

## 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 2008/2009 and ending with fiscal year 2012/2013. Revenues for fiscal years 2008/2009, 2009/2010, and 2010/2011 are based on audited actuals. Fiscal years 2011/2012 and 2012/2013 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2012/2013 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-24 through 9-29.

	<b>Total Revenue</b>
General Fund.....	\$ 453,903,361
Capital Projects.....	48,056,218
County Free Library .....	29,242,219
Debt Service .....	63,090,152
Development Services .....	5,757,139
Economic Development & Tourism .....	1,264,862
Employment & Training.....	18,835,597
Environmental Quality.....	2,923,161
Fleet Services .....	19,570,000
Health .....	16,828,816
Other Special Revenue Funds .....	91,987,696
Parking Garages.....	2,274,387
Print Shop.....	874,400
Regional Flood Control District .....	19,075,328
Regional Wastewater Reclamation .....	181,919,681
Risk Management.....	16,624,012
Solid Waste Management .....	4,391,000
Stadium District.....	2,248,000
Telecommunications.....	5,467,093
Transportation.....	65,198,885

**GENERAL FUND**

**Tax** revenues are derived from primary tax levies on real and personal property. The fiscal year 2012/13 primary net assessed value is \$8,073,937,734, a \$236,182,478 decrease from fiscal year 2011/12. The primary tax rate for fiscal year 2012/13 is \$3.4178 per \$100 of net assessed value, the same rate as for fiscal year 2011/12. Total budgeted primary property tax collections are \$280,910,688, with current year collections of \$262,078,469, delinquent taxes of \$10,285,770, and interest and penalties on delinquent taxes totaling \$8,546,449. Budgeted tax revenues decrease \$6,222,190 between fiscal year 2011/12 and fiscal year 2012/13 due to a lower tax base and lower collection rates for current year and delinquent property taxes.

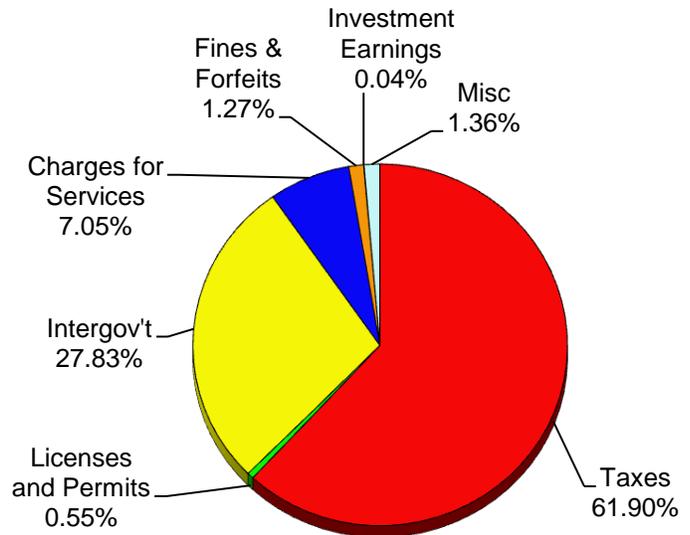
**Licenses and Permits** revenues for fiscal year 2012/13 are \$2,515,000, a decrease of \$97,500 from fiscal year 2011/12 due to slow population and income growth, the continuing shift to untaxed Internet subscriber services, and the state's statutory redefinition of the basis for local cable TV license fees.

**Intergovernmental** revenues increase \$2,920,230 to \$126,332,705 in fiscal year 2012/13. State Shared Sales Tax revenue increases \$7,417,300 to \$93,646,000 and Unincorporated Pima County Transient Lodging Excise Tax revenue increases \$691,048 despite slow state and local economic growth. State Shared Vehicle License revenue is anticipated to decline by \$141,855, as both slow population growth and sub-par new vehicle sales fail to offset the statutory decline in the tax base each year. Federal Payment in Lieu of Taxes decrease by \$1,035,000 and federal revenue received by the Office of the Superintendent of Schools decreases by \$23,464 as stimulus funding is anticipated to end for both federal programs.

Elections revenues increase \$642,000 in fiscal year 2012/13 due to anticipated local jurisdictional elections during the year. Juvenile Court federal revenue from the National School Lunch Program decreases \$19,000 as fewer meals are served. Revenue for the County Attorney decreases \$24,900 with no Victim Services revenue from the city of Tucson anticipated for fiscal year 2012/13. State revenue decreases \$4,625,000 due to Graduate Medical Education/Disproportionate Share Hospital no longer being budgeted in the General Fund. Intergovernmental revenue for other departments is anticipated to increase \$39,101.

**Charges for Services** revenues are \$32,000,478 for fiscal year 2012/13, a decrease of \$4,553,776 from fiscal year 2011/12. Contributions from Public Enterprises decrease \$4,780,835 with the termination of \$4,416,244 in administrative overhead charged to Pima Health System and reductions in administrative overhead of \$572,973 for Communications, \$116,460 for Risk Management, \$92,843 for Regional Wastewater Reclamation, and \$36,152 for Transportation. Administrative overhead charged to County Free Library increases \$317,962, with charges to Fleet Services and Stadium District increasing by \$45,914 and \$52,037, respectively. Reimbursement of administrative overhead to the General Fund for Grants decreases by \$80,000 for fiscal year 2012/13.

**Fiscal Year 2012/2013**



**Pima County FY 2012/2013 Adopted Budget**

Recorder fees decrease \$112,503 with reduced special elections activities and low volume of document recordings. Fees for Natural Resources, Parks, & Recreation decrease \$79,800 while fees for Kino Sports Complex decrease \$91,250 due to the transition of services to YMCA. Justice Courts Tucson fee revenue decreases \$70,000 with fewer civil filings.

Charges and fees for Forensic Science Center increase \$288,300 due to a change in the fee schedule and increasing caseload from outside jurisdictions. Photo Traffic Enforcement court fees increase \$33,883 as a greater number of civil violations choose defensive driving classes in lieu of paying traffic citations. Sheriff Correctional Housing revenue increases \$153,000 due to reimbursements from the city of Tucson associated with a greater volume of bookings. Revenue from employee insurance premium reimbursements increase \$174,196 for Human Resources, which now handles such reimbursements. Other departments anticipate a net increase of \$11,233 in revenue for fiscal year 2012/13.

**Fines and Forfeits** budgeted in the General Fund decrease \$13,883 to \$5,779,310 in fiscal year 2012/13. Fines associated with Photo Traffic Enforcement are anticipated to decrease \$33,883 while fine revenue received by Justice Courts Tucson increases \$20,000 due to the issuance of more traffic citations.

**Investment Earnings** are \$183,854 in fiscal year 2012/13 a \$285,757 decrease from fiscal year 2011/12. The decrease reflects continued low interest yields on fund balances and a decline in interest revenue from the UPI/UPH note receivable for Institutional Health.

**Miscellaneous** revenues for the General Fund increase \$1,908,438 to \$6,181,326 in fiscal year 2012/13. Photo Traffic Enforcement increases \$904,500 due to revenue generated by the Vehicle Impound Program and Non Departmental miscellaneous revenue increases by \$700,000 due to towing revenue from the Vehicle Impound Program. Revenue for Human Services increases \$160,040 with higher anticipated attraction ticket sales which were previously handled by another department. Superintendent of Schools increases \$97,964 due to reimbursements for school district elections and other miscellaneous services. Greater reimbursements for cellular phone usage increase Sheriff revenue by \$60,000. Justice Courts Tucson increases \$50,000 as the amount of unclaimed funds increase. Natural Resources, Parks, & Recreation increases \$93,800 primarily due to increased rent for Rillito Park and Continental Green Valley. Facilities Management revenue increases \$112,110 due to increased rent and electricity charges for non-County tenants.

Decreases in anticipated miscellaneous revenues include \$175,600 for the Recorder due to reduced postage fees collected for returning recorded documents by mail. Community Development & Neighborhood Conservation decreases by \$104,840 because of an accounting revision associated with payments by the Regional Wastewater and Reclamation Department. Other departments anticipate a net increase of \$5,164 in miscellaneous revenues for fiscal year 2012/13.

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 9-24 through 9-29.

Note: Other funding sources include operating transfers in of \$5,397,693.

<b>Revenue Object</b>	<b>FY 2008/2009</b>	<b>FY 2009/2010</b>	<b>FY 2010/2011</b>	<b>FY 2011/2012</b>	<b>FY 2012/2013</b>
<b>Taxes</b>	<b>281,748,647</b>	<b>304,440,927</b>	<b>301,491,247</b>	<b>287,132,878</b>	<b>280,910,688</b>
<b>Licenses &amp; Permits</b>	<b>2,746,957</b>	<b>2,738,340</b>	<b>2,681,142</b>	<b>2,612,500</b>	<b>2,515,000</b>
<b>Intergovernmental</b>	<b>131,966,325</b>	<b>128,926,959</b>	<b>122,951,785</b>	<b>123,412,475</b>	<b>126,332,705</b>
<b>Charges for Services</b>	<b>35,329,711</b>	<b>40,355,972</b>	<b>35,360,431</b>	<b>36,554,254</b>	<b>32,000,478</b>
<b>Fines and Forfeits</b>	<b>4,720,314</b>	<b>7,010,958</b>	<b>5,343,756</b>	<b>5,793,193</b>	<b>5,779,310</b>
<b>Investment Earnings</b>	<b>1,083,732</b>	<b>1,198,087</b>	<b>418,038</b>	<b>469,611</b>	<b>183,854</b>
<b>Miscellaneous</b>	<b>7,470,076</b>	<b>5,071,574</b>	<b>4,734,065</b>	<b>4,272,888</b>	<b>6,181,326</b>
<b>Total Revenue</b>	<b>465,065,762</b>	<b>489,742,817</b>	<b>472,980,464</b>	<b>460,247,799</b>	<b>453,903,361</b>

**CAPITAL PROJECTS FUND**  
**Capital Projects Fund**

Intergovernmental revenues consist of \$34,664,313 in reimbursements from the Regional Transportation Authority funded by a half-cent excise tax approved by voters in May 2006; \$8,109,000 in state highway funds, transportation enhancement program funds, grants, and reimbursements and \$1,000,000 in city participation. Reductions in revenue are primarily from the loss of Federal revenue of \$5,499,498 from Public Safety Interoperable Communications grant, federal surface transportation program, and special appropriations. Additional reduction of \$2,832,916 from the American Recovery and Reinvestment Act (ARRA) of 2009 expiring.

**Charges for Services** of \$2,541,905 represent impact of fees collected for new development contributions from developers and other outside sources.

