

REVENUE SOURCES

The following section provides information regarding various revenues earned by the County. Information shown at the fund level may contain numbers for multiple departments within the fund, including grants. Information regarding revenues for a specific department can be found in the individual department writeups in each of the functional area sections.

Revenues are provided for a five year period beginning with fiscal year 2001/2002 and ending with fiscal year 2005/2006. Revenues for fiscal years 2001/2002, 2002/2003, and 2003/2004 are based on audited actuals. Revenues for fiscal year 2004/2005 are based on the Revised Budget. Fiscal year 2005/2006 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2005/2006 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-24 through 9-29.

	Total Revenue
General Fund.....	\$412,298,808
Capital Projects Fund	24,148,950
Communications Fund.....	2,226,809
County Free Library	15,086,741
Debt Service	43,576,073
Development Services.....	14,175,644
Employment & Training	12,333,257
Environmental Quality.....	3,334,600
Fleet Services	13,745,666
Graphic Services	1,490,270
Medical Services.....	269,476,398
Other Special Revenue Funds.....	70,200,739
Parking Garages.....	1,503,040
Public Health.....	16,519,939
Regional Flood Control District	19,874,539
Risk Management.....	14,299,503
Solid Waste Management.....	6,546,000
Stadium District.....	2,821,263
Transportation.....	57,425,893
Wastewater Management.....	119,754,864

GENERAL FUND

Tax revenues are derived from primary tax levies on real and personal property. The fiscal year 2005/06 primary net assessed value is \$5,849,548,818, an increase of \$436,998,738 over fiscal year 2004/05. The primary tax rate for fiscal year 2005/06 is unchanged from the 2004/05 rate of \$4.0720 per \$100 of net assessed value. The total budgeted primary property tax collections are \$242,152,889, with current year collections of \$228,719,346, delinquent taxes of \$7,676,942, and interest and penalties on delinquent taxes totaling \$5,756,601.

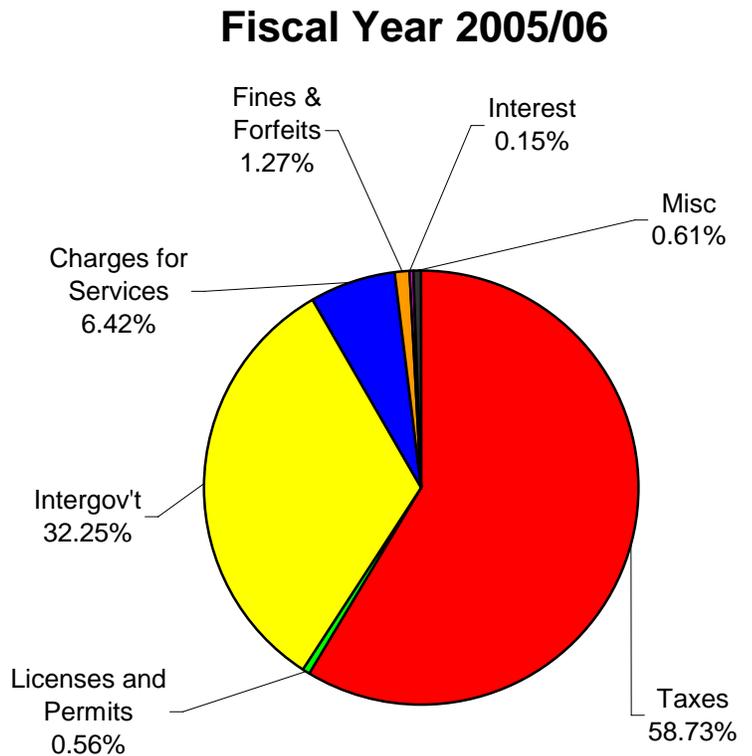
Licenses and Permits revenues increased \$51,537 for fiscal year 2005/06. This increase is the result of the growth of unincorporated Pima County collections from cable TV franchise fees and an increased number of pawn businesses which buy an annual permit from the Sheriff's Office.

Intergovernmental revenues increased \$16,490,059 to \$132,950,205 in fiscal year 2005/06. Due to a stronger economy, State Shared Sales Tax revenue increased by \$6,708,000 to \$92,708,000 and the Auto In-Lieu tax by \$642,270 to \$24,342,270. Transient Lodging Excise Tax revenue increased \$187,600 because of the economic recovery of the leisure and travel industry in the region. Rapid expansion of the population in the unincorporated area is causing more retail space to open. The prospect of new restaurants, lounges and liquor stores increased Alcoholic Beverage revenues by \$9,000 in fiscal year 2005/06.

State grant and aid revenues increased \$9,100,889. State funded "hold-harmless" for Prop. 204 revenues, \$3,817,800, are reinstated in the fiscal year 2005/06 budget. The state is partially funding Pima County's compliance with the Help America Vote Act by granting the County \$2,807,000 to purchase voting machines. The legislature also funded a \$1,300,000 reimbursement for a proposed May 2006 election for the County's Regional Transportation Authority's transportation plan and tax election. The State is also passing on to Pima County \$900,000 in Vocational Rehabilitation Funds for services for persons with disabilities.

In fiscal year 2005/06 federal grant and aid revenue increased \$38,000 from budgeted amount of fiscal year 2004/05, and federal in lieu receipts were adjusted upward \$249,000 to more closely match actual revenues. These increases were partially offset by the Superintendent of Schools' \$25,000 decrease in forest fee reimbursement.

Revenue from towns and cities decreased \$444,700 to \$198,240. The decrease in budgeted revenue is due to the local, primary, and general elections which will not be held this fiscal year.



Charges for Services revenues increased \$2,831,153 for fiscal year 2005/06. The amount paid by Enterprise Fund departments for services provided by General Fund departments increased General Government Fund revenues by \$1,472,352. General Government Fee budgets increased \$986,272 primarily because of a \$363,000 increase in Contingency in anticipation of special elections for budget overrides and bond elections, and a \$150,000 increase in the Recorders Office which is projecting greater revenues from recording fees on more real estate sales. Revenues from Justice Courts Tucson's drivers training fees are budgeted to increase \$222,530 due to a fee rate instituted in the middle of fiscal year 2004/05, and more participants.

Health Fees will increase \$108,845 primarily because of \$127,345 of additional revenues at the Forensic Science Center due to an increase in fees and the number of cases coming from counties outside Pima County. Community Resources revenue will decline \$16,500 due to University Physician Inc. taking over the Teen Center at Kino Hospital. The remaining decrease in revenue is in Institutional Health.

Court Fees will increase \$308,293. Most of this increase will be from Justice Courts Tucson through more aggressive collection of probation fees and civil filing and appearance fees. On the same note, the Constables and Clerk of the Superior Court are expecting higher revenue from rising civil filings.

Other charges for service revenue such as Sheriff Correctional Housing will increase marginally while culture and recreation fees will decrease along with employee health premiums.

Fines and Forfeits to the General Fund are budgeted to increase \$1,361,539 in fiscal year 2005/06. Except for a \$1,174 increase in Clerk of the Superior Court fines, all of the fines and forfeits revenue increases will be in Justice Courts Tucson. This department has been working at strengthening its collections and debt-setoff program. Fiscal year 2005/06 is the "pay-off" year when collections efforts will be maximized. This program, in tandem with the new forfeiture procedures, will increase revenue by \$1,365,065. This increase is partially offset by a \$4,700 decrease in fines collected by the Sheriff's Office for expired licenses.

Interest revenue for the General Fund decreased \$411,490 to reflect actual cash balances and interest rates. Total interest income for the General Fund will be \$628,510 in fiscal year 2005/06.

Miscellaneous revenues increased \$861,855 in fiscal year 2005/06. Although many departments contributed to these increases, \$811,873 is from rents on a newly purchased building at 97 East Congress. More rental income is expected from the El Rio Neighborhood Center, the COPE program, and other sources. This rental income is offset by decreasing other revenues, most of which are being reduced to more accurately reflect prior year actual revenues and reduced services.

More detailed information on the changes in revenue for each department is available in the Summary of Revenue By Fund, Category, and Department provided on pages 9-24 through 9-29.

Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Taxes	181,839,729	194,552,236	209,671,644	223,091,316	242,152,889
Licenses/Permits	2,070,984	2,010,372	2,165,680	2,259,500	2,311,037
Intergovernmental	111,921,877	112,529,615	120,057,663	116,460,146	132,950,205
Charges for Svcs	19,973,741	23,749,724	24,133,581	23,647,981	26,479,134
Fines & Forfeits	3,898,547	4,110,813	4,023,395	3,884,094	5,245,633
Interest	2,085,663	1,015,230	530,331	1,040,000	628,510
Miscellaneous	1,995,635	2,884,495	2,133,922	1,669,545	2,531,400
Total Revenue	323,786,176	340,852,485	362,716,216	372,052,582	412,298,808

CAPITAL PROJECTS FUND
Capital Projects Fund

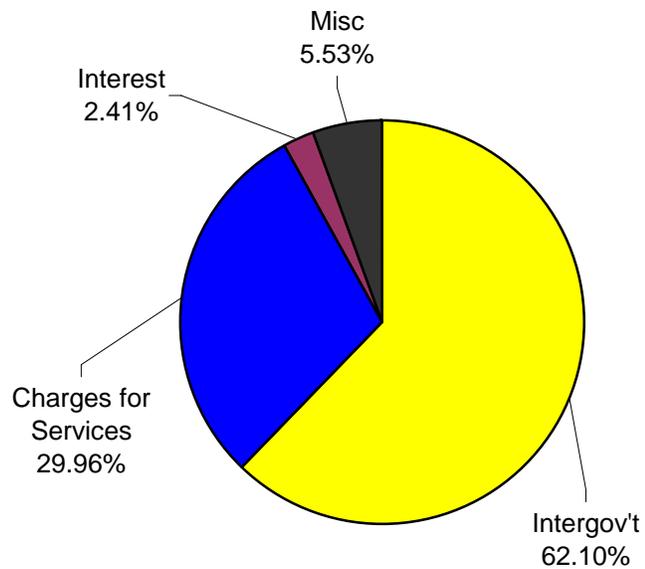
Intergovernmental revenues consist of \$7,280,250 in federal grants and reimbursements, \$7,606,184 in state grants and reimbursements, and \$111,138 in city participation for specified projects. These revenues are projected to decrease by \$3,890,009 from fiscal year 2004/05 due to the irregular nature of the funding sources and project schedules.

