

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 2005/2006 and ending with fiscal year 2009/2010. Revenues for fiscal years 2005/2006, 2006/2007, and 2007/2008 are based on audited actuals. Revenues for fiscal year 2008/2009 are based on the Revised Budget. Fiscal year 2009/2010 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2009/2010 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-27 through 9-32.

	Total Revenue
General Fund.....	\$483,589,915
Capital Projects Fund	63,216,238
Communications Fund.....	5,176,932
County Free Library	27,632,608
Debt Service	69,937,637
Development Services.....	6,222,600
Economic Development & Tourism	1,244,006
Employment & Training	24,216,802
Environmental Quality.....	3,082,648
Fleet Services	18,197,132
Graphic Services Production	954,000
Improvement Districts	401,105
Other Special Revenue Funds.....	72,285,832
Parking Garages.....	1,872,716
Pima Health System & Services	199,364,078
Public Health.....	17,726,743
Regional Flood Control District	23,598,588
Risk Management.....	19,582,328
Solid Waste Management.....	5,128,250
Stadium District.....	2,265,800
Transportation.....	56,168,803
Wastewater Reclamation	147,931,945

GENERAL FUND

Tax revenues are derived from primary tax levies on real and personal property. The fiscal year 2009/10 primary net assessed value is \$8,985,711,830, an increase of \$754,745,296 over fiscal year 2008/09. The primary tax rate for fiscal year 2009/10 is lowered from the 2008/09 rate of \$3.3913 per \$100 of net assessed value to \$3.3133. Total budget primary property tax collections are \$301,095,303 with current year collections of \$286,343,867, delinquent taxes of \$8,005,622, and interest and penalties on delinquent taxes totaling \$6,745,814. Budgeted tax revenues increased a total of \$18,717,958 between fiscal year 2008/09 and fiscal year 2009/10.

Licenses and Permits revenues decreased \$513,753 for fiscal year 2009/10. This decrease is due to changes in state statute that redefine the basis for cable TV license fees.

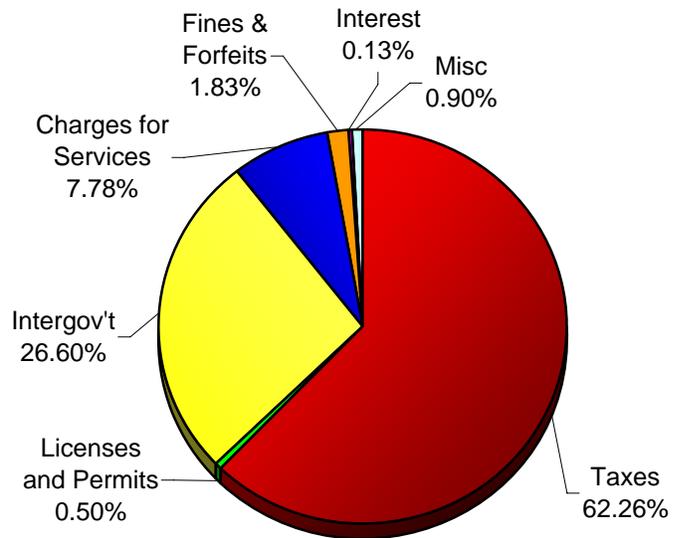
Intergovernmental revenues decreased \$19,790,960 to \$128,650,688 in fiscal year 2009/10. Due to a shrinking economy, State Shared Sales Tax revenue decreased \$15,850,000 to \$88,950,000, the Shared Vehicle License Tax declined \$3,075,000 to \$24,700,000, and the Unincorporated Transient Lodging Excise Tax revenue decreased \$1,695,369. Elections will experience a \$743,200 decline in revenues because of fewer jurisdictional elections and no national or state primary or general elections. Due to the state's fiscal shortfalls the Proposition 204 Hold Harmless funds of \$3,817,000 will not be coming to the County in fiscal year 2009/10.

Fiscal year 2009/10 will be the first year that the federal government will fully fund its Payments in Lieu of Taxes (F-PILT) commitment increasing County revenue by \$710,000. Other revenue increases are due to increased Title IV-D reimbursements, a change in allocation of federal forest fees, and state reimbursements for higher Justice of the Peace salaries. Pima County will receive \$4,625,000 as the University of Arizona's contribution toward matching funds to be forwarded to the Arizona Health Care Cost Containment System to draw down federal funds for Graduate Medical Education and Disproportionate Share Hospital funds.

Charges for Services revenues increased \$4,515,258 for fiscal year 2009/10. The primary source of this increase is \$3,048,083 from contributions to the General Fund from other funds and taxing authorities for administrative services. This increase was brought about by higher costs of services and more services being provided to the other funds and authorities. The Sheriff Department saw an increase of \$1,071,050 due to increased inmate populations from the state, cities and towns; higher per-diem rates for pre-trial services; and increases in fees from the state mandated tow program. These increases were offset slightly by a decrease in reimbursements from staff performing jury duty.

Justice Courts Tucson's fee revenues will rise \$348,152 on increased civil filings and increased use of the defensive driving program. The Public Fiduciary's \$214,013 fee revenue increase is the result of higher billing rates and improved collections of court fees. The Natural Resources, Parks and Recreation Department's fee revenues increased \$208,250 primarily due to higher use fees, offset by the loss of revenue from federal land monitoring services.

Fiscal Year 2009/2010



Pima County FY 2009/2010 Adopted Budget

A newly created Photo Traffic Enforcement program is expected to bring \$100,600 in Court Fees to the Office of Court Appointed Counsel. Court Fees also increased for Contract Attorneys. The Forensic Science Center continues to increase revenue by providing more services to outside jurisdictions.

Revenue increases are offset by declines in a number of departments. Juvenile Court's revenues for court fees and correctional housing will fall \$295,000 due to the expiration of a contract with the Pascua Yaqui Tribe to house juvenile detainees and lower court fees that had been assessed for delinquent payments. Graphic Services lost \$104,700 in revenue from other departments that are no longer using their design services. A decline in the number of papers being served and the use of less expensive process servers is lowering Constable revenues \$103,332. The slower economy reduced filing revenues of the Recorder's Office and the utilization of the Kino Sports Complex.

Fines and Forfeits budgeted in the General Fund increased \$3,591,981 in fiscal year 2009/10. The newly created photo traffic enforcement program, administered by the Office of Court Appointed Counsel, is expected to generate \$3,999,436 in fines. Justice Courts Tucson's revenues from forfeited bonds increased by \$65,375. On the other hand Justice Courts Tucson's revenue from traffic and criminal fines decreased by \$468,830.

Interest revenue budgeted for the General Fund decreased \$1,248,416 in fiscal year 2009/10. This decrease is the result of lower interest rates. Total interest income for the General Fund will be \$615,565 in fiscal year 2009/10.

Miscellaneous revenues decreased \$3,016,376 to \$4,345,308 in fiscal year 2009/10. Facilities Management saw a decrease of \$1,797,814 from rents and royalties revenue. This decrease is primarily the result of a new policy of crediting rents from tenants in County buildings to special revenue funds instead of the General Fund. Miscellaneous revenue decreases also include \$785,000 decreased reimbursement to the Superintendent of Schools for services they provide for school district elections. Reimbursement to Information Technology will decrease \$350,520 as their support services to University Physicians Healthcare Hospital operations end. Other miscellaneous revenues are decreasing for a variety of reasons. The Finance Department discontinued charging for late/rush invoice processing, the Recorder will receive less postage fee revenue, and Information Technology's cell tower lease revenue will decrease. The only miscellaneous revenue increases are \$40,000 from the Superior Court providing pre-trial services for the City of South Tucson and \$10,000 to the Sheriff from court ordered inmate restitution.

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 9-27 through 9-32.

Note: Other revenue sources include operating transfers in of \$4,962,310

Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Taxes	242,948,462	252,349,910	268,492,467	282,377,345	301,095,303
Licenses & Permits	2,535,630	2,794,802	2,970,600	2,955,925	2,442,172
Intergovernmental	143,920,448	152,271,119	148,158,077	148,441,648	128,650,688
Charges for Svcs	27,101,623	33,603,427	32,307,052	33,096,008	37,611,266
Fines and Forfeits	5,786,442	5,526,344	5,019,877	5,237,632	8,829,613
Interest	2,490,854	3,321,177	3,343,184	1,863,981	615,565
Miscellaneous	4,935,286	6,827,825	8,314,448	7,361,684	4,345,308
Total Revenue	429,718,745	456,694,604	468,605,705	481,334,223	483,589,915

CAPITAL PROJECTS FUND
Capital Projects Fund

Intergovernmental revenues consist of \$25,791,542 in reimbursements from the Regional Transportation Authority funded by its half-cent excise tax approved by voters in May 2006; \$4,690,855 in state highway funds, transportation enhancement program funds, grants, and reimbursements. Federal revenue of \$9,897,541 comes primarily from Public Safety Interoperable Communications grant, Federal Emergency Management Agency (FEMA), and special appropriations. An additional \$11,094,000 is available as part of the American Recovery and Reinvestment Act (ARRA) of 2009. The increase of \$25,625,051 is due primarily to additional federal funding, ARRA funding, and reimbursement from the Regional Transportation Authority.

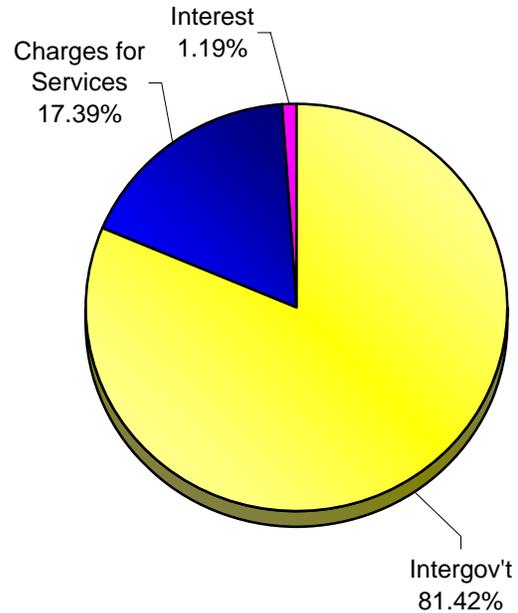
Charges for Services represent the impact fees collected for new development and contributions from developers and other outside sources.

Interest earnings are expected to decrease, since the cash balance in the Local Government Investment Pool will be smaller than fiscal year 2008/09 due to lower revenues.