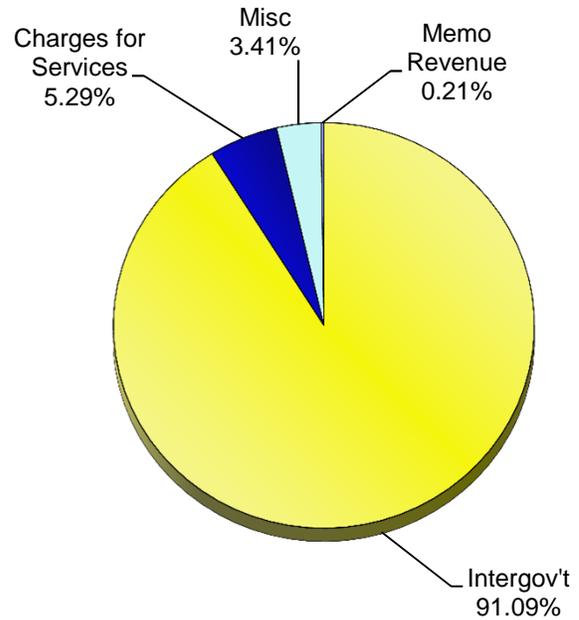
**Investment Earnings** are not budgeted due to a reduced cash balance and nominal interest rates in the Local Government Investment Pool.

**Miscellaneous** revenues are from private contributions.

**Memo Revenue** in fiscal year 2009/10 is for the sale of the Malcolmson property. Memo revenue for fiscal year 2012/13 is for the sale of the land.

Note: Other funding sources include general obligation bond proceeds of \$50,000,000 and certificates of participation proceeds of \$36,000,000. Total operating transfers of \$70,646,059 consist of \$9,844,737 from the Regional Flood Control District, \$500,000 from the Facilities Renewal Fund, \$774,195 Facilities grants, \$1,730,000 from the General Fund, \$9,128,922 from the Transportation department, \$13,575,603 from Transportation grants, \$454,000 from the Information Technology department, \$500,000 from the County Free Library, \$1,000,000 from the Development Services department, \$78,108 from the Health department, \$147,368 from the Risk Management department, \$450,000 from Sheriff Criminal Justice Enhancement Fund, \$147,368 from Environmental Quality, \$1,539,645 from Parks and Recreation grants, \$85,000 from Parks Special Programs and \$30,691,113 from the Regional Wastewater Reclamation Fund.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	25,036,741	31,105,975	47,288,443	49,384,375	43,773,313
Charges for Services	3,651,870	4,380,520	3,894,647	3,655,905	2,541,905
Investment Earnings	2,634,977	1,169,998	264,503		
Miscellaneous	323,035	430,886	565,100	937,000	1,638,500
Memo		815,527			102,500
<b>Total Revenue</b>	<b>31,646,623</b>	<b>37,902,906</b>	<b>52,012,693</b>	<b>53,977,280</b>	<b>48,056,218</b>

**COUNTY FREE LIBRARY**  
**Special Revenue Fund**

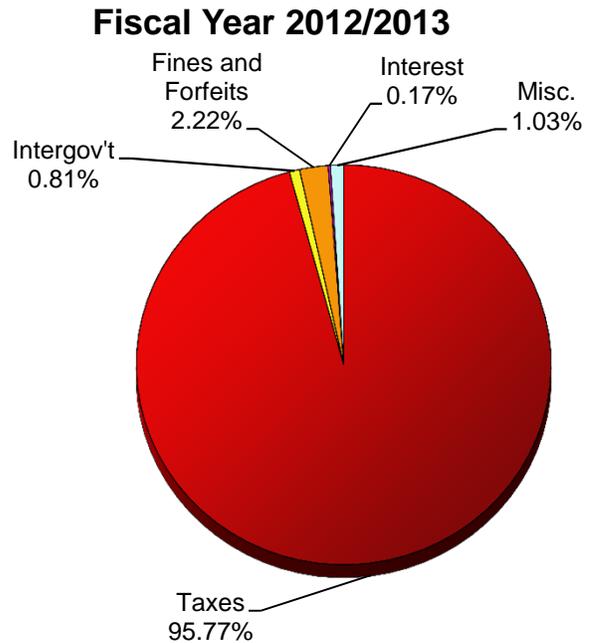
Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2012/13 secondary net assessed value is \$8,116,015,231 which amounts to a decrease of \$332,266,355 or 3.93% from the fiscal year 2011/12 final valuation. The tax rate for fiscal year 2012/13 is \$0.3460, the same rate as fiscal year 2011/12 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$28,005,219, with current year collections of \$26,845,190 and delinquent taxes of \$1,160,029. (The current year collections reflect expected collection rates.)

**Intergovernmental** revenues consist of \$150,000 in federal and state grants for various library projects and \$85,000 for various expense reimbursements from the city of Tucson.

**Fines and Forfeits** represent library fines.

**Investment Earnings** represent interest from the Treasurer's commingled interest distribution. The decrease from fiscal year 2009/10 is due to lower expected interest rates this is expected to continue through fiscal year 2012/13.

**Miscellaneous** revenues represent collections, donations, and non-government grants.



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Taxes	32,124,371	26,218,571	28,547,364	29,044,489	28,005,219
Intergovernmental	2,421,797	463,043	366,197	435,000	235,000
Fines and Forfeits	739,686	743,453	687,900	600,000	650,000
Investment Earnings	372,968	287,348	83,772	51,000	50,000
Miscellaneous	366,278	237,438	331,191	320,000	302,000
<b>Total Revenue</b>	<b>36,025,100</b>	<b>27,949,853</b>	<b>30,016,424</b>	<b>30,450,489</b>	<b>29,242,219</b>

**DEBT SERVICE**  
Debt Service Fund

**Property Tax** revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2012/13 secondary net assessed value is \$8,171,211,922, which amounts to a decrease of \$277,069,664 from the fiscal year 2011/12 final levy amount. The tax rate for fiscal year 2012/13 is \$0.7800 per \$100 of net assessed value. There is no change from the fiscal year 2011/12 rate. Total secondary property tax collections are budgeted at \$63,090,152, with current year collections of \$60,526,396 and delinquent taxes of \$2,563,756. (The current year collections reflect expected collection rates.)

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

**Investment Earnings** are from Local Government Investment Pool interest.

Note: Other funding sources include operating transfers in from Capital Projects of \$30,000,000, County Free Library of \$83,767, Development Services of \$15,659, Fleet Services of \$31,853, General Fund of \$7,980,013, Health of \$78,640, PHS Transition Fund of \$123,581, Print Shop of \$2,449, Regional Flood Control of \$49,535, Regional Wastewater Reclamation of \$1,177,793, Risk Management of \$31,701, Stadium District of \$10,528, Telecommunications of \$11,221 and Transportation of \$18,441,703.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Property Taxes	57,221,670	69,324,973	69,307,873	65,603,403	63,090,152
Intergovernmental	17,386	77,755	18,448		
Investment Earnings	945,419	936,299	350,332		
<b>Total Revenue</b>	<b>58,184,475</b>	<b>70,339,027</b>	<b>69,676,653</b>	<b>65,603,403</b>	<b>63,090,152</b>

**DEVELOPMENT SERVICES**

**Enterprise Fund**

**Licenses and Permits** includes \$4,900,000 of building permit fees. The \$123,930 increase is due primarily to a change in revenue classification in the new PimaCore System.

**Intergovernmental** has no revenue budgeted since the solar program federal grant as part of the American Recovery and Reinvestment Act does not have an award for fiscal year 2012/13.

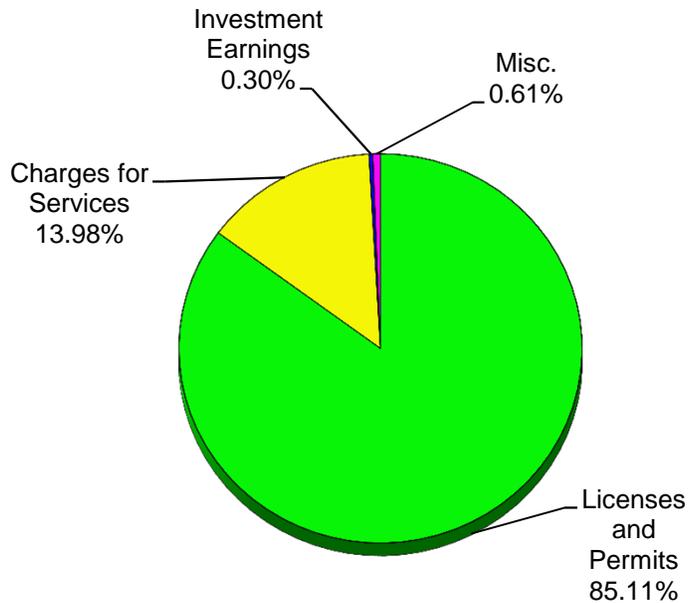
**Charges for Services** include \$420,500 for development review fees; \$179,054 for planning and zoning review fees; \$205,185 for native plan and commercial kitchen review fees. The \$71,307 decrease is due primarily to a change in revenue classification in the new PimaCore System.

**Investment Earnings** of \$17,200 are expected in fiscal year 2012/13. Anticipated increase is due to investment of excess in the Local Government Investment Pool.

**Miscellaneous** revenues come from various sources: \$1,000 from employee reimbursements and other cost recovery; \$2,000 from enforcement of violations; \$7,500 from sale of electronic reports; \$24,700 from copies and the sale of reports, maps, and books. The decrease of \$174,121 is due primarily to a reduction in violation collections.

