

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 is included in the individual department analysis in each of the functional area sections.

Revenues are provided for a five-year period beginning with fiscal year 2002/2003 and ending with fiscal year 2006/2007. Revenues for fiscal years 2002/2003, 2003/2004, and 2004/2005 are based on audited actuals. Revenues for fiscal year 2005/2006 are based on the Revised Budget. Fiscal year 2006/2007 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2006/2007 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-25 through 9-30.

	Total Revenue
General Fund.....	\$443,052,863
Capital Projects Fund	35,206,682
Communications Fund.....	3,075,359
County Free Library	33,599,248
Debt Service	50,437,798
Development Services.....	17,240,726
Economic Development & Tourism	1,388,584
Employment & Training	11,397,767
Environmental Quality.....	3,811,565
Fleet Services	15,018,576
Graphic Services	1,589,300
Medical Services.....	264,019,222
Other Special Revenue Funds.....	57,869,066
Parking Garages.....	1,512,518
Public Health.....	15,540,495
Regional Flood Control District	22,793,193
Risk Management.....	17,231,981
Solid Waste Management.....	7,123,000
Stadium District.....	2,799,263
Transportation.....	62,718,932
Wastewater Management.....	124,338,053

GENERAL FUND

Tax revenues are derived from primary tax levies on real and personal property. The fiscal year 2006/07 primary net assessed value is \$6,467,201,516, an increase of \$617,652,698 over fiscal year 2005/06. The primary tax rate for fiscal year 2006/07 is lowered from the 2005/06 rate of \$4.0720 per \$100 to \$3.8420 per \$100 of net assessed value. Total budgeted primary property tax collections are \$253,565,153 with current year collections of \$240,391,019, delinquent taxes of \$6,608,355, and interest and penalties on delinquent taxes totaling \$6,565,779. Tax revenues will increase a total of \$11,412,264 between fiscal year 2005/06 and fiscal year 2006/07.

Licenses and Permits revenues increased \$162,455 for fiscal year 2006/07. This increase is the result of rising collections of cable TV franchise fees due to the growth in unincorporated Pima County, and an increased number of pawn businesses which purchase annual permits from the Sheriff's Office.

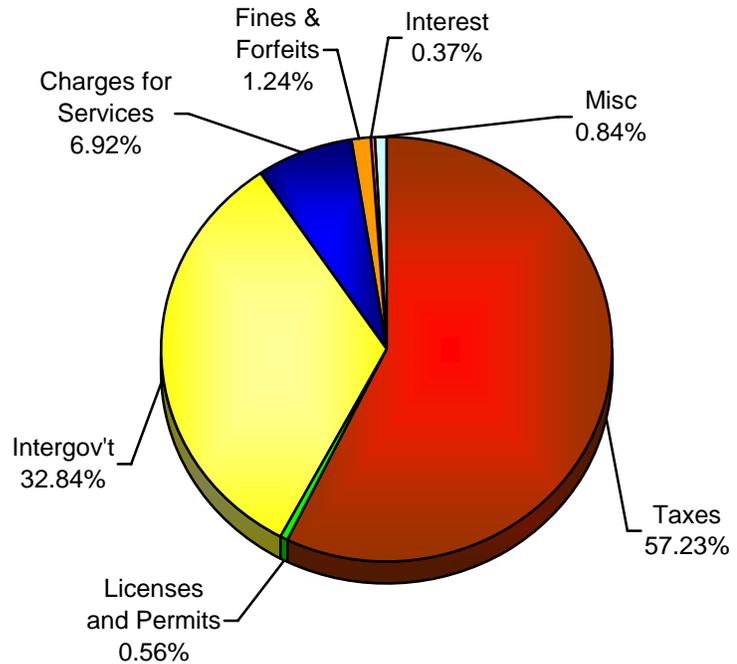
Intergovernmental revenues increased \$12,566,929 to \$145,517,134 in fiscal year 2006/07. Due to a very strong economy, State Shared Sales Tax revenue increased by \$15,792,000 to \$108,500,000, and the Auto In-Lieu tax increased by \$925,006 to \$25,267,276. The Unincorporated Transient Lodging Excise Tax revenue increased \$4,422,468 because of the continuing increase in rate, higher occupancy and doubling of the tax rate. Rapid expansion of the population in unincorporated areas is causing more retail space to open. The prospect of new restaurants, lounges, and liquor stores increased Alcoholic Beverage revenues by \$60,000 in fiscal year 2006/07.

State grant and aid revenues decreased \$9,122,861. The loss of one-time state appropriations in fiscal year 2005/06 for voting equipment for the visually impaired, and the ending of special funding for the formation of the regional transportation agency created a \$4,412,400 decline in state revenues. The "hold-harmless" Prop. 204 state appropriation of \$3,817,800 was not budgeted due to uncertainty of state approval. Vocational rehabilitation grant funds are now accounted for under Special Revenue Funds instead of under General Fund revenues.

Revenue from towns and cities increased \$530,316 to \$728,556. The increase in budgeted revenue is due to the local, primary, and general elections which will be held this fiscal year.

Charges for Services revenues increased \$4,168,713 for fiscal year 2006/07. The amount paid by Enterprise Fund departments for services provided by General Fund departments increased General Government revenues by \$3,676,081. This major increase is the result of the County Free Library District receiving and paying for more services as the County assumes more responsibility for operations, and the Stadium District paying its full share of administrative expenses. General Government Fees decreased \$311,869 primarily because of a \$294,528 net decrease in Contingency revenue resulting from the completion of a special election for the Regional Transportation Authority in fiscal year 2005/06, partially offset by a payment from the city of Tucson for a proposed mail-out-mail-back election. The only other revenue decrease anticipated for Charges for Services is a slight drop in adoption fees at the Juvenile Court.

Fiscal Year 2006/2007



Overall Court Fees will increase \$318,013. Most of this increase will be from Justice Courts Tucson through more aggressive collection of probation fees, civil filing fees, and appearance fees. On the same note, the Office of Court Appointed Counsel is expecting a strong increase in revenue due to better eligibility screening to determine those that can pay at least part of their attorneys' fees. Other revenue increases are through the efforts of the Constables and the Clerk of the Superior Court.

Revenue from Correctional Housing fees will increase \$333,188 in fiscal year 2006/07. This is due to an increase in rates and a new contract between Juvenile Court and the Pasqua Yaqui Tribe to house juvenile detainees.

Fines and Forfeits to the General Fund are budgeted to increase \$249,283 in fiscal year 2006/07. The approval of additional funding for Justice Courts Tucson enables them to increase their capability to improve fine and forfeiture processing. This fiscal year they will increase revenue by \$214,527 by continuing to decrease case backlogs and improve throughput for the payment of fines and processing forfeitures. Justice Court Green Valley will see a significant increase in the volume of cases brought before the court. Juvenile Court fine collections will decline but this will be more than made up by increased fine collections by the Sheriff for expired licenses.

Interest revenue for the General Fund increased \$994,173 in fiscal year 2006/07. This increase is the result of higher rates of return on slightly higher cash balances. Total interest income for the General Fund will be \$1,622,683 in fiscal year 2006/07.

Miscellaneous revenues increased \$1,200,238 in fiscal year 2006/07. An increase of \$1,009,750 is from Rents and Royalties revenues with the remaining \$190,488 increase being realized from changes in Other Miscellaneous revenues for twenty-one departments. Major changes in Rents and Royalties income include rents from the new Kino Public Health building, increased antenna/cellular rights-of-way charges, and a new operator contract at the Arthur Pack Golf Course. These increases are somewhat offset by declines in rents at the Kino Community Center, the 97 E. Congress building, and the El Rio Center. Much of the increase in Other Miscellaneous revenues is due to an accounting change which moved treasurer lien processing fees from Delinquent Property Tax Penalties. Other increases came from a variety of departments for a wide range of reasons including cattle sales and recycling paper. The largest decrease in Other Miscellaneous revenue is due to Information Technology reducing services at University Physicians Healthcare Hospital as they become more self sufficient.

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 9-25 through 9-30.

Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Taxes	194,552,236	209,671,644	225,958,766	242,152,889	253,565,153
Licenses & Permits	2,010,372	2,165,680	2,350,389	2,311,037	2,473,492
Intergovernmental	112,529,615	120,057,663	125,202,781	132,950,205	145,517,134
Charges for Svcs	23,749,724	24,133,581	24,904,530	26,479,134	30,647,847
Fines & Forfeits	4,110,813	4,023,395	5,034,953	5,245,633	5,494,916
Interest	1,015,230	530,331	1,357,245	628,510	1,622,683
Miscellaneous	2,884,495	2,133,922	4,443,181	2,531,400	3,731,638
Total Revenue	340,852,485	362,716,216	389,251,845	412,298,808	443,052,863

CAPITAL PROJECTS FUND
Capital Projects Fund

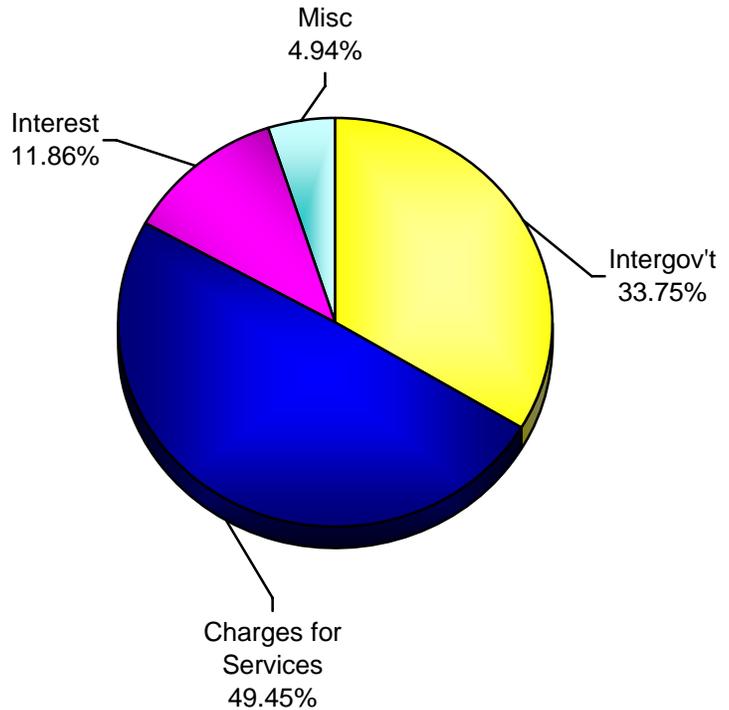
Intergovernmental revenues consist of \$7,054,421 in federal grants and reimbursements, \$3,700,981 in state grants and reimbursements, and \$1,126,018 in city participation for specified projects. These revenues are projected to decrease by \$3,116,152 from fiscal year 2005/06 due to the irregular nature of the funding sources and project schedules.

