

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 2004/2005 and ending with fiscal year 2008/2009. Revenues for fiscal years 2004/2005, 2005/2006, and 2006/2007 are based on audited actuals. Revenues for fiscal year 2007/2008 are based on the Revised Budget. Fiscal year 2008/2009 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2008/2009 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..... | \$481,334,223 |
| Capital Projects Fund | 36,485,609 |
| Communications Fund..... | 4,787,253 |
| County Free Library | 35,484,830 |
| Debt Service | 58,171,572 |
| Development Services..... | 11,562,537 |
| Economic Development & Tourism | 1,619,933 |
| Employment & Training | 14,890,072 |
| Environmental Quality..... | 3,544,276 |
| Fleet Services | 22,135,257 |
| Graphic Services Production | 1,301,000 |
| Improvement Districts | 448,619 |
| Medical Services..... | 228,967,489 |
| Other Special Revenue Funds..... | 62,099,578 |
| Parking Garages..... | 1,882,946 |
| Public Health..... | 17,296,274 |
| Regional Flood Control District | 26,005,869 |
| Risk Management..... | 19,433,348 |
| Solid Waste Management..... | 5,302,075 |
| Stadium District..... | 3,325,003 |
| Transportation..... | 65,231,825 |
| Wastewater Reclamation..... | 139,492,346 |

GENERAL FUND

Tax revenues are derived from primary tax levies on real and personal property. The fiscal year 2008/09 primary net assessed value is \$8,239,671,672, an increase of \$886,340,584 over fiscal year 2007/08. The primary tax rate for fiscal year 2008/09 is lowered from the 2007/08 rate of \$3.6020 per \$100 of net assessed value to \$3.3913. Total budget primary property tax collections are \$282,377,345 with current year collections of \$269,827,516, delinquent taxes of \$6,575,778, and interest and penalties on delinquent taxes totaling \$5,974,051. Tax revenues increased a total of \$14,592,884 between fiscal year 2007/08 and fiscal year 2008/09.

Licenses and Permits revenues increased \$29,113 for fiscal year 2008/09. This increase is the result of rising collections of cable TV franchise fees due to the growth in unincorporated Pima County.

Intergovernmental revenues decreased \$4,082,563 to \$148,441,648 in fiscal year 2008/09. Due to a shrinking economy, State Shared Sales Tax revenue decreased \$7,400,000 to \$104,800,000 and the Shared Vehicle License Tax declined \$225,000 to \$27,775,000. The Unincorporated Transient Lodging Excise Tax revenue decreased \$569,595 because of the slowdown in the national economy. A slowdown in the expansion rate of the population in unincorporated areas reduced the prospect for new restaurants, lounges, and liquor stores thus decreasing Alcoholic Beverage revenues by \$29,600 in fiscal year 2008/09.

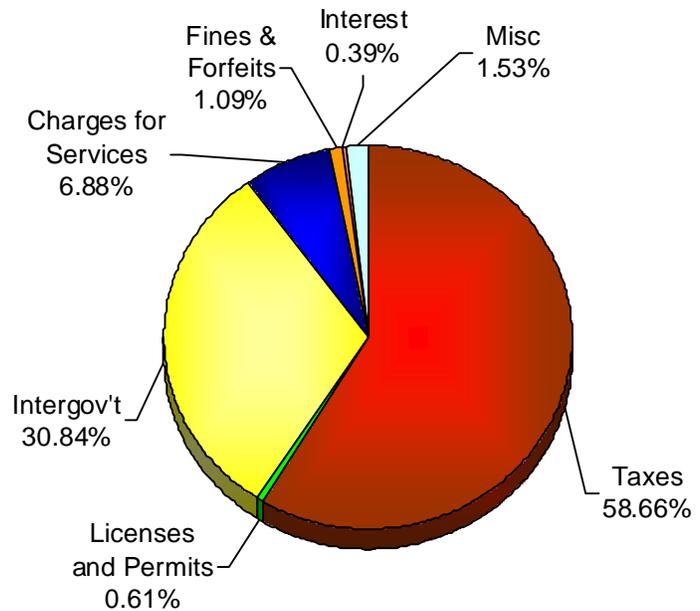
Federal, state and city grant and aid revenues increased \$4,141,632 because the Proposition 204 “hold harmless” funds of \$3,817,000 were budgeted in fiscal year 2008/09. This revenue increase was offset somewhat by a \$281,250 reduction due to the ending of the Recorder’s fiscal 2008 Presidential Preference reimbursements. Elections revenue was raised \$520,000 due to partial reimbursements for state and city activity in the general election.

Charges for Services revenues increased \$1,610,158 for fiscal year 2008/09. The primary source of this increase is the \$2,084,920 from contributions to the General Fund from other funds for administrative services. This increase was brought about by higher costs of services and more services being provided to the other funds. Higher inmate population in the County adult correctional facilities from the state, cities, and towns increased Sheriff’s revenue \$610,000. Filing fee revenue from the Justice Courts Tucson will increase \$197,522 because of changes in the County Ordinance allowing Justice Court Tucson to collect fees. The Forensic Science Center increased its revenues \$120,000 by increasing fees and volume of services.

These substantial revenue increases are being offset by revenue declines caused by a slowing economy and lower utilization of some law enforcement programs. The Recorder’s Office recording fees declined \$700,000 because of fewer real estate transactions being filed. Juvenile Courts’ correctional housing revenue decreased \$142,700 because of lower numbers of Pascua Yaque detainees. Court fees for Contract Attorneys declined \$89,568 because fewer cases are being referred to them.

Court fees to the Clerk of the Superior Court declined \$416,171. Part of this drop in court fees, \$227,145 is being reassigned to general government fees. There is a real drop of \$189,026 because the Justice

Fiscal Year 2008/2009



Pima County FY 2008/2009 Adopted Budget

Courts are collecting their own court fees which, in the past, were collected by the Clerk of the Superior Court. The Clerk of the Superior Court's jury fees declined \$58,000 because there are fewer civil jury trials thus lowering jury fee receipts. Revenue from the Sheriff's work release programs decreased \$52,000 because of lower participation. Justice Courts Tucson also lowered its General Government fee \$204,771 because the fees from programs initiated last fiscal year did not produce expected revenues and were budgeted lower in fiscal year 2008/09.

Fines and Forfeits to the General Fund decreased \$336,959 in fiscal year 2008/09. The number of traffic cases decreased substantially in Justice Courts Tucson decreasing revenue from fines by \$543,233. The decrease is partially offset somewhat by the Clerk of the Superior Court raising \$215,780 through increased bond forfeitures.

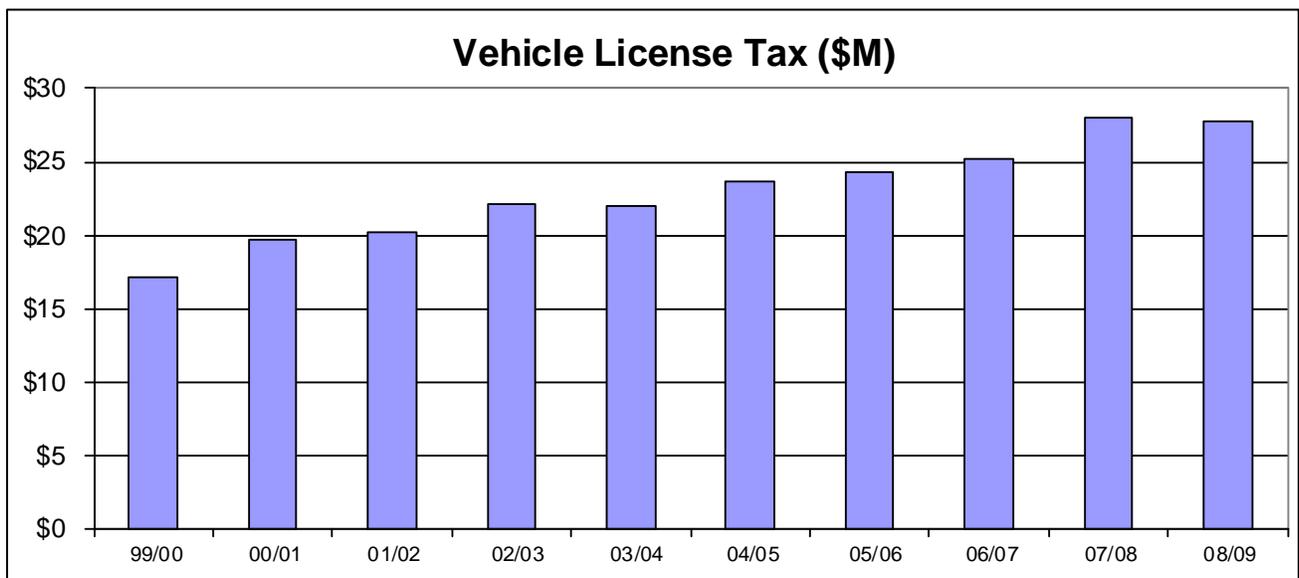
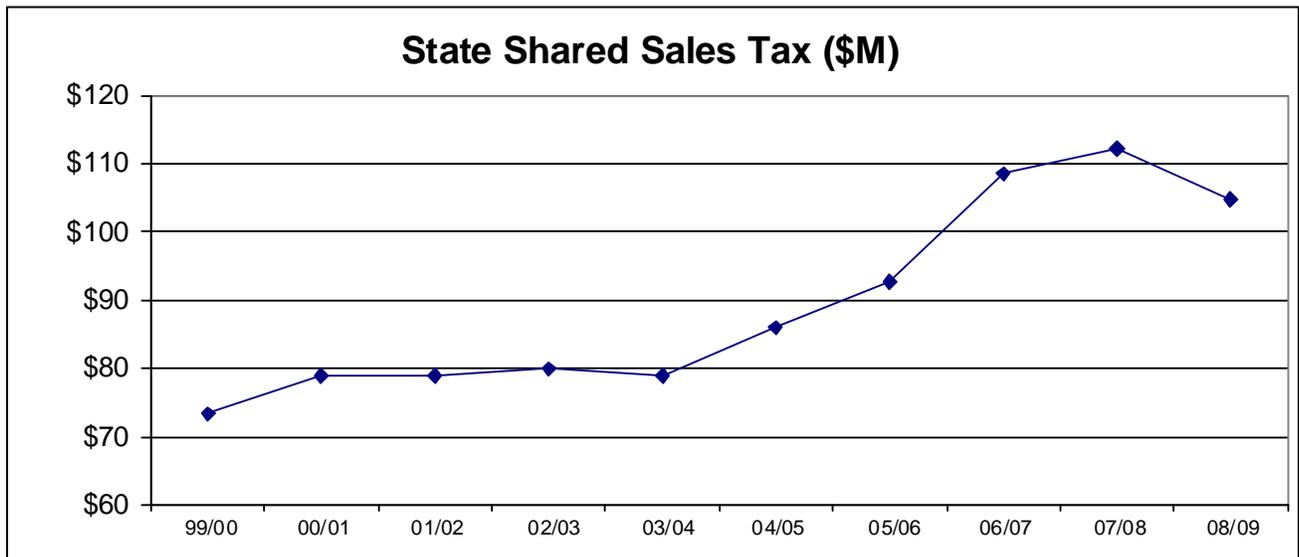
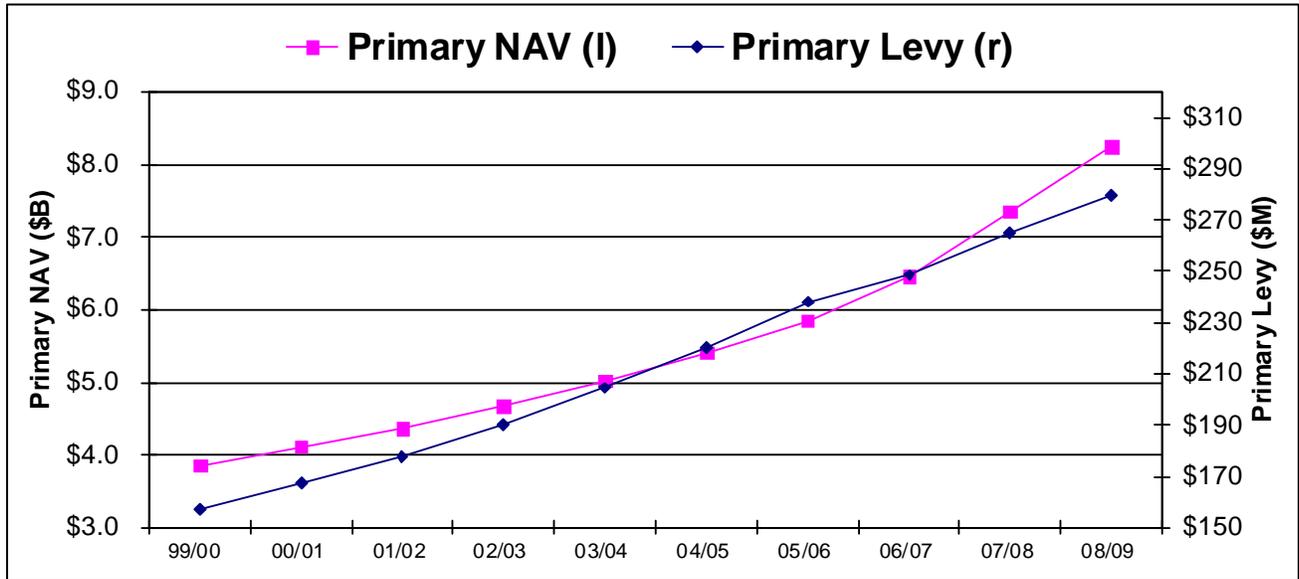
Interest revenue for the General Fund decreased \$442,673 in fiscal year 2008/09. This decrease is the result of lower rates of return. Total interest income for the General Fund will be \$1,863,981 in fiscal year 2008/09.

