordinances; and Pima County Finance Department schedules of project spending from May 1998 through May 2012.

APPENDIX C Project locations and completion dates

Table 7: Project location and actual completion dates compared to approved completion dates May 1998 through May 2012

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
1997—Parks						
Acuna-Los Ninos Neighborhood Park Pool Renovation and Tot Lot	U	No	$ 105,642	06/30/03	6/30/2007	Yes
Anamax Neighborhood Park Tot Lot, Ramadas, Sidewalks	S	No	124,089	06/30/04	6/30/2007	Yes
Arthur Pack Field 6 Lighting	U	No	169,161	06/30/05	6/30/2007	Yes
Arthur Pack Parking Lot Renovation and Ramadas	U	No	9,364	06/30/02	6/30/2007	Yes
Arthur Pack Security Lights	U	No	75,059	06/30/01	6/30/2007	Yes
E.S. Bud Walker Neighborhood Park ADA Restrooms & Electric Upgrades	U	No	70,401	06/30/01	6/30/2007	Yes
Cardinal Neighborhood Park Walkways, Tot Lot, Ramadas	U	No	90,129	06/30/03	6/30/2007	Yes
Curtis Park Field Lighting - 1997	U	No	286,691	06/30/08	6/30/2007	No
Denny Dunn Neighborhood Park Tot Lot	U	No	58,313	06/30/00	6/30/2007	Yes
Dugout Roof Installations	Multiple	Yes	58,827	06/30/04	6/30/2007	Yes
Gibson Park Basketball Court	U	No	57,038	06/30/03	6/30/2007	Yes
Manzanita Park Sewer	U	No	37,182	06/30/04	6/30/2007	Yes
Manzanita Park Improvements Ramadas, Tot Lot	U	No	106,552	06/30/03	6/30/2007	Yes
Meadowbrook Neighborhood Park Tot Lot, Drinking Fountains	U	No	92,764	06/30/02	6/30/2007	Yes
Mission Ridge Neighborhood Park Paving and Striping	U	No	8,891	06/30/01	6/30/2007	Yes
Miscellaneous Park System Renovations A	Multiple	Yes	29,167	06/30/06	6/30/2007	Yes
Richardson Neighborhood Park Tot Lot, Drinking Fountains	U	No	115,419	06/30/02	6/30/2007	Yes
Sopori Park Improvements Ramadas, Paving, Landscaping	U	No	39,679	06/30/01	6/30/2007	Yes
Sunset Pointe Neighborhood Park Misc Improvements	M	No	31,450	06/30/02	6/30/2007	Yes
Park Picnic Tables	Multiple	Yes	39,145	06/30/00	6/30/2007	Yes
Ted Walker Park Improvements, Ramadas, Walkways	M	No	34,931	06/30/03	6/30/2007	Yes
Thomas Jay Neighborhood Park Misc Improvements	T	No	94,624	06/30/00	6/30/2007	Yes
Three Points Veterans Memorial Park Swing Sets	U	No	1,703	06/30/00	6/30/2007	Yes
Wildwood Neighborhood Park Tot Lot, Walk, Drinking Fountains	U	No	107,821	06/30/02	6/30/2007	Yes
Ajo Pool A	U	No	1,726,199	06/30/00	6/30/2001	Yes
Anamax Neighborhood Park Renovations	S	No	550,000	06/30/04	6/30/2005	Yes
Arizona Desert Museum Parking Lot Lighting	U	Yes	96,937	06/30/01	6/30/2003	Yes
Gil Ray Campground Restroom	U	No	126,947	06/30/00	6/30/2003	Yes
Ironwood Picnic Area Paving	U	No	54,406	06/30/02	6/30/2003	Yes
Juan Santa Cruz Picnic Area Restroom	U	No	73,405	06/30/02	6/30/2003	Yes
Camino de Oeste Trailhead	U	No	17,706	06/30/03	6/30/2003	Yes
Tucson Mountain Park Renovation	U	No	354,268	06/30/05	6/30/2003	No
Water System Improvements	Multiple	Yes	289,239	06/30/02	6/30/2003	Yes
Amphi Softball Field Improvement	T	No	93,139	06/30/02	6/30/2013	Yes
Rudy Garcia Park (COT)	T	No	33,155	06/30/08	6/30/2013	Yes
Joaquin Murrieta Park Improvments (COT)	T	No	46,088	06/30/10	6/30/2013	Yes
Juhan Park Expansion Project	T	No	99,912	06/30/10	6/30/2013	Yes
Manuel Herrera Park Improvements (COT)	T	No	113,641	06/30/09	6/30/2013	Yes
Mehl/Foothills District Park Field Lighting	T	No	279,509	06/30/02	6/30/2013	Yes
Little League Field of Dreams	T	No	163,786	06/30/01	6/30/2013	Yes
Dan Felix Memorial Park Soccer Fields Lighting	M	No	222,393	06/30/03	6/30/2013	Yes
Grijalva Park (COT)	T	No	150,000	06/30/09	6/30/2013	Yes
Rillito River Park Path Expansion	U	No	135,294	06/30/02	6/30/2013	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Santa Cruz River Park Path Expansion	T	No	147,658	06/30/01	6/30/2013	Yes
Santa Cruz River Park Playground	T	No	114,929	06/30/07	6/30/2013	Yes
Thomas Jay Park Improvements	T	No	142,339	06/30/10	6/30/2013	Yes
Thomas Jay Regional Park Access Bridge (Planning Only)	T	No	51,453	06/30/04	6/30/2013	Yes
Thomas Jay Regional Park Senior Field Development (Planning Only)	T	No	60,668	06/30/04	6/30/2013	Yes
Yes2Kids Handball Court	T	No	145,840	06/30/08	6/30/2013	Yes
Colossal Cave Mountain Park Improvements (see CH-24)	U	Yes	434,174	06/30/06	6/30/2005	No
Rillito Park Improvements (Phase 2)	T	No	597,356	06/30/00	6/30/2005	Yes
Rillito Park Improvements (Phase 1)	T	No	1,019,326	06/30/00	6/30/2005	Yes
Mehl-Foothills Park Improvements A	T	No	426,440	06/30/00	6/30/2001	Yes
James Kriegh Park (High School Lighting Improvements) A	OV	No	197,764	06/30/06	6/30/2007	Yes
Coronado School Field Lighting A	U	No	569,748	06/30/98	6/30/1999	Yes
Yaqui Park Improvements A	ST	No	1,183,132	06/30/11	6/30/2013	Yes
South Tucson Playing Field Lighting Improvements A	ST	No	51,766	06/30/98	6/30/1999	Yes
Freedom Park Center Improvements	T	No	1,642,233	06/30/05	6/30/2005	Yes
Sahuarita District Park Improvements	U	No	702,235	06/30/06	6/30/2005	No
Augie Acuna-Los Ninos A	U	No	90,250	06/30/00	6/30/1999	No
Sam Lena Park Improvements A	T	No	89,871	06/30/00	6/30/1999	No
Santa Rita Park Lighting Improvements A	T	No	200,000	06/30/03	6/30/1999	No
Armory Park/Children's Museum Improvements (COT)	T	No	226,646	06/30/09	6/30/2009	Yes
Linda Vista Neighborhood Park	U	No	282,489	06/30/04	6/30/2005	Yes
Three Points Vet. Mem.Park Lighting	U	No	481,362	06/30/01	6/30/2001	Yes
Picture Rocks Park Improvements	U	No	1,096,609	06/30/04	6/30/2005	Yes
Southeast Regional Park Improvements	U	No	759,411	06/30/05	6/30/2005	Yes
Shooting Range Back Stop	U	No	337,027	06/30/05	6/30/2005	Yes
Southeast Regional Park Improvements (Restroom)	U	No	131,031	06/30/03	6/30/2005	Yes
Lawrence Dist. Park Lighting Improvements	U	No	362,357	06/30/02	6/30/2001	No
Vail Park Improvements	U	No	500,046	06/30/02	6/30/2003	Yes
Udall Park Improvements	T	No	330,568	06/30/05	6/30/2005	Yes
Udall Park Lighting Improvements	T	No	159,556	06/30/05	6/30/2005	Yes
Old Nogales Land Acquisition A	U	No	100,000	06/30/00	6/30/2001	Yes
Catalina Park Land Acquisition	U	No	6,554	06/30/06	6/30/2007	Yes
Ryan Field Park Land Acquisition	U	No	61,542	06/30/03	6/30/2005	Yes
Rita Ranch / Purple Heart Park	T	No	340,131	06/30/01	6/30/2001	Yes
Flowing Wells District Park East / Curtis Road Park	U	No	200,226	06/30/05	6/30/2005	Yes
Rillito River Park - La Cholla to I-10 (Phase 1)	U	No	355,439	06/30/05	6/30/2005	Yes
Purple Heart Plaza Park	T	No	52,958	06/30/05	6/30/2005	Yes
El Bosque De Los Rios Pima County Memorial Trees Park (Design Only)	M	No	67,962	06/30/05	6/30/2005	Yes
Dan Felix Memorial Park Restrooms	M	No	136,891	06/30/04	6/30/2005	Yes
Rillito Park Remnant Parcels	T	No	17,376	06/30/05	6/30/2005	Yes
Rillito River Park - Campbell to Alvernon (South Bank)	T	No	1,017,675	06/30/06	6/30/2013	Yes
Rillito River Park - Campbell to Alvernon (North Bank)	T	No	936,091	06/30/10	6/30/2013	Yes
Rillito River Park, Mountain to Campbell (South Bank)	T	No	316,770	06/30/12	6/30/2013	Yes
Rillito Park at Columbus Boulevard District Park	T	No	400,179	06/30/09	6/30/2011	Yes
Divided Urban Pathway Mountain Ave-First Ave	T	No	421,514	06/30/12	6/30/2011	No
Rillito Park at River Bend (Land and Well)	T	No	1,006,685	06/30/01	6/30/2007	Yes
Oro Valley CDO River Park	OV	No	996,153	06/30/09	6/30/2009	Yes
Northwest Pool / Marana and Marana USD	M	No	1,205,004	06/30/03	6/30/2003	Yes
Canada Del Oro Riverfront Park	OV	No	1,254,246	06/30/01	6/30/2003	Yes
Old Nogales Park	U	No	959,032	06/30/05	6/30/2005	Yes
Kino Community Field Lighting Improvements A	T	No	317,387	06/30/01	6/30/2001	Yes
Flowing Wells Park	U	No	2,269,324	06/30/04	6/30/2005	Yes
Branding Iron Park	U	No	100,000	06/30/01	6/30/1999	No
SCR Pk Continental Ranch	M	No	85,000	06/30/12	6/30/2013	Yes
Marana Rattlesnake Park - Continental Ranch (Marana)	M	No	329,018	06/30/10	6/30/2013	Yes
Columbus Park	T	No	1,989,540	06/30/10	6/30/2009	No
Tanque Verde Community Center A	U	No	809,837	06/30/99	6/30/1999	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Roy P. Drachman - Agua Caliente Regional Park (see CH-25)	U	No	720,618	06/30/04	6/30/2005	Yes
Arivaca Community Center Expansion	U	No	199,309	06/30/01	6/30/2001	Yes
Kay Stupy-Sopori Swimming Pool A	U	No	300,000	06/30/03	6/30/2003	Yes
Drexel Heights Community Center	U	No	589,769	06/30/03	6/30/2003	Yes
Kino Community Education & Resource Center	T	No	300	06/30/03	6/30/2003	Yes
Clements Recreational Facility	T	No	2,499,750	06/30/05	6/30/2005	Yes
Thomas Jay Community Center	T	No	615,281	06/30/09	6/30/2009	Yes
Los Ninos Pool Upgrade	T	No	170,372	06/30/09	6/30/2009	Yes
Quincie Douglas Park Expansion	T	No	2,049,998	06/30/06	6/30/2007	Yes
Northwest Community Center Pool	U	No	5,039,287	06/30/03	6/30/2003	Yes
Santa Rita Skate Park	T	No	150,000	06/30/09	6/30/2011	Yes
Kino Coalition - Hidalgo Park	T	No	150,000	06/30/10	6/30/2016	Yes
Agua Caliente Ranch Rehabilitation (See P-48)	U	No	6,101	06/30/04	6/30/2005	Yes
Sports Park Lighting	M	No	328,643	06/30/09	6/30/2014	Yes
South Tucson Gateway Project	ST	No	150,000	06/30/03	6/30/2003	Yes
Kino Youth Library and Resource Center	T	No	790,556	06/30/04	6/30/2005	Yes
Sam Lena Library	ST	No	649,305	06/30/03	6/30/2003	Yes
1997—Public safety						
Sheriff's New Substations - Robles Ranch	U	Yes	625,736	06/30/03	6/30/2003	Yes
Sheriff's Substation Expansion (Rincon)	T	Yes	30,977	06/30/03	6/30/2003	Yes
Sheriff's Substation Expansion (San Xavier)	T	Yes	25,344	06/30/02	6/30/2003	Yes
Sheriff"s Evidence Security	T	Yes	2,211,905	06/30/03	6/30/2003	Yes
Property and Evidence Facility Addition	T	Yes	656,242	06/30/03	6/30/2003	Yes
Sheriff's Radio System Upgrade	Multiple	Yes	2,544,430	06/30/02	6/30/2001	No
Sheriff Communication Tower	U	Yes	19,734	06/30/00	6/30/2001	Yes
Sheriff's Dept. Maximum Security Detention	T	Yes	28,406,754	06/30/06	6/30/2007	Yes
Parks & Recreation Administration Facility	M	Yes	3,183,613	06/30/02	6/30/2007	Yes
Superior Court - New Courtrooms	T	Yes	3,845,260	06/30/05	6/30/2011	Yes
Superior Courts Elevator Modernization	T	Yes	908,393	06/30/01	6/30/2011	Yes
Superior Courts - Fire Alarm Upgrade	T	Yes	917,698	06/30/06	6/30/2011	Yes
Superior Court 8th Floor Remodel	T	Yes	4,619,158	06/30/11	6/30/2011	Yes
Superior Court - Roof	T	Yes	1,008,033	06/30/12	6/30/2011	No
Superior Courts - Public Address System	T	Yes	95,687	06/30/98	6/30/2011	Yes
Superior Court Adult Probation - South Office	T	Yes	500,000	06/30/99	6/30/1999	Yes
1997—Juvenile justice						
Juvenile Court Center Expansion	T	Yes	40,434,689	06/30/01	6/30/2001	Yes
Juvenile Court FF&E	T	Yes	1,565,113	06/30/01	6/30/2001	Yes
1997—Health and community facilities						
Green Valley Performing Arts Center	U	No	1,499,584	06/30/04	6/30/2007	Yes
Las Artes Art and Learning Center	ST	No	1,540,014	06/30/01	6/30/1999	No
El Pueblo Adult Education and Childcare Center	T	No	750,000	06/30/00	6/30/2001	Yes
El Rio Adult Education and Child Care Center	T	No	1,475,596	06/30/03	6/30/2001	No
Downtown Restroom Modifications	T	Yes	124,212	06/30/01	6/30/2013	Yes
Ajo Courthouse Restroom Modifications	U	Yes	37,283	06/30/01	6/30/2013	Yes
Automatic Door Openers - Open Program	Multiple	Yes	13,688	06/30/07	6/30/2013	Yes
Modifications to Lee and Rogers Health Clinics and Pima Animal Control Center	T	Yes	109,861	06/30/02	6/30/2013	Yes
Kino Hospital Patient Room ADA Modifications	T	Yes	27,166	06/30/03	6/30/2013	Yes
Kino C.O.P.E. ADA modifications	Multiple	Yes	5,484	06/30/03	6/30/2013	Yes
ADA Modifications at Posada del Sol	T	Yes	312,780	06/30/05	6/30/2013	Yes
ADA Restroom Modifications - Public Works Building	T	Yes	49,214	06/30/06	6/30/2013	Yes
ADA Modifications at Kino Hospital	T	Yes	98,983	06/30/05	6/30/2013	Yes
ADA Restroom Modifications - 3rd Flr 97 E. Congress	T	Yes	8,223	06/30/08	6/30/2013	Yes
ADA Modifications 6920 E. Broadway, Suite D	T	Yes	1,231	06/30/08	6/30/2013	Yes