Charges for Services represent the impact fees collected for new development. These revenues are expected to increase by \$4,743,180 over fiscal year 2004/05 due to continued strong development activity.

Interest earnings are expected to decrease, since the cash balance in the Local Government Investment Pool will be smaller than fiscal year 2004/05.

Miscellaneous revenues include various reimbursements and funding from private sources.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	17,564,704	4,642,120	16,855,166	18,887,581	14,997,572
Charges for Services	3,709,502	3,682,652	9,536,768	2,492,520	7,235,700
Interest	2,065,320	1,242,315	996,627	2,000,000	581,423
Miscellaneous	810,120	1,344,173	1,642,147	63,755	1,334,255
Total Revenue	24,149,646	10,911,260	29,030,708	23,443,856	24,148,950

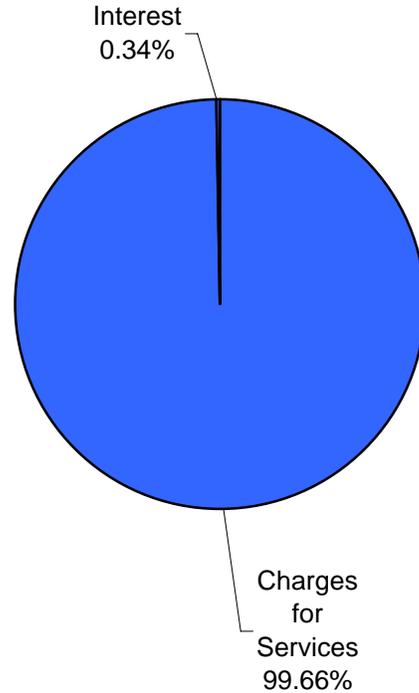
COMMUNICATIONS FUND
Internal Service Fund

Charges for Services include basic telephone line charges of \$1,384,521, long distance charges of \$164,138 and infrastructure service charges of \$670,650 paid by other County departments. The increase between fiscal year 2004/05 and fiscal year 2005/06 is due to growth in number of lines. The monthly rate per line was not increased.

Interest earnings are from the Treasurer's commingled interest distribution.

Miscellaneous revenues in fiscal year 2001/02 are negative as a result of fixed assets being retired that were not fully depreciated, resulting in a loss. In fiscal year 2003/04, \$35,000 was contributed by another county department for the acquisition of a fax server and was recorded here as miscellaneous revenue.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Charges for Services	1,288,207	1,307,967	1,424,807	2,161,724	2,219,309
Interest	10,902	10,257	9,541	7,500	7,500
Miscellaneous	(36,894)	75	35,059		
Total Revenue	1,262,215	1,318,299	1,469,407	2,169,224	2,226,809

COUNTY FREE LIBRARY
Special Revenue Fund

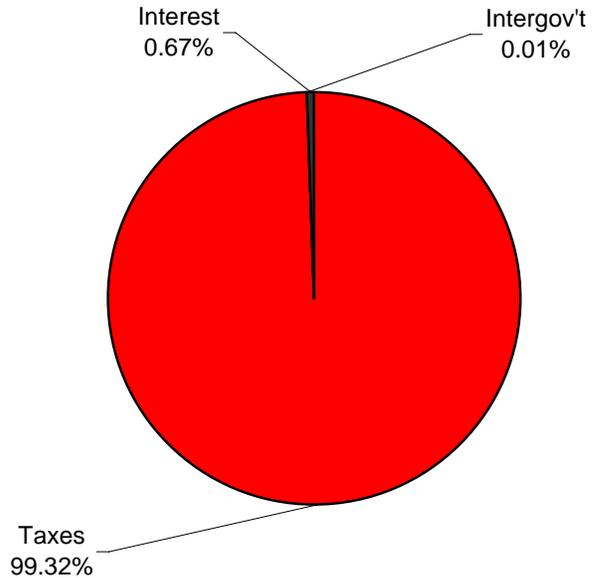
Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2005/06 secondary net assessed value is \$6,050,950,040 which amounts to an increase of \$430,793,766 from fiscal year 2004/05. The tax rate for fiscal year 2005/06 is \$0.2575, an increase of \$0.0451 from the fiscal year 2004/05 rate of \$0.2124 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$14,984,741, with current year collections of \$14,603,379 and delinquent taxes of \$381,362. (The current year collections reflect expected collection rates.)

Intergovernmental revenues consist of infrequent federal and state grants for library projects and city of Tucson in lieu of tax payments.

Interest revenues are expected from the Local Government Investment Pool on funds received from property tax collections as a result of an increased cash balance.

Miscellaneous revenues are prior year transaction adjustments.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Taxes	9,430,512	10,126,225	11,073,514	11,742,991	14,984,741
Intergovernmental	1,527	1,584	5,734	2,000	2,000
Interest	304,372	125,573	73,713		100,000
Miscellaneous	19,097	3,084	(28)		
Total Revenue	9,755,508	10,256,466	11,152,933	11,744,991	15,086,741

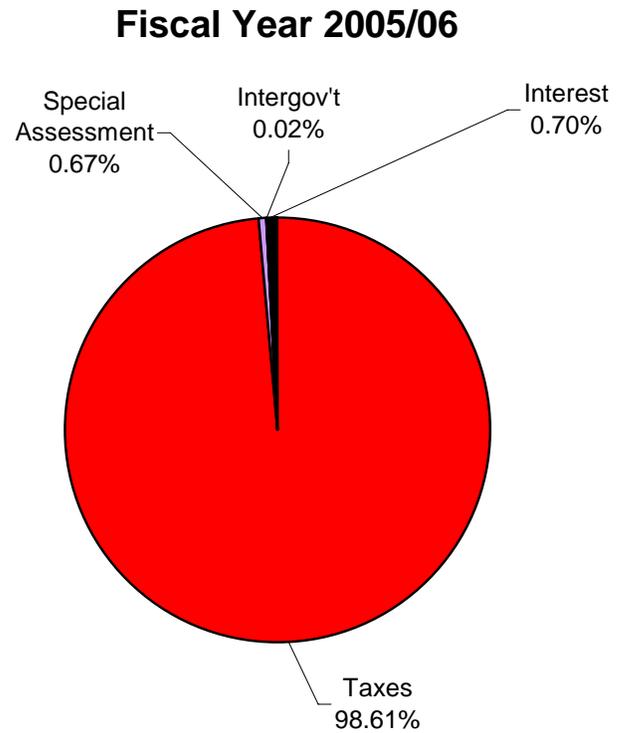
DEBT SERVICE
Debt Service Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2005/06 secondary net assessed value is \$6,050,950,040, which amounts to an increase of \$430,793,766 over fiscal year 2004/05. The tax rate for fiscal year 2005/2006 is \$0.7150, \$0.10 lower than the fiscal year 2004/05 rate of \$0.8150 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$42,973,572, with current year collections of \$41,600,836 and delinquent taxes of \$1,372,736. (The current year collections reflect expected collection rates.)

Special Assessment revenues are taxes levied against specific properties to pay for improvements benefiting only those property owners. Revenue levels vary, due to the changing number of improvement districts and taxes levied.

Intergovernmental revenues are derived from state and city in lieu payments.

Interest earnings of \$304,200 are expected from the Local Government Investment Pool.



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Taxes	39,822,826	39,166,195	42,797,675	45,149,416	42,973,572
Special Assessment	363,825	299,984	222,452	606,177	290,801
Intergovernmental	7,052	6,928	22,360	4,800	7,500
Interest	666,584	486,505	305,578	304,200	304,200
Total Revenue	40,860,287	39,959,612	43,348,065	46,064,593	43,576,073

DEVELOPMENT SERVICES

Enterprise Fund

Licenses and Permits includes building permits of \$6,253,861, electrical permits of \$1,398,997, plumbing permits of \$1,403,163, mechanical permits of \$955,811, and special inspections of \$38,447. An increase in licenses and permits revenue is expected, due to continued strong development activity.

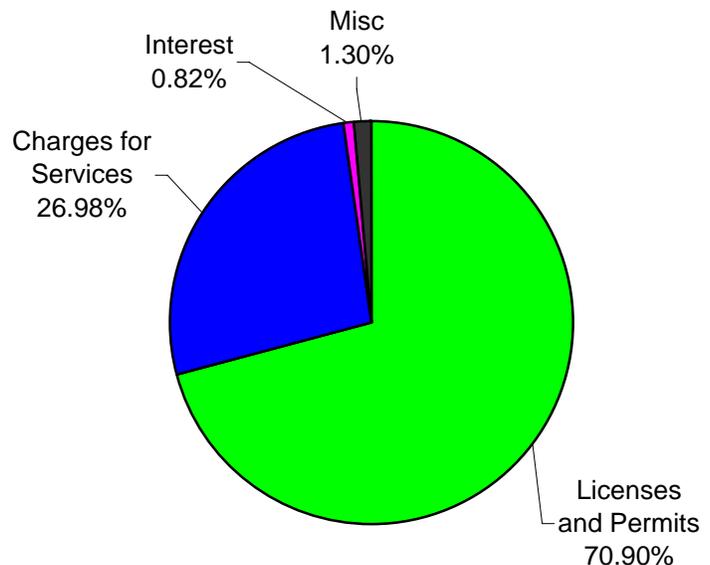
Charges for Services include \$1,725,347 for checking plans, \$1,051,663 for zoning fees, \$110,310 for design and plan review fees, \$721,048 for subdivision fees, \$11,442 for conditional use permits, \$33,262 for technical permits, \$53,288 for comprehensive plan amendments fees, \$41,238 for Board of Adjustment hearing fees, \$10,000 for native plant preservation fees, \$42,794 for records maintenance fees and copy fees, and \$23,690 for various other service charges.

Fines and Forfeits revenue in fiscal year 2003/04 was from a court-ordered fine for a zoning violation.

Interest earnings of \$116,396 are expected in fiscal year 2005/06 from the Local Government Investment Pool.