Miscellaneous revenues increased \$747,548 to \$7,361,684 in fiscal year 2008/09. A decrease of \$490,165 is from rents and royalties revenue. This decrease in rents and royalties is the result of losing rents from private tenants moving from buildings the County purchased over the last few years. Rental income from the Kino Community Center and Sports Complex are also declining. Other Miscellaneous Revenue increased \$1,235,313. The largest part of this increase is a \$1,025,000 reimbursement to the Superintendent of Schools Office for school district election services. Other revenue increases include reimbursement to Court Mandated Services for lengthy trials and city jurors provided, and Justice Courts Tucson began to budget for unclaimed bond revenues. The Recorder's Office revenues from postage fees collected for returning recorded documents by mail decreased as a result of the slower economy.

More detailed information on the changes in revenue for each department is available in the Summary of Revenue By Fund, Department, and Category provided on pages 9-28 through 9-33.

Note: Other revenue sources include transfers-in of \$11,913,687

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Taxes | 225,958,766 | 242,948,462 | 252,349,910 | 267,784,461 | 282,377,345 |
| Licenses & Permits | 2,350,389 | 2,535,630 | 2,794,802 | 2,926,812 | 2,955,925 |
| Intergovernmental | 125,202,781 | 143,920,448 | 152,271,119 | 152,524,211 | 148,441,648 |
| Charges for Svcs | 24,904,530 | 27,101,623 | 33,603,427 | 31,485,850 | 33,096,008 |
| Fines & Forfeits | 5,034,953 | 5,786,442 | 5,526,344 | 5,574,591 | 5,237,632 |
| Interest | 1,357,245 | 2,490,854 | 3,321,177 | 2,306,654 | 1,863,981 |
| Miscellaneous | 4,443,181 | 4,935,286 | 6,827,825 | 6,614,136 | 7,361,684 |
| Total Revenue | 389,251,845 | 429,718,745 | 456,694,604 | 469,216,715 | 481,334,223 |



CAPITAL PROJECTS FUND
Capital Projects Fund

Intergovernmental revenues consist of \$18,715,044 in reimbursements from the Regional Transportation Authority funded by its half-cent excise tax approved by voters in May 2006; \$7,020,843 in state highway funds, transportation enhancement program funds, grants, and reimbursements; and \$113,000 of federal and city participation funds. Intergovernmental revenues are expected to increase by \$12,067,848 over fiscal year 2007/08 due to the new Regional Transportation Authority revenue and increased state revenue.

Charges for Services represent the impact fees collected for new development and contributions from developers and other outside sources. These revenues are expected to decrease by \$14,092,253 over fiscal year 2007/08 due to the continuing housing and construction slowdown and one-time project contribution made in fiscal year 2007/08.

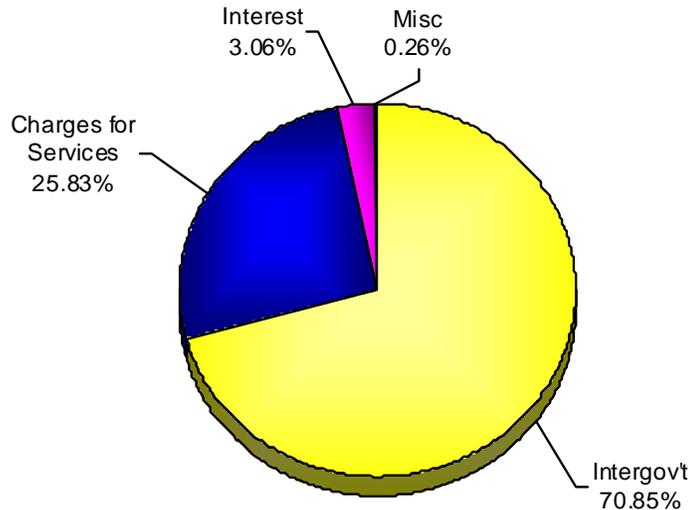
Interest earnings are expected to decrease, since the cash balance in the Local Government Investment Pool will be smaller than fiscal year 2007/08 due to lower revenues.

Miscellaneous revenues are various reimbursements.

Memo Revenue in fiscal year 2006/07 is for the sale of land.

Note: Other funding sources include operating transfers of \$10,000,000 from the Regional Flood Control District, \$1,560,735 from the Space Acquisition Fund, \$1,389,400 from the Transportation Department, \$1,000,000 from Risk Management, \$700,000 from the Facilities Renewal Fund, \$300,000 from Public Works Building, and \$172,000 from the County Free Library District; general obligation bond proceeds of \$65,000,000; and Certificates of Participation proceeds of \$35,000,000.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Intergovernmental | 22,928,009 | 11,157,270 | 11,027,057 | 13,781,039 | 25,848,887 |
| Charges for Services | 17,971,422 | 19,100,807 | 12,416,626 | 23,517,156 | 9,424,903 |
| Interest | 1,884,485 | 4,639,069 | 5,312,827 | 3,598,141 | 1,117,697 |
| Miscellaneous | 771,502 | 567,219 | 263,587 | 370,946 | 94,122 |
| Memo Revenue | | | 390,380 | | |
| Total Revenue | 43,555,418 | 35,464,365 | 29,410,477 | 41,267,282 | 36,485,609 |

COMMUNICATIONS FUND
Internal Service Fund

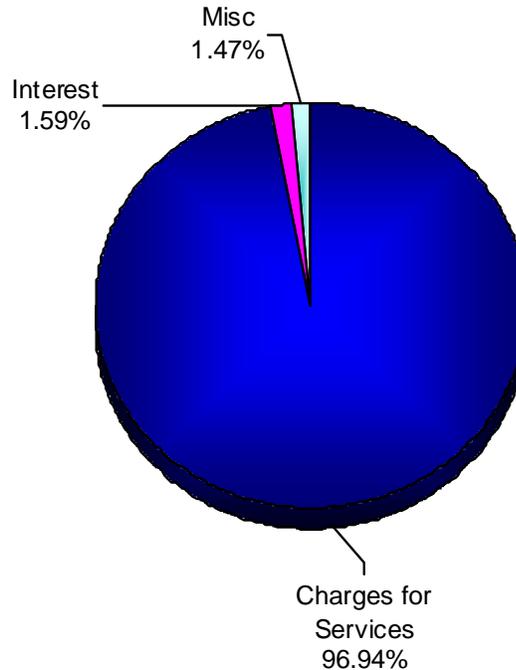
Charges for Services include basic telephone line charges of \$1,994,489, long distance charges of \$218,000, network infrastructure service charges of \$1,434,770, and radio access and repair charges of \$993,639. The increase of \$182,550 over fiscal year 2007/08 is due to growth in the number of lines and radios.

Interest earnings increased due to the larger cash balances resulting from the large increases in monthly service rates in fiscal year 2007/08 and increases in the number of lines and radios in fiscal year 2008/09.

Miscellaneous revenues in fiscal year 2005/06 were refunds from vendors and loss recovery from the local government investment pool. Fiscal year 2006/07 and fiscal year 2007/08 miscellaneous revenues were fees from non-County radio users, maintenance of a weather radio transmitter, and loss recovery from the local government investment pool. Fiscal year 2008/09 miscellaneous revenues are for maintenance of a weather radio transmitter and fees from non-County users of telephones, network infrastructure, and radios.

Memo revenue in fiscal year 2006/07 was from the sale of assets and the transfer of telephone equipment from another fund.

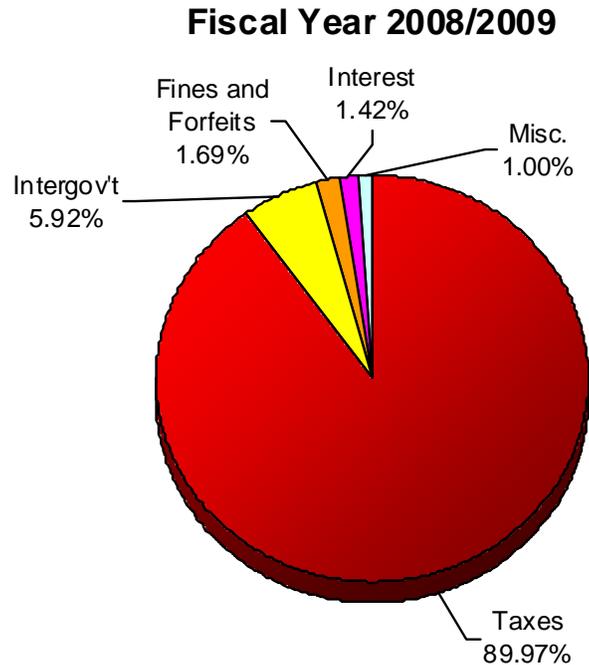
Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services | 2,140,729 | 2,335,335 | 3,197,284 | 4,458,348 | 4,640,898 |
| Interest | 15,998 | 52,343 | 76,623 | 37,500 | 76,000 |
| Miscellaneous | 2,414 | 340,107 | 33,543 | 32,803 | 70,355 |
| Memo | | | 115,453 | | |
| Total Revenue | 2,159,141 | 2,727,785 | 3,422,903 | 4,528,651 | 4,787,253 |

COUNTY FREE LIBRARY
Special Revenue Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2008/09 secondary net assessed value is \$9,594,861,519 which amounts to an increase of \$1,374,465,684 over the fiscal year 2007/08 final valuation. The tax rate for fiscal year 2008/09 is \$0.3393, a decrease of \$0.0582 from the fiscal year 2007/08 rate of \$0.3975 per \$100 of net assessed value. Property tax collections will be sufficient 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 \$31,926,830, with current year collections of \$31,372,776 and delinquent taxes of \$554,054. (The current year collections reflect expected collection rates.)



Intergovernmental revenues consist of \$100,000 in federal and state grants for library projects and \$2,000,000 from the city of Tucson for the final year of the transition of the Library System to the Pima County Free Library District.

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 2004/05 and 2005/06 were for interest from the Local Government Investment Pool on funds received from property tax collections. Revenues for 2006/07 through 2008/09 represent interest from the Treasurer's commingled interest distribution. Fiscal year 2008/09 revenues have increased as a result of an increased cash balance.

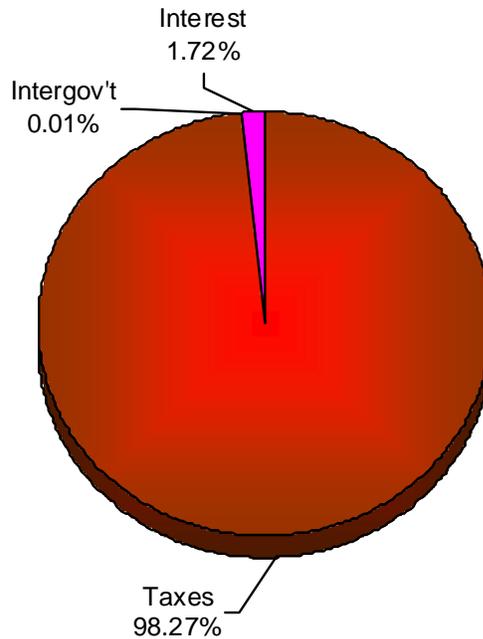
Miscellaneous revenues in fiscal years 2006/07 through 2008/09 represent collections and donations. Prior to the transfer of the Library System in fiscal year 2006/07, donations were collected by the city, not the Pima County Free Library District. In fiscal years 2004/05 and 2005/06 miscellaneous revenues are prior year transaction adjustments.