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, \$80,000 from the Space Acquisition Fund, \$300,665 from the Transportation Department, and \$1,500,000 from Stadium District; general obligation bond proceeds of \$90,000,000; transportation bond proceeds of \$15,000,000; and Certificates of Participation proceeds of \$20,000,000.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	11,157,270	11,027,057	17,022,948	25,848,887	51,473,938
Charges for Services	19,100,807	12,416,626	8,839,064	9,424,903	10,991,612
Interest	4,639,069	5,312,827	4,812,517	1,117,697	750,688
Miscellaneous	567,219	263,587	3,166,659	94,122	
Memo Revenue		390,380			
Total Revenue	35,464,365	29,410,477	33,841,188	36,485,609	63,216,238

COMMUNICATIONS FUND
Internal Service Fund

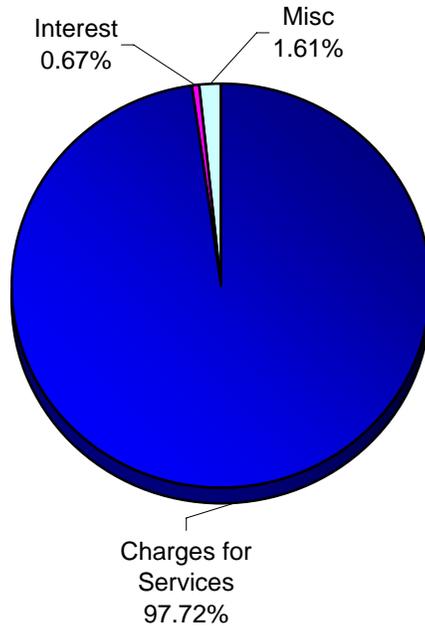
Charges for Services include basic telephone line charges of \$2,173,302, long distance charges of \$245,000, network infrastructure service charges of \$1,608,542, and radio access and repair charges of \$1,032,018. The increase of \$417,964 over fiscal year 2008/09 is due to growth in the number of lines and radios.

Interest earnings decreased due to the decline in interest rates.

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, weather radio transmitter maintenance, and loss recovery from the local government investment pool. Miscellaneous revenues in fiscal years 2008/09 and 2009/10 are for weather radio transmitter maintenance 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 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Charges for Services	2,335,335	3,197,284	4,747,419	4,640,898	5,058,862
Interest	52,343	76,623	80,199	76,000	34,673
Miscellaneous	340,107	33,543	58,657	70,355	83,397
Memo Revenue		115,453			
Total Revenue	2,727,785	3,422,903	4,886,275	4,787,253	5,176,932

COUNTY FREE LIBRARY
Special Revenue Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2009/10 secondary net assessed value is \$9,840,619,641 which amounts to an increase of \$245,758,122 over the fiscal year 2008/09 final valuation. The tax rate for fiscal year 2009/10 is \$0.2643, a decrease of \$0.0750 from the fiscal year 2008/09 rate of \$0.3393 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$26,001,108, with current year collections of \$25,026,712 and delinquent taxes of \$974,396. (The current year collections reflect expected collection rates.)

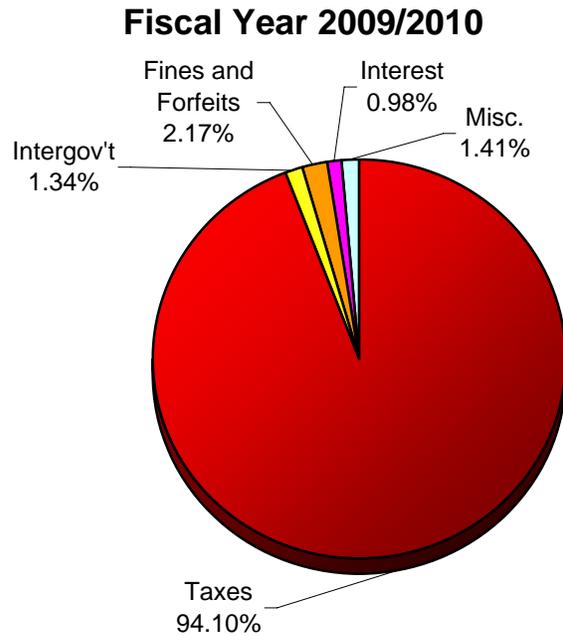
Intergovernmental revenues consist of \$100,000 in federal and state grants for various library projects and \$270,000 from an intergovernmental agreement with the town of Oro Valley for reimbursement of the costs of operating the Oro Valley library.

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 of Tucson, not the Pima County Free Library District.

Interest revenue for fiscal year 2005/06 was for interest from the Local Government Investment Pool on funds received from property tax collections. Revenues for 2006/07 through 2009/10 represent interest from the Treasurer’s commingled interest distribution. Fiscal year 2009/10 revenues have decreased as a result of a decrease in interest rates and a lower fund balance.

Miscellaneous revenues in fiscal years 2006/07 through 2009/10 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 year 2005/06 miscellaneous revenues are prior year transaction adjustments.

Note: Other funding sources include an operating transfer in of \$567,794 from the Capital Projects Fund representing unspent funds from the Flowing Wells Library project.



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Taxes	15,449,990	24,888,527	32,275,806	31,926,830	26,001,108
Intergovernmental	300,000	7,033,985	4,420,611	2,100,000	370,000
Fines and Forfeits		748,372	690,352	600,000	600,000
Interest	305,605	469,065	735,232	503,000	271,500
Miscellaneous	318,325	1,517,002	981,562	355,000	390,000
Total Revenue	16,373,920	34,656,951	39,103,563	35,484,830	27,632,608

DEBT SERVICE

Debt Service Fund

Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2009/10 secondary net assessed value is \$9,860,980,900, which amounts to an increase of \$266,119,381 over the fiscal year 2008/09 final levy amount. The tax rate for fiscal year 2009/10 is \$0.7100 per \$100 of net assessed value. This is a \$0.1050 increase over the fiscal year 2008/09 rate of \$0.6050 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$68,930,137, with current year collections of \$67,230,288 and delinquent taxes of \$1,699,849. (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 of funds for repayment of interfund loans for Improvement Districts is budgeted in the Improvement Districts Special Revenue Fund.

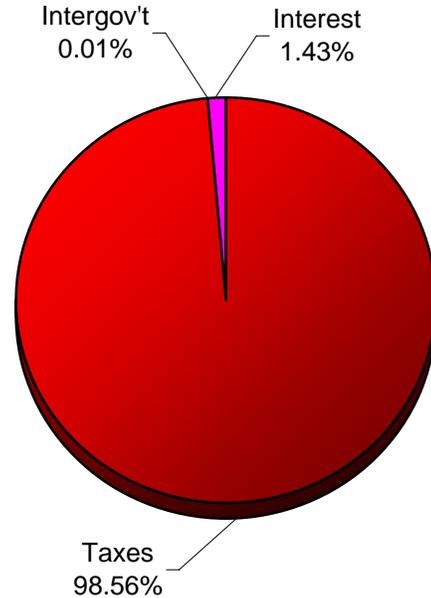
Intergovernmental revenues are derived from federal, state, and city in lieu payments.

Interest earnings of \$1,000,000 are expected from the Local Government Investment Pool based on fiscal year 2008/09 actual earnings.

Miscellaneous revenue in fiscal year 2005/06 is due to improvement district collections and revenue in fiscal year 2007/08 is from the sale of land held by the state under tax deed.

Note: Other funding sources include operating transfers in from Facilities Renewal of \$4,614, Fleet Services of \$137,306, Communications of \$18,866, Transportation of \$19,428,259, and Wastewater Reclamation of \$21,525,780.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Taxes	43,255,157	48,722,260	55,761,597	57,164,072	68,930,137
Special Assessment	214,757				
Intergovernmental		17,587	16,376	7,500	7,500
Interest	1,316,788	1,612,184	1,842,349	1,000,000	1,000,000
Miscellaneous	5,102		116		
Total Revenue	44,791,804	50,352,031	57,620,438	58,171,572	69,937,637

DEVELOPMENT SERVICES
Enterprise Fund

Licenses and Permits includes building permits of \$1,537,950, plumbing permits of \$339,500, electrical permits of \$339,500, and mechanical permits of \$169,750. The estimate of permits for pool, walls, water heater, remodel, and additions is \$833,400. The \$3,956,437 decrease in licenses and permits revenue is due to the continuing slowdown in housing and construction activity.

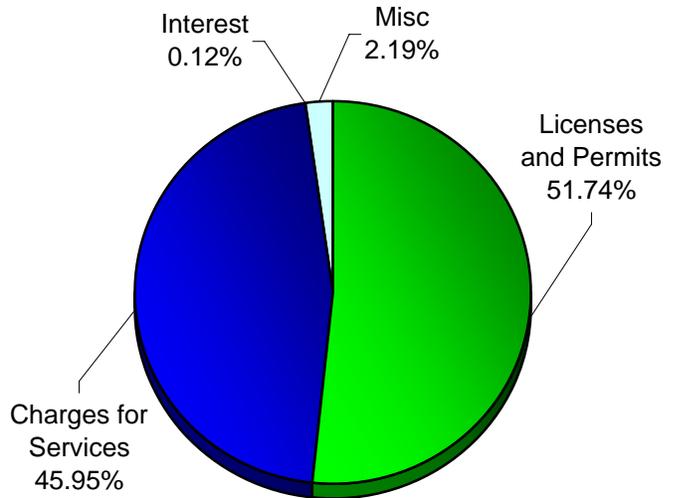
Charges for Services include \$1,899,000 for construction plans review and \$960,000 for subdivision and zoning plans review. The \$898,000 decrease is due to the continuing slowdown in housing and construction activity.

Interest earnings of \$7,500 are expected in fiscal year 2009/10 from the Local Government Investment Pool. A decrease in revenue is expected due to a lower fund balance and lower yield.

Miscellaneous revenues come from various sources: \$6,000 from employee reimbursements and other cost recovery; \$64,000 from intergovernmental agreements with the cities of Tucson and Oro Valley for addressing services; \$20,000 from sale of electronic reports; \$31,000 from copies and the sale of reports, maps, and books; and \$15,000 from building code violations.