Miscellaneous revenues come from various sources: \$74,909 from intergovernmental agreements with the cities of Tucson, Oro Valley, and Marana for addressing services; \$8,736 from copies and the sale of reports, maps, and books; \$11,350 from building code violations; \$59,506 from charges for the services of hearing officers who hear zoning violation cases; and \$29,586 from employee reimbursements and other cost recovery.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Licenses and Permits	5,198,808	5,584,283	8,202,988	7,450,481	10,050,279
Charges for Services	2,555,365	2,879,891	3,621,562	2,986,566	3,824,082
Fines and Forfeits			5,000		
Interest	158,423	97,905	84,034	75,000	116,396
Miscellaneous	154,864	167,524	163,406	155,540	184,887
Total Revenue	8,067,460	8,729,603	12,076,990	10,667,587	14,175,644

EMPLOYMENT & TRAINING
Special Revenue Fund

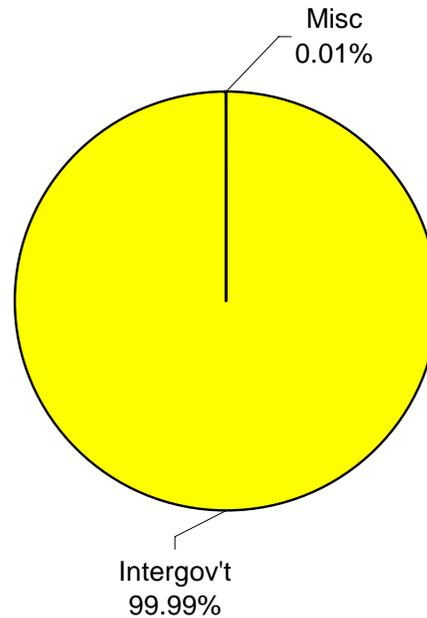
Intergovernmental revenues are comprised of federal grants for employment and training programs targeted for low income individuals. These funds go to programs that include counseling of the homeless and employment training, as well as summer youth employment. Additional funding for these programs is provided by state and city of Tucson grants. Additional funding is provided to Pima Vocational High School (Charter School) via federal stimulus grants and state educational reimbursement funding.

Funding sources are projected to decrease in fiscal year 2005/06, as a result of federal grants ending and the state educational reimbursement being affected by the projected student population.

Service demands have continued to increase due to the poverty level and population increases. Amounts received fluctuate from year to year. However, over the last three fiscal years there is a continuing downward trend of these revenues. As a result of federal, state, and city grants ending or not being renewed, fiscal year 2005/06 intergovernmental revenues are projected to decrease \$3,652,187.

Miscellaneous revenues are composed of donations from local businesses for employment counseling for laid-off workers. These amounts vary widely from year to year.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	18,092,767	21,397,285	16,659,709	15,983,794	12,331,607
Miscellaneous	278,039	157,175	128,570	6,000	1,650
Total Revenue	18,370,806	21,554,460	16,788,279	15,989,794	12,333,257

ENVIRONMENTAL QUALITY
Special Revenue Fund

Licenses and Permits revenues include \$830,355 from air quality inspection and application fees, \$163,350 from hazardous material related permits, and \$975,350 from review of water, septic, and sewer plans.

Intergovernmental revenues consist of \$540,000 in federal grants, \$793,425 in state grants, and \$17,970 in city participation.

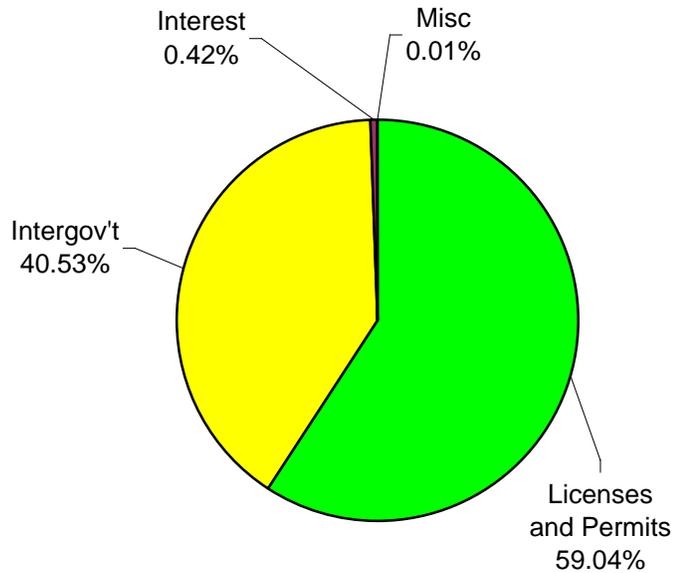
Charges for Services in prior years consist of small business waste assistance program fees and miscellaneous recycling revenues.

Fines and Forfeits in prior fiscal years reflect fines collected for violations of environmental regulations. Because fines and forfeits are not easily forecasted, they are budgeted as zero for fiscal year 2005/06.

Interest earnings of \$14,000 are expected in fiscal year 2005/06 from the Local Government Investment Pool.

Miscellaneous revenue of \$150 is from copy fees.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Licenses and Permits	1,366,195	1,462,120	2,001,661	1,916,910	1,969,055
Intergovernmental	1,345,808	1,749,814	1,595,468	1,627,043	1,351,395
Charges for Services	109,870	15,669	17,775	14,300	
Fines and Forfeits	183,731	28,126	18,540		
Interest	3,518	9,902	11,944	10,000	14,000
Miscellaneous	896	32,616	16,947	13,345	150
Total Revenue	3,010,018	3,298,247	3,662,335	3,581,598	3,334,600

FLEET SERVICES
Internal Service Fund

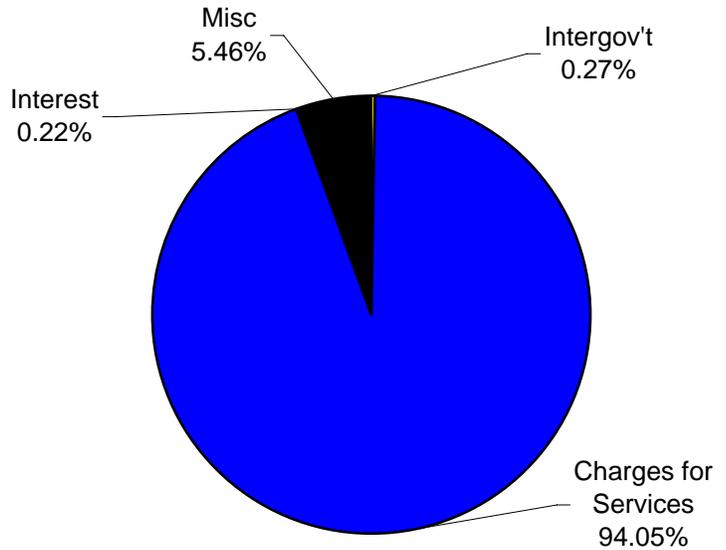
Intergovernmental revenues include a federal grant of \$3,000 for maintenance of a weather service system on Mount Lemmon and \$34,000 in diesel fuel tax refunds from the state. A diesel fuel tax is paid to the state when diesel fuel is purchased. Refunds are made at a later date based on the gallons of fuel used for off-road miles driven.

Charges for Services revenues include \$11,318,190 in per mile fees received from other County departments for the use of vehicles and \$1,609,666 for reimbursements for the cost of fuel, parts, and labor for approximately 709 items of County equipment. The anticipated increase in per mile fees for fiscal year 2005/06 is due to mileage rate increases that resulted from higher fuel costs.

Interest earnings of \$30,000 are expected from the Treasurer's commingled interest distribution. The decrease in interest for fiscal year 2005/06 is due to a smaller cash balance caused by increased expenditures.

Miscellaneous revenues include \$100,000 from insurance companies and individuals for accident-related repairs to County vehicles, \$426,555 for fuel and maintenance provided to other government agencies and \$224,255 from the sale of obsolete vehicles and equipment.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	43,039	36,692	16,413	39,800	37,000
Charges for Services	11,896,089	11,436,729	12,034,694	12,271,276	12,927,856
Interest	90,164	69,338	32,733	35,000	30,000
Miscellaneous	315,454	834,233	1,030,458	682,546	750,810
Total Revenue	12,344,746	12,376,992	13,114,298	13,028,622	13,745,666

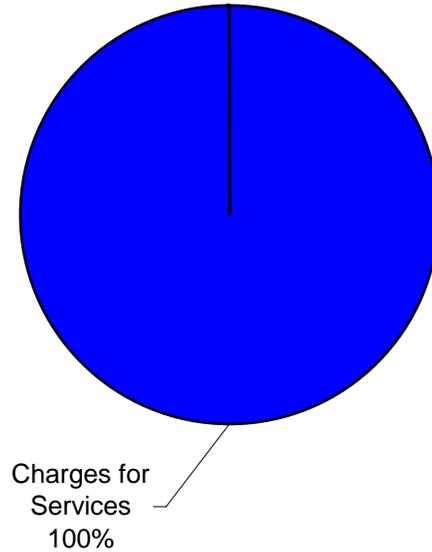
GRAPHIC SERVICES
Internal Service Fund

Charges for Services revenues consist of fees paid by other County departments for various graphic design and printing services.

Interest earnings prior to fiscal year 2003/04 were from the Treasurer's commingled interest distribution.

Miscellaneous revenues include gains and (losses) from the sale of fixed assets and sale of reports and atlases to the public. Revenues for fiscal year 2001/02 and fiscal year 2002/03 reflect a net loss.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Charges for Services	1,338,379	1,627,533	1,539,738	1,463,577	1,490,270
Interest	3,627	324			
Miscellaneous	(7,339)	(11,024)	35,408	2,000	
Total Revenue	1,334,667	1,616,833	1,575,146	1,465,577	1,490,270

MEDICAL SERVICES
Enterprise Fund

Intergovernmental revenues consist of \$4,307,830 in federal and state grants.