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes | 11,911,026 | 15,449,990 | 24,888,527 | 31,957,142 | 31,926,830 |
| Intergovernmental | 2,291 | 300,000 | 7,033,985 | 4,797,000 | 2,100,000 |
| Fines and Forfeits | | | 748,372 | 500,000 | 600,000 |
| Interest | 146,325 | 305,605 | 469,065 | 300,000 | 503,000 |
| Miscellaneous | 47,851 | 318,325 | 1,517,002 | 1,150,000 | 355,000 |
| Total Revenue | 12,107,493 | 16,373,920 | 34,656,951 | 38,704,142 | 35,484,830 |

DEBT SERVICE
Debt Service Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2008/09 secondary net assessed value is \$9,594,861,519, which amounts to an increase of \$1,374,465,684 over the fiscal year 2007/08 final valuation. The tax rate for fiscal year 2008/09 is \$0.6050 per \$100 of net assessed value. This is a \$0.08 decrease from the fiscal year 2007/08 rate of \$0.6850 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$57,164,072, with current year collections of \$55,927,158 and delinquent taxes of \$1,236,914. (The current year collections reflect expected collection rates.)

Fiscal Year 2008/2009



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 of funds for repayment of interfund loans for Improvement Districts is 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 2007/08 actual earnings.

Miscellaneous 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 \$757,450, Transportation of \$19,573,643, Capital Projects of \$14,603,365, and Wastewater Reclamation of \$9,646,635.

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes | 45,721,339 | 43,255,157 | 48,722,260 | 56,252,488 | 57,164,072 |
| Special Assessment | 21,954 | 214,757 | | | |
| Intergovernmental | 8,790 | | 17,587 | 7,500 | 7,500 |
| Interest | 610,626 | 1,316,788 | 1,612,184 | 1,000,000 | 1,000,000 |
| Miscellaneous | 10,872 | 5,102 | | | |
| Total Revenue | 46,373,581 | 44,791,804 | 50,352,031 | 57,259,988 | 58,171,572 |

DEVELOPMENT SERVICES
Enterprise Fund

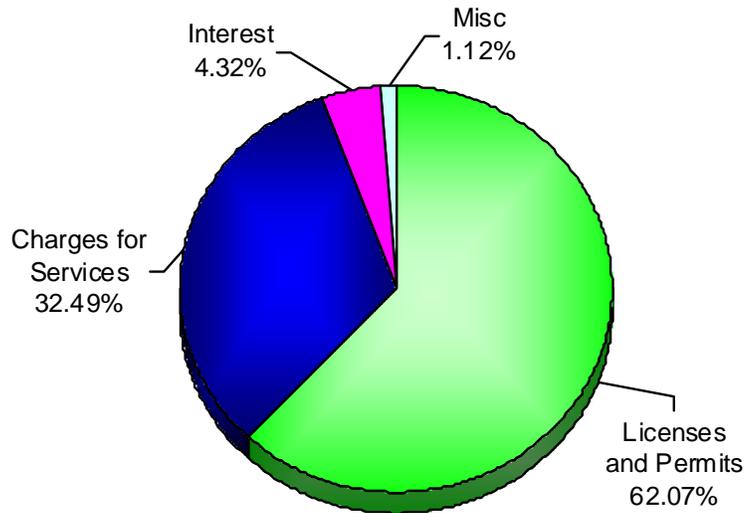
Licenses and Permits includes building permits of \$4,597,572, plumbing permits of \$1,064,715, electrical permits of \$997,538, and mechanical permits of \$516,712. The \$2,669,860 decrease in licenses and permits revenue is due to the continuing slowdown in housing and construction activity.

Charges for Services include \$1,507,310 for checking plans, \$1,115,725 for subdivision fees, \$1,113,965 for zoning fees, and \$20,000 for native plant preservation fees. The \$1,398,219 decrease is due to the continuing slowdown in housing and construction activity.

Interest earnings of \$500,000 are expected in fiscal year 2008/09 from the Local Government Investment Pool. A decrease in revenue is expected due to a lower fund balance.

Miscellaneous revenues come from various sources: \$56,000 from Boards of Adjustment hearing fees; \$25,800 from employee reimbursements and other cost recovery; \$13,400 from records maintenance fees and service charges; \$12,000 from intergovernmental agreements with the cities of Tucson and Oro Valley for addressing services; \$10,000 from technical permits; \$5,500 from copies and the sale of reports, maps, and books; \$3,600 from conditional use permits; and \$2,700 from building code violations.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Licenses and Permits | 10,879,686 | 12,196,115 | 7,095,381 | 9,846,397 | 7,176,537 |
| Charges for Services | 3,850,305 | 4,944,768 | 4,143,033 | 5,155,219 | 3,757,000 |
| Interest | 205,565 | 554,989 | 762,901 | 780,626 | 500,000 |
| Miscellaneous | 200,886 | 247,520 | 216,442 | 178,704 | 129,000 |
| Total Revenue | 15,136,442 | 17,943,392 | 12,217,757 | 15,960,946 | 11,562,537 |

ECONOMIC DEVELOPMENT & TOURISM
Special Revenue Fund

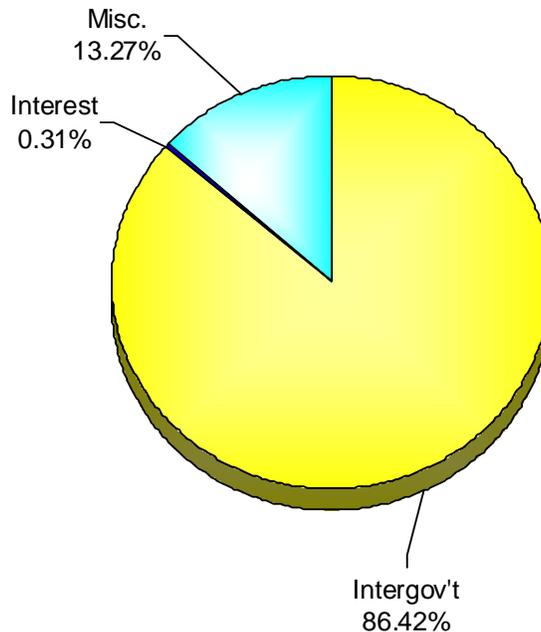
Intergovernmental revenues represent hotel/motel taxes designated for economic development and tourism activities.

Charges for Services in fiscal year 2007/08 represent the revenues from 15 County leased properties. In fiscal year 2008/09 these revenues are shown in Miscellaneous.

Interest earnings of \$5,000 are expected from the Treasurer's commingled interest distribution. This amount is based on the department's expected cash balance.

Miscellaneous represents the revenues from 15 County leased properties used for recreational and tourism purposes. These properties were transferred to Economic Development & Tourism effective fiscal year 2007/08. The increase over fiscal year 2007/08 is due to these leased property revenues being shown in Charges for Services in fiscal year 2007/08.

Fiscal Year 2008/2009



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 \$302,840 from the General Fund to fund five outside agencies.

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|--------------|----------------|------------------|------------------|------------------|
| Intergovernmental | | 796,858 | 1,464,697 | 1,508,427 | 1,399,933 |
| Charges for Services | | | | 232,537 | |
| Interest | | 2,446 | 35,342 | 30,000 | 5,000 |
| Miscellaneous | | 5,000 | | 22,000 | 215,000 |
| Total Revenue | | 804,304 | 1,500,039 | 1,792,964 | 1,619,933 |

EMPLOYMENT & TRAINING
Special Revenue Fund

Intergovernmental revenues are comprised of federal grants for employment and training programs designed 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 the Pima Vocational High School (Charter School) via federal stimulus grants and state educational reimbursement funding.

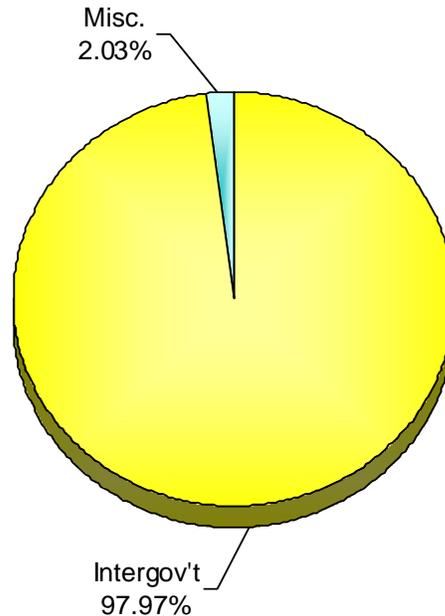
Service demands have continued to increase due to poverty level and population increases. Amounts received fluctuate from year to year. However, over the fiscal years 2004/05 through fiscal year 2007/08 there has been a continuing downward trend of these revenues. In fiscal year 2008/09 a number of new grants, including the Workforce Innovation in Regional

Economic Development (WIRED) Grant for \$1,600,000, the Regional Logistics Workforce Grant for \$666,667, the State Youth Grant for \$300,000, and the city of Tucson utilities grant for \$280,000 are expected to reverse this downward trend in grant revenues.

Miscellaneous revenues are composed of a \$300,000 private grant from the Kellogg Foundation and \$2,200 in 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 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Intergovernmental | 15,176,878 | 12,770,507 | 11,560,939 | 11,478,523 | 14,587,872 |
| Miscellaneous | 62,772 | 70,603 | 160,891 | 202,500 | 302,200 |
| Total Revenue | 15,239,650 | 12,841,110 | 11,721,830 | 11,681,023 | 14,890,072 |

ENVIRONMENTAL QUALITY
Special Revenue Fund

Licenses and Permits revenues include \$1,202,500 from air quality inspection and application fees, \$772,000 from review and inspection of water, septic, and sewer plans and systems, \$130,700 for base fees and hauling of solid waste, and \$37,000 from hazardous material related permits. The decrease in Licenses and Permits in fiscal year 2008/09 is due to anticipated reductions in construction activities.

Intergovernmental revenues consist of \$490,000 in federal grants, \$821,413 in state program funding and grants, and \$19,513 in city participation.

Charges for Services included small miscellaneous recycling revenues and business waste assistance program fees in fiscal year 2004/05.

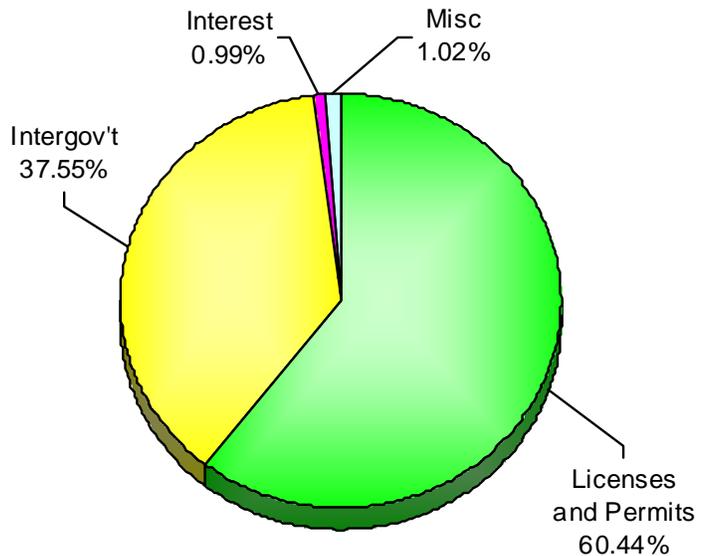
Fines and Forfeits in prior fiscal years reflect fines collected for violations of environmental regulations. Because fines and forfeits are not easily forecasted, they are budgeted as zero for fiscal year 2008/09.

Interest earnings of \$35,000 are expected in fiscal year 2008/09 from the Local Government Investment Pool.

Miscellaneous revenues include \$25,150 from request for public records, \$10,000 for the Brush Wellman Beryllium Monitoring contract, and \$1,000 from employee reimbursements and other cost recoveries.

