

STATE REPORTS

This section includes copies of Pima County's official State Budget Reports for fiscal year 2007/2008 in the format required by the State of Arizona's Office of the Auditor General and as prescribed by Arizona Revised Statute § 42-17102:

Schedule A - Summary Schedule of Estimated Revenues and Expenditures/Expenses

Schedule B - Summary of Tax Levy and Tax Rate Information

Schedule C - Summary by Fund Type of Revenues

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Schedule E - Summary by Department of Expenditures/Expenses Within Each Fund Type

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PIMA COUNTY
SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES/EXPENSES
FISCAL YEAR 2007/2008

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2006/2007	ACTUAL EXPENSES 2006/2007*	UNRESERVED FUND BAL / NET ASSETS 7/1/2007 (est)*	DIRECT PROPERTY TAX REVENUE 2007/2008	ESTIMATED REVENUE OTHER THAN PROPERTY TAX 2007/2008	PROCEEDS FROM OTHER FINANCING SOURCES 2007/2008	INTERFUND TRANSFERS 2007/2008		TOTAL FINANCIAL RESOURCES AVAILABLE 2007/2008	ADOPTED BUDGETED EXPENDITURES/EXPENSES 2007/2008
							IN	OUT		
GENERAL FUND	439,535,427	427,809,998	43,073,978	267,784,461 **	201,432,254	0	5,116,538	28,637,583	488,769,648	488,769,648
SPEC REV FUNDS										
COUNTY FREE LIBRARY	34,917,185	31,141,005	7,125,065	31,957,142	6,747,000	0	0	3,772,000	42,057,207	37,090,595
EMPLOY & TRAINING	11,686,452	12,318,544	812,077	0	11,681,023	0	289,100	0	12,782,200	11,997,368
ENV QUALITY	4,601,473	4,631,650	1,332,442	0	3,565,755	0	422,936	0	5,321,133	4,698,236
REG FLOOD CONTROL	8,743,185	12,781,936	1,119,849	25,112,708	4,985,500	0	0	11,401,261	19,816,796	17,074,685
PUBLIC HEALTH	25,301,309	25,075,587	2,046,381	0	15,699,331	0	10,072,307	0	27,818,019	26,179,935
SOLID WASTE MGMT	8,468,395	6,909,426	3,104,683	0	6,977,400	0	0	0	10,082,083	8,561,778
STADIUM DISTRICT	2,478,906	2,497,294	1,427,493	0	3,021,203	0	3,205,408	3,014,260	4,639,844	2,533,809
TRANSPORTATION	41,433,934	45,688,028	4,454,375	0	67,688,523	0	3,758,000	25,230,048	50,670,850	47,337,071
OTHER SPECIAL REV	85,495,468	75,466,536	32,152,940	0	64,291,928	0	12,175,832	4,401,981	104,218,719	88,758,554
TOTAL SPECIAL REV	223,126,307	216,510,006	53,575,305	57,069,850	184,657,663	0	29,923,583	47,819,550	277,406,851	244,232,031
CAPITAL PROJECTS	155,901,786	163,020,409	106,189,471	0	41,267,282	145,000,000	23,757,617	0	316,214,370	250,542,995
DEBT SERVICE	73,418,403	68,930,128	11,187,528	56,252,488	1,007,500	0	21,689,857	0	90,137,373	77,945,345
TOTAL OTHER FUNDS	229,320,189	231,950,537	117,376,999	56,252,488	42,274,782	145,000,000	45,447,474	0	406,351,743	328,488,340
ENTERPRISE FUNDS										
DEVELOPMENT SVCS	17,217,583	15,980,492	12,226,084	0	15,960,946	0	0	2,627,586	25,559,444	15,342,014
MEDICAL SERVICES	261,766,820	260,863,820	911,212	0	282,411,677	0	0	1,655,000	281,667,889	278,960,827
PARKING GARAGES	1,498,042	1,498,042	1,288,574	0	1,758,946	0	0	0	3,047,520	1,667,462
WASTEWATER MGMT	107,193,673	103,427,784	55,651,830	0	129,530,336	50,000,000	0	0	235,182,166	125,254,174
TOTAL ENT FUNDS	387,676,118	381,770,138	70,077,700	0	429,661,905	50,000,000	0	4,282,586	545,457,019	421,224,477
TOTAL ALL FUNDS	1,279,658,041	1,258,040,679	284,103,982	381,106,799	858,026,604	195,000,000	80,487,595	80,739,719	1,717,985,261	1,482,714,496

* Unreserved beginning fund balances/net assets are estimates based on actual revenues and expenses as of February 28, 2007 plus projected revenues and expenses for the remainder of the fiscal year.

** Includes a budgeted \$48,000 in the Sheriff Department for penalties on delinquent property tax collections.

EXPENDITURE LIMITATION

	2006/2007	2007/2008
1. Budgeted Expenditures/Expenses	1,279,658,041	1,482,714,496
2. Add/(Subtract): Estimated Net Reconciling Items	(126,388,770)	(152,900,283)
3. Budgeted Expenditures/Expenses Adjusted for Reconciling Items	1,153,269,271	1,329,814,213
4. Less: Estimated Exclusions	715,140,725	865,221,517
5. Amount Subject to Expenditure Limitation	438,128,546	464,592,696
6. EEC Expenditure Limitation	438,128,547	464,592,697