Charges for Services represent the impact fees collected for new development and contributions from developers and other outside sources. These revenues are expected to increase by \$10,172,215 over fiscal year 2005/06 due to continued strong development activity.

Interest earnings are expected to increase, since the cash balance in the Local Government Investment Pool will be larger than fiscal year 2005/06.

Miscellaneous revenues are various reimbursements.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	4,642,120	16,855,166	22,928,009	14,997,572	11,881,420
Charges for Services	3,682,652	9,536,768	17,971,422	7,235,700	17,407,915
Interest	1,242,315	996,627	1,884,485	581,423	4,176,652
Miscellaneous	1,344,173	1,642,147	771,502	1,334,255	1,740,695
Total Revenue	10,911,260	29,030,708	43,555,418	24,148,950	35,206,682

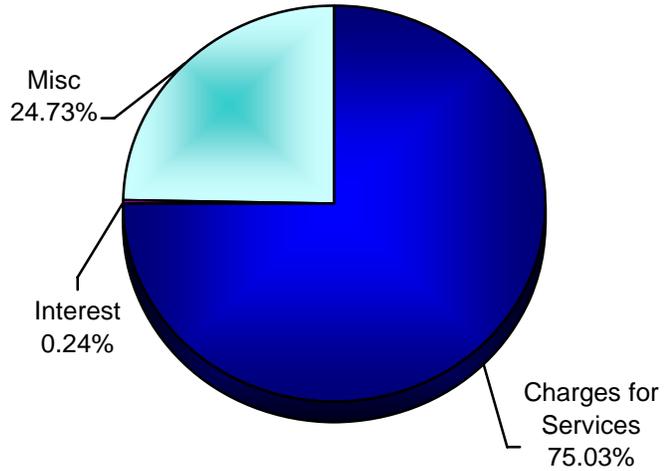
COMMUNICATIONS FUND
Internal Service Fund

Charges for Services include basic telephone line charges of \$1,436,724, long distance charges of \$200,000, and infrastructure service charges of \$670,650 paid by other County departments. The increase between fiscal year 2005/06 and fiscal year 2006/07 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 2003/04 were contributed by another County department for the acquisition of a fax server and were recorded here as miscellaneous revenue. In fiscal year 2006/07, miscellaneous revenues represent monthly charges to other County departments for wireless radio services.

Fiscal Year 2006/2007

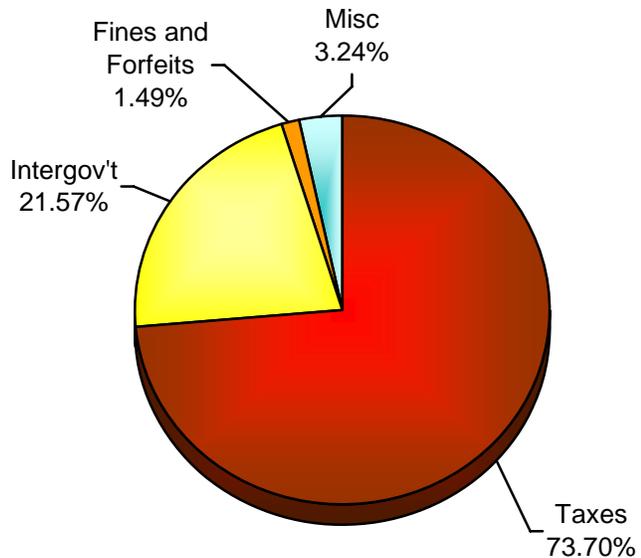


Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Charges for Services	1,307,967	1,424,807	2,140,729	2,219,309	2,307,374
Interest	10,257	9,541	15,998	7,500	7,500
Miscellaneous	75	35,059	2,414		760,485
Total Revenue	1,318,299	1,469,407	2,159,141	2,226,809	3,075,359

COUNTY FREE LIBRARY
Special Revenue Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2006/07 secondary net assessed value is \$6,869,955,457 which amounts to an increase of \$819,005,417 over fiscal year 2005/06. The tax rate for fiscal year 2006/07 is \$0.3675, an increase of \$0.1100 over the fiscal year 2005/06 rate of \$0.2575 per \$100 of net assessed value in order to fund the transition of the Library System from the city of Tucson to the Pima County Free Library District. Total secondary property tax collections are budgeted at \$24,764,378, with current year collections of \$24,382,114 and delinquent taxes of \$382,264. (The current year collections reflect expected collection rates.)

Fiscal Year 2006/2007



Intergovernmental revenues consist of \$472,000 in federal and state grants for library projects, \$6,450,000 from the city of Tucson for transition of the Library System to the Pima County Free Library District, and \$325,000 in city participation fees from the town of Oro Valley.

Fines and Forfeits represent library fines. Prior to the transfer of the Library System in fiscal year 2006/07, library fines were collected by the city, not the Pima County Free Library District.

Interest revenues for fiscal years 2002/03 through 2005/06 were for interest from the Local Government Investment Pool on funds received from property tax collections as a result of an increased cash balance. No interest revenues have been projected for fiscal year 2006/07.

Miscellaneous revenues in fiscal year 2006/07 represent donations. Prior to the transfer of the Library System in fiscal year 2006/07, donations were collected by the city, not the Pima County Free Library District. In fiscal years 2002/03 through 2004/05, miscellaneous revenues are prior year transaction adjustments.

Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Taxes	10,126,225	11,073,514	11,911,026	14,984,741	24,764,378
Intergovernmental	1,584	5,734	2,291	2,000	7,247,000
Fines and Forfeits					500,000
Interest	125,573	73,713	146,325	100,000	
Miscellaneous	3,084	(28)	47,851		1,087,870
Total Revenue	10,256,466	11,152,933	12,107,493	15,086,741	33,599,248

DEBT SERVICE

Debt Service Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2006/07 secondary net assessed value is \$6,869,955,457, which amounts to an increase of \$819,005,417 over fiscal year 2005/06. The tax rate for fiscal year 2006/07 is unchanged from the fiscal year 2005/06 rate of \$0.7150 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$49,445,842, with current year collections of \$47,475,835 and delinquent taxes of \$1,970,007. (The current year collections reflect expected collection rates.)

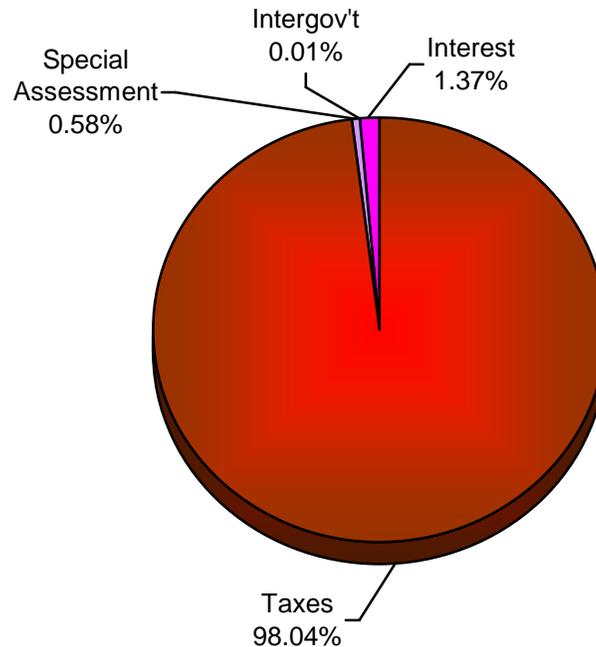
Special Assessment revenues are taxes levied against specific properties to pay for improvements benefiting only those property owners. Revenue levels vary, due to the changing number of improvement districts and taxes levied.

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

Interest earnings of \$600,000 are expected from the Local Government Investment Pool, and \$93,000 from other deposits.

Miscellaneous revenue in fiscal year 2003/04 is primarily from the write off of bond liability and fiscal year 2004/05 revenue is primarily from the refund of a portion of bond issuance costs.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Taxes	39,166,195	42,797,675	45,721,339	42,973,572	49,445,842
Special Assessment	299,984	222,452	21,954	290,801	291,456
Intergovernmental	6,928	22,360	8,790	7,500	7,500
Interest	486,505	299,563	610,626	304,200	693,000
Miscellaneous		6,015	10,872		
Total Revenue	39,959,612	43,348,065	46,373,581	43,576,073	50,437,798

DEVELOPMENT SERVICES

Enterprise Fund

Licenses and Permits includes building permits of \$7,740,210, plumbing permits of \$1,653,000, electrical permits of \$1,508,200, and mechanical permits of \$1,045,000. An increase in licenses and permits revenue is expected, due to continued strong development activity.