Legal Services Building Asbestos Abatement A	T	Yes	2,472,907	06/30/06	6/30/2007	Yes
Legal Services Building Abate Floors 2 and 19	T	Yes	768,913	06/30/03	6/30/2007	Yes
Legal Services Building, 8th Floor	T	Yes	951,681	06/30/06	6/30/2007	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Legal Services Building Elevator Modernization	T	Yes	921,479	06/30/02	6/30/2007	Yes
Legal Services Building Roof Replacement	T	Yes	104,988	06/30/02	6/30/2007	Yes
Downtown Complex Preliminary Planning	T	Yes	134,478	06/30/06	6/30/2007	Yes
Admin Building Elevator Modernization	T	Yes	620,494	06/30/03	6/30/2007	Yes
Administration Buidling 3rd Floor Rehabilitation	T	Yes	938,006	06/30/06	6/30/2007	Yes
Administration Building 6th Floor Rehabilitation	T	Yes	1,150,757	06/30/07	6/30/2007	Yes
Administration Bldg 7th Floor Restoration	T	Yes	57,725	06/30/08	6/30/2007	No
Administration Building Preliminary Planning	T	Yes	98,668	06/30/06	6/30/2007	Yes
Replacement of Central Chiller	T	Yes	378,028	06/30/00	6/30/2007	Yes
Downtown Cooling Tower Replacement	T	Yes	445,670	06/30/03	6/30/2007	Yes
Health & Welfare Bldg Elevator Modernization	T	Yes	504,018	06/30/05	6/30/2007	Yes
Hydraulic Elevator Rehabilitation	T	Yes	110,790	06/30/05	6/30/2007	Yes
Print Shop Conversion to Recorder's Office	T	Yes	221,797	06/30/02	6/30/2007	Yes
Remodel Health & Welfare, Floor I West	T	Yes	178,956	06/30/03	6/30/2007	Yes
PBX Replacement	T	Yes	1,084,000	06/30/01	6/30/2001	Yes
Kino Public Health Center Building (Design)	T	Yes	1,804,557	06/30/04	6/30/2005	Yes
Kino Site Work	T	Yes	1,284,408	06/30/04	6/30/2005	Yes
Kino Hospital Repair (Part 1)	T	Yes	1,020,900	06/30/01	6/30/2005	Yes
Misc. Kino Hospital Repairs (Part 2)	T	Yes	4,886,350	06/30/06	6/30/2005	No
Northwest Library	OV	No	2,000,000	06/30/03	6/30/2003	Yes
City of Tucson Midtown Library	T	No	1,824,935	06/30/07	6/30/2007	Yes
Entrance Canopies for Midtown Library	T	No	132,410	06/30/07	6/30/2007	Yes
Kino Youth Library and Resource Center	T	No	849,999	06/30/04	6/30/2005	Yes
Marana Library Expansion	M	No	76,104	06/30/08	6/30/2009	Yes
South Tucson Gateway Project	ST	No	18,121	06/30/03	6/30/2003	Yes
Sam Lena Library	ST	No	93,781	06/30/03	6/30/2003	Yes
Valenzuela Youth Center	ST	No	188,098	06/30/03	6/30/2003	Yes
Sunland Vista	T	No	765,139	06/30/04	6/30/2011	Yes
Chantlalli Estates	T	No	300,002	06/30/04	6/30/2011	Yes
Copper Vista	T	No	435,000	06/30/06	6/30/2011	Yes
Balboa & Laguna Habitat House	T	No	798,013	06/30/09	6/30/2011	Yes
High Sierra Estates	T	No	434,744	06/30/05	6/30/2011	Yes
West Ochoa Project	T	No	120,000	06/30/08	6/30/2011	Yes
Colonia Libre	ST	No	273,984	06/30/06	6/30/2011	Yes
We-Chij Estates	T	No	444,580	06/30/08	6/30/2011	Yes
Copper Vista Phase II	T	No	595,467	06/30/11	6/30/2011	Yes
Challenger Little League Baseball Field	Multiple	Yes	50,000	06/30/98	6/30/2011	Yes
Elvira	T	No	150,000	06/30/03	6/30/2011	Yes
Fairgrounds	T	No	136,146	06/30/01	6/30/2011	Yes
Silvercroft	T	No	150,000	06/30/02	6/30/2011	Yes
Parkway Terrace	T	No	146,790	06/30/01	6/30/2011	Yes
South Tucson Basketball Court & Community Garden	ST	No	148,970	06/30/07	6/30/2011	Yes
Amphi	T	No	150,000	06/30/01	6/30/2011	Yes
Dunbar Springs	T	No	18,800	06/30/02	6/30/2011	Yes
Miracle Manor I	T	No	150,000	06/30/01	6/30/2011	Yes
Balboa Heights	T	No	122,318	06/30/01	6/30/2011	Yes
Barrio Kroeger Lane (COT)	T	No	150,000	06/30/11	6/30/2011	Yes
Miracle Manor II	T	No	64,000	06/30/02	6/30/2011	Yes
Rose	T	No	150,000	06/30/03	6/30/2011	Yes
Corbett	T	No	75,000	06/30/04	6/30/2011	Yes
Myers (Mayfield Terrace)	T	No	150,000	06/30/01	6/30/2011	Yes
City Parkside (Julia Keen Neighborhood)	T	No	150,000	06/30/09	6/30/2011	Yes
Wakefield	T	No	115,000	06/30/01	6/30/2011	Yes
Bravo Park I	T	No	119,995	06/30/03	6/30/2011	Yes
Keeling	T	No	150,000	06/30/03	6/30/2011	Yes
Iron Horse	T	No	143,333	06/30/03	6/30/2011	Yes
El Rio	T	No	146,510	06/30/06	6/30/2011	Yes
Barrio Blue Moon	T	No	150,000	06/30/03	6/30/2011	Yes
Western Hills	T	No	150,000	06/30/04	6/30/2011	Yes
Santa Rita Skate Park	T	No	170,468	06/30/09	6/30/2011	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
South Park	T	No	150,000	06/30/04	6/30/2011	Yes
Las Vistas	T	No	45,574	06/30/03	6/30/2011	Yes
Pueblo Gardens Elementary	T	No	138,000	06/30/09	6/30/2011	Yes
La Pilita	T	No	121,750	06/30/05	6/30/2011	Yes
Sunnyside	T	No	135,872	06/30/08	6/30/2011	Yes
National City	T	No	111,923	06/30/06	6/30/2011	Yes
Old Pascua	T	No	149,038	06/30/07	6/30/2011	Yes
El Cortez Heights	T	No	145,973	06/30/06	6/30/2011	Yes
West Ochoa	T	No	148,232	06/30/08	6/30/2011	Yes
Bravo Park II	T	No	20,621	06/30/06	6/30/2011	Yes
Pueblo Gardens Lighting / Cavett Elementary School	T	No	86,058	06/30/07	6/30/2011	Yes
Julian Wash Neighborhood	T	No	5,000	06/30/06	6/30/2011	Yes
Jefferson Park	T	No	150,000	06/30/05	6/30/2011	Yes
Menlo Park	T	No	139,093	06/30/07	6/30/2011	Yes
Sunset Villa	T	No	150,000	06/30/09	6/30/2011	Yes
Corbett Neighborhood Pedestrian Bridge	T	No	8,506	06/30/05	6/30/2011	Yes
Wakefield Art Project	T	No	35,000	06/30/07	6/30/2011	Yes
1997—Open space						
Tumamoc Hill	T	No	1,249,391	06/30/09	6/30/2009	Yes
Los Morteros	M	No	729,999	06/30/05	6/30/2005	Yes
Pantano Townsite	U	No	42,971	06/30/00	6/30/1999	No
Colossal Cave Rehabilitation	U	No	400,001	06/30/05	6/30/2005	Yes
Agua Caliente Ranch Rehabilitation (See P-48)	U	No	397,000	06/30/04	6/30/2005	Yes
Empirita Lower Ranch Buildings Rehabilitation (1997 Bonds)	U	No	219,996	06/30/09	6/30/2009	Yes
Robles Ranch Rehabilitation	U	No	572,116	06/30/03	6/30/2003	Yes
Robles Ranch 4H Complex	U	No	258,577	06/30/03	6/30/2003	Yes
Mission San Agustin	T	No	261,465	06/30/02	6/30/2001	No
Canoa Ranch Bldgs 103/105 Rehab (1997 Auth)	U	No	729,441	06/30/09	6/30/2013	Yes
Canoa Ranch Emergency Stabilization	U	No	158,332	06/30/03	6/30/2013	Yes
Canoa Ranch Floodwall	U	No	46,040	06/30/06	6/30/2013	Yes
Anza National Trail and Campsites	S	No	86,764	06/30/08	6/30/2007	No
Anza Trail - A Mountain Interpretive Sign	T	No	4,358	06/30/04	6/30/2007	Yes
Anza Trail - Canoa Segment	U	No	639,073	06/30/08	6/30/2007	No
Anza Trail - Local Road Signs	Multiple	Yes	19,805	06/30/05	6/30/2007	Yes
Agua Caliente Creek	U	Yes	798,306	06/30/01	6/30/2007	Yes
Agua Verde Creek	U	Yes	2,047,020	06/30/01	6/30/2003	Yes
Tucson Mountain Park - Robles Pass	U	Yes	5,985,989	06/30/00	6/30/2003	Yes
Tucson Mountain Park - Los Morteros	U	Yes	487,076	06/30/98	6/30/2009	Yes
Canoa Ranch	U	Yes	5,012,037	06/30/01	6/30/2003	Yes
Tumamoc Hill	T	Yes	184,193	06/30/09	6/30/2009	Yes
Cortaro and Hartman	M	Yes	236,886	06/30/10	6/30/2009	No
Tang Northwest Property	M	Yes	2,377,093	06/30/08	6/30/2009	Yes
Walden Ranch	U	Yes	1,101,633	06/30/05	6/30/2009	Yes
Tortolita Mountains - Carpenter Ranch	U	Yes	78,029	06/30/06	6/30/2009	Yes
Clyne Ranch Property	U	Yes	1,186,354	06/30/10	6/30/2009	No
Tucson Mountain Park - General	U	Yes	6,053,702	06/30/03	6/30/2009	Yes
Dos Picos Property	U	Yes	1,427,431	06/30/10	6/30/2009	No
Tortolita Mountain Park	U	Yes	746,999	06/30/10	6/30/2009	No
Central Arizona Project Trailhead (CAP) A	M	No	100,001	06/30/06	6/30/2007	Yes
36th Street Trailhead	T	No	192,589	06/30/07	6/30/2005	No
Tortolita Mountain Park Trail System	U	No	112,510	06/30/09	6/30/2009	Yes
Wild Burro Wash Trail Acquisition	M	No	33,415	06/30/06	6/30/2013	Yes
Anza Trail Bridge Development	U	No	40,893	06/30/06	6/30/2013	Yes
Arizona Trail Segments 9 & 10	U	No	121,456	06/30/05	6/30/2013	Yes
Fantasy Island Master Plan	T	No	9,108	06/30/06	6/30/2013	Yes
1997—Flood control						
Santa Cruz River: Grant Road to Ft Lowell Road	T	No	2,990,001	06/30/03	6/30/2003	Yes
Lower Santa Cruz Levee	M	No	6,000,001	06/30/01	6/30/2001	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Mission View Wash	T	No	1,000,000	06/30/10	6/30/2009	No
Earp Wash Detention Basin - City of Tucson	T	No	1,998,599	06/30/06	6/30/2007	Yes
South Tucson Drainage Improvement	ST	No	899,999	06/30/99	6/30/2001	Yes
La Canada Dr.: Duval Mine Rd. to El Toro - Sahuarita Drainage Improvement	S	No	500,000	06/30/06	6/30/2007	Yes
Oro Valley Drainage Improvements (Mutterers Wash)	OV	No	155,690	06/30/04	6/30/2003	No
Green Valley Drainageway #9	U	No	1,000,000	06/30/02	6/30/2001	No
Continental Vista Erosion Protection	U	No	249,998	06/30/04	6/30/2005	Yes
South Tucson 4th Avenue	ST	No	500,000	06/30/99	6/30/1999	Yes
Fairview Limberlost Drainage Improvements	U	No	1,010,001	06/30/03	6/30/2003	Yes
Holladay/Forrest Drainage Improvements	U	No	500,000	06/30/06	6/30/2005	No
Tucson Diversion Channel Drainage Improvements	T	No	339,652	06/30/07	6/30/2007	Yes
1997—Solid waste						
Sahuarita Expansion Phase 1	S	Yes	3,966,344	06/30/08	6/30/2007	No
2004—Public safety						
Regional Public Safety Communications System	Multiple	Yes	54	06/30/11	6/30/2016	Yes
Microwave Path-Childs mountain to PCSD Ajo Office	U	Yes	92,264	06/30/09	6/30/2016	Yes
Justice Court - State of Arizona Property	T	Yes	2,089,337	06/30/09	6/30/2016	Yes
Justice Court - Rasmussen Ford - Helms Trust Property	T	Yes	640,884	06/30/09	6/30/2016	Yes
Justice Court - Chicanos Por La Causa Property	T	Yes	5,612	06/30/09	6/30/2016	Yes
Justice Court - McCuistion Property	T	Yes	460,025	06/30/09	6/30/2016	Yes
Justice Court - Stone-Toole LLC Property	T	Yes	1,418,981	06/30/09	6/30/2016	Yes
Corrections Jail Security - Contraband Scanners	T	Yes	76,157	06/30/05	6/30/2010	Yes
Corrections Jail Security - Cell Door Locks	T	Yes	403,297	06/30/06	6/30/2010	Yes
Corrections Jail Security - Elevator Upgrades	T	Yes	717,841	06/30/07	6/30/2010	Yes
Corrections Jail Security Project - Food Passes	T	Yes	49,855	06/30/07	6/30/2010	Yes
Corrections Jail Security - Main Jail HVAC Improvements	T	Yes	309,453	06/30/08	6/30/2010	Yes
Corrections Jail Security - Main Jail Sliding Doors	T	Yes	159,818	06/30/10	6/30/2010	Yes
Corrections Jail Security - Main Jail Pod Restoration	T	Yes	133,827	06/30/10	6/30/2010	Yes
Corrections Jail Security - Security Enhancements	T	Yes	41,406	06/30/11	6/30/2010	No
Corrections Jail Security - Training Center/Support Services Remodel	T	Yes	606,869	06/30/08	6/30/2010	Yes
Main Jail Roof and AC Upgrades	T	Yes	501,477	06/30/10	6/30/2010	Yes
Demolition of the Former MVD Site	T	Yes	83,579	06/30/05	6/30/2014	Yes
Health and Welfare Building First Floor- Asbestos Abatement	T	Yes	278,424	06/30/11	6/30/2014	Yes
Interagency Victim Advocacy Center	T	Yes	5,034,020	06/30/10	6/30/2014	Yes
Juvenile Court - Central Plant Improvements	T	Yes	718,039	06/30/09	6/30/2010	Yes
Juvenile Court Build-Out	T	Yes	235	06/30/09	6/30/2010	Yes
Juvenile Court - Tenant Improvements	T	Yes	1,263,810	06/30/09	6/30/2010	Yes
2004—Open space						
Sweetwater Properties/TPL -Tucson Mountain Park	U	Yes	11,742,270	06/30/04	6/30/2008	Yes
Des Rochers Property - Tucson Mountain Park	U	Yes	306,314	06/30/07	6/30/2010	Yes
Matesich - Camino de Oeste-Tucson Mountain Park	U	Yes	98,876	06/30/06	6/30/2010	Yes
Route 606 - Camino de Oeste	U	Yes	272,177	06/30/07	6/30/2010	Yes
Serr Property-Tucson Mountain Park	U	Yes	102,690	06/30/06	6/30/2010	Yes
Whitaker Property - Tucson Mountain Park	U	Yes	104,528	06/30/06	6/30/2010	Yes
Canoa Ranch Parcels	U	Yes	3,047,141	06/30/07	6/30/2012	Yes
Tortolita Mountain Park - Carpenter Ranch	U	Yes	1,100,000	06/30/06	6/30/2010	Yes
Berard Property-Tucson Mountain Park	U	Yes	92,454	06/30/06	6/30/2014	Yes
Firkins Property-Tucson Mountain Park	U	Yes	37,377	06/30/06	6/30/2014	Yes
Heater Property-Tucson Mountain Park	U	Yes	1,005,591	06/30/06	6/30/2014	Yes
Hiett Property-Tucson Mountain Park	T	Yes	728,989	06/30/06	6/30/2014	Yes
Hyntington Property-Tucson Mountain Park	U	Yes	77,676	06/30/06	6/30/2014	Yes
Pacheco Property-Tucson Mountain Park	T	Yes	249,713	06/30/06	6/30/2014	Yes
Agua Caliente: Doucette Property	T	Yes	573,257	06/30/05	6/30/2010	Yes
Terra Rancho Grande	U	Yes	1,397,791	06/30/10	6/30/2010	Yes
Tanque Verde & Houghton Partners	U	Yes	1,585,517	06/30/11	6/30/2010	No