Note: Other funding sources include an operating transfer of \$408,906 from the General Fund to fund air quality programs.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Licenses and Permits | 2,273,073 | 2,255,553 | 1,879,216 | 2,166,050 | 2,142,200 |
| Intergovernmental | 1,567,773 | 1,308,948 | 1,034,517 | 1,344,155 | 1,330,926 |
| Charges for Services | 11,923 | | | | |
| Fines and Forfeits | 37,662 | 52,775 | 62,925 | | |
| Interest | 22,018 | 63,237 | 85,296 | 30,400 | 35,000 |
| Miscellaneous | 21,648 | 20,852 | 91,576 | 25,150 | 36,150 |
| Total Revenue | 3,934,097 | 3,701,365 | 3,153,530 | 3,565,755 | 3,544,276 |

FLEET SERVICES
Internal Service Fund

Intergovernmental revenues include \$1,045,000 in revenue from fuel and maintenance provided to other government agencies, which in prior fiscal years was budgeted as Miscellaneous revenue, and \$27,594 in diesel fuel tax refunds from the state. A diesel fuel tax is paid to the state when diesel fuel is purchased. Refunds are made at a later date based on the gallons of fuel used for off-road miles driven.

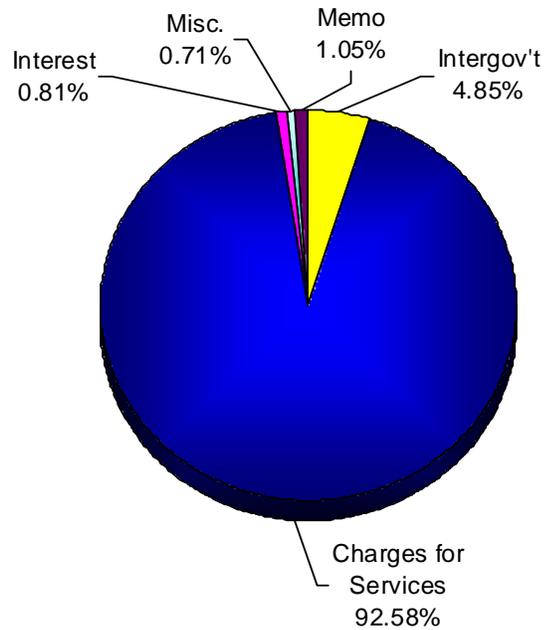
Charges for Services revenues include \$18,604,058 in per mile fees received from other County departments for the use of vehicles, and \$1,890,000 for reimbursements for the cost of fuel, parts, and labor for approximately 800 items of County equipment. The anticipated increase in per mile fees for fiscal year 2008/09 is due to increases in mileage rates of between 5 – 10% 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.

Interest earnings of \$180,000 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, and \$7,080 for metals recycling. In prior fiscal years this category also included revenue from fuel and maintenance provided to other government agencies which for fiscal year 2008/09 is budgeted as Intergovernmental revenue.

Memo revenues include \$231,525 from the sale of obsolete County vehicles and equipment.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Intergovernmental | 38,584 | 21,856 | 27,594 | 40,000 | 1,072,594 |
| Charges for Services | 12,301,657 | 13,910,231 | 15,771,759 | 18,119,204 | 20,494,058 |
| Interest | 53,672 | 99,303 | 133,251 | 100,000 | 180,000 |
| Miscellaneous | 787,886 | 1,059,519 | 1,363,845 | 925,000 | 157,080 |
| Memo | 233,162 | 274,747 | 335,755 | 300,000 | 231,525 |
| Total Revenue | 13,414,961 | 15,365,656 | 17,632,204 | 19,484,204 | 22,135,257 |

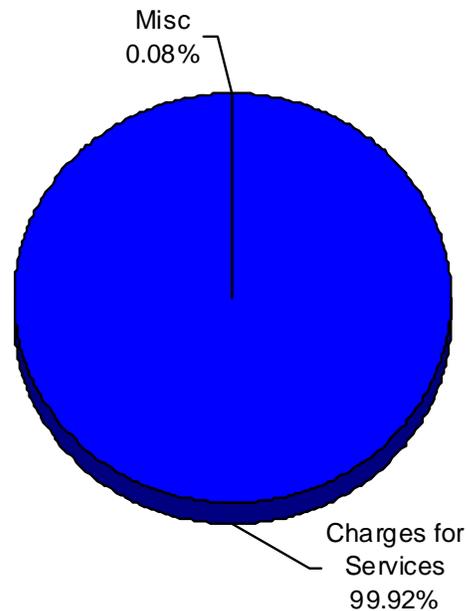
GRAPHIC SERVICES PRODUCTION
Internal Service Fund

Charges for Services revenues consist of fees paid by other County departments for various printing services. The increase in revenue is due to an increase in rates along with anticipated greater printing volume. Decreased revenue from fiscal year 2006/07 to fiscal year 2007/08 was due to the Graphic Services Design function move 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 2008/2009



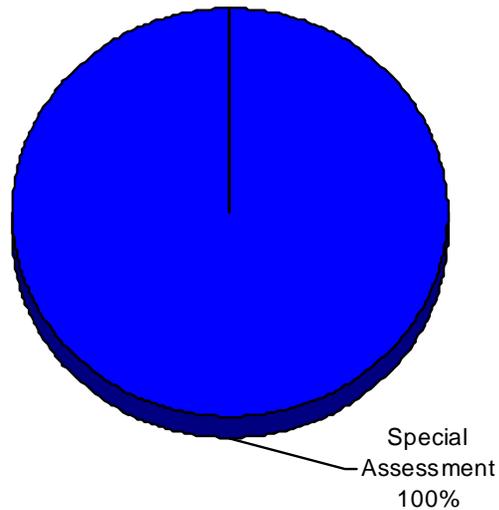
| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Charges for Services | 1,467,882 | 1,405,467 | 1,568,920 | 1,240,000 | 1,300,000 |
| Miscellaneous | 143 | 7,249 | 43,771 | 1,000 | 1,000 |
| Total Revenue | 1,468,025 | 1,412,716 | 1,612,691 | 1,241,000 | 1,301,000 |

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 \$257,452, La Cholla Boulevard at \$168,449, and Camino Ojo de Agua at \$22,718.

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 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|--------------------|--------------|--------------|--------------|--------------|--------------|
| Special Assessment | | | | 560,124 | 448,619 |
| Total Revenue | | | | 560,124 | 448,619 |

MEDICAL SERVICES
Enterprise Fund

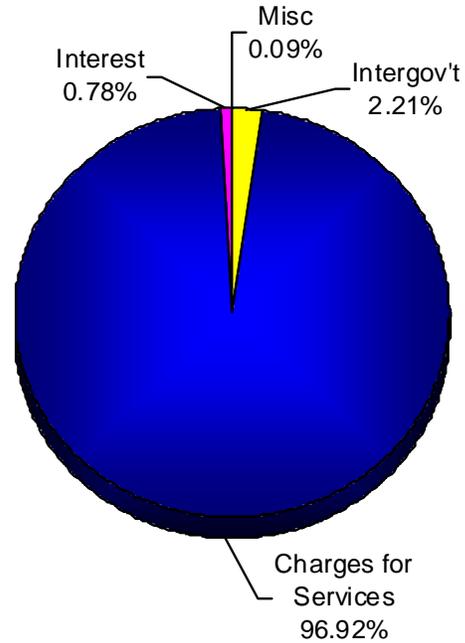
Intergovernmental revenues consist of \$5,058,352 in federal and state grants.

Charges for Services consist of \$33,841,918 in Pima Health Plan capitation fees, \$187,818,792 in Pima Long Term Care capitation fees, and \$257,182 in claims processing fees. The decrease in revenue is primarily due to the decrease in Pima Health Plan membership.

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

Miscellaneous revenues include record copying charges, cafeteria sales, reimbursements for therapy services, and training revenue.

Fiscal Year 2008/2009

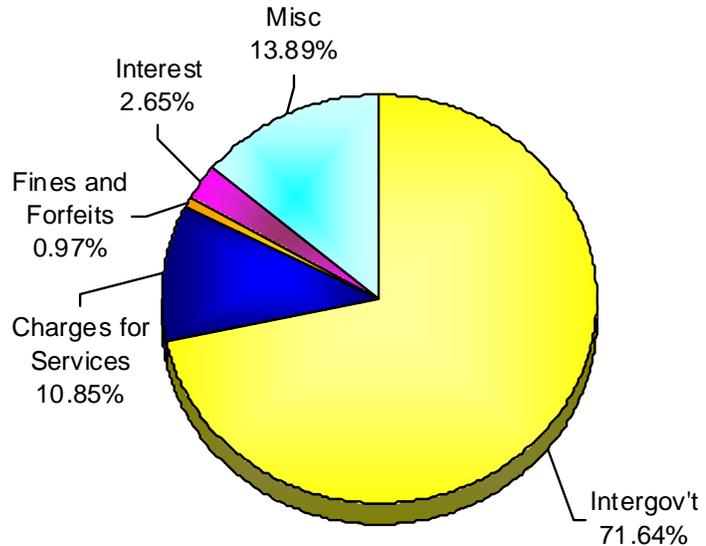


| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Intergovernmental | 3,761,557 | 4,467,880 | 4,738,090 | 4,721,877 | 5,058,352 |
| Charges for Services | 245,742,907 | 254,364,309 | 257,061,952 | 276,815,284 | 221,917,892 |
| Interest | 769,670 | 1,464,164 | 1,028,703 | 845,089 | 1,782,960 |
| Miscellaneous | 52,497 | 32,906 | 1,060,050 | 29,427 | 208,285 |
| Total Revenue | 250,326,631 | 260,329,259 | 263,888,795 | 282,411,677 | 228,967,489 |

OTHER SPECIAL REVENUE FUNDS
Special Revenue Fund

Intergovernmental revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$581,170; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,498,566; Victim Witness Compensation \$413,627; Sheriff Criminal Justice Enhancement \$400,000; Sheriff State RICO funds \$200,000; Juvenile Court Title IV-E funding \$30,000; the Clerk of the Superior Court Child Support Incentive \$27,000 and Justice Courts FARE funding \$15,000. The grants budgeted in Special Revenue Funds include Community Services Block Grants and Community Development Block Grants \$7,091,922, County Attorney \$3,338,052, Juvenile Court \$11,411,158, Sheriff \$6,006,860 Superior Court \$10,009,607, Justice Courts Tucson \$120,321, Public and Legal Defender Training Funds \$74,708, Natural Resources Parks & Recreation \$72,686, and the School Reserve Fund \$3,196,000. The decrease of \$997,068, or 2.2%, from fiscal year 2007/08 is due to decreased funding from County Law Enforcement Antiracketeering and decreased Community Services grants.

Fiscal Year 2008/2009



Charges for Services revenues include fees collected by the Superior Court Local Court Automation Fund \$408,000, Child Support Visitation Program \$86,245, Conciliation Court \$477,700, Law Library \$174,117 and Probation Services \$1,550,442; the Clerk of the Superior Court Time Pay Fees \$216,000, Local Court Automation Fund \$235,000, Spousal Maintenance \$23,000, and Document Storage and Retrieval \$395,000; Juvenile Court Probation Services \$422,000; Justice Courts Time Pay Fees \$214,136, Automation Fund \$152,590, FARE funding \$2,000; the Treasurer Taxpayer Information Fund \$45,000; Natural Resources, Parks & Recreation Special Programs \$75,000; Recorder Document Storage and Retrieval \$960,900; and Sheriff Commissary Operations \$1,300,000. These revenues are not significantly changed from fiscal year 2007/08.