Memo Revenue in fiscal year 2007/08 was from the sale of information technology equipment.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Licenses and Permits	12,196,115	7,095,381	5,525,304	7,176,537	3,220,100
Charges for Services	4,944,768	4,143,033	3,467,359	3,757,000	2,859,000
Interest	554,989	762,901	555,768	500,000	7,500
Miscellaneous	247,520	216,442	210,234	129,000	136,000
Memo Revenue			38,593		
Total Revenue	17,943,392	12,217,757	9,797,258	11,562,537	6,222,600

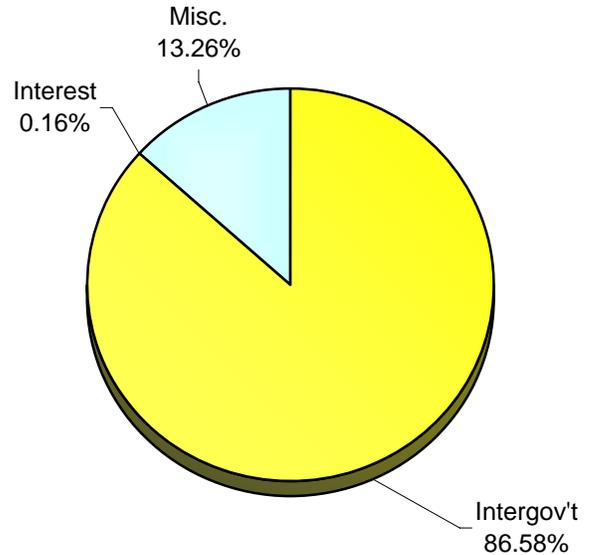
ECONOMIC DEVELOPMENT & TOURISM
Special Revenue Fund

Intergovernmental revenues represent hotel/motel taxes designated for economic development and tourism activities. The decrease of \$322,927 from fiscal year 2008/09 is due to the continuing economic recession.

Interest earnings of \$2,000 are expected from the Treasurer's commingled interest distribution which is based on the department's expected cash balances during the fiscal year.

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 decrease from fiscal year 2008/09 is due to an expected well repair rental offset at one of the leased properties.

Fiscal Year 2009/2010



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 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 \$326,590 from the General Fund to fund six outside agencies.

Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	796,858	1,464,697	1,314,417	1,399,933	1,077,006
Interest	2,446	35,342	35,395	5,000	2,000
Miscellaneous	5,000		203,046	215,000	165,000
Total Revenue	804,304	1,500,039	1,552,858	1,619,933	1,244,006

EMPLOYMENT & TRAINING
Special Revenue Fund

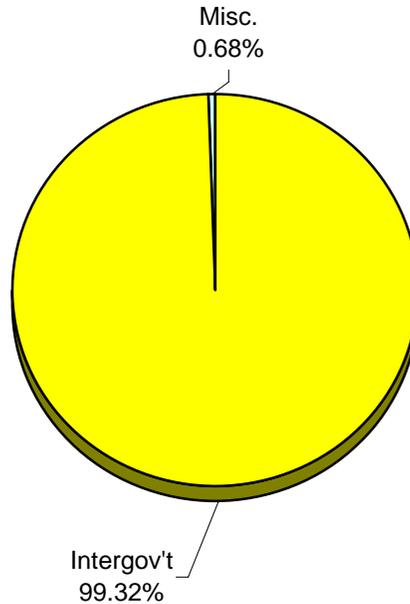
Intergovernmental revenues are primarily comprised of federal grants for employment and training programs designed for low income individuals. These funds go to programs that include counseling of the homeless and employment training, as well as summer youth employment. Additional funding for these programs is provided by the state of Arizona and the city of Tucson. And funding is also provided to the Pima Vocational High School (Charter School) via federal 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. In fiscal years 2005/06 and 2006/07 there was a continuing downward trend of these revenues. However in fiscal years 2007/08 through 2009/10 revenues increased. The increase in fiscal year 2009/10 is primarily due to \$6.9 million of new federal stimulus grants which are a part of the American Recovery and Reinvestment Act of 2009.

Miscellaneous revenue of \$163,678 represents private grant funds from the Arizona Community Action Association for utility repairs, home energy costs, and energy conservation services. Miscellaneous revenues 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 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	12,770,507	11,560,939	12,157,715	14,587,872	24,053,124
Miscellaneous	70,603	160,891	306,176	302,200	163,678
Total Revenue	12,841,110	11,721,830	12,463,891	14,890,072	24,216,802

ENVIRONMENTAL QUALITY
Special Revenue Fund

Licenses and Permits revenues include \$1,175,000 from air quality inspection and application fees, \$430,500 from review and inspection of water, septic, and sewer plans and systems, \$131,700 for base fees and hauling of solid waste, and \$33,700 from hazardous material related permits. The decrease in Licenses and Permits in fiscal year 2009/10 is due to anticipated reductions in construction activities.

Intergovernmental revenues consist of \$545,000 in federal grants, \$714,500 in state program funding and grants, and \$16,898 in city participation.

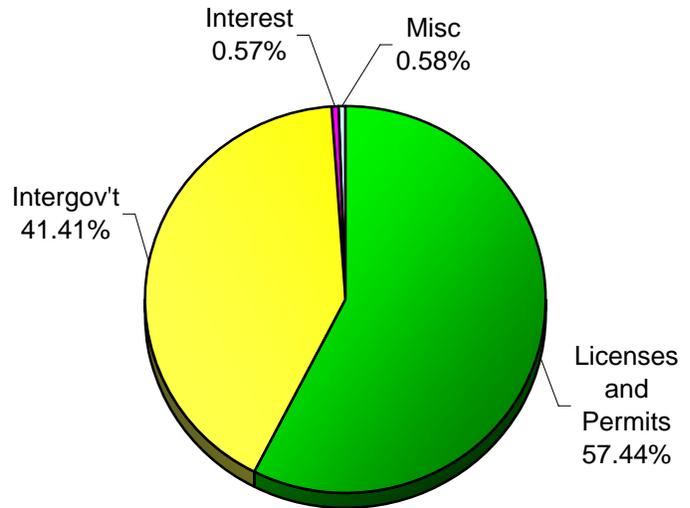
Fines and Forfeits in prior fiscal years reflect fines collected for violations of environmental regulations. Because fines and forfeits are not easily forecasted, they are budgeted as zero for fiscal year 2009/10.

Interest earnings of \$17,500 are expected in fiscal year 2009/10 from the Local Government Investment Pool and the decrease of \$17,500 is due to lower rate of return.

Miscellaneous revenues include \$7,150 from requests for public records, \$10,000 for the Brush Wellman Beryllium Monitoring contract, and \$700 from employee reimbursements and other cost recoveries.

Note: Other funding sources include an operating transfer of \$396,605 from the General Fund to fund air quality programs.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Licenses and Permits	2,255,553	1,879,216	2,133,576	2,142,200	1,770,900
Intergovernmental	1,308,948	1,034,517	1,686,514	1,330,926	1,276,398
Fines and Forfeits	52,775	62,925	87,700		
Interest	63,237	85,296	51,549	35,000	17,500
Miscellaneous	20,852	91,576	14,807	36,150	17,850
Total Revenue	3,701,365	3,153,530	3,974,146	3,544,276	3,082,648

FLEET SERVICES

Internal Service Fund

Intergovernmental revenues represent \$1,045,000 in revenue from fuel and maintenance provided to other government agencies, which in fiscal years prior to 2008/09 was budgeted as Miscellaneous revenue. Intergovernmental amounts for fiscal years prior to 2009/10 represent or include diesel fuel tax refunds from the state. This item was not budgeted in fiscal year 2009/10.

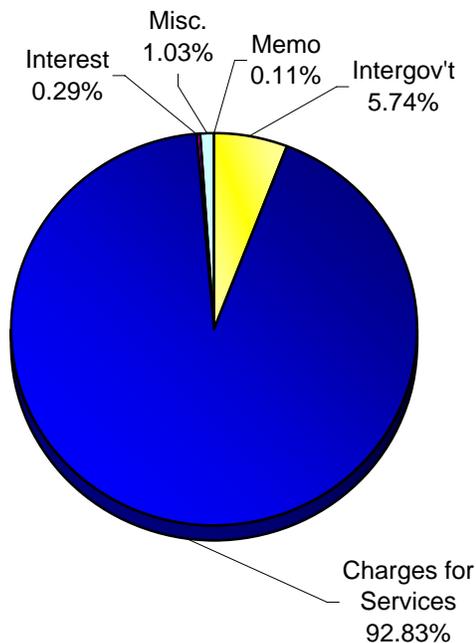
Charges for Services revenues include \$15,168,886 in per mile fees received from other County departments for the use of vehicles, \$1,450 for auction fee proceeds, and \$1,721,000 for reimbursements for the cost of fuel, parts, and labor for approximately 700 items of County equipment. The projected decrease in per mile fees for fiscal year 2009/10 is due to decreases in mileage rates averaging 35 percent based on vehicle class code.

Interest earnings of \$52,776 are expected from the Treasurer's commingled interest distribution. The decrease from fiscal year 2008/09 is due to lower interest rates.

Miscellaneous revenues include \$175,000 from insurance companies and individuals for accident related repairs to County vehicles, and \$13,020 for metals recycling. In fiscal years prior to 2008/09 this category also included revenue from fuel and maintenance provided to other government agencies which for fiscal years 2008/09 and 2009/10 is budgeted as Intergovernmental revenue.

Memo revenues include \$20,000 from the sale of obsolete County vehicles and equipment. The decrease from fiscal year 2008/09 is due to fewer vehicles available for auction due to a County freeze on the purchase of new vehicles.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	21,856	27,594	38,663	1,072,594	1,045,000
Charges for Services	13,910,231	15,771,759	19,985,821	20,494,058	16,891,336
Interest	99,303	133,251	273,096	180,000	52,776
Miscellaneous	1,059,519	1,363,845	1,775,956	157,080	188,020
Memo Revenue	274,747	335,755	70,878	231,525	20,000
Total Revenue	15,365,656	17,632,204	22,144,414	22,135,257	18,197,132

GRAPHIC SERVICES PRODUCTION
Internal Service Fund

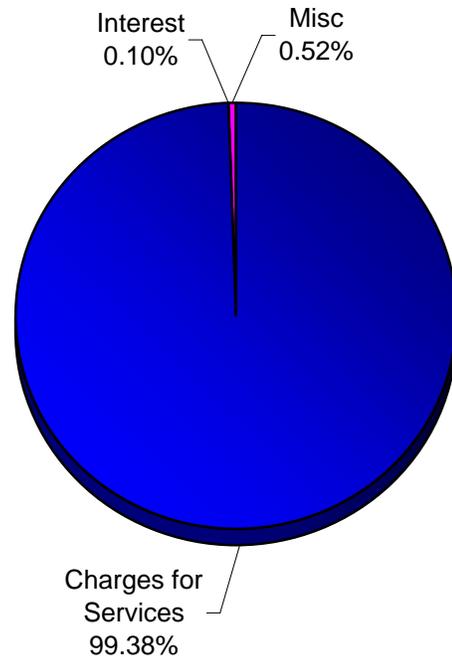
Charges for Services revenues consist of fees paid by other County departments for various printing services. The decrease in revenue is due to the economic downturn and based on fiscal year 2008/09 actual revenue. Decreased revenue from fiscal year 2006/07 to fiscal year 2007/08 was due to the Graphic Services Design function's move to the General Fund.

