

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2003/2004 vs Fiscal Year 2004/2005

SOURCE OF REVENUES	ADOPTED REVENUES FY 2003/2004	ADOPTED REVENUES FY 2004/2005	CHANGE	EXPLANATION
GENERAL FUND				
Assessor				
Other Miscellaneous Revenues	10,000	6,000	(4,000)	Reduced public service revenue based on current year actual
Clerk of the Board				
Alcoholic Beverages	1,600	1,600	0	
General Government Fees	300	300	0	
Other Miscellaneous Revenues	8,100	8,100	0	
Clerk of the Superior Court				
Federal Revenue	220,000	224,000	4,000	Increased DES reimbursement for child support
Other Miscellaneous Revenues	87,200	0	(87,200)	Amount budgeted for collecting past due accounts from Justice Courts; revenue is now reflected in Justice Courts
Court Fees	900,569	1,093,576	193,007	Increased number of civil case filings, marriage licenses, and passports
Interest	15,000	15,000	0	
Other Fines & Forfeits	700,000	850,000	150,000	Increased based on FY 2003/04 activity
Fines	220,524	206,826	(13,698)	Decreased based on FY 2003/04 filings
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	0	104,840	104,840	Transfer in Tucson Clean and Beautiful revenue from Community Resources and the Wastewater Management contribution to Pima Association of Governments
Community Resources				
Culture & Recreation Fees	372,400	174,761	(197,639)	Decreased program fees due to the transfer of after school and summer programs to local area schools
Other Miscellaneous Revenues	113,418	415	(113,003)	Transferred Tucson Clean and Beautiful revenue to the Community Development & Neighborhood Conservation department and increased miscellaneous collections
Rents and Royalties	46,600	17,660	(28,940)	Decreased room and ramada rentals
Health Fees	6,000	16,500	10,500	Increased health fees due to an increase in client visits at the Teen Clinic
Constables				
Court Fees	306,703	309,518	2,815	Increased papers served along with improvements in customer service has created new business
Miscellaneous	16,690	16,100	(590)	Decreased fees collected for serving papers for other County departments
Contingency				
Federal Revenue	300,000	300,000	0	
County Administrator				
Court Fees	0	70,000	70,000	Transfer of revenues from Indigent Defense, contract attorney division, now under County Administrator supervision
County Attorney				
Other Miscellaneous Revenues	40,000	40,000	0	
City Participation	32,440	32,440	0	
Elections				
General Government Fees	5,000	5,000	0	
City Participation	67,700	595,000	527,300	Increased due to primary and general elections scheduled for FY 2004/05
Facilities Management				
Rents and Royalties	260,490	136,494	(123,996)	Loss of Walgreen's rent and loss of Community Services department revenue
Other Miscellaneous Revenues	2,000	3,000	1,000	Increased based on previous history
Finance				
Other Miscellaneous Revenues	48,000	48,000	0	
Forensic Science Center (Previously Medical Examiner)				
General Government Fees	4,800	4,800	0	
Charges for Services	710,000	752,655	42,655	Increased caseload
Miscellaneous	3,500	3,500	0	
General Fund Debt Service				
Interest	20,000	25,000	5,000	Increase based on previous history
General Government Revenues				
Alcoholic Beverages	20,000	33,000	13,000	Reflects typical actual revenues of the past few years
Auto Lieu Tax	22,000,000	23,700,000	1,700,000	Rate of adding higher valued vehicles entering the County will exceed the rate of depreciation of existing registered vehicles in the County
Business Licenses & Permits	2,000,000	2,250,000	250,000	Collections from cable companies, due to more services, fee increases, more households, and more aggressive collections
City Participation	15,500	15,500	0	
Contributions/Pub Enterprise	7,084,123	7,568,061	483,938	Reflects actual overhead rates
Federal Revenue	1,800,000	1,660,000	(140,000)	Federal PILT payments reduced by distributions to other authorities
General Government Fees	695,384	695,384	0	
Interest	1,000,000	1,000,000	0	
Other Miscellaneous Revenues	815,400	100,500	(714,900)	Reflects actual revenues and the loss of the ALTCS payment from FMAP
Overhead - Grant Reimbursement	83,000	83,000	0	
Sales & Use Tax	79,000,000	86,000,000	7,000,000	Increased economic activity due to population growth and per capita income growth
State Revenue	4,087,573	269,773	(3,817,800)	Decreased State Proposition 204 funding
Taxes / Interest on Delq. Prop. Taxes	6,040,385	4,281,936	(1,758,449)	Conditions that prompted high delinquent property tax collections and associated Interest income no longer exist
Taxes / Penalties on Delq. Prop. Taxes	875,562	450,597	(424,965)	Conditions that prompted high delinquent property tax collections and associated Penalty income no longer exist
Taxes / Personal Property	10,680,181	11,173,256	493,075	Expansion of the number of businesses in the County, higher property valuation due to new purchases and increased numbers of mobile homes
Taxes / Real Property	192,556,442	207,160,527	14,604,085	Lower delinquent tax revenues due to high levels of collections in recent years are being offset by higher current year collections due to appreciation, a larger tax base and higher collections levels
Transient Lodging Tax	1,380,000	1,340,000	(40,000)	Budgeted tax this year using a slower economic growth scenario