**Memo Revenue** in fiscal year 2008/09 was from the sale of information technology equipment.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Licenses and Permits	3,355,195	5,051,795	4,913,412	4,776,070	4,900,000
Intergovernmental		9,454	164,793	76,782	
Charges for Services	2,299,001	833,899	774,587	876,046	804,739
Investment Earnings	102,510	35,627	16,998	10,009	17,200
Miscellaneous	222,019	145,045	231,176	209,321	35,200
Memo Revenue	16,232				
<b>Total Revenue</b>	<b>5,994,957</b>	<b>6,075,820</b>	<b>6,100,966</b>	<b>5,948,228</b>	<b>5,757,139</b>

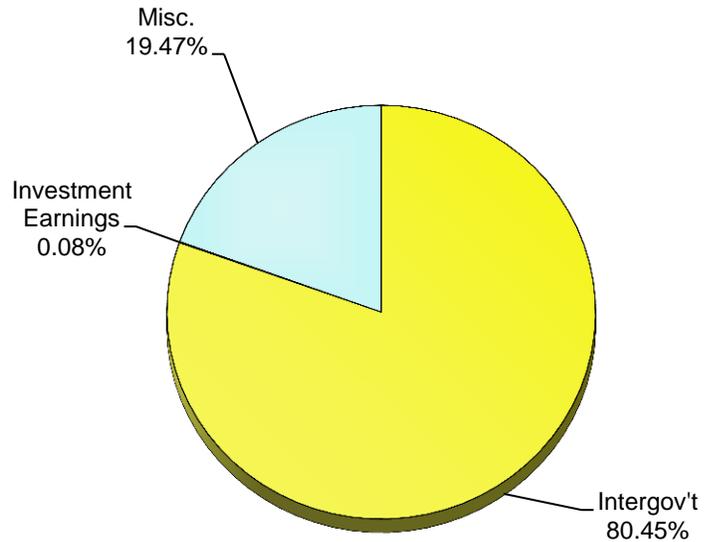
**ECONOMIC DEVELOPMENT & TOURISM**  
**Special Revenue Fund**

**Intergovernmental** revenues represent hotel/motel taxes designated for economic development and tourism activities. The increase of \$131,628 over fiscal year 2011/12 reflects a 14.86 percent increase in hotel and motel occupancy rates due to an improving economy.

**Investment Earnings** of \$1,000 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 revenues from seven County leased properties used for recreational and tourism purposes, the rental of office space to a federal agency, and reimbursements for assisting outside agencies with advertising cooperatives.

**Fiscal Year 2012/2013**



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%).

Note: Other funding sources include an operating transfer of \$458,259 from the General Fund to fund seven outside agencies.

Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	1,072,151	901,924	894,555	885,972	1,017,600
Interest	6,200	3,275	1,834	500	1,000
Miscellaneous	233,949	234,392	254,013	246,262	246,262
<b>Total Revenue</b>	<b>1,312,300</b>	<b>1,139,591</b>	<b>1,150,402</b>	<b>1,132,734</b>	<b>1,264,862</b>

**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.

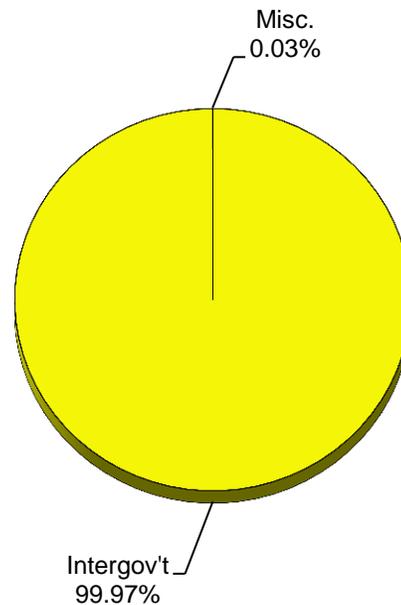
Service demands have continued to increase due to poverty level and population increases. Amounts received fluctuate from year to year. From fiscal years 2008/09 to 2009/10 there was an increase in these revenues. The large increase in the fiscal year 2009/10 amount over 2008/09 is primarily due to \$6.9 million of

federal stimulus grants which are a part of the American Recovery and Reinvestment Act (ARRA) of 2009. The decreases after fiscal year 2009/10 is primarily due to decreases in both ARRA grants and other federal grants. Increase after fiscal year 2010/11 are the result of increased federal grants.

**Miscellaneous** revenue of \$6,000 represents private grant funds primarily 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 \$279,068 from the General Fund to pay for the department's required matched share for grant expenditures.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	14,499,217	22,547,444	15,639,223	18,712,423	18,829,597
Miscellaneous	202,984	202,257	207,984	193,625	6,000
<b>Total Revenue</b>	<b>14,702,201</b>	<b>22,749,701</b>	<b>15,847,207</b>	<b>18,906,048</b>	<b>18,835,597</b>

**ENVIRONMENTAL QUALITY**  
**Special Revenue Fund**

**Licenses and Permits** revenues include \$1,179,000 from air quality inspection and application fees, \$426,000 from review and inspection of water, septic, and sewer plans and systems, \$131,700 for base fees and hauling of solid waste, and \$156,000 from hazardous material related permits. The decrease of \$3,500 is due primarily to a decrease in inspections projected for fiscal year 2012/13.

**Intergovernmental** revenues consist of \$550,000 in federal grants, \$192,000 in state program funding and grants. There is \$16,111 funding from city participation programs in fiscal year 2012/13.

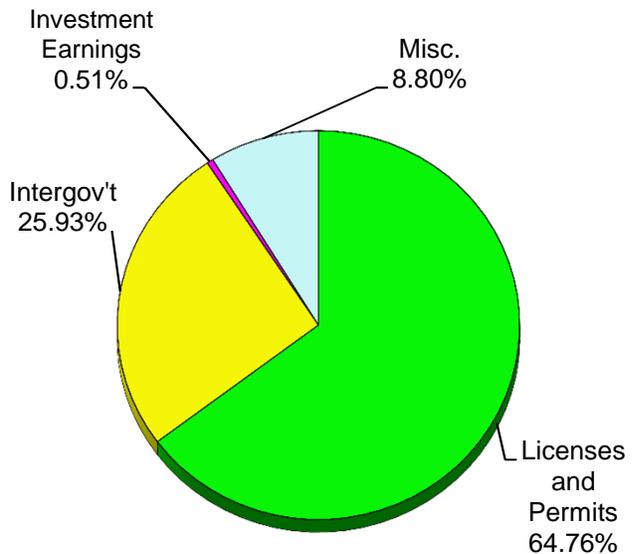
**Fines and Forfeits** in prior fiscal years reflect fines collected for violations of environmental regulations. Because fines and forfeits are not easily forecasted, they have been budgeted as zero for fiscal years 2011/12 and 2012/13.

**Investment Earnings** of \$15,000 are expected in fiscal year 2012/13 from the Local Government Investment Pool.

**Miscellaneous** revenues include \$240,000 from Household Hazardous Waste program, \$7,000 from requests for public records, \$10,000 for the Brush Wellman Beryllium Monitoring contract, and \$350 from employee reimbursements and other cost recoveries.

Note: Other funding sources include an operating transfer of \$402,385 from the General Fund to fund air quality programs.

**Fiscal Year 2012/2013**

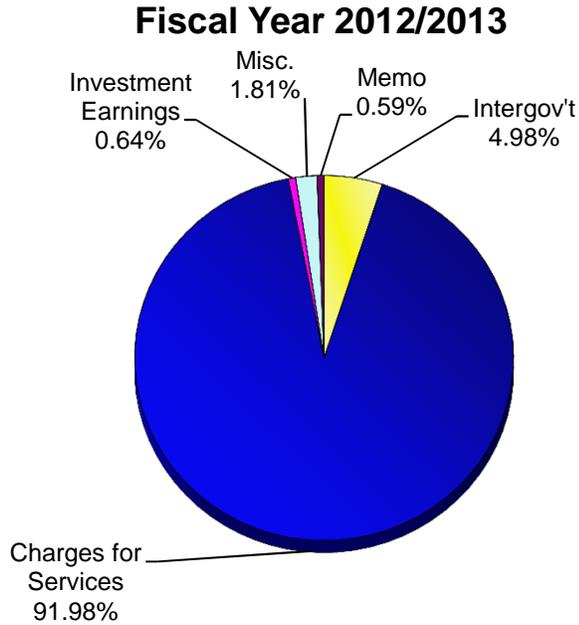


Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Licenses and Permits	1,789,012	1,920,334	2,032,601	1,896,200	1,892,700
Intergovernmental	1,302,052	896,736	618,132	758,111	758,111
Fines and Forfeits	77,355	10,084	118,500		
Investment Earnings	16,326	17,134	9,074	15,000	15,000
Miscellaneous	11,492	18,639	19,131	17,850	257,350
<b>Total Revenue</b>	<b>3,196,237</b>	<b>2,862,927</b>	<b>2,797,438</b>	<b>2,687,161</b>	<b>2,923,161</b>

**FLEET SERVICES**  
Internal Service Fund

**Intergovernmental** revenues represent \$975,000 in revenue from fuel and maintenance provided to other government agencies.

**Charges for Services** revenues include \$15,500,000 in per mile fees received from other County departments for the use of vehicles and \$2,500,000 for reimbursements for the cost of fuel, parts, and labor for County equipment. The decreases in fiscal years 2009/10 and 2010/11 are due to decreases in mileage rates averaging 35 percent and 24 percent respectively based on vehicle class codes while the increases in fiscal years 2011/12 and 2012/13 are due to anticipated increases in fuel costs, maintenance, depreciation, and other costs.



**Investment Earnings** of \$125,000 are expected from the Treasurer's commingled interest distribution. The increase from fiscal year 2011/12 is due to an expected increase in cash balance.

**Miscellaneous** revenues include \$300,000 from insurance companies and individuals for accident related repairs to County vehicles, and \$55,000 for metals recycling and expense reimbursements.

**Memo Revenue** of \$50,000 and \$115,000 in fiscal years 2011/12 and 2012/13 respectively are from the sale of obsolete County vehicles and equipment.

Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	1,091,468	1,106,109	1,166,730	975,000	975,000
Charges for Services	20,865,709	14,324,657	12,863,640	14,724,462	18,000,000
Investment Earnings	183,542	233,505	44,545	100,000	125,000
Miscellaneous	694,079	479,138	591,041	355,000	355,000
Memo Revenue				50,000	115,000
<b>Total Revenue</b>	<b>22,834,798</b>	<b>16,143,409</b>	<b>14,665,956</b>	<b>16,204,462</b>	<b>19,570,000</b>

**HEALTH**

**Special Revenue Fund**

**Licenses and Permits** are required for 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 licensing fees also generate revenue.

**Intergovernmental** revenues include grants for family planning, Women, Infants & Children, child health initiatives, and HIV surveillance. Revenues are also derived from animal care services provided to incorporated municipalities including the city of Tucson. The decreased revenue is primarily due to the conclusion of the American Recovery and Reinvestment Act funded Communities Putting Prevention to Work grant of \$6,562,646.

**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. Decreased revenue is primarily due to declines in clinical service utilization.

