

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 2003/2004 and ending with fiscal year 2007/2008. Revenues for fiscal years 2003/2004, 2004/2005, and 2005/2006 are based on audited actuals. Revenues for fiscal year 2006/2007 are based on the Revised Budget. Fiscal year 2007/2008 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2007/2008 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-28 through 9-33.

	Total Revenue
General Fund.....	\$469,216,715
Capital Projects Fund	41,267,282
Communications Fund.....	4,528,651
County Free Library	38,704,142
Debt Service	57,259,988
Development Services.....	15,960,946
Economic Development & Tourism	1,792,964
Employment & Training	11,681,023
Environmental Quality.....	3,565,755
Fleet Services	19,484,204
Graphic Services Production	1,241,000
Improvement Districts	560,124
Medical Services.....	282,411,677
Other Special Revenue Funds.....	61,938,840
Parking Garages.....	1,758,946
Public Health.....	15,699,331
Regional Flood Control District	30,098,208
Risk Management.....	18,577,342
Solid Waste Management.....	6,977,400
Stadium District.....	3,021,203
Transportation.....	67,688,523
Wastewater Management.....	129,530,336

GENERAL FUND

Tax revenues are derived from primary tax levies on real and personal property. The fiscal year 2007/08 primary net assessed value is \$7,353,331,088, an increase of \$886,129,572 over fiscal year 2006/07. The primary tax rate for fiscal year 2007/08 is lowered from the 2006/07 rate of \$3.8420 per \$100 to \$3.6020 per \$100 of net assessed value. Total budgeted primary property tax collections are \$267,784,461 with current year collections of \$255,977,570, delinquent taxes of \$5,983,642, and interest and penalties on delinquent taxes totaling \$5,823,249. Tax revenues will increase a total of \$14,219,308 between fiscal year 2006/07 and fiscal year 2007/08.

Licenses and Permits revenues increased \$453,320 for fiscal year 2007/08. This increase is the result of rising collections of cable TV franchise fees due to the growth in unincorporated Pima County.

Intergovernmental revenues increased \$7,007,077 to \$152,524,211 in fiscal year 2007/08. Due to a slowly expanding economy and inflation, State Shared Sales Tax revenue increased by \$3,700,000 to \$112,200,000, and the Shared Vehicle License Tax increased by \$2,732,724 to \$28,000,000. The Unincorporated Transient Lodging Excise Tax revenue increased \$629,176 because of the continuing increases in room rates. A slowdown in the expansion of the population in unincorporated areas is reducing the prospect for new restaurants, lounges, and liquor stores thus decreasing Alcoholic Beverage revenues by \$42,000 in fiscal year 2007/08.

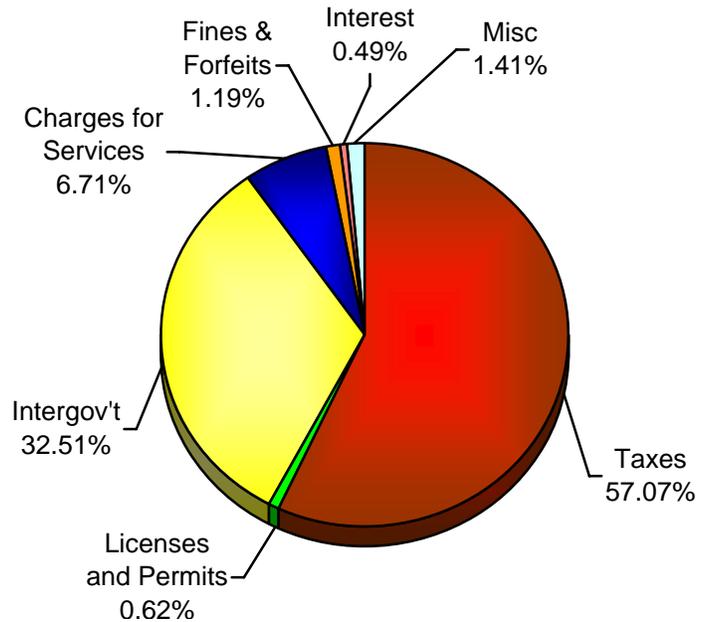
State grant and aid revenues increased \$472,695 primarily because of State grants to the Recorder and Elections departments for the 2008 presidential preference primary election. The Elections increase was offset slightly by a decrease in revenues to the Contract Attorneys and Justice Courts Tucson. The “hold-harmless” Proposition 204 state appropriation of \$3,817,800 was not budgeted due to uncertainty of state approval.

Revenue from towns and cities decreased \$479,678 to \$248,878 because locally sponsored primary or general elections are not scheduled for fiscal year 2007/08.

Charges for Services revenues increased \$838,003 for fiscal year 2007/08. The major portion of this increase comes from law enforcement sources. The Sheriff’s Department fees increased \$377,148 because of a new state mandated towing program and reimbursement from the town of Sahuarita for dispatcher services. A per diem fee increase boosted Correctional Housing revenues \$320,000, and Juvenile Correctional Housing increased its revenue \$215,350 by shifting the Pasqua Yaqui contract’s effective date from a calendar year to a fiscal year basis.

Court fees had a net increase of \$107,952. Most of this increase was the result of the Office of Court Appointed Attorneys continued use of more effective methods of financial screening of its clientele. The Clerk of the Superior Court saw higher revenues due to higher numbers of civil cases, passport applications, and marriage licenses. The Public Fiduciary’s revenue rose due to the processing of more probate cases. These increases were partially offset by lower numbers of cases in the Justice Court Tucson and a percentage of the Constables revenue from serving writs being redirected to the State Constable Ethics Committee.

Fiscal Year 2007/2008



Graphic Services Design, a new general fund department created in fiscal year 2007/08, added \$310,000 in interdepartmental revenues. There are higher health fees from increased use of cremation authorization services, and increased recreation fees due to new facilities coming into use, even though revenue from some existing facilities are declining. Justice Courts Tucson revenues are higher as a result of fee rate increases and more aggressive collection efforts. General government fee revenue increased due to slightly higher rates. These new revenues are offset by Contributions from Public Enterprise Funds which declined \$389,420 because of improved methodologies for determining the actual cost of services the General Fund departments provide to the Enterprise Funds. The net affect of other General Fund departments' revenue changes is a decrease of \$103,027. The biggest part of this decrease is a \$197,500 drop in Recorder filings revenue due to the slowdown in the housing market. Revenues of \$68,472 will not be coming from the city of Tucson for a mail-out mail-back election this year. The net revenue of these General Government Charges for Services and other revenue sources declined \$182,447.

Fines and Forfeits to the General Fund increased \$79,675 in fiscal year 2007/08. Justice Courts Tucson is reassigning revenue from one category to another and is increasing revenue through stronger collection efforts. Justice Court Green Valley has a higher level of court filings increasing their revenue. The Clerk of the Superior Court's revenues rose due to increased bond forfeitures and increased fines against criminal defendants.

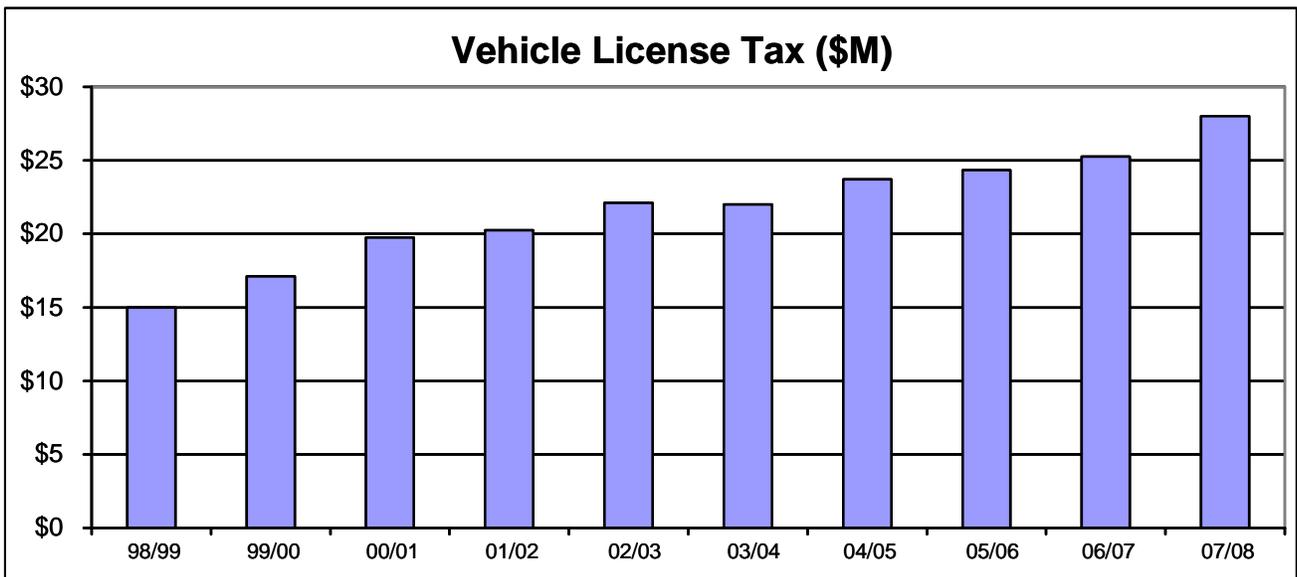
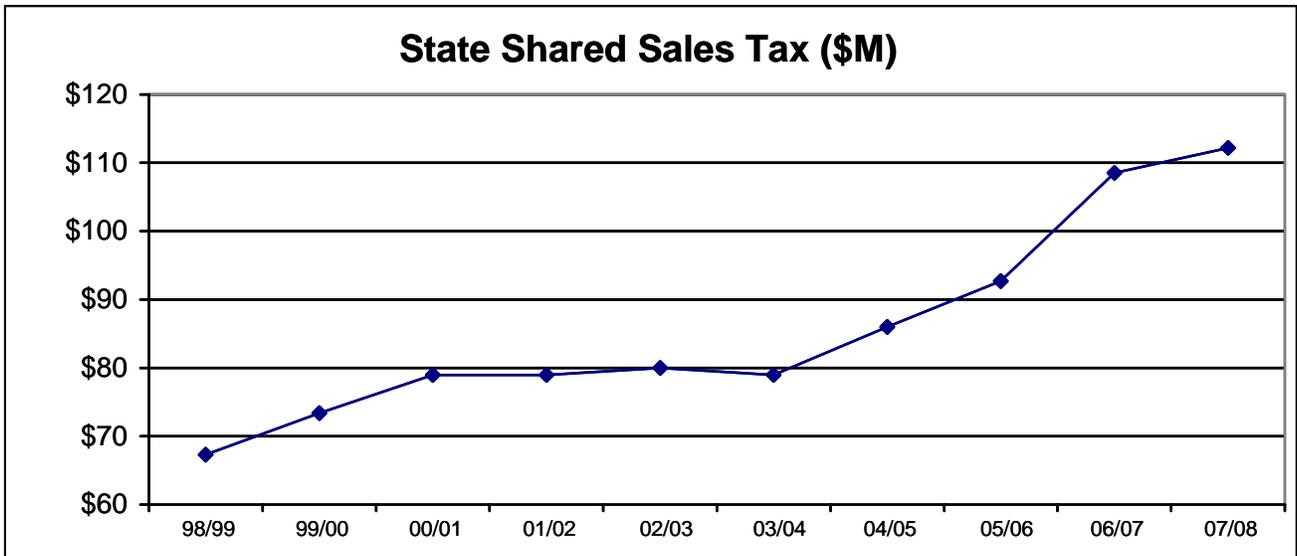
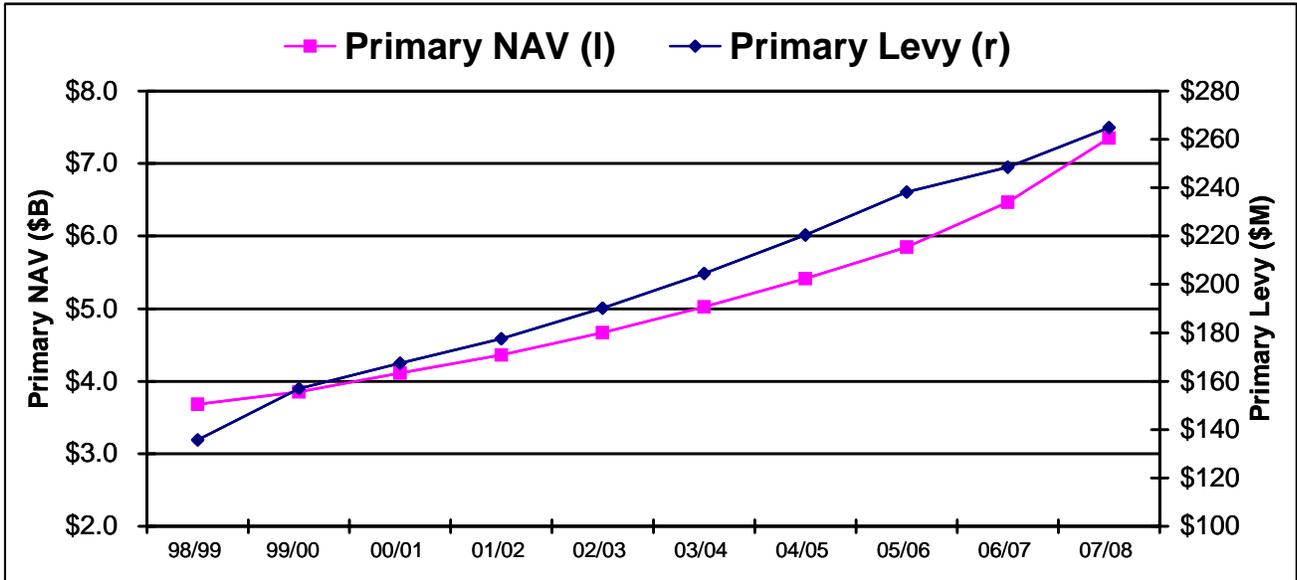
Interest revenue for the General Fund increased \$683,971 in fiscal year 2007/08. This increase is the result of higher rates of return. Total interest income for the General Fund will be \$2,306,654 in fiscal year 2007/08.