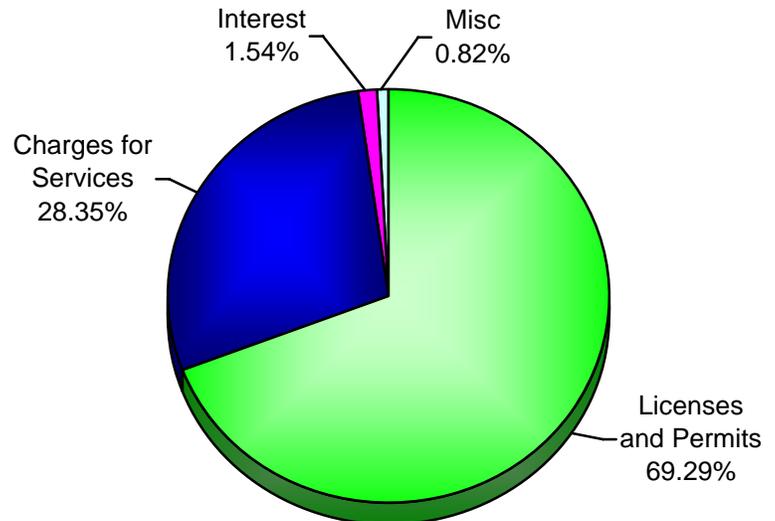
Charges for Services include \$2,364,302 for checking plans, \$1,257,252 for zoning fees, \$1,066,648 for subdivision fees, \$13,062 for conditional use permits, \$34,696 for technical permits, \$36,000 for Board of Adjustment hearing fees, \$27,708 for native plant preservation fees, \$51,000 for records maintenance fees and service charges, and \$37,698 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 \$264,860 are expected in fiscal year 2006/07 from the Local Government Investment Pool.

Miscellaneous revenues come from various sources: \$46,000 from intergovernmental agreements with the cities of Tucson, Oro Valley, and Marana for addressing services; \$9,188 from copies and the sale of reports, maps, and books; \$9,866 from building code violations; \$54,689 from Board of Adjustment hearings; and \$21,347 from employee reimbursements and other cost recovery.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Licenses and Permits	5,584,283	8,202,988	10,879,686	10,050,279	11,946,410
Charges for Services	2,879,891	3,621,562	3,850,305	3,824,082	4,888,366
Fines and Forfeits		5,000			
Interest	97,905	84,034	205,565	116,396	264,860
Miscellaneous	167,524	163,406	200,886	184,887	141,090
Total Revenue	8,729,603	12,076,990	15,136,442	14,175,644	17,240,726

**ECONOMIC DEVELOPMENT & TOURISM
Special Revenue Fund**

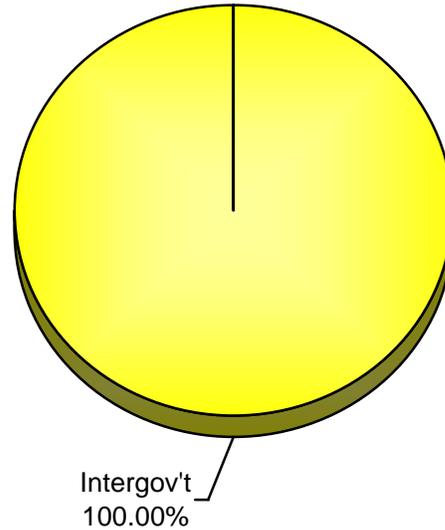
Intergovernmental revenues represent hotel/motel taxes designated for economic development activities.

Legislation from the state of Arizona (A.R.S. 42-6108) allowing the County to increase its transient lodging excise (hotel/motel) tax from 2% to 6% became effective on August 12, 2005. In response to this legislation, the Board of Supervisors approved the increase of the County's hotel/motel tax rate to 6% starting on January 1, 2006. Hotel/motel tax revenues are to be distributed to tourism (50%), the Stadium District (34%) and economic development (16%).

In response to the new legislation, a new special revenue fund, the Economic Development & Tourism Fund, was created to account for the new funding source and its related activity.

Hotel/motel tax revenues have been booked into this fund since its implementation in January 2006. Beginning July 1, 2006, economic development activities will be accounted for in this special revenue fund rather than the General Fund.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental					1,388,584
Total Revenue					1,388,584

EMPLOYMENT & TRAINING
Special Revenue Fund

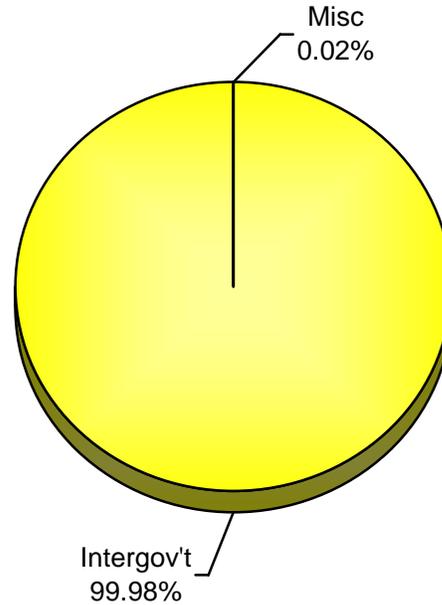
Intergovernmental revenues are comprised of federal grants for employment and training programs targeted for low-income individuals. These funds go to programs that include counseling of the homeless and employment training, as well as summer youth employment. Additional funding for these programs is provided by the state of Arizona. 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 2006/07 as a result of federal funding reductions 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 four fiscal years there is a continuing downward trend of these revenues. As a result of decreased funding and grants ending or not being renewed, fiscal year 2006/07 intergovernmental revenues are projected to decrease \$935,840.

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 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	21,397,285	16,659,709	15,176,878	12,331,607	11,395,767
Miscellaneous	157,175	128,570	62,772	1,650	2,000
Total Revenue	21,554,460	16,788,279	15,239,650	12,333,257	11,397,767

ENVIRONMENTAL QUALITY
Special Revenue Fund

Licenses and Permits revenues include \$885,185 from air quality inspection and application fees, \$165,025 from hazardous material related permits, and \$1,423,125 from review and inspection of water, septic, and sewer plans and systems.

Intergovernmental revenues consist of \$471,900 in federal grants, \$755,765 in state program funding and grants, and \$17,415 in city participation.

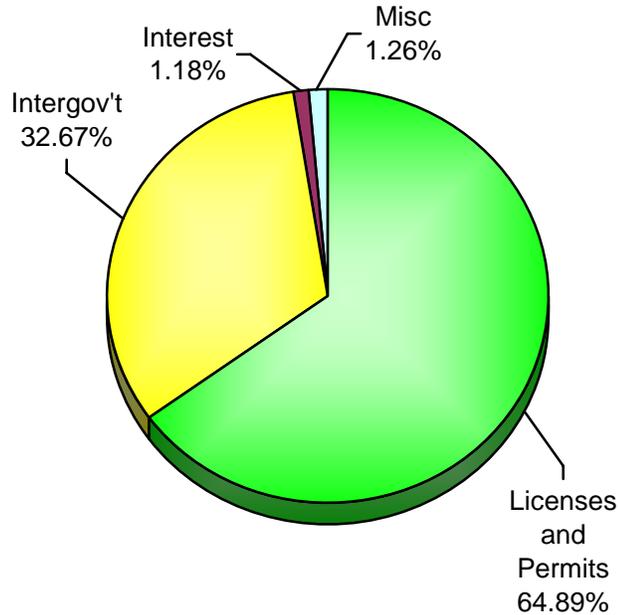
Charges for Services in prior years consist of small business waste assistance program fees and miscellaneous recycling revenues.

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 2006/07.

Interest earnings of \$45,000 are expected in fiscal year 2006/07 from the Local Government Investment Pool.

Miscellaneous revenue is \$48,000 of tribal government grants and \$150 of copy fees.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Licenses and Permits	1,462,120	2,001,661	2,273,073	1,969,055	2,473,335
Intergovernmental	1,749,814	1,595,468	1,567,773	1,351,395	1,245,080
Charges for Services	15,669	17,775	11,923		
Fines and Forfeits	28,126	18,540	37,662		
Interest	9,902	11,944	22,018	14,000	45,000
Miscellaneous	32,616	16,947	21,648	150	48,150
Total Revenue	3,298,247	3,662,335	3,934,097	3,334,600	3,811,565

FLEET SERVICES
Internal Service Fund

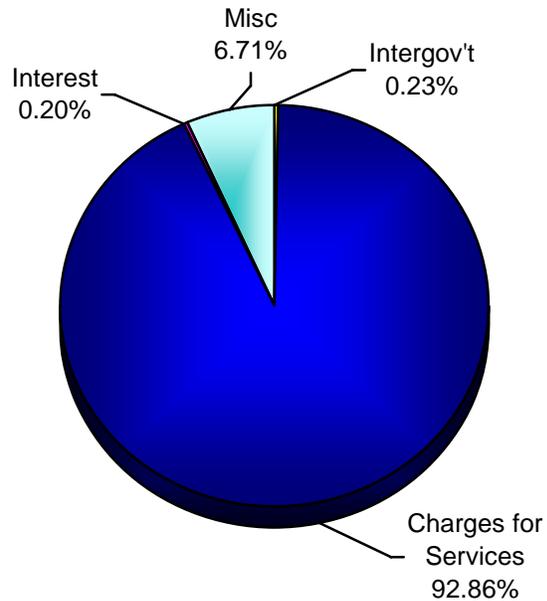
Intergovernmental revenues represent diesel fuel tax refunds from the state. A diesel fuel tax is paid to the state when diesel fuel is purchased. Refunds are made at a later date based on the gallons of fuel used for off-road miles driven.