Interest revenues are earned on fund cash balance.

Miscellaneous revenues include the sale of reports and atlases to the public, stale dated warrants, refunds of prior year overcharges, and services provided to non-County organizations.

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 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Charges for Services	1,405,467	1,568,920	1,323,824	1,300,000	948,000
Interest			134		1,000
Miscellaneous	7,249	43,771	7,059	1,000	5,000
Total Revenue	1,412,716	1,612,691	1,331,017	1,301,000	954,000

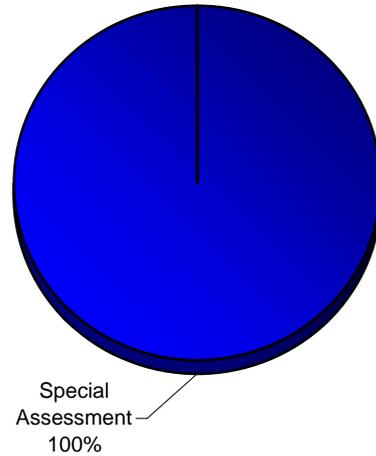
IMPROVEMENT DISTRICTS
Special Revenue Fund

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 \$228,813, La Cholla Boulevard at \$152,336, and Camino Ojo de Agua at \$19,956.

Interest revenues are earned on individual improvement district cash balances.

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 2009/2010



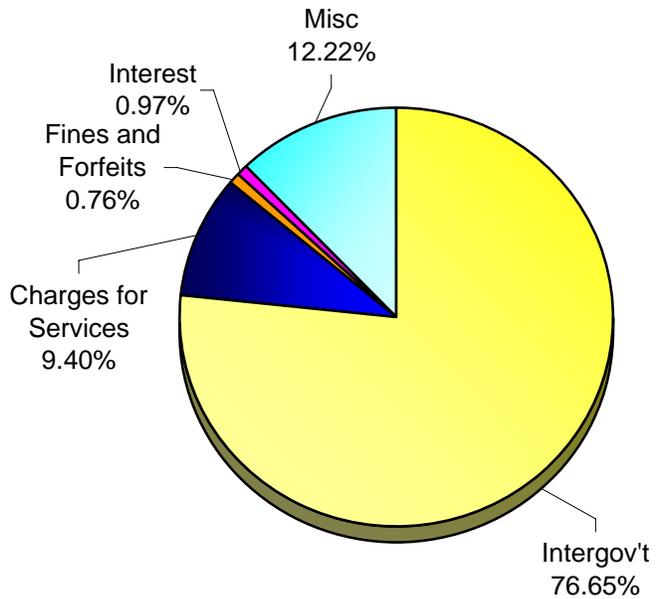
Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Special Assessment			555,844	448,619	401,105
Interest			5,350		
Total Revenue			561,194	448,619	401,105

OTHER SPECIAL REVENUE FUNDS

Special Revenue Fund

Intergovernmental revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$498,629; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,500,116; County Attorney Employer Sanctions \$500,000, Victim Witness Compensation \$410,852; Sheriff Criminal Justice Enhancement \$400,000; Recorder Document Storage & Retrieval \$184,360; Sheriff State RICO funds \$50,000; Juvenile Court Title IV-E funding \$100,000; Public Defender Training \$45,000; Legal Defender Training \$11,200; the Clerk of the Superior Court Child Support Incentive \$27,000 and Justice Courts FARE funding \$12,000. The grants budgeted in Special Revenue Funds include Community Development Block Grants \$14,764,478 of which \$6,500,000 is from American Recovery and Reinvestment Act (ARRA)/Stimulus funding; County Attorney \$3,424,495; Juvenile Court \$9,647,000; Sheriff \$4,685,588; Superior Court \$9,287,797; Facilities Management ARRA/Stimulus funds \$3,981,900; Elections Grants \$1,154,291; Justice Courts Tucson \$100,100; Natural Resources Parks & Recreation \$90,000; and the School Reserve Fund \$4,536,000. The increase of \$10,924,129, or 24.6%, over fiscal year 2008/09 is attributable to federal ARRA/Stimulus funding.

Fiscal Year 2009/2010



Charges for Services revenues include fees collected by the Superior Court Local Court Automation Fund \$408,000, Child Support Visitation Program \$87,500, Conciliation Court \$529,200, Law Library \$182,855 and Probation Services \$1,440,020; 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 \$380,000; Justice Courts Time Pay Fees \$214,136, Automation Fund \$310,520, Photo Traffic Enforcement \$203,000 and FARE funding \$2,000; the Treasurer Taxpayer Information Fund \$45,000; Natural Resources, Parks & Recreation Special Programs \$75,000; Recorder Document Storage and Retrieval \$750,875; and Sheriff Commissary Operations \$1,300,000. These revenues are not significantly changed from fiscal year 2008/09.

Fines and Forfeits revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$546,000 and Juvenile Court Victim Restitution fines \$2,000.

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 \$3,500; County Attorney Law Enforcement Antiracketeering Fund \$296,500, Victim Witness Comp \$30,500, Bad Check Program \$1,000, C.O.T Consumer Protection \$500, Fill The Gap \$6,000, Victim Restitution \$7,000, and County Attorney Grants \$29,500; Forensic Science Center Grants \$2,200, Indigent Defense Fill the Gap \$28,591 and Indigent Defense Training Funds \$1,650; Superior Court Local Automation Fund \$8,500, Courts Fill

Pima County FY 2009/2010 Adopted Budget

The Gap \$10,000, Conciliation \$10,000, Child Support Visitation \$2,400, Law Library \$2,000, Probate \$240, and Probation Services \$25,000; Sheriff Criminal Justice Enhancement \$10,000, Commissary Operations \$3,000, and Inmate Welfare Fund \$25,000; Recorder Document Storage and Retrieval \$45,500; Juvenile Court Probation Services \$6,000, Title IV-E \$500, and Victim Restitution \$200; Justice Courts Time Pay Fees \$3,924; Treasurer Taxpayer Information Fund \$2,500; Neighborhood Conservation \$10,000; and Housing Trust Fund \$200. 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 decreased for fiscal year 2009/10 by \$948,839 due to lower interest rates and fund balances.

Miscellaneous revenues include funds paid to County Attorney Antiracketeering \$2,995,596, Bad Check Program \$1,000, Victim Witness Compensation \$71,800, and County Attorney Grants \$118,940; Superior Court Conciliation \$1,500 and Probation Services \$35,000; Housing Trust Fund \$1,000,000; Juvenile Court Victim Restitution \$10,000, and Grants \$160,349; the Superior Court Law Library \$25,000; Facilities Renewal Fund \$2,785,421; Sheriff Commissary Operations \$675,000; Taxpayer Information Fund \$50,000; Community Services Grants \$96,509; Parks Special Programs \$360,000; and School Reserve Fund \$445,000. The increase of \$206,488, or 2.4% over fiscal year 2008/09 is primarily from an increase in rents partially offset by a decrease in Community Development Grants.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism in the amount of \$1,244,006. 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 2009/10 is \$73,529,838.

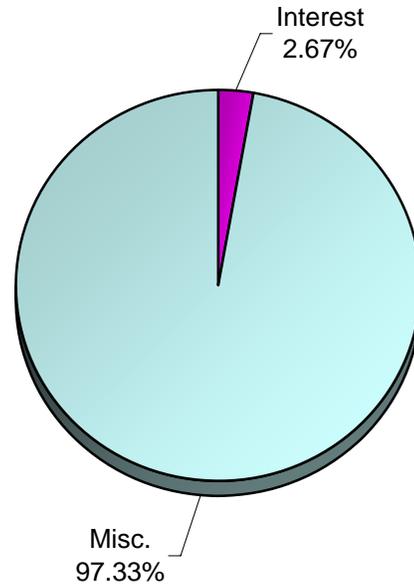
Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	45,643,525	42,499,053	47,528,729	44,486,677	55,410,806
Charges for Services	7,195,182	7,580,425	7,310,487	6,737,130	6,797,106
Fines and Forfeits	599,738	473,522	502,154	603,500	548,000
Interest	1,238,327	2,005,087	2,560,696	1,647,644	698,805
Miscellaneous	8,725,124	7,663,057	8,827,622	8,624,627	8,831,115
Memo Revenue	261,719		313,065		
Total Revenue	63,663,615	60,221,144	67,042,753	62,099,578	72,285,832

PARKING GARAGES
Enterprise Fund

Interest earnings of \$50,000 are expected from the Treasurer’s commingled interest distribution. The decrease from fiscal year 2008/09 is due to lower interest rates.

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 \$57,770 primarily due to a \$5 increase in the monthly parking rate.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Interest	46,344	80,962	103,848	118,000	50,000
Miscellaneous	1,485,222	1,548,114	1,720,418	1,764,946	1,822,716
Total Revenue	1,531,566	1,629,076	1,824,266	1,882,946	1,872,716

PIMA HEALTH SYSTEM AND SERVICES
Enterprise Fund

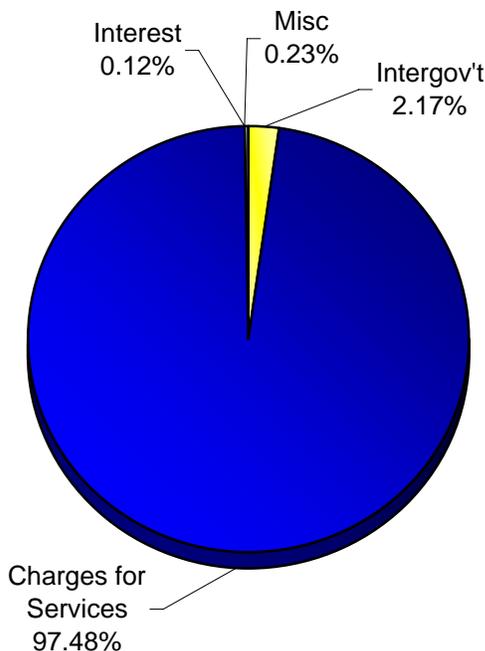
Intergovernmental revenues consist of \$4,331,575 in federal and state grants.