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Belvedere Estates-Tucson Mountain Park	T	Yes	632,428	06/30/06	6/30/2010	Yes
Habitat for Humanity 36th/La Cholla	T	Yes	1,042,810	06/30/08	6/30/2010	Yes
Tucson Mt Park/36th Street/Jacobs Trust	T	Yes	607,308	06/30/04	6/30/2010	Yes
Mission and 33rd	T	Yes	207,025	06/30/11	6/30/2010	No
Valencia Site	T	Yes	533,561	06/30/10	6/30/2010	Yes
Kino at 36th - Little America Refining	T	Yes	796,254	06/30/12	6/30/2012	Yes
Treehouse Realty Property	U	Yes	946,229	06/30/10	6/30/2010	Yes
Corridor Purchase	T	Yes	15,464	06/30/12	6/30/2016	Yes
Open Space at Houghton Road	T	Yes	1,628,630	06/30/12	6/30/2016	Yes
Garold C Brown Property #1	U	Yes	3,217,339	06/30/08	6/30/2016	Yes
Davis Monthan Encroachment Prevention	Multiple	Yes	25,448	06/30/12	6/30/2016	Yes
Fisher Trust Property	T	Yes	81,105	06/30/07	6/30/2016	Yes
Brown Property 141-11-003G #2	T	Yes	1,396,567	06/30/08	6/30/2016	Yes
Hermitage No-Kill Cat Shelter Property Davis- Monthan	T	Yes	18,531	06/30/06	6/30/2016	Yes
Morrison & Shaffer Trust Property #1	T	Yes	421,141	06/30/07	6/30/2016	Yes
PARSONS	U	Yes	203,995	06/30/07	6/30/2016	Yes
DOS Perros LLC Property	U	Yes	472,908	06/30/08	6/30/2016	Yes
Millane & Rendon	U	Yes	52,044	06/30/08	6/30/2016	Yes
Shaffer Parcel	T	Yes	200,949	06/30/08	6/30/2016	Yes
Tres Piedras LLC Property	T	Yes	136,559	06/30/07	6/30/2016	Yes
Tri-Tronics, Inc	U	Yes	620,360	06/30/07	6/30/2016	Yes
Amadon Property	U	Yes	133,120	06/30/07	6/30/2016	Yes
Cates Property-Cienega Corridor	U	Yes	143,382	06/30/06	6/30/2016	Yes
Chess Property	U	Yes	134,288	06/30/07	6/30/2016	Yes
Davidson Canyon/Bar V Ranch/Martin	U	Yes	8,249,317	06/30/05	6/30/2016	Yes
Sands Ranch	U	Yes	21,122,669	06/30/09	6/30/2016	Yes
Clyne Ranch	U	Yes	3,789,368	06/30/10	6/30/2016	Yes
Knez Property - Cienega Corridor	U	Yes	258,965	06/30/07	6/30/2016	Yes
Nunez Property-Cienega Corridor	U	Yes	76,700	06/30/06	6/30/2016	Yes
Poteet Property-Tucson Mountain Park	U	Yes	304,404	06/30/06	6/30/2016	Yes
Rocking K Inholdings/Empirita	U	Yes	10,921,396	06/30/10	6/30/2016	Yes
Transamerica Trust RH-26841 c/o Ruth Baker estate	U	Yes	245,805	06/30/05	6/30/2016	Yes
Santa Cruz Open Space-Marley Property	U	Yes	20,105,880	06/30/09	6/30/2016	Yes
South Wilmot	U	Yes	124,181	06/30/07	6/30/2016	Yes
Diamond Bell Ranch	U	Yes	966,513	06/30/08	6/30/2016	Yes
Sopori Ranch	U	Yes	18,822,126	06/30/09	6/30/2016	Yes
King 98 Ranch	U	Yes	2,146,239	06/30/05	6/30/2016	Yes
Madera Highlands Acquisition	U	Yes	445,992	06/30/06	6/30/2016	Yes
Rancho Seco Acquisition	U	Yes	18,615,839	06/30/05	6/30/2016	Yes
Avra Valley/I-10 Parcel	U	Yes	798,485	06/30/08	6/30/2016	Yes
Bee/Sorita Property - Avra Valley	U	Yes	68,959	06/30/05	6/30/2016	Yes
Buckelew Farms	U	Yes	5,103,355	06/30/07	6/30/2016	Yes
Harvey Mordka Property - Avra Valley	U	Yes	27,660	06/30/05	6/30/2016	Yes
Cochie Canyon Property	U	Yes	2,928,951	06/30/08	6/30/2016	Yes
Linda Vista/Patrick Property - Tortolita	U	Yes	474,657	06/30/07	6/30/2016	Yes
A7 / Bellota Ranch	U	Yes	2,069,059	06/30/05	6/30/2016	Yes
Six Bar Ranch - San Pedro	U	Yes	11,557,299	06/30/07	6/30/2016	Yes
2004—Parks						
Empirita Ranch Buildings Rehabilitation	U	No	400,000	06/30/08	6/30/2010	Yes
Canoa Ranch Master Plan	U	No	392,344	06/30/09	6/30/2014	Yes
Canoa Ranch Recon Bldg 106-109	U	No	907,385	06/30/09	6/30/2014	Yes
Anza National Historic Trail	U	No	99,361	06/30/11	6/30/2016	Yes
Anza Trail - Abrego Trailhead	U	No	731,542	06/30/08	6/30/2016	Yes
Anza Trail - Canoa Supplement	U	No	316,389	06/30/08	6/30/2016	Yes
Anza Trail - Haven Bridge	U	No	78,361	06/30/06	6/30/2016	Yes
Anza Trail - Tuquison Campsite	T	No	201,857	06/30/09	6/30/2016	Yes
San Pedro Chapel	T	No	473,980	06/30/09	6/30/2016	Yes
Steam Pump Ranch Rehabilitation	OV	No	4,997,806	06/30/11	6/30/2010	No
Binghampton Historic Buildings Rehabilitation	U	No	960,000	06/30/07	6/30/2010	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Dakota Wash Site Acquisition	T	No	543,071	06/30/12	6/30/2014	Yes
Coyote Mountains Site Acquisition	U	No	800,000	06/30/05	6/30/2014	Yes
Performing Arts Center Rehabilitation	T	No	681,994	06/30/09	6/30/2012	Yes
Los Morteros Preservation	M	No	249,993	06/30/11	6/30/2010	No
Dunbar School	T	No	1,217,989	06/30/11	6/30/2012	Yes
Marana Continental Ranch New Library	M	No	4,453,877	06/30/09	6/30/2010	Yes
Oro Valley Library Expansion	OV	No	1,099,551	06/30/06	6/30/2008	Yes
Wilmot Branch Library	T	No	4,762,160	06/30/11	6/30/2014	Yes
Wilmot Library Childrens Interactive	T	No	25,000	06/30/12	6/30/2014	Yes
Manzanita Park Expansion	T	No	130,000	06/30/12	6/30/2014	Yes
Flowing Wells Community Center	U	No	3,483,230	06/30/08	6/30/2010	Yes
Ajo Shooting Range	U	No	22,705	06/30/07	6/30/2012	Yes
Southeast Regional Shooting Range Berms	U	No	130,405	06/30/08	6/30/2012	Yes
Southeast Regional Shooting Range Education Center	U	No	223,352	06/30/09	6/30/2012	Yes
Southeast Regional Park/Shooting Range	U	No	2,772,012	06/30/12	6/30/2012	Yes
Tucson Mountain Park Shooting Range	U	No	63,869	06/30/07	6/30/2012	Yes
Field Lighting Boom Truck	Multiple	Yes	124,505	06/30/06	6/30/2014	Yes
Flowing Wells Park Lighting of Existing Fields	U	No	248,966	06/30/06	6/30/2014	Yes
Northwest YMCA Dog Park	U	No	60,450	06/30/06	6/30/2014	Yes
Brandi Fenton Memorial Park Lighting	U	No	346,858	06/30/09	6/30/2014	Yes
McDonald Park Field Lighting 5 & 6	U	No	328,110	06/30/08	6/30/2014	Yes
McDonald Park Field Lighting Upgrades	U	No	169,965	06/30/08	6/30/2014	Yes
Rillito Race Track Field Lighting	T	No	970,044	06/30/06	6/30/2014	Yes
Sports Park Lighting	M	No	895,349	06/30/09	6/30/2014	Yes
Curtis Park - Flowing Wells East	U	No	2,799,136	06/30/07	6/30/2010	Yes
Dan Felix Memorial Park - Pegler Wash	M	No	287,714	06/30/09	6/30/2012	Yes
Meadowbrook Basketball Court	U	No	133,733	06/30/09	6/30/2012	Yes
Brandi Fenton Memorial Park (River Bend)	U	No	4,000,000	06/30/07	6/30/2010	Yes
Multi-Use Paths along I-10 Frontage Rd	M	No	266,319	06/30/12	6/30/2012	Yes
Mehl Family Foothills Parks Improvements	T	No	1,733,680	06/30/11	6/30/2012	Yes
Rillito Regional Park Seeding and Turf	T	No	40,486	06/30/11	6/30/2014	Yes
Rillito Race Track	T	No	2,371,668	06/30/08	6/30/2014	Yes
Kino Public Sports Field Lighting	T	No	640,745	06/30/09	6/30/2016	Yes
Feliz Paseos Universal Access Park 2004 Authorization	U	No	992,943	06/30/07	6/30/2010	Yes
Picture Rocks Pool	U	No	1,950,334	06/30/07	6/30/2012	Yes
Udall Park Sports Field Improvements (COT)	T	No	1,732,244	06/30/11	6/30/2012	Yes
Julian Wash Linear Park (COT)	T	No	3,164,054	06/30/12	6/30/2012	Yes
Pantano River Park: Sellarole to Michael Perry Park	T	No	597,993	06/30/12	6/30/2012	Yes
Pantano River Park, 22nd Street to Michael Perry Park	T	No	2,884,996	06/30/11	6/30/2012	Yes
Rio Vista Natural Resource Park (COT)	T	No	1,481,681	06/30/10	6/30/2012	Yes
Marana Cultural and Heritage Park	M	No	979,131	06/30/10	6/30/2012	Yes
Anamax Park Multi-Use Ball Field	S	No	500,000	06/30/08	6/30/2016	Yes
2004—Health and community facilities						
Kino Public Health Center	T	Yes	24,999,999	06/30/07	6/30/2010	Yes
Helistop at UPH Kino Campus	T	Yes	723,620	06/30/11	6/30/2012	Yes
Kino Campus Rezoning	T	Yes	247,677	06/30/10	6/30/2012	Yes
Psychiatric Hospital	T	Yes	11,677,910	06/30/12	6/30/2013	Yes
17 N Linda Adaptive Reuse	T	Yes	130,547	06/30/07	6/30/2012	Yes
Animal Care Center	T	Yes	2,779,149	06/30/10	6/30/2012	Yes
PACC Dog Visitation Yard & Improvements	T	Yes	139,710	06/30/12	6/30/2012	Yes
Roy Place Commercial Bldg Restoration	T	No	777,558	06/30/11	6/30/2012	Yes
Green Valley Performing Arts Center Phase 2	U	No	3,999,972	06/30/09	6/30/2016	Yes
Mt. Lemmon Community Center	U	No	999,234	06/30/09	6/30/2012	Yes
Amado Food Bank Kitchen	U	Yes	299,999	06/30/09	6/30/2012	Yes
Arizona Sonora Desert Museum - Auditorium	U	Yes	1,000,000	06/30/07	6/30/2010	Yes
Pima Air and Space Museum - Hangar	T	Yes	999,890	06/30/07	6/30/2010	Yes
Casa Bonita Phases III, IV, V	T	No	184,611	06/30/06	6/30/2016	Yes
Corazon Del Pueblo Phase I	T	No	352,694	06/30/07	6/30/2016	Yes
Sylvester Drive Estates	T	No	480,150	06/30/09	6/30/2016	Yes
MLK Apartments	T	No	1,272,678	06/30/11	6/30/2016	Yes