Fines and Forfeits revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$597,500 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 \$5,800, Time Pay Fees \$54,900, Local Court Automation Fund \$60,000, Child Support Incentive \$2,800, Victim Location Fund \$400, Judicial Collection Enhancement \$3,000, and Document Storage and Retrieval \$35,000; County Attorney Law Enforcement Antiracketeering Fund \$455,500, Bad Check Program \$9,000, C.O.T Consumer Protection \$900, Fill The Gap \$51,000, Victim Restitution \$5,000, and County Attorney Grants \$35,503; Forensic Science Center Grants \$461, Indigent Defense Fill the Gap \$58,000 and Indigent Defense Grants \$7,620; Superior Court Local Court Automation Fund \$45,000, Courts Fill The Gap \$34,000, Conciliation \$35,000, Child Support Visitation \$7,684, Law Library \$6,400, Probate \$1,000, and Probation Services \$182,260; Sheriff Criminal Justice Enhancement \$50,000, Commissary Operations \$15,000, Inmate Welfare Fund \$50,000, and RICO \$4,000; Recorder Document Storage and Retrieval \$150,000;

Pima County FY 2008/2009 Adopted Budget

Juvenile Court Probation Services \$28,000, Title IV-E \$500, and Victim Restitution \$1,100; Justice Courts Time Pay Fees \$3,924; Treasurer Taxpayer Information Fund \$18,000; Neighborhood Conservation \$75,000; and Public Works Building \$155,892. 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 2008/09 by \$509,731 based on past actual interest earned and higher anticipated interest rates.

Miscellaneous revenues include funds paid to County Attorney Antiracketeering \$3,470,465, Bad Check Program \$3,000, Victim Witness Compensation \$71,800, and County Attorney Grants \$96,143; Housing Trust Fund \$1,000,000; Juvenile Court Victim Restitution \$27,000, and Grants \$125,197; the Superior Court Law Library \$25,000; rents received for space in the Public Works Building \$1,397,513; Sheriff Commissary Operations \$675,000; Taxpayer Information Fund \$45,000; Community Services Grants \$698,509; Parks Special Programs \$370,000; and School Reserve Fund \$620,000. The increase of \$601,528, or 7.5% over fiscal year 2007/08 is primarily from Community Services Grants.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism in the amount of \$1,619,933. 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 2008/09 is \$63,719,511.

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Intergovernmental | 43,464,102 | 45,643,525 | 42,499,053 | 45,483,745 | 44,486,677 |
| Charges for Services | 6,749,098 | 7,195,182 | 7,580,425 | 6,688,083 | 6,737,130 |
| Fines and Forfeits | 668,881 | 599,738 | 473,522 | 606,000 | 603,500 |
| Interest | 595,009 | 1,238,327 | 2,005,087 | 1,137,913 | 1,647,644 |
| Miscellaneous | 8,424,950 | 8,725,124 | 7,663,057 | 8,023,099 | 8,624,627 |
| Memo Revenue | | 261,719 | | | |
| Total Revenue | 59,902,040 | 63,663,615 | 60,221,144 | 61,938,840 | 62,099,578 |

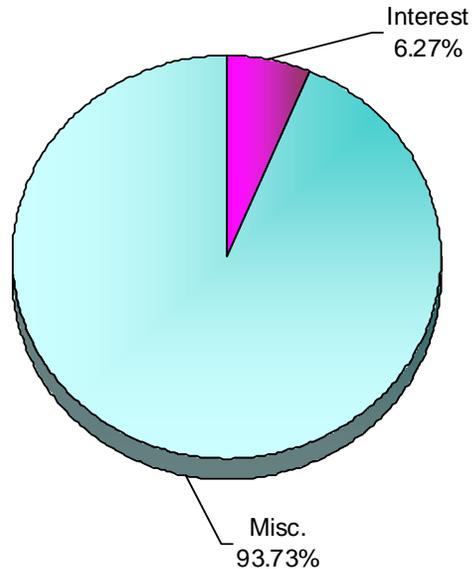
PARKING GARAGES

Enterprise Fund

Interest earnings of \$118,000 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 \$66,000 primarily due to a \$5 increase in monthly parking fees.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Interest | 57,234 | 46,344 | 80,962 | 60,000 | 118,000 |
| Miscellaneous | 1,507,421 | 1,485,222 | 1,548,114 | 1,698,946 | 1,764,946 |
| Total Revenue | 1,564,655 | 1,531,566 | 1,629,076 | 1,758,946 | 1,882,946 |

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 revenues are anticipated to decrease in fiscal year 2008/09.

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 and increased grant funding.

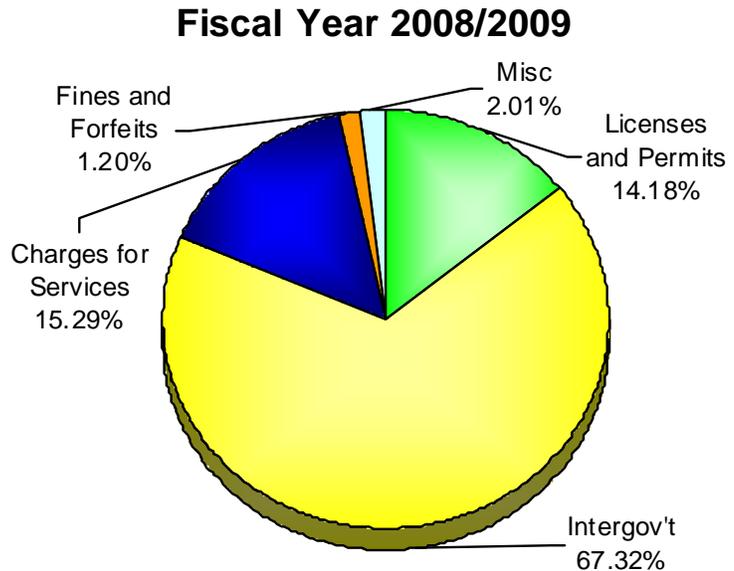
Charges for Services include services that range from processing birth and death certificates to providing immunizations and other public health related services. The department also charges fees for animal care services. Fees are charged for housing impounded animals; transferring and copying licensing records; adoption, spay, and neutering services; vaccinations; and other services. Increased revenue is primarily due to increased Vital Registration volume.

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

Interest earned in fiscal years 2004/05, 2005/06, and 2006/07 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 local grant funding.

Note: Other funding sources include \$9,689,214 in General Fund support.

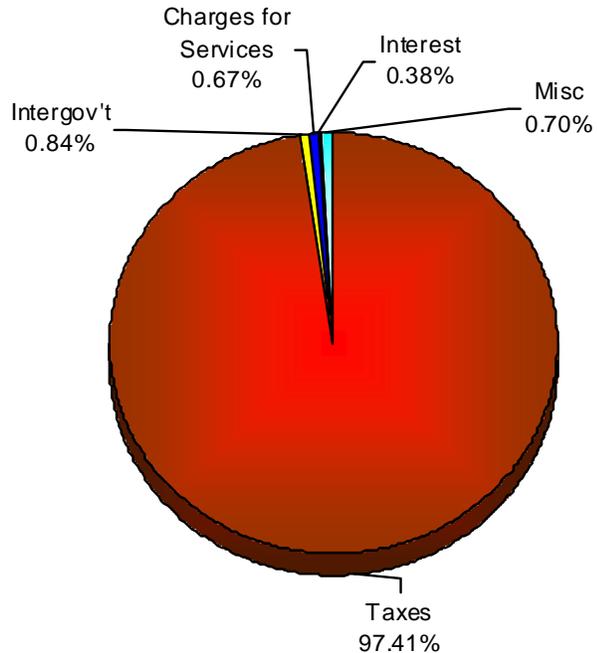


| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Licenses and Permits | 2,294,449 | 2,293,059 | 2,214,272 | 2,497,630 | 2,452,230 |
| Intergovernmental | 12,453,021 | 10,923,640 | 9,840,804 | 10,375,734 | 11,643,405 |
| Charges for Services | 2,159,168 | 2,278,798 | 2,424,521 | 2,428,020 | 2,645,450 |
| Fines and Forfeits | 225,246 | 174,780 | 213,428 | 205,801 | 206,800 |
| Interest | 939 | 2,063 | 3,391 | | |
| Miscellaneous | 248,798 | 394,932 | 238,129 | 192,146 | 348,389 |
| Total Revenue | 17,381,621 | 16,067,272 | 14,934,545 | 15,699,331 | 17,296,274 |

**REGIONAL FLOOD CONTROL DISTRICT
Special Revenue Fund**

Tax revenues are only derived from a secondary tax levy on real property and secured personal property. The fiscal year 2008/09 secondary net assessed value of real and secured personal property is \$8,684,451,743, which is an increase of \$1,272,261,513 over the fiscal year 2007/08 final valuation. The tax rate for fiscal year 2008/09 is \$0.2935 per \$100 of net assessed value. This is a reduction of \$.0511 from the fiscal year 2007/08 rate of \$0.3346 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$25,332,649 with current year collections of \$24,693,097 and delinquent taxes of \$639,552. (The current year collections reflect expected collection rates.)

Fiscal Year 2008/2009



Intergovernmental revenue results from a cooperative effort with the state for a US Fish and Wildlife grant to fund the County's ecological multi-species monitoring plan and program. Fiscal year 2007/08 included state and federal reimbursement of \$4,500,000 for flood repair work necessitated by a July 2006 flood event.

Charges for Services are document sales and blasting permit fees.

Interest earnings of \$100,000 are expected in fiscal year 2008/09 from the Local Government Investment Pool. Decrease for fiscal year 2008/09 is due to a lower fund balance.

Miscellaneous revenues include \$30,000 from rentals of property, \$150,000 from riparian area development mitigation payments, and \$750 from the sale of manuals.

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Taxes | 17,381,100 | 19,821,655 | 22,738,616 | 25,112,708 | 25,332,649 |
| Intergovernmental | 23,240 | 2,157 | 1,440,138 | 4,500,000 | 217,470 |
| Charges for Services | 46,440 | 4,321 | 226,068 | 100,000 | 175,000 |
| Interest | 121,950 | 327,053 | 278,317 | 200,000 | 100,000 |
| Miscellaneous | 117,238 | 162,771 | 256,561 | 185,500 | 180,750 |
| Total Revenue | 17,689,968 | 20,317,957 | 24,939,700 | 30,098,208 | 26,005,869 |

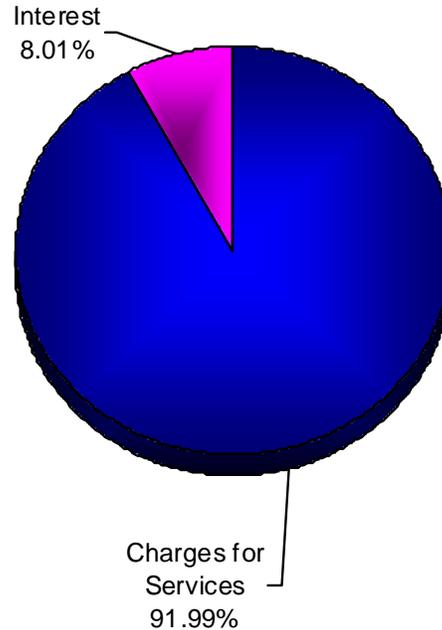
RISK MANAGEMENT
Internal Service Fund

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 \$1,556,006 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 and fiscal year 2006/07 miscellaneous revenues include recoveries from a pooled investment fund loss, stale dated warrants, settlements, and various refunds.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Charges for Services | 13,565,475 | 14,527,449 | 17,587,656 | 17,877,342 | 17,877,342 |
| Interest | 799,600 | 1,380,046 | 2,206,696 | 700,000 | 1,556,006 |
| Miscellaneous | 735,556 | 699,623 | 654,667 | | |
| Total Revenue | 15,100,631 | 16,607,118 | 20,449,019 | 18,577,342 | 19,433,348 |

SOLID WASTE MANAGEMENT
Special Revenue Fund

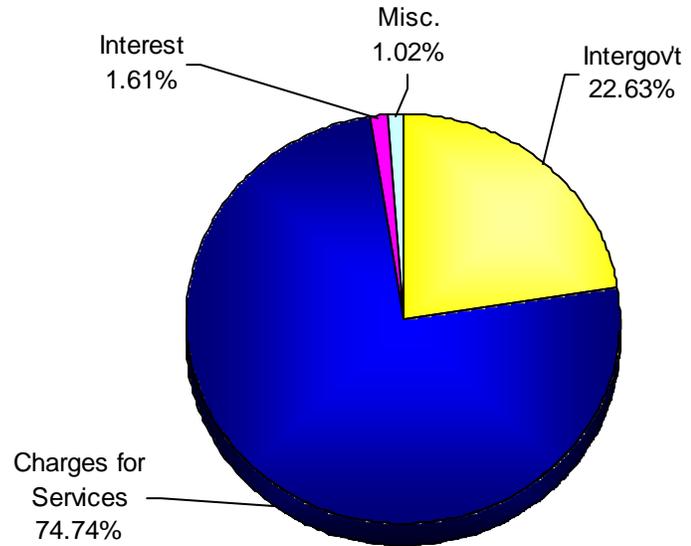
Intergovernmental revenue of \$1,200,000 is state tire recycling funding.