Charges for Services consist of \$3,443,626 in Pima Health Plan capitation fees, \$190,625,758 in Pima Long Term Care capitation fees, and \$257,184 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. The decrease is due to lower cash balances and an expected decrease in interest rates.

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

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	4,467,880	4,738,090	4,722,756	5,058,352	4,331,575
Charges for Services	254,364,309	257,061,952	291,919,915	221,917,892	194,326,568
Interest	1,464,164	1,028,703	2,402,052	1,782,960	244,826
Miscellaneous	32,906	1,060,050	1,118,663	208,285	461,109
Total Revenue	260,329,259	263,888,795	300,163,386	228,967,489	199,364,078

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. The increase in fiscal year 2009/10 revenue is primarily due to increased licensing fees for Animal Care.

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 decreased revenue is due to decreased grant funding and city of Tucson participation revenue.

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

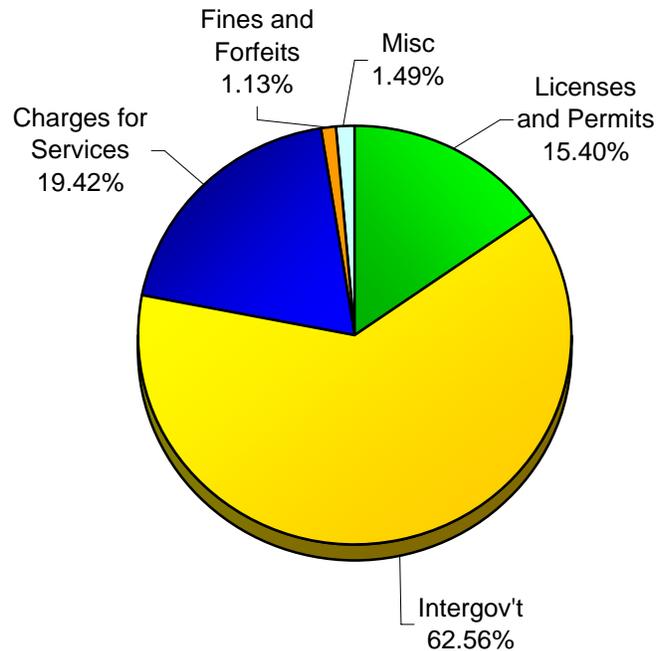
Fines and Forfeits include city court fines, animal control citations, and penalties for late licensing.

Interest earned in fiscal years 2005/06, 2006/07, and 2007/08 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 decrease is primarily due to decreased local program funding.

Note: Other funding sources include \$9,353,853 in General Fund support.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Licenses and Permits	2,293,059	2,214,272	2,404,496	2,452,230	2,729,169
Intergovernmental	10,923,640	9,840,804	11,672,918	11,643,405	11,090,372
Charges for Services	2,278,798	2,424,521	2,581,603	2,645,450	3,442,294
Fines and Forfeits	174,780	213,428	180,487	206,800	200,557
Interest	2,063	3,391	5,301		
Miscellaneous	394,932	238,129	427,992	348,389	264,351
Total Revenue	16,067,272	14,934,545	17,272,797	17,296,274	17,726,743

**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 2009/10 secondary net assessed value of real and secured personal property is \$8,885,189,956, which is an increase of \$200,738,213 over the fiscal year 2008/09 final valuation. The tax rate for fiscal year 2009/10 is \$0.2635 per \$100 of net assessed value. This is a reduction of \$.0300 from the fiscal year 2008/09 rate of \$0.2935 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$23,292,838 with current year collections of \$22,509,449 and delinquent taxes of \$783,389. (The current year collections reflect expected collection rates.)

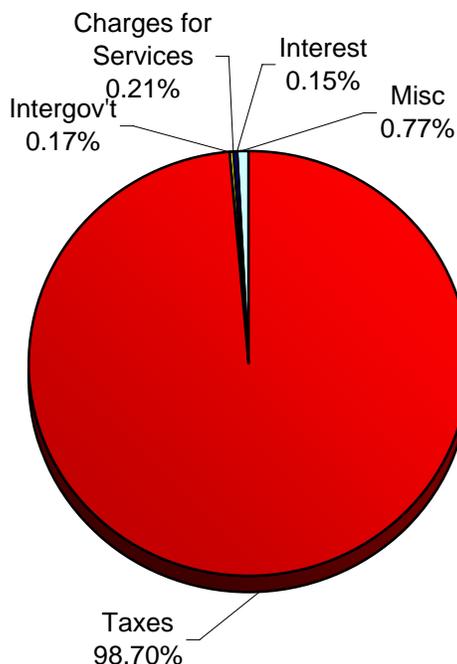
Intergovernmental revenue results from a cooperative effort with the state for a US Fish and Wildlife grant to fund the County's ecological multi-species monitoring plan and program.

Charges for Services are from the sales of various manuals and in-lieu of detention fees.

Interest earnings of \$35,000 are expected in fiscal year 2009/10 from the Local Government Investment Pool. The decrease from fiscal year 2008/09 is due to a lower fund balance and lower interest rates.

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

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Taxes	19,821,655	22,738,616	25,331,448	25,332,649	23,292,838
Intergovernmental	2,157	1,440,138	923,657	217,470	40,000
Charges for Services	4,321	226,068	165,126	175,000	50,000
Interest	327,053	278,317	144,984	100,000	35,000
Miscellaneous	162,771	256,561	79,082	180,750	180,750
Total Revenue	20,317,957	24,939,700	26,644,297	26,005,869	23,598,588

RISK MANAGEMENT

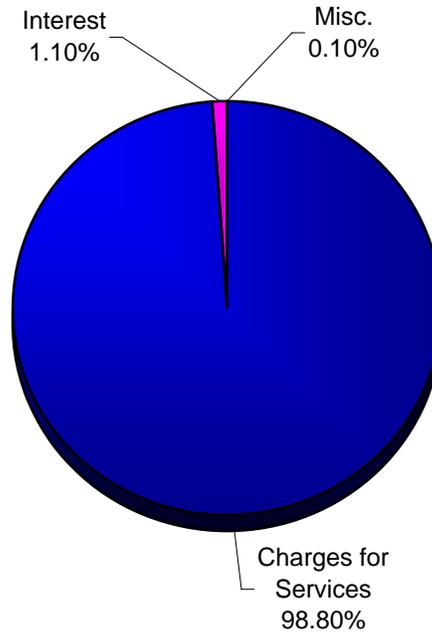
Internal Service Fund

Charges for Services revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$5,678,807, liability claims \$9,388,187, unemployment insurance \$607,500, health benefit premiums \$2,449,062, environmental damage \$98,872, and property damage \$1,124,500. 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 \$215,000 are expected from the Local Government Investment Pool for the Trust Fund Reserve. Earnings are expected to decrease due to decreased interest rates.

Miscellaneous revenues in fiscal year 2005/06 and fiscal year 2006/07 include recoveries from a pooled investment fund loss, stale dated warrants, settlements, and various refunds. Fiscal year 2007/08 miscellaneous revenues include pooled investment fund loss recovery, stale dated warrants, settlements, various refunds, and property rent. Fiscal year 2009/10 miscellaneous revenue is property rent.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Charges for Services	14,527,449	17,587,656	19,363,303	17,877,342	19,346,928
Interest	1,380,046	2,206,696	1,751,712	1,556,006	215,000
Miscellaneous	699,623	654,667	327,188		20,400
Total Revenue	16,607,118	20,449,019	21,442,203	19,433,348	19,582,328

SOLID WASTE MANAGEMENT
Special Revenue Fund

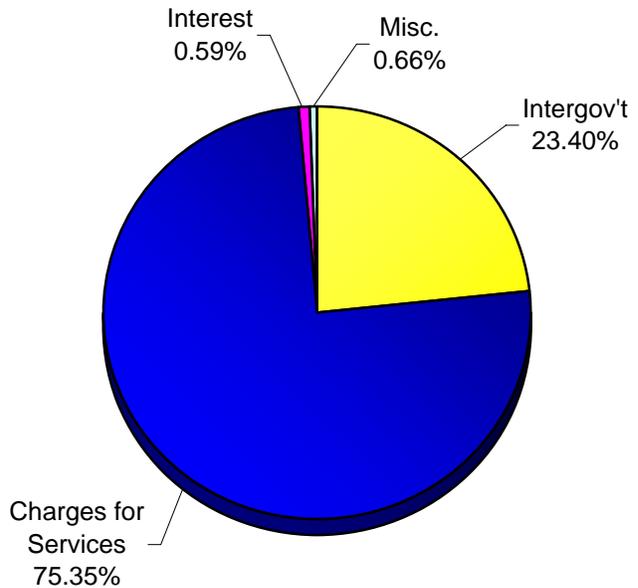
Intergovernmental revenue of \$1,200,000 is state tire recycling funding.

Charges for Services includes \$3,780,000 in landfill waste disposal fees and tire collection fees of \$84,000. The decrease of \$98,500 from fiscal year 2008/09 is due to lower tire collection fees associated with the economic slowdown, and reduction in hours of operation for landfills and transfer stations partially offset by postponing the closure of the Tangerine landfill.

Interest earnings of \$30,500 are from the Local Government Investment Pool. The decrease of \$54,825 is due to a lower cash fund balance and interest rate.

Miscellaneous revenues of \$33,750 are from the sale of recyclable items from the landfills and collection stations. The decrease of \$20,500 is due to depressed market conditions and a reduction in hours of operation at landfills and transfer stations.

Fiscal Year 2009/2010



Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	1,136,454	1,196,175	1,152,277	1,200,000	1,200,000
Charges for Services	4,531,428	4,747,277	5,842,485	3,962,500	3,864,000
Interest	143,690	175,594	159,827	85,325	30,500
Miscellaneous	121,705	87,707	89,153	54,250	33,750
Total Revenue	5,933,277	6,206,753	7,243,742	5,302,075	5,128,250

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 \$1,300,000 for car rentals and at \$104,000 for recreational vehicle space surcharges. The decrease of \$630,000 from fiscal year 2008/09 is due to the economic recession.

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.