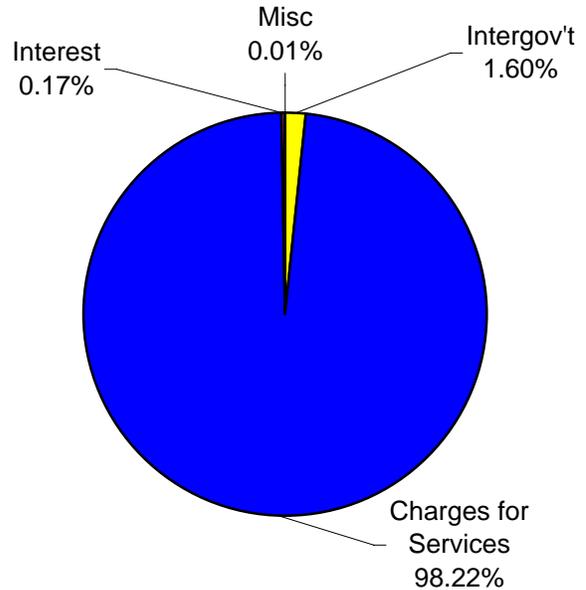
Charges for Services consist of \$104,792,301 in Pima Health Plan capitation fees, \$159,804,295 in Pima Long Term Care capitation fees, and \$97,718 in claims processing fees. The increase in revenue is primarily due to projected increases in membership, as well as increases in capitation fees for Pima Health Plan and Pima Long Term Care.

Interest is earned on Pima Health System & Services' cash balance. The increase in revenue is due to a projected increase in interest rates.

Miscellaneous revenues include record copying charges and cafeteria sales.

Note: Effective June 16, 2004, Kino Community Hospital no longer existed as a Pima County budgeting and accounting entity. The amounts reflected in the table below prior to fiscal year 2004/05 reflect amounts for Kino Community Hospital and the elimination of intercompany transactions between Kino Community Hospital and Pima Health System & Services.

Fiscal Year 2005/06

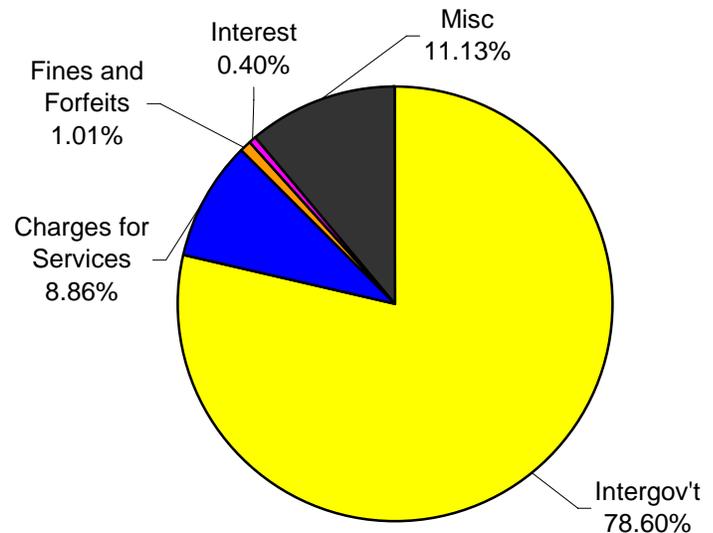


Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	4,330,897	4,886,017	4,398,380	4,080,802	4,307,830
Charges for Services	181,542,407	200,049,341	226,309,860	239,647,160	264,694,314
Interest	1,015,949	575,690	369,180	375,000	457,954
Miscellaneous	269,955	328,642	181,297	109,731	16,300
Total Revenue	187,159,208	205,839,690	231,258,717	244,212,693	269,476,398

OTHER SPECIAL REVENUE FUNDS
Special Revenue Fund

Intergovernmental revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$725,235; Victim Witness Compensation \$460,200; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,262,000; Sheriff Criminal Justice Enhancement \$400,000; Sheriff State RICO funds \$100,000; and the Clerk of the Superior Court Child Support Incentive \$15,000. The grants budgeted in Special Revenue Funds include Community Service Block Grants and Community Development Block Grants \$7,233,018, County Attorney \$2,375,799, Juvenile Court \$11,121,979, Sheriff \$18,787,612, Superior Court \$8,989,956, Indigent Defense \$59,200, and the School Reserve Fund \$3,644,000.

Fiscal Year 2005/06



Charges for Services revenues include fees collected by the Superior Court Local Court Automation Fund \$384,000, Child Support Visitation Program \$65,900, Conciliation Court \$414,200, Law Library \$198,210, and Probation Services \$1,462,476; the Clerk of the Court Time Pay Fees \$265,000, Local Court Automation Fund \$240,000, Spousal Maintenance \$19,000, and Document Storage and Retrieval \$228,000; Juvenile Court Probation Services \$391,748; Justice Courts Time Pay Fees \$239,136; the Treasurer Taxpayer Information Fund \$60,000; Natural Resources, Parks & Recreation Special Programs \$55,000; Recorder Document Storage and Retrieval \$1,100,000; and Sheriff Commissary Operations \$1,100,000.

Fines and Forfeits revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$700,000 and Juvenile Court Victim Restitution fines \$10,500.

Interest earnings are from the Local Government Investment Pool and commingled interest allocation for the Clerk of the Superior Court Spousal Maintenance Enforcement \$350, Time Pay Fees \$11,300, Local Court Automation Fund \$2,100, Child Support Incentive \$175, and Document Storage and Retrieval \$6,000; County Attorney Law Enforcement Antiracketeering Fund \$70,000, Bad Check Program \$10,000, Fill The Gap \$4,500, and County Attorney Grants \$1,754; Indigent Defense Fill the Gap \$15,000 and Indigent Defense Grants \$800; Superior Court Local Court Automation Fund \$6,000, Courts Fill The Gap \$10,000, Conciliation \$5,000, Child Support Visitation \$1,500, Law Library \$1,453, Probate \$197, and Probation Services \$29,450; Sheriff RICO \$2,000, Sheriff Grants \$9,317, and Commissary Operations \$3,000; Recorder Document Storage and Retrieval \$45,000; Juvenile Court Probation Services \$4,500 and Victim Restitution \$400; Justice Courts Time Pay Fees \$1,642 and Grants \$200; and the Treasurer Taxpayer Information Fund \$6,000; Improvement Districts Formation Fund \$500, and Public Works Building \$34,544. The amounts departments have budgeted for interest earnings are historically lower than the actual amounts realized because some revenue sources are unpredictable and projections have generally been conservative. Budgeted interest increased for fiscal year 2005/06 based on past actual interest earned and higher anticipated interest rates.

Miscellaneous revenues include funds paid to County Attorney Antiracketeering \$3,228,760 and Victim Witness Compensation \$24,350; Housing Trust Fund \$1,000,000; Juvenile Court Victim Restitution \$31,500 and Grants \$149,678; the Superior Court Law Library \$6,679; rents received for space in the Public Works Building \$1,964,283; Sheriff Commissary Operations \$540,000; Taxpayer Information Fund \$45,000; Justice Courts Grants \$43,558; Community Services Grants \$57,080; Parks Special Programs \$100,000; and Schools Reserve Grants \$620,000.

Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	50,807,126	44,378,762	48,393,590	55,237,562	55,173,999
Charges for Services	4,398,704	4,864,308	6,284,283	6,237,270	6,222,670
Fines and Forfeits	614,617	703,755	777,424	710,000	710,500
Interest	580,140	384,581	345,209	183,322	282,682
Miscellaneous	7,269,922	7,565,827	9,112,358	7,529,894	7,810,888
Memo Revenue	0	0	950	0	0
Total Revenue	63,670,509	57,897,233	64,913,814	69,898,048	70,200,739

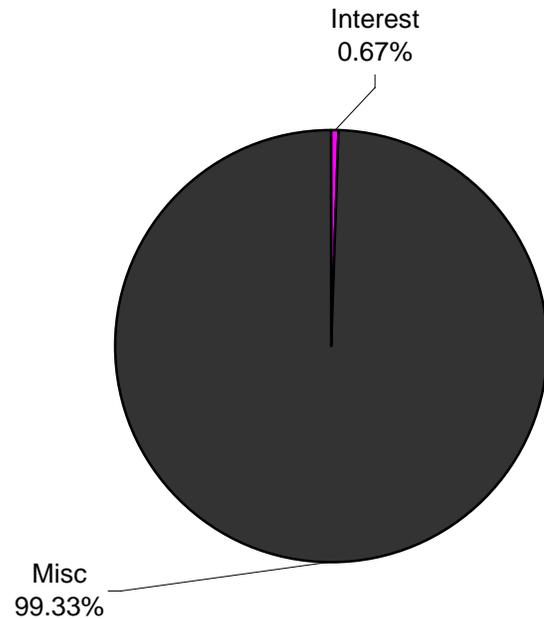
PARKING GARAGES

Enterprise Fund

Interest earnings of \$10,000 are expected from the Treasurer's commingled interest distribution; fiscal year 2005/06 revenues are based on a decrease in the fund's cash balance of \$3,000,000 as the result of the purchase of the 97 E. Congress Building and Sixth Avenue and Broadway parking lot during fiscal year 2004/05.

Miscellaneous revenues are parking fees from five parking garages and three parking lots owned by Pima County: the A-Level parking garage, B-Level parking garage, El Presidio parking garage, Legal Services Building parking garage, Public Works Building parking garage, the Old Courts Building parking lot, the Stone Avenue parking lot, and Sixth Avenue and Broadway parking lot.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Interest	71,885	41,518	41,679	27,500	10,000
Miscellaneous	1,454,661	1,412,663	1,460,027	1,434,940	1,493,040
Total Revenue	1,526,546	1,454,181	1,501,706	1,462,440	1,503,040

PUBLIC HEALTH
Special Revenue Fund

Licenses and Permits are required by businesses that must adhere to sanitation and health regulations mandated by state and federal statutes. The businesses include restaurants and food companies, hotels, motels, mobile home parks, and public swimming pools. Animal control licensing fees are expected to generate increased revenue.

Intergovernmental revenues include various state and federal government contributions for emergency management and homeland security and grants for family planning, WIC, child health initiatives, and HIV surveillance. Revenues are also derived from animal control services provided to incorporated municipalities including the city of Tucson. Decreased grant funding is expected primarily in the areas of Tobacco Control & Prevention and Public Health Nursing.