Charges for Services revenues include \$12,327,347 in per mile fees received from other County departments for the use of vehicles and \$1,620,000 for reimbursements for the cost of fuel, parts, and labor for approximately 800 items of County equipment. The anticipated increase in per mile fees for fiscal year 2006/07 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.

Miscellaneous revenues include \$100,000 from insurance companies and individuals for accident-related repairs to County vehicles, \$680,230 for fuel and maintenance provided to other government agencies, \$16,999 for rent charged to the Communications Fund for wireless radio services space, and \$210,000 from the sale of obsolete vehicles and equipment.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	36,692	16,413	38,584	37,000	34,000
Charges for Services	11,436,729	12,034,694	12,301,657	12,927,856	13,947,347
Interest	69,338	32,733	53,672	30,000	30,000
Miscellaneous	834,233	1,030,458	1,021,048	750,810	1,007,229
Total Revenue	12,376,992	13,114,298	13,414,961	13,745,666	15,018,576

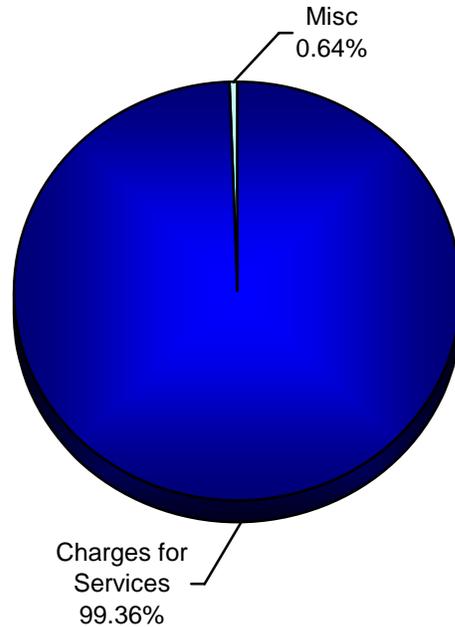
GRAPHIC SERVICES
Internal Service Fund

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

Interest earnings in fiscal year 2002/03 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. Revenue for fiscal year 2002/03 reflects a net loss.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Charges for Services	1,627,533	1,539,738	1,467,882	1,490,270	1,579,150
Interest	324				
Miscellaneous	(11,024)	35,408	143		10,150
Total Revenue	1,616,833	1,575,146	1,468,025	1,490,270	1,589,300

MEDICAL SERVICES

Enterprise Fund

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

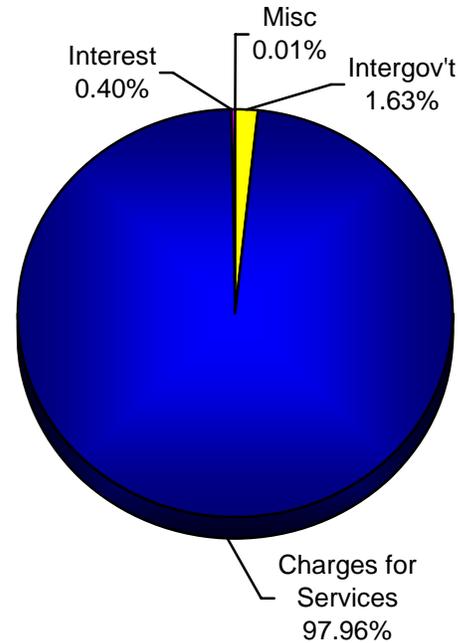
Charges for Services consist of \$102,392,734 in Pima Health Plan capitation fees, \$155,988,443 in Pima Long Term Care capitation fees, and \$257,182 in claims processing fees. The decrease in revenue is primarily due to decreases in capitation fees as a result of the introduction of Medicare D-Prescription Drug Coverage, as well as projected decreases in membership 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 2006/2007

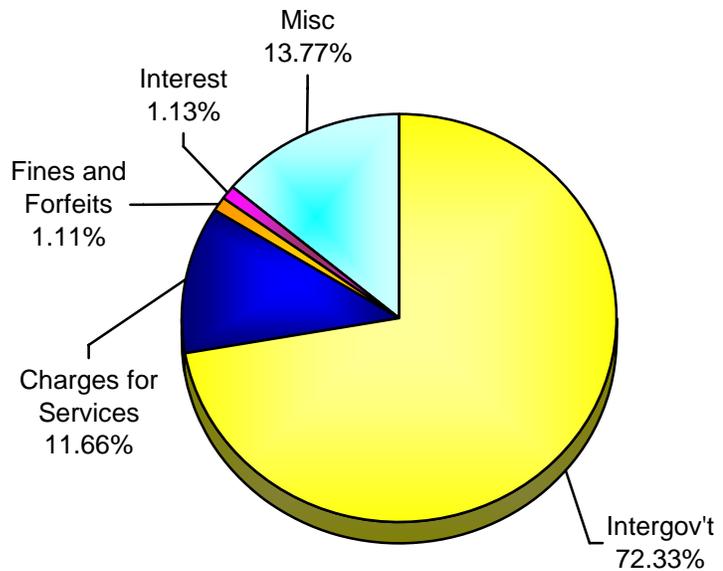


Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	4,886,017	4,398,380	3,761,557	4,307,830	4,307,830
Charges for Services	200,049,341	226,309,860	245,742,907	264,694,314	258,638,359
Interest	575,690	369,180	769,670	457,954	1,052,733
Miscellaneous	328,642	181,297	52,497	16,300	20,300
Total Revenue	205,839,690	231,258,717	250,326,631	269,476,398	264,019,222

OTHER SPECIAL REVENUE FUNDS
Special Revenue Fund

Intergovernmental revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$1,125,000; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,445,798; Victim Witness Compensation \$415,400; 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 \$6,690,918, County Attorney \$2,371,863, Juvenile Court \$11,017,147, Sheriff \$5,488,217, Superior Court \$9,009,684, Institutional Health \$500,000 Indigent Defense \$75,545, Natural Resources Parks & Recreation \$5,950, and the School Reserve Fund \$3,196,000.

Fiscal Year 2006/2007



Charges for Services revenues include fees collected by the Superior Court Local Court Automation Fund \$384,000, Child Support Visitation Program \$93,600, Conciliation Court \$414,200, Law Library \$195,670, and Probation Services \$1,524,451; the Clerk of the Court Time Pay Fees \$200,000, Local Court Automation Fund \$230,000, Spousal Maintenance \$19,000, and Document Storage and Retrieval \$240,000; Juvenile Court Probation Services \$371,600; Justice Courts Time Pay Fees \$239,136; the Treasurer Taxpayer Information Fund \$60,000; Natural Resources, Parks & Recreation Special Programs \$75,000; Recorder Document Storage and Retrieval \$1,400,000; and Sheriff Commissary Operations \$1,300,000.

Fines and Forfeits revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$635,000 and Juvenile Court Victim Restitution fines \$10,000.

Interest earnings are from the Local Government Investment Pool and commingled interest allocation for the Clerk of the Superior Court Spousal Maintenance Enforcement \$1,900, Time Pay Fees \$32,952, Local Court Automation Fund \$12,000, Child Support Incentive \$700, Victim Location Fund \$175, and Document Storage and Retrieval \$9,500; County Attorney Law Enforcement Antiracketeering Fund \$153,000, Bad Check Program \$15,000, Fill The Gap \$19,500, Victim Restitution \$85, and County Attorney Grants \$14,419; Indigent Defense Fill the Gap \$31,900 and Indigent Defense Grants \$2,741; Superior Court Local Court Automation Fund \$6,000, Courts Fill The Gap \$15,000, Conciliation \$5,000, Child Support Visitation \$1,500, Law Library \$3,854, Probate \$400, and Probation Services \$57,450; Sheriff Criminal Justice Enhancement \$15,000, and RICO \$2,000; Recorder Document Storage and Retrieval \$96,500; Juvenile Court Probation Services \$8,700 and Victim Restitution \$680; Justice Courts Time Pay Fees \$1,642; Treasurer Taxpayer Information Fund \$18,000; Neighborhood Conservation \$40,000; and Public Works Building \$88,337. 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 2006/07 based on past actual interest earned and higher anticipated interest rates.

Miscellaneous revenues include funds paid to County Attorney Antiracketeering \$3,303,338, Bad Check Program \$2,300, and Victim Witness Compensation \$33,000; Housing Trust Fund \$1,000,000; Juvenile Court Victim Restitution \$25,000, Probation \$1,100, and Grants \$137,039; the Superior Court Law Library \$12,000; rents received for space in the Public Works Building \$1,830,993; Sheriff Commissary Operations \$700,000; Taxpayer Information Fund \$46,000; Community Services Grants \$54,682; Parks Special Programs \$200,000; Clerk Of the Superior Court Time Pay Fees \$1,500; and Schools Reserve Grants \$620,000.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism. Total Other Special Revenue Funds & Grants, as presented on page 8-9, includes this revenue source in the amount of \$1,388,584. With this revenue source included, the total revenues of Other Special Revenue Funds for fiscal year 2006/2007 is \$59,257,650.

Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	44,378,762	48,393,590	43,464,102	55,173,999	41,856,522
Charges for Services	4,864,308	6,284,283	6,749,098	6,222,670	6,746,657
Fines and Forfeits	703,755	777,424	668,881	710,500	645,000
Interest	384,581	345,209	595,009	282,682	653,935
Miscellaneous	7,565,827	9,112,358	8,424,950	7,810,888	7,966,952
Memo Revenue		950			
Total Revenue	57,897,233	64,913,814	59,902,040	70,200,739	57,869,066

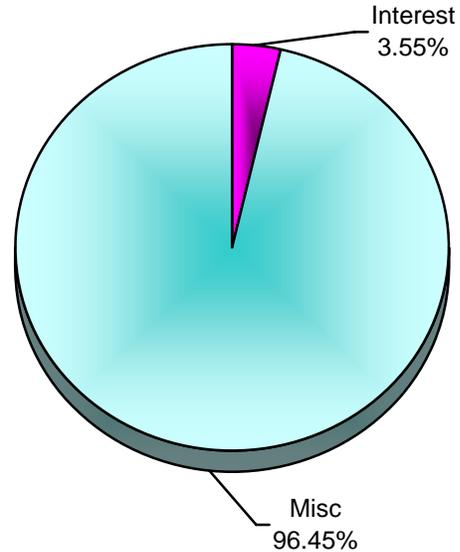
PARKING GARAGES

Enterprise Fund

Interest earnings of \$53,664 are expected from the Treasurer's commingled interest distribution.

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 the Sixth Avenue and Broadway parking lot.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Interest	41,518	41,679	57,234	10,000	53,664
Miscellaneous	1,412,663	1,460,027	1,507,421	1,493,040	1,458,854
Total Revenue	1,454,181	1,501,706	1,564,655	1,503,040	1,512,518

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. An increase in the volume of Animal Care Center enforcement activities is 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 Homeland Security pass through grants. This is slightly offset by increased city of Tucson participation revenue.

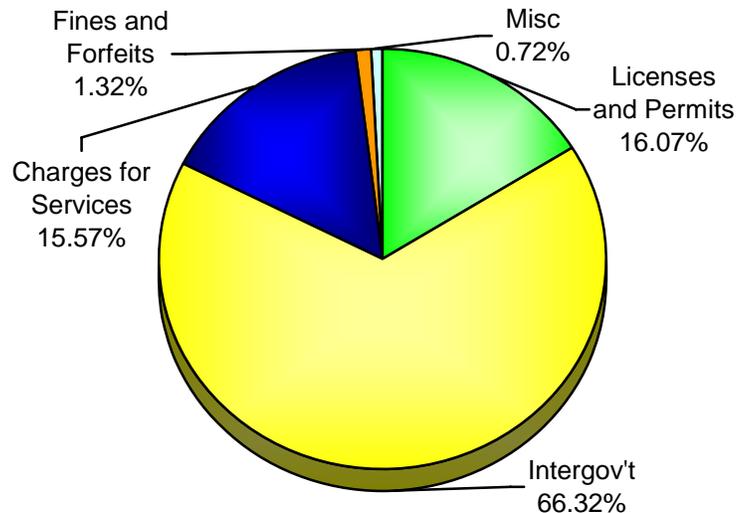
Charges for Services include services that range from processing birth and death certificates to providing immunizations and other public health related services. The department also charges fees for animal care services. Fees are charged for housing impounded animals; transferring and copying licensing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

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

Interest earned in fiscal year 2002/03 was primarily from the payroll clearing account cash balance, and interest earned in fiscal years 2003/04 and 2004/05 was from an animal care cash balance.

Miscellaneous revenues include postage, copying services, bad check collections, and local program funding.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Licenses and Permits	2,018,774	2,101,802	2,294,449	2,480,830	2,497,630
Intergovernmental	7,933,181	11,739,073	12,453,021	11,557,258	10,305,504
Charges for Services	1,955,163	2,086,585	2,159,168	2,223,590	2,420,020
Fines and Forfeits	204,554	191,543	225,246	205,801	205,801
Interest	8,015	588	939		
Miscellaneous	139,688	111,325	248,798	52,460	111,540
Total Revenue	12,259,375	16,230,916	17,381,621	16,519,939	15,540,495

**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 2006/07 secondary net assessed value of real and secured personal property is \$6,113,952,541, which is an increase of \$790,516,630 over fiscal year 2005/06. The tax rate for fiscal year 2006/07 is unchanged from the fiscal year 2005/06 rate of \$0.3746 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$22,664,193 with current year collections of \$22,039,232 and delinquent taxes of \$624,961. (The current year collections reflect expected collection rates.)

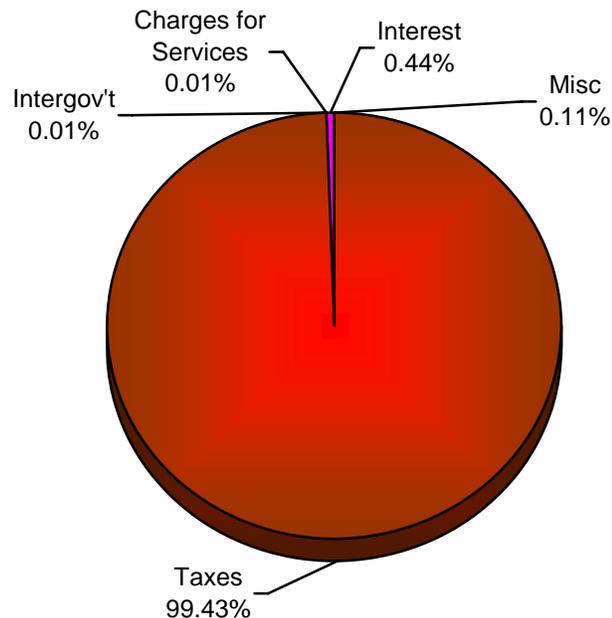
Intergovernmental revenues are state and city payments in lieu of taxes. Prior fiscal years also included Aspen Fire reimbursements and grants.

Charges for Services are document sales and blasting permit fees.

Interest earnings of \$100,000 are expected in fiscal year 2006/07 from the Local Government Investment Pool.

Miscellaneous revenues include \$20,000 from rentals of property and \$5,000 from riparian area development mitigation payments.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Taxes	14,530,898	15,984,177	17,381,100	19,720,839	22,664,193
Intergovernmental	2,545	546,791	23,240	31,700	2,500
Charges for Services	120	1,901	46,440		1,500
Interest	102,000	70,989	121,950	100,000	100,000
Miscellaneous	22,044	27,675	117,238	22,000	25,000
Total Revenue	14,657,607	16,631,533	17,689,968	19,874,539	22,793,193

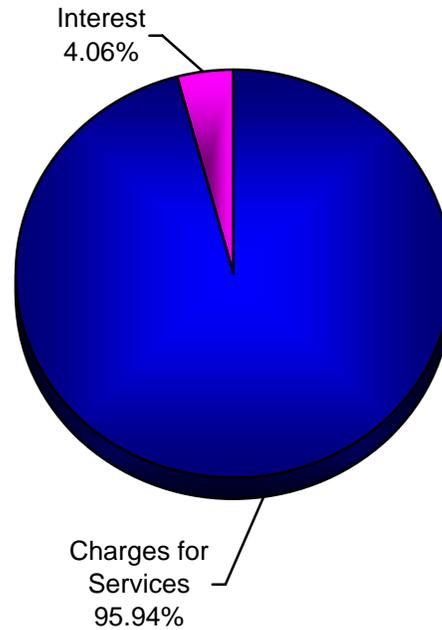
RISK MANAGEMENT
Internal Service Fund

Charges for Services revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$5,840,221, liability claims \$7,729,322, other liabilities \$1,644,396, environmental damage \$128,854, and property damage \$1,189,188. 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 \$700,000 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 2005/06 are primarily from settlements of environmental damage claims.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Charges for Services	14,319,603	15,322,748	13,565,475	13,799,503	16,531,981
Interest	650,375	503,540	799,600	500,000	700,000
Miscellaneous	109,995	451,328	735,556		
Total Revenue	15,079,973	16,277,616	15,100,631	14,299,503	17,231,981

SOLID WASTE MANAGEMENT
Special Revenue Fund

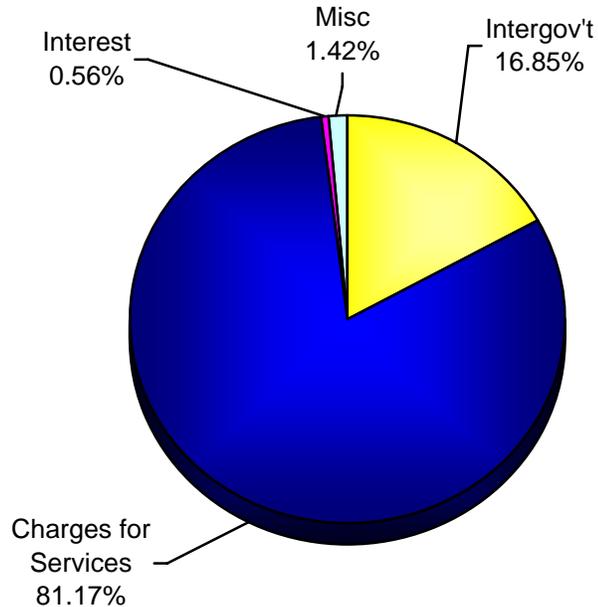
Intergovernmental revenue of \$1,200,000 is state tire recycling funding.

Charges for Services includes \$5,682,000 in landfill waste disposal fees and tire collection fees of \$100,000. 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 \$452,000 higher than fiscal year 2005/06.

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

Miscellaneous revenues of \$101,000 are from the sale of recyclable items from the landfills and collection stations.

Fiscal Year 2006/2007



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 2002/03 through 2004/05 are shown here for historical purposes, but are still included in the Wastewater Management Enterprise Fund on page 8-10. The revenues on page 8-14 show the totals separately for Wastewater Management and Solid Waste Management.

Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	958,603	1,146,492	1,162,869	1,090,000	1,200,000
Charges for Services	5,690,740	4,826,508	4,670,429	5,330,000	5,782,000
Interest	36,363	39,846	78,019	40,000	40,000
Miscellaneous	50,277	72,407	581,587	86,000	101,000
Total Revenue	6,735,983	6,085,253	6,492,904	6,546,000	7,123,000

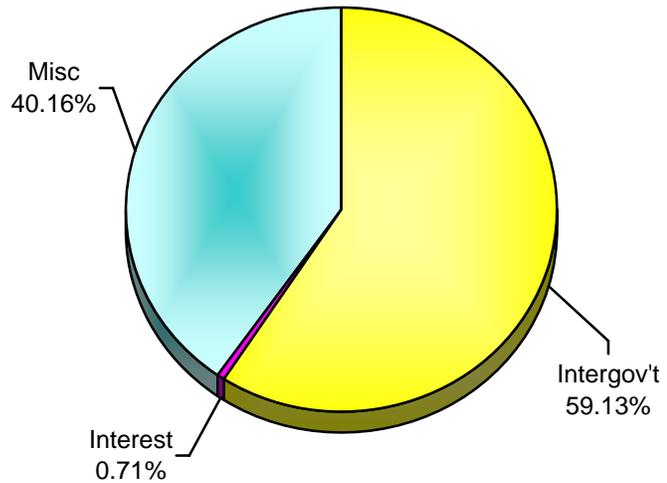
STADIUM DISTRICT
Special Revenue Fund

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 \$1,450,000 for car rentals and at \$205,000 for recreational vehicle space surcharges.

Interest earnings of \$20,000 are expected in fiscal year 2006/07 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 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Intergovernmental	1,630,850	1,702,414	1,795,179	1,740,000	1,655,000
Interest	129		31,663	20,000	20,000
Miscellaneous	977,329	960,651	1,117,217	1,061,263	1,124,263
Total Revenue	2,608,308	2,663,065	2,944,059	2,821,263	2,799,263

TRANSPORTATION
Special Revenue Fund

Licenses and Permits revenues include \$275,000 in permits and inspection fees for construction in rights of way and \$20,000 for the use of rights of way.

Intergovernmental revenues consist primarily of \$46,230,865 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. Another large component is \$12,584,160 of state shared vehicle license tax revenue. Other revenue includes \$2,000 from the federal government's National Forest Reserve, \$911,234 in federal Rural Transit and Safe Route grant funding, state rural transit and grant funding of \$265,100, state HELP program funding of \$1,322,000, and \$20,373 from the city of Tucson for Safe Route and Bicycle and Pedestrian Safety grant match funding and \$83,000 from the town of Marana for transit services.

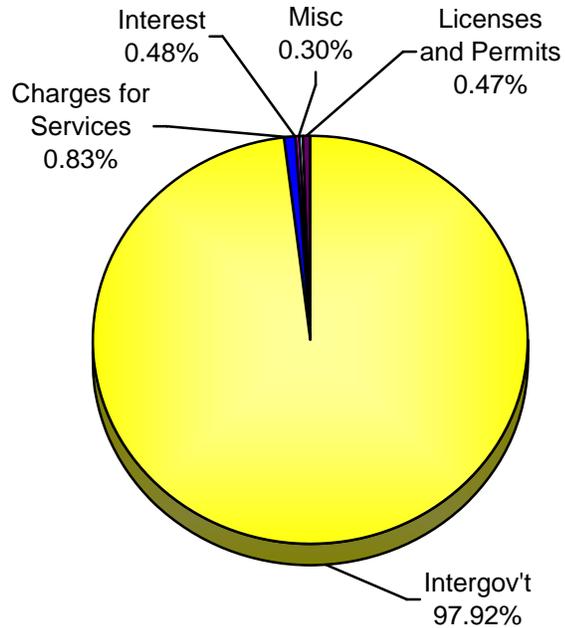
Charges for Services include \$450,000 from inspection and testing of streets and drainage of newly constructed subdivisions, \$50,000 from the abandonment of County property, \$5,000 from oversized vehicle operating fees, and \$15,100 from miscellaneous services.

Interest earnings of \$300,000 are expected in fiscal year 2006/07 from the Local Government Investment Pool.

Miscellaneous revenues include \$150,100 in earnings from County rental properties, \$22,500 in reimbursements for damages to property, \$7,500 from sales of reports and other information, and \$5,000 in miscellaneous cost recovery reimbursements.

Memo revenue prior to fiscal year 2005/06 was from the sale of land and cattle guards.

Fiscal Year 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Licenses and Permits	595,932	295,639	346,815	285,000	295,000
Intergovernmental	49,448,831	53,627,979	55,792,392	56,135,693	61,418,732
Charges for Services	618,332	617,521	686,928	510,500	520,100
Interest	788,320	326,247	406,014	300,000	300,000
Miscellaneous	429,500	1,309,979	587,004	194,700	185,100
Memo	1,000	2,376	16,850		
Total Revenue	51,881,915	56,179,741	57,836,003	57,425,893	62,718,932

WASTEWATER MANAGEMENT
Enterprise Fund

Licenses and Permits revenues are 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 \$65,237,885 in sewer user and septage hauler fees, \$38,108,432 in participating and nonparticipating sewer connection fees, and \$13,000 in small construction activity permits.

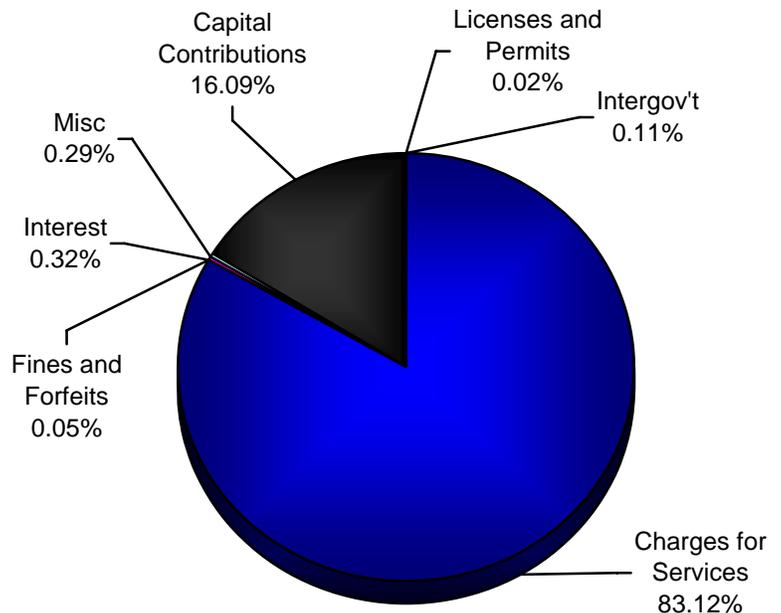
Fines and Forfeits consist of industrial pretreatment fines of \$58,800 assessed against various commercial customers of Wastewater Management.

Interest earnings of \$400,000 are from the Local Government Investment Pool.

Miscellaneous revenues of \$357,497 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 2006/2007



Revenue Object	FY 2002/03	FY 2003/04	FY 2004/05	FY 2005/06	FY 2006/07
Licenses and Permits	14,639	22,098	28,439		20,000
Intergovernmental	303,934	719,762	801,207	541,300	142,439
Charges for Services	65,844,168	77,193,657	87,370,480	99,044,502	103,359,317
Fines and Forfeits	76,385	48,548	72,721	58,800	58,800
Interest	977,985	213,288	498,130	100,194	400,000
Miscellaneous	842,580	1,017,518	1,567,967	10,068	357,497
Capital Contributions	12,473,664	22,213,973	20,722,136	20,000,000	20,000,000
Total Revenue	80,533,355	101,428,844	111,061,080	119,754,864	124,338,053

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 2002/03 through 2004/05 are not shown here, instead they are shown separately on pages 8-14 and 9-21, and are still included in the Wastewater Management Enterprise Fund for historical purposes on page 8-10.