Table 7: (Continued)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Ghost Ranch Lodge	T	No	1,100,000	06/30/11	6/30/2016	Yes
Curley School Apartments	U	No	350,000	06/30/07	6/30/2016	Yes
Corazon Del Pueblo Phase II	T	No	395,466	06/30/08	6/30/2016	Yes
Westmoreland Neighborhood Project	T	No	407,000	06/30/10	6/30/2016	Yes
Corazon Del Pueblo Phase III	T	No	408,197	06/30/09	6/30/2016	Yes
Sunnyside Pointe-Phase 1	T	No	1,464,218	06/30/10	6/30/2016	Yes
El Banco Remodel	T	No	532,073	06/30/12	6/30/2016	Yes
Barrio Hollywood Cambio Grande Project (COT)	T	No	443,693	06/30/12	6/30/2016	Yes
South Tucson Youth project	ST	No	425,000	06/30/12	6/30/2016	Yes
A Mountain Neighborhood	T	No	500,000	06/30/08	6/30/2016	Yes
South Park Neighborhood Water Slide	T	No	157,498	06/30/06	6/30/2016	Yes
Miracle Manor Playground Equipment	T	No	209,001	06/30/06	6/30/2016	Yes
Feldmans Neighborhood Sidewalks	T	No	499,997	06/30/08	6/30/2016	Yes
Julia Keen Neighborhood Street Lighting	T	No	500,000	06/30/09	6/30/2016	Yes
Midvale Park Reinvestment	T	No	396,107	06/30/09	6/30/2016	Yes
Rose Neighborhood Reinvestment (COT)	T	No	200,112	06/30/10	6/30/2016	Yes
Oak Flower Neighborhood	T	No	459,778	06/30/07	6/30/2016	Yes
Flowing Wells Neighborhood	U	No	448,099	06/30/08	6/30/2016	Yes
Amado Community	U	No	500,000	06/30/08	6/30/2016	Yes
Miles School (COT)	T	No	488,235	06/30/07	6/30/2016	Yes
Alvernon Heights	T	No	37,784	06/30/08	6/30/2016	Yes
Marana Vista Estates	M	No	443,829	06/30/08	6/30/2016	Yes
Robles Junction/Three Points	U	No	499,211	06/30/11	6/30/2016	Yes
Jefferson Park (COT)	T	No	382,545	06/30/11	6/30/2016	Yes
Santa Catalina Mountain Community Center (NR Phase)	U	No	500,000	06/30/08	6/30/2016	Yes
Rincon Heights Street Revitalization (COT)	T	No	410,531	06/30/09	6/30/2016	Yes
Highland Vista (COT)	T	No	69,358	06/30/10	6/30/2016	Yes
Myers Neighborhood Lighting (COT)	T	No	243,529	06/30/10	6/30/2016	Yes
Ajo Skate Park	U	No	546,636	06/30/08	6/30/2016	Yes
Rillito Tucson Neighborhood Association	T	No	499,903	06/30/07	6/30/2016	Yes
Barrio Anita (COT)	T	No	394,200	06/30/10	6/30/2016	Yes
Catalina Community Services Building	U	No	491,522	06/30/10	6/30/2016	Yes
Barrio Viejo Park (COT)	T	No	118,316	06/30/10	6/30/2016	Yes
Amphi Neighborhood (COT)	T	No	394,284	06/30/10	6/30/2016	Yes
South Tucson Parks Improvements	ST	No	499,999	06/30/07	6/30/2016	Yes
Flowing Wells Health Clinic	U	No	491,704	06/30/09	6/30/2016	Yes
Midtown Sidewalk Project (COT)	T	No	333,787	06/30/11	6/30/2016	Yes
Miracle Manor II Neighborhood (COT)	T	No	203,804	06/30/10	6/30/2016	Yes
North Dodge Neighborhood (COT)	T	No	266,600	06/30/10	6/30/2016	Yes
Palo Verde Lighting Project (COT)	T	No	253,237	06/30/10	6/30/2016	Yes
Arivaca Community Project	U	No	236,523	06/30/10	6/30/2016	Yes
Catalina Health Facility	U	No	2,169	06/30/10	6/30/2016	Yes
Continental Health Clinic	U	No	500,000	06/30/10	6/30/2016	Yes
Kino Coalition - Hidalgo Park	T	No	481,645	06/30/10	6/30/2016	Yes
Hedrick Acres	T	No	20,490	06/30/09	6/30/2016	Yes
NW Neighborhood Assoc (COT)	T	No	320,743	06/30/11	6/30/2016	Yes
Barrio San Antonio (COT)	T	No	484,078	06/30/12	6/30/2016	Yes
Picture Rocks Neighborhood	U	No	382,064	06/30/10	6/30/2016	Yes
Menlo Park Neighborhood (COT)	T	No	397,006	06/30/12	6/30/2016	Yes
Avondale Neighborhood Project (COT)	T	No	200,151	06/30/12	6/30/2016	Yes
El Cortez Neighborhood Project (COT)	T	No	108,271	06/30/10	6/30/2016	Yes
West University Neighborhood Association (COT)	T	No	114,596	06/30/12	6/30/2016	Yes
Cardinal Street Revitalization	U	No	7,549	06/30/09	6/30/2016	Yes
Elvira Neighborhood (COT)	T	No	263,863	06/30/12	6/30/2016	Yes
Barrio Centro (COT)	T	No	67,906	06/30/12	6/30/2016	Yes
2205 S. Fourth Avenue	ST	No	218,245	06/30/11	6/30/2016	Yes
Waste Tire Collection Site Relocation	M	Yes	648,604	06/30/12	6/30/2012	Yes
2004—Flood control						
SEP - Dybvig Acquisition	M	No	714,162	06/30/06	6/30/2016	Yes
SEP - Granite Construction Co Land	S	No	215,950	06/30/06	6/30/2016	Yes

