

# Non Departmental

**Expenditures:** 81,501,112

**Revenues:** 47,729,593

FTEs 0.0

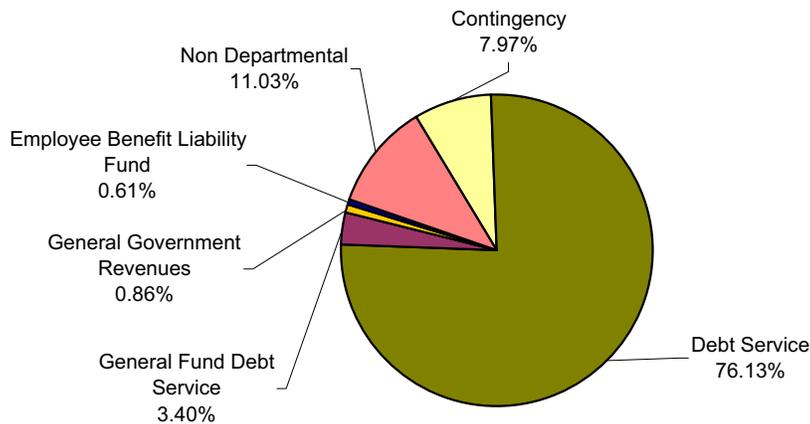
**Function Statement:**

Record and report the receipt, transfer, and/or payment transactions for Non Departmental, General Government Revenues, Contingency, General Fund Debt Service, Debt Service, and Employee Benefit Liability Fund activities. (Note: Total revenue for this department amounts to \$395,511,127 with \$347,781,534 coming from general government revenues used to support General Fund operations. The difference between these amounts, or \$47,729,593, is the amount to be considered as departmental revenue.)

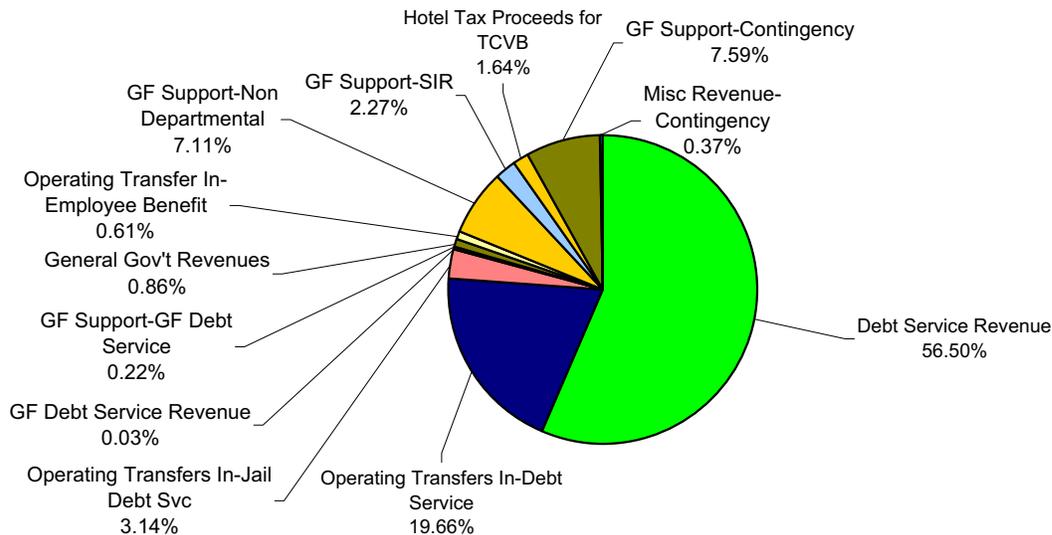
**Mandates:**

None

## Expenditures by Program



## Sources of All Funding



## Department Summary by Program

Department: NON DEPARTMENTAL

<u>Expenditures by Program</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
CONTINGENCY	3,006,629	8,129,000	6,492,831
DEBT SERVICE	57,323,693	62,377,508	62,048,033
EMPLOYEE BENEFIT LIABILITY FUND	0	500,000	500,000
GENERAL FUND DEBT SERVICE	3,020,435	2,562,178	2,769,660
GENERAL GOVERNMENT REVENUES	1,503,899	300,000	700,000
NON DEPARTMENTAL	3,059,667	8,001,551	8,990,588
<b>Total Expenditures</b>	<b>67,914,323</b>	<b>81,870,237</b>	<b>81,501,112</b>