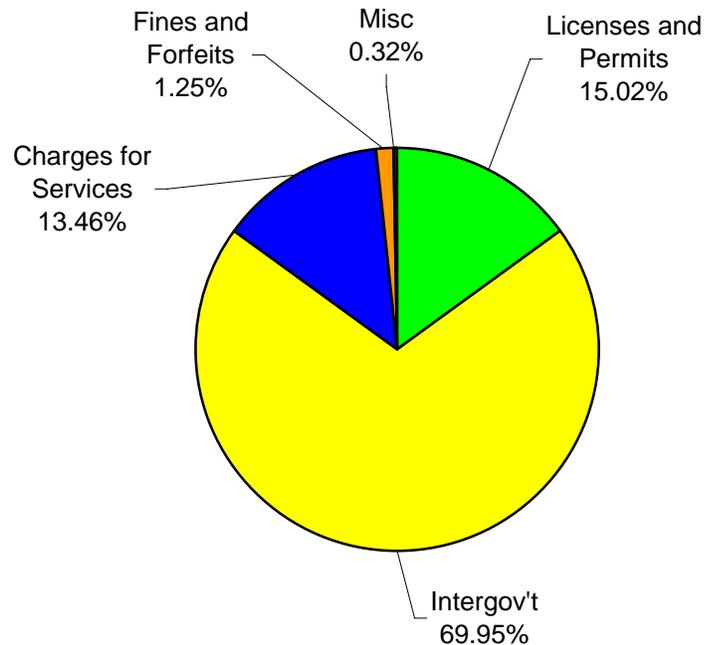
Charges for Services include services that range from processing birth and death certificates to providing immunizations and other public health related services. The department also charges fees for animal control services. Fees are charged for housing impounded animals; transferring and copying licensing records; adoption, spay, and neutering services; vaccinations; and other services. Because of increasing demand for birth and death certificates, and immunization records, increased revenues are anticipated in Vital Registration and Public Health Nursing.

Fines and Forfeits include city court fines and animal control citations and penalties for late licensing.

Interest earned in fiscal years 2001/02 and 2003/04 was from an animal control cash balance, and interest earned in fiscal year 2002/03 was primarily from the payroll clearing account cash balance.

Miscellaneous revenues include postage and copying services.

Fiscal Year 2005/06

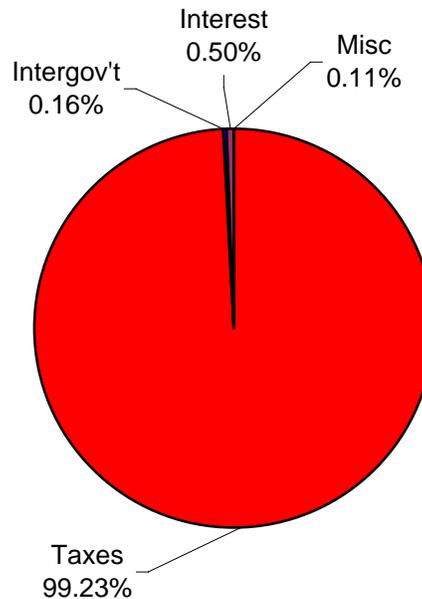


Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Licenses and Permits	1,994,787	2,018,774	2,101,802	2,178,376	2,480,830
Intergovernmental	8,002,730	7,933,181	11,739,073	12,273,089	11,557,258
Charges for Services	1,475,593	1,955,163	2,086,585	1,942,110	2,223,590
Fines and Forfeits	185,530	204,554	191,543	162,993	205,801
Interest	504	8,015	588		
Miscellaneous	182,036	139,688	111,325	70,866	52,460
Total Revenue	11,841,180	12,259,375	16,230,916	16,627,434	16,519,939

REGIONAL FLOOD CONTROL DISTRICT
Special Revenue Fund

Tax revenues are only derived from a secondary tax levy on real property and secured personal property; unsecured personal property is not taxed for the Regional Flood Control District levy. The fiscal year 2005/06 secondary net assessed value of real and secured personal property is \$5,323,432,911, which is an increase of \$416,075,657 over fiscal year 2004/05. The tax rate for fiscal year 2005/06 is \$0.3746, which is an increase of \$0.02 over the fiscal year 2004/05 rate of \$0.3546 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$19,720,839 with current year collections of \$19,115,767 and delinquent taxes of \$605,072. (The current year collections reflect expected collection rates.)

Fiscal Year 2005/06



Intergovernmental revenues include federal grants and Aspen Fire reimbursements, various state grants, and federal, state and city payments in lieu of taxes.

Charges for Services represents blasting permit fees, now budgeted as miscellaneous revenue.

Interest earnings of \$100,000 are expected in fiscal year 2005/06 from the Local Government Investment Pool.

Miscellaneous revenues include \$15,000 from rentals of property, \$5,000 from riparian area development mitigation payments, and \$2,000 from the sale of flood control documents, blasting fees, and miscellaneous cost recovery.

Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Taxes	13,713,101	14,530,898	15,984,177	17,264,169	19,720,839
Intergovernmental	135,745	2,545	546,791	2,545	31,700
Charges for Services	533	120	1,901		
Interest	151,954	102,000	70,989	120,000	100,000
Miscellaneous	2,008	22,044	27,675	17,000	22,000
Total Revenue	14,003,341	14,657,607	16,631,533	17,403,714	19,874,539

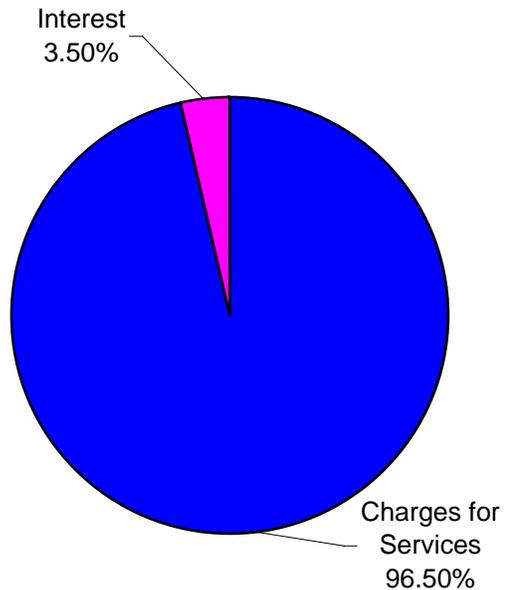
RISK MANAGEMENT
Internal Service Fund

Charges for Services revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$5,112,987, liability claims \$5,656,535, other liabilities \$1,767,042, environmental damage \$127,938, and property damage \$1,1435,001. The premium revenue changes are based on the number and type of claims filed. Actuaries recommend premium guideline levels based upon established accounting standards.

Interest earnings of \$500,000 are expected from the Local Government Investment Pool for the Trust Fund Reserve. In previous years, actual interest exceeded budgeted interest due to the amount of the fund balance.

Miscellaneous revenues earned prior to fiscal year 2004/05 are primarily from settlements of environmental damage claims.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Charges for Services	11,531,615	14,319,603	15,322,748	15,553,493	13,799,503
Interest	1,046,225	650,375	503,540	500,000	500,000
Miscellaneous	471,869	109,995	451,328		
Total Revenue	13,049,709	15,079,973	16,277,616	16,053,493	14,299,503

SOLID WASTE MANAGEMENT
Special Revenue Fund

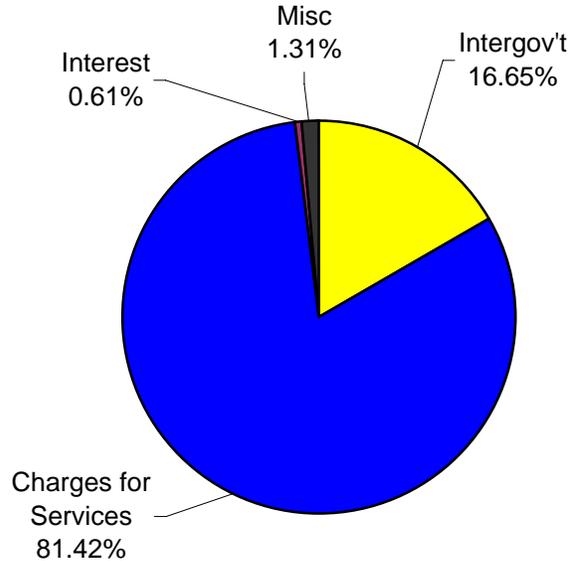
Intergovernmental revenue of \$1,090,000 is state tire recycling funding.

Charges for Services includes \$5,235,000 in landfill waste disposal fees and \$95,000 in tire collection fees. Completion of the Sahuarita Landfill expansion capital project will allow commercial haulers to resume using the facility and is the primary reason that revenues are \$797,238 higher than fiscal year 2004/05.

Interest earnings of \$40,000 are from the Local Government Investment Pool.

Miscellaneous revenues of \$86,000 are from the sale of recyclable items from the landfills and one collection station.

Fiscal Year 2005/06



Note: Prior to becoming a special revenue fund in fiscal year 2005/06, Solid Waste Management was in the Wastewater Management Enterprise Fund. Fiscal years 2001/02 through 2004/05 are shown here for historical purposes, but are still included in the Wastewater Management Enterprise Fund on pages 8-10 and 9-28. The revenues on page 8-14 show the totals separately for Wastewater Management and Solid Waste Management.

Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	904,818	958,603	1,146,492	1,000,000	1,090,000
Charges for Services	5,185,545	5,690,740	4,826,528	4,532,762	5,330,000
Interest	11,112	36,363	39,846	35,000	40,000
Miscellaneous	62,661	50,277	72,407	83,000	86,000
Total Revenue	6,164,136	6,735,983	6,085,273	5,650,762	6,546,000

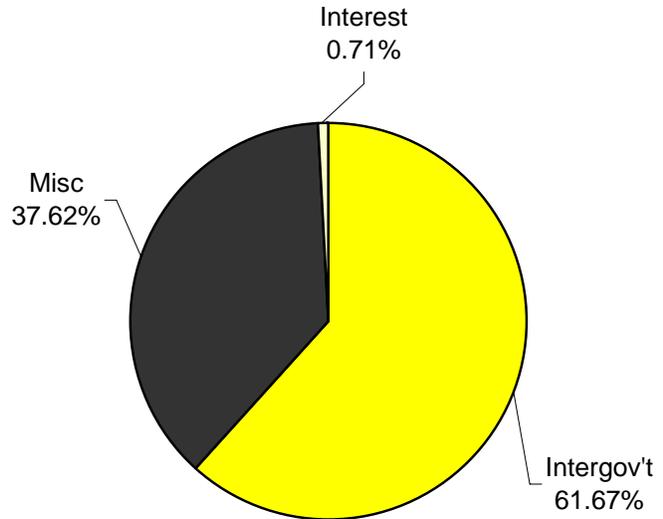
STADIUM DISTRICT
Special Revenue Fund

Intergovernmental revenues consist of a recreational vehicle space surcharge and a car rental surcharge. Pima County is authorized by the state to collect up to \$3.50 per car rental contract. The County also levies a surcharge of \$0.50 per day for recreational vehicles. The collections are budgeted at \$1,550,000 for car rentals and at \$190,000 for recreational vehicle space surcharges.

Interest earnings of \$20,000 are expected in fiscal year 2005/2006 as a result of a positive cash balance in the Local Government Investment Pool.

Miscellaneous revenues include major league revenue from spring training activities, rent from the Tucson Sidewinders baseball team, parking and concessions, and other events held at the stadium complex. Events include concerts, car shows, and other similar activities.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Intergovernmental	1,566,921	1,630,850	1,702,414	1,615,000	1,740,000
Interest		129			20,000
Miscellaneous	1,175,382	977,329	960,651	1,078,832	1,061,263
Total Revenue	2,742,303	2,608,308	2,663,065	2,693,832	2,821,263

TRANSPORTATION
Special Revenue Fund

Licenses and Permits revenues include \$275,000 in permits and inspection fees for construction in rights of way and \$10,000 for the use of rights of way.

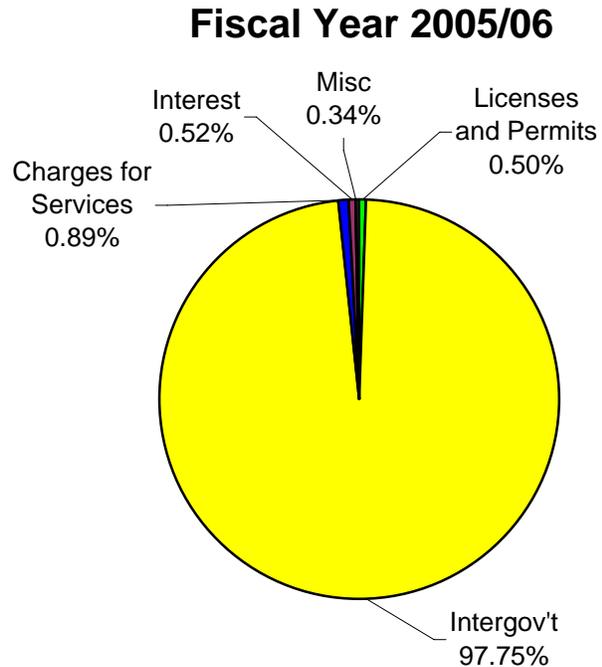
Intergovernmental revenues consist primarily of \$54,463,056 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. The fiscal year 2005/06 amount is an increase of \$2,122,926 over fiscal year 2004/05. Additionally, revenue in this category includes \$2,000 from the federal government's National Forest Reserve, \$784,774 in federal Rural Transit and Safe Route grant funding, state grant match funding of \$497,003 and HELP program funding of \$300,000, and \$21,360 from the city of Tucson for Safe Route grant match funding and \$67,500 from the town of Marana for transit services.

Charges for Services include \$450,000 from inspection and testing of streets and drainage of newly constructed subdivisions, \$50,000 from the abandonment of County property, \$5,000 from oversized vehicle operating fees, and \$5,500 from miscellaneous services.

Interest earnings of \$300,000 are expected in fiscal year 2005/06 from the Local Government Investment Pool.

Miscellaneous revenues include \$158,700 in earnings from County rental properties, \$21,500 in reimbursements for damages to property, \$7,500 from sales of reports and other information, and \$7,00 in miscellaneous cost recovery reimbursements.

Memo revenue in fiscal years 2002/03 and 2003/04 was from the sale of land and cattle guards.



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Licenses and Permits	645,358	595,932	295,639	260,000	285,000
Intergovernmental	48,017,535	49,448,831	53,627,979	54,284,035	56,135,693
Charges for Services	429,792	618,332	617,521	425,000	510,500
Interest	1,106,426	788,320	326,247	350,000	300,000
Miscellaneous	400,153	429,500	1,309,979	389,743	194,700
Memo		1,000	2,376		
Total Revenue	50,599,264	51,881,915	56,179,741	55,708,778	57,425,893

WASTEWATER MANAGEMENT
Enterprise Fund

Licenses and Permits revenues prior to fiscal year 2005/06 were payments for industrial waste control pretreatment and discharge permits.

Intergovernmental revenues are a federal grant for the Arid West Water Quality Research Project.

Charges for Services consist of \$64,865,043 in sewer user fees, \$33,215,903 in participating and nonparticipating sewer connection fees, and \$963,556 for plan review, inspection, and other fees.

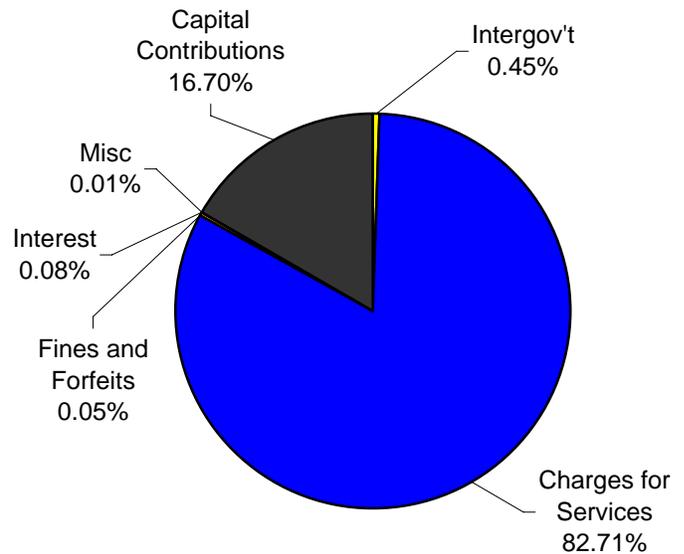
Fines and Forfeits consist of industrial pretreatment fines of \$58,800 assessed against various commercial customers of Wastewater Management.

Interest earnings of \$100,194 are from the Local Government Investment Pool.

Miscellaneous revenues of \$10,068 are cost recovery and miscellaneous reimbursements.

Capital Contributions are non-operating revenue. These non-cash capital contributions are physical assets and are not available to fund department operations.

Fiscal Year 2005/06



Revenue Object	FY 2001/02	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06
Licenses and Permits	10,354	14,639	22,098	16,700	
Intergovernmental	2,174,075	303,934	719,762	1,036,262	541,300
Charges for Services	58,476,814	65,844,168	77,193,657	77,672,385	99,044,502
Fines and Forfeits	21,548	76,385	48,548	58,800	58,800
Interest	1,631,581	977,985	213,288	123,467	100,194
Miscellaneous	513,325	842,580	1,017,518	45,988	10,068
Capital Contributions	11,241,118	12,473,664	22,213,973	20,000,000	20,000,000
Total Revenue	74,068,815	80,533,355	101,428,844	98,953,602	119,754,864

Note: Prior to becoming a special revenue fund in fiscal year 2005/06, Solid Waste Management was in the Wastewater Management Enterprise Fund. Solid Waste Management fiscal years 2001/02 through 2004/05 are not shown here, instead they are shown separately on pages 9-20 and 8-14, and are still included in the Wastewater Management Enterprise Fund for historical purposes on page 8-10 and 9-28.