Table 7: (Concluded)

Bond program purpose and projects[1]	Location[2]	County-wide benefit	Bond proceeds spent	Actual completion date	Approved completion date	On time?
Ajo - Curley School Detention Basin	U	No	1,266,533	06/30/08	6/30/2016	Yes
Ajo - Second Avenue Bridge	U	No	529,378	06/30/07	6/30/2016	Yes
Green Valley Abrego Drive Culvert	U	No	286,204	06/30/05	6/30/2016	Yes
Green Valley Erosion Control	U	No	1,380,243	06/30/11	6/30/2016	Yes
Old Nogales Hightway at Franco Wash	U	No	102,261	06/30/07	6/30/2016	Yes
Columbus Wash Phase II Drainage Improvement	T	No	4,223,287	06/30/08	6/30/2016	Yes
Littletown Urban Drainage	T	No	248,104	06/30/07	6/30/2016	Yes
Tanque Verde Creek Lakes of Castle Rock Erosion Protection	T	No	24,588	06/30/11	6/30/2016	Yes
Verde Meadows Crest Improvements	T	No	22,008	06/30/07	6/30/2016	Yes
Silvercroft Wash Pedestrian Bridge	T	No	152,101	06/30/06	6/30/2016	Yes
Rillito River Linear Park, Alvernon to Craycroft	T	No	3,000,000	06/30/09	6/30/2014	Yes
Santa Cruz River Bank Protection in vicinity of Continental Ranch	M	No	3,999,999	06/30/08	6/30/2014	Yes
CDO Wash Bank Protection & Linear Park: Omni Golf Course	U	No	4,000,332	06/30/09	6/30/2016	Yes
2006—Psychiatric hospital						
Psychiatric Hospital	T	Yes	30,327,709	06/30/12	6/30/2013	Yes
2006—Psychiatric urgent care						
Psychiatric Urgent Care Center	T	Yes	15,415,126	06/30/12	6/30/2013	Yes
Abrams 1st to 2nd floor Relocation	T	Yes	1,339,239	06/30/12	6/30/2013	Yes

[1] Pima County tracks project completion information only at a subproject level. A subproject refers to a smaller project that is part of a larger project that has been approved by the Bond Advisory Committee and the Pima County Board of Supervisors. The projects listed here are subprojects that comprise the projects listed in Table 6 (see pages b-1 through b-6).

[2] For project locations the following abbreviations were used: U-Unincorporated areas of Pima County, T-City of Tucson, OV- Town of Oro Valley, M-Town of Marana, S-Town of Sahuarita, ST-City of South Tucson, Multiple-Multiple locations throughout Pima County.

Source: Auditor General staff analysis of Pima County Finance Department schedules of project spending and the general obligation bond program's completed project maps from May 1998 through May 2012 and all Pima County Bond Implementation Plan Ordinances.

APPENDIX D Project changes

Table 8: Reasons for changes in bond proceeds allocated to projects or changes in project timing May 1998 through May 2012

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
1997—Parks				
Miscellaneous Park System Renovations	$ 827	Bond proceeds	Increase in project costs	No
Miscellaneous Park System Renovations	389,171	Bond proceeds	Project expanded	No
Ajo Pool Renovations	115,000	Bond proceeds	Increase in project costs	No
Ajo Pool Renovations	401,200	Bond proceeds	Increase in project costs	No
Anamax Neighborhood Park Renovations	-	Timing	Additional time required to complete project	No
Tucson Mountains West of the Tucson Basin	-	Timing	Project expanded	No
Tucson Athletic and Play Field Improvements	-	Timing	Additional time required to complete project	No
Colossal Cave Mountain Park Improvements	-	Timing	Additional time required to complete project	No
Rillito Park Improvements	4,326	Bond proceeds	Increase in project costs	No
Rillito Park Improvements	(185,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Rillito Park Improvements	600,000	Bond proceeds	Project expanded	No
Rillito Park Improvements	-	Timing	Project expanded	No
Mehl-Foothills Park Improvements	185,000	Bond proceeds	Increase in project costs	No
Mehl-Foothills Park Improvements	-	Timing	Additional time required to complete project	No
Dennis Weaver Park Improvements	-	Timing	Additional time required to complete project	No
Dennis Weaver Park Improvements	-	Timing	Jurisdiction/Community request	No
Dennis Weaver Park Improvements	-	Timing	Third party involvement/regulation/compliance	No
Yaqui Park Improvements	148,235	Bond proceeds	Combined into larger project	No
Yaqui Park Improvements	498,116	Bond proceeds	Combined into larger project	No
Yaqui Park Improvements	-	Timing	Combined into larger project	No
Yaqui Park Improvements	-	Timing	Project expanded	No
South Tucson Play Field Lighting Improvements	(148,235)	Bond proceeds	Combined into larger project	No
Freedom Park Center Improvements	-	Timing	Additional time required to complete project	No
Sahuarita District Park Improvements	-	Timing	Additional time required to complete project	No
Augie Acuña-Los Niños Neighborhood Park Improvements	15,259	Bond proceeds	Increase in project costs	No
Sam Lena Recreation Area Improvements	14,870	Bond proceeds	Increase in project costs	No
Armory Park/Children's Museum Improvements	-	Timing	Additional time required to complete project	No
Armory Park/Children's Museum Improvements	-	Timing	Jurisdiction/Community request	No
Linda Vista Park Improvements	-	Timing	Additional time required to complete project	No
Three Points Veterans Memorial Park Lighting Improvements	(115,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Picture Rocks Park Improvements	-	Timing	Additional time required to complete project	No
Southeast Regional Park Improvements	92,218	Bond proceeds	Increase in project costs	No
Southeast Regional Park Improvements	140,000	Bond proceeds	Project expanded	No
Southeast Regional Park Improvements		Timing	Additional time required to complete project	No
Lawrence District Park Lighting Improvements	(401,200)	Bond proceeds	Proceeds moved to cover costs in another project	No
Udall Park Improvements	-	Timing	Project expanded	No
Old Nogales Park Land Acquisition	-	Timing	Additional time required to complete project	No
Catalina Park Land Acquisition	(193,446)	Bond proceeds	Project completed under budget or retired	No
Catalina Park Land Acquisition	-	Timing	Additional time required to complete project	No
Ryan Field Park Land Acquisition	(38,457)	Bond proceeds	Obtained other funding	No
Ryan Field Park Land Acquisition		Timing	Additional time required to complete project	No
Rillito River Park - La Cholla to I-10	(1,560,830)	Bond proceeds	Proceeds moved to cover costs in another project	No
Rillito River Park - La Cholla to I-10	-	Timing	Project expanded	No
Rillito River Park - Campbell to Alvernon	(138,798)	Bond proceeds	Proceeds moved to cover costs in another project	No
Rillito River Park - Campbell to Alvernon	-	Timing	Additional time required to complete project	No
Rillito River Park - Campbell to Alvernon	-	Timing	Project expanded	No