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	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	260,000	265,000	5,000	Increased reimbursement for child support from the Department of Economic Security
General Government Fees	181,958	180,000	(1,958)	Decrease in fees collected for passports
Other Miscellaneous Revenues	29,650	88,200	58,550	Amount budgeted for collecting past due accounts based on 28% collection fee
Court Fees	1,116,264	1,142,720	26,456	Increase in number of civil case filings and marriage licenses
Interest	15,000	17,200	2,200	Increase in interest rate
Other Fines & Forfeits	850,000	850,000	0	
Fines	208,000	208,000	0	
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	104,840	104,840	0	
Community Resources				
Culture & Recreation Fees	144,300	153,700	9,400	Increase in Kino Recreation Center revenue
Other Miscellaneous Revenues	2,500	2,500	0	
Rents and Royalties	38,900	25,970	(12,930)	Decrease in Kino Community Center facility rentals
Community Services				
State Revenue	900,000	0	(900,000)	Vocational Rehabilitation grant properly recorded in special revenue fund for FY 2006/07
Constables				
Court Fees	360,500	400,500	40,000	Increase in papers served, along with improvements in customer service has created new business
Miscellaneous	22,000	22,000	0	
Contingency				
Federal Revenue	300,000	300,000	0	
General Government Fees	363,000	68,472	(294,528)	Recorder-Special Elections (363k); City of Tucson mass mailing 68k
County Administrator				
Court Fees	0	0	0	
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	150,000	680,000	530,000	Increased due to primary and general elections scheduled for FY 2006/07
State Revenue	4,107,000	0	(4,107,000)	Decrease for reimbursement for purchase of vision-impaired voting equipment and funding of County Bond election in FY 2005/06
Facilities Management				
Rents and Royalties	1,011,607	1,807,276	795,669	New Kino Public Health Building 847.8k; increase in other rent 7.6k; decrease in rent for 97 E. Congress (32.1k) and El Rio (27.6k)
Other Miscellaneous Revenues	3,000	4,500	1,500	Increase in recycling paper revenue
Finance				
Other Miscellaneous Revenues	48,000	60,000	12,000	Increase in late Personnel Action Form fees
Forensic Science Center				
General Government Fees	6,500	6,500	0	
Charges for Services	880,000	1,015,000	135,000	Increase in out of county cases
Miscellaneous	5,000	5,000	0	
General Fund Debt Service				
Interest	25,000	25,000	0	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	CHANGE	EXPLANATION
General Government Revenues				
Alcoholic Beverages	42,000	102,000	60,000	Increase in number of businesses being built in unincorporated Pima County that sell alcoholic products
Auto Lieu Tax	24,342,270	25,267,276	925,006	Increased newer vehicle sales and population growth in the County
Business Licenses & Permits	2,297,537	2,457,992	160,455	Higher number of cable connections in unincorporated Pima County
City Participation	15,800	16,116	316	Marginal increase in City Payments in Lieu of Taxes, higher values, and more eligible property
Contributions/Pub Enterprise	9,040,413	12,716,494	3,676,081	Increase per Pima County Central Cost Allocation Plan & increase in Stadium Dist. & Library Dist. share
Federal Revenue	1,909,000	1,909,000	0	
General Government Fees	748,968	782,735	33,767	Increase per Pima County Central Cost Allocation Plan
Interest	588,510	1,580,483	991,973	Increase due to higher cash balances and rising interest rates
Other Miscellaneous Revenues	56,900	131,400	74,500	Treasurer Tax Lien Processing Fees recognized as Other Misc. Revenue instead of Delinquent Property Tax Penalties
Overhead - Grant Reimbursement	83,000	83,000	0	
Sales & Use Tax	92,708,000	108,500,000	15,792,000	Increase due to rising population, inflation and personal income in the State and Pima County
State Revenue	4,087,573	269,773	(3,817,800)	Exclusion of Prop 204 hold harmless revenues that were included in last years budget
Taxes / Interest on Delq. Prop. Taxes	5,056,928	5,877,896	820,968	Tax liens that are being purchased are older thus having more interest accrued against them
Taxes / Penalties on Delq. Prop. Taxe	679,673	639,883	(39,790)	Treasurer Tax Lien Processing Fees recognized as Other Misc. Revenue instead of Delinquent Property Tax Penalties
Taxes / Personal Property	10,935,941	11,818,993	883,052	Rise due to a 5.5% valuation increase, 5.7% tax rate decrease, 6% collection rate increase, & higher delq. tax collections
Taxes / Real Property	225,460,347	235,180,381	9,720,034	Increase of 11.69% in values, 5.41% growth & 6.28% appreciation, 5.7% tax rate decrease & lower delq. property tax collections
Transient Lodging Tax	1,433,800	2,950,742	1,516,942	Increased tax collections due to higher rates and occupancy, and an increased tax rate
Human Resources				
General Government Fees	1,350	2,200	850	Increase due to increased requests for personnel files and duplicate ID's
Other Miscellaneous Revenues	2,500	1,650	(850)	Decrease due to reduced miscellaneous revenue
Information Technology				
Other Miscellaneous Revenues	354,700	317,988	(36,712)	Reduced revenue from University Physicians Healthcare Hospital operations support
Rents and Royalties	235,200	373,274	138,074	Increased antenna/cellular rights-of-way charges
Institutional Health				
Other Miscellaneous Revenues	69,765	69,765	0	
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	33,346	3,047	Increased Justice of the Peace salary reimbursement based on FY 2006/07 salary increase
Court Fees	11,500	11,500	0	
Justice Courts - Fines	168,444	200,000	31,556	Increase in number of filings
Justice Courts Tucson				
State Revenue	254,009	298,301	44,292	Increased Justice of the Peace salary reimbursement based on FY 2006/07 salary increase
General Government Fees	847,956	877,956	30,000	Increased defensive driving fees due to increase in filings and case processing staff
Court Fees	1,147,382	1,285,156	137,774	Increased civil filing and appearance fees due to increase in filings and case processing staff
Justice Courts - Fines	3,622,999	3,837,526	214,527	Increase in criminal and traffic fines from Clerk of the Superior Court collections and the Debt Set-off program
Other Fines & Forfeits	182,750	182,750	0	
Rents and Royalties	0	6,000	6,000	AllianceOne collection agency rent
Juvenile Court				
Federal Revenue	225,000	180,000	(45,000)	Decrease in national school lunch reimbursement
Court Fees	30,000	22,000	(8,000)	Decrease in adoption fees
Superior Courts - Fines	5,000	3,500	(1,500)	Decrease in total fines assessed
Correctional Housing	92,162	215,350	123,188	Increase in Pascua Yaqui contract to house juvenile detainees
Other Miscellaneous Revenues	10,000	5,000	(5,000)	Decrease in revenues received from miscellaneous sources

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	CHANGE	EXPLANATION
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	458,875	482,775	23,900	Fees from new CIP facilities, a new program, and volume increase at existing facilities
General Government Fees	20,600	20,600	0	
Other Miscellaneous Revenues	47,000	87,500	40,500	A7 Ranch cattle sales
Rents and Royalties	140,188	223,125	82,937	New Arthur Pack Golf Course lease with new course operator
Non Departmental				
Transient Lodging Tax	1,433,800	4,339,326	2,905,526	Increased tax collections due to higher rates and occupancy, and an increased tax rate
Office of Court Appointed Counsel				
Court Fees	598,000	719,783	121,783	Increase in collections due to increased effectiveness of financial screening
State Revenue	50,000	10,000	(40,000)	Decrease in number of death penalty post conviction relief cases qualifying for reimbursement from state
Public Fiduciary				
Court Fees	431,120	431,120	0	
General Government Fees	15,000	15,000	0	
Recorder				
General Government Fees	3,290,000	3,240,000	(50,000)	Decreased recording fees due to reduction in number of documents recorded
Other Miscellaneous Revenues	264,000	300,000	36,000	Increase in postage fees collected
State Revenue	305,400	0	(305,400)	Decrease due to one-time reimbursement of voter registration cost from the state for transportation bond election in FY 2005/06
School Superintendent				
Federal Revenue	70,000	70,000	0	
Other Miscellaneous Revenues	200	200	0	
Sheriff				
Penalties/Delinquent Taxes	20,000	48,000	28,000	Increase in seizure fees based on prior year activity
Business Licenses & Permits	13,500	15,500	2,000	Increase in volume of licenses issued
General Government Fees	150,000	120,000	(30,000)	Decrease in charges to inmates participating in the work release program
Jury Fees	200	200	0	
Sheriff Dept Fees	420,000	405,000	(15,000)	Decrease in fees charged to inmates for work furlough (20k); partially offset by increase in fees collected for providing copies of records 5k
Correctional Housing	5,890,000	6,100,000	210,000	Increase in rates charged to state and cities for correctional housing
Justice Courts - Traffic Fines	5,300	10,000	4,700	Increase in number of fines collected for expired licenses
Other Miscellaneous Revenues	21,000	31,000	10,000	Increase in restitution payments from inmates
Superior Court				
Federal Revenue	262,000	262,000	0	
Superior Court Mandated Services				
Court Fees	125,023	125,023	0	
Other Miscellaneous Revenues	10,000	10,000	0	
Treasurer				
General Government Fees	150	150	0	
TOTAL GENERAL FUND REVENUE	412,298,808	443,052,863	30,754,055	
SPECIAL REVENUE FUNDS				
County Free Library				
Taxes	14,984,741	24,764,378	9,779,637	Increase in net assessed valuations 819m and tax rate increase of 0.1100
Intergovernmental	2,000	7,247,000	7,245,000	Tucson city participation 6m; Oro Valley city participation 325k; phone system 450k; Federal and State grants 472k
Interest	100,000	0	(100,000)	No interest revenues projected
Fines and Forfeits	0	500,000	500,000	Library fines will be revenue for the Library District in FY 2006/07
Miscellaneous	0	1,087,870	1,087,870	Library donations will be revenue for the Library District in FY 2006/07
Employment and Training				
Intergovernmental	12,331,607	11,395,767	(935,840)	Voc Rehab grant properly recorded 900k; loss of Youth Opportunity grant (750k); 3% funding reductions for Workplace Investment Act grants (1.284m); State reimbursement per student (8.4k); increase in PVHS federal grants 206.4k
Miscellaneous	1,650	2,000	350	Increase in PVHS contributions