<u>Funding by Source</u>			
<b>Revenues</b>			
CONTINGENCY	142,893	300,000	300,000
DEBT SERVICE	39,959,612	42,833,615	46,064,593
GENERAL FUND DEBT SERVICE	29,980	20,000	25,000
GENERAL GOVERNMENT REVENUES	314,933,625	330,133,551	347,781,534
NON DEPARTMENTAL	1,278,414	1,380,000	1,340,000
<b>Total Revenues</b>	<b>356,344,524</b>	<b>374,667,166</b>	<b>395,511,127</b>
<b>Net Operating Transfers In/(Out)</b>	<b>(12,439,994)</b>	<b>(15,132,386)</b>	<b>11,820,828</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>2,004,744</b>	<b>2,605,480</b>	<b>(44,978)</b>
<b>General Fund Support</b>	<b>(277,994,951)</b>	<b>(280,270,023)</b>	<b>(325,785,865)</b>
<b>Total Program Funding</b>	<b>67,914,323</b>	<b>81,870,237</b>	<b>81,501,112</b>

<u>Staffing (FTEs) by Program</u>			
NON DEPARTMENTAL	5.5	0.0	0.0
<b>Total Staffing (FTEs)</b>	<b>5.5</b>	<b>0.0</b>	<b>0.0</b>

Note: The increase in revenues over FY 2003/04 is primarily in the property, state shared sales and vehicle license tax areas, and results from property tax base expansion, appreciation of property and the overall expanding economy.

## Program Summary

**Department:** NON DEPARTMENTAL  
**Program:** CONTINGENCY

**Function**

Provide funding for emergencies or unforeseen needs that may arise during the year. Provide reserve funds for programs/projects which may be implemented during the fiscal year.

**Description of Services**

Account for all transactions which occur throughout the year within various detail funds. The Budget Stabilization Fund was established to address potential deficits and tentative funding needs in County departments. The Tax Reduction and Debt Retirement Fund was established to reduce cash flow borrowing and to reduce or offset future property tax rate increases. Carryover items and general contingency funding are also reflected in this program.

**Program Goals and Objectives**

- Keep the Board of Supervisors informed of the status of funds throughout the year

**Financial Highlights and Significant Issues**

General contingency funds of \$1.5 million were included in the budget to provide flexibility for the Board to respond to changing needs and unforeseen circumstances.

State Criminal Alien Assistance Program (SCAAP) revenue of \$300,000 is budgeted in the Tax Reduction and Deficit Retirement Fund.

The Budget Stabilization Fund Provides for the following expenditures:

Superior Court - Restoration to Competency	\$ 1,065,266
Legal Defender - Juvenile Pilot Program	318,174
Kino Transition Costs	2,988,874
Transfer of Pro Tem Costs in Justice Courts - Tucson	58,880
<b>Total</b>	<b>\$ 4,431,194</b>

Carryovers from Fiscal Year 2003/04:

Community Services, Employment & Training	\$ 200,000
Facilities Mgt - Synergen Asset Mgmt System *	145,000
Procurement - e-Procurement *	101,637
Information Technology - FPS	10,000
Information Technology - CISCO Switches	105,000
<b>Total</b>	<b>\$ 561,637</b>

\* While the Board approved these carryovers, the funds were expended in fiscal year 2003/04 and are no longer required.

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Monthly accounting reconciliations performed	12	12	12
Status report updated for each transaction	yes	yes	yes

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	343,164	0	0
SUPPLIES AND SERVICES	2,508,064	8,129,000	6,492,831
CAPITAL OUTLAY	155,401	0	0
<b>Total Program Expenditures</b>	<b>3,006,629</b>	<b>8,129,000</b>	<b>6,492,831</b>

**Program Funding by Source**

**Revenues**

INTERGOVERNMENTAL	137,913	300,000	300,000
MISCELLANEOUS	4,980	0	0
<b>Operating Revenue Sub-Total</b>	<b>142,893</b>	<b>300,000</b>	<b>300,000</b>

## Program Summary

Department: NON DEPARTMENTAL

Program: CONTINGENCY

<b>Net Operating Transfers In/(Out)</b>	0	(5,213,585)	0
<b>Other Funding Sources</b>	0	0	0
<b>Fund Balance Decrease/(Increase)</b>	0	0	0
<b>General Fund Support</b>	<u>2,863,736</u>	<u>13,042,585</u>	<u>6,192,831</u>
<b>Total Program Funding</b>	<u>3,006,629</u>	<u>8,129,000</u>	<u>6,492,831</u>
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<b>Program Staffing (FTEs)</b>	0.0	0.0	0.0

## Program Summary

**Department:** NON DEPARTMENTAL

**Program:** DEBT SERVICE

**Function**

Account for the accumulation of resources for the payment of general long term debt principal and interest.