SCHEDULE A

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION
Fiscal Year 2007/2008

	<u>2006/2007</u> <u>FISCAL YEAR</u>	<u>2007/2008</u> <u>FISCAL YEAR</u>
1. Maximum allowable primary property tax levy A.R.S. §42-17051(A).	<u>\$256,916,184</u>	<u>\$279,169,211</u>
2. Amount received from primary property taxation in fiscal year 2006/07 in excess of the sum of that year's maximum allowable primary property tax levy A.R.S. §42-17102 (A) (18)	<u>\$0</u>	
3. Property tax levy amount		
A. Primary Property Taxes	<u>\$248,469,882</u>	<u>\$264,866,986</u>
B. Secondary Property Taxes		
General Fund-Override election	\$0	\$0
Debt Service	\$49,120,182	\$56,309,711
Flood Control District	\$22,902,866	\$25,542,408
Library District	\$25,247,086	\$32,676,073
Fire Assistance District	<u>\$2,851,032</u>	<u>\$3,148,412</u>
Total Secondary Property Taxes	\$100,121,166	\$117,676,604
C. Total Property Tax Levy Amounts	<u>\$348,591,048</u>	<u>\$382,543,590</u>
4. Property taxes collected *		
A. Primary property taxes		
(1) 2006/07 year's levy	\$240,905,094	
(2) Prior years' levy	<u>\$6,488,823</u>	
(3) Total primary property taxes	\$247,393,917	
B. Secondary property taxes		
(1) 2006/07 year's levy	\$96,812,263	
(2) Prior years' levy	<u>\$2,977,232</u>	
(3) Total secondary property taxes	\$99,789,495	
C. Total Property Taxes Collected	<u>\$347,183,412</u>	
5. Property Tax Rates		
A. County Tax Rate		
(1) Primary property tax rate	\$3.8420	\$3.6020
(2) Secondary property tax rates		
General Fund-Override election	\$0.0000	\$0.0000
Debt Service	\$0.7150	\$0.6850
Flood Control District	\$0.3746	\$0.3446
Library District	\$0.3675	\$0.3975
Fire District Assistance	<u>\$0.0415</u>	<u>\$0.0383</u>
(3) Total County Tax Rate	<u>\$5.3406</u>	<u>\$5.0674</u>
B. Special Assessment district tax rates Secondary property tax rates	<u>See Second Page</u>	<u>See Second Page</u>

SCHEDULE B

PIMA COUNTY
SUMMARY OF TAX LEVY AND TAX RATE INFORMATION (Continued)
Fiscal Year 2007/2008

	<u>2006/2007</u> <u>FISCAL YEAR</u>	<u>2007/2008</u> <u>FISCAL YEAR</u>
Special Assessment district tax rates		
Secondary property tax rates (Continued)		
Cardinal Est. Street Lighting Improvement District	1.0004	0.8653
Carriage Hills Est. No. 1 Street Lighting Improvement District	0.3106	0.2720
Carriage Hills Est. No. 3 Street Lighting Improvement District	0.3221	0.2865
Desert Steppes Street Lighting Improvement District	0.2883	0.2628
Hermosa Hills Estates Street Lighting Improvement District	0.1849	0.1486
Lakeside #1 Street Lighting Improvement District	0.3385	0.2692
Littletown Street Lighting Improvement District	0.9899	0.8285
Longview Est. #1 Street Lighting Improvement District	0.3441	0.3104
Longview Est. #2 Street Lighting Improvement District	0.3330	0.2840
Manana Grande B Street Lighting Improvement District	0.3274	0.2684
Manana Grande C Street Lighting Improvement District	0.4296	0.3534
Midvale Park Street Lighting Improvement District	0.1974	0.1856
Mortimore Addition Street Lighting Improvement District	0.9062	0.6427
Oaktree No. 1 Street Lighting Improvement District	1.6199	1.2931
Oaktree No. 2 Street Lighting Improvement District	1.6640	1.3364
Oaktree No. 3 Street Lighting Improvement District	1.8269	1.4560
Orange Grove Valley Street Lighting Improvement District	0.4489	0.3949
Peach Valley Street Lighting Improvement District	0.6782	0.5233
Peppertree Ranch Street Lighting Improvement District	0.0874	0.0784
Rolling Hills Street Lighting Improvement District	0.2569	0.2225
Salida Del Sol Street Lighting Improvement District	1.5095	1.2506
Hayhook Ranch Improvement District	Did not levy.	4.9741

* Includes actual property taxes collected as of the date the proposed budget was prepared plus estimated property tax for the remainder of the fiscal year.

**PIMA COUNTY
SUMMARY BY FUND TYPE OF REVENUES
FISCAL YEAR 2007/2008**

SOURCE OF REVENUES	ADOPTED REVENUES 2006/2007	ESTIMATED REVENUES 2006/2007*	ADOPTED REVENUES 2007/2008
GENERAL FUND			
PROPERTY TAX			
Real Property Taxes	235,180,381	235,180,381	249,771,729
Personal Property Taxes	11,818,993	12,213,536	12,189,483
Penalties/Delinq Taxes	687,883	726,000	576,648
Interest/Delinq Taxes	5,877,896	5,200,000	5,246,601
TOTAL PROPERTY TAX	253,565,153	253,319,917	267,784,461
LICENSES & PERMITS			
Business Licenses & Permits	2,473,492	2,473,492	2,926,812
TOTAL LICENSES & PERMITS	2,473,492	2,473,492	2,926,812
INTERGOVERNMENTAL			
Federal Grants & Aid	2,986,000	3,289,590	2,980,160
State Grants & Aid	641,634	5,108,542	1,114,329
Sales & Use Tax	108,500,000	108,000,000	112,200,000
Shared Vehicle License Tax	25,267,276	27,100,000	28,000,000
Alcoholic Beverages	103,600	104,130	61,600
City Participation	728,556	495,556	248,878
Transient Lodging Tax	7,290,068	7,686,000	7,919,244
TOTAL INTERGOVERNMENTAL	145,517,134	151,783,818	152,524,211
CHARGES FOR SERVICES			
Interdepartmental Charges	0	0	310,000
Health Fees	1,015,000	1,015,000	1,035,000
Court Fees	4,156,260	4,312,663	4,264,212
General Government	2,163,268	3,133,613	2,185,841
Correctional Housing	6,315,350	6,735,350	6,850,700
Recorder Fees	3,240,000	3,240,000	3,042,500
Sheriff Dept Fees	405,000	725,600	782,148
Culture & Recreation Fees	636,475	636,475	688,375
Contributions/Pub Enterprises	12,716,494	12,716,494	12,327,074
TOTAL CHARGES FOR SERVICES	30,647,847	32,515,195	31,485,850
FINES AND FORFEITS			
Justice Courts - Fines & Forfeits	4,250,666	3,708,544	4,410,240
Superior Court - Fines & Forfeits	211,500	211,500	227,500
Other Fines & Forfeits	1,032,750	1,032,750	936,851
TOTAL FINES & FORFEITS	5,494,916	4,952,794	5,574,591
INTEREST			
Interest	1,622,683	2,577,553	2,306,654
TOTAL INTEREST	1,622,683	2,577,553	2,306,654
MISCELLANEOUS			
Rents and Royalties	2,435,645	2,666,961	5,134,255
Other Misc. Revenues	1,295,993	1,626,378	1,479,881
TOTAL MISC. REVENUES	3,731,638	4,293,339	6,614,136
TOTAL GENERAL FUND REVENUE	443,052,863	451,916,108	469,216,715