Charges for Services includes \$3,792,500 in landfill waste disposal fees and tire collection fees of \$170,000. The decrease of \$1,591,000 from fiscal year 2007/08 is due to the planned closure of the Tangerine landfill and lower projections for the Sahuarita cell partially offset by an increase in projected tire collection fees.

Interest earnings of \$85,325 are from the Local Government Investment Pool. The decrease of \$45,575 is due to a lower cash fund balance.

Miscellaneous revenues of \$54,250 are from the sale of recyclable items from the landfills and collection stations. The decrease of \$38,750 is due to the planned closure of the Tangerine landfill and lower projections for the Sahuarita cell.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Intergovernmental | 1,162,869 | 1,136,454 | 1,196,175 | 1,200,000 | 1,200,000 |
| Charges for Services | 4,670,429 | 4,531,428 | 4,747,277 | 5,553,500 | 3,962,500 |
| Interest | 78,019 | 143,690 | 175,594 | 130,900 | 85,325 |
| Miscellaneous | 581,587 | 121,705 | 87,707 | 93,000 | 54,250 |
| Total Revenue | 6,492,904 | 5,933,277 | 6,206,753 | 6,977,400 | 5,302,075 |

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 \$1,804,000 for car rentals and at \$230,000 for recreational vehicle space surcharges.

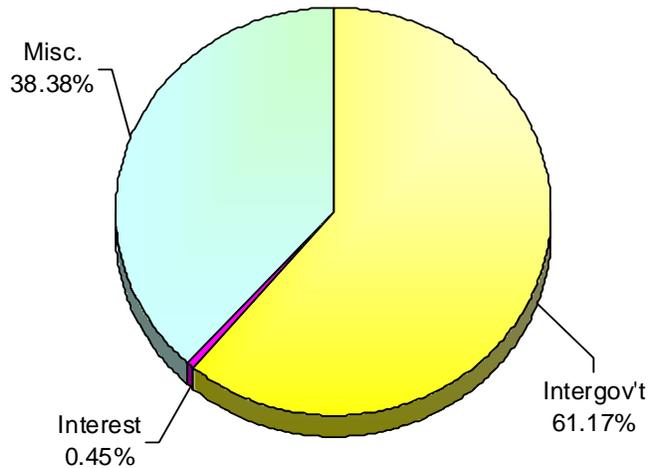
Charges for Services revenues in fiscal years 2005/06 and 2006/07 represent unbudgeted fees received for the use of the Stadium's playing fields.

Interest earnings of \$15,000 are expected from the Treasurer's commingled interest distribution. These earnings were not budgeted in fiscal year 2007/08.

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 \$2,974,858 from the General Fund representing transient lodging excise (hotel/motel) tax collected by Pima County and distributed to the Stadium District.

Fiscal Year 2008/2009



| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| Intergovernmental | 1,795,179 | 1,802,612 | 1,907,199 | 1,905,000 | 2,034,000 |
| Charges for Services | | 37,635 | 19,022 | | |
| Interest | 31,663 | 9,622 | 7,296 | | 15,000 |
| Miscellaneous | 1,117,217 | 1,138,440 | 1,201,477 | 1,116,203 | 1,276,003 |
| Total Revenue | 2,944,059 | 2,988,309 | 3,134,994 | 3,021,203 | 3,325,003 |

TRANSPORTATION
Special Revenue Fund

Licenses and Permits revenues include \$180,000 in permits and inspection fees for construction in rights of way and \$30,000 for the use of rights of way.

Intergovernmental revenues consist primarily of \$45,128,626 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 a decrease of \$1,378,816 from fiscal year 2007/08. Other revenue includes \$956,755 in federal rural transit; \$425,000 in a new federal bike and pedestrian program; \$180,111 in Safe Route grant funding, state rural transit and grant funding; \$1,000,000 in state

HELP program funding; \$2,000 from the federal government's National Forest Reserve; \$21,000 from the city of Tucson for Safe Route and Bicycle and Pedestrian Safety grant match funding; and \$321,745 from the town of Marana for transit services. 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 funding of \$1,566,995 for expanded transit services including approximately \$1,100,000 for new circulator routes in Marana and the Green Valley/Sahuarita area. This additional funding is offset by decreases in HURF and HELP program funding due to the construction slowdown in the state of Arizona.

Charges for Services include \$305,000 in impact fees and highway and street fees charged to newly constructed subdivisions, \$65,000 from the abandonment of County property, and \$5,000 from oversized vehicle operating fees. The decrease of \$635,000 is due to the construction slowdown.

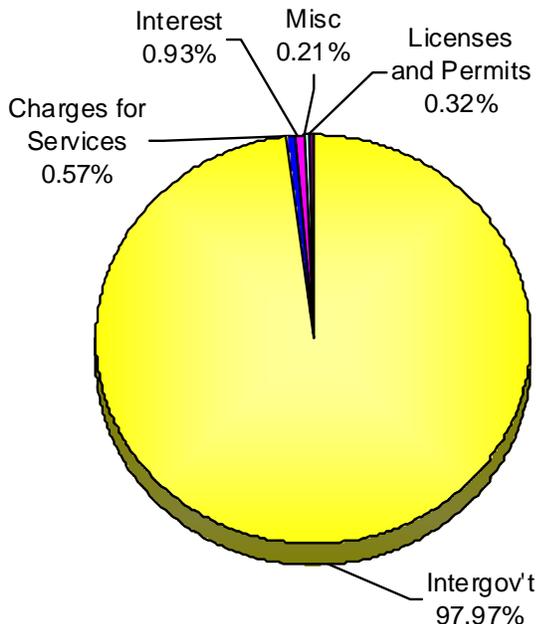
Interest earnings of \$606,318 are expected in fiscal year 2008/09 from the Local Government Investment Pool.

Miscellaneous revenue includes \$81,500 in earnings from County rental properties, \$46,950 in reimbursements for damages to property, \$4,000 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 for public transit and graffiti abatement and \$493,000 from Capital Projects for Impact Fee administration.

Fiscal Year 2008/2009



TRANSPORTATION
Special Revenue Fund

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Licenses and Permits | 346,815 | 367,819 | 243,680 | 311,000 | 210,000 |
| Intergovernmental | 55,792,392 | 58,368,225 | 62,607,754 | 65,831,423 | 63,903,057 |
| Charges for Services | 686,928 | 1,602,498 | 814,829 | 1,010,000 | 375,000 |
| Interest | 406,014 | 839,862 | 677,398 | 400,000 | 606,318 |
| Miscellaneous | 587,004 | 765,449 | 437,365 | 136,100 | 137,450 |
| Memo | 16,850 | 376,422 | 527,363 | | |
| Total Revenue | 57,836,003 | 62,320,275 | 65,308,389 | 67,688,523 | 65,231,825 |

WASTEWATER RECLAMATION
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 \$89,138,804 in sewer user and septage hauler fees, \$32,765,116 in participating and nonparticipating sewer connection fees, and \$13,000 in small construction activity permits. The increase of \$9,862,984 is primarily due to growth and the 9.5% increase in sewer user and connection fees approved in July 2008.

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

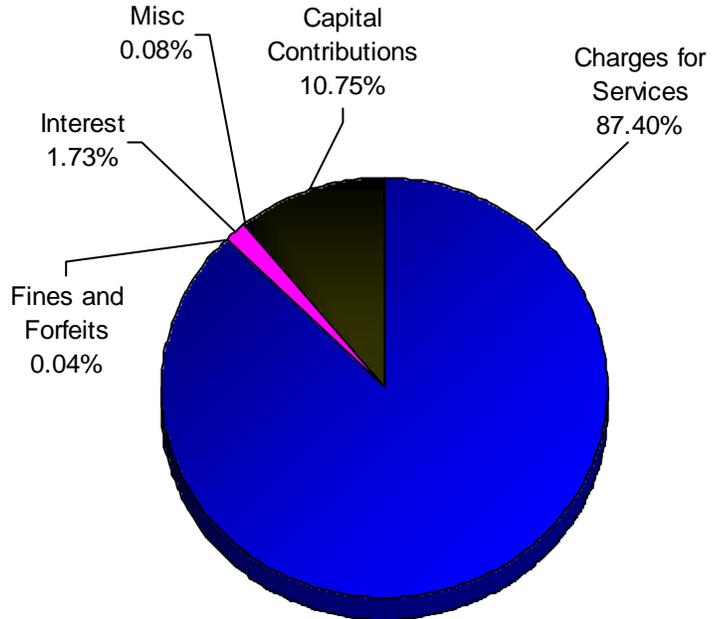
Interest earnings of \$2,411,626 are from the Local Government Investment Pool.

Miscellaneous revenues of \$100,000 are cost recovery and miscellaneous reimbursements.

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

Note: Other funding sources include bond proceeds of \$28,942,363.

Fiscal Year 2008/2009



Note: Miscellaneous includes Licenses and Permits

| Revenue Object | FY 2004/2005 | FY 2005/2006 | FY 2006/2007 | FY 2007/2008 | FY 2008/2009 |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Licenses and Permits | 28,439 | 17,191 | 11,170 | 5,000 | 5,000 |
| Intergovernmental | 801,207 | 1,435,704 | 7,290,546 | | |
| Charges for Services | 87,370,480 | 103,984,114 | 100,132,001 | 112,053,936 | 121,916,920 |
| Fines and Forfeits | 72,721 | 41,715 | 66,809 | 58,800 | 58,800 |
| Interest | 498,130 | 1,783,907 | 3,683,551 | 2,312,600 | 2,411,626 |
| Miscellaneous | 1,567,967 | 469,619 | 458,489 | 100,000 | 100,000 |
| Capital Contributions | 20,722,136 | 14,607,736 | 25,216,805 | 15,000,000 | 15,000,000 |
| Total Revenue | 111,061,080 | 122,339,986 | 136,859,371 | 129,530,336 | 139,492,346 |

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|---|--|--|---------------|---|
| GENERAL FUND | | | | |
| Assessor | | | | |
| Other Miscellaneous Revenues | 6,000 | 6,000 | 0 | |
| Clerk of the Board | | | | |
| Alcoholic Beverages | 1,600 | 2,000 | 400 | Increased number of applications |
| General Government Fees | 300 | 300 | 0 | |
| Other Miscellaneous Revenues | 8,100 | 0 | (8,100) | Outsourced subscriptions to Pima County Code |
| Clerk of the Superior Court | | | | |
| Federal Revenue | 265,000 | 300,000 | 35,000 | Increase in Title IV-D child support reimbursements |
| General Government Fees | 180,000 | 407,145 | 227,145 | Revenue previously recorded in Court Fees |
| Other Miscellaneous Revenues | 12,100 | 28,000 | 15,900 | 28% collection fee from past due accounts |
| Court Fees | 1,165,200 | 691,029 | (474,171) | Revenue now recorded in General Gov't Fees, lower court & jury fees |
| Interest | 19,600 | 5,600 | (14,000) | Decrease in interest rate |
| Other Fines & Forfeits | 884,220 | 1,100,000 | 215,780 | Increase in bond forfeitures |
| Fines | 225,000 | 222,000 | (3,000) | Decrease in Superior Court fines collected |
| Community Development & Neighborhood Conservation | | | | |
| Other Miscellaneous Revenues | 104,840 | 104,840 | 0 | |
| Community Resources | | | | |
| Culture & Recreation Fees | 135,000 | 136,000 | 1,000 | Increase in Recreation Center revenue |
| Other Miscellaneous Revenues | 2,500 | 24,500 | 22,000 | Increase due to change in accounting for various expense reimbursements |
| Rents and Royalties | 56,970 | 31,000 | (25,970) | Decrease in Kino Community Center and Kino Sports Complex rentals |
| Community Services | | | | |
| State Revenue | 0 | 0 | 0 | |
| Constables | | | | |
| Court Fees | 381,620 | 426,822 | 45,202 | Increase due to higher volume of papers served |
| Miscellaneous | 38,432 | 38,432 | 0 | |
| Contingency | | | | |
| Federal Revenue | 300,000 | 0 | (300,000) | State Criminal Alien Assistance Program (SCAAP) moved to Sheriff to comply with new deposit requirements |
| 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 | 200,000 | 650,000 | 450,000 | Increased jurisdictional elections held in conjunction with County general election |
| State Revenue | 230,000 | 300,000 | 70,000 | Reverse presidential preference election reimbursements; increase for primary and general sample ballots |
| Facilities Management | | | | |
| Rents and Royalties | 4,670,885 | 4,170,290 | (500,595) | Decrease in rents for 97 E Congress (173.2k), 3434 E. 22nd Street (344.7k), 33 N. Stone (70.8k), and misc rent decreases (32.7k), partially offset by increased rent for Abrams Public Health Building 120.8k |
| Other Miscellaneous Revenues | 4,500 | 26,087 | 21,587 | Increase due to vendor rebates and expense reimbursements |
| Finance | | | | |
| Other Miscellaneous Revenues | 120,000 | 139,200 | 19,200 | Wage garnishment and union processing fees |
| Forensic Science Center | | | | |
| Federal Revenue | 0 | 3,614 | 3,614 | Grant funding |
| General Government Fees | 2,700 | 2,700 | 0 | |
| Charges for Services | 1,035,000 | 1,155,000 | 120,000 | Increase in fees and services |
| Miscellaneous | 3,500 | 3,500 | 0 | |
| General Fund Debt Service | | | | |
| Interest | 25,000 | 25,000 | 0 | |