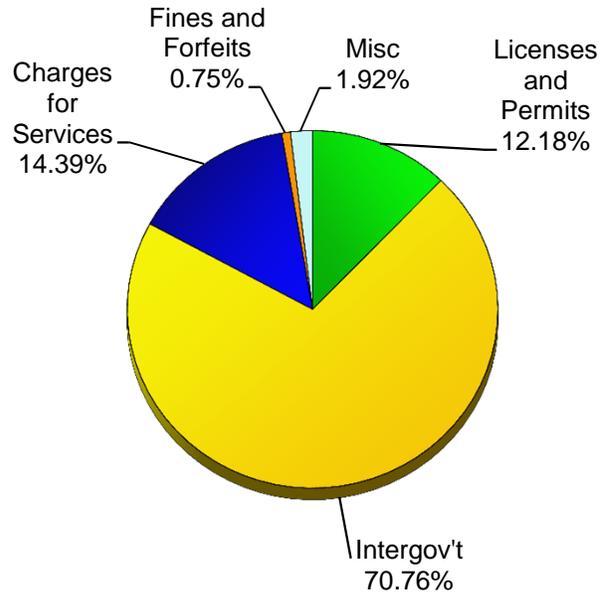
**Fines and Forfeits** include city court fines, animal control citations, and penalties for late licensing.

**Investment Earnings** is interest earned on department fund balances but historically has not been budgeted.

**Miscellaneous** revenues include donations, postage, copying services, bad check collections, stale dated warrants, and local program funding. Donations, \$260,000, were not budgeted in previous years.

Note: Other funding sources include General Fund support for Health of \$8,558,912.

**Fiscal Year 2012/2013**

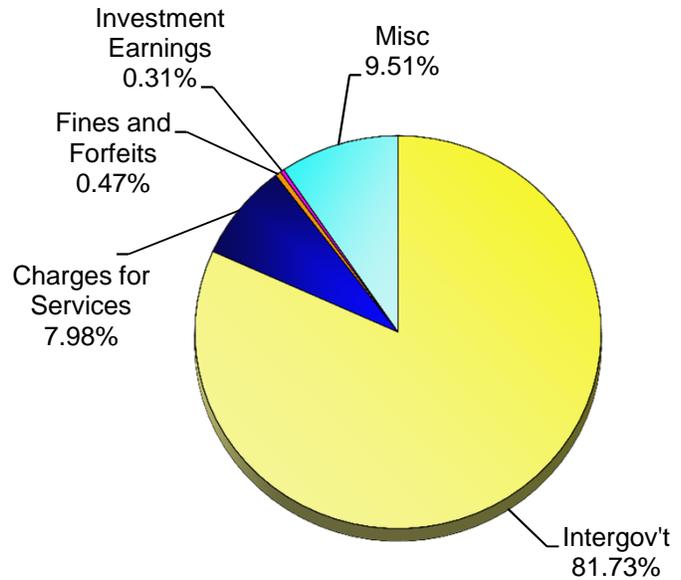


Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Licenses and Permits	2,267,460	2,736,903	2,967,399	2,829,169	2,050,112
Intergovernmental	10,672,555	12,100,939	12,522,128	17,814,381	11,907,262
Charges for Services	2,893,674	2,831,378	2,764,026	3,191,660	2,421,912
Fines and Forfeits	158,235	165,642	204,480	158,260	126,484
Investment Earnings	7,809	39,650	16,775		
Miscellaneous	471,452	388,606	278,150	89,475	323,046
<b>Total Revenue</b>	<b>16,471,185</b>	<b>18,263,118</b>	<b>18,752,958</b>	<b>24,082,945</b>	<b>16,828,816</b>

**OTHER SPECIAL REVENUE FUNDS**  
**Special Revenue Fund**

**Intergovernmental** revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$1,500,000; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,817,250; County Attorney Victim Witness Compensation \$69,100; Sheriff Criminal Justice Enhancement \$400,000; Sheriff Az Traffic Violations \$100,000; Sheriff State RICO funds \$50,000; Juvenile Court Title IV-E funding \$200,000; Public Defender Training \$70,000; Legal Defender Training \$21,000; the Clerk of the Superior Court Child Support Incentive, \$27,000, County Attorney Employer Sanctions \$100,000, and Justice Courts FARE funding \$15,000. The grants budgeted in Special Revenue Funds include Community Development Block Grants \$12,649,470 of which \$6,850,517 is from American Recovery and Reinvestment Act (ARRA)/Stimulus funding; County Attorney \$5,818,528 of which \$894,889 is ARRA/Stimulus funding; Juvenile Court \$9,230,138; Sheriff \$10,037,122; Superior Court \$9,755,375; Facilities Management ARRA/Stimulus funds \$325,000; Forensic Science Center \$250,000; Elections \$1,154,291; Emergency Management/Homeland Security \$417,126; Institutional Health \$401,411; Justice Courts Tucson \$134,061; Natural Resources Parks & Recreation \$1,555,968; School Reserve Fund \$2,012,400; Sustainability grants \$352,188; and Transportation grants \$16,643,302. The increase of \$15,230,521, or 25.4%, from fiscal year 2011/12 is attributable to a reclassification of Transportation grants from Capital Improvement Project revenue to Special Revenue Fund revenue in fiscal year 2012/13.

**Fiscal Year 2012/2013**



**Charges for Services** revenues include fees collected by the Superior Court Local Court Automation Fund \$425,000, Child Support Visitation Program \$129,900, Conciliation Court \$521,000, Law Library \$269,000 and Probation Services \$1,700,490; 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 \$349,000; Justice Courts Time Pay Fees \$278,933, Automation Fund \$602,247, Photo Traffic Enforcement \$100,000, FARE funding \$3,000, Mail Confidentiality Fees \$5,000, and 1\$ Allocation SB1398 funds \$22,000; Parks Special Programs \$1,200; the Treasurer Taxpayer Information Fund \$100,000; Recorder Document Storage and Retrieval \$745,230; and Sheriff Commissary Operations \$1,217,000.

**Fines and Forfeits** revenues consist of forfeiture funds and fines received by the County Attorney Bad Check Program \$398,500, Victim Witness Compensation \$20,000; and Juvenile Court Victim Restitution fines \$10,000.

**Investment 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 \$50,800, Local Court Automation Fund \$60,000, Child Support Incentive \$2,800, Victim Location Fund \$400, and Document Storage and Retrieval \$3,500; County Attorney Law Enforcement Antiracketeering Fund

**Pima County FY 2012/2013 Adopted Budget**

\$50,000, Bad Check Program \$300, Consumer Protection \$500, Employer Sanctions \$1,500, Fill The Gap \$3,200, Victim Restitution \$5,000, and County Attorney Grants \$14,000; Elections Grants \$4,000; Indigent Defense Fill the Gap \$3,360 and Indigent Defense Training Funds \$475; Superior Court Local Automation Fund \$5,200, Courts Fill The Gap \$4,500, Conciliation \$3,000, Child Support Visitation \$650, Law Library \$2,100, Probate \$100, and Probation Services \$13,600; Sheriff Criminal Justice Enhancement \$5,000, Commissary Operations \$2,000, and Inmate Welfare Fund \$10,000; Recorder Document Storage and Retrieval \$7,150, and Recorder Grants \$600; Juvenile Court Probation Services \$2,000, Title IV-E \$5,000, and Victim Restitution \$200; Justice Courts Time Pay Fees \$1,116; Facilities Renewal Fund \$13,350; Treasurer Taxpayer Information Fund \$2,500; and IT Enhancement Fund \$4,600. 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 2012/13 by \$23,165 due to higher fund balances.

**Miscellaneous** revenues include funds paid to County Attorney Antiracketeering \$4,800,000, and Victim Witness Compensation \$66,000; Superior Court Conciliation \$1,500, Probation Services \$19,900, and the Superior Court Law Library \$40,100; Juvenile Court Victim Restitution (\$3,000), and Grants \$3,090; Facilities Renewal Fund \$2,146,749; Sheriff Commissary Operations \$630,000, Inmate Welfare Fund \$12,000, and Grants \$300,000; Parks Special Programs \$312,000; Parks & Recreation Grants \$25,000; School Reserve Fund \$450,000; and Transportation grants, \$23,826. The increase of \$1,029,987, or 13.3% over fiscal year 2011/12 is primarily from an increase in County Attorney Law Enforcement Antiracketeering revenues.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism in the amount of \$1,264,862. 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 2012/13 is \$93,252,558.

<b>Revenue Object</b>	<b>FY 2008/2009</b>	<b>FY 2009/2010</b>	<b>FY 2010/2011</b>	<b>FY 2011/2012</b>	<b>FY 2012/2013</b>
<b>Intergovernmental</b>	<b>43,438,924</b>	<b>41,718,679</b>	<b>53,263,827</b>	<b>59,955,990</b>	<b>75,186,511</b>
<b>Charges for Services</b>	<b>7,736,773</b>	<b>8,516,640</b>	<b>8,099,129</b>	<b>7,344,751</b>	<b>7,338,000</b>
<b>Fines and Forfeits</b>	<b>587,972</b>	<b>512,931</b>	<b>428,959</b>	<b>426,500</b>	<b>428,500</b>
<b>Interest</b>	<b>687,707</b>	<b>532,287</b>	<b>319,963</b>	<b>265,136</b>	<b>288,301</b>
<b>Miscellaneous</b>	<b>8,355,825</b>	<b>11,203,608</b>	<b>7,335,689</b>	<b>7,716,397</b>	<b>8,746,384</b>
<b>Memo Revenue</b>		<b>90,131</b>			
<b>Total Revenue</b>	<b>60,807,201</b>	<b>62,574,276</b>	<b>69,447,567</b>	<b>75,708,774</b>	<b>91,987,696</b>

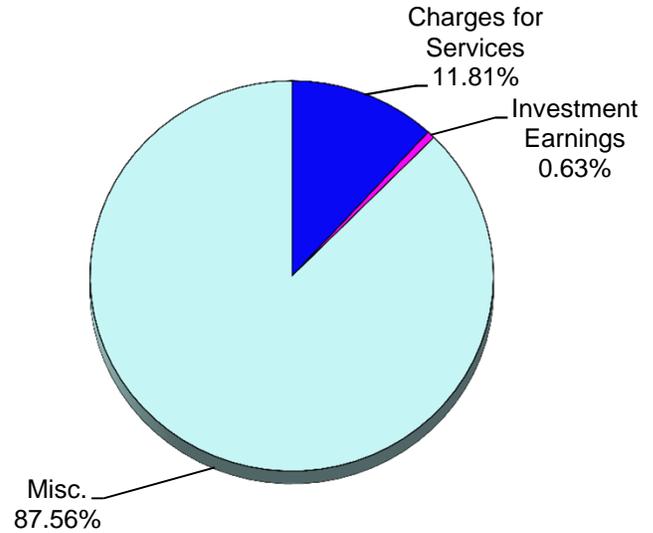
**PARKING GARAGES**  
Enterprise Fund

**Charges for Services** revenues of \$268,500 are the result of charging County departments for parking fleet vehicles in County owned parking facilities. These charges were not assessed prior to fiscal year 2009/10.