SCHEDULE C

**PIMA COUNTY
SUMMARY BY FUND TYPE OF REVENUES
FISCAL YEAR 2007/2008**

SOURCE OF REVENUES	ADOPTED REVENUES 2006/2007	ESTIMATED REVENUES 2006/2007*	ADOPTED REVENUES 2007/2008
SPECIAL REVENUE FUNDS			
COUNTY FREE LIBRARY			
Property Taxes	24,764,378	24,963,854	31,957,142
Intergovernmental	7,247,000	7,247,000	4,797,000
Fines & Forfeits	500,000	500,000	500,000
Interest	0	0	300,000
Miscellaneous	1,087,870	1,087,870	1,150,000
TOTAL COUNTY FREE LIBRARY	33,599,248	33,798,724	38,704,142
EMPLOYMENT AND TRAINING			
Intergovernmental	11,395,767	12,079,652	11,478,523
Miscellaneous	2,000	2,000	202,500
TOTAL EMP AND TRAINING	11,397,767	12,081,652	11,681,023
ENVIRONMENTAL QUALITY			
Licenses and Permits	2,473,335	1,886,431	2,166,050
Intergovernmental	1,245,080	1,396,252	1,344,155
Fines and Forfeits	0	29,000	0
Interest	45,000	95,000	30,400
Miscellaneous	48,150	69,150	25,150
TOTAL ENVIRONMENTAL QUALITY	3,811,565	3,475,833	3,565,755
IMPROVEMENT DISTRICTS			
Special Assessment	0	0	560,124
TOTAL IMPROVEMENT DISTRICTS	0	0	560,124
PUBLIC HEALTH			
Licenses and Permits	2,497,630	2,337,094	2,497,630
Intergovernmental	10,305,504	10,513,661	10,375,734
Charges for Services	2,420,020	2,347,400	2,428,020
Fines and Forfeits	205,801	205,801	205,801
Miscellaneous	111,540	111,540	192,146
TOTAL PUBLIC HEALTH	15,540,495	15,515,496	15,699,331
REGIONAL FLOOD CONTROL DISTRICT			
Property Taxes	22,664,193	22,659,169	25,112,708
Intergovernmental	2,500	187,850	4,500,000
Charges for Services	1,500	1,500	100,000
Interest	100,000	138,754	200,000
Miscellaneous	25,000	31,000	185,500
TOTAL REG FLOOD CONTROL DIST	22,793,193	23,018,273	30,098,208
SOLID WASTE MANAGEMENT			
Intergovernmental	1,200,000	1,245,200	1,200,000
Charges for Services	5,782,000	4,552,000	5,553,500
Interest	40,000	173,526	130,900
Miscellaneous	101,000	101,000	93,000
TOTAL SOLID WASTE MANAGEMENT	7,123,000	6,071,726	6,977,400
STADIUM DISTRICT			
Intergovernmental	1,655,000	1,839,000	1,905,000
Interest	20,000	20,000	0
Miscellaneous	1,124,263	1,142,723	1,116,203
TOTAL STADIUM DISTRICT	2,799,263	3,001,723	3,021,203