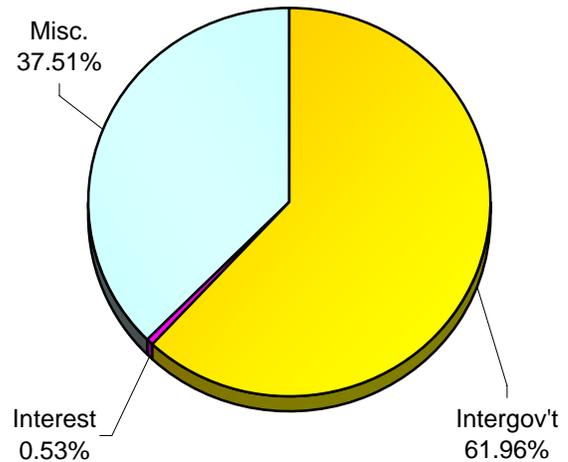
Interest earnings of \$12,000 are expected from the Treasurer's commingled interest distribution. The decrease from fiscal year 2008/09 is due to lower interest rates and lower cash balances.

Miscellaneous revenues include major league baseball spring training activities, parking and concessions, and other events held at the stadium complex. Events include concerts, car shows, and other similar activities. Miscellaneous revenue decreased \$426,203 from fiscal year 2008/09 primarily due to the release of the Chicago White Sox from their spring training contract in exchange for a payment of \$5,000,000 to the Stadium District.

Note 1: Other funding sources include operating transfers from the General Fund for the following: \$2,288,637 for transient lodging excise (hotel/motel) tax collected by Pima County and distributed to the Stadium District; \$1,096,035 for maintenance of the baseball practice fields; and \$196,417 for operation of the Kino Ecosystem Restoration Project.

Note 2: In fiscal year 2008/09 the Stadium District received unbudgeted revenue of \$5,000,000 from the Chicago White Sox as payment for the release from their Spring Training contract.

Fiscal Year 2009/2010

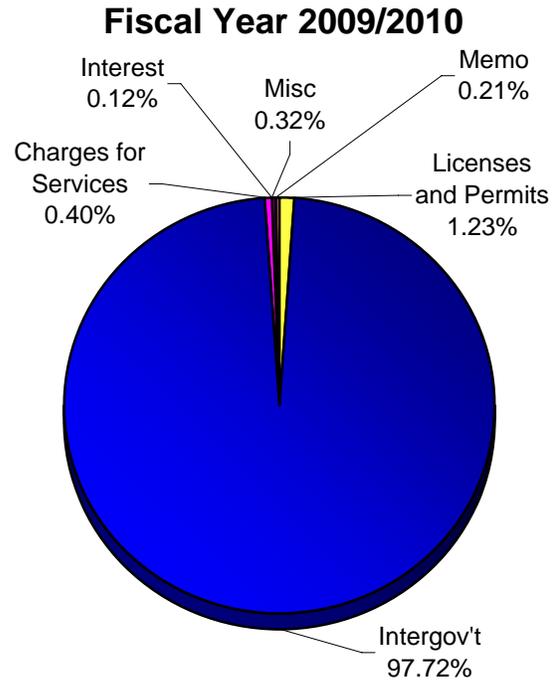


Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Intergovernmental	1,802,612	1,907,199	1,948,433	2,034,000	1,404,000
Charges for Services	37,635	19,022			
Interest	9,622	7,296	15,694	15,000	12,000
Miscellaneous	1,138,440	1,201,477	1,512,254	1,276,003	849,800
Total Revenue	2,988,309	3,134,994	3,476,381	3,325,003	2,265,800

TRANSPORTATION
Special Revenue Fund

Licenses and Permits revenues include \$513,608 for the use of rights of way and \$180,228 in permits and inspection fees. Increase of \$483,836 is due primarily to new right of way fees charged to utilities.

Intergovernmental revenues consist primarily of \$37,894,391 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. Another large component is \$13,760,825 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 \$7,774,235 from fiscal year 2008/09. Federal revenue includes \$810,120 for road maintenance and emergency repairs, \$539,056 for rural transit, \$180,000 in a middle school education program, \$124,000 in a bike and pedestrian program, \$83,000 in safety programs, and \$11,000 from the National Forest Reserve. Revenue from the town of Marana includes \$84,515 to support rural transit and revenue from the city of Tucson includes \$2,000 for bike and pedestrian safety programs. State revenue of \$45,090 is reimbursement for the Airport Master Plan. The decrease in state revenue is 1,141,182 and is due primarily to a \$1,000,000 decrease in the Highway Extension/Expansion Loan Program (HELP) revenue. 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 \$1,343,286 for expanded transit services including approximately \$960,987 for special needs, \$277,000 for a game and fish study, \$65,299 supporting rural transit, and \$40,000 for a transition plan.



Charges for Services include \$165,609 in impact fees and highway and street fees charged to newly constructed subdivisions, \$32,760 from the abandonment of County property and rights of way, and \$27,562 from sale of electronic data and maps. The decrease of \$149,069 is due to the construction slowdown.

Interest earnings decrease by \$536,946 and is due to lower interest rate.

Miscellaneous revenue includes \$110,931 in earnings from County rental properties, \$66,600 in reimbursements for damages to property, and \$4,850 in miscellaneous cost recovery reimbursements.

Memo revenue of \$120,000 is expected from the sale of surplus County land and prior fiscal years included the sale of land, cattle guards, and vehicles.

Note: Other funding sources include operating transfers of \$3,325,000 from the General Fund for public transit and graffiti abatement and \$38,140 from an improvement district.

TRANSPORTATION
Special Revenue Fund

Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Licenses and Permits	367,819	243,680	199,700	210,000	693,836
Intergovernmental	58,368,225	62,607,754	63,761,396	63,903,057	54,877,283
Charges for Services	1,602,498	814,829	331,228	375,000	225,931
Interest	839,862	677,398	503,448	606,318	69,372
Miscellaneous	765,449	437,365	213,560	137,450	182,381
Memo	376,422	527,363	25,004		120,000
Total Revenue	62,320,275	65,308,389	65,034,336	65,231,825	56,168,803

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 federal funding for a new prison sewer system and a federal grant funding which ended in fiscal year 2006/07.

Charges for Services consist of \$115,198,365 in sewer user fees, \$20,795,500 in sewer connection fees, \$1,432,180 in sanitation fees, and \$13,000 in small construction activity permits. Due to approved rate increases, sewer user fees increased by \$27,498,941. The fixed service fee increased \$1.50 in the spring of 2009 and will increase another \$1.50 in January 2010. The volume rate increased 12.75% in the spring of 2009 with additional 12.75% increases in July 2009 and January 2010. Growth is assumed at 1%. Partially offsetting the increase in sewer user fees is a \$11,969,616 decrease in connection fees due to the slowdown in economy.

Fines and Forfeits consist of industrial pretreatment fines of \$10,000 assessed against various commercial customers of Wastewater Reclamation.

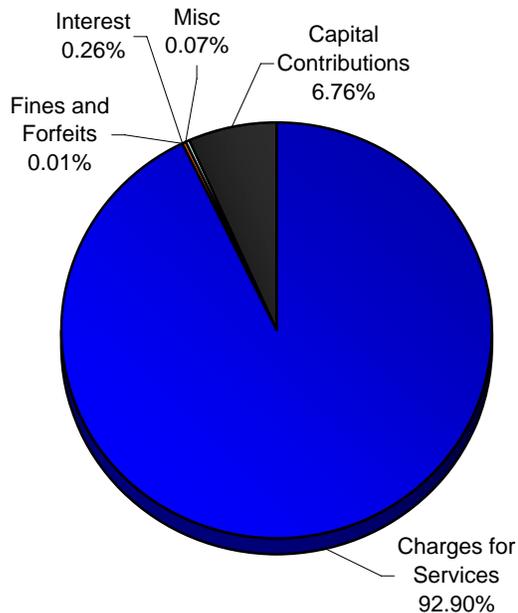
Interest earnings decrease by \$2,033,726 and is due to lower interest rates.

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 Certificates of Participation proceeds of \$75,000,000 and Water Infrastructure Finance Authority (WIFA) loan proceeds of \$10,002,383.

Fiscal Year 2009/2010



Note: Miscellaneous includes Licenses and Permits

Revenue Object	FY 2005/2006	FY 2006/2007	FY 2007/2008	FY 2008/2009	FY 2009/2010
Licenses and Permits	17,191	11,170	14,025	5,000	5,000
Intergovernmental	1,435,704	7,290,546	791,630		
Charges for Services	103,984,114	100,132,001	105,739,055	121,916,920	137,439,045
Fines and Forfeits	41,715	66,809	12,411	58,800	10,000
Interest	1,783,907	3,683,551	3,759,651	2,411,626	377,900
Miscellaneous	469,619	458,489	105,114	100,000	100,000
Capital Contributions	14,607,736	25,216,805	22,837,492	15,000,000	10,000,000
Total Revenue	122,339,986	136,859,371	133,259,378	139,492,346	147,931,945

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2008/2009 vs Fiscal Year 2009/2010

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
GENERAL FUND				
Assessor				
Other Miscellaneous Revenues	6,000	6,000	0	
Clerk of the Board				
Alcoholic Beverages	2,000	2,000	0	
General Government Fees	300	300	0	
Clerk of the Superior Court				
Federal Revenue	300,000	300,000	0	
General Government Fees	407,145	407,145	0	
Other Miscellaneous Revenues	28,000	28,000	0	
Court Fees	691,029	691,029	0	
Interest	5,600	5,600	0	
Other Fines & Forfeits	1,100,000	1,100,000	0	
Fines	222,000	222,000	0	
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	104,840	104,840	0	
Community Services				
None	0	0	0	
Constables				
Court Fees	426,822	323,490	(103,332)	Decrease due to decline in papers served due to current economic climate, less expensive process servers, and landlords willing to work with tenants to keep rental property occupied
Miscellaneous	38,432	37,900	(532)	Decrease in services performed for County departments
Contingency				
None	0	0	0	
Contract Attorney				
Court Fees	718,608	806,570	87,962	Improved rates of collection from defendants
County Administrator				
None	0	0	0	
County Attorney				
Other Miscellaneous Revenues	40,000	40,000	0	
City Participation	32,440	24,176	(8,264)	Reduced contribution by the City of Tucson to the Victim Witness Program
Elections				
General Government Fees	5,000	5,000	0	
City Participation	650,000	206,800	(443,200)	Fewer jurisdictional elections
State Revenue	300,000	0	(300,000)	Reverse primary and general sample ballots reimbursements
Facilities Management				
Rents and Royalties	4,170,290	2,372,476	(1,797,814)	Decrease in rents for County tenants (2.2m); 33 N. Stone (370.7k); U of A at Abrams Public Health Building 149.4k; city of Tucson 476.7k; Interagency Advocacy Center 154.5k; other rent decreases (57.5k)
Other Miscellaneous Revenues	26,087	26,087	0	
Finance				
Other Miscellaneous Revenues	139,200	92,400	(46,800)	End late/rush invoice processing fees
Forensic Science Center				
Federal Revenue	3,614	0	(3,614)	Decrease in grant funding
General Government Fees	2,700	7,800	5,100	Increase in requests for copies
Charges for Services	1,155,000	1,190,500	35,500	Increase in demand for services from outside jurisdictions
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 2008/2009 vs Fiscal Year 2009/2010