**Investment Earnings** of \$14,400 are from the Treasurer's commingled interest distribution. The decrease from fiscal year 2011/12 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, Bank of America Building parking garage, Old Courts Building parking lot, and Sixth Avenue and Broadway parking lot. Miscellaneous revenues increased by \$156,767 due to bus pass sales previously recorded in Human Resources.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
<b>Charges for Services</b>		160,285	249,231	244,380	268,500
<b>Investment Earnings</b>	44,221	28,136	16,534	20,000	14,400
<b>Miscellaneous</b>	1,676,437	1,838,934	1,821,957	1,834,720	1,991,487
<b>Total Revenue</b>	<b>1,720,658</b>	<b>2,027,355</b>	<b>2,087,722</b>	<b>2,099,100</b>	<b>2,274,387</b>

**PRINT SHOP**

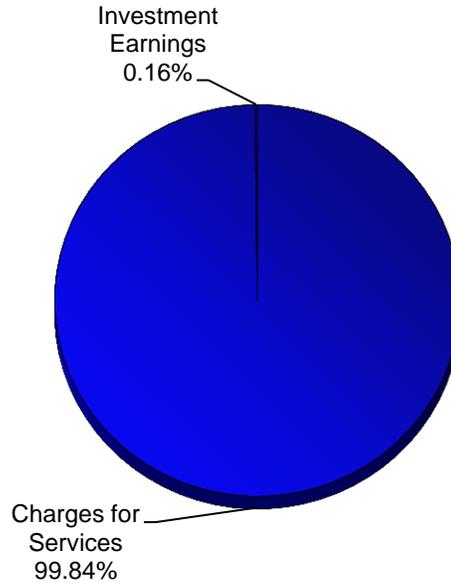
**Internal Service Fund**

**Charges for Services** revenues consist of fees paid by other County departments for various printing services, services provided to non-County organizations, and the sale of reports and atlases to the public. The decrease in revenue is based on fiscal year 2011/12 actual revenue.

**Investment Earnings** 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. After fiscal year 2008/09, fees from the sale of reports and atlases and services provided to non-County organizations are recorded as charges for services.

**Fiscal Year 2012/2013**



Note: Beginning in fiscal year 2011/12, the Print Shop is under the operational control of Finance & Risk Management. Program information is presented there. Prior to fiscal year 2012/13, the Print Shop was named Graphic Services Production.

Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
<b>Charges for Services</b>	1,111,212	1,131,243	1,010,150	988,000	873,000
<b>Investment Earnings</b>	1,581	1,997	723	2,000	1,400
<b>Miscellaneous</b>	5,894				
<b>Total Revenue</b>	<b>1,118,687</b>	<b>1,133,240</b>	<b>1,010,873</b>	<b>990,000</b>	<b>874,400</b>

**REGIONAL FLOOD CONTROL DISTRICT**  
**Special Revenue Fund**

**Tax** revenues are derived from a secondary tax levy on real property and secured personal property. The fiscal year 2012/13 secondary net assessed value of real and secured personal property is \$7,244,629,122, which is a decrease of \$389,608,131 from the fiscal year 2011/12 final valuation. The tax rate for fiscal year 2012/13 is \$0.2635 per \$100 of net assessed value and is the same rate used in fiscal year 2011/12. Total secondary property tax collections are budgeted at \$18,909,828 with current year collections of \$18,188,642 and delinquent taxes of \$721,186. (The current year collections reflect expected collection rates.)

**Intergovernmental** revenue for fiscal year 2012/13 is budgeted at \$0. Revenue for fiscal year 2008/2009 are primarily federal and state reimbursements for flood repair work. Other revenue in fiscal years 2009/10 and 2010/11 resulted from a co-operative effort with the state for a US Fish and Wildlife grant to fund the County's ecological multi-species monitoring plan and program. The grant ended in August 2010.

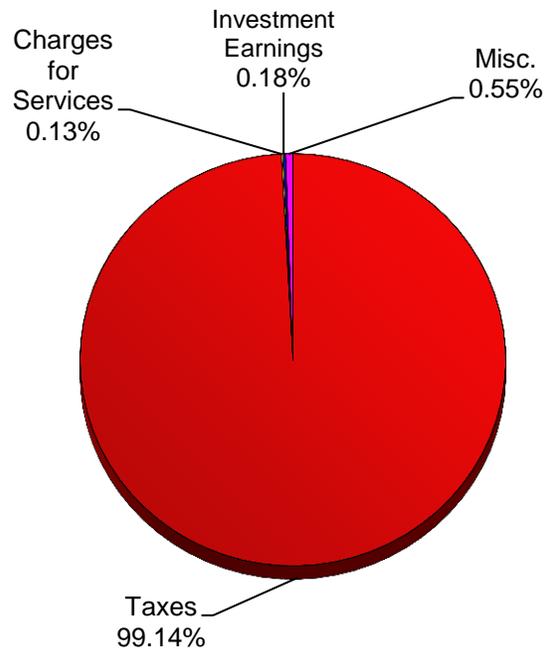
**Charges for Services** revenue of \$25,000 are from the sales of various manuals and fees collected in-lieu of detention systems.

**Investment Earnings** of \$35,000 are expected in fiscal year 2012/13 from the Local Government Investment Pool.

**Miscellaneous** revenues include \$30,000 from rentals of property, \$75,000 collected from property owners for disturbance of protected riparian habitats, and \$500 from reimbursements for long distance calls, cell phone use, and charges for making copies.

**Memo Revenue** in fiscal year 2008/09 and fiscal year 2010/11 is for the sale of land.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Taxes	25,144,631	23,458,293	22,275,437	20,178,268	18,909,828
Intergovernmental	762,004	257,494	52,381		
Charges for Services	77,309	40,521	72,437	25,000	25,000
Investment Earnings	101,280	134,722	69,796	35,000	35,000
Miscellaneous	371,527	149,105	99,590	180,500	105,500
Memo Revenue	97,000		13,300		
<b>Total Revenue</b>	<b>26,553,751</b>	<b>24,040,135</b>	<b>22,582,941</b>	<b>20,418,768</b>	<b>19,075,328</b>

**REGIONAL WASTEWATER RECLAMATION**  
Enterprise Fund

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

**Intergovernmental** revenues in prior years were from federal funding for a new prison sewer system.

**Charges for Services** consist of \$155,302,917 in sewer user fees, \$16,502,180 in sewer connection fees, \$350,000 in sanitation fees, and \$105,000 in small construction activity permits. In March of 2010, the Board of Supervisors approved rate increases for July 2012. The fixed monthly service fee increased \$0.72, the volume rate increased by 10%, and the connection fees methodology for calculating connection fees changed during fiscal year 2011/12. connection fee rates are established on water meter size rather than fixture unit equivalents. While sewer user fee revenue increased \$12,589,974, connection fee revenue decreased \$289,360 due to the methodology in rate calculation.

**Fines and Forfeits** consist of industrial pretreatment fines of \$24,262 assessed against various commercial customers of Wastewater Reclamation.

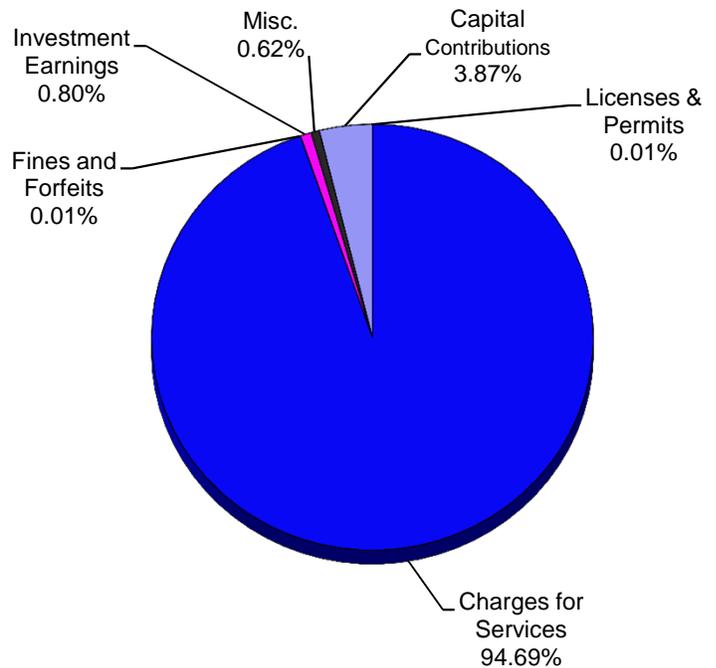
**Investment Earnings** increased to \$1,449,066 due to expected higher cash balances.

**Miscellaneous** revenue is primarily from interest penalties on connection fees and rental property.

**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 Sewer System Revenue Obligations proceeds of \$180,000,000.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Licenses and Permits	18,450	19,800	15,525	18,600	18,600
Intergovernmental	12,437	2,054,277			
Charges for Services	105,113,946	127,811,100	147,979,481	159,899,483	172,260,097
Fines and Forfeits	8,712	29,694	14,606	24,262	24,262
Investment Earnings	1,472,466	688,534	621,761	399,208	1,449,066
Miscellaneous	56,413	96,161	1,206,678	82,000	1,122,656
Capital Contributions	14,915,911	7,319,280	4,027,186	6,000,000	7,045,000
<b>Total Revenue</b>	<b>121,598,335</b>	<b>138,018,846</b>	<b>153,865,237</b>	<b>166,423,553</b>	<b>181,919,681</b>

## RISK MANAGEMENT

### Internal Service Fund

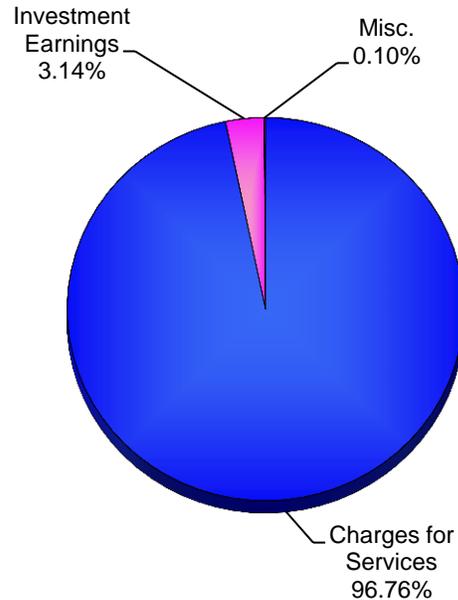
**Intergovernmental** revenues in fiscal year 2009/10 are federal and state reimbursements for costs associated with the Aspen Forest Fire.