Miscellaneous revenues increased \$2,882,498 to \$6,614,136 in fiscal year 2007/08. An increase of \$2,698,610 is from rents and royalties revenue. This increase in rents and royalties is from rents that will be received from tenants of the recently purchased Bank of America Building and the new Kino Public Health facility. Rental income is also increasing at other County owned facilities. The transfer of some leased properties from the department of Natural Resources, Parks and Recreation to Economic Development and Tourism, a non-General Fund department, will reduce total revenue from rent and royalties. The remaining \$183,888 revenue increase is the result of technical adjustments raising revenues to actual historic levels, offset by the Clerk of the Superior Court no longer collecting past due accounts for Justice Courts Tucson; Information Technology decreasing support to University Physicians Healthcare Hospital; and lower postage revenue to the Recorder's Office due to a drop in filings.

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 9-28 through 9-33.

Note: Other revenue sources include transfers-in of \$5,116,538

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Taxes	209,671,644	225,958,766	242,948,462	253,565,153	267,784,461
Licenses & Permits	2,165,680	2,350,389	2,535,630	2,473,492	2,926,812
Intergovernmental	120,057,663	125,202,781	143,920,448	145,517,134	152,524,211
Charges for Svcs	24,133,581	24,904,530	27,101,623	30,647,847	31,485,850
Fines & Forfeits	4,023,395	5,034,953	5,786,442	5,494,916	5,574,591
Interest	530,331	1,357,245	2,490,854	1,622,683	2,306,654
Miscellaneous	2,133,922	4,443,181	4,935,286	3,731,638	6,614,136
Total Revenue	362,716,216	389,251,845	429,718,745	443,052,863	469,216,715



CAPITAL PROJECTS FUND
Capital Projects Fund

Intergovernmental revenues consist of \$4,594,386 in state highway funds, transportation enhancement program funds, grants, and reimbursements; \$554,785 of city participation funds; and \$8,631,868 in reimbursements from the Regional Transportation Authority funded by its half-cent excise tax approved by voters in May 2006. Intergovernmental revenues are expected to increase by \$1,899,619 over fiscal year 2006/07 due to the new Regional Transportation Authority revenue and increased state revenue that offsets the loss of federal revenue and reduced city participation due to the irregular nature of the funding sources and project schedules.

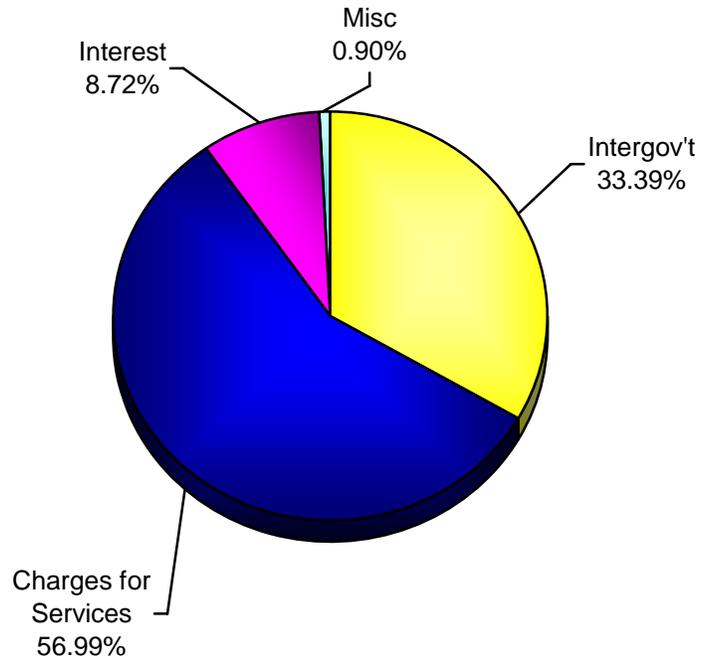
Charges for Services represent the impact fees collected for new development and contributions from developers and other outside sources. These revenues are expected to increase by \$6,109,241 over fiscal year 2006/07 mainly due to one project contribution.

Interest earnings are expected to decrease, since the cash balance in the Local Government Investment Pool will be smaller than fiscal year 2006/07 due to increased project activity.

Miscellaneous revenues are various reimbursements.

Note: Other funding sources include operating transfers of \$10,563,000 from the Regional Flood Control District, \$4,217,800 from the Transportation Department, \$3,772,000 from the County Free Library District, \$2,627,586 from the Development Services Department, \$1,632,731 from the Facilities Renewal Fund, \$450,000 from the Sheriff Criminal Justice Enhancement Fund, \$450,000 from the Sheriff State RICO Fund, and \$44,500 from the General Fund; general obligation bond proceeds of \$120,000,000; and transportation bond proceeds of \$25,000,000.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	16,855,166	22,928,009	11,157,270	11,881,420	13,781,039
Charges for Services	9,536,768	17,971,422	19,100,807	17,407,915	23,517,156
Interest	996,627	1,884,485	4,639,069	4,176,652	3,598,141
Miscellaneous	1,642,147	771,502	567,219	1,740,695	370,946
Total Revenue	29,030,708	43,555,418	35,464,365	35,206,682	41,267,282

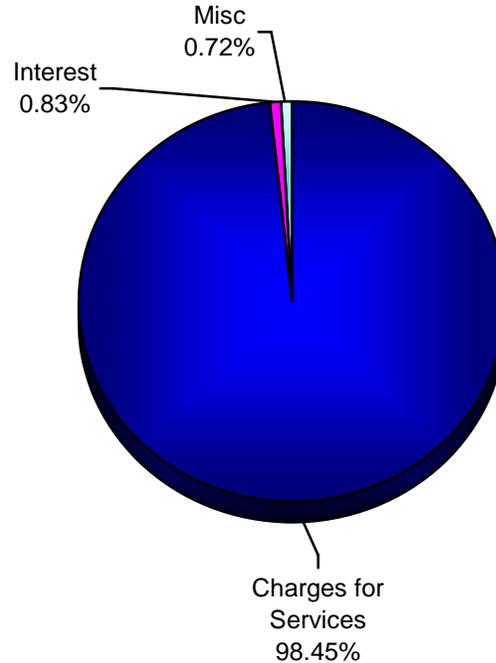
COMMUNICATIONS FUND
Internal Service Fund

Charges for Services include basic telephone line charges of \$1,856,903, long distance charges of \$211,000, network infrastructure service charges of \$1,434,770, and radio access and repair charges of \$955,675. The increase of \$2,150,974 over fiscal year 2006/07 is due to growth in the number of lines, significant rate increases for all services, and moving the radio access and repair charges from the Miscellaneous Revenue object level.

Interest earnings are earned on cash balances and increased due to the larger cash balances resulting from increases in rates and the number of lines.

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. Miscellaneous revenues in fiscal year 2005/06 were refunds from vendors and a loss recovery from the local government investment pool. In fiscal year 2006/07 miscellaneous revenues represented monthly charges to other County departments for radio access and repair charges. In fiscal year 2007/08, the radio access and repair charges are budgeted as Charges for Services. Fiscal year 2007/08 miscellaneous revenues are for maintenance of a weather radio transmitter and radio maintenance and wireless network access charges for a local police department.

Fiscal Year 2007/2008

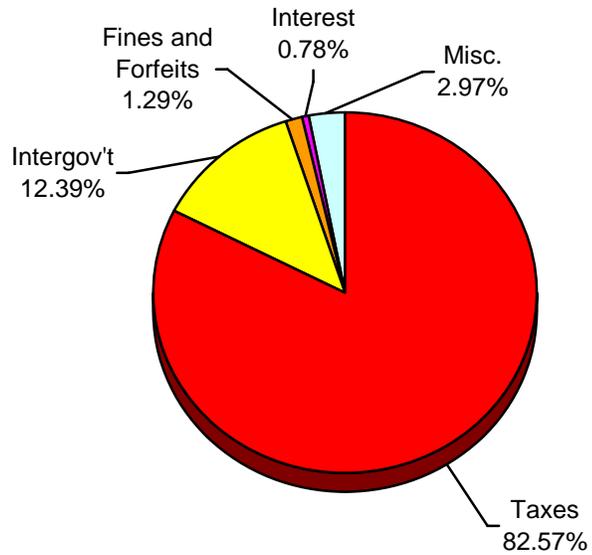


Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Charges for Services	1,424,807	2,140,729	2,335,335	2,307,374	4,458,348
Interest	9,541	15,998	52,343	7,500	37,500
Miscellaneous	35,059	2,414	340,107	760,485	32,803
Total Revenue	1,469,407	2,159,141	2,727,785	3,075,359	4,528,651

**COUNTY FREE LIBRARY
Special Revenue Fund**

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2007/08 secondary net assessed value is \$8,236,498,616 which amounts to an increase of \$1,366,543,159 over fiscal year 2006/07. The tax rate for fiscal year 2007/08 is \$0.3975, an increase of \$0.0300 over the fiscal year 2006/07 rate of \$0.3675 per \$100 of net assessed value in order to fund the continuing 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 \$31,957,142, with current year collections of \$31,580,348 and delinquent taxes of \$376,794. (The current year collections reflect expected collection rates.)