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
General Government Revenues				
Alcoholic Beverages	30,000	30,000	0	
Auto Lieu Tax	27,775,000	24,700,000	(3,075,000)	Decrease in new car purchases due to a slower economy and slower population growth than in past years
Business Licenses & Permits	2,940,425	2,426,672	(513,753)	Lower number of cable connections in unincorporated Pima County due to slow economy
City Participation	17,289	17,289	0	
Contributions/Pub Enterprise	14,411,994	17,416,567	3,004,573	Increase in costs and expansion of County services
Federal Revenue	1,890,000	2,600,000	710,000	Full funding of Federal PILT programs and economic stimulus funds
General Government Fees	837,990	881,500	43,510	Increase in costs and expansion of County services
Interest	1,770,177	531,053	(1,239,124)	Lower interest rates, constant or decreasing fund balances, and mark-to-market adjustments
Other Miscellaneous Revenues	380,000	380,000	0	
Overhead - Grant Reimbursement	88,810	88,810	0	
Sales & Use Tax	104,800,000	88,950,000	(15,850,000)	Decrease due to economic down turn in the County and the state
State Revenue	4,086,773	269,773	(3,817,000)	Exclusion of Prop 204 funds from the State that were not budgeted in FY 2008/09
Taxes / Interest on Delq. Prop. Tax	5,359,466	6,123,472	764,006	Increase due to anticipated higher level of first year delinquencies
Taxes / Penalties on Delq. Prop.Tax	574,585	582,342	7,757	Higher level of older delinquencies.
Taxes / Personal Property	11,148,887	10,686,817	(462,070)	Decrease due to lower valuations and a lower tax rate
Taxes / Real Property	265,254,407	283,662,672	18,408,265	Increase due to higher valuations offset by a lower tax rate and slightly lower collection rates
Transient Lodging Tax	2,974,858	2,288,637	(686,221)	Decrease due a slow down in the state and national economies resulting in reductions in hotel occupancy
Graphic Services				
Interdepartmental Charges	293,200	188,500	(104,700)	Decreased usage of design services by County departments
Miscellaneous	1,000	1,000	0	
Human Resources				
General Government Fees	1,500	1,500	0	
Indigent Defense				
Federal Revenue	12,960	14,400	1,440	Increased use of Federal Internship program
Information Technology				
Other Miscellaneous Revenues	350,520	0	(350,520)	End of University Physicians Hospital operations support reimbursements
Rents and Royalties	428,400	417,890	(10,510)	Decreased cell tower site leases
Institutional Health				
State Revenue	0	4,625,000	4,625,000	Graduate Medical Education 2.5m and Disproportionate Share Hospital 2.125m matching funds
Interest	63,204	53,912	(9,292)	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	35,141	36,286	1,145	Increased Justice of the Peace salary reimbursement
Justice Court Green Valley				
Attorney Fees	11,760	0	(11,760)	Attorney appointments now handled by Contract Attorney department
State Revenue	35,441	36,333	892	Increased Justice of the Peace salary reimbursement
Court Fees	13,500	17,340	3,840	Increase in number of civil filings
Justice Courts - Fines	210,000	210,000	0	
Justice Courts Tucson				
State Revenue	340,808	396,111	55,303	Increased Justice of the Peace salary reimbursement
General Government Fees	725,209	810,000	84,791	Increased use of defensive driving program in lieu of paying citations
Court Fees	1,444,239	1,707,600	263,361	Increase in civil filings
Justice Courts - Fines	3,443,867	2,975,037	(468,830)	Decreased traffic fines
Other Fines & Forfeits	44,625	110,000	65,375	Increase in the number of forfeited bonds
Rents and Royalties	6,000	6,000	0	
Other Miscellaneous Revenues	60,000	60,000	0	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2008/2009 vs Fiscal Year 2009/2010**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
Juvenile Court				
Federal Revenue	180,000	137,000	(43,000)	Decrease in National School Lunch Program revenue due to decrease in number of meals served
Court Fees	37,000	30,000	(7,000)	Decrease in collection of fees assessed due to delinquency
Superior Courts - Fines	4,000	0	(4,000)	Change in accounting for fines with Superior Court
Correctional Housing	288,000	0	(288,000)	Expiration of Pascua Yaqui contract to house juvenile detainees
Other Miscellaneous Revenues	5,000	5,000	0	
Kino Sports Complex				
Culture & Recreation Fees	136,000	126,000	(10,000)	Decrease in sports leagues, classes and summer camp fees
Other Miscellaneous Revenues	24,500	1,500	(23,000)	Rewer equipment rentals and refunds
Rents and Royalties	31,000	25,500	(5,500)	Lower room and ramada rentals
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	533,550	744,300	210,750	Increase in class, ramada, and field use fees
General Government Fees	2,500	0	(2,500)	Reduced federal land monitoring services
Other Miscellaneous Revenues	71,500	77,500	6,000	Change in account classification
Rents and Royalties	8,400	2,400	(6,000)	Change in account classification
Non Departmental				
Transient Lodging Tax	4,374,791	3,365,643	(1,009,148)	Decrease due to slow down in the state and national economies resulting in reduced hotel occupancy rates
Office of Court Appointed Counsel				
Court Fees	0	100,600	100,600	Fees associated with newly created Photo Traffic Enforcement program
Justice Court - Fines	0	3,999,436	3,999,436	Fines from newly created Photo Traffic Enforcement program
Procurement				
Other Miscellaneous Revenues	6,000	6,000	0	
Public Fiduciary				
Court Fees	480,918	694,931	214,013	Higher billing rates and increase in collection rate
General Government Fees	15,000	15,000	0	
Other Miscellaneous Revenues	2,400	1,200	(1,200)	Decrease in postage charges collected
Recorder				
General Government Fees	2,342,500	2,260,000	(82,500)	Decreased recording fees due to reduction in number of documents recorded
Other Miscellaneous Revenues	205,500	160,000	(45,500)	Decreased postage fees collected for returning recorded documents by mail
School Superintendent				
Federal Revenue	38,533	73,213	34,680	Change in allocation of federal forest fees
Other Miscellaneous Revenues	1,025,000	240,000	(785,000)	Decreased reimbursements for school district election services
Sheriff				
Federal Revenue	300,000	300,000	0	
Penalties/Delinquent Taxes	40,000	40,000	0	
Business Licenses & Permits	15,500	15,500	0	
Jury Fees	800	500	(300)	Lower reimbursements from staff performing jury duty
Sheriff Dept Fees	850,148	957,148	107,000	Increase in fees from state mandated tow program
Correctional Housing	7,030,000	7,994,350	964,350	Increase in inmate population generating reimbursements from federal, state, and cities; higher per diem rate now being charged to municipalites for pretrial services
Justice Courts - Traffic Fines	10,000	10,000	0	
Other Miscellaneous Revenues	30,000	40,000	10,000	Increase in court ordered inmate restitution
Superior Court				
Federal Revenue	262,000	278,027	16,027	Increase in Title IV-D reimbursements
Other Miscellaneous Revenues	0	40,000	40,000	Revenue from City of South Tucson for pretrial services based on IGA
Superior Court Mandated Services				
Court Fees	125,023	125,023	0	
Other Miscellaneous Revenues	100,000	100,000	0	
Treasurer				
General Government Fees	150	150	0	
TOTAL GENERAL FUND REVENUE	481,334,223	483,589,915	2,255,692	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2008/2009 vs Fiscal Year 2009/2010**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
SPECIAL REVENUE FUNDS				
County Free Library				
Taxes	31,926,830	26,001,108	(5,925,722)	Increase in assessed valuations 834k; tax rate decrease of \$0.075, (7.2m); increased delinquent tax collections 440k
Intergovernmental	2,100,000	370,000	(1,730,000)	Decrease in city of Tucson participation (2m); city of Oro Valley cost reimbursement 270k
Interest	503,000	271,500	(231,500)	Declining interest rates
Fines and Forfeits	600,000	600,000	0	
Miscellaneous	355,000	390,000	35,000	Increase in private donations
Employment and Training				
Intergovernmental	14,587,872	24,053,124	9,465,252	Federal Stimulus 6.9m, city of Tucson Water Assistance grant 100k; Regional Logistics Workforce grants 532k; city of Tucson LIHEAP 519k; increased CSG CAA fundings 967k; changes in other grants 447k
Miscellaneous	302,200	163,678	(138,522)	Decrease in private grants
Environmental Quality				
Interest	35,000	17,500	(17,500)	Decrease in fund balance and lower yield rate
Intergovernmental	1,330,926	1,276,398	(54,528)	Decrease primarily due to reduction in Clean Air No Drive Day grant (76k) and Fugitive Dust Program (35k) partially offset by increase of 55k for EPA 105
Licenses and Permits	2,142,200	1,770,900	(371,300)	Decrease due to anticipated reductions in construction activities
Miscellaneous	36,150	17,850	(18,300)	Decrease primarily due to anticipated reduction in public record requests
Flood Control District				
Interest	100,000	35,000	(65,000)	Decrease in fund balance and lower interest rate
Miscellaneous	180,750	180,750	0	
Taxes	25,332,649	23,292,838	(2,039,811)	Decrease primarily due to \$0.03 reduction in tax rate
Intergovernmental	217,470	40,000	(177,470)	Decrease in Multi-Species Grant US Fish and Wildlife
Charges for Services	175,000	50,000	(125,000)	Decrease in the sale of manuals and In-Lieu of Detention fees
Improvement Districts				
Special Assessment	448,619	401,105	(47,514)	Decrease in collections for improvement districts: Hayhook Ranch (29k); La Cholla (16k); Camino Ojo de Agua (3k)
Other Special Revenue Funds				
Intergovernmental	4,565,296	4,816,163	250,867	County Attorney Fill the Gap (7.2k); Indigent Defense Fill the Gap (8.9k); Juvenile Title IV-E 70k; Co Atty Law Enforcement Antiracketeering (82.5k); Courts Fill the Gap 17.7k; Co Atty Victim Witness Comp (2.8k); Co Atty Employer Sanctions 500k; JC Tucson FARE (3k); LD Training Fund 11.2k; PD Training Fund 45k; Sheriff State RICO (150k); Economic Development & Tourism (322.9k); Recorder Document Storage and Retrieval 184.4k
Charges for Services	6,737,130	6,797,106	59,976	Court Automation Fund 150k; Photo Traffic Enforcement 200k; Juvenile Probation Services (42k); JC GV Court Automation Fund 5.2k; JC GV Photo Traffic Enforcement 3k; JC Ajo Court Automation Fund 2.7k; SC Child Support 1.3k; SC Conciliation 51.5k; SC Probation (110.4k); SC Cty Law Library 8.7k; Recorder Document Storage & Retrieval (210k)
Fines and Forfeits	603,500	548,000	(55,500)	Co Atty Bad Check Program (51.5k); Juvenile Victim Restitution (4k)
Interest	1,606,060	666,105	(939,955)	Juvenile Probation Services (22k); Juvenile Victim Restitution (.9k); Public Works Building (155.9k); SC Probation (157.3k); SC Local Crt Automation (36.5k); SC Child Support (5.3k); Courts Fill the Gap (24k); SC Cty Law Library (4.4k); SC Conciliation (25k); SC Probate (.8k); COC Doc Storage & Retrieval (31.5k); Sheriff Criminal Justice Enhancement (40k); Sheriff Commissary (12k); Indigent Defense Fill the Gap (29.4k); Sheriff Federal RICO (2k); Sheriff State RICO (2k); Sheriff Inmate Welfare Fund (25k); Recorder Document Storage & Retrieval (104.5k); Co Atty Fill the Gap (45k); Co Atty Law Enforcement Antiracketeering (159k); Co Atty Victim Restitution 2k; Co Atty Victim Witness Comp 30.5k; Co Atty Bad Check Program (8k); Co Atty C.O.T. Consumer Protection (.4k); LD Training Fund 1.2k; PD Training Fund .5k; Economic Development and Tourism (3k); Taxpayer Information Fund (15.5k); Neighborhood Conservation (65k)
Miscellaneous	7,299,778	8,175,317	875,539	Juvenile Victim Restitution (17k); Taxpayer Information Fund 5k; Co Atty Law Enforcement Antiracketeering (474.9k); Co Atty Bad Check Program (2k); Economic Development and Tourism (50k); Facilities Renewal Fund 2.785m; SC Conciliation 1.5k; SC Probation 35k; Public Works Building (1.398m); Parks Special Programs (10k)