SCHEDULE C

**PIMA COUNTY
SUMMARY BY FUND TYPE OF REVENUES
FISCAL YEAR 2007/2008**

SOURCE OF REVENUES	ADOPTED REVENUES 2006/2007	ESTIMATED REVENUES 2006/2007*	ADOPTED REVENUES 2007/2008
TRANSPORTATION			
Licenses and Permits	295,000	251,216	311,000
Intergovernmental	61,418,732	62,313,679	65,831,423
Charges for Services	520,100	704,662	1,010,000
Interest	300,000	575,000	400,000
Miscellaneous	185,100	420,821	136,100
TOTAL TRANSPORTATION	62,718,932	64,265,378	67,688,523
OTHER SPECIAL REVENUE FUNDS & GRANTS			
Intergovernmental	43,245,106	45,929,961	46,992,172
Charges for Services	6,746,657	7,217,968	6,920,620
Fines and Forfeits	645,000	645,000	606,000
Interest	653,935	928,649	1,167,913
Miscellaneous	7,966,952	7,001,379	8,045,099
TOTAL OTHER SP REV & GRANTS	59,257,650	61,722,957	63,731,804
TOTAL SPECIAL REVENUE FUNDS	219,041,113	222,951,762	241,727,513
DEBT SERVICE			
Property Taxes	49,445,842	49,551,480	56,252,488
Special Assessment	291,456	291,456	0
Intergovernmental	7,500	7,500	7,500
Interest	693,000	1,293,000	1,000,000
TOTAL DEBT SERVICE	50,437,798	51,143,436	57,259,988
CAPITAL PROJECTS			
Intergovernmental	11,881,420	11,881,420	13,781,039
Charges for Services	17,407,915	17,407,915	23,517,156
Interest	4,176,652	4,176,652	3,598,141
Miscellaneous	1,740,695	1,740,695	370,946
TOTAL CAPITAL PROJECTS	35,206,682	35,206,682	41,267,282
ENTERPRISE FUNDS			
DEVELOPMENT SERVICES			
Licenses and Permits	11,946,410	8,299,586	9,846,397
Charges for Services	4,888,366	4,360,822	5,155,219
Interest	264,860	716,183	780,626
Miscellaneous	141,090	187,697	178,704
TOTAL DEVELOPMENT SERVICES	17,240,726	13,564,288	15,960,946
MEDICAL SERVICES			
Intergovernmental	4,307,830	4,307,830	4,721,877
Charges for Services	258,638,359	256,388,350	276,815,284
Interest	1,052,733	1,052,733	845,089
Miscellaneous	20,300	20,300	29,427
TOTAL MEDICAL SERVICES	264,019,222	261,769,213	282,411,677

SCHEDULE C

**PIMA COUNTY
SUMMARY BY FUND TYPE OF REVENUES
FISCAL YEAR 2007/2008**

SOURCE OF REVENUES	ADOPTED REVENUES 2006/2007	ESTIMATED REVENUES 2006/2007*	ADOPTED REVENUES 2007/2008
PARKING GARAGES			
Interest	53,664	69,900	60,000
Miscellaneous	1,458,854	1,458,854	1,698,946
TOTAL PARKING GARAGES	1,512,518	1,528,754	1,758,946
WASTEWATER MANAGEMENT			
Licenses and Permits	20,000	10,000	5,000
Intergovernmental	142,439	424,923	0
Charges for Services	103,359,317	98,283,315	112,053,936
Fines and Forfeits	58,800	35,000	58,800
Interest	400,000	2,860,000	2,312,600
Miscellaneous	357,497	175,787	100,000
Capital Contributions	20,000,000	19,000,000	15,000,000
TOTAL WASTEWATER MGT.	124,338,053	120,789,025	129,530,336
TOTAL ENTERPRISE FUNDS	407,110,519	397,651,280	429,661,905
GRAND TOTAL ALL FUNDS	1,154,848,975	1,158,869,268	1,239,133,403

* These amounts include actual revenues as of February 28, 2007 plus projected revenues for the remainder of the fiscal year.

PIMA COUNTY
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2007/2008

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES	INTERFUND TRANSFERS	
	2007/2008	IN	OUT
<u>General Fund</u>			
Capital Projects - Brandi Fenton Park			44,500
Economic Development & Tourism			332,200
Economic Dev & Tourism - Leased Prop		166,626	
Employee Benefit Liability Fund			1,000,000
Employment & Training			289,100
Environmental Quality - Air Quality			422,936
Facilities Renewal Fund			1,505,000
Improvement Districts Formation Fund			50,000
IT Enhancement Fund			1,547,200
Pima Health System & Services - UPHK		1,655,000	
Property Tax Rate Stabilization Fund			5,300,000
Public Health - G.F. Support			10,072,307
Public Works Building - 97 E Congress			628,704
Public Works Building - Pub Hlth Ctr Loan			790,228
Regional Flood Control - PAG		30,266	
Stadium District - Debt Service		3,014,260	
Stadium District - Hotel Tax Proceeds			3,205,408
Sheriff Inmate Welfare Fund - Inmate Health		120,000	
Transportation - Public Transit			3,200,000
Transportation - Graffiti			250,000
Transportation - PAG		130,386	
Total General Fund	0	5,116,538	28,637,583
<u>Special Revenue Funds</u>			
Facilities Renewal Fund			
Facilities Renewal Fund - General Fund		1,505,000	
Facilities Renewal Fund - Capital Projects			1,632,731
Total Facilities Renewal Fund		1,505,000	1,632,731
County Free Library			
Capital Projects - Telephone System			278,000
Capital Projects - Abbett Marana Library			1,674,000
Capital Projects - Flowing Wells Library			1,820,000
Total County Free Library		0	3,772,000
Economic Development & Tourism			
General Fund - Tourism Events		332,200	
General Fund - Leased Properties			166,626
Total Economic Development & Tourism		332,200	166,626
Employee Benefit Liability Fund		1,000,000	
Employment & Training		289,100	
Environmental Quality - Air Quality		422,936	
Improvement Districts			
Risk Management - Debt Payment			252,124
Transportation - Debt Payment			308,000
Total Improvement Districts		0	560,124

SCHEDULE D

PIMA COUNTY
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2007/2008

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2007/2008	INTERFUND TRANSFERS 2007/2008	
		IN	OUT
Improvement Districts Formation Fund		50,000	
IT Enhancement Fund		1,547,200	
Regional Flood Control			
Capital Projects			10,563,000
General Fund - PAG Payments			30,266
Debt Service			807,995
Total Regional Flood Control		0	11,401,261
Public Works Building			
General Fund - 97 E Congress		628,704	
General Fund - Public Health Center Loan		790,228	
Total Public Works Building		1,418,932	0
Sheriff Commissary Operations			1,022,500
Sheriff - Criminal Justice Enhancement			450,000
Sheriff Inmate Welfare Fund - Inmate Health		1,022,500	120,000
Sheriff State RICO Fund			450,000
Property Tax Rate Stabilization Fund		5,300,000	
Public Health		10,072,307	
Transportation			
Capital Projects			4,217,800
Debt Service - Transportation Bonds			18,054,251
Debt Service - HELP Loans			2,827,611
General Fund - Public Transit		3,200,000	
General Fund - Graffiti		250,000	
General Fund - PAG			130,386
Improvement Districts		308,000	
Total Transportation		3,758,000	25,230,048
Stadium District			
General Fund Debt Service			3,014,260
General Fund - Hotel Tax Proceeds		3,205,408	
Total Stadium District		3,205,408	3,014,260
Total Special Revenue Funds	0	29,923,583	47,819,550