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|--------------------------------------|--------------------------------------|--------------------------------------|---------------|---|
| General Government Revenues | | | | |
| Alcoholic Beverages | 60,000 | 30,000 | (30,000) | Decrease in the number of liquor sales stores opening due to economic slowdown in Pima County |
| Auto Lieu Tax | 28,000,000 | 27,775,000 | (225,000) | Decrease in new car purchases due to a slower economy and slower population growth than in past years |
| Business Licenses & Permits | 2,911,312 | 2,940,425 | 29,113 | Higher number of cable connections in unincorporated Pima County |
| City Participation | 16,438 | 17,289 | 851 | Marginal increase in City Payments in Lieu of Taxes due to higher values |
| Contributions/Pub Enterprise | 12,327,074 | 14,411,994 | 2,084,920 | Increase in costs and expansion of County services |
| Federal Revenue | 1,890,000 | 1,890,000 | 0 | |
| General Government Fees | 823,446 | 837,990 | 14,544 | Increase in costs and expansion of County services |
| Interest | 2,190,000 | 1,770,177 | (419,823) | Lower interest rates and constant or decreasing fund balances |
| Other Miscellaneous Revenues | 378,560 | 380,000 | 1,440 | Adjust budget to even thousands |
| Overhead - Grant Reimbursement | 88,810 | 88,810 | 0 | |
| Sales & Use Tax | 112,200,000 | 104,800,000 | (7,400,000) | Decrease due to economic down turn in the County and the state |
| State Revenue | 269,773 | 4,086,773 | 3,817,000 | Inclusion of anticipated Prop 204 funds from the State that were not budgeted in FY 2007/08 |
| Taxes / Interest on Delq. Prop. Taxe | 5,246,601 | 5,359,466 | 112,865 | Increase due to anticipated higher level of first year delinquencies |
| Taxes / Penalties on Delq. Prop.Tax | 528,648 | 574,585 | 45,937 | Higher level of older delinquencies. |
| Taxes / Personal Property | 12,189,483 | 11,148,887 | (1,040,596) | Decrease due to slightly higher valuation offset by a lower tax rate and a lower collection rate |
| Taxes / Real Property | 249,771,729 | 265,254,407 | 15,482,678 | Increase due to lower tax rates and collection rates being significantly offset by higher valuations and greater collections of delinquent property taxes |
| Transient Lodging Tax | 3,205,408 | 2,974,858 | (230,550) | Decrease due a slow down in the state and national economies |
| Graphic Services | | | | |
| Interdepartmental Charges | 310,000 | 293,200 | (16,800) | Less usage of design service by county departments |
| Miscellaneous | 1,000 | 1,000 | 0 | |
| Human Resources | | | | |
| General Government Fees | 6,500 | 1,500 | (5,000) | COBRA processing did not return as in-house function in FY 07/08 as planned and not expected to in FY 08/09 |
| Other Miscellaneous Revenues | 2,350 | 0 | (2,350) | No unspent flexible spending account forfeitures expected |
| Indigent Defense | | | | |
| Federal Revenue | 12,960 | 12,960 | 0 | |
| Information Technology | | | | |
| Other Miscellaneous Revenues | 292,884 | 350,520 | 57,636 | Increased University Physicians Healthcare Kino Hospital operations support reimbursements |
| Rents and Royalties | 392,000 | 428,400 | 36,400 | Additional cell tower sites leases |
| Institutional Health | | | | |
| Interest | 72,054 | 63,204 | (8,850) | UPI/UPH note receivable interest revenue |
| 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 | 33,995 | 35,141 | 1,146 | Increased Justice of the Peace salary reimbursement based on FY 2008/09 salary increase |
| Justice Court Green Valley | | | | |
| Attorney Fees | 0 | 11,760 | 11,760 | Attorney fee reimbursements are now accounted for as revenues and not offsets to expenditures |
| State Revenue | 34,050 | 35,441 | 1,391 | Increased Justice of the Peace salary reimbursement based on FY 2008/09 salary increase |
| Court Fees | 12,500 | 13,500 | 1,000 | Increase in number of civil filings |
| Justice Courts - Fines | 210,000 | 210,000 | 0 | |
| Justice Courts Tucson | | | | |
| State Revenue | 265,261 | 340,808 | 75,547 | Increased Justice of the Peace salary reimbursement based on FY 2008/09 salary increase |
| General Government Fees | 929,980 | 725,209 | (204,771) | Overestimated impact of increased defensive driving fee in FY 2007/08 |
| Court Fees | 1,246,717 | 1,444,239 | 197,522 | Increase due to expected change in county ordinances |
| Justice Courts - Fines | 3,987,100 | 3,443,867 | (543,233) | Decreased traffic fines |
| Other Fines & Forfeits | 52,631 | 44,625 | (8,006) | Completed efforts to collect back-log of forfeitures, reflects only current caseload |
| Rents and Royalties | 6,000 | 6,000 | 0 | |
| Other Miscellaneous Revenues | 0 | 60,000 | 60,000 | Unclaimed bond revenues |

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|---|--|--|-------------------|--|
| Juvenile Court | | | | |
| Federal Revenue | 180,000 | 180,000 | 0 | |
| Court Fees | 25,000 | 37,000 | 12,000 | Increase in collection of fees assessed due to delinquency |
| Superior Courts - Fines | 2,500 | 4,000 | 1,500 | Increase in total fines assessed |
| Correctional Housing | 430,700 | 288,000 | (142,700) | Decrease in estimated revenue from Pascua Yaqui contract to house juvenile detainees |
| Other Miscellaneous Revenues | 5,000 | 5,000 | 0 | |
| Natural Resources, Parks, & Recreation | | | | |
| Culture & Recreation Fees | 553,375 | 533,550 | (19,825) | Decrease in cultural & recreation fees |
| General Government Fees | 12,600 | 2,500 | (10,100) | Reduced federal land monitoring services |
| Other Miscellaneous Revenues | 75,000 | 71,500 | (3,500) | Utilities reimbursement agreements 1.5k, cattle sales (5.0k) |
| Rents and Royalties | 8,400 | 8,400 | 0 | |
| Non Departmental | | | | |
| Transient Lodging Tax | 4,713,836 | 4,374,791 | (339,045) | Decrease due a slow down in the state and national economies |
| Office of Court Appointed Counsel | | | | |
| Court Fees | 808,176 | 718,608 | (89,568) | Decrease in collections due to fewer cases referred to contract attorneys |
| Procurement | | | | |
| Other Miscellaneous Revenues | 0 | 6,000 | 6,000 | Revenue from vendor relations classes |
| Public Fiduciary | | | | |
| Court Fees | 480,918 | 480,918 | 0 | |
| General Government Fees | 15,000 | 15,000 | 0 | |
| Other Miscellaneous Revenues | 0 | 2,400 | 2,400 | Reimbursement for postage |
| Recorder | | | | |
| General Government Fees | 3,042,500 | 2,342,500 | (700,000) | Decreased recording fees due to reduction in number of documents recorded |
| Other Miscellaneous Revenues | 275,000 | 205,500 | (69,500) | Decreased postage fees collected for returning recorded documents by mail |
| State Revenue | 281,250 | 0 | (281,250) | Reverse reimbursement for 2008 presidential preference election costs |
| School Superintendent | | | | |
| Federal Revenue | 70,200 | 38,533 | (31,667) | Change in allocation of federal forest fees |
| Other Miscellaneous Revenues | 0 | 1,025,000 | 1,025,000 | Reimbursements for school district election services |
| Sheriff | | | | |
| Federal Revenue | 0 | 300,000 | 300,000 | State Criminal Alien Assistance Program (SCAAP) moved to Sheriff to comply with new deposit requirements |
| Penalties/Delinquent Taxes | 48,000 | 40,000 | (8,000) | Decrease in seizure fees collected |
| Business Licenses & Permits | 15,500 | 15,500 | 0 | |
| General Government Fees | 120,000 | 0 | (120,000) | Revenue for work release inmates now recorded in Sheriff Dept. fees account |
| Jury Fees | 800 | 800 | 0 | |
| Sheriff Dept Fees | 782,148 | 850,148 | 68,000 | Increase in fees from state mandated tow program offset by decrease in work release revenue previously in General Gov't fees |
| Correctional Housing | 6,420,000 | 7,030,000 | 610,000 | Increase in inmate population generating reimbursements from state and cities |
| Justice Courts - Traffic Fines | 10,000 | 10,000 | 0 | |
| Other Miscellaneous Revenues | 30,000 | 30,000 | 0 | |
| 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 | 100,000 | 90,000 | Cost reimbursements for lengthy jury trials and city jurors provided |
| Treasurer | | | | |
| General Government Fees | 150 | 150 | 0 | |
| TOTAL GENERAL FUND REVENUE | 469,216,715 | 481,334,223 | 12,117,508 | |