**Charges for Services** revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$5,068,235, liability \$7,066,722, unemployment insurance \$724,457, health benefit premiums \$1,864,992, environmental damage \$349,578, and property damage \$1,011,026. The premium revenue changes are based on the number and type of claims filed. Actuaries recommend premium guideline levels based upon established accounting standards.

**Investment Earnings** of \$521,602 are expected from the Local Government for the Trust Fund Reserve.

**Miscellaneous** revenues in fiscal years 2008/09 and 2009/10 include pooled investment fund loss recovery, stale dated warrants, settlements, various refunds, and property rent. Fiscal years 2010/11, 2011/12 and 2012/13 miscellaneous revenue is property rent.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental		35,017			
Charges for Services	17,718,383	19,343,442	21,085,392	19,035,648	16,085,010
Investment Earnings	451,079	550,356	443,675	521,602	521,602
Miscellaneous	298,853	56,266	347,658	17,400	17,400
<b>Total Revenue</b>	<b>18,468,315</b>	<b>19,985,081</b>	<b>21,876,725</b>	<b>19,574,650</b>	<b>16,624,012</b>

**SOLID WASTE MANAGEMENT**  
Special Revenue Fund

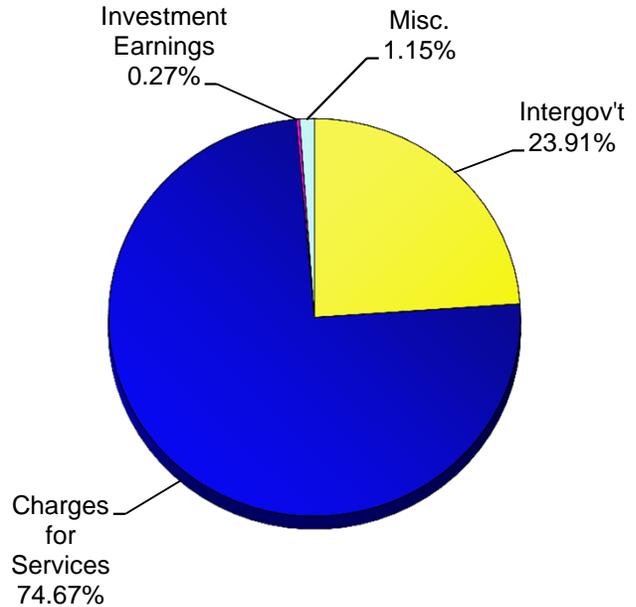
**Intergovernmental** revenue of \$1,050,000 is state tire recycling funding.

**Charges for Services** includes \$3,188,300 in landfill waste disposal fees and tire collection fees of \$90,000. The increase of \$126,900 over fiscal year 2011/12 is due primarily to an increase in usage for Tangerine and Sahuarita Landfills.

**Investment Earnings** of \$12,000 from the Local Government Investment Pool.

**Miscellaneous** revenues of \$45,000 are from the sale of recyclable items from the landfills and collection stations and \$5,700 are from late fees being collected on late payments.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	1,047,700	1,042,719	1,092,320	1,050,000	1,050,000
Charges for Services	4,487,216	3,338,799	3,641,172	3,151,400	3,278,300
Investment Earnings	43,500	35,869	11,751	10,000	12,000
Miscellaneous	197,760	39,941	92,102	35,600	50,700
<b>Total Revenue</b>	<b>5,776,176</b>	<b>4,457,328</b>	<b>4,837,345</b>	<b>4,247,000</b>	<b>4,391,000</b>

**STADIUM DISTRICT**  
Special Revenue Fund

**Intergovernmental** revenues consist of a car rental surcharge and a recreational vehicle space 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 \$1,470,000 for car rentals and at \$158,000 for recreational vehicle space surcharges. The increase of \$131,300 over fiscal year 2011/12 is due to an improving economy.

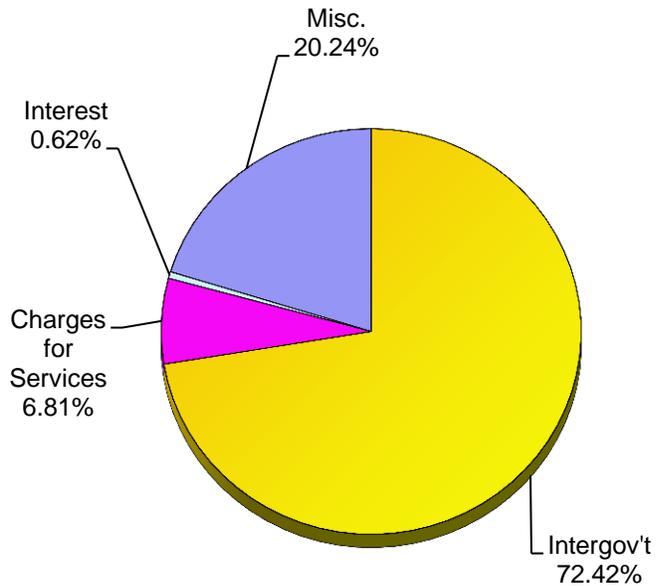
**Charges for Services** revenues represent fees received for the use of the Stadium's facilities for leagues, tournaments, meetings, parties, and fundraisers. This was a new revenue source due to the shift from spring training activities to youth and amateur sports as well as special events.

**Investment Earnings** earnings of \$12,000 are expected from the Treasurer's commingled interest distribution. The decrease from fiscal year 2010/11 is due to lower expected interest rates which is projected to continue.

**Miscellaneous** revenues for fiscal years 2008/09 and 2009/10 include major league baseball spring training activities, parking and concessions, and other events held at the stadium complex. 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. In fiscal year 2010/11 the Arizona Diamondbacks spring training contract was terminated. Miscellaneous revenues include the Tucson Padres Triple A baseball team, special events, and utility cost reimbursements. Special events include concerts, car shows, and other similar activities. Miscellaneous revenue continues to increase due to rents for the Tucson Padres and various special events.

Note: Other funding sources include operating transfers from the General Fund for the following: \$2,162,400 for transient lodging excise (hotel/motel) tax collected by Pima County and distributed to the Stadium District; \$1,058,002 for maintenance of the baseball practice fields; and \$189,602 for operation of the Kino Ecosystem Restoration Project.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Intergovernmental	1,547,211	1,520,929	1,537,706	1,496,700	1,628,000
Charges for Services			116,733	38,700	153,000
Investment Earnings	62,993	59,758	24,566	12,000	12,000
Miscellaneous	5,947,625	718,739	402,570	380,800	455,000
<b>Total Revenue</b>	<b>7,557,829</b>	<b>2,299,426</b>	<b>2,081,575</b>	<b>1,928,200</b>	<b>2,248,000</b>

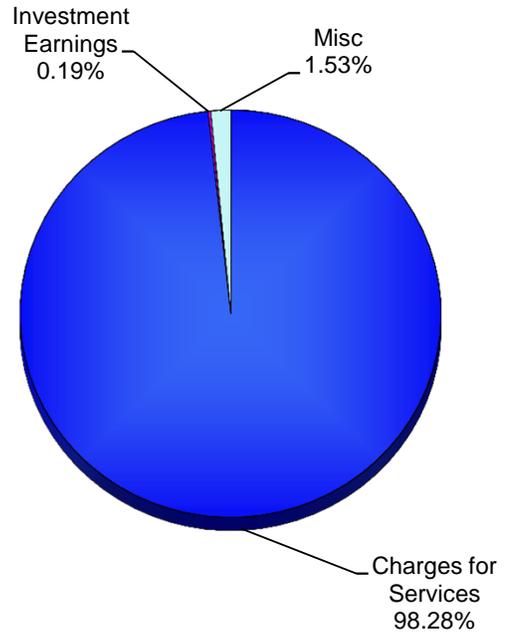
**TELECOMMUNICATIONS FUND**  
Internal Service Fund

**Charges for Services** include combined basic telephone and network infrastructure charges of \$4,185,030, and wireless radio access and repair charges of \$1,187,760. The increase of \$623,316 over fiscal year 2011/12 is due to an increase in the number of network infrastructure ports, increases in the radio rental rate and the number of radios rented, and new radio tower leases.

**Investment Earnings** increased due to an expected increase in cash balance.

**Miscellaneous** revenues in fiscal year 2008/09 and 2009/10 were weather radio transmitter maintenance, stale dated warrants, miscellaneous reimbursements, and fees from non-County users of telephones, networks, and radios. Miscellaneous revenues in fiscal years 2010/11, 2011/12 and 2012/13 are for weather radio transmitter maintenance and fees from non-County users of radios.

**Fiscal Year 2012/2013**



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
<b>Charges for Services</b>	<b>4,745,403</b>	<b>4,495,247</b>	<b>4,523,968</b>	<b>4,749,474</b>	<b>5,372,790</b>
<b>Investment Earnings</b>	<b>51,979</b>	<b>51,859</b>	<b>21,564</b>	<b>9,602</b>	<b>10,575</b>
<b>Miscellaneous</b>	<b>78,771</b>	<b>93,620</b>	<b>82,627</b>	<b>77,740</b>	<b>83,728</b>
<b>Total Revenue</b>	<b>4,876,153</b>	<b>4,640,726</b>	<b>4,628,159</b>	<b>4,836,816</b>	<b>5,467,093</b>

**TRANSPORTATION**  
**Special Revenue Fund**

**Licenses and Permits** revenues include \$1,057,569 in permits and inspection fees and \$35,000 for the use of rights of way. The increase of \$270,969 is due primarily to an increase in subdivision permit fees.

**Intergovernmental** revenues consist primarily of \$35,484,305 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. Another large component is \$11,480,000 of state shared vehicle license tax revenue. Estimates of these combined sources were provided by the Pima Association of Governments and represent a increase of \$226,108 from fiscal year 2011/12. Federal revenue includes \$16,202,302 for road maintenance and emergency repairs previously recorded as revenue in the Capital Improvement Program (CIP) and an additional \$441,000 for bike, pedestrian, and safety programs.