Table 8: (Continued)

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
Rillito River Park - Campbell to Alvernon	-	Timing	Project expanded	No
Rillito Park at Columbus Boulevard District Park	(277,109)	Bond proceeds	Proceeds moved to cover costs in another project	No
Rillito Park at Columbus Boulevard District Park	(727,218)	Bond proceeds	Proceeds moved to cover costs in another project	No
Rillito Park at Columbus Boulevard District Park	138,798	Bond proceeds	Project expanded	No
Rillito Park at Columbus Boulevard District Park	-	Timing	Project expanded	No
Rillito Park at Columbus Boulevard District Park	-	Timing	Third party involvement/regulation/compliance	No
Rillito Park at Columbus Boulevard District Park	-	Timing	Third party involvement/regulation/compliance	No
Rillito Park at River Bend	35,000	Bond proceeds	Increase in project costs	No
Oro Valley Cañada Del Oro River Park	-	Timing	Additional time required to complete project	No
Oro Valley Cañada Del Oro River Park	-	Timing	Project reduced	No
Tucson Diversion Channel Soccer Field	(498,116)	Bond proceeds	Combined into larger project	No
Tucson Diversion Channel Soccer Field	-	Timing	Combined into larger project	No
Santa Cruz River Park, Irvington to Valencia	-	Timing	Additional time required to complete project	No
Santa Cruz River Park, Irvington to Valencia	-	Timing	Environmental delays/Landfill closure extension	No
Santa Cruz River Park, Irvington to Valencia	-	Timing	Third party involvement/regulation/compliance	No
Santa Cruz River Community Park	-	Timing	Additional time required to complete project	No
Santa Cruz River Community Park	-	Timing	Third party involvement/regulation/compliance	No
Northwest Educational Park (Amphitheater)	(1,200,000)	Bond proceeds	Environmental delays/Landfill closure extension	No
Northwest Educational Park (Amphitheater)	-	Timing	Environmental delays/Landfill closure extension	No
Northwest Educational Park (Amphitheater)	-	Timing	Environmental delays/Landfill closure extension	No
Canyon Del Oro Riverfront Park	-	Timing	Jurisdiction/Community request	No
Old Nogales Park	109,032	Bond proceeds	Increase in project costs	No
Old Nogales Park	-	Timing	Additional time required to complete project	No
Kino Community Field Lighting Improvement	(182,613)	Bond proceeds	Project completed under budget or retired	No
Flowing Wells Park	1,560,830	Bond proceeds	Increase in project costs	No
Flowing Wells Park	-	Timing	Additional time required to complete project	No
Roadrunner School/Community Park	(200,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Roadrunner School/Community Park	-	Timing	Additional time required to complete project	No
Marana Rattlesnake Park (Continental Ranch)	-	Timing	Additional time required to complete project	No
Marana Rattlesnake Park (Continental Ranch)	-	Timing	Additional time required to complete project	No
Marana Rattlesnake Park (Continental Ranch)	-	Timing	Third party involvement/regulation/compliance	No
Marana Rattlesnake Park (Continental Ranch)	-	Timing	Project expanded	No
Columbus Park	-	Timing	Additional time required to complete project	No
Columbus Park	-	Timing	Project reduced	No
Roy P. Drachman-Agua Caliente Regional Park Visitor Center	85,000	Bond proceeds	Increase in project costs	No
Roy P. Drachman-Agua Caliente Regional Park Visitor Center	-	Timing	Additional time required to complete project	No
Sopori Community Center	(300,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sopori Community Center	300,000	Bond proceeds	Jurisdiction/Community request	No
Sopori Community Center	-	Timing	Additional time required to complete project	No
Lawrence Community Center	-	Timing	Project expanded	No
Lawrence Community Center	-	Timing	Third party involvement/regulation/compliance	No
Drexel Heights Community Center	(190,231)	Bond proceeds	Proceeds moved to cover costs in another project	No
Clements Recreational Facility	-	Timing	Additional time required to complete project	No
Thomas Jay Community Center	(109,060)	Bond proceeds	Proceeds moved to cover costs in another project	No
Thomas Jay Community Center	28	Bond proceeds	Increase in project costs	No
Thomas Jay Community Center	-	Timing	Additional time required to complete project	No
Thomas Jay Community Center	-	Timing	Project reduced	No
Quincie Douglas Park Expansion	-	Timing	Project reduced	No
Northwest Community Center/Pool (YMCA/Arthur Pack)	1,200,000	Bond proceeds	Environmental delays/Landfill closure extension	No
Northwest Community Center/Pool (YMCA/Arthur Pack)	52,109	Bond proceeds	Increase in project costs	No
Northwest Community Center/Pool (YMCA/Arthur Pack)	-	Timing	Environmental delays/Landfill closure extension	No
Tortolita Shooting Range	-	Timing	Environmental delays/Landfill closure extension	No
Unallocated	38,457	Bond proceeds	Project completed under budget or retired	No
Unallocated	152,484	Bond proceeds	Project completed under budget or retired	No
Unallocated	193,446	Bond proceeds	Project completed under budget or retired	No
Unallocated	233	Bond proceeds	Project completed under budget or retired	No
Unallocated	(4,326)	Bond proceeds	Project completed under budget or retired	No
1997—Public safety				
Sheriff New Substations	(373,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sheriff New Substations	-	Timing	Combined into larger project	No
Substation Expansion - Various Locations	(350,000)	Bond proceeds	Proceeds moved to cover costs in another project	No

Table 8: (Continued)

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
Sheriff Evidence Security	1,240,799	Bond proceeds	Project expanded	No
Sheriff Evidence Security	-	Timing	Additional time required to complete project	No
Sheriff Evidence Security	(233)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sheriff Radio System Upgrade	25,300	Bond proceeds	Increase in project costs	No
Sheriff Radio System Upgrade	2,519,398	Bond proceeds	Third party involvement/regulation/compliance	No
Sheriff Communitcation Towers	(25,300)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sheriff Communitcation Towers	45,000	Bond proceeds	Third party involvement/regulation/compliance	No
Sheriff Jail/Detention - S-01, S-02, S-04, S-06	(905,232)	Bond proceeds	Combined into larger project	No
Sheriff Jail/Detention - S-01, S-02, S-04, S-06	(1,659,166)	Bond proceeds	Combined into larger project	No
Sheriff Jail/Detention - S-01, S-02, S-04, S-06	(517,566)	Bond proceeds	Combined into larger project	No
Sheriff Jail/Detention - S-01, S-02, S-04, S-06	-	Timing	Combined into larger project	No
Sheriff Jail/Detention - S-01, S-02, S-04, S-06	-	Timing	Combined into larger project	No
Sheriff Jail/Detention - COMBINED INTO S-1246	-	Timing	Combined into larger project	No
Sheriff Jail/Detention - COMBINED INTO S-1246	-	Timing	Combined into larger project	No
Superior Court New Courtrooms	-	Timing	Additional time required to complete project	No
Superior Court New Courtrooms	-	Timing	Third party involvement/regulation/compliance	No
Superior Court New Courtrooms	-	Timing	Project expanded	No
1997—Juvenile justice				
Juvenile Court Detention and Administrative Facilities	-	Timing	Additional time required to complete project	No
1997—Health and community facilities				
Green Valley Performing Arts Center	-	Timing	Project expanded	No
Los Artes Youth Learning Center	40,014	Bond proceeds	Increase in project costs	No
Improve Disabled Access	-	Timing	Additional time required to complete project	No
Improve Disabled Access	-	Timing	Project expanded	No
Fire Sprinkler/Asbestos Removal - Legal Services Building	(40,014)	Bond proceeds	Proceeds moved to cover costs in another project	No
Fire Sprinkler/Asbestos Removal - Legal Services Building	(327,443)	Bond proceeds	Proceeds moved to cover costs in another project	No
Fire Sprinkler/Asbestos Removal - Legal Services Building	-	Timing	Additional time required to complete project	No
Fire Sprinkler/Asbestos Removal - Legal Services Building	-	Timing	Additional time required to complete project	No
Downtown Complex	(756,557)	Bond proceeds	Proceeds moved to cover costs in another project	No
Downtown Complex	-	Timing	Additional time required to complete project	No
PBX Replacement	1,084,000	Bond proceeds	Third party involvement/regulation/compliance	No
Kino Public Health Center	(900,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Kino Public Health Center	-	Timing	Project expanded	No
Kino Center on Aging	(3,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Kino Center on Aging	-	Timing	Proceeds moved to cover costs in another project	No
Kino Hospital Repair	3,000,000	Bond proceeds	Increase in project costs	No
Kino Hospital Repair	900,000	Bond proceeds	Increase in project costs	No
Kino Hospital Repair	-	Timing	Additional time required to complete project	No
Kino Hospital Repair	-	Timing	Additional time required to complete project	No
City of Tucson Midtown	-	Timing	Additional time required to complete project	No
City of Tucson Midtown	-	Timing	Additional time required to complete project	No
Kino Youth, Library and Resource Center	(150,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Kino Youth, Library and Resource Center	-	Timing	Additional time required to complete project	No
Kino Youth, Library and Resource Center	-	Timing	Additional time required to complete project	No
Marana Expansion	-	Timing	Additional time required to complete project	No
Marana Expansion	-	Timing	Third party involvement/regulation/compliance	No
South Tucson Expansion	150,000	Bond proceeds	Increase in project costs	No
South Tucson Expansion	-	Timing	Additional time required to complete project	No
Neighborhood Reinvestment	-	Timing	Additional time required to complete project	No
Neighborhood Reinvestment	-	Timing	Obtained other funding	No
1997—Open space				
Tumamoc Hill	849,392	Bond proceeds	Increase in project costs	No
Tumamoc Hill	(100,000)	Bond proceeds	Obtained other funding	No
Tumamoc Hill	-	Timing	Additional time required to complete project	No
Tumamoc Hill	-	Timing	Third party involvement/regulation/compliance	No
Los Morteros	-	Timing	Additional time required to complete project	No
Valencia Site	(849,392)	Bond proceeds	Proceeds moved to cover costs in another project	No
Valencia Site	-	Timing	Proceeds moved to cover costs in another project	No
Valencia Site	-	Timing	Third party involvement/regulation/compliance	No
Pantano Townsite	(57,029)	Bond proceeds	Proceeds moved to cover costs in another project	No

Table 8: (Continued)