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
GENERAL FUND				
Assessor				
Other Miscellaneous Revenues	6,000	6,000	0	
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	224,000	280,000	36,000	Increased DES reimbursement for child support
General Government Fees	0	181,958	181,958	Fees collected for marriage licenses previously budgeted with court fees in prior years
Other Miscellaneous Revenues	0	29,650	29,650	Amount budgeted for collecting past due accounts based on 28% collection fee
Court Fees	1,093,576	1,116,264	22,688	Increased number of civil case filings and passports
Interest	15,000	15,000	0	
Other Fines & Forfeits	850,000	850,000	0	
Fines	206,826	208,000	1,174	Increase based on FY 2004/05 filings
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	104,840	104,840	0	
Community Resources				
Culture & Recreation Fees	174,761	144,300	(30,461)	Decrease in Kino Recreation Center revenue
Other Miscellaneous Revenues	415	2,500	2,085	Increase in vending machine revenue
Rents and Royalties	17,660	38,900	21,240	Increase in Kino Sports Complex field rentals
Health Fees	16,500	0	(16,500)	Loss of revenue at Kino Teen Center which is now collected by contractor UPI
Community Services				
State Revenue	0	900,000	900,000	Increase in Federal Vocational Rehabilitation funds
Constables				
Court Fees	309,518	360,500	50,982	Increase in papers served, along with improvements in customer service has created new business
Miscellaneous	16,100	22,000	5,900	Increase in fees collected for serving papers for other County departments
Contingency				
Federal Revenue	300,000	300,000	0	
General Government Fees	0	363,000	363,000	Recorder-Special Elections
County Administrator				
Court Fees	70,000	0	(70,000)	Transfer of revenues from Office of Court Appointed Council, now a separate department
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	595,000	150,000	(445,000)	Decreased due to primary and general elections scheduled for FY 2004/05 not scheduled for FY 2005/06
State Revenue	0	4,107,000	4,107,000	Reimbursement for purchase of vision-impaired voting equipment 2,807k, and funding for County Bond election, 1,300k
Facilities Management				
Rents and Royalties	136,494	1,011,607	875,113	Increase in rent for 97 E. Congress 811.9k, El Rio Neighborhood Center 21.9k, COPE 37.2k, and other rent 4.1k
Other Miscellaneous Revenues	3,000	3,000	0	
Finance				
Other Miscellaneous Revenues	48,000	48,000	0	
Forensic Science Center (Previously Medical Examiner)				
General Government Fees	4,800	6,500	1,700	Increase in out of county cases and fees
Charges for Services	752,655	880,000	127,345	Increase in out of county cases and fees
Miscellaneous	3,500	5,000	1,500	Increase in out of county cases and fees
General Fund Debt Service				
Interest	25,000	25,000	0	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
General Government Revenues				
Alcoholic Beverages	33,000	42,000	9,000	Larger number of businesses that sell alcoholic products being built in unincorporated Pima County.
Auto Lieu Tax	23,700,000	24,342,270	642,270	Increased newer vehicle sales and population growth in the County.
Business Licenses & Permits	2,250,000	2,297,537	47,537	Higher number of cable connections in unincorporated Pima County.
City Participation	15,500	15,800	300	Marginal increase in City Payments in Lieu of Taxes, higher values, and more eligible property.
Contributions/Prob Enterprise	7,568,061	9,040,413	1,472,352	Increase per Pima County Central Cost Allocation Plan for FY 2003/04
Federal Revenue	1,660,000	1,909,000	249,000	Budget adjusted to reflect actual past Federal PLT revenues.
General Government Fees	695,384	748,968	53,584	Increase per Pima County Central Cost Allocation Plan for FY 2003/04
Interest	1,000,000	588,510	(411,490)	Budget adjusted to more accurately reflect actual revenues in the last few years.
Other Miscellaneous Revenues	100,500	56,900	(43,600)	Decreasing budget to more accurately reflect historic actual revenues.
Overhead - Grant Reimbursement	83,000	83,000	0	
Sales & Use Tax	86,000,000	92,708,000	6,708,000	Increase due to rising population, inflation and personal income in the State and Pima County.
State Revenue	269,773	4,087,573	3,817,800	Inclusion of Prop 204 hold harmless revenues that were not included in last years budget.
Taxes / Interest on Delq. Prop. Taxes	4,281,936	5,056,928	774,992	Tax liens that are being purchased are older thus having more interest accrued against them.
Taxes / Penalties on Delq. Prop. Taxe	450,597	679,673	229,076	Tax liens that are being purchased are older thus having higher penalties.
Taxes / Personal Property	11,173,256	10,935,941	(237,315)	Decrease in collection rate, from 95.0% to 88.4%, not being offset by value increase.
Taxes / Real Property	207,160,527	225,460,347	18,299,820	Increase due to higher valuation: Value increase 8.42%, 3.92% Growth and 4.50% appreciation.
Transient Lodging Tax	1,340,000	1,433,800	93,800	Increase in anticipated hotel/motel tax collections due to higher rates and occupancy.
Human Resources				
Employee Health Premiums	5,000	0	(5,000)	Decreased due to charges and fees previously earned on COBRA administration, now going to third party administrator
General Government Fees	1,500	1,350	(150)	Decreased due to charges and fees previously earned on COBRA administration, now going to third party administrator
Other Miscellaneous Revenues	2,850	2,500	(350)	Decreased due to charges and fees previously earned on COBRA administration, now going to third party administrator
Information Technology				
Other Miscellaneous Revenues	388,680	354,700	(33,980)	Reduced revenue from UPHH operations support
Rents and Royalties	231,903	235,200	3,297	Increased antenna revenue
Institutional Health				
Health Fees	2,000	0	(2,000)	No refunds/reimbursements anticipated
Other Miscellaneous Revenues	67,765	69,765	2,000	Increase in Adult Detention inmate medical copays 10k; decrease in third party liability reimb (8k)
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	11,500	11,500	0	
Justice Courts - Fines	168,444	168,444	0	
Justice Courts Tucson				
State Revenue	283,320	254,009	(29,311)	Decreased Justice of the Peace salary reimbursement based on FY 2004/05 actual revenues received
General Government Fees	625,426	847,956	222,530	Increased defensive driving fees due to collections
Court Fees	907,259	1,147,382	240,123	Increased civil filing and appearance fees 216k; probation fees 24k
Justice Courts - Fines	2,412,683	3,622,999	1,210,316	Criminal and traffic fines from Clerk of the Superior Court collections and the Debt Set-off program
Other Fines & Forfeits	28,001	182,750	154,749	Increase as a result of new forfeiture procedures
Rents and Royalties	7,500	(7,500)	(7,500)	Decrease in Alliance One collection agency rent
Other Miscellaneous Revenues	1,000	0	(1,000)	Reduction in nonsufficient funds fees and over/short funds fees
Juvenile Court				
Federal Revenue	220,000	225,000	5,000	Increase in national school lunch reimbursement
Court Fees	35,000	30,000	(5,000)	Decrease in adoption fees
Superior Courts - Fines	5,000	5,000	0	
Correctional Housing	91,910	92,162	252	
Other Miscellaneous Revenues	10,000	10,000	0	Pasqua Yaqui contract to house juvenile detainees

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	464,475	458,875	(5,600)	Decreased shooting range fees
General Government Fees	17,000	20,600	3,600	New subdivision park plans submittal fee 2.6k and vandalism fines moved from miscellaneous 1k
Other Miscellaneous Revenues	44,300	47,000	2,700	Increased ball fields light use
Rents and Royalties	135,388	140,188	4,800	Increased facility rentals
Non Departmental				
Transient Lodging Tax	1,340,000	1,433,800	93,800	Increase in anticipated hotel/motel tax collections due to higher rates and occupancy
Office of Court Appointed Counsel				
Court Fees	528,000	598,000	70,000	Contract attorney fees transferred from County Administrator Office of Court Appointed Counsel
State Revenue	50,000	50,000	0	
Public Fiduciary				
Court Fees	431,120	431,120	0	
General Government Fees	15,000	15,000	0	
Recorder				
General Government Fees	3,140,000	3,290,000	150,000	Increased recording fees due to lower interest rates and an increase in real estate sales in Pima County
Other Miscellaneous Revenues	264,000	264,000	0	
State Revenue	0	305,400	305,400	Reimbursement of voter registration cost from the state for a proposed transportation bond election scheduled for May, 2006
School Superintendent				
Federal Revenue	95,000	70,000	(25,000)	Decreased Forest Fees based on FY 2004/05 actual revenues received
Other Miscellaneous Revenues	200	200	0	
Sheriff				
Penalties/Delinquent Taxes	25,000	20,000	(5,000)	Decrease in seizure fees based on prior year activity
Business Licenses & Permits	9,500	13,500	4,000	Increase in volume of licenses issued
General Government Fees	140,000	150,000	10,000	Increase in charges to inmates participating in the work release program
Court Fees	500	0	(500)	Reimbursement for mileage from deputies for court appearances now included in jury fees
Jury Fees	200	200	0	
Sheriff Dept Fees	428,800	420,000	(8,800)	Decrease in fees charged to inmates in work furlough program (10k); decrease in fees for serving legal documents (1k); partially offset by increase in fees collected for providing copies of records 2k
Correctional Housing	5,885,000	5,890,000	5,000	Increased reimbursement for correctional housing from the state
Justice Courts - Traffic Fines	10,000	5,300	(4,700)	Decrease in number of fines collected for expired licenses
Other Miscellaneous Revenues	21,000	21,000	0	
Superior Court				
Federal Revenue	240,000	262,000	22,000	Increased DES reimbursement for child support
City Participation	0	0	0	
Superior Court Mandated Services				
Federal Revenue	0	0	0	
Court Fees	125,023	125,023	0	
Other Miscellaneous Revenues	10,000	10,000	0	
Treasurer				
General Government Fees	100	150	50	Slight increase anticipated by the Treasurer based on historical experience
TOTAL GENERAL FUND REVENUE	372,052,582	412,298,808	40,246,226	
SPECIAL REVENUE FUNDS				
County Free Library				
Taxes	11,742,991	14,984,741	3,241,750	County Free Library increase in net assessed valuations 706.5k and secondary tax on real and personal property 2.5m
Intergovernmental	2,000	2,000	0	
Interest	0	100,000	100,000	Increased earnings based on cash balance and Local Government Investment Pool
Employment and Training				
Intergovernmental	15,983,794	12,331,607	(3,652,187)	Decrease in Federal Youth Opportunity Grant (4m), State Youth Grant (132.4k), City Neighborhood Grant (70k), State reimbursement per student (32.3k), PVHS Federal Grants (26.4k) offset by increase for DES Employment Administration 583.5k
Miscellaneous	6,000	1,650	(4,350)	Decrease in United Way contributions