SCHEDULE D

PIMA COUNTY
SUMMARY BY FUND TYPE OF OTHER FINANCING SOURCES AND INTERFUND TRANSFERS
FISCAL YEAR 2007/2008

FUND/DEPARTMENT	PROCEEDS FROM OTHER FINANCING SOURCES 2007/2008	INTERFUND TRANSFERS 2007/2008	
		IN	OUT
Capital Projects			
Bond Proceeds - General Obligation	120,000,000		
Bond Proceeds - Transportation	25,000,000		
Facilities Renewal Fund		1,632,731	
County Free Library - Flowing Wells Library		1,820,000	
County Free Library - Abbett Marana Library		1,674,000	
County Free Library - Telephone System		278,000	
Development Services		2,627,586	
General Fund - Brandi Fenton Park		44,500	
Regional Flood Control		10,563,000	
Sheriff - Criminal Justice Enhancement		450,000	
Sheriff State RICO Fund		450,000	
Transportation		4,217,800	
Total Capital Projects	145,000,000	23,757,617	0
Debt Service			
Regional Flood Control - Debt Service		807,995	
Transportation - Transportation Bonds		18,054,251	
Transportation - HELP Loans		2,827,611	
Total Debt Service	0	21,689,857	0
Enterprise Funds			
Development Services -Capital Projects			2,627,586
Pima Health System & Services - UPHK			1,655,000
Wastewater Management			
Bond Proceeds	50,000,000		
Total Wastewater Management	50,000,000	0	0
Total Enterprise Funds	50,000,000	0	4,282,586
Grand Total	195,000,000	80,487,595	80,739,719

THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY

Internal Service Funds			
Risk Management - Improvement Districts		252,124	
Total Internal Service Funds	0	252,124	0

PIMA COUNTY
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE
FISCAL YEAR 2007/2008

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2006/2007	EXPENSE ADJUSTMENTS APPROVED 2006/2007	ESTIMATED EXPENDITURE/ EXPENSES 2006/2007 *	ADOPTED EXPENDITURES/ EXPENSES 2007/2008
GENERAL FUND				
COUNTY ADMINISTRATION				
ASSESSOR	8,470,373	0	8,174,717	9,084,701
BOARD OF SUPERVISORS	1,674,540	75,000	1,749,540	1,921,797
COUNTY ADMINISTRATION	58,076,385	(1,031,257)	45,104,655	77,464,235
RECORDER	2,825,823	0	2,823,500	2,755,731
TREASURER	2,377,339	0	2,073,360	2,607,371
TOTAL COUNTY ADMINISTRATION	73,424,460	(956,257)	59,925,772	93,833,835
COMMUNITY & ECONOMIC DEVELOPMENT				
COMMUNITY & ECONOMIC DEVELOPMENT	15,609,951	0	15,529,431	16,438,912
SCHOOL SUPERINTENDENT	1,332,450	0	1,346,821	1,383,689
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	16,942,401	0	16,876,252	17,822,601
JUSTICE & LAW ENFORCEMENT				
CLERK OF SUPERIOR COURT	10,652,984	0	10,651,804	10,776,432
CONSTABLES	847,330	0	859,634	923,628
COUNTY ATTORNEY	19,062,235	388,063	19,450,298	20,545,265
JUSTICE & LAW ENFORCEMENT	27,838,691	0	28,135,471	29,807,438
JUSTICE COURTS	7,579,377	0	7,541,901	7,992,622
JUVENILE COURT CENTER	23,907,347	0	23,657,347	23,979,913
SHERIFF	103,696,664	568,194	104,454,505	111,391,669
SUPERIOR COURT	27,425,722	0	27,425,722	28,688,494
SUPERIOR CT MANDATED SVCS	1,575,085	0	1,729,050	1,575,085
TOTAL JUSTICE & LAW ENFORCEMENT	222,585,435	956,257	223,905,732	235,680,546
MEDICAL SERVICES	98,145,731	0	98,145,731	107,815,243
PUBLIC WORKS	28,437,400	0	28,956,511	33,617,423
TOTAL GENERAL FUND	439,535,427	0	427,809,998	488,769,648
SPECIAL REVENUE FUNDS				
COUNTY ADMINISTRATION				
COUNTY ADMINISTRATOR GRANTS	6,921	0	343,100	240,009
EMPLOYEE BENEFIT LIABILITY FUND	1,000,000	0	1,000,000	1,000,000
FACILITIES RENEWAL FUND	4,786,663	0	2,790,693	1,505,000
IMPROVEMENT DISTRICTS FORMATION FUND	45,000	0	44,126	50,000
INFORMATION TECHNOLOGY ENHANCEMENT FUND	2,040,000	0	2,040,000	1,547,200
PROPERTY TAX RATE STABILIZATION FUND	3,200,000	0	3,200,000	5,300,000
RECORDER-DOC STOR & RETRIEVAL	1,943,880	0	1,943,880	4,570,045
SPACE ACQUISITION FUND	3,973,805	0	475,000	0
TAXPAYER INFO FUND	504,601	0	504,601	238,670
TOTAL COUNTY ADMINISTRATION	17,500,870	0	12,341,400	14,450,924
COMMUNITY & ECONOMIC DEVELOPMENT				
COMMUNITY SERVICES GRANTS	6,745,600	0	6,897,279	7,474,844
COUNTY FREE LIBRARY	34,445,185	0	30,669,005	36,618,595
COUNTY FREE LIBRARY GRANTS	472,000	0	472,000	472,000
ECONOMIC DEVELOPMENT & TOURISM	2,155,884	0	1,602,884	2,477,386
EMPLOYMENT & TRAINING	10,648,995	0	11,340,779	10,875,658
HOUSING TRUST FUND	1,000,000	0	0	1,000,000
NEIGHBORHOOD CONSERVATION	1,450,000	0	0	1,450,000
PIMA VOCATIONAL HIGH SCHOOL	1,037,457	0	977,765	1,121,710
SCHOOL RESERVE FUND	3,910,000	0	3,910,000	3,910,000
STADIUM DISTRICT	2,478,906	0	2,497,294	2,533,809
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	64,344,027	0	58,367,006	67,934,002
JUSTICE & LAW ENFORCEMENT				
CLERK OF THE COURT GRANTS	72,750	0	72,750	20,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,061,163	0	1,054,479	953,714
COUNTY ATTORNEY GRANTS	2,652,012	0	2,443,959	2,902,402
COUNTY ATTY SPECIAL PROGRAMS	7,275,487	0	6,771,662	8,034,137
INDIGENT DEFENSE GRANTS	78,286	0	69,286	87,122
INDIGENT DEFENSE SPECIAL PROGRAMS	1,682,835	0	138,000	1,855,196
JUSTICE COURTS GRANTS	0	0	0	120,321