Fiscal Year 2007/2008



Intergovernmental revenues consist of \$472,000 in federal and state grants for library projects, \$4,000,000 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 2003/04 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. For fiscal year 2007/08, \$300,000 is expected from the Treasurer's commingled interest distribution.

Miscellaneous revenues in fiscal year 2007/08 represent collections and 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 2003/04 and 2004/05 miscellaneous revenues are prior year transaction adjustments.

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Taxes	11,073,514	11,911,026	15,449,990	24,764,378	31,957,142
Intergovernmental	5,734	2,291	300,000	7,247,000	4,797,000
Fines and Forfeits				500,000	500,000
Interest	73,713	146,325	305,605		300,000
Miscellaneous	(28)	47,851	318,325	1,087,870	1,150,000
Total Revenue	11,152,933	12,107,493	16,373,920	33,599,248	38,704,142

DEBT SERVICE

Debt Service Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2007/08 secondary net assessed value is \$8,236,498,616, which amounts to an increase of \$1,366,543,159 over fiscal year 2006/07. The tax rate for fiscal year 2007/08 is \$0.6850 per \$100 of net assessed value. This is a \$0.03 decrease from the fiscal year 2006/07 rate of \$0.7150 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$56,252,488, with current year collections of \$54,421,479 and delinquent taxes of \$1,831,009. (The current year collections reflect expected collection rates.)

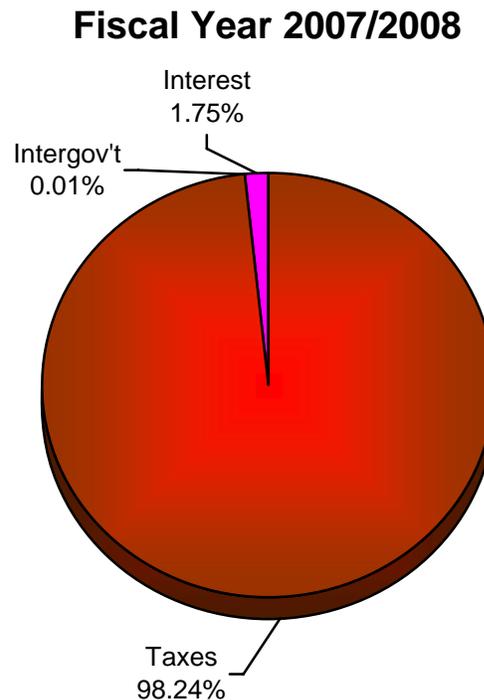
Special Assessment revenues are taxes levied against specific properties to pay for improvements benefiting only those property owners. Revenue levels vary, due to the changing number of improvement districts and taxes levied. Beginning in fiscal year 2007/08, the accumulation and transfer of funds for repayment of interfund loans for Improvement Districts are budgeted in the Improvement Districts Special Revenue Fund.

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

Interest earnings of \$1,000,000 are expected from the Local Government Investment Pool based on fiscal year 2006/07 actual earnings.

Miscellaneous revenue in fiscal year 2003/04 is primarily from the write off of bond liability, revenue in fiscal year 2004/05 is primarily from the refund of a portion of bond issuance costs, and revenue in fiscal year 2005/06 is due to improvement district collections.

Note: Other funding sources include operating transfers in from the Regional Flood Control District of \$807,995 and Transportation of \$20,881,862.



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Taxes	42,797,675	45,721,339	43,255,157	49,445,842	56,252,488
Special Assessment	222,452	21,954	214,757	291,456	
Intergovernmental	22,360	8,790		7,500	7,500
Interest	299,563	610,626	1,316,788	693,000	1,000,000
Miscellaneous	6,015	10,872	5,102		
Total Revenue	43,348,065	46,373,581	44,791,804	50,437,798	57,259,988

DEVELOPMENT SERVICES

Enterprise Fund

Licenses and Permits includes building permits of \$6,400,158, plumbing permits of \$1,378,497, electrical permits of \$1,378,495, and mechanical permits of \$689,247. A decrease in licenses and permits revenue is expected, due to the slowdown in construction activity.

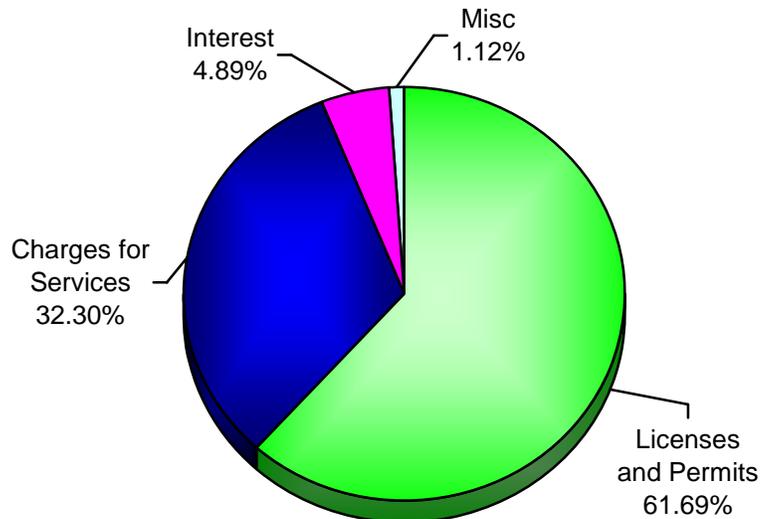
Charges for Services include \$2,493,368 for checking plans, \$1,325,884 for zoning fees, \$1,124,876 for subdivision fees, \$13,775 for conditional use permits, \$36,590 for technical permits, \$37,965 for Board of Adjustment hearing fees, \$29,221 for native plant preservation fees, \$54,660 for records maintenance fees and service charges, and \$38,880 for various other service charges. This increase is due to a change in the revenue distribution method within the Public Works functional area.

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

Interest earnings of \$780,626 are expected in fiscal year 2007/08 from the Local Government Investment Pool. This additional revenue is primarily due to the increase in the fund balance.

Miscellaneous revenues come from various sources: \$43,397 from intergovernmental agreements with the cities of Tucson, Oro Valley, and Marana for addressing services; \$8,837 from copies and the sale of reports, maps, and books; \$9,309 from building code violations; \$52,034 from Board of Adjustment hearings; \$45,578 from stale dated warrants; and \$19,549 from employee reimbursements and other cost recovery.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Licenses and Permits	8,202,988	10,879,686	12,196,115	11,946,410	9,846,397
Charges for Services	3,621,562	3,850,305	4,944,768	4,888,366	5,155,219
Fines and Forfeits	5,000				
Interest	84,034	205,565	554,989	264,860	780,626
Miscellaneous	163,406	200,886	247,520	141,090	178,704
Total Revenue	12,076,990	15,136,442	17,943,392	17,240,726	15,960,946

**ECONOMIC DEVELOPMENT & TOURISM
Special Revenue Fund**

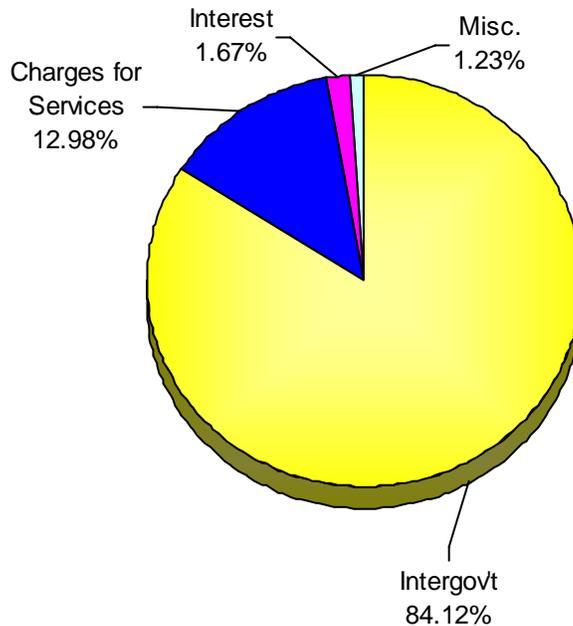
Intergovernmental revenues represent hotel/motel taxes designated for economic development and tourism activities.

Charges for Services represent the revenues from 15 County leased properties used for recreational and tourism purposes. These properties will be transferred to Economic Development & Tourism effective fiscal year 2007/08.

Interest earnings of \$30,000 are expected from the Treasurer's commingled interest distribution. This amount is based on the department's expected cash balance.

Miscellaneous revenues represent \$22,000 of reimbursed costs on leased properties.

Fiscal Year 2007/2008



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 have been accounted for in this special revenue fund rather than the General Fund.

Note: Other funding sources include an operating transfer of \$332,200 from the General Fund to fund five outside agencies.

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental			796,858	1,388,584	1,508,427
Charges for Services					232,537
Interest			2,446		30,000
Miscellaneous			5,000		22,000
Total Revenue			804,304	1,388,584	1,792,964

EMPLOYMENT & TRAINING
Special Revenue Fund

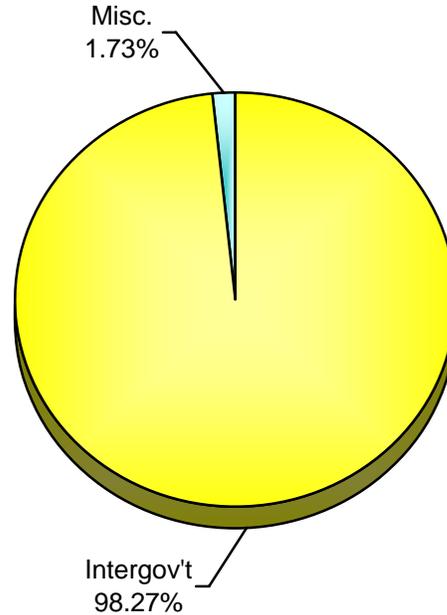
Intergovernmental revenues are comprised of federal grants for employment and training programs targeted for low-income individuals. These funds go to programs that include counseling of the homeless and employment training, as well as summer youth employment. Additional funding for these programs is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

Service demands have continued to increase due to the poverty level and population increases. Amounts received fluctuate from year to year. However, over the fiscal years 2003/04 through fiscal year 2006/07 there has been a continuing downward trend of these revenues. In fiscal year 2007/08 a \$270,000 contract with the city of Tucson is expected to help reverse this downward trend in grant revenues.

Miscellaneous revenues are composed of a \$200,000 private grant from the Kellogg Foundation and \$2,500 of donations from local businesses for employment counseling for laid-off workers. These amounts vary widely from year to year.

Note: Other funding sources include an operating transfer of \$289,100 from the General Fund to pay for the department's required matched share for grant expenditures.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	16,659,709	15,176,878	12,770,507	11,395,767	11,478,523
Miscellaneous	128,570	62,772	70,603	2,000	202,500
Total Revenue	16,788,279	15,239,650	12,841,110	11,397,767	11,681,023

ENVIRONMENTAL QUALITY
Special Revenue Fund

Licenses and Permits revenues include \$807,700 from air quality inspection and application fees, \$173,075 from hazardous material related permits, and \$1,185,275 from review and inspection of water, septic, and sewer plans and systems. The decrease in Licenses and Permits in fiscal year 2007/08 is due to anticipated reductions in construction activities.