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
Environmental Quality				
Charges for Services	14,300	0	(14,300)	Household Hazardous Waste program transferred to city of Tucson
Interest	10,000	14,000	4,000	Earnings from the Local Government Investment Pool which were under budgeted in FY 2004/05
Intergovernmental	1,627,043	1,351,395	(275,648)	Household Hazardous Waste program transferred to city of Tucson (250k), decreased state Natural Events Action Plan (dust control) funding (19k), decreased grant funding (6k)
Licenses and Permits	1,916,910	1,969,055	52,145	Increased septic tank 37k and water/sewer plan 20k, all other adjustments net decrease (5k)
Miscellaneous	13,345	150	(13,195)	Household Hazardous Waste program transferred to city of Tucson
Flood Control District				
Interest	120,000	100,000	(20,000)	Decreased earnings from the Local Government Investment Pool
Miscellaneous	17,000	22,000	5,000	Increased disturbed riparian habitat mitigation fees
Taxes	17,264,169	19,720,839	2,456,670	Increased current year property tax collections - from increase in valuations 1,375,680 and from 0.02 rate increase 1,020,596, projected increased delinquent tax collections 60,394
Intergovernmental	2,545	31,700	29,155	Federal grant to improve flood warning network 21,600, state grant to study mesquite mouse habitat 7,000, increased in lieu of taxes
Other Special Revenue Funds				
Intergovernmental	1,864,724	2,962,435	1,097,711	Courts Fill the Gap 620k; Co Atty Fill the Gap 180k; Indigent Defense Fill the Gap 172k; Co Atty Victim Witness Comp 77k; Co Atty Law Enforcement Antiracketeering 46k; COC Child Support 3k
Charges for Services	6,237,270	6,222,670	(14,600)	Parks Spec Prgms (445k); SC Conciliation (61k); Sheriff Commissary 160k; SC Probation 148k; JC Tucson Time Pay Fees 71k; COC Time Pay Fees 65k; COC Local Court Automation 16k; COC Document Storage & Retrieval 12k; Juvenile Probation Services 10k; COC Spousal Maintenance 6k; SC County Law Library 2k; SC Child Support Visitation 1k;
Fines and Forfeits	710,000	710,500	500	Juvenile Victim Restitution
Interest	182,322	270,611	88,289	Public Works Building 35k; Courts Fill the Gap 10k; Indigent Defense Fill the Gap 10k; SC Probation 7k; SC Local Court Automation 6k; SC Conciliation 5k; Recorder Document Storage & Retrieval 5k; Taxpayer Information Fund 3k; Sheriff Commissary 3k; SC Child Support Visitation 1.5k; COC Time Pay Fees 2k; Co Atty Fill the Gap 1.5k; COC Local Court Automation 1k; Imprmnt Dist Form Fund .5k; COC Document Storage & Retrieval (2k)
Miscellaneous	6,849,421	6,940,572	91,151	Parks Spec Programs 100k; Sheriff Commissary 5k; Juvenile Victim Restitution 2k; SC County Law Library 2k; Public Works Building (17k)
Other Special Revenue Funds Grants				
Intergovernmental	53,372,838	52,211,564	(1,161,274)	Juvenile Court Grants (738k); County Attorney Grants (243k); School Reserve Fund (62k); Sheriff Grants 578k; Superior Court Grants 260k; Community Services Grants 44k; Sonoran Desert Conservation Plan (1m)
Interest	1,000	12,071	11,071	Sheriff Grants 9k; County Attorney Grants 2k;
Miscellaneous	680,473	870,316	189,843	Juvenile Court Grants 150k; Community Services Grants 44k; Justice Courts Tucson Grants 3k; Sheriff Grants (6k); School Reserve
Public Health				
Charges for Services	1,942,110	2,223,590	281,480	Increase in Public Health Nursing immunization fees 150k; increase in demand for Vital Registration records 105k; Disease Control immunization records 26k; misc Animal Care 3.5k; decrease in Mobile Health Clinic (3k)
Fines and Forfeits	162,993	205,801	42,808	Animal Care increase in city court fines 42,364; late penalties 1,999; decrease in citations (1,555)
Intergovernmental	12,273,089	11,557,258	(715,831)	Grant decreases Tobacco Prevention (444,363); Child Health Initiative (348,068); net changes in other grant funding 50,600; increase in federal funding for Emergency Management through state 26,000
Licenses and Permits	2,178,376	2,480,830	302,454	Increased volume of Animal Care Center license collections
Miscellaneous	70,866	52,460	(18,406)	Elimination of city Emergency Management funding (10k); decrease misc grant collections (5k); misc Animal Care (3.4k); misc (.5k); increase in Animal Care postage revenue .5k
Solid Waste				
Intergovernmental	0	1,090,000	1,090,000	Budget of 1,000,000 was in Wastewater Management Enterprise Fund in FY 2004/05; increased state tire recycling program funding 90k
Charges for Services	0	5,330,000	5,330,000	Budget of 4,532,762 was in Wastewater Management Enterprise Fund in FY 2004/05; reopen Sahuarita landfill to commercial customers 647k, increases at other landfills 135k, increased tire collection fees 15k
Interest	0	40,000	40,000	Budget of 35,000 was in Wastewater Management Enterprise Fund in FY 2004/05; increase of 5k due to underbudgeting in FY 04/05
Miscellaneous	0	86,000	86,000	Budget of 83,000 was in Wastewater Management Enterprise Fund in FY 2004/05; increased sales of recyclable items from landfills 3k
Stadium District				
Intergovernmental	1,615,000	1,740,000	125,000	Increase in car rental surcharge 150k offset by decrease in in RV space surcharge (25k)
Interest	0	20,000	20,000	Increase in earnings from cash balance
Miscellaneous	1,078,832	1,061,263	(17,569)	Decrease in rents/royalties
Transportation				
Charges for Services	425,000	510,500	85,500	Increased charges for materials testing of new streets and drainageways
Interest	350,000	300,000	(50,000)	Decreased earnings from the Local Government Investment Pool
Intergovernmental	54,284,035	56,135,693	1,851,658	Increased Highway User Revenue Funds 2.123m and state funding 14k, decreased federal (265k) and city (20k) due to transfer of Bicycle and Pedestrian Safety & Education grant to city of Tucson
Licenses and Permits	260,000	285,000	25,000	Increased permits and inspection fees for construction work done in County rights-of-way
Miscellaneous	389,743	194,700	(195,043)	Decreased reimbursements from Pima Association of Governments (176k) and rental property revenues (41k), other adjustments net
TOTAL SPECIAL REVENUE FUNDS	193,648,189	204,142,971	10,494,782	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
DEBT SERVICE				
Taxes	45,149,416	42,973,572	(2,175,844)	Decrease of (2,268,792) in current year collections primarily due to decrease in secondary tax rate from 0.8150 to 0.7150 per 100 of NAV; increase in prior year collections 92,948
Special Assessment	606,177	290,801	(315,376)	Decrease in debt service for improvement districts-Country Club Estates (288,348); La Cholla (23,682); Cimarron (3,346)
Intergovernmental	4,800	7,500	2,700	Increase in payments in lieu of taxes-city 1,500; state 1,200
Interest	304,200	304,200	0	
TOTAL DEBT SERVICE	46,064,593	43,576,073	(2,488,520)	
CAPITAL PROJECTS				
Intergovernmental	18,887,581	14,997,572	(3,890,009)	Decreased federal (9.8m), increased state 5.8m and city 11k
Charges for Services	2,492,520	7,235,700	4,743,180	Increased road impact fees
Interest	2,000,000	581,423	(1,418,577)	Decreased earnings from the Local Government Investment Pool
Miscellaneous	63,755	1,334,255	1,270,500	Increased developer donations and miscellaneous other contributions
TOTAL CAPITAL PROJECTS	23,443,856	24,148,950	705,094	
ENTERPRISE FUNDS				
Development Services				
Licenses and Permits	7,450,481	10,050,279	2,599,798	Increased building, mechanical, electrical, and plumbing permits and inspections
Charges for Services	2,986,566	3,824,082	837,516	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	75,000	116,396	41,396	Increased earnings from Local Government Investment Pool
Miscellaneous	155,540	184,887	29,347	Increases in hearing officer services, addressing changes, and miscellaneous cost recovery
Medical Services				
Intergovernmental	4,080,802	4,307,830	227,028	Pima Health System Grants anticipated change in level of grant funding
Charges for Services	239,647,160	264,694,314	25,047,154	Pima Health System & Services increase in enrollment/rates 24.474m, AHCCCS premium tax 514k, claims processing reclassified from miscellaneous 58.6k
Interest	375,000	457,954	82,954	Increased rates anticipated for Pima Health System & Services
Miscellaneous	109,731	16,300	(93,431)	PHS&S decrease due to reclassification of claims processing to charges for services (58.6k), decrease in Attendant Care Worker training reimbursements (28.5k), Posada del Sol food (6.5k), increase miscellaneous .2k
Parking Garages				
Interest	27,500	10,000	(17,500)	Decreased cash balance of 3m for purchase of 97 E. Congress building
Miscellaneous	1,434,940	1,493,040	58,100	Increased parking revenues primarily from 6th Ave & Broadway lot and El Presido Garage
Wastewater Management				
Licenses and Permits	16,700	0	(16,700)	Now budgeted as charges for services
Intergovernmental	2,036,262	541,300	(1,494,962)	Solid Waste Management moved to special revenue fund (1m); decreased grant activity (495k)
Charges for Services	82,205,147	99,044,502	16,839,355	Solid Waste Management moved to special revenue fund (4,533m); increased user fees 14,789m, connection fees 6,225m, sanitation fees 341k, and general government fees 17k
Fines and Forfeits	58,800	58,800	0	
Interest	158,467	100,194	(58,273)	Decreased earnings from the Local Government Investment Pool
Memo Revenue	20,000,000	20,000,000	0	
Miscellaneous	128,988	10,068	(118,920)	Solid Waste Management moved to special revenue fund (83k); decreased grant activity (36k)
TOTAL ENTERPRISE FUNDS	360,947,084	404,909,946	43,962,862	
GRAND TOTAL ALL FUNDS	996,156,304	1,089,076,748	92,920,444	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2004/2005 vs Fiscal Year 2005/2006

SOURCE OF REVENUES	ADOPTED REVENUES FY 2004/2005	ADOPTED REVENUES FY 2005/2006	CHANGE	EXPLANATION
INTERNAL SERVICE FUNDS				
Communications				
Charges for Services	2,161,724	2,219,309	57,585	Increased voice/data infrastructure charges, and fax and internet server charges
Interest	7,500	7,500	0	
Fleet Services				
Charges for Services	12,271,276	12,927,856	656,580	Increase in motor pool rates 567.2k and department direct/special bill rates 89.4k
Interest	35,000	30,000	(5,000)	Decreased cash balance
Intergovernmental	39,800	37,000	(2,800)	Decrease in state tax refund for off road diesel fuel consumption
Memo Revenue	0	224,255	224,255	Increase in sale of fixed assets
Miscellaneous	682,546	526,555	(155,991)	Decrease in other government agencies fuel sales/maintenance revenue and accident collection revenue
Graphic Services				
Charges for Services	1,463,577	1,490,270	26,693	Anticipated increase in job volume after capital equipment upgrades
Miscellaneous	2,000	0	(2,000)	Decreased sales of reports and atlases to the public
Risk Management				
Charges for Services	15,553,493	13,799,503	(1,753,990)	Decreased self insurance premiums due to resolution of several previous loss issues
Interest	500,000	500,000	0	
TOTAL INTERNAL SERVICE FUNDS	32,716,916	31,762,248	(1,012,253)	

TOTAL REVENUES **1,028,873,220** **1,120,838,996** **91,965,776**

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