SCHEDULE E

PIMA COUNTY
SUMMARY BY DEPARTMENT OF EXPENDITURES/EXPENSES WITHIN EACH FUND TYPE
FISCAL YEAR 2007/2008

FUND/DEPARTMENT	ADOPTED EXPENDITURE/ EXPENSES 2006/2007	EXPENSE ADJUSTMENTS APPROVED 2006/2007	ESTIMATED EXPENDITURE/ EXPENSES 2006/2007 *	ADOPTED EXPENDITURES/ EXPENSES 2007/2008
JUSTICE COURTS SPECIAL PROGRAMS	731,406	0	150,009	730,340
JUVENILE COURT GRANTS	11,154,186	0	11,154,186	12,339,861
JUVENILE COURT SPECIAL PROGRAMS	671,357	0	453,654	725,282
SHERIFF GRANTS	5,488,217	0	6,000,296	6,468,879
SHERIFF SPECIAL PROGRAMS	5,501,771	0	5,501,771	5,546,972
SUPERIOR COURT GRANTS	9,092,981	0	9,870,766	10,166,686
SUPERIOR COURT SPECIAL PROGRAMS	4,779,615	0	4,652,140	5,120,459
TOTAL JUSTICE & LAW ENFORCEMENT	50,242,066	0	48,332,958	55,071,371
MEDICAL SERVICES				
INSTITUTIONAL HEALTH GRANTS	500,000	0	500,000	0
PUBLIC HEALTH	15,982,695	0	15,548,816	16,707,825
PUBLIC HEALTH GRANTS	9,318,614	0	9,526,771	9,472,110
TOTAL MEDICAL SERVICES	25,801,309	0	25,575,587	26,179,935
PUBLIC WORKS				
ENVIRONMENTAL QUALITY	3,473,440	0	3,368,445	3,523,434
ENVIRONMENTAL QUALITY GRANTS	1,128,033	0	1,263,205	1,174,802
PARKS & RECREATION GRANTS	139,424	0	72,724	144,396
PARKS SPECIAL PROGRAMS	426,362	0	426,362	699,000
PUBLIC WORKS BUILDING	1,425,262	0	1,382,929	2,080,633
REGIONAL FLOOD CONTROL DISTRICT	8,743,185	0	12,781,936	17,074,685
SOLID WASTE MANAGEMENT	7,053,377	0	5,535,012	7,411,944
TIRE FUND	1,415,018	0	1,374,414	1,149,834
TRANSPORTATION	41,433,934	0	45,688,028	47,337,071
TOTAL PUBLIC WORKS	65,238,035	0	71,893,055	80,595,799
TOTAL SPECIAL REVENUE FUNDS	223,126,307	0	216,510,006	244,232,031
DEBT SERVICE FUND	73,418,403	0	68,930,128	77,945,345
CAPITAL PROJECTS FUND	155,901,786	0	163,020,409	250,542,995
ENTERPRISE FUNDS				
MEDICAL SERVICES				
PIMA HEALTH SYSTEM & SERVICES	257,458,990	0	256,555,990	274,238,950
PIMA HEALTH SYSTEM GRANTS	4,307,830	0	4,307,830	4,721,877
TOTAL MEDICAL SERVICES	261,766,820	0	260,863,820	278,960,827
PUBLIC WORKS				
DEVELOPMENT SERVICES	17,217,583	0	15,980,492	15,342,014
PARKING GARAGES	1,498,042	0	1,498,042	1,667,462
WASTEWATER MANAGEMENT	107,043,737	0	102,995,364	125,254,174
WASTEWATER MGMT GRANTS	149,936	0	432,420	0
TOTAL PUBLIC WORKS	125,909,298	0	120,906,318	142,263,650
TOTAL ENTERPRISE FUNDS	387,676,118	0	381,770,138	421,224,477
GRAND TOTAL ALL FUNDS	1,279,658,041	0	1,258,040,679	1,482,714,496

* These amounts include actual expenses as of February 28, 2007 plus projected expenses for the remainder of the year.