Intergovernmental revenues consist of \$543,439 in federal grants, \$783,203 in state program funding and grants, and \$17,513 in city participation.

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

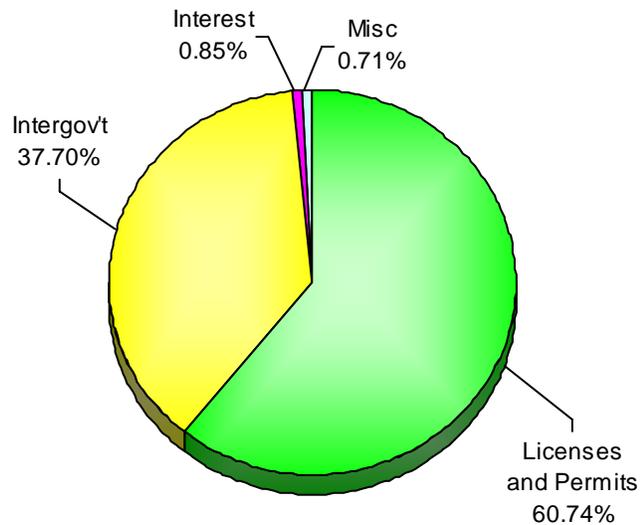
Fines and Forfeits in prior fiscal years reflect fines collected for violations of environmental regulations. Because fines and forfeits are not easily forecasted, they are budgeted as zero for fiscal year 2007/08.

Interest earnings of \$30,400 are expected in fiscal year 2007/08 from the Local Government Investment Pool. The \$14,600 decrease in 2007/08 is due to a projected lower fund balance.

Miscellaneous revenues include \$25,000 for the Brush Wellman Beryllium Monitoring contract and \$150 from copy fees.

Note: Other funding sources include an operating transfer of \$422,936 from the General Fund to fund air quality programs.

Fiscal Year 2007/2008



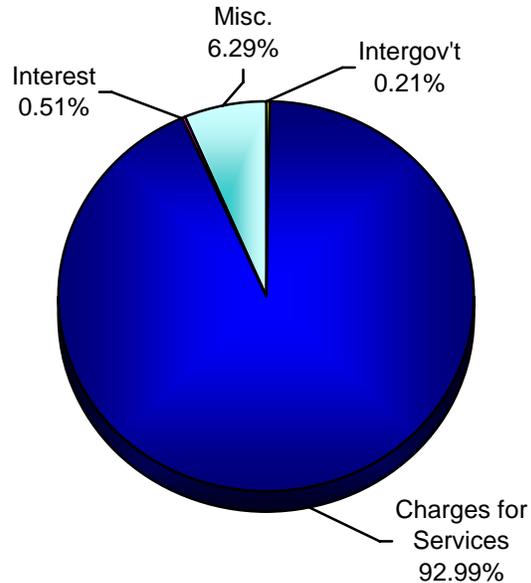
Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Licenses and Permits	2,001,661	2,273,073	2,255,553	2,473,335	2,166,050
Intergovernmental	1,595,468	1,567,773	1,308,948	1,245,080	1,344,155
Charges for Services	17,775	11,923			
Fines and Forfeits	18,540	37,662	52,775		
Interest	11,944	22,018	63,237	45,000	30,400
Miscellaneous	16,947	21,648	20,852	48,150	25,150
Total Revenue	3,662,335	3,934,097	3,701,365	3,811,565	3,565,755

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 \$16,619,204 in per mile fees received from other County departments for the use of vehicles, and \$1,500,000 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 2007/08 is due to increases in mileage rates of between 30 – 40% based on vehicle class. These higher rates are necessary to offset higher fuel costs and to build funds to replace the County’s aging fleet of vehicles.

Fiscal Year 2007/2008



Interest earnings of \$100,000 are expected from the Treasurer’s commingled interest distribution. The increase is due to the expected increase in the department’s cash balance.

Miscellaneous revenues include \$150,000 from insurance companies and individuals for accident-related repairs to County vehicles, \$775,000 for fuel and maintenance provided to other government agencies, and \$300,000 from the sale of obsolete vehicles and equipment.

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	16,413	38,584	21,856	34,000	40,000
Charges for Services	12,034,694	12,301,657	13,910,231	13,947,347	18,119,204
Interest	32,733	53,672	99,303	30,000	100,000
Miscellaneous	1,030,458	1,021,048	1,334,266	1,007,229	1,225,000
Total Revenue	13,114,298	13,414,961	15,365,656	15,018,576	19,484,204

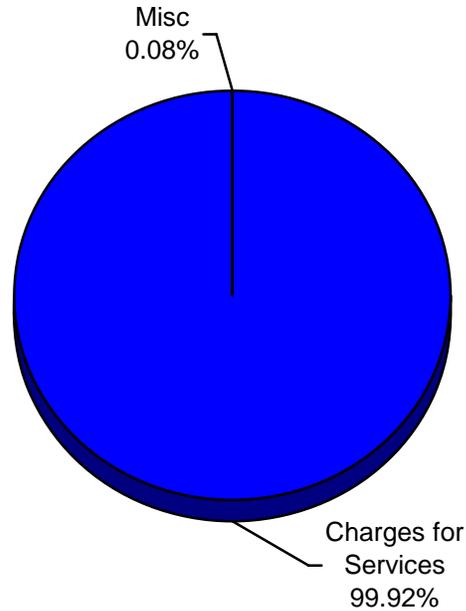
GRAPHIC SERVICES PRODUCTION
Internal Service Fund

Charges for Services revenues consist of fees paid by other County departments for various printing services. The decrease in revenue is due to the Graphic Services Design function moving to the General Fund.

Miscellaneous revenues include the sale of reports and atlases to the public, stale dated warrants, and refunds of prior year overcharges.

Note: Beginning in fiscal year 2007/08, the design component of Graphic Services is budgeted in the General Fund, while the production component remains in the internal service fund. History for the combined department is found here under the renamed department Graphic Services Production.

Fiscal Year 2007/2008



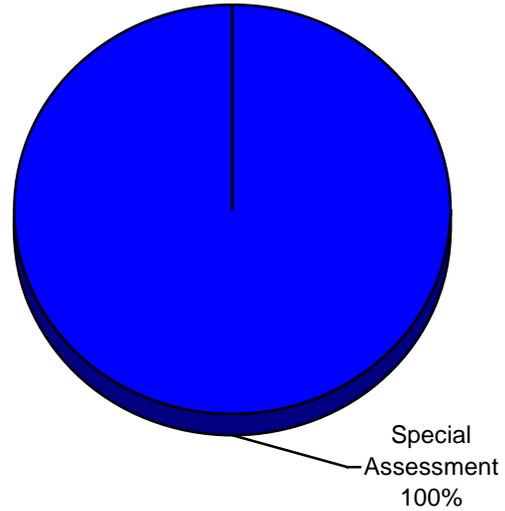
Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Charges for Services	1,539,738	1,467,882	1,405,467	1,579,150	1,240,000
Miscellaneous	35,408	143	7,249	10,150	1,000
Total Revenue	1,575,146	1,468,025	1,412,716	1,589,300	1,241,000

IMPROVEMENT DISTRICTS
Special Revenue Fund

Special Assessment revenues consist of collections from improvement district property owners to cover the costs of installing local public improvements. Interfund loans were used to pay for the initial cost of the improvements, and these collections are used for debt service. The total collections consist of Hayhook Ranch at \$308,000, La Cholla Boulevard at \$223,615, and Camino Ojo de Agua at \$28,509.

Note: Prior to fiscal year 2007/08, the accumulation and transfer of funds for repayment of interfund loans for Improvement Districts were budgeted in the Debt Service Fund.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Special Assessment					560,124
Total Revenue					560,124

MEDICAL SERVICES

Enterprise Fund

Intergovernmental revenues consist of \$4,721,877 in federal and state grants.

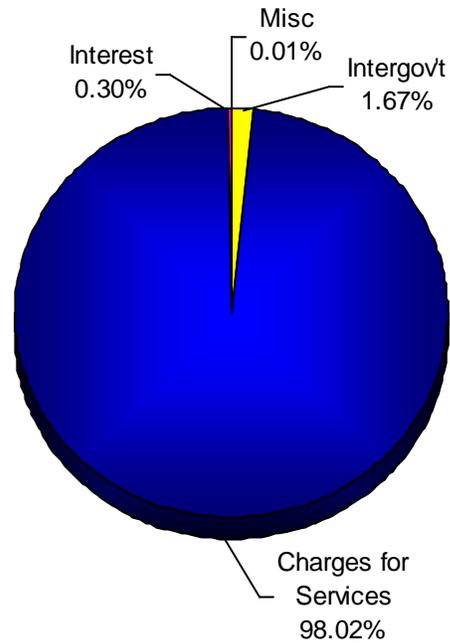
Charges for Services consist of \$106,359,781 in Pima Health Plan capitation fees, \$170,198,321 in Pima Long Term Care capitation fees, and \$257,182 in claims processing fees. The increase in revenue is primarily due to increases in capitation fees, as well as projected increases in membership for Pima Long Term Care.

Interest is earned on Pima Health System & Services' cash balance.

Miscellaneous revenues include record copying charges, cafeteria sales, and Attendant Care Worker training.

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 for fiscal year 2003/04 reflect amounts for Kino Community Hospital and the elimination of intercompany transactions between Kino Community Hospital and Pima Health System & Services.

Fiscal Year 2007/2008

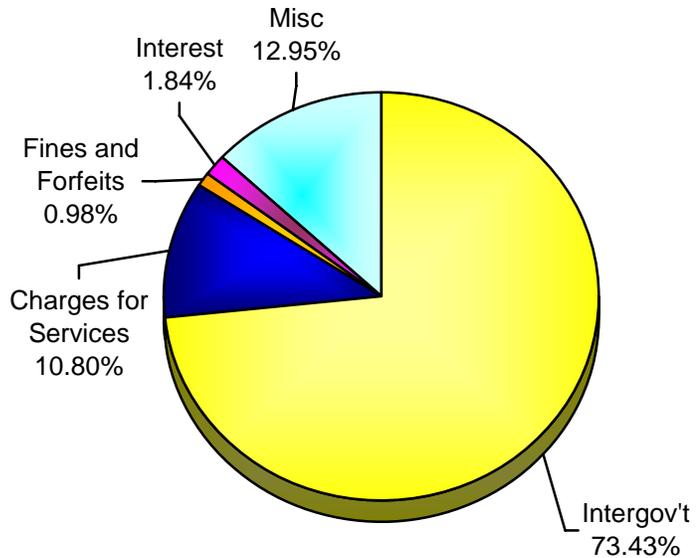


Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	4,398,380	3,761,557	4,467,880	4,307,830	4,721,877
Charges for Services	226,309,860	245,742,907	254,364,309	258,638,359	276,815,284
Interest	369,180	769,670	1,464,164	1,052,733	845,089
Miscellaneous	181,297	52,497	32,906	20,300	29,427
Total Revenue	231,258,717	250,326,631	260,329,259	264,019,222	282,411,677

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 \$1,528,500; Victim Witness Compensation \$349,925; Sheriff Criminal Justice Enhancement \$400,000; Sheriff State RICO funds \$100,000; Juvenile Court Title IV-E funding \$12,000 and the Clerk of the Superior Court Child Support Incentive \$24,000. The grants budgeted in Special Revenue Funds include Community Services Block Grants and Community Development Block Grants \$7,392,344, County Attorney \$2,459,874, Juvenile Court \$12,047,038, Sheriff \$6,468,879 Superior Court \$10,087,546, Justice Courts Tucson \$120,321, Indigent Defense \$80,972, Natural Resources Parks & Recreation \$61,346, County Administrator \$30,000, and the School Reserve Fund \$3,196,000.