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2003/2004 vs Fiscal Year 2004/2005

SOURCE OF REVENUES	ADOPTED REVENUES FY 2003/2004	ADOPTED REVENUES FY 2004/2005	CHANGE	EXPLANATION
Human Resources				
Employee Health Premiums	5,000	5,000	0	
General Government Fees	500	1,500	1,000	Increased requests to copy official records
Other Miscellaneous Revenues	100	2,850	2,750	Increase anticipated in use of flexible benefit accounts
Indigent Defense				
Court Fees	598,000	528,000	(70,000)	Transferred case management revenues to County Administration Office of Revenues and Collections
State Revenue	50,000	50,000	0	
Information Technology				
Other Miscellaneous Revenues	0	388,680	388,680	Revenue generated from Kino operations support
Rents and Royalties	124,604	231,903	107,299	Increased antenna revenue previously budgeted in Facilities Management
Institutional Health				
Health Fees	6,000	2,000	(4,000)	Anticipate fewer refunds/reimbursements
Other Miscellaneous Revenues	73,765	67,765	(6,000)	Decreased third party liability reimbursements (\$8k); increased Adult Detention inmate medical copays \$2k
Justice Court Ajo				
General Government Fees	1,355	1,355	0	
Justice Courts - Fines	203,140	203,140	0	
Other Miscellaneous Revenues	350	350	0	
Court Fees	18,258	18,258	0	
State Revenue	30,214	30,214	0	
Justice Court Green Valley				
State Revenue	30,299	30,299	0	
Court Fees	8,500	11,500	3,000	Increased collections due to an increase in attorney's fees
Justice Courts - Fines	168,444	168,444	0	
Justice Courts Tucson				
State Revenue	277,184	283,320	6,136	Increased reimbursement for JP salaries
General Government Fees	500,000	625,426	125,426	Increased defensive driving fees due to collections and the repeal of ARS 12-116.04, effective June 30, 2004
Court Fees	862,222	907,259	45,037	Increased civil filing and appearance fees due to collections and the repeal of ARS 12-116.04, effective June 30, 2004
Justice Courts - Fines	2,251,728	2,412,683	160,955	Increased traffic fines and fees due to collections and the repeal of ARS 12-116.04, effective June 30, 2004
Other Fines & Forfeits	60,000	28,001	(31,999)	Decreased criminal fines and appearance bond forfeitures based on lower YTD activity
Rents and Royalties	6,000	7,500	1,500	Rental of office space to Alliance One collection agency
Other Miscellaneous Revenues	1,200	1,000	(200)	Decreased miscellaneous collections
Juvenile Court				
Federal Revenue	220,000	220,000	0	
Court Fees	35,000	35,000	0	
Superior Courts - Fines	10,000	5,000	(5,000)	Decreased court fines
Correctional Housing	55,300	91,910	36,610	Increased Pasqua Yaqui contract
Other Miscellaneous Revenues	10,000	10,000	0	
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	511,345	464,475	(46,870)	Loss of some childrens programs revenues due to state regulations (\$35k), reduced volume of camping fees at Gilbert Ray campground (\$26k) due to fee increase; volume increases at other facilities \$14k
General Government Fees	17,000	17,000	0	
Other Miscellaneous Revenues	46,621	44,300	(2,321)	Room and ramada rentals now budgeted as culture and recreation fees (\$7k); increased utility reimbursements at Manzanita Park \$3k and Ted Walker Park \$2k
Rents and Royalties	118,534	135,388	16,854	Settlement with Old Tucson allows budgeting of lease revenue again \$82k, Continental Green Valley community center rents budgeted as culture & recreation fees in FY 03/04 \$7k; loss of Arthur Pack Golf Course lease revenues under terms of new lease due to needed remodeling (\$72k)
Non Departmental				
Transient Lodging Tax	1,380,000	1,340,000	(40,000)	Decreased gross revenues of hotel and motels due to slow growth in occupancy and high levels of price cutting
Public Fiduciary				
Court Fees	446,120	446,120	0	
Other Miscellaneous Revenues	0	0	0	
Recorder				
General Government Fees	2,850,000	3,140,000	290,000	Increased recording fees due to lower interest rates and an increase in real estate sales in Pima County
Other Miscellaneous Revenues	150,000	264,000	114,000	Increased copies of public records based on current year actual
School Superintendent				
Federal Revenue	67,871	95,000	27,129	Increase in Federal Forest fees
Other Miscellaneous Revenues	19,257	200	(19,057)	Decrease in state funding for schools
Sheriff				
Penalties/Delinquent Taxes	0	25,000	25,000	Seizure fees that the Sheriff was previously unable to collect
Business Licenses & Permits	9,500	9,500	0	
General Government Fees	140,000	140,000	0	
Court Fees	500	500	0	
Jury Fees	200	200	0	
Sheriff Dept Fees	422,000	428,800	6,800	Increased fees charged to inmates for work furlough
Correctional Housing	5,372,902	5,885,000	512,098	Increased reimbursement for correctional housing from the city \$517,098, partially offset by decrease in state reimbursement \$5,000
Justice Courts - Traffic Fines	10,000	10,000	0	
Other Miscellaneous Revenues	344,898	21,000	(323,898)	Revenue previously transferred from Commissary Operations and Inmate Welfare special revenue funds to pay for the salaries and benefits of employees. In fiscal year 2004/05, the personal services costs will be charged directly to Commissary Operations and Inmate Welfare