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
Colossal Cave Rehabilitation	-	Timing	Additional time required to complete project	No
Agua Caliente Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Agua Caliente Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Empirita Ranch Buildings Rehabilitation	-	Timing	Third party involvement/regulation/compliance	No
Robles Ranch House Rehabilitation	321,576	Bond proceeds	Increase in project costs	No
Robles Ranch House Rehabilitation	-	Timing	Additional time required to complete project	No
Mission San Agustin	(164,547)	Bond proceeds	Proceeds moved to cover costs in another project	No
Canoa Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Canoa Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Canoa Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Agua Caliente Creek	(401,693)	Bond proceeds	Proceeds moved to cover costs in another project	No
Agua Verde Creek	800,000	Bond proceeds	Increase in project costs	No
Agua Verde Creek	47,019	Bond proceeds	Increase in project costs	No
Bingham Cienega	(1,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Upper Honeybee Canyon	(1,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sabino Canyon	(1,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Sabino Canyon	(500,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tanque Verde Creek	(2,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mountain Park - Painted Hills	(1,800,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mountain Park - Robles Pass	(265,094)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mountain Park - Robles Pass	4,501,083	Bond proceeds	Project expanded	No
Tucson Mountain Park - Los Morteros	(262,924)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mountain Park - Los Morteros	250,000	Bond proceeds	Increase in project costs	No
Tucson Mountain Park - Los Morteros	-	Timing	Additional time required to complete project	No
Tucson Mountain Park - Los Morteros	-	Timing	Additional time required to complete project	No
Tortolita Ironwood Forest	(2,999,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Catalina State Park Expansion	(999,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Catalina State Park Expansion	-	Timing	Third party involvement/regulation/compliance	No
Canoa Ranch	12,037	Bond proceeds	Increase in project costs	No
Canoa Ranch	2,550,000	Bond proceeds	Project expanded	No
Mt. Lemmon Highway Base	(500,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Mt. Lemmon Highway Base	-	Timing	Proceeds moved to cover costs in another project	No
Tumamoc Hill	(1,176,452)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tumamoc Hill	-	Timing	Additional time required to complete project	No
Tortolita Shooting Range	(650,000)	Bond proceeds	Environmental delays/Landfill closure extension	No
Tortolita Shooting Range	24,881	Bond proceeds	Proceeds moved to cover costs in another project	No
Tortolita Shooting Range	-	Timing	Environmental delays/Landfill closure extension	No
Tortolita Shooting Range	-	Timing	Proceeds moved to cover costs in another project	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	(1,400,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	(1,167,447)	Bond proceeds	Proceeds moved to cover costs in another project	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	1,078,468	Bond proceeds	Increase in project costs	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	372,601	Bond proceeds	Increase in project costs	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	2,196,397	Bond proceeds	Increase in project costs	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	1,167,447	Bond proceeds	Project expanded	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	1,439,376	Bond proceeds	Third party involvement/regulation/compliance	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	2,682,301	Bond proceeds	Project expanded	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Proceeds moved to cover costs in another project	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Additional time required to complete project	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Project expanded	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Project expanded	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Third party involvement/regulation/compliance	No
Tucson Mtn Park/Tortilita Mtn Park/Cienega Crk	-	Timing	Project expanded	No
Central Arizona Project (CAP) Trailhead	-	Timing	Additional time required to complete project	No
Central Arizona Project (CAP) Trailhead	-	Timing	Additional time required to complete project	No
36th St Trailhead	-	Timing	Additional time required to complete project	No
36th St Trailhead	-	Timing	Additional time required to complete project	No
Tortolita Mountain Park Trail System	-	Timing	Additional time required to complete project	No
Tortolita Mountain Park Trail System	-	Timing	Third party involvement/regulation/compliance	No
Various Trailhead Parking/staging	-	Timing	Third party involvement/regulation/compliance	No
Tucson Diversion Channel Trail Connection	-	Timing	Additional time required to complete project	No
Tucson Diversion Channel Trail Connection	-	Timing	Additional time required to complete project	No
Various Trail Acquisitions	-	Timing	Third party involvement/regulation/compliance	No
Various Trail Acquisitions	-	Timing	Third party involvement/regulation/compliance	No

Table 8: (Continued)

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
1997—Flood control				
Santa Cruz River, Grant Road to Fort Lowell alignment	(510,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Santa Cruz River, Valencia to Irvington	188,483	Bond proceeds	Increase in project costs	No
Santa Cruz River, Valencia to Irvington	-	Timing	Additional time required to complete project	No
Santa Cruz River, Valencia to Irvington	-	Timing	Combined into larger project	No
Santa Cruz River, Valencia to Irvington	-	Timing	Third party involvement/regulation/compliance	No
Santa Cruz River, Valencia to Irvington	-	Timing	Project expanded	No
Mission Wash	-	Timing	Third party involvement/regulation/compliance	No
Mission Wash	-	Timing	Third party involvement/regulation/compliance	No
Town of Sahuarita	-	Timing	Additional time required to complete project	No
Town of Sahuarita	-	Timing	Third party involvement/regulation/compliance	No
Town of Oro Valley	(188,483)	Bond proceeds	Proceeds moved to cover costs in another project	No
Continental Vista	-	Timing	Third party involvement/regulation/compliance	No
Continental Vista	-	Timing	Project expanded	No
Fairview and Limberlost	510,000	Bond proceeds	Project expanded	No
Holladay and Forrest	-	Timing	Third party involvement/regulation/compliance	No
Tucson Diversion Channel	-	Timing	Additional time required to complete project	No
Tucson Diversion Channel	-	Timing	Third party involvement/regulation/compliance	No
1997—Solid waste				
Regional Facility Acquisition and Initial Disposal Cell	(3,000,000)	Bond proceeds	Environmental delays/Landfill closure extension	No
Regional Facility Acquisition and Initial Disposal Cell	-	Timing	Environmental delays/Landfill closure extension	No
Regional Facility Acquisition and Initial Disposal Cell	-	Timing	Environmental delays/Landfill closure extension	No
Tangerine Closure	-	Timing	Additional time required to complete project	No
Tangerine Closure	-	Timing	Environmental delays/Landfill closure extension	No
Tangerine Closure	-	Timing	Environmental delays/Landfill closure extension	No
Sahuarita Expansion	1,100,000	Bond proceeds	Increase in project costs	No
Sahuarita Expansion	2,000,000	Bond proceeds	Project expanded	No
Sahuarita Expansion	-	Timing	Additional time required to complete project	No
Environmental Remediation	(1,388,179)	Bond proceeds	Proceeds moved to cover costs in another project	No
Environmental Remediation	288,179	Bond proceeds	Increase in project costs	No
Environmental Remediation	1,000,000	Bond proceeds	Third party involvement/regulation/compliance	No
Environmental Remediation	-	Timing	Additional time required to complete project	No
Environmental Remediation	-	Timing	Environmental delays/Landfill closure extension	No
Environmental Remediation	-	Timing	Project reduced	No
2004—Public safety				
New Pima County Justice Court/City of Tucson Municipal Court Complex	-	Timing	Project reduced	No
2004—Open space				
Habitat at 36th and Kino	-	Timing	Additional time required to complete project	No
2004—Parks				
Canoa Ranch Buildings Rehabilitation	-	Timing	Additional time required to complete project	No
Fort Lowell Acquisition and San Pedro Chapel	-	Timing	Jurisdiction/Community request	No
Helvetia Townsite Acquisition	(97,074)	Bond proceeds	Proceeds moved to cover costs in another project	No
Helvetia Townsite Acquisition		Timing	Proceeds moved to cover costs in another project	No
Steam Pump Ranch Rehabilitation	2,997,807	Bond proceeds	Increase in project costs	No
Steam Pump Ranch Rehabilitation	-	Timing	Jurisdiction/Community request	No
Binghampton Historic Buildings Rehabilitation	160,000	Bond proceeds	Increase in project costs	No
Marana Mound Community Site	(340,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Marana Mound Community Site	(310,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Marana Mound Community Site	(1,300,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Marana Mound Community Site	-	Timing	Third party involvement/regulation/compliance	No
Dakota Wash Site Acquisition	(150,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Honey Bee Village Site Acquisition	340,000	Bond proceeds	Increase in project costs	No
Honey Bee Village Site Acquisition	310,000	Bond proceeds	Increase in project costs	No
Honey Bee Village Site Acquisition	-	Timing	Additional time required to complete project	No
Valencia Site Preservation	1,237,074	Bond proceeds	Increase in project costs	No
Valencia Site Preservation	-	Timing	Project expanded	No
Los Morteros Preservation	150,000	Bond proceeds	Increase in project costs	No

Table 8: (Concluded)

Bond program, purpose, and projects	Change in bond proceeds	Change Type	Change reason	Indication of reward or punishment
Pantano Townsite Preservation	-	Timing	Additional time required to complete project	No
Ajo Curley School Art Institute	-	Timing	Obtained other funding	No
Ajo Curley School Art Institute	-	Timing	Project expanded	No
Wilmot Branch Library Replacement or Relocation	-	Timing	Project expanded	No
Southeast Regional Park/Shooting Range	-	Timing	Third party involvement/regulation/compliance	No
Lighting of Existing and New Sports Fields	600,000	Bond proceeds	Project expanded	No
Curtis Park - Flowing Wells East	400,000	Bond proceeds	Increase in project costs	No
Catalina Community Park	(1,000,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Catalina Community Park	-	Timing	Jurisdiction/Community request	No
Dan Felix Memorial Park	(400,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Dan Felix Memorial Park	(600,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Dan Felix Memorial Park	(177,000)	Bond proceeds	Jurisdiction/Community request	No
Brandi Fenton Memorial Riverbend Park at Binghampton Historic District	1,000,000	Bond proceeds	Increase in project costs	No
Kino Public Sports Field Lighting	177,000	Bond proceeds	Jurisdiction/Community request	No
Eastside Sports Complex and Senior Center Site	-	Timing	Third party involvement/regulation/compliance	No
Eastside Sports Complex and Senior Center Site	-	Timing	Project reduced	No
Northside Community Park	-	Timing	Jurisdiction/Community request	No
Southeast Community Park	-	Timing	Third party involvement/regulation/compliance	No
Houghton Greenway	-	Timing	Additional time required to complete project	No
Atturbury Wash Sanctuary Land Acquisition and Expansion	(800,000)	Bond proceeds	Proceeds moved to cover costs in another project	No
Pantano River Park	800,000	Bond proceeds	Project expanded	No
Pantano River Park	-	Timing	Project expanded	No
Naranja Town Site Park	(2,997,807)	Bond proceeds	Proceeds moved to cover costs in another project	No
2004—Flood control				
Tohono O'odham Nation Drainage Improvements	-	Timing	Project expanded	No
2006—Psychiatric hospital				
Psychiatric Inpatient Hospital Facilities	-	Timing	Project expanded	No
2006—Psychiatric urgent care				
Psychiatric Urgent Care Facilities	-	Timing	Project expanded	No

Source: Auditor General staff analysis of all Pima County Bond Advisory Committee Staff Reports, Pima County Bond Implementation Plan Ordinances, and minutes of Pima County Board of Supervisor's meetings for the 1997, 2004, and 2006 general obligation bond programs.

APPENDIX E

This appendix provides information on the methods auditors used to meet the objectives of Laws 2012, Ch. 120.

The Auditor General and staff express appreciation to the Pima County Board of Supervisors, County Administrator, and staff for their cooperation and assistance throughout the audit.