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|------------------------------|-------------------------------|-------------------------------|-------------|--|
| SPECIAL REVENUE FUNDS | | | | |
| County Free Library | | | | |
| Taxes | 31,957,142 | 31,926,830 | (30,312) | Increase in net assessed valuations 5.35m; tax rate decrease of \$0.0582, (5.38m) |
| Intergovernmental | 4,797,000 | 2,100,000 | (2,697,000) | Decrease in city of Tucson participation (2m); decrease in city of Oro Valley financial support (325k); decrease in Library grants (372k) |
| Interest | 300,000 | 503,000 | 203,000 | Increased earnings from the Local Government Investment Pool |
| Fines and Forfeits | 500,000 | 600,000 | 100,000 | Increase in expected public fines and forfeits |
| Miscellaneous | 1,150,000 | 355,000 | (795,000) | Decrease in misc. collections (195k), decrease in private contributions (700k), increase in grant revenues 100k |
| Employment and Training | | | | |
| Intergovernmental | 11,478,523 | 14,587,872 | 3,109,349 | City of Tucson Water Assistance grant 280k; new WIRED grant 1.6m; Regional Logistics Workforce grant 666.7k; State Youth grant 300k; increased WIA, HVRP fundings 210k; changes in other grants 52.7k |
| Miscellaneous | 202,500 | 302,200 | 99,700 | Increase in Kellogg private grant |
| Environmental Quality | | | | |
| Interest | 30,400 | 35,000 | 4,600 | Increase in fund balance |
| Intergovernmental | 1,344,155 | 1,330,926 | (13,229) | Decrease primarily due to lower revenue from EPA 103 Program partially offset by EPA 105 and work with deferred Fugitive Dust Program |
| Licenses and Permits | 2,166,050 | 2,142,200 | (23,850) | Decrease due to anticipated reductions in construction activities |
| Miscellaneous | 25,150 | 36,150 | 11,000 | Increase primarily due to anticipated revenue in public record requests |
| Flood Control District | | | | |
| Interest | 200,000 | 100,000 | (100,000) | Lower fund balance |
| Miscellaneous | 185,500 | 180,750 | (4,750) | Decrease in In-Lieu of On-Site Mitigation revenue (15K) partially offset by increase in rental property revenue |
| Taxes | 25,112,708 | 25,332,649 | 219,941 | Increase in current year property tax collections 115k and prior years taxes 105k |
| Intergovernmental | 4,500,000 | 217,470 | (4,282,530) | Decrease in state and federal reimbursements for flood repair work |
| Charges for Services | 100,000 | 175,000 | 75,000 | Increase in the sale of manuals and In-Lieu of Detention fees |
| Improvement Districts | | | | |
| Special Assessment | 560,124 | 448,619 | (111,505) | Decrease in collections for improvement districts: Hayhook Ranch (51k); La Cholla (55k); Camino Ojo de Agua (6k) |
| Other Special Revenue Funds | | | | |
| Intergovernmental | 5,047,852 | 4,565,296 | (482,556) | County Attorney Fill the Gap 27.6k; Indigent Defense Fill the Gap 20.2k; Juvenile Title IV-E 18k; Co Atty Law Enforcement Antiracketeering (543.8k); Courts Fill the Gap (77.7k); Co Atty Victim Witness Comp 63.7k; JC Tucson FARE 15k; Sheriff State RICO 100k; Economic Development & Tourism (108.5k); COC Child Support 3k; |
| Charges for Services | 6,920,620 | 6,737,130 | (183,490) | Court Automation Fund 150k; Juvenile Probation Services 95.9k; JC GV Court Automation Fund 2.3k; JC GV FARE 2k; JC Ajo Court Automation Fund .3k; COC Local Cr Automation (7k); COC Spousal Maintenance Enforcement (2k); COC Doc Storage & Retrieval 45k; SC Child Support (7.4k); SC Conciliation 64k; SC Probation (4k); SC Cty Law Library (1k); Recorder Document Storage & Retrieval (289k); Economic Development and Tourism (232.5k) |
| Fines and Forfeits | 606,000 | 603,500 | (2,500) | Co Atty Bad Check Program (2.5k) |
| Interest | 1,143,520 | 1,606,060 | 462,540 | Juvenile Title IV-E .4k; Juvenile Probation Services 18.9k; Public Works Building 60.4k; SC Probation 77.3k; SC Local Cr Automation 25k; SC Child Support 6.2k; Courts Fill the Gap 3k; SC Cty Law Library 3.2k; SC Conciliation 30k; SC Probate .6k; COC Child Support 1.6k; COC Doc Storage & Retrieval 25.4k; COC Time Pay Fees (18.2k); COC Local Cr Automation 27k; COC Spousal Maintenance 1k; Sheriff Criminal Justice Enhancement 25k; Sheriff Commissary 15k; Indigent Defense Fill the Gap (2k); Sheriff State RICO 1k; Sheriff Federal RICO 1k; Sheriff Inmate Welfare Fund 50k; Recorder Document Storage & Retrieval 25k; Co Atty Fill the Gap 11k; Co Atty Law Enforcement Antiracketeering 105.5k; Co Atty Victim Restitution 4k; Co Atty Victim Witness Comp (5k); Co Atty Bad Check Program (6k); Co Atty C.O.T. Consumer Protection .9k; JC GV Time Pay Fees .3k; Economic Development and Tourism (25k) |
| Miscellaneous | 6,937,741 | 7,299,778 | 362,037 | Juvenile Victim Restitution .1k; Taxpayer Information Fund (5k); Sheriff Commissary (25k); Co Atty Law Enforcement Antiracketeering 167.1k; Co Atty Victim Witness Comp 34.8k; Co Atty Bad Check Program (3k); Economic Development and Tourism 193k |

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|------------------------------------|--------------------------------------|--------------------------------------|--------------------|--|
| Other Special Revenue Funds Grants | | | | |
| Intergovernmental | 41,944,320 | 41,321,314 | (623,006) | Juvenile Court Grants (635.9k); County Attorney Grants 878.2k; Community Services Grants (300.4k); Sheriff Grants (462k); Superior Court Grants (77.9k); Parks Grants 11.3k; Public Defender Training Fund (4.8k); Legal Defender Training Fund (1.5k); County Administrator Grants (30k); |
| Interest | 24,393 | 46,584 | 22,191 | County Attorney Grants 18.7k; COC Grants 1.6k; LD Training Fund .2k; PD Training Fund 1.3k; Forensic Science Center Grants .5k |
| Miscellaneous | 1,107,358 | 1,539,849 | 432,491 | County Attorney Grants (15.9k); Juvenile Court Grants (167.6k); Community Services Grants 616k; |
| Public Health | | | | |
| Charges for Services | 2,428,020 | 2,645,450 | 217,430 | Increase primarily in health fees collected for Vital Registration birth and death certificates as the state turns over this function to the County, and client load increases in Public Health Nursing, Family Planning, and Disease Control clinics |
| Fines and Forfeits | 205,801 | 206,800 | 999 | Animal Care court fines 16k, partially offset by decreases in citations (4k) and late fees (11k) |
| Intergovernmental | 10,375,734 | 11,643,405 | 1,267,671 | Animal Care IGA with City of Tucson 764k, miscellaneous changes in grant funding 504k |
| Licenses and Permits | 2,497,630 | 2,452,230 | (45,400) | Animal Care license collections |
| Miscellaneous | 192,146 | 348,389 | 156,243 | Increase primarily due to local program funding, partially offset by decrease in Vital Registration bad check collections |
| Solid Waste | | | | |
| Intergovernmental | 1,200,000 | 1,200,000 | 0 | |
| Charges for Services | 5,553,500 | 3,962,500 | (1,591,000) | Decrease due primarily to closure of Tangerine (1.3m) and lower fee revenue at Sahuarita (331k), partially offset by increase in tipping fee revenue from non-licensed vendors 40k |
| Interest | 130,900 | 85,325 | (45,575) | Decrease due to lower cash fund balances |
| Miscellaneous | 93,000 | 54,250 | (38,750) | Decrease in recycling revenue due to closure of Tangerine |
| Stadium District | | | | |
| Intergovernmental | 1,905,000 | 2,034,000 | 129,000 | Car rental surcharge increase 124k, RV space surcharge increase 5k |
| Interest | 0 | 15,000 | 15,000 | Account unbudgeted in FY 2007/08 |
| Miscellaneous | 1,116,203 | 1,276,003 | 159,800 | Increase in Spring Training and other events rental income |
| Transportation | | | | |
| Charges for Services | 1,010,000 | 375,000 | (635,000) | Decrease in impact fees due to construction slowdown |
| Interest | 400,000 | 606,318 | 206,318 | Higher fund balance |
| Intergovernmental | 65,831,423 | 63,903,057 | (1,928,366) | Decrease in highway funds (2,562k) partially offset by increase in federal grants 479k and expanded bus routes 155k |
| Licenses and Permits | 311,000 | 210,000 | (101,000) | Decrease in inspection fees due to construction slowdown |
| Miscellaneous | 136,100 | 137,450 | 1,350 | Increase in property damage reimbursement 41k partially offset by decrease in rental property revenue (40k) |
| TOTAL SPECIAL REVENUE FUNDS | 241,727,513 | 235,248,354 | (6,479,159) | |
| DEBT SERVICE | | | | |
| Taxes | 56,252,488 | 57,164,072 | 911,584 | Appreciation and growth of the tax base 1.506m, partially offset by decrease in prior year collections (594k) |
| Intergovernmental | 7,500 | 7,500 | 0 | |
| Interest | 1,000,000 | 1,000,000 | 0 | |
| TOTAL DEBT SERVICE | 57,259,988 | 58,171,572 | 911,584 | |
| CAPITAL PROJECTS | | | | |
| Intergovernmental | 13,781,039 | 25,848,887 | 12,067,848 | Mainly due to increase in Regional Transportation Authority projects |
| Charges for Services | 23,517,156 | 9,424,903 | (14,092,253) | Mainly due to construction slowdown and one large private sector company project contribution in FY 2007/08 |
| Interest | 3,598,141 | 1,117,697 | (2,480,444) | Decreased earnings from the Local Government Investment Pool |
| Miscellaneous | 370,946 | 94,122 | (276,824) | Decreased miscellaneous cost recovery |
| TOTAL CAPITAL PROJECTS | 41,267,282 | 36,485,609 | (4,781,673) | |

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2007/2008 vs Fiscal Year 2008/2009**

| SOURCE OF REVENUES | ADOPTED REVENUES FY 2007/2008 | ADOPTED REVENUES FY 2008/2009 | CHANGE | EXPLANATION |
|--|--|--|---------------------|--|
| ENTERPRISE FUNDS | | | | |
| Development Services | | | | |
| Licenses and Permits | 9,846,397 | 7,176,537 | (2,669,860) | Decrease due to the slowdown in construction activity |
| Charges for Services | 5,155,219 | 3,757,000 | (1,398,219) | Decrease due to the slowdown in construction activity |
| Interest | 780,626 | 500,000 | (280,626) | Due to decrease in fund balance |
| Miscellaneous | 178,704 | 129,000 | (49,704) | Decrease due to the slowdown in construction activity |
| Medical Services | | | | |
| Intergovernmental | 4,721,877 | 5,058,352 | 336,475 | Increased grant funding |
| Charges for Services | 276,815,284 | 221,917,892 | (54,897,392) | Pima Health System & Services (PHS&S) decrease due primarily to decreased membership in acute care plan, partially offset by increased capitation fee revenue in long term care plan |
| Interest | 845,089 | 1,782,960 | 937,871 | PHS&S anticipated increase in cash balances and interest rates |
| Miscellaneous | 29,427 | 208,285 | 178,858 | PHS&S increase primarily due to reimbursements for therapy services by Behavioral Health department |
| Parking Garages | | | | |
| Interest | 60,000 | 118,000 | 58,000 | Increased earnings from Local Government Investment Pool |
| Miscellaneous | 1,698,946 | 1,764,946 | 66,000 | Increased parking revenues due to \$5 increase in monthly parking fees |
| Wastewater Reclamation | | | | |
| Licenses and Permits | 5,000 | 5,000 | 0 | |
| Charges for Services | 112,053,936 | 121,916,920 | 9,862,984 | Primarily due to approved rate increase 10.6M partially offset by fees associated with construction slowdown 730k |
| Fines and Forfeits | 58,800 | 58,800 | 0 | |
| Interest | 2,312,600 | 2,411,626 | 99,026 | Primarily due to increased earnings from the Local Government Investment Pool |
| Memo Revenue | 15,000,000 | 15,000,000 | 0 | |
| Miscellaneous | 100,000 | 100,000 | 0 | |
| TOTAL ENTERPRISE FUNDS | 429,661,905 | 381,905,318 | (47,756,587) | |
| GRAND TOTAL ALL FUNDS | 1,239,133,403 | 1,193,145,076 | (45,988,327) | |
| THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY | | | | |
| INTERNAL SERVICE FUNDS | | | | |
| Communications | | | | |
| Charges for Services | 4,458,348 | 4,640,898 | 182,550 | Increase in number of units served |
| Interest | 37,500 | 76,000 | 38,500 | Increased cash balance |
| Miscellaneous | 32,803 | 70,355 | 37,552 | Reimbursements from non-County agencies using services |
| Fleet Services | | | | |
| Charges for Services | 18,119,204 | 20,494,058 | 2,374,854 | Increase in motor pool rates and direct/special bill rates charged to departments |
| Interest | 100,000 | 180,000 | 80,000 | Increased earnings from Local Government Investment Pool |
| Intergovernmental | 40,000 | 1,072,594 | 1,032,594 | Increase due to change in classification of IGA sales of fuel and maintenance from Miscellaneous 1.045m, less decrease in off road vehicle sales tax refunds (12.4k) |
| Memo Revenue | 300,000 | 231,525 | (68,475) | Decrease in sale of fixed assets |
| Miscellaneous | 925,000 | 157,080 | (767,920) | Decrease in IGAs for fuel and maintenance services (775k); plus various expense reimbursements 7.1K |
| Graphic Services | | | | |
| Charges for Services | 1,240,000 | 1,300,000 | 60,000 | Increased rates and greater printing volume |
| Miscellaneous | 1,000 | 1,000 | 0 | |
| Risk Management | | | | |
| Charges for Services | 17,877,342 | 17,877,342 | 0 | |
| Interest | 700,000 | 1,556,006 | 856,006 | Increased cash balance |
| TOTAL INTERNAL SERVICE FUNDS | 43,831,197 | 47,656,858 | 3,825,661 | |
| TOTAL REVENUES | 1,282,964,600 | 1,240,801,934 | (42,162,666) | |

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