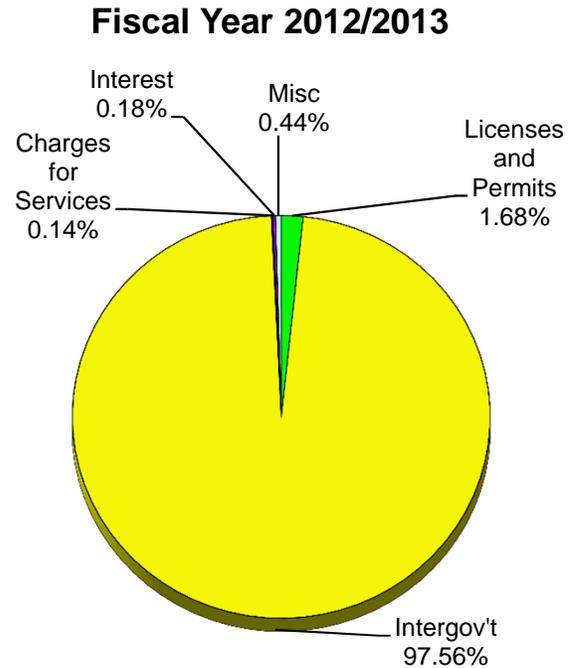
**Charges for Services** include \$81,300 in impact fees and highway and street fees charged to newly constructed subdivisions, \$8,250 from the abandonment of County property and rights of way, and \$650 from sale of electronic data. The decrease of \$29,861 is due primarily to a decrease in impact fees.

**Investment Earnings** of \$120,000 are expected in fiscal year 2012/13 from the Local Government

**Miscellaneous** revenue includes \$152,233 in earnings from County rental properties, \$111,250 in reimbursements for damages to property, and \$25,026 in miscellaneous cost recovery reimbursements.

**Memo Revenue** in prior fiscal years included the sale of land, cattle guards, and/or vehicles.

Note: Other funding sources include operating transfers of \$10,120,662 from the General Fund, \$10,000,000 for pavement preservation and \$120,662 for graffiti abatement. Federal operating intergovernmental revenue is now included in the Transportation Grants program revenue and transferred through an operating transfer to the Capital Improvement Programs (CIP).



Revenue Object	FY 2008/2009	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013
Licenses and Permits	185,969	395,648	810,860	821,600	1,092,569
Intergovernmental	57,986,562	53,809,573	51,325,803	47,811,694	63,607,607
Charges for Services	222,229	243,518	185,027	120,061	90,200
Investment Earnings	249,992	195,716	142,967	117,831	120,000
Miscellaneous	245,668	252,749	246,485	170,900	288,509
Memo Revenue	325,485		3,285		
<b>Total Revenue</b>	<b>59,215,905</b>	<b>54,897,204</b>	<b>52,714,427</b>	<b>49,042,086</b>	<b>65,198,885</b>

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2011/2012	ADOPTED REVENUES FY 2012/2013	CHANGE	EXPLANATION
<b>GENERAL FUND</b>				
Assessor				
Other Miscellaneous Revenues	3,000	3,000	0	
Clerk of the Board				
Alcoholic Beverages	2,000	2,000	0	
General Government Fees	100	100	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	
Investment Earnings	5,600	5,600	0	
Other Fines & Forfeits	1,100,000	1,100,000	0	
Fines	222,000	222,000	0	
Communications Office				
Interdepartmental Charges	110,000	110,000	0	
Other Miscellaneous Revenues	500	500	0	
Community Development & Neighborhood Conservation				
Other Miscellaneous Revenues	104,840	0	(104,840)	Revised Accounting for RWRD Payment
Constables				
Court Fees	323,490	323,490	0	
Miscellaneous	37,900	37,900	0	
Contingency				
State Revenue	4,625,000	0	(4,625,000)	Discontinue funding Graduate Medical Education/Disproportionate Share Hospital from Contingency
Contract Attorney				
Court Fees	823,454	823,454	0	
County Attorney				
Other Miscellaneous Revenues	40,000	40,000	0	
City Participation	24,900	0	(24,900)	No anticipated revenues from City for Victim Services
Elections				
General Government Fees	5,000	5,000	0	
City Participation	0	642,000	642,000	Anticipated jurisdictional elections
State Revenue	300,000	300,000	0	
Facilities Management				
Rents and Royalties	2,400,569	2,497,526	96,957	Increases in various non-County tenant rent
Other Miscellaneous Revenues	13,887	29,040	15,153	Increase in SC Title IV reimbursement and increase in electricity charges to tenants
Finance				
Other Miscellaneous Revenues	31,000	25,000	(6,000)	Decrease in garnishment and child support collection processing fees
Forensic Science Center				
General Government Fees	4,200	101,500	97,300	Change in fee schedule
Charges for Services	989,000	1,180,000	191,000	Increase in caseload from outside jurisdictions
Miscellaneous	1,700	1,500	(200)	Decrease in paper copy fees collected

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2011/2012	ADOPTED REVENUES FY 2012/2013	CHANGE	EXPLANATION
<b>General Government Revenues</b>				
Alcoholic Beverages	39,000	45,000	6,000	Slow population and income growth limit number of new restaurants, bars and liquor store openings
Auto Lieu Tax	23,255,000	23,113,145	(141,855)	Anticipated level of new vehicle purchases and slow population growth insufficient to offset statutory 16.25% annual reduction in tax base
Business Licenses & Permits	2,587,500	2,490,000	(97,500)	Cable-TV customer losses due to increased Internet usage and slow population and income growth
City Participation	17,289	45,000	27,711	Increase reflecting greater actual receipts from city in recent past
Contributions/Pub Enterprise	16,488,439	11,707,604	(4,780,835)	Decrease reflects elimination of \$4.4 million overhead from PHS, \$573k reduction for Communications, \$116k reduction for Risk Management, \$93k reduction for Wastewater Reclamation, and \$318k increase for Library District
Federal Revenue	2,935,000	1,900,000	(1,035,000)	Full Federal PILT funding ended in FY2011/12.
General Government Fees	757,764	769,434	11,670	Increase reflects higher inflated costs
Investment Earnings	430,000	155,000	(275,000)	Extraordinarily low interest yield on fund balances
Other Miscellaneous Revenues	380,000	380,000	0	
Overhead - Grant Reimbursement	80,000	0	(80,000)	Anticipate no grants charged General Fund overhead
Sales & Use Tax	86,228,700	93,646,000	7,417,300	State & local economies recovered quicker than anticipated, even with decrease in Pima population share
State Revenue	7,500	7,500	0	
Taxes / Interest on Delq. Prop. Tax	6,292,827	7,624,631	1,331,804	Increased revenue due to greater collection of delinquent taxes
Taxes / Penalties on Delq. Prop. Tax	912,460	921,818	9,358	Increased revenue due to greater collection of delinquent taxes
Taxes / Personal Property	10,703,865	10,123,855	(580,010)	Lower current year valuation & collection rate
Taxes / Real Property	269,223,726	262,240,384	(6,983,342)	Lower current year valuation & collection rate
Transient Lodging Tax	1,882,690	2,162,400	279,710	Occupancy and room rates improve with state and national economic growth
<b>Human Resources</b>				
General Government Fees	1,000	1,000	0	
Charges for Services	0	174,196	174,196	Increase due to employee insurance premium reimbursements previously handled by another department
Miscellaneous	500	160,540	160,040	Increase due to attraction ticket sales previously handled by another department
<b>Indigent Defense</b>				
Federal Revenue	14,976	17,472	2,496	Increased reimbursement for interns in work study program
<b>Information Technology</b>				
General Government Fees	22,525	19,550	(2,975)	GIS data sales reduced based on prior year sales
Miscellaneous	0	0	0	
Rents and Royalties	479,641	498,078	18,437	Increased cell tower and building antenna site rent
<b>Institutional Health</b>				
State Revenue	0	0	0	
Investment Earnings	33,911	23,154	(10,757)	UPI/UPH note receivable interest revenue
Other Miscellaneous Revenues	69,765	69,765	0	
<b>Justice Court Ajo</b>				
State Revenue	15,352	15,352	0	
General Government Fees	3,500	3,500	0	
Court Fees	23,414	23,414	0	
Justice Courts - Fines	195,839	195,839	0	
Other Miscellaneous Revenues	350	350	0	
<b>Justice Court Green Valley</b>				
State Revenue	18,166	21,060	2,894	Increase revenue share from state.
Court Fees	49,392	51,480	2,088	Increase in court fees due to higher than historical filings
Justice Courts - Fines	250,000	250,000	0	
<b>Justice Courts Tucson</b>				
State Revenue	168,000	168,000	0	
General Government Fees	950,000	900,000	(50,000)	Decrease in civil filings and increase in fees associated with Photo Traffic Enforcement
Court Fees	2,050,500	2,030,500	(20,000)	Decrease in civil filings and increase in fees associated with Photo Traffic Enforcement
Justice Courts - Fines	2,642,192	2,662,192	20,000	Increase filings of traffic citations
Other Fines & Forfeits	50,000	50,000	0	
Rents and Royalties	6,000	6,000	0	
Other Miscellaneous Revenues	0	50,000	50,000	Increase due to unclaimed funds.