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2008/2009 vs Fiscal Year 2009/2010

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
Other Special Revenue Funds Grants				
Intergovernmental	41,321,314	51,671,649	10,350,335	Juvenile Court Grants (1.764m); County Attorney Grants 86.4k; Community Development Grants 7.673m; Sheriff Grants (1.321m); Superior Court Grants (721.8k); Parks Grants 17.3k; Public Defender Training Fund (59.2k); Legal Defender Training Fund (15.5k); School Reserve Fund 1.34m; Facilities Management Grants 3.982m; Elections Grants 1.154m; Justice Court Tucson Grants (20.2k);
Interest	46,584	34,700	(11,884)	County Attorney Grants (6k); Forensic Science Center Grants 1.7k; LD Training Fund (4.7k); PD Training Fund (2.9k);
Miscellaneous	1,539,849	820,798	(719,051)	County Attorney Grants 22.8k; Juvenile Court Grants 35.2k; Community Development Grants (602k); School Reserve Fund (175k);
Public Health				
Charges for Services	2,645,450	3,442,294	796,844	Increase primarily in health fees collected due to fee increases for immunizations and Vital Registration birth and death certificates, along with fee increases for Family Planning and Disease Control clinics, and Animal Care services
Fines and Forfeits	206,800	200,557	(6,243)	Animal Care late fees (4k) and citations (2k)
Intergovernmental	11,643,405	11,090,372	(553,033)	Miscellaneous changes in grant funding (393k), Animal Care IGA with City of Tucson (160k)
Licenses and Permits	2,452,230	2,729,169	276,939	Increase in Animal Care license collections primarily due to fee increases 360k, partially offset by decrease in Consumer Health & Food Safety (83k)
Miscellaneous	348,389	264,351	(84,038)	Primarily due to decrease in local program funding
Solid Waste				
Intergovernmental	1,200,000	1,200,000	0	
Charges for Services	3,962,500	3,864,000	(98,500)	Decrease due primarily to less tire disposal revenue and tipping fee revenue from non-licensed vendors
Interest	85,325	30,500	(54,825)	Decrease in fund balance and lower yield rate
Miscellaneous	54,250	33,750	(20,500)	Decrease in recycling revenue due to depressed market conditions
Stadium District				
Intergovernmental	2,034,000	1,404,000	(630,000)	Car rental surcharge decrease (504k); RV space surcharge decrease (126k)
Interest	15,000	12,000	(3,000)	Declining interest rates
Miscellaneous	1,276,003	849,800	(426,203)	Release of Chicago White Sox from Spring Training contract (472.5k), increase in event revenue 46.3k
Transportation				
Charges for Services	375,000	225,931	(149,069)	Decrease in impact fees due to construction slowdown
Interest	606,318	69,372	(536,946)	Decrease due to lower yield rate
Intergovernmental	63,903,057	54,877,283	(9,025,774)	Decrease in highway funds (7.2m), state revenue (1.1m), and reduction in new vehicle purchases (0.5m)
Licenses and Permits	210,000	693,836	483,836	Increase for new right of way fees charged to utilities
Miscellaneous	137,450	182,381	44,931	Increase in rent on County-owned property 29k and property damage reimbursement 15k
Memo Revenue	0	120,000	120,000	Sale of excess land
TOTAL SPECIAL REVENUE FUNDS	235,248,354	233,751,185	(1,497,169)	
DEBT SERVICE				
Taxes	57,164,072	68,930,137	11,766,065	Increase primarily due to increase in tax rate 11.3m, increase in delinquent taxes 463k
Intergovernmental	7,500	7,500	0	
Interest	1,000,000	1,000,000	0	
TOTAL DEBT SERVICE	58,171,572	69,937,637	11,766,065	
CAPITAL PROJECTS				
Intergovernmental	25,848,887	51,473,938	25,625,051	Mainly due to increase in Regional Transportation Authority projects and federal stimulus
Charges for Services	9,424,903	10,991,612	1,566,709	Increases of funding sources for various projects
Interest	1,117,697	750,688	(367,009)	Decrease due to lower interest rate
Miscellaneous	94,122	0	(94,122)	Reverse one-time revenue
TOTAL CAPITAL PROJECTS	36,485,609	63,216,238	26,730,629	

SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY
Fiscal Year 2008/2009 vs Fiscal Year 2009/2010

SOURCE OF REVENUES	ADOPTED REVENUES FY 2008/2009	ADOPTED REVENUES FY 2009/2010	CHANGE	EXPLANATION
ENTERPRISE FUNDS				
Development Services				
Licenses and Permits	7,176,537	3,220,100	(3,956,437)	Decrease due to the slowdown in construction activity
Charges for Services	3,757,000	2,859,000	(898,000)	Decrease due to the slowdown in construction activity
Interest	500,000	7,500	(492,500)	Due to decrease in fund balance and lower interest rates
Miscellaneous	129,000	136,000	7,000	Decrease due to the slowdown in construction activity
Medical Services				
Intergovernmental	5,058,352	4,331,575	(726,777)	Decreased grant funding
Charges for Services	221,917,892	194,326,568	(27,591,324)	Pima Health System & Services (PHS&S) decrease due primarily to decreased membership in acute care plan (30.4m), partially offset by increased capitation fee revenue in long term care plan 3m
Interest	1,782,960	244,826	(1,538,134)	PHS&S anticipated decrease in cash balances and lower interest rates
Miscellaneous	208,285	461,109	252,824	PHS&S primarily due to increased local grant funding
Parking Garages				
Interest	118,000	50,000	(68,000)	Declining interest rates
Miscellaneous	1,764,946	1,822,716	57,770	Increased parking revenues due to \$5 increase in monthly parking fees
Wastewater Reclamation				
Licenses and Permits	5,000	5,000	0	
Charges for Services	121,916,920	137,439,045	15,522,125	Increase due primarily to approved rate increase 27.5m partially offset by fees associated with construction slowdown (12m)
Fines and Forfeits	58,800	10,000	(48,800)	Decrease due to construction slowdown of subdivision/sewer plan review
Interest	2,411,626	377,900	(2,033,726)	Decrease due to lower yield rate
Memo Revenue	15,000,000	10,000,000	(5,000,000)	Decrease due to construction slowdown
Miscellaneous	100,000	100,000	0	
TOTAL ENTERPRISE FUNDS	381,905,318	355,391,339	(26,513,979)	
GRAND TOTAL ALL FUNDS	1,193,145,076	1,205,886,314	12,741,238	
THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY				
INTERNAL SERVICE FUNDS				
Communications				
Charges for Services	4,640,898	5,058,862	417,964	Increase in number of network infrastructure, telephone and radio units served
Interest	76,000	34,673	(41,327)	Declining interest rates
Miscellaneous	70,355	83,397	13,042	Increased reimbursements from non-County agencies using services
Fleet Services				
Charges for Services	20,494,058	16,891,336	(3,602,722)	Decrease in motor pool rates and direct/special bill rates charged to departments
Interest	180,000	52,776	(127,224)	Declining interest rates
Intergovernmental	1,072,594	1,045,000	(27,594)	Decrease in off road vehicle diesel fuel tax refunds
Memo Revenue	231,525	20,000	(211,525)	Decrease in sale of fixed assets
Miscellaneous	157,080	188,020	30,940	Increase in insurance accident reimbursements 25k and increase in metals recycling revenue 5.9kK
Graphic Services				
Charges for Services	1,300,000	948,000	(352,000)	Decrease in demand for printing services provided to County departments
Interest	0	1,000	1,000	Interest on fund cash balance
Miscellaneous	1,000	5,000	4,000	Increase in printing services provided to non County organizations
Risk Management				
Charges for Services	17,877,342	19,346,928	1,469,586	Increased liability and health premiums
Interest	1,556,006	215,000	(1,341,006)	Declining interest rates
Miscellaneous	0	20,400	20,400	Property rent
TOTAL INTERNAL SERVICE FUNDS	47,656,858	43,910,392	(3,746,466)	
TOTAL REVENUES	1,240,801,934	1,249,796,706	8,994,772	