Fiscal Year 2007/2008



The increase of \$3,627,223, or 8.7%, over fiscal year 2006/07 is due to increased grant funding from the state to County Attorney, Juvenile Court and Superior Court.

Charges for Services revenues include fees collected by the Superior Court Local Court Automation Fund \$408,000, Child Support Visitation Program \$93,600, Conciliation Court \$414,200, Law Library \$175,000 and Probation Services \$1,554,047; the Clerk of the Superior Court Time Pay Fees \$216,000, Local Court Automation Fund \$242,000, Spousal Maintenance \$25,000, and Document Storage and Retrieval \$350,000; Juvenile Court Probation Services \$326,100; Justice Courts Time Pay Fees \$214,136; the Treasurer Taxpayer Information Fund \$45,000; Natural Resources, Parks & Recreation Special Programs \$75,000; Recorder Document Storage and Retrieval \$1,250,000; and Sheriff Commissary Operations \$1,300,000. These revenues are not significantly changed from fiscal year 2006/07.

Fines and Forfeits revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$600,000 and Juvenile Court Victim Restitution fines \$6,000.

Interest earnings are from the Local Government Investment Pool and commingled interest allocation for the Clerk of the Superior Court Spousal Maintenance Enforcement \$4,800, Time Pay Fees \$73,100, Local Court Automation Fund \$33,000, Child Support Incentive \$1,200, Victim Location Fund \$300, Judicial Collection Enhancement \$1,400, and Document Storage and Retrieval \$9,600; County Attorney Law Enforcement Antiracketeering Fund \$350,000, Bad Check Program \$15,000, Fill The Gap \$40,000, Victim Restitution \$1,000, Victim Witness Compensation \$5,000, and County Attorney Grants \$16,843; Indigent Defense Fill the Gap \$60,000 and Indigent Defense Grants \$6,150; Superior Court Local Court Automation Fund \$20,000, Courts Fill The Gap \$31,000, Conciliation \$5,000, Child Support Visitation \$1,500, Law Library \$3,216, Probate \$400, and Probation Services \$105,000; Sheriff Criminal Justice Enhancement \$25,000, and RICO \$2,000; Recorder Document Storage and Retrieval \$125,000; Juvenile Court Probation Services \$9,100, Title IV-E \$150, and Victim Restitution \$1,100; Justice Courts Time Pay Fees \$3,594; Treasurer Taxpayer Information Fund \$18,000; Neighborhood Conservation \$75,000; and Public Works Building \$95,460. 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 2007/08 by \$483,978 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 \$6,000, Victim Witness Compensation \$37,000, and County Attorney Grants \$112,035; Housing Trust Fund \$1,000,000; Juvenile Court Victim Restitution \$26,900, and Grants \$292,823; the Superior Court Law Library \$25,000; rents received for space in the Public Works Building \$1,397,503; Sheriff Commissary Operations \$700,000; Taxpayer Information Fund \$50,000; Community Services Grants \$82,500; Parks Special Programs \$370,000; and School Reserve Fund \$620,000.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism in the amount of \$1,792,964. Total Other Special Revenue Funds and Grants, as presented on page 8-9, includes this special revenue fund. With this revenue source included, the total revenues of Other Special Revenue Funds for fiscal year 2007/08 is \$63,731,804.

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	48,393,590	43,464,102	45,643,525	41,856,522	45,483,745
Charges for Services	6,284,283	6,749,098	7,195,182	6,746,657	6,688,083
Fines and Forfeits	777,424	668,881	599,738	645,000	606,000
Interest	345,209	595,009	1,238,327	653,935	1,137,913
Miscellaneous	9,112,358	8,424,950	8,725,124	7,966,952	8,023,099
Memo Revenue	950	0	261,719	0	0
Total Revenue	64,913,814	59,902,040	63,663,615	57,869,066	61,938,840

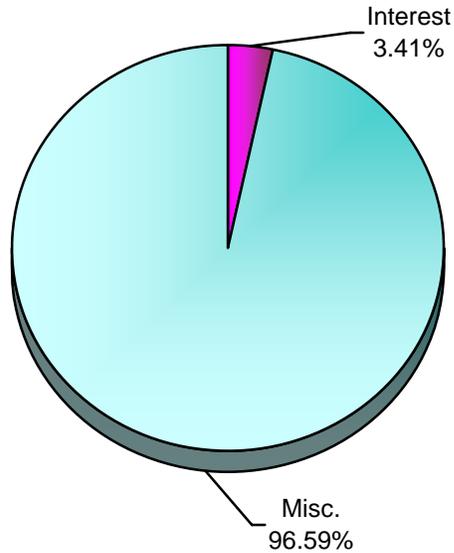
PARKING GARAGES

Enterprise Fund

Interest earnings of \$60,000 are expected from the Treasurer's commingled interest distribution.

Miscellaneous revenues are parking fees from six parking garages and two 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 Bank of America Building parking garage, the Old Courts Building parking lot, and the Sixth Avenue and Broadway parking lot. Miscellaneous revenues increased by \$240,092 primarily due to the acquisition of the Bank of America Building and attached parking garage.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Interest	41,679	57,234	46,344	53,664	60,000
Miscellaneous	1,460,027	1,507,421	1,485,222	1,458,854	1,698,946
Total Revenue	1,501,706	1,564,655	1,531,566	1,512,518	1,758,946

PUBLIC HEALTH
Special Revenue Fund

Licenses and Permits are required by businesses that must adhere to sanitation and health regulations mandated by state and federal statutes. The businesses include restaurants and food companies, hotels, motels, mobile home parks, and public swimming pools. Animal Care Center licensing and enforcement activities also generate 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. The increased revenue is due to increased city of Tucson participation revenue, partially offset by a decrease in grant funding.

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. Increased revenue is anticipated from collections for the Family Planning and Disease Control Programs.

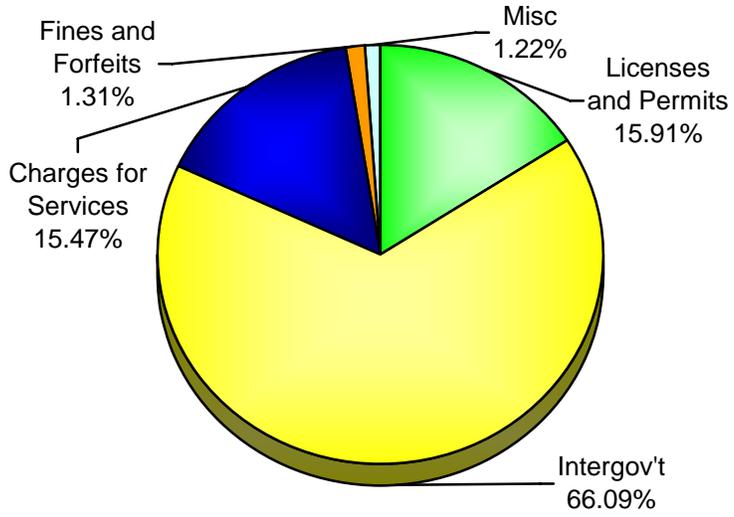
Fines and Forfeits include city court fines, animal control citations, and penalties for late licensing.

Interest earned in fiscal years 2003/04, 2004/05, and 2005/06 was from an animal care cash balance.

Miscellaneous revenues include postage, copying services, bad check collections, stale dated warrants, local program funding, and mobile clinic rental. The anticipated increase is primarily due to increased funding for local programs.

Note: Other funding sources include \$10,072,307 in General Fund support.

Fiscal Year 2007/2008

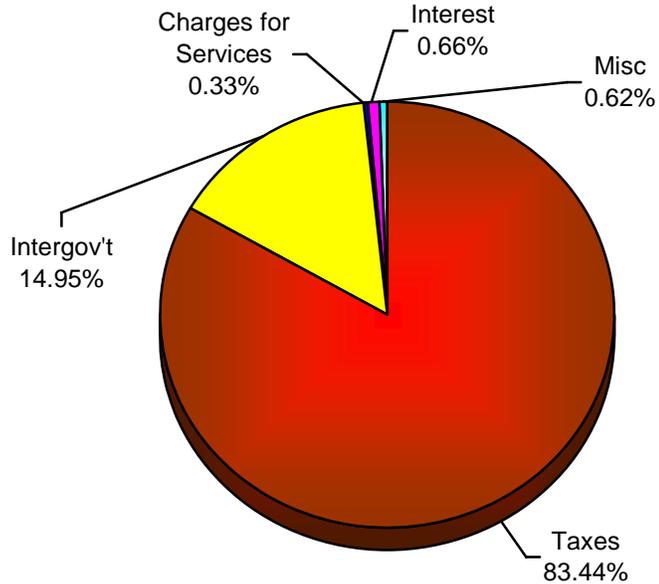


Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Licenses and Permits	2,101,802	2,294,449	2,293,059	2,497,630	2,497,630
Intergovernmental	11,739,073	12,453,021	10,923,640	10,305,504	10,375,734
Charges for Services	2,086,585	2,159,168	2,278,798	2,420,020	2,428,020
Fines and Forfeits	191,543	225,246	174,780	205,801	205,801
Interest	588	939	2,063		
Miscellaneous	111,325	248,798	394,932	111,540	192,146
Total Revenue	16,230,916	17,381,621	16,067,272	15,540,495	15,699,331

**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 2007/08 secondary net assessed value of real and secured personal property is \$7,429,624,521, which is an increase of \$1,315,671,980 over fiscal year 2006/07. The tax rate for fiscal year 2007/08 is \$0.3446 per \$100 of net assessed value. This is a reduction of \$.03 from the fiscal year 2006/07 rate of \$0.3746 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$25,112,708 with current year collections of \$24,578,387 and delinquent taxes of \$534,321. (The current year collections reflect expected collection rates.)

Fiscal Year 2007/2008



Intergovernmental revenues are from state and federal reimbursements for flood repair work necessitated by a July, 2006 flood event.

Charges for Services are document sales and blasting permit fees.

Interest earnings of \$200,000 are expected in fiscal year 2007/08 from the Local Government Investment Pool. Increase for fiscal year 2007/08 is due to a larger fund balance.

Miscellaneous revenues include \$20,000 from rentals of property and \$165,500 from riparian area development mitigation payments. Increase for fiscal year 2007/08 is due to anticipated collection of "in lieu of mitigation" payments from property owners for disturbances of protected riparian habitat.