SCHEDULE E

**PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2007/2008**

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006/2007	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2006/2007	ACTUAL EXPENDITURES/ EXPENSES 2006/2007 *	ADOPTED EXPENDITURES/ EXPENSES 2007/2008
COUNTY ADMINISTRATION				
ASSESSOR GENERAL FUND	8,470,373	0	8,174,717	9,084,701
BOARD OF SUPERVISORS GENERAL FUND	1,674,540	75,000	1,749,540	1,921,797
COUNTY ADMINISTRATION				
COUNTY ADMINISTRATION GENERAL FUND	58,076,385	(1,031,257)	45,104,655	77,464,235
COUNTY ADMINISTRATOR GRANTS	6,921	0	343,100	240,009
DEBT SERVICE FUND	73,418,403	0	68,930,128	77,945,345
EMPLOYEE BENEFIT LIABILITY FUND	1,000,000	0	1,000,000	1,000,000
FACILITIES RENEWAL FUND	4,786,663	0	2,790,693	1,505,000
IMPROVEMENT DISTRICTS FORMATION FUND	45,000	0	44,126	50,000
INFORMATION TECHNOLOGY ENHANCEMENT FUND	2,040,000	0	2,040,000	1,547,200
PROPERTY TAX RATE STABILIZATION FUND	3,200,000	0	3,200,000	5,300,000
SPACE ACQUISITION FUND	3,973,805	0	475,000	0
TOTAL COUNTY ADMINISTRATION	146,547,177	(1,031,257)	123,927,702	165,051,789
RECORDER				
RECORDER GENERAL FUND	2,825,823	0	2,823,500	2,755,731
REC/DOC STOR & RETRIEVAL	1,943,880	0	1,943,880	4,570,045
TOTAL RECORDER	4,769,703	0	4,767,380	7,325,776
TREASURER				
TAXPAYER INFORMATION FUND	504,601	0	504,601	238,670
TREASURER GENERAL FUND	2,377,339	0	2,073,360	2,607,371
TOTAL TREASURER	2,881,940	0	2,577,961	2,846,041
TOTAL COUNTY ADMINISTRATION	164,343,733	(956,257)	141,197,300	186,230,104
COMMUNITY & ECONOMIC DEVELOPMENT				
COMMUNITY & ECONOMIC DEVELOPMENT				
COMMUNITY & ECON DEVELOP GENERAL FUND	15,609,951	0	15,529,431	16,438,912
COMMUNITY SERVICES GRANTS	6,745,600	0	6,897,279	7,474,844
EMPLOYMENT & TRAINING	10,648,995	0	11,340,779	10,875,658
HOUSING TRUST FUND	1,000,000	0	0	1,000,000
NEIGHBORHOOD CONSERVATION	1,450,000	0	0	1,450,000
PIMA VOCATIONAL HIGH SCHOOL	1,037,457	0	977,765	1,121,710
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	36,492,003	0	34,745,254	38,361,124
COUNTY FREE LIBRARY				
COUNTY FREE LIBRARY	34,445,185	0	30,669,005	36,618,595
COUNTY FREE LIBRARY GRANTS	472,000	0	472,000	472,000
TOTAL COUNTY FREE LIBRARY	34,917,185	0	31,141,005	37,090,595
ECONOMIC DEVELOPMENT & TOURISM	2,155,884	0	1,602,884	2,477,386
SCHOOL SUPERINTENDENT				
SCHOOLS GENERAL FUND	1,332,450	0	1,346,821	1,383,689
SCHOOL RESERVE GRANTS	3,910,000	0	3,910,000	3,910,000
TOTAL SCHOOL SUPERINTENDENT	5,242,450	0	5,256,821	5,293,689
STADIUM DISTRICT	2,478,906	0	2,497,294	2,533,809
TOTAL COMMUNITY & ECONOMIC DEVELOP	81,286,428	0	75,243,258	85,756,603
JUSTICE & LAW ENFORCEMENT				
CLERK OF SUPERIOR COURT				
CLERK OF SUPERIOR COURT GENERAL FUND	10,652,984	0	10,651,804	10,776,432
CLERK OF THE COURT GRANTS	72,750	0	72,750	20,000
CLERK OF THE COURT SPECIAL PROGRAMS	1,061,163	0	1,054,479	953,714
TOTAL CLERK OF SUPERIOR COURT	11,786,897	0	11,779,033	11,750,146