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2003/2004 vs Fiscal Year 2004/2005

SOURCE OF REVENUES	ADOPTED REVENUES FY 2003/2004	ADOPTED REVENUES FY 2004/2005	CHANGE	EXPLANATION
Superior Court				
Federal Revenue	240,000	240,000	0	
City Participation	0	0	0	
Superior Court Mandated Services				
Federal Revenue	15,000	0	(15,000)	Reimbursement for drug cases that will no longer be collected
Court Fees	125,000	125,023	23	Increased jury fees
Other Miscellaneous Revenues	15,000	10,000	(5,000)	Anticipated decreases in various miscellaneous collections based on current year activity
Treasurer				
General Government Fees	100	100	0	
TOTAL GENERAL FUND REVENUE	352,561,596	372,052,582	19,490,987	

SPECIAL REVENUE FUNDS

Employment and Training				
Intergovernmental	18,888,836	15,983,794	(2,905,042)	Decrease in funding for the Youth Opportunity grant, the H1-B Technical Skill grant, and other miscellaneous grants, partially offset by the transfer in of Community Action Agency revenue previously budgeted in Community Services Grants (3.802); Pima Vocational High School 897k
Miscellaneous	6,000	6,000	0	
Environmental Quality				
Charges for Services	14,300	14,300	0	
Interest	4,600	10,000	5,400	Earnings from the Local Government Investment Pool which were under budgeted in FY 2003/04
Intergovernmental	1,898,541	1,627,043	(271,498)	Natural Event Action Plan state funding decrease (\$83k) and decreased state grants (\$196k); increased federal grants \$8k
Licenses and Permits	2,139,868	1,916,910	(222,958)	Decreased fee for a major air permit holder (\$184k) and reduced septic system fees (\$69k); all other adjustments net increase \$30k
Miscellaneous	13,000	13,345	345	Increased miscellaneous cost recoveries
Flood Control District				
Interest	150,000	120,000	(30,000)	Decreased earnings from the Local Government Investment Pool
Miscellaneous	8,000	17,000	9,000	Rents from district property
Taxes	15,965,262	17,264,169	1,298,907	Tax rate for fiscal year 2004/05 is unchanged, the secondary net assessed value increased \$396.3m
Intergovernmental	0	2,545	2,545	State and city in lieu of taxes payments not budgeted in FY 2003/04
Other Special Revenue Funds				
Taxes	10,928,637	11,742,991	814,354	County Free Library increase in net assessed valuations 814,354
Intergovernmental	2,902,402	3,481,724	579,322	County Law Enforcement Antiracket 361k; Courts Fill the Gap 100k; Stadium District 65k; County Attny Victim Witness Comp 39k; COC Child Support 6k; County Attny Fill the Gap 6k; County Free Library 2k
Charges for Services	5,989,966	6,237,270	247,304	Sheriff Commissary 365k; Sup Crt Conciliation 85k; Sup Crt Local Crt Automation 84k; COC Local Crt Automation 24k; Sup Crt Child Support 8k; Sup Crt Cty Law Library 4k; Courts Fill the Gap (594k); Sup Crt Probation (290k); Juvenile Probation Svcs (28k); COC Spousal Maint (2k); Parks Special Programs 492k
Fines and Forfeits	611,800	710,000	98,200	County Attny Bad Check Program 100k; Sup Crt Probate (2k);
Interest	422,172	182,322	(239,850)	County Free Library (150k); Sup Crt Probation (17k); County Attny Bad Check Program (10k); County Law Enforcement Antiracket (10k); Sup Crt Conciliation (10k); Sup Crt Child Support (4k); COC Victim Location (3k); County Attny Victim Restitution (3k); County Attny Fill the Gap (1k); County Attny Victim Witness Comp (1k); Sup Crt Cty Law Library (1k); COC Time Pay Fees 3k; COC Doc Stor & Retrieval 1k; COC Crt Automation 1k;
Miscellaneous	5,885,473	7,928,253	2,042,780	Public Works Building 1.106m; Housing Trust Fund 1.000m; County Law Enforcement Antiracket 877k; Sheriff Commissary 135k; Stadium District (54k); County Attny Consumer Protect (4k); County Attny Victim Witness Comp (1k); County Free Library (1k); Sup Crt Cty Law Library (1k)
Other Special Revenue Funds Grants				
Intergovernmental	52,717,905	53,372,838	654,933	Sheriff Grants 1.453m; Juvenile Court Grants 683k; Sup Crt Grants 170k; Public Defender Training Fund 8k; Legal Defender Training Fund 3k; Community Services Grants (1.448m); County Attny Grants (200k); Indigent Defense Grants (14k)
Charges for Services	0	0	0	
Interest	1,400	1,000	(400)	Decreased based on prior year actuals
Miscellaneous	942,527	680,473	(262,054)	Community Services Grants (229k); Juvenile Court Grants (40k); Justice Courts Tucson Grants (.5k); Sheriff Grants 6k
Public Health				
Charges for Services	1,568,117	1,942,110	373,993	Increased demand for Vital Registration records \$305k and Disease Control immunization records \$31k; increased Animal Control adoption revenue \$31k; other misc Animal Control \$7k
Fines and Forfeits	194,905	162,993	(31,912)	Decreased Animal Control court fines & citations (\$36k); increased Animal Control late penalties \$4k
Intergovernmental	11,292,922	12,273,089	980,167	Increased city participation for Animal Control \$72k; increase in Emergency Mgt/Homeland Sec grant funding \$482k; new AIDS/HIV grant \$500k; misc changes in levels of other grant funding (\$74k)
Licenses and Permits	2,091,344	2,178,376	87,032	Increased demand for services Consumer Health & Safety inspections \$83k; Animal Control \$4k
Miscellaneous	133,653	70,866	(62,787)	Decreased misc grants (\$56k) and misc Animal Control (\$9k); increase in Animal Control postage revenue \$2k

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2003/2004 vs Fiscal Year 2004/2005