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Taxes	15,984,177	17,381,100	19,821,655	22,664,193	25,112,708
Intergovernmental	546,791	23,240	2,157	2,500	4,500,000
Charges for Services	1,901	46,440	4,321	1,500	100,000
Interest	70,989	121,950	327,053	100,000	200,000
Miscellaneous	27,675	117,238	162,771	25,000	185,500
Total Revenue	16,631,533	17,689,968	20,317,957	22,793,193	30,098,208

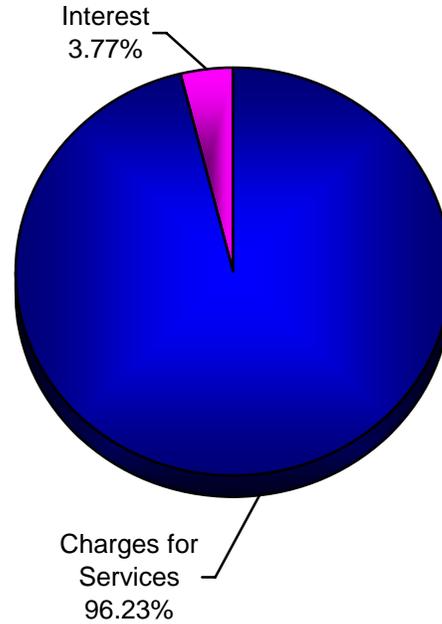
RISK MANAGEMENT
Internal Service Fund

Charges for Services revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$6,184,848, liability claims \$8,544,376, unemployment insurance \$324,336, health benefit premiums \$1,534,410, environmental damage \$99,267, and property damage \$1,190,105. 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 2005/06 miscellaneous revenues include a recovery from a pooled investment fund loss, stale dated warrants, settlements, and various refunds.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Charges for Services	15,322,748	13,565,475	14,527,449	16,531,981	17,877,342
Interest	503,540	799,600	1,380,046	700,000	700,000
Miscellaneous	451,328	735,556	699,623	0	0
Total Revenue	16,277,616	15,100,631	16,607,118	17,231,981	18,577,342

SOLID WASTE MANAGEMENT
Special Revenue Fund

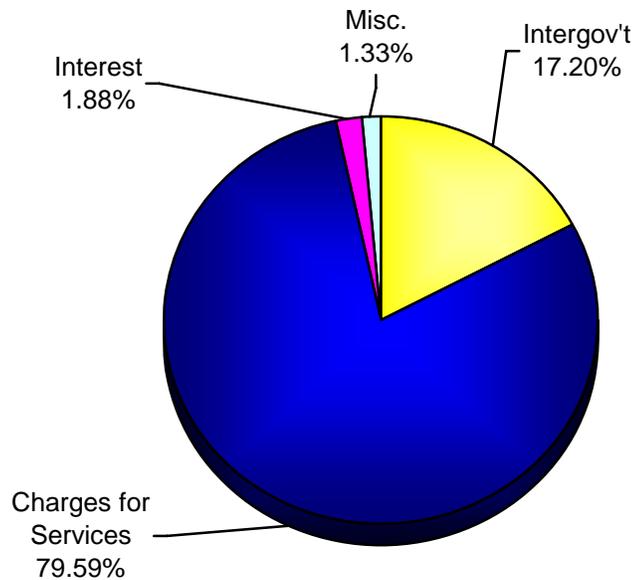
Intergovernmental revenue of \$1,200,000 is state tire recycling funding.

Charges for Services includes \$5,423,500 in landfill waste disposal fees and tire collection fees of \$130,000. The decrease of \$228,500 from fiscal year 2006/07 is due to lower projections for the Tangerine and Ina Road landfills, partially offset by a full year of operations at the Sahuarita cell.

Interest earnings of \$130,900 are from the Local Government Investment Pool. The increase of \$90,900 is due to the growing cash fund balance for the Tire Fund.

Miscellaneous revenues of \$93,000 are from the sale of recyclable items from the landfills and collection stations.

Fiscal Year 2007/2008



Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	1,146,492	1,162,869	1,136,454	1,200,000	1,200,000
Charges for Services	4,826,508	4,670,429	4,531,428	5,782,000	5,553,500
Interest	39,846	78,019	143,690	40,000	130,900
Miscellaneous	72,407	581,587	121,705	101,000	93,000
Total Revenue	6,085,253	6,492,904	5,933,277	7,123,000	6,977,400

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 \$1,680,000 for car rentals and at \$225,000 for recreational vehicle space surcharges.

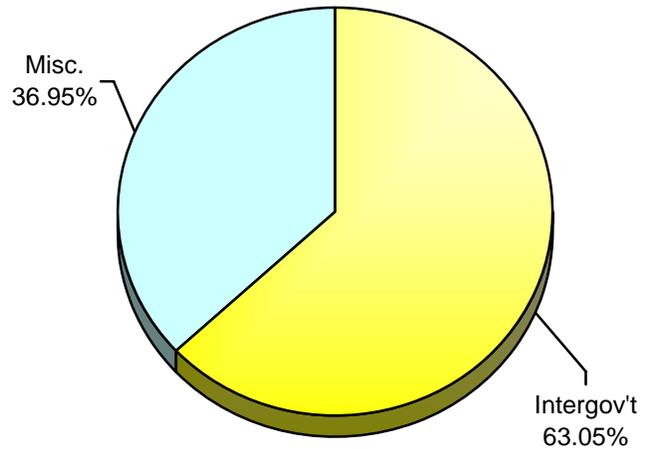
Charges for Services revenues in fiscal year 2005/06 represent unbudgeted fees received for the use of the Stadium's playing fields.

Interest from pooled investments was not budgeted for fiscal year 2007/08. Prior years' interest earnings are the result of positive cash balances 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.

Note: Other funding sources include an operating transfer of \$3,205,408 from the General Fund representing hotel/motel bed tax revenue collected by Pima County and distributed to the Stadium District.

Fiscal Year 2007/2008



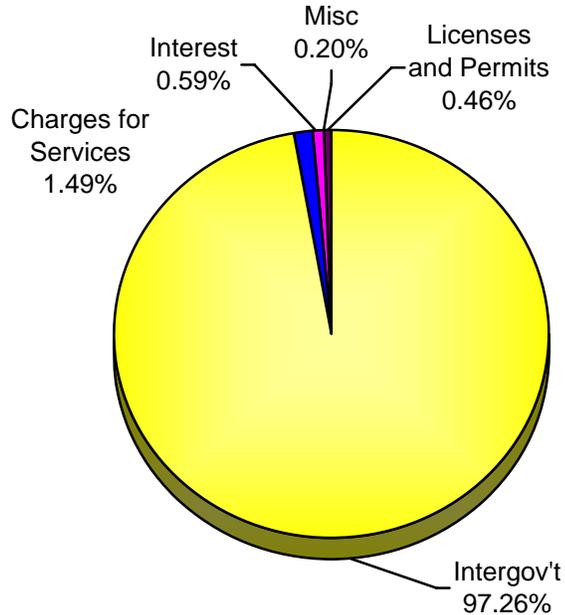
Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Intergovernmental	1,702,414	1,795,179	1,802,612	1,655,000	1,905,000
Charges for Services			37,635		
Interest		31,663	9,622	20,000	
Miscellaneous	960,651	1,117,217	1,138,440	1,124,263	1,116,203
Total Revenue	2,663,065	2,944,059	2,988,309	2,799,263	3,021,203

**TRANSPORTATION
Special Revenue Fund**

Licenses and Permits revenues include \$275,000 in permits and inspection fees for construction in rights of way and \$36,000 for the use of rights of way.

Intergovernmental revenues consist primarily of \$46,507,442 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. Another large component is \$14,300,825 of state shared vehicle license tax revenue. Estimates of these combined sources were provided by the Pima Association of Governments and represent an increase of \$1,993,242 from fiscal year 2006/07. Other revenue includes \$872,361 in federal rural transit and Safe Route grant funding, state rural transit and grant funding of \$275,000, state HELP program funding of \$2,714,000 (an increase of \$1,592,000 over fiscal year 2006/07), \$2,000 from the federal government's National Forest Reserve, \$14,000 from the city of Tucson for Safe Route and Bicycle and Pedestrian Safety grant match funding and \$173,749 from the town of Marana for transit services. In addition for fiscal year 2007/08, two new revenue sources have been added. The Local Transportation Assistance Fund (from state lottery proceeds) of \$500,000 has been included based on prior years' awards; and as the result of voter approval in an election on May 16, 2006 for the Regional Transportation Authority, a half cent sales tax will provide additional funding of \$472,046 for expanded transit services.

Fiscal Year 2007/2008



Charges for Services have increased by \$489,900 due to impact fees and highway and street fees charged to newly constructed subdivisions. Total fees collected account for \$940,000 with other revenue representing \$65,000 from the abandonment of County property and \$5,000 from oversized vehicle operating fees.

Interest earnings of \$400,000 are expected in fiscal year 2007/08 from the Local Government Investment Pool.

Miscellaneous revenues include \$121,100 in earnings from County rental properties, \$2,500 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 2006/07 was from the sale of land and cattle guards.

Note: Other funding sources include operating transfers of \$3,450,000 from the General Fund and \$308,000 from the Improvement Districts Fund.

TRANSPORTATION
Special Revenue Fund

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Licenses and Permits	295,639	346,815	367,819	295,000	311,000
Intergovernmental	53,627,979	55,792,392	58,368,225	61,418,732	65,831,423
Charges for Services	617,521	686,928	1,602,498	520,100	1,010,000
Interest	326,247	406,014	839,862	300,000	400,000
Miscellaneous	1,309,979	587,004	765,449	185,100	136,100
Memo	2,376	16,850	376,422	0	0
Total Revenue	56,179,741	57,836,003	62,320,275	62,718,932	67,688,523

WASTEWATER MANAGEMENT
Enterprise Fund

Licenses and Permits revenues are initial application fees for industrial users of wastewater treatment systems.

Intergovernmental revenues in prior years are from a federal grant funding which ended in fiscal year 2006/07.

Charges for Services consist of \$78,687,236 in sewer user and septage hauler fees, \$33,353,700 in participating and nonparticipating sewer connection fees, and \$13,000 in small construction activity permits. The increase of \$8,694,619 is primarily due to increase in growth and rate for sewer user fees partially offset by decreases to connection fees as a result of an ordinance change.

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

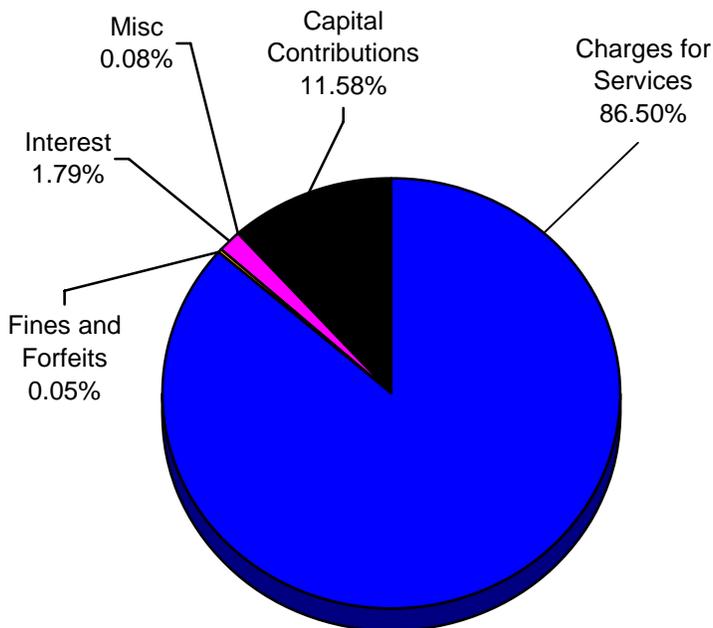
Interest earnings of \$2,312,600 are from the Local Government Investment Pool. The increase of \$1,912,600 is primarily due to growing cash fund balance for use in future projects

Miscellaneous revenues of \$100,000 are cost recovery and miscellaneous reimbursements. Decrease is due to lower anticipated cost recoveries.

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

Note: Other funding sources include bond proceeds of \$50,000,000.