SCHEDULE F

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2007/2008

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006/2007	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2006/2007	ACTUAL EXPENDITURES/ EXPENSES 2006/2007 *	ADOPTED EXPENDITURES/ EXPENSES 2007/2008
CONSTABLES GENERAL FUND	847,330	0	859,634	923,628
COUNTY ATTORNEY				
COUNTY ATTORNEY GENERAL FUND	19,062,235	388,063	19,450,298	20,545,265
COUNTY ATTORNEY GRANTS	2,652,012	0	2,443,959	2,902,402
COUNTY ATTORNEY SPECIAL PROGRAMS	7,275,487	0	6,771,662	8,034,137
TOTAL COUNTY ATTORNEY	28,989,734	388,063	28,665,919	31,481,804
JUSTICE & LAW ENFORCEMENT				
JUSTICE & LAW ENFORCEMENT GENERAL FUND	27,838,691	0	28,135,471	29,807,438
INDIGENT DEFENSE GRANTS	78,286	0	69,286	87,122
INDIGENT DEFENSE SPECIAL PROGRAMS	1,682,835	0	138,000	1,855,196
TOTAL JUSTICE & LAW ENFORCEMENT	29,599,812	0	28,342,757	31,749,756
JUSTICE COURTS				
JUSTICE COURTS GENERAL FUND	7,579,377	0	7,541,901	7,992,622
JUSTICE COURTS GRANTS	0	0	0	120,321
JUSTICE COURT SPECIAL PROGRAMS	731,406	0	150,009	730,340
TOTAL JUSTICE COURTS	8,310,783	0	7,691,910	8,843,283
JUVENILE COURT CENTER				
JUVENILE COURT CENTER GENERAL FUND	23,907,347	0	23,657,347	23,979,913
JUVENILE COURT GRANTS	11,154,186	0	11,154,186	12,339,861
JUVENILE COURT SPECIAL PROGRAMS	671,357	0	453,654	725,282
TOTAL JUVENILE COURT CENTER	35,732,890	0	35,265,187	37,045,056
SHERIFF				
SHERIFF GENERAL FUND	103,696,664	568,194	104,454,505	111,391,669
SHERIFF GRANTS	5,488,217	0	6,000,296	6,468,879
SHERIFF SPECIAL PROGRAMS	5,501,771	0	5,501,771	5,546,972
TOTAL SHERIFF	114,686,652	568,194	115,956,572	123,407,520
SUPERIOR COURT				
SUPERIOR COURT GENERAL FUND	27,425,722	0	27,425,722	28,688,494
SUPERIOR COURT GRANTS	9,092,981	0	9,870,766	10,166,686
SUPERIOR COURT MANDATED SERVICES	1,575,085	0	1,729,050	1,575,085
SUPERIOR COURT SPECIAL PROGRAMS	4,779,615	0	4,652,140	5,120,459
TOTAL SUPERIOR COURT	42,873,403	0	43,677,678	45,550,724
TOTAL JUSTICE & LAW ENFORCEMENT	272,827,501	956,257	272,238,690	290,751,917
MEDICAL SERVICES				
INSTITUTIONAL HEALTH				
INSTITUTIONAL HEALTH GENERAL FUND	98,145,731	0	98,145,731	107,815,243
INSTITUTIONAL HEALTH GRANTS	500,000	0	500,000	0
TOTAL INSTITUTIONAL HEALTH	98,645,731	0	98,645,731	107,815,243
PIMA HEALTH SYSTEM & SERVICES				
PIMA HEALTH SYSTEM GRANTS	4,307,830	0	4,307,830	4,721,877
PIMA HEALTH SYSTEM & SERVICES FUND	257,458,990	0	256,555,990	274,238,950
TOTAL PIMA HEALTH SYSTEM & SERVICES	261,766,820	0	260,863,820	278,960,827
PUBLIC HEALTH				
PUBLIC HEALTH FUND	15,982,695	0	15,548,816	16,707,825
PUBLIC HEALTH GRANTS	9,318,614	0	9,526,771	9,472,110
TOTAL PUBLIC HEALTH	25,301,309	0	25,075,587	26,179,935
TOTAL MEDICAL SERVICES	385,713,860	0	384,585,138	412,956,005
PUBLIC WORKS				
CAPITAL PROJECTS FUND	155,901,786	0	163,020,409	250,542,995
DEVELOPMENT SERVICES FUND	17,217,583	0	15,980,492	15,342,014

SCHEDULE F

PIMA COUNTY
SUMMARY BY FUNCTIONAL AREA AND DEPARTMENT OF EXPENDITURES/EXPENSES
FISCAL YEAR 2007/2008

FUNCTIONAL AREA/DEPARTMENT	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2006/2007	EXPENDITURES/ EXPENSE ADJUSTMENTS APPROVED 2006/2007	ACTUAL EXPENDITURES/ EXPENSES 2006/2007 *	ADOPTED EXPENDITURES/ EXPENSES 2007/2008
ENVIRONMENTAL QUALITY				
ENVIRONMENTAL QUALITY GRANTS	1,128,033	0	1,263,205	1,174,802
ENVIRONMENTAL QUALITY FUND	3,473,440	0	3,368,445	3,523,434
SOLID WASTE MANAGEMENT FUND	7,053,377	0	5,535,012	7,411,944
TIRE FUND	1,415,018	0	1,374,414	1,149,834
TOTAL ENVIRONMENTAL QUALITY	<u>13,069,868</u>	<u>0</u>	<u>11,541,076</u>	<u>13,260,014</u>
PUBLIC WORKS				
PARKING GARAGES FUND	1,498,042	0	1,498,042	1,667,462
PARKS & RECREATION GRANTS	139,424	0	72,724	144,396
PARKS SPECIAL PROGRAMS	426,362	0	426,362	699,000
PUBLIC WORKS GENERAL FUND	28,437,400	0	28,956,511	33,617,423
PUBLIC WORKS BUILDING FUND	1,425,262	0	1,382,929	2,080,633
TOTAL PUBLIC WORKS	<u>31,926,490</u>	<u>0</u>	<u>32,336,568</u>	<u>38,208,914</u>
REGIONAL FLOOD CONTROL DISTRICT	8,743,185	0	12,781,936	17,074,685
TRANSPORTATION	41,433,934	0	45,688,028	47,337,071
WASTEWATER MANAGEMENT				
WASTEWATER MANAGEMENT FUND	107,043,737	0	102,995,364	125,254,174
WASTEWATER MANAGEMENT GRANTS	149,936	0	432,420	0
TOTAL WASTEWATER MANAGEMENT	<u>107,193,673</u>	<u>0</u>	<u>103,427,784</u>	<u>125,254,174</u>
TOTAL PUBLIC WORKS	<u>375,486,519</u>	<u>0</u>	<u>384,776,293</u>	<u>507,019,867</u>
TOTAL ALL FUNCTIONAL AREAS	<u>1,279,658,041</u>	<u>0</u>	<u>1,258,040,679</u>	<u>1,482,714,496</u>

* These amounts include actual expenses as of February 28, 2007 plus projected expenses for the remainder of the year.