Methodology

Chapter 1

Description of Pima County's general obligation bond programs and how they were administered

Auditors used a variety of methods to obtain information on Pima County's 1997, 2004, and 2006 general obligation bond programs and how they were administered, including conducting interviews with various Pima County staff members and reviewing Pima County's Truth in Bonding Code; the 1997, 2004, and 2006 Special Election Voter Publicity Pamphlets; the Bond Advisory Committee Staff Reports; and the Pima County Board of Supervisors' Bond Implementation Plan Ordinances.

A comparison of Pima County's general obligation bond programs to bond programs administered by other counties within the State

In order to determine if comparable general obligation bond programs exist within the State, auditors used the Arizona Department of Revenue's Report of Bonded Indebtedness to search for outstanding general obligation bonds for each county within Arizona. Auditors also used the report to determine the amount of outstanding general obligation bonds for the cities and towns within Arizona. Auditors determined this source to be reliable by comparing the outstanding general obligation bond information obtained from the report to the applicable entity's audited financial statements.

General obligation bond amounts issued by program

In order to determine the amount of bonds issued under each program for fiscal years 1998 through 2012, auditors used Pima County Finance Department schedules of general obligation bonds issued from May 1998 through May 2012.

Chapter 2

Voter-authorized purposes

In order to determine voter-authorized purposes for bond monies, auditors used the 1997, 2004, and 2006 Special Election Voter Publicity Pamphlets and reviewed the results of the applicable bond elections obtained from the Pima County Election Department's Web site.

Board-approved use and timing

In order to determine the Board of Supervisors' initial approved uses of bond proceeds, timing of projects, and any related changes to the use and timing, auditors used the semiannual Bond Advisory Committee Staff Reports, Pima County Bond Implementation Plan Ordinances, and minutes of Pima County Board of Supervisors meetings in which the change ordinances were passed for the 1997, 2004, and 2006 general obligation bond programs.

Actual use and timing

In order to determine the amount and timing of bond monies spent, and the projects on which the bond monies were spent, auditors used expenditure and capital asset information from May 1998 through May 2012 provided by Pima County's Finance Department. Auditors determined that the source of this information was the same as that used during the annual financial statement audits. To further verify the amount of bond monies spent, auditors randomly selected a sample of 40 projects and compared the applicable financial and capital asset information to information subject to financial auditing procedures in the Office of the Auditor General's annual financial statement audits of Pima County. For the timing of projects, auditors determined that the Pima County Finance Department tracks completion dates at the subproject level. Consequently, when performing this analysis, auditors compared the actual completion dates for subprojects to the final Board of Supervisors-approved completion date for the related project. For example, the Anza National Trail and Campsites project had four subprojects: the local road signs completed in fiscal year 2005, the mountain interpretive sign completed in fiscal year 2004, the main trail and campsites completed in fiscal year 2008, and the Canoa segment completed in fiscal year 2008. When compared to the Board of Supervisors-approved completion date of June 30, 2007, the end of fiscal year 2007, the first two subprojects were completed on time and the last two subprojects were completed late.

Chapter 3

Determination of project location

In order to determine which jurisdiction each of the completed projects was located in, auditors obtained maps from Pima County containing the locations of all completed projects from the three bond programs.[1] Prior to receiving these maps, auditors had determined locations for the projects from the bond ordinances and staff reports that supported the original implementation plans. Auditors tested a sample of 40 items from the county-provided maps by comparing the locations on the maps to the auditor-determined locations. For all 40 sample items, the locations on the maps matched the auditor-determined locations and as a result, auditors determined that the maps were a reliable source for determining locations for all of the projects.

Allocation of county-wide projects by percentage of population

The majority of the county-wide projects involved improvements to and construction of buildings that house centralized operations of Pima County, including finance offices, administration offices, courthouse facilities, and jail facilities. These are all items where the benefits provided can be measured by the number of people that they are providing services to. For example, more resources are used within Pima County's finance and administration offices to provide services for the residents of a city with a larger population than those of a town with a much smaller population. Similarly, cities with a larger population use more of the centralized jail facilities because generally they are sending more people to jail than a town with a smaller population.

Based upon the nature of these projects, auditors determined that percentage of population was the most appropriate basis for allocating the expenditures across the cities, towns, and unincorporated areas within Pima County. Auditors obtained the populations of each city and town within Pima County from the U.S. Census Bureau for the 2010 census and determined each city and town's percentage of Pima County's total population. Auditors used these percentages to allocate the total dollar amount of completed county-wide projects to each jurisdiction. Once the amount of each jurisdiction's representative share of the county-wide projects was determined and added to the amount of completed project dollars that provided a local benefit to each jurisdiction, auditors were able to compare the total dollar amount of completed projects delivered to the amount of secondary property taxes paid by taxpayers within the jurisdiction.

[1] For the purpose of this analysis, jurisdiction refers to each city and town in Pima County and the unincorporated areas. The Pascua Yaqui Tribe and Tohono O'Odham Nation were included in the unincorporated areas.

Determination of secondary property tax attributable to unincorporated Pima County and each jurisdiction

In order to estimate the amount of secondary property tax attributable to the unincorporated areas within Pima County and to each jurisdiction for the 1997, 2004, and 2006 Pima County general obligation bond programs, auditors first calculated the amount of debt paid for each program. Principal and interest payments for general obligation debt of Pima County are paid with the revenues collected from secondary property taxes. For the purposes of this analysis, auditors determined that the amount of debt paid by Pima County each year on these three bond programs is equivalent to the amount that Pima County must levy and collect as a portion of the overall secondary property tax in order to make the principal and interest payments on the debt associated with these programs. To calculate the amount of debt paid by program, auditors reviewed each bond series issued by Pima County during fiscal years 1998 through 2012, noting that each series comprised funding from various bond programs. Using Pima County Finance Department schedules of general obligation bonds issued from May 1998 through May 2012, auditors determined the amount of debt issued pertaining to each bond program from each series. A percentage for each bond program was then calculated for each series by comparing the amounts issued from each program to the total debt issued for the series. This percentage was calculated for each debt series and applied to all debt payments made on each series during fiscal years 1999 through 2012. Next, auditors summed the amount of yearly principal and interest payments by series to calculate a total paid for each of the aforementioned bond programs. The debt payment amounts were obtained from the official debt statements that were either provided by Pima County or available on its Web site.

For example, in fiscal year 2000, Pima County issued $50,000,000 in Series 1999 GO Bonds. This Series was made up of $1,000,000 from the 1982 bond program, $3,300,000 from the 1986 bond program, and $45,700,000 from the 1997 bond program. Thus, 91.4 percent ($45,700,000/$50,000,000) of this series was for the 1997 program. The amount of principal and interest payments made during fiscal year 2000 for the Series 1999 GO Bonds totaled $3,400,968. To determine how much of this amount was for the 1997 program, auditors multiplied the payment amount by the previously calculated rate of 91.4 percent, to arrive at a total of $3,108,485. In fiscal year 2000, Pima County also made principal and interest payments on the 1998 Series GO Bonds totaling $6,161,648 that were entirely for the 1997 bond program. Thus, in fiscal year 2000, Pima County made $9,270,133 ($3,108,485 + $6,161,648) of debt service payments for the 1997 bond program. This methodology was used to determine the total amount of principal and interest payments made by Pima County for the 1997, 2004, and 2006 bond programs for each of fiscal years 1998 through 2012.

Once the amount of principal and interest payments by program were calculated for each fiscal year, the amount of debt paid toward each program by the citizens of the unincorporated areas within Pima County and each jurisdiction was determined. First, auditors obtained the "Abstracts by Tax Authority and Legal Class for the County of Pima" report for fiscal years 1999 through 2012, which listed the full cash secondary net assessed value by city and town. These reports were provided by Pima County, which obtained them from the Arizona Department of Revenue publication called the "State and County Abstract of the Assessment Roll." Next, auditors obtained the Pima County Secondary Debt Service property tax rate for the same fiscal years from Pima County's adopted budgets, which were provided by Pima County or available on its Web site. Then, a tax levy amount was calculated for Pima County for each fiscal year by multiplying the secondary net assessed value by the property tax rate. This was also done for the cities and towns within Pima County to determine their citizens' share of the overall county levy for each fiscal year. The following calculation was then used to estimate yearly debt payment amounts by jurisdiction:

$$\left(\frac{\begin{array}{c}\textit{Share of Secondary}\\ \textit{Property Tax Levy for City}\\ \textit{or Town for Fiscal Year}\end{array}}{\begin{array}{c}\textit{Secondary Property Tax}\\ \textit{Levy for Pima County}\\ \textit{for Fiscal Year}\end{array}}\right) \times \left(\begin{array}{c}\textit{Debt Paid on Each Bond}\\ \textit{Program by Pima County}\\ \textit{for Fiscal Year}\end{array}\right) = \begin{array}{c}\textit{Debt Paid on Each Bond}\\ \textit{Program by the Citizens}\\ \textit{of Each City or Town}\\ \textit{for Each Fiscal Year}\end{array}$$

For example, the following calculation was used to determine the amount of debt paid for fiscal year 2000 on the 1997 Bond Program by the citizens of the City of Tucson:

$$\left(\frac{\begin{array}{c}\textit{City of Tucson Share of}\\ \textit{Secondary Property Tax Levy for}\\ \textit{Fiscal Year 2000} = \$18{,}186{,}774\end{array}}{\begin{array}{c}\textit{Pima County Secondary}\\ \textit{Property Tax Levy for}\\ \textit{Fiscal Year 2000} = \$37{,}173{,}759\end{array}}\right) \times \left(\begin{array}{c}\textit{Debt Paid on 1997 Bond}\\ \textit{Program by County in}\\ \textit{Fiscal Year 2000} = \$9{,}270{,}133\end{array}\right) = \$4{,}535{,}283$$

These yearly amounts were summed for fiscal years 1999 through 2012 to estimate a total amount of secondary property taxes collected to make principal and interest payments associated with the debt for the 1997, 2004, and 2006 bond programs for each jurisdiction.

COUNTY RESPONSE

COUNTY ADMINISTRATORS OFFICE
PIMA COUNTY GOVERNMENTAL CENTER
130 W. CONGRESS, TUCSON, AZ 85701-1317
(520) 724-8661 FAX (520) 724-8171

C.H. HUCKELBERRY
County Administrator

January 7, 2013

Debbie Davenport, Auditor General
Office of the Auditor General
State of Arizona
2910 N. 44th Street, Suite 410
Phoenix, Arizona 85018

Re: **Preliminary Report Draft of the Pima County 1997, 2004 and 2006 General Obligation Bond programs**

Dear Ms. Davenport:

We have reviewed your audit of the Pima County 1997, 2004 and 2006 bond programs and concur with your findings. We have no issues or concerns with your audit report.

We would like to thank you and your staff for the courtesy extended us during this audit.

As you noted in your audit report, this program is unique in Arizona. We value the trust relationship we have developed with Pima County voters in carrying out approved bond programs. The voters and taxpayers deserve clear and understandable transparency, as well as rigorous and detailed accountability when we spend their money. Your audit reaffirms these principles upon which our Truth in Bonding Code was developed.

Finally, I would like to thank the Board of Supervisors, who insisted on the Truth in Bonding Code, as well as the dedicated Pima County staff who make this process work for the benefit of our voters and taxpayers.

Sincerely,

C.H. Huckelberry
County Administrator

CHH/mjk