Fiscal Year 2007/2008



Note: Miscellaneous includes Licenses and Permits

Revenue Object	FY 2003/2004	FY 2004/2005	FY 2005/2006	FY 2006/2007	FY 2007/2008
Licenses and Permits	22,098	28,439	17,191	20,000	5,000
Intergovernmental	719,762	801,207	1,435,704	142,439	0
Charges for Services	77,193,657	87,370,480	103,984,114	103,359,317	112,053,936
Fines and Forfeits	48,548	72,721	41,715	58,800	58,800
Interest	213,288	498,130	1,783,907	400,000	2,312,600
Miscellaneous	1,017,518	1,567,967	469,619	357,497	100,000
Capital Contributions	22,213,973	20,722,136	14,607,736	20,000,000	15,000,000
Total Revenue	101,428,844	111,061,080	122,339,986	124,338,053	129,530,336

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2006/2007 vs Fiscal Year 2007/2008

SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	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	265,000	265,000	0	
General Government Fees	180,000	180,000	0	
Other Miscellaneous Revenues	88,200	12,100	(76,100)	No longer collecting Justice Court past due accounts resulting in loss of 28% collection fee
Court Fees	1,142,720	1,165,200	22,480	Increase in number of civil case filings, passports, and marriage licenses
Interest	17,200	19,600	2,400	Increase in deposits
Other Fines & Forfeits	850,000	884,220	34,220	Increase in bond forfeitures
Fines	208,000	225,000	17,000	Increase in the number of fines assessed to criminal defendants
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	104,840	104,840	0	
Community Resources				
Culture & Recreation Fees	153,700	135,000	(18,700)	Decrease in Kino Recreation Center revenue
Other Miscellaneous Revenues	2,500	2,500	0	
Rents and Royalties	25,970	56,970	31,000	Increase in Kino Community Center facility rentals
Community Services				
State Revenue	0	0	0	
Constables				
Court Fees	400,500	381,620	(18,880)	Decrease due to \$5 of every writ served must now be passed to the state for the Constables Ethics Committee
Miscellaneous	22,000	38,432	16,432	Increase from postage meter reimbursements and sales of key blocks for evictions
Contingency				
Federal Revenue	300,000	300,000	0	
General Government Fees	68,472	0	(68,472)	City of Tucson mass mailing 68k
County Administrator				
None	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	680,000	200,000	(480,000)	Reversal of primary and general elections held in FY 2006/07
State Revenue	0	230,000	230,000	Reimbursement for 2008 presidential preference election costs
Facilities Management				
Rents and Royalties	1,807,276	4,670,885	2,863,609	Increase in rent for Kino Public Health Building 847.8k, add rent for 33 N. Stone 1,661.2k, add rent for 3434 E. 22nd Street 344.7k, increase rent at 97 E Congress 8.3k, misc rent increases 1.6k.
Other Miscellaneous Revenues	4,500	4,500	0	
Finance				
Other Miscellaneous Revenues	60,000	120,000	60,000	Increase in late Personnel Action Form fees
Forensic Science Center				
General Government Fees	6,500	2,700	(3,800)	Decrease in Forensic Pathologist testimony
Charges for Services	1,015,000	1,035,000	20,000	Increase in cremation authorization services
Miscellaneous	5,000	3,500	(1,500)	Decrease in out of jurisdiction testimony, depositions, and copy requests

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2006/2007 vs Fiscal Year 2007/2008**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	CHANGE	EXPLANATION
General Fund Debt Service				
Interest	25,000	25,000	0	
General Government Revenues				
Alcoholic Beverages	102,000	60,000	(42,000)	Decrease in number of businesses being built in unincorporated Pima County that sell alcoholic products
Auto Lieu Tax	25,267,276	28,000,000	2,732,724	Increased population growth in the County
Business Licenses & Permits	2,457,992	2,911,312	453,320	Higher number of cable connections in unincorporated Pima County
City Participation	16,116	16,438	322	Marginal increase in City Payments in Lieu of Taxes, higher values, and more eligible property
Contributions/Pub Enterprise	12,716,494	12,327,074	(389,420)	More accurate methods of distributing costs from Pima County Central Cost Allocation Plan
Federal Revenue	1,909,000	1,890,000	(19,000)	Marginal change to be consistent with prior year revenue levels.
General Government Fees	782,735	823,446	40,711	Increase per Pima County Central Cost Allocation Plan
Interest	1,580,483	2,190,000	609,517	Increase due to rising return on investments
Other Miscellaneous Revenues	131,400	378,560	247,160	Revenues raised to be more consistent with historic levels of collection in this account.
Overhead - Grant Reimbursement	83,000	88,810	5,810	Rise in overhead costs.
Sales & Use Tax	108,500,000	112,200,000	3,700,000	Increase due to rising population, inflation and personal income in the State and Pima County
State Revenue	269,773	269,773	0	
Taxes / Interest on Delq. Prop. Taxes	5,877,896	5,246,601	(631,295)	Only newer tax liens with less interest accrued are available for purchase.
Taxes / Penalties on Delq. Prop. Taxe	639,883	528,648	(111,235)	Only newer tax liens with penalties accrued are available for purchase.
Taxes / Personal Property	11,818,993	12,189,483	370,490	Rise due to a 9.5% valuation increase, 6.25% tax rate decrease, & higher delinquent tax collections
Taxes / Real Property	235,180,381	249,771,729	14,591,348	Increase of 13.91% in values, 6.87% growth & 7.04% appreciation, 6.25% tax rate decrease & lower delinquent property tax collections
Transient Lodging Tax	2,950,742	3,205,408	254,666	Increased tax collections due to higher rates and occupancy
Graphic Services				
Interdepartmental Charges	0	310,000	310,000	Beginning in fiscal year 2007/08, the design component of Graphic Services is budgeted in the General Fund
Miscellaneous	0	1,000	1,000	Beginning in fiscal year 2007/08, the design component of Graphic Services is budgeted in the General Fund
Human Resources				
General Government Fees	2,200	6,500	4,300	Admin fees associated with return of COBRA processing as in-house function
Other Miscellaneous Revenues	1,650	2,350	700	Previously unbudgeted receipt of unused flexible spending account balances
Indigent Defense				
Federal Revenue	0	12,960	12,960	Participation in federal work study program
Information Technology				
Other Miscellaneous Revenues	317,988	292,884	(25,104)	Reduced revenue from University Physicians Healthcare Hospital operations support
Rents and Royalties	373,274	392,000	18,726	Increased antenna/cellular rights-of-way charges
Institutional Health				
Interest	0	72,054	72,054	UPI/UPH note receivable interest revenue formerly budgeted in General Government Revenues
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	33,995	3,781	Increased Justice of the Peace salary reimbursement based on FY 2007/08 salary increase
Justice Court Green Valley				
State Revenue	33,346	34,050	704	Increased Justice of the Peace salary reimbursement based on FY 2007/08 salary increase
Court Fees	11,500	12,500	1,000	Increase in number of filings
Justice Courts - Fines	200,000	210,000	10,000	Increase in number of filings
Justice Courts Tucson				
State Revenue	298,301	265,261	(33,040)	Justice of the Peace salary reimbursement overestimated in FY 2006/07
General Government Fees	877,956	929,980	52,024	Impact of increased defensive driving fee
Court Fees	1,285,156	1,246,717	(38,439)	Decreased civil traffic filings
Justice Courts - Fines	3,837,526	3,987,100	149,574	Increased collection efforts
Other Fines & Forfeits	182,750	52,631	(130,119)	Completed efforts to collect back-log of forfeitures, reflects only current caseload
Rents and Royalties	6,000	6,000	0	

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Fiscal Year 2006/2007 vs Fiscal Year 2007/2008

SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	CHANGE	EXPLANATION
Juvenile Court				
Federal Revenue	180,000	180,000	0	
Court Fees	22,000	25,000	3,000	Increase in collection of fees assessed due to delinquency
Superior Courts - Fines	3,500	2,500	(1,000)	Decrease in total fines assessed
Correctional Housing	215,350	430,700	215,350	Increase in length of Pascua Yaqui contract to house juvenile detainees
Other Miscellaneous Revenues	5,000	5,000	0	
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	482,775	553,375	70,600	Fees from new capital improvement program facilities
General Government Fees	20,600	12,600	(8,000)	Reduced federal land monitoring services
Other Miscellaneous Revenues	87,500	75,000	(12,500)	Transfer of leased properties to Economic Development & Tourism Department
Rents and Royalties	223,125	8,400	(214,725)	Transfer of leased properties to Economic Development & Tourism Department
Non Departmental				
Transient Lodging Tax	4,339,326	4,713,836	374,510	Increased tax collections due to higher rates and occupancy
Office of Court Appointed Counsel				
Court Fees	719,783	808,176	88,393	Increase in collections due to increased effectiveness of financial screening
State Revenue	10,000	0	(10,000)	Decrease in number of death penalty post conviction relief cases qualifying for reimbursement from state
Public Fiduciary				
Court Fees	431,120	480,918	49,798	Increase in the volume of probate cases
General Government Fees	15,000	15,000	0	
Recorder				
General Government Fees	3,240,000	3,042,500	(197,500)	Decreased recording fees due to reduction in number of documents recorded
Other Miscellaneous Revenues	300,000	275,000	(25,000)	Decreased postage fees collected for returning recorded documents by mail
State Revenue	0	281,250	281,250	Reimbursement for 2008 presidential preference election costs
School Superintendent				
Federal Revenue	70,000	70,200	200	Classification change
Other Miscellaneous Revenues	200	0	(200)	Classification change
Sheriff				
Penalties/Delinquent Taxes	48,000	48,000	0	
Business Licenses & Permits	15,500	15,500	0	
General Government Fees	120,000	120,000	0	
Jury Fees	200	800	600	Reimbursement from employees serving on juries
Sheriff Dept Fees	405,000	782,148	377,148	Increase in fees charged for new state mandated tow program and reimbursement from town of Sahuarita for dispatcher services
Correctional Housing	6,100,000	6,420,000	320,000	Increase in per diem rate charged to state and cities for correctional housing
Justice Courts - Traffic Fines	10,000	10,000	0	
Other Miscellaneous Revenues	31,000	30,000	(1,000)	Decrease 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	443,052,863	469,216,715	26,163,852	
SPECIAL REVENUE FUNDS				
County Free Library				
Taxes	24,764,378	31,957,142	7,192,764	Increase in net assessed valuations 4.8m; tax rate increase of \$0.0300, 2.4m
Intergovernmental	7,247,000	4,797,000	(2,450,000)	Decrease in Tucson city participation 2m; decrease in Tucson city phone system contribution 450k;
Interest	0	300,000	300,000	Earnings from the Local Government Investment Pool which were unbudgeted in FY 2006/07
Fines and Forfeits	500,000	500,000	0	
Miscellaneous	1,087,870	1,150,000	62,130	Increase in Library donations and collections 62.1k

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2006/2007 vs Fiscal Year 2007/2008

SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	CHANGE	EXPLANATION
Employment and Training				
Intergovernmental	11,395,767	11,478,523	82,756	New city of Tucson Utility Assistance grant 270.0k; funding reductions for Workforce Investment Act grants (349.1k); increase in HHS grants 87.6k; increase in State of Az revenue grants 3.7k; changes in PVHS grants 70.6k
Miscellaneous	2,000	202,500	200,500	New Kellogg private grant
Environmental Quality				
Interest	45,000	30,400	(14,600)	Decrease due to a projected lower fund balance
Intergovernmental	1,245,080	1,344,155	99,075	Increase in federal EPA air grants 72k, state Natural Events Action Plan (dust control) 4k, state urban haze grant 20k, state auto emission repair program 3k
Licenses and Permits	2,473,335	2,166,050	(307,285)	Decrease due to anticipated reductions in construction activities
Miscellaneous	48,150	25,150	(23,000)	Decrease due to removing gas cap replacement grant (8k) and undocumented entrant trail/dump cleanup grant (40k) partially offset by the new Beryllium Monitoring 25k
Flood Control District				
Interest	100,000	200,000	100,000	Increased to better reflect actual revenues
Miscellaneous	25,000	185,500	160,500	Increased funds from property owners for habitat disturbance in lieu of mitigation
Taxes	22,664,193	25,112,708	2,448,515	Increased current year property tax collections from increase in valuations
Intergovernmental	2,500	4,500,000	4,497,500	State and Federal reimbursements for repair work due to flooding
Charges for Services	1,500	100,000	98,500	Increased report sales and in lieu of detention fees
Improvement Districts				
Special Assessment	0	560,124	560,124	Collections for improvement districts formerly budgeted in Debt Service Fund: Hayhook Ranch 308k; La Cholla 224k; Camino Ojo de Agua 29k
Other Special Revenue Funds				
Intergovernmental	4,889,782	5,047,852	158,070	County Attorney Fill the Gap 50.5k; Indigent Defense Fill the Gap 14.3k; Juvenile Title IV-E 12k; Co Atty Victim Witness Comp (65.5k); Economic Development & Tourism 120k; Courts Fill the Gap 17.9k; COC Child Support 9k;
Charges for Services	6,746,657	6,920,620	173,963	JC Tucson Time Pay Fees (25k); Juvenile Probation Services (45.5k); COC Time Pay Fees 16k; COC Local Crt Automation 12k; COC Doc Storage & Retrieval 110k; COC Spousal Maintenance 6k; SC Local Crt Automation 24k; SC Probation 30k; SC Cty Law Library (21k); Recorder Document Storage & Retrieval (150k); Taxpayer Information Fund (15k); Economic Development and Tourism 232.5k
Fines and Forfeits	645,000	606,000	(39,000)	Co Atty Bad Check Program (35k); Juvenile Victim Restitution (4k)
Interest	636,775	1,143,520	506,745	Public Works Building 7k; Courts Fill the Gap 16k; SC Probation 48k; SC Local Crt Automation 14k; COC Child Support 1k; COC Time Pay Fees 40k; COC Local Crt Automation 21k; COC Spousal Maintenance 3k; Sheriff Criminal Justice Enhancement 10k; Indigent Defense Fill the Gap 28.1k; Recorder Document Storage & Retrieval 28.5k; Co Atty Fill the Gap 20.5k; Neighborhood Conservation 35k; Co Atty Law Enforcement Antiracketeering 197k; Co Atty Victim Restitution 1k; Co Atty Victim Witness Comp 5k; JC GV Time Pay Fees 2k; Economic Development and Tourism 30k
Miscellaneous	7,155,231	6,937,741	(217,490)	Parks Spec Programs 170k; Juvenile Victim Restitution 1.9k; SC Cty Law Library 13k; COC Time Pay Fees (2k); Public Works Building (433k); Taxpayer Information Fund 4k; Co Atty Victim Witness Comp 4k; Co Atty Bad Check Program 3.7k; Juvenile Probation Services (1.1k); Economic Development and Tourism 22k
Other Special Revenue Funds Grants				
Intergovernmental	38,355,324	41,944,320	3,588,996	Justice Courts Tucson Grants 120.3k; Juvenile Court Grants 1.03m; County Attorney Grants 88k; Community Services Grants 701k; Sheriff Grants 981k; Superior Court Grants 1.078m; Parks Grants 55.4k; Institutional Health Grants (500k); Public Defender Training Fund 7.7k; Legal Defender Training Fund (2.2k); County Administrator Grants 30k;
Interest	17,160	24,393	7,233	County Attorney Grants 2.4k; COC Grants 1.4k; LD Training Fund 2.3k; PD Training Fund 1.1k
Miscellaneous	811,721	1,107,358	295,637	County Attorney Grants 112k; Juvenile Court Grants 156k; Community Services Grants 27.8k;
Public Health				
Charges for Services	2,420,020	2,428,020	8,000	Increased collections for Family Planning and Disease Control
Fines and Forfeits	205,801	205,801	0	
Intergovernmental	10,305,504	10,375,734	70,230	Animal Care City Participation 100k; miscellaneous changes in grant funding (30k)
Licenses and Permits	2,497,630	2,497,630	0	
Miscellaneous	111,540	192,146	80,606	Local program funding 67.3k; Vital Registration 8.3k; Mobile Services 5k

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Fiscal Year 2006/2007 vs Fiscal Year 2007/2008

SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	CHANGE	EXPLANATION
Solid Waste				
Intergovernmental	1,200,000	1,200,000	0	
Charges for Services	5,782,000	5,553,500	(228,500)	Decrease due primarily to lower projections for Tangerine (300k) and Ina Road (125k) partially offset by full year of operations at Sahuarita 161.5k, projected increase in Tire fund for the collection of commercial fees 30k, and late fees recovery 5k
Interest	40,000	130,900	90,900	Increase due to growing cash fund balance for the tire fund
Miscellaneous	101,000	93,000	(8,000)	Decrease due to lower projection for Catalina Transfer Station (8k)
Stadium District				
Intergovernmental	1,655,000	1,905,000	250,000	Car rental surcharge increase 230k, RV space surcharge increase 20k
Interest	20,000	0	(20,000)	Account unbudgeted in FY 2007/08
Miscellaneous	1,124,263	1,116,203	(8,060)	Decrease in rental income for events
Transportation				
Charges for Services	520,100	1,010,000	489,900	Increase primarily due to impact fees to outside individuals or organizations for inspection of streets and drainage ways in newly constructed subdivisions.
Interest	300,000	400,000	100,000	Increase due to anticipate revenue
Intergovernmental	61,418,732	65,831,423	4,412,691	Increased Highway User Revenue Funds & state Shared Vehicle License Taxes (2m), HELP Program (1.6m), and new revenues from Local Transportation Assistance Fund (0.5m) and a half cent sales tax (0.4m)
Licenses and Permits	295,000	311,000	16,000	Increased use of highway easements
Miscellaneous	185,100	136,100	(49,000)	Decreased rental property revenues (29k) and miscellaneous (20k)
TOTAL SPECIAL REVENUE FUNDS	219,041,113	241,727,513	22,686,400	
DEBT SERVICE				
Taxes	49,445,842	56,252,488	6,806,646	Current year collections primarily due to increases in NAV 6.946m; partially offset by decrease in prior year collections (139k)
Special Assessment	291,456	0	(291,456)	Debt service for improvement districts now budgeted in Improvement Districts Special Revenue Fund: La Cholla (235k); Camino Ojo de Agua (56k)
Intergovernmental	7,500	7,500	0	
Interest	693,000	1,000,000	307,000	Higher interest rates
TOTAL DEBT SERVICE	50,437,798	57,259,988	6,822,190	
CAPITAL PROJECTS				
Intergovernmental	11,881,420	13,781,039	1,899,619	New Regional Transportation Authority projects
Charges for Services	17,407,915	23,517,156	6,109,241	Mainly due to one large private sector company project contribution
Interest	4,176,652	3,598,141	(578,511)	Decreased earnings from the Local Government Investment Pool
Miscellaneous	1,740,695	370,946	(1,369,749)	Decreased miscellaneous cost recovery
TOTAL CAPITAL PROJECTS	35,206,682	41,267,282	6,060,600	
ENTERPRISE FUNDS				
Development Services				
Licenses and Permits	11,946,410	9,846,397	(2,100,013)	Decrease due to the slowdown in construction activity
Charges for Services	4,888,366	5,155,219	266,853	Increase due to change in the revenue distribution method within Public Works functional area
Interest	264,860	780,626	515,766	Due to increase in fund balance
Miscellaneous	141,090	178,704	37,614	Increase due primarily to stale dated warrants
Medical Services				
Intergovernmental	4,307,830	4,721,877	414,047	Increased grant funding
Charges for Services	258,638,359	276,815,284	18,176,925	Pima Health System & Services (PHS&S) increase in capitation fee revenue primarily due to increased membership in long term care plan and corresponding premium tax associated with the additional capitation fee revenue
Interest	1,052,733	845,089	(207,644)	PHS&S anticipated decrease in cash balance
Miscellaneous	20,300	29,427	9,127	PHS&S increase primarily due to charges for Attendant Care Worker training
Parking Garages				
Interest	53,664	60,000	6,336	Increased earnings from Local Government Investment Pool
Miscellaneous	1,458,854	1,698,946	240,092	Increased parking revenues at 33 N. Stone garage, 242.4k, and decreased revenues at other garages (2.3k)

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SOURCE OF REVENUES	ADOPTED REVENUES FY 2006/2007	ADOPTED REVENUES FY 2007/2008	CHANGE	EXPLANATION
Wastewater Management				
Licenses and Permits	20,000	5,000	(15,000)	Decreased original application fees for industrial users
Intergovernmental	142,439	0	(142,439)	Federal grant funding ended in FY 2006/07
Charges for Services	103,359,317	112,053,936	8,694,619	Increased sewer user and connection fees
Fines and Forfeits	58,800	58,800	0	
Interest	400,000	2,312,600	1,912,600	Increased earnings from the Local Government Investment Pool
Memo Revenue	20,000,000	15,000,000	(5,000,000)	Decreased contributed capital
Miscellaneous	357,497	100,000	(257,497)	Decreased miscellaneous cost recoveries
TOTAL ENTERPRISE FUNDS	407,110,519	429,661,905	22,551,386	
GRAND TOTAL ALL FUNDS	1,154,848,975	1,239,133,403	84,284,428	
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY				
INTERNAL SERVICE FUNDS				
Communications				
Charges for Services	2,307,374	4,458,348	2,150,974	Increases in all rates and number of lines, wireless radio revenue transferred from Miscellaneous
Interest	7,500	37,500	30,000	Increased cash balance
Miscellaneous	760,485	32,803	(727,682)	Wireless radio revenue transferred to Charges for Services
Fleet Services				
Charges for Services	13,947,347	18,119,204	4,171,857	Increase in motor pool rates and department direct/special bill rates charged to departments
Interest	30,000	100,000	70,000	Increased earnings from Local Government Investment Pool
Intergovernmental	34,000	40,000	6,000	Increase in state tax refund for off road diesel fuel consumption
Memo Revenue	210,000	300,000	90,000	Increase in sale of fixed assets
Miscellaneous	797,229	925,000	127,771	Increase IGAs for fuel and maintenance services 94.8k; less space rental from Communications Fund (17k); increase in accident proceeds 50k
Graphic Services				
Charges for Services	1,579,150	1,240,000	(339,150)	Beginning in FY 2007/08, the design component of Graphic Services is budgeted in the General Fund
Miscellaneous	10,150	1,000	(9,150)	Beginning in FY 2007/08, the design component of Graphic Services is budgeted in the General Fund
Risk Management				
Charges for Services	16,531,981	17,877,342	1,345,361	Increased self insurance premiums
Interest	700,000	700,000	0	
TOTAL INTERNAL SERVICE FUNDS	36,915,216	43,831,197	6,915,981	
TOTAL REVENUES	1,191,764,191	1,282,964,600	91,200,409	

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