SOURCE OF REVENUES	ADOPTED REVENUES FY 2003/2004	ADOPTED REVENUES FY 2004/2005	CHANGE	EXPLANATION
Transportation				
Charges for Services	458,500	425,000	(33,500)	Decreased roadway abandonment fees (\$90k); increased subdivision road and drainageway inspection fees \$50k, report and information sales \$4.5k, and oversize load fees \$2k
Interest	500,000	350,000	(150,000)	Decreased earnings from the Local Government Investment Pool
Intergovernmental	51,672,036	54,284,035	2,611,999	Increased Highway User Revenue Funds \$1.65m, various increased \$264k and new \$200k federal grants, new state public transit revenue \$483k, increased city participation \$15k
Licenses and Permits	440,000	260,000	(180,000)	Cell phone and cable tower rental revenues now budgeted in Information Technology Department
Miscellaneous	238,689	389,743	151,054	Increased property rents \$144k, reimbursement from Pima Association of Governments \$9k, and miscellaneous cost recovery \$3k; decreased sales of land (\$5k)
TOTAL SPECIAL REVENUE FUNDS	188,080,855	193,648,189	5,567,334	
DEBT SERVICE				
Taxes	41,848,311	45,149,416	3,301,105	Increased secondary net assessed value
Special Assessment	563,704	606,177	42,473	Increased debt service for improvement districts
Intergovernmental	4,800	4,800	0	
Interest	416,800	304,200	(112,600)	Decreased MPC revenue bond interest (\$10k); MPC revenue reserve fund interest (\$2.5k); MPC proceeds interest (\$100); GO bond interest (\$100k)
TOTAL DEBT SERVICE	42,833,615	46,064,593	3,230,978	
CAPITAL PROJECTS				
Intergovernmental	19,038,552	18,887,581	(150,971)	Decreased federal \$133k and state \$18k
Charges for Services	3,140,130	2,492,520	(647,610)	Decreased new development impact fees collected
Interest	6,000,000	2,000,000	(4,000,000)	Decreased earnings from the Local Government Investment Pool
Miscellaneous	1,307,911	63,755	(1,244,156)	Decreased miscellaneous reimbursements and funding from private sources
TOTAL CAPITAL PROJECTS	29,486,593	23,443,856	(6,042,737)	
ENTERPRISE FUNDS				
Development Services				
Licenses and Permits	6,739,879	7,450,481	710,602	Increased building, mechanical, electrical, and plumbing permits and inspections
Intergovernmental	33,803	0	(33,803)	State grant for zoning inspector was only for one year
Charges for Services	2,529,066	2,986,566	457,500	Increased levels of plan checks and reviews, subdivision fees, zoning permits and fees, conditional use permits, technical fees, plan amendments, hearings, copy and records fees, and other service charges
Interest	200,000	75,000	(125,000)	Decreased earnings from Local Government Investment Pool
Miscellaneous	143,000	155,540	12,540	Increases in hearing officer services, addressing changes, and miscellaneous cost recovery
Medical Services				
Intergovernmental	3,880,246	4,080,802	200,556	Increased anticipated grant funding for Pima Health System Grants \$281k; decreased Pima Health System & Services federal revenue (\$38k); no longer budgeting for Kino Community Hospital (\$42k)