**Description of Services**

Manage the debt for Improvement Districts, Flood Control, Transportation bonds, Transportation HELP loans, and General Obligation bonds.

**Program Goals and Objectives**

- Account for long term debt and provide payment in an accurate and timely manner

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Transactions accurately recorded	100%	100%	100%

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
SUPPLIES AND SERVICES	57,323,693	62,377,508	62,048,033
<b>Total Program Expenditures</b>	<b>57,323,693</b>	<b>62,377,508</b>	<b>62,048,033</b>

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
<b>Revenues</b>			
TAXES	39,166,195	41,848,311	45,149,416
SPECIAL ASSESSMENT	299,984	563,704	606,177
INTERGOVERNMENTAL	6,928	4,800	4,800
INTEREST	486,505	416,800	304,200
<b>Operating Revenue Sub-Total</b>	<b>39,959,612</b>	<b>42,833,615</b>	<b>46,064,593</b>
<b>Net Operating Transfers In/(Out)</b>	<b>15,359,337</b>	<b>16,938,413</b>	<b>16,028,418</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>2,004,744</b>	<b>2,605,480</b>	<b>(44,978)</b>
<b>General Fund Support</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Program Funding</b>	<b>57,323,693</b>	<b>62,377,508</b>	<b>62,048,033</b>

<u>Program Staffing (FTEs)</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>

## Program Summary

**Department:** NON DEPARTMENTAL

**Program:** EMPLOYEE BENEFIT LIABILITY FUND

**Function**

Provide a centralized account to fund employee benefit payoffs.

**Description of Services**

Consolidate into one centralized account the payoff to terminating and retiring employees of up to 240 hours of unused vacation leave and the allowable percentage of accumulated sick leave, as provided by Pima County Personnel Policies.

**Program Goals and Objectives**

- Assure that appropriate funds are budgeted to cover payoffs to employees required by County policies

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Required employee payoffs funded	n/a	yes	yes

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	0	500,000	500,000
<b>Total Program Expenditures</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Net Operating Transfers In/(Out)	0	500,000	500,000
Other Funding Sources	0	0	0
Fund Balance Decrease/(Increase)	0	0	0
General Fund Support	0	0	0
<b>Total Program Funding</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>

<u>Program Staffing (FTEs)</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Program Staffing (FTEs)	0.0	0.0	0.0

## Program Summary

Department: **NON DEPARTMENTAL**

Program: **GENERAL FUND DEBT SERVICE**

**Function**

Record and report the annual debt service on major General Fund lease purchases.

**Description of Services**

Manage the debt service pertaining to the lease purchase of the County jail facility.

**Program Goals and Objectives**

- Manage the General Fund debt service and provide payment in an accurate and timely manner

**Financial Highlights and Significant Issues**

General Fund Debt Service requirements are summarized as follows:

	P&I	Fiscal Charges	Total
Jail Facility	\$2,764,060	\$5,600	\$2,769,660

**Program Performance Measures**

	FY2002/03 Actual	FY2003/04 Estimated	FY2004/05 Planned
Transactions accurately recorded	100%	100%	100%

**Program Expenditures by Object**

	FY2002/03 Actual	FY2003/04 Adopted	FY2004/05 Adopted
SUPPLIES AND SERVICES	3,020,435	2,562,178	2,769,660
<b>Total Program Expenditures</b>	<b>3,020,435</b>	<b>2,562,178</b>	<b>2,769,660</b>

**Program Funding by Source**

<b>Revenues</b>			
INTEREST	29,980	20,000	25,000
<b>Operating Revenue Sub-Total</b>	<b>29,980</b>	<b>20,000</b>	<b>25,000</b>
<b>Net Operating Transfers In/(Out)</b>	<b>2,527,158</b>	<b>2,562,178</b>	<b>2,562,178</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>463,297</b>	<b>(20,000)</b>	<b>182,482</b>
<b>Total Program Funding</b>	<b>3,020,435</b>	<b>2,562,178</b>	<b>2,769,660</b>

<b>Program Staffing (FTEs)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
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## Program Summary

**Department: NON DEPARTMENTAL**

**Program: GENERAL GOVERNMENT REVENUES**

**Function**

Record all revenues associated with the General Fund that are not generated by specific departments.