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	CHANGE	EXPLANATION
Environmental Quality				
Interest	14,000	45,000	31,000	Earnings from the Local Government Investment Pool which were under budgeted in FY 2005/06
Intergovernmental	1,351,395	1,245,080	(106,315)	Decreased federal EPA air grants(68k), state Natural Events Action Plan (dust control) (7k), state urban haze grant (20k), state auto emission repair program (11k)
Licenses and Permits	1,969,055	2,473,335	504,280	Increased septic tank 412k, air program 55k, water/sewer plan review 30k, all other adjustments net increase 7k
Miscellaneous	150	48,150	48,000	New gas cap replacement grant 8k and new undocumented entrant trail/dump cleanup grant 40k
Flood Control District				
Interest	100,000	100,000	0	
Miscellaneous	22,000	25,000	3,000	Increased rental property revenue
Taxes	19,720,839	22,664,193	2,943,354	Increased current year property tax collections from increase in valuations 2.923m and increased delinquent tax collections 20k
Intergovernmental	31,700	2,500	(29,200)	Two budgeted FY 05/06 grants not awarded and not budgeted in FY 06/07 28.6k, decreased in lieu of taxes payments .6k
Charges for Services	0	1,500	1,500	Report sales and blasting fees not budgeted in FY 05/06
Other Special Revenue Funds				
Intergovernmental	2,962,435	4,889,782	1,927,347	Indigent Defense Fill the Gap 36.7k; Co Atty Victim Witness Comp (44.8k); Co Atty Law Enforcement Antiracketeering 399.8k; Economic Development Fund 1.389m; Courts Fill the Gap 147k
Charges for Services	6,222,670	6,746,657	523,987	Parks Spec Programs 20k; Juvenile Probation Services (20k); Sheriff Commissary 200k; SC Probation 62k; COC Time Pay Fees (65k); COC Local Crt Automation (10k); COC Doc Storage & Retrieval 12k; SC Cty Law Library (3k); SC Child Visitation 28k; Recorder Document Storage & Retrieval 300k
Fines and Forfeits	710,500	645,000	(65,500)	Co Atty Bad Check Program (65k); Juvenile Victim Restitution (.5k)
Interest	270,611	636,775	366,164	Public Works Building 54k; Courts Fill the Gap 5k; SC Probation 28k; Sheriff Criminal Just Enhancement 15k; SC Cty Law Library 2k; COC Spousal Maintenance 2k; COC Child Support 1k; Sheriff Commissary (3k); COC Time Pay Fees 22k; COC Local Crt Automation 10k; COC Doc Storage & Retrieval 4k; Indigent Defense Fill the Gap 17k; Recorder Document Storage & Retrieval 52k; Co Atty Fill the Gap 15k; Taxpayer Information Fund 12k; Improvement District Formation Fund (.5k); Neighborhood Conservation 40k; Co Atty Law Enforcement Antiracketeering 83k; Co Atty Bad Check Program 5k; Juvenile Probation Services 4k
Miscellaneous	6,940,572	7,155,231	214,659	Parks Spec Programs 100k; Juvenile Victim Restitution (7k); Sheriff Commissary 160k; SC Cty Law Library 5k; COC Time Pay Fees 2k; Public Works Building (133k); Taxpayer Information Fund 1k; Co Atty Law Enforcement Antiracketeering 75k; Co Atty Victim Witness Comp 9k; Co Atty Bad Check Program 2k; Juvenile Probation Services 1k
Other Special Revenue Funds Grants				
Intergovernmental	52,211,564	38,355,324	(13,856,240)	Juvenile Court Grants (105k); County Attorney Grants (4k); School Reserve Fund (448k); Community Services Grants (542k); Sheriff Grants (13,299m); Superior Court Grants 20k; Parks Grants 6k; Institutional Health Grants 500k; Public Defender Training Fund 16k; Legal Defender Training Fund 1k
Interest	12,071	17,160	5,089	Sheriff Grants (9k); County Attorney Grants 14k;
Miscellaneous	870,316	811,721	(58,595)	Juvenile Court Grants (13k); Community Services Grants (2k); Justice Courts Tucson Grants (44k)
Public Health				
Charges for Services	2,223,590	2,420,020	196,430	Public Health Nursing immunization fees 93k; Animal Care collections 78k; Vital Registration records 45k; Disease Control immunization records (20k)
Fines and Forfeits	205,801	205,801	0	
Intergovernmental	11,557,258	10,305,504	(1,251,754)	Homeland Security, primarily pass through grants (1.653m); Tobacco Prevention grant 424k; Animal Care City Participation 58k; other miscellaneous changes in grant funding (81k)
Licenses and Permits	2,480,830	2,497,630	16,800	Increased volume of Animal Care Center license collections
Miscellaneous	52,460	111,540	59,080	Local program funding 45k; Vital Registration 10k; Animal Care 4k
Solid Waste				
Intergovernmental	1,090,000	1,200,000	110,000	Increased state tire recycling program funding
Charges for Services	5,330,000	5,782,000	452,000	Reopen Sahuarita landfill to commercial customers 437k, increases at other landfills 10k, increased tire collection fees 5k
Interest	40,000	40,000	0	
Miscellaneous	86,000	101,000	15,000	Increased sales of recyclable items from landfills
Stadium District				
Intergovernmental	1,740,000	1,655,000	(85,000)	Decrease in car rental surcharge (100k) offset by increase in in RV space surcharge 15k
Interest	20,000	20,000	0	
Miscellaneous	1,061,263	1,124,263	63,000	Increase in rental income for events

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	CHANGE	EXPLANATION
Transportation				
Charges for Services	510,500	520,100	9,600	Increased sales of electronic GIS data
Interest	300,000	300,000	0	
Intergovernmental	56,135,693	61,418,732	5,283,039	Increased Highway User Revenue Funds and state Shared Vehicle License Taxes
Licenses and Permits	285,000	295,000	10,000	Increased use of highway easements
Miscellaneous	194,700	185,100	(9,600)	Decreased rental property revenues and miscellaneous
TOTAL SPECIAL REVENUE FUNDS	204,142,971	219,041,113	14,898,142	
DEBT SERVICE				
Taxes	42,973,572	49,445,842	6,472,270	Current year collections primarily due to increases in NAV 5.875m; prior year collections 597k
Special Assessment	290,801	291,456	655	Changes in debt service for improvement districts: Camino Ojo de Agua 56k; Cimarron (43k); La Cholla (12k)
Intergovernmental	7,500	7,500	0	
Interest	304,200	693,000	388,800	Higher interest rates
TOTAL DEBT SERVICE	43,576,073	50,437,798	6,861,725	
CAPITAL PROJECTS				
Intergovernmental	14,997,572	11,881,420	(3,116,152)	Decreased state project funding
Charges for Services	7,235,700	17,407,915	10,172,215	Increased road impact fees 8.979m and contributions from developers and/or other outside sources 1.193m
Interest	581,423	4,176,652	3,595,229	Increased earnings from the Local Government Investment Pool
Miscellaneous	1,334,255	1,740,695	406,440	Increased miscellaneous cost recovery
TOTAL CAPITAL PROJECTS	24,148,950	35,206,682	11,057,732	
ENTERPRISE FUNDS				
Development Services				
Licenses and Permits	10,050,279	11,946,410	1,896,131	Increased building, mechanical, electrical, and plumbing permits and inspections
Charges for Services	3,824,082	4,888,366	1,064,284	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	116,396	264,860	148,464	Increased earnings from Local Government Investment Pool
Miscellaneous	184,887	141,090	(43,797)	Decreased intergovernmental addressing services and miscellaneous cost recovery
Medical Services				
Intergovernmental	4,307,830	4,307,830	0	
Charges for Services	264,694,314	258,638,359	(6,055,955)	Pima Health System & Services (PHS&S) decrease in capitation fee revenue (6.111m) and AHCCCS premium tax (105k) primarily due to Medicare D-Prescription Drug Coverage; increase in claims processing revenue 159k
Interest	457,954	1,052,733	594,779	PHS&S anticipated increase in interest rates
Miscellaneous	16,300	20,300	4,000	PHS&S increase Posada del Sol (PDS) food 2k, other miscellaneous PDS 2k
Parking Garages				
Interest	10,000	53,664	43,664	Increased earnings from Local Government Investment Pool
Miscellaneous	1,493,040	1,458,854	(34,186)	Decreased parking revenues due to new city garage in vicinity of Legal Service Building Garage
Wastewater Management				
Licenses and Permits	0	20,000	20,000	Industrial waste permits budgeted in Charges for Services in FY 2005/06
Intergovernmental	541,300	142,439	(398,861)	Federal grant funding ends October 2006
Charges for Services	99,044,502	103,359,317	4,314,815	Increased sewer connection fees
Fines and Forfeits	58,800	58,800	0	
Interest	100,194	400,000	299,806	Increased earnings from the Local Government Investment Pool
Memo Revenue	20,000,000	20,000,000	0	
Miscellaneous	10,068	357,497	347,429	Increased miscellaneous cost recoveries
TOTAL ENTERPRISE FUNDS	404,909,946	407,110,519	2,200,573	
GRAND TOTAL ALL FUNDS	1,089,076,748	1,154,848,975	65,772,227	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2005/2006 vs Fiscal Year 2006/2007

SOURCE OF REVENUES	ADOPTED REVENUES FY 2005/2006	ADOPTED REVENUES FY 2006/2007	CHANGE	EXPLANATION
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY				
INTERNAL SERVICE FUNDS				
Communications				
Charges for Services	2,219,309	2,307,374	88,065	Increased voice/data infrastructure charges, and fax and internet server charges
Interest	7,500	7,500	0	
Miscellaneous	0	760,485	760,485	New wireless radio revenues 757.5k and Mt. Lemmon Weather Radio Transmitter System revenue 3k
Fleet Services				
Charges for Services	12,927,856	13,947,347	1,019,491	Increase in motor pool rates 1.6m and department direct/special bill rates 10k; offset by transfer of wireless radio services to Communications (544k)
Interest	30,000	30,000	0	
Intergovernmental	37,000	34,000	(3,000)	Decrease in state tax refund for off road diesel fuel consumption
Memo Revenue	224,255	210,000	(14,255)	Decrease in sale of fixed assets
Miscellaneous	526,555	797,229	270,674	Increase in other government agencies fuel sales/maintenance revenue 253.7k and new space rental from Communications 17k
Graphic Services				
Charges for Services	1,490,270	1,579,150	88,880	Anticipated increase in job volume after capital equipment upgrades
Miscellaneous	0	10,150	10,150	Sales of reports and atlases to the public not budgeted in FY 2005/06
Risk Management				
Charges for Services	13,799,503	16,531,981	2,732,478	Increased self insurance premiums
Interest	500,000	700,000	200,000	Increase due to increase in fund balance
TOTAL INTERNAL SERVICE FUNDS	31,762,248	36,915,216	5,152,968	
TOTAL REVENUES	1,120,838,996	1,191,764,191	70,925,195	