Charges for Services	242,706,658	239,647,160	(3,059,498)	No longer budgeting for Kino Community Hospital (\$53.385m); increased enrollment/rates for Pima Health System & Services \$37.582m; new AHCCCS premium tax \$4.744m; no longer budgeting for intercompany eliminations \$8m
Interest	774,900	375,000	(399,900)	Decreased interest for Pima Health System & Services
Miscellaneous	(8,859,597)	109,731	8,969,328	Increased Pima Health System & Services misc \$88k; no longer budgeting for Kino Community Hospital bad debts \$9.5m or Kino Community Hospital misc (\$619k)
Parking Garages				
Interest	41,000	27,500	(13,500)	Decreased cash balance
Miscellaneous	1,422,400	1,434,940	12,540	Increased parking revenues primarily from the Public Works garage
Wastewater Management				
Licenses and Permits	16,700	16,700	0	
Intergovernmental	1,889,810	2,036,262	146,452	Increased state Tire Fund \$100k and federal grants \$46k
Charges for Services	76,509,148	82,205,147	5,695,999	Increased fee schedule and volume: sewer user \$3.141m, sewer connection \$3.002; decreased sanitation fees volume (\$144k); decreased landfill tipping (\$303k)
Fines and Forfeits	58,800	58,800	0	
Interest	0	158,467	158,467	Earnings from the Local Government Investment Pool
Memo Revenue	20,000,000	20,000,000	0	
Miscellaneous	102,095	128,988	26,893	Increased sales of recyclables \$33k; decreased miscellaneous cost recovery (\$6k)
TOTAL ENTERPRISE FUNDS	348,187,908	360,947,084	12,759,176	
GRAND TOTAL ALL FUNDS	961,150,567	996,156,304	35,005,737	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2003/2004 vs Fiscal Year 2004/2005

SOURCE OF REVENUES	ADOPTED REVENUES FY 2003/2004	ADOPTED REVENUES FY 2004/2005	CHANGE	EXPLANATION
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY				
INTERNAL SERVICE FUNDS				
Communications				
Charges for Services	1,285,000	2,161,724	876,724	Increased voice/data infrastructure charges, and fax and internet server charges
Interest	0	7,500	7,500	Based on historical interest; not previously budgeted
Fleet Services				
Charges for Services	12,207,931	12,271,276	63,345	Increased transportation charges based on projected direct bills
Interest	72,000	35,000	(37,000)	Decreased cash balance
Intergovernmental	41,000	39,800	(1,200)	Decreased based on anticipated revenues in the current year
Miscellaneous	657,177	682,546	25,369	Increased fuel sales
Graphic Services				
Charges for Services	1,774,312	1,463,577	(310,735)	Anticipated decrease in volume of demand for services from budget constrained departments
Miscellaneous	2,000	2,000	0	
Risk Management				
Charges for Services	15,141,123	15,553,493	412,370	Increased self insurance premiums
Interest	800,000	500,000	(300,000)	Reduction of fund balance
TOTAL INTERNAL SERVICE FUNDS	31,980,543	32,716,916	(147,851)	
TOTAL REVENUES	993,131,110	1,028,873,220	35,742,110	

This page intentionally left blank.