**Description of Services**

Forecast and monitor General Fund revenues and advise County management of any anticipated changes in revenue or the County's revenue base. (Note: See the Summary of Other Financing Sources and Interfund Transfers, in the State Reports section, for details regarding Net Operating Transfers Out.)

**Program Goals and Objectives**

- Provide timely and accurate revenue information to County management
- Ensure that earned revenues are actually received

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Revenue status reports produced	9	9	9
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<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
SUPPLIES AND SERVICES	1,503,899	300,000	700,000
<b>Total Program Expenditures</b>	<b>1,503,899</b>	<b>300,000</b>	<b>700,000</b>
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<u>Program Funding by Source</u>			
<b>Revenues</b>			
TAXES	194,502,003	210,152,571	223,066,316
LICENSES & PERMITS	2,000,122	2,000,000	2,250,000
INTERGOVERNMENTAL	108,578,418	108,303,073	113,018,273
CHARGES FOR SERVICES	7,774,033	7,862,507	8,346,445
INTEREST	985,228	1,000,000	1,000,000
MISCELLANEOUS	1,093,821	815,400	100,500
<b>Operating Revenue Sub-Total</b>	<b>314,933,625</b>	<b>330,133,551</b>	<b>347,781,534</b>
<b>Net Operating Transfers In/(Out)</b>	<b>(30,326,489)</b>	<b>(29,919,392)</b>	<b>(7,269,768)</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>(283,103,237)</b>	<b>(299,914,159)</b>	<b>(339,811,766)</b>
<b>Total Program Funding</b>	<b>1,503,899</b>	<b>300,000</b>	<b>700,000</b>
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<b>Program Staffing (FTEs)</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

## Program Summary

**Department:** NON DEPARTMENTAL

**Program:** NON DEPARTMENTAL

**Function**

Budget and provide for expenditure and/or revenue authority for specified General Fund programs, projects, and items for which there is no direct responsibility assigned to any single department. Report the General Fund portion of self insurance payments.

**Description of Services**

Report the receipt of the Transient Lodging Excise Tax revenues and the payment of \$1,340,000 to the Tucson Convention & Visitors Bureau. This tax is only charged to hotels/motels located in unincorporated areas of Pima County. Provide expenditure authority for dues to the County Supervisors Association of \$63,250 and Border Coalition of \$9,600. Provide expenditure authority of \$1,000,000 for Countywide information technology and \$360,000 for network infrastructure. Provide expenditure authority of \$1,853,855 for the General Fund portion of self insurance costs and \$3,827,600 for the County Contribution Fund. (Note: The \$536,283 in Personal Services represents employee compensation adjustments not yet distributed by the Board of Supervisors.)

**Program Goals and Objectives**

- Provide and account for all Non Departmental activity

<u>Program Performance Measures</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Estimated</u>	<u>FY2004/05 Planned</u>
Transactions accurately recorded	100%	100%	100%

<u>Program Expenditures by Object</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
PERSONAL SERVICES	78,481	28,740	536,283
SUPPLIES AND SERVICES	2,195,698	6,791,311	7,454,305
CAPITAL OUTLAY	785,488	1,181,500	1,000,000
<b>Total Program Expenditures</b>	<b>3,059,667</b>	<b>8,001,551</b>	<b>8,990,588</b>

<u>Program Funding by Source</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
<b>Revenues</b>			
INTERGOVERNMENTAL	1,278,414	1,380,000	1,340,000
<b>Operating Revenue Sub-Total</b>	<b>1,278,414</b>	<b>1,380,000</b>	<b>1,340,000</b>
<b>Net Operating Transfers In/(Out)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Funding Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance Decrease/(Increase)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>General Fund Support</b>	<b>1,781,253</b>	<b>6,621,551</b>	<b>7,650,588</b>
<b>Total Program Funding</b>	<b>3,059,667</b>	<b>8,001,551</b>	<b>8,990,588</b>

<u>Program Staffing (FTEs)</u>	<u>FY2002/03 Actual</u>	<u>FY2003/04 Adopted</u>	<u>FY2004/05 Adopted</u>
Program Staffing (FTEs)	5.5	0.0	0.0

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