9-25

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2011/2012	ADOPTED REVENUES FY 2012/2013	CHANGE	EXPLANATION
Juvenile Court				
Federal Revenue	119,000	100,000	(19,000)	Decrease in National School Lunch Program revenue due to decline in number of meals served
Court Fees	30,000	30,000	0	
Investment Earnings	100	100	0	Local Government Investment Pool
Other Miscellaneous Revenues	1,000	1,500	500	
Kino Sports Complex				
Culture & Recreation Fees	68,750	0	(68,750)	Transition to YMCA
Facility Fees	29,500	7,000	(22,500)	Transition to YMCA
Other Miscellaneous Revenues	21,500	26,727	5,227	Reimbursement for landscaping services to other County departments
Rents and Royalties	12,500	0	(12,500)	Transition to YMCA
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	402,100	225,600	(176,500)	Cultural and recreation fees and facility fees were separated to better differentiate NRPR revenue collection
Facility Fees	345,500	442,200	96,700	Cultural and recreation fees and facility fees were separated to better differentiate NRPR revenue collection
Other Miscellaneous Revenues	58,700	57,100	(1,600)	Decrease due to less public participation in events at SportsPark
Rents and Royalties	18,500	113,900	95,400	Increase due to increases in rent from Rillito Park and Continental Green Valley
Non Departmental				
Transient Lodging Tax	2,768,662	3,180,000	411,338	Increase in hotel/motel tax revenue
Other Miscellaneous Revenues	0	700,000	700,000	Vehicle Impound Program Towing revenue
Office of Sustainability and Conservation				
Rents and Royalties	0	5,000	5,000	Royalties from Arizona Centennial Book
Photo Traffic Enforcement				
Court Fees	558,648	592,531	33,883	Increase in court fees collected as a result of civil violations opting for defense driving class
Justice Court - Fines	1,313,162	1,279,279	(33,883)	Decrease due to decline in fees associated with Photo Traffic Enforcement
Other Miscellaneous Revenues	0	904,500	904,500	Increase due to revenue generated from vehicle impound
Procurement				
Other Miscellaneous Revenues	3,000	3,000	0	
Public Fiduciary				
Court Fees	693,731	693,731	0	
General Government Fees	15,000	15,000	0	
Other Miscellaneous Revenues	2,400	2,400	0	
Recorder				
General Government Fees	2,130,400	2,017,897	(112,503)	Decreased special elections activity and volume of document recording activity
Other Miscellaneous Revenues	175,600	0	(175,600)	Decreased postage fees collected for returning recorded documents by mail
School Superintendent				
Federal Revenue	73,213	49,749	(23,464)	Decreased due to expected reduction in federal forest fees because of expiration of authorizing law
Other Miscellaneous Revenues	227,036	325,000	97,964	Increased reimbursements for school district elections and miscellaneous other services
Sheriff				
Federal Revenue	300,000	300,000	0	
Business Licenses & Permits	25,000	25,000	0	
Jury Fees	500	500	0	
Sheriff Dept Fees	1,228,000	1,228,000	0	
Correctional Housing	7,147,000	7,300,000	153,000	Increase in reimbursements from the city of Tucson due to higher volume of bookings
Justice Courts - Traffic Fines	20,000	20,000	0	
Other Miscellaneous Revenues	55,000	115,000	60,000	Reimbursements for cell phone usage
Superior Court				
Federal Revenue	318,027	318,027	0	
Superior Court Mandated Services				
Court Fees	125,023	125,023	0	
Other Miscellaneous Revenues	100,000	100,000	0	
Treasurer				
General Government Fees	150	600	450	Increased reimbursement for ballot storage
<b>TOTAL GENERAL FUND REVENUE</b>	<b>460,247,799</b>	<b>453,903,361</b>	<b>(6,344,438)</b>	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2011/2012	ADOPTED REVENUES FY 2012/2013	CHANGE	EXPLANATION
<b>SPECIAL REVENUE FUNDS</b>				
County Free Library				
Property Taxes	29,044,489	28,005,219	(1,039,270)	Decrease in assessed valuations (2.204m); tax rate of \$0.3460 ; increased delinquent tax collections 1.160m
Intergovernmental	435,000	235,000	(200,000)	Decrease due to Oro Valley Library change from affiliate to branch status
Investment Earnings	51,000	50,000	(1,000)	Declining fund balance offset by higher expected interest rates
Fines and Forfeits	600,000	650,000	50,000	Increase due to more overdue fines collected
Miscellaneous	320,000	302,000	(18,000)	Decrease due to less donations
Employment and Training				
Intergovernmental	18,712,423	18,829,597	117,174	Increase in federal grants
Miscellaneous	193,625	6,000	(187,625)	Decrease in private grants
Environmental Quality				
Investment Earnings	15,000	15,000	0	
Intergovernmental	758,111	758,111	0	
Licenses and Permits	1,896,200	1,892,700	(3,500)	Decrease due primarily to a projected decrease in inspections
Miscellaneous	17,850	257,350	239,500	Increase due to the Household Hazardous Waste Program from regional Wastewater Reclamation in fiscal year 2012/13
Health				
Charges for Services	3,191,660	2,421,912	(769,748)	Primarily due to lower clinical service utilization
Fines and Forfeits	158,260	126,484	(31,776)	Primarily due to less revenue generated for Pima Animal Care Center by COT court fines
Intergovernmental	17,814,381	11,907,262	(5,907,119)	Primarily due to the conclusion of Communities Putting Prevention to Work funding
Licenses and Permits	2,829,169	2,050,112	(779,057)	Decrease due to reduced public utilization resulting from economic conditions
Miscellaneous	89,475	323,046	233,571	Increase is from public donations previously not budgeted
Improvement Districts				
Special Assessment	264,884	0	(264,884)	No fiscal year 2012/13 budget for improvement districts
Other Special Revenue Funds & Grants				
Intergovernmental	60,841,962	76,439,873	15,597,911	Transportation Grants 16.6m previously recorded in Transportation; Sheriff Grants 1.653m; Parks & Recreation Grants 1.528m; Co Atty Grants 731k; Superior Court Grants 385k; Co Atty Law Enforcement Antiracketeering 304k; Facilities Management Grants 275k; Juvenile Title IV-E 180k; Co Atty Fill the Gap 158k; Institutional Health Grants 401k; Economic Development & Tourism 132k; Sheriff AZ Traffic Violation 100k; Co Atty Employer Sanctions 100k; SC Fill the Gap 19k; Public Defender Training 10k; ID Legal Defender Training 6k; Justice Courts Tucson Grants 2k; Community Development Grants (4.837m); School Reserve Fund (1.148m); Emergency Mgmt/Homeland Security Grants (682k); Juvenile Court Grants (383k); Co Victim Witness Comp (291k); Recorder Grants (184.36k); Forensic Science Center Grants (111k); Indigent Defense Fill the Gap (35k); Parks Special Programs (35k)
Charges for Services	7,344,751	7,338,000	(6,751)	Recorder Document Storage & Retrieval (87.3k); Parks Special Programs (33.8k); JC Tucson Court Automation Fund (30k); SC Conciliation (24k); SC Probation (17k); JC Tucson Probation (16k); JCG Court Automation Fund (8k); JCG Time Pay Fees (5k); JC Tucson Time Pay Fees (4k); JCA Court Automation Fund (2k); Sheriff Commissary Operations 57k; Taxpayer Information 50k; Juvenile Probation Services 39k; SC Law Library 29k; JC Tucson SB 1398 Fee 18k; SC Child Support 8k; JC Tucson Address Confidentiality Fee 5k; JCA SB 1398 Fee 2k; JCG SB 1398 Fee 2k
Fines and Forfeits	426,500	428,500	2,000	Co Atty Victim Witness Comp 2k;
Investment Earnings	265,636	289,301	23,665	Facilities Renewal 13.2k; IT Enhancement 4.6k; Co Atty Grants 4k; Elections Grants 4k; Co Atty Victim Restitution 3k; ID Fill the Gap 3k; SC Conciliation 2k; SC Probation 2k; Recorder Document Storage & Retrieval 1.65k; SC County Law Library 1k; SC Local Court Automation 1k; Economic Development and Tourism .5k; COC Time Pay Fees (4k); Juvenile Ct Title IV-E (4k); Co Atty Fill the Gap (2k); Neighborhood Conservation (2k); JCA Time Pay Fees (1k); JCG Time Pay Fees (1k)
Miscellaneous	7,962,659	8,756,884	794,225	Co Atty Law Enforcement Antiracketeering 1.381m; Sheriff Grants 300k; Co Atty Victim Witness Compensation 21k; SC Law Library 10k; Parks Special Programs (275k); Community Development Grants (264k); Housing Trust (100k); Facilities Renewal Fund (98k); Taxpayer Information Fund (45k); School Reserve Fund (32.5k); Juvenile Ct Grants (8k); Juvenile Ct Victim Restitution (4k); SC Probation (4k)

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES FY 2011/2012</b>	<b>ADOPTED REVENUES FY 2012/2013</b>	<b>CHANGE</b>	<b>EXPLANATION</b>
<b>Regional Flood Control District</b>				
Investment Earnings	35,000	35,000	0	
Miscellaneous	180,500	105,500	(75,000)	Decrease due to lower collections of protected riparian habitats disturbances assessments
Property Taxes	20,178,268	18,909,828	(1,268,440)	Decrease due to reduction in secondary net assessed value of real and secured personal property
Charges for Services	25,000	25,000	0	
<b>Solid Waste</b>				
Intergovernmental	1,050,000	1,050,000	0	
Charges for Services	3,151,400	3,278,300	126,900	Increase due primarily to an increase in usage of landfills
Investment Earnings	10,000	12,000	2,000	Increase due to higher expected interest rates
Miscellaneous	35,600	50,700	15,100	Increase due primarily to the sale of recyclable items
<b>Stadium District</b>				
Charges for Services	38,700	153,000	114,300	Reclassification of revenue from miscellaneous for facility usage for shows, fundraising events
Intergovernmental	1,496,700	1,628,000	131,300	Car rental surcharge increase 163k; RV space surcharge decrease 32k
Investment Earnings	12,000	12,000	0	
Miscellaneous	380,800	455,000	74,200	Increase in special events revenue.
<b>Transportation</b>				
Charges for Services	120,061	90,200	(29,861)	Decrease due to a decrease in impact fees
Investment Earnings	117,831	120,000	2,169	Increase due to higher expected interest rates
Intergovernmental	47,811,694	46,964,305	(847,389)	Decrease is primarily due to a reduction in federal grants revenue and remaining grants now being recorded in
Licenses and Permits	821,600	1,092,569	270,969	Increase due primarily to an increase in permit requests and inspections
Miscellaneous	170,900	264,683	93,783	Increase due primarily to revenue includes County rental properties, an increase in reimbursements for damages to property and an increase in cost recovery reimbursements
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>228,869,089</b>	<b>235,328,436</b>	<b>6,459,347</b>	
<b>DEBT SERVICE</b>				
Taxes	65,603,403	63,090,152	(2,513,251)	Decrease primarily due to decline in secondary property values
<b>TOTAL DEBT SERVICE</b>	<b>65,603,403</b>	<b>63,090,152</b>	<b>(2,513,251)</b>	
<b>CAPITAL PROJECTS</b>				
Intergovernmental	49,384,375	43,773,313	(5,611,062)	Decrease primarily due to reduced funding from federal (5.4m), federal stimulus (2.8m); partially offset by increases in state 1.2m, city participation 1m and RTA sales tax 491k
Charges for Services	3,655,905	2,541,905	(1,114,000)	Decreases primarily due to decreased contributions from developers and other outside sources
Investment Earnings	0	102,500	102,500	Interest earned on the proceeds of the sale of land
Miscellaneous	937,000	1,638,500	701,500	Increase in private donations
<b>TOTAL CAPITAL PROJECTS</b>	<b>53,977,280</b>	<b>48,056,218</b>	<b>(5,921,062)</b>	
<b>ENTERPRISE FUNDS</b>				
<b>Development Services</b>				
Licenses and Permits	4,776,070	4,900,000	123,930	Increase is due primarily to a change in revenue classification
Intergovernmental	76,782	0	(76,782)	Decrease is due to the phasing out of federal grant as part of the American Recovery and Reinvestment Act
Charges for Services	876,046	804,739	(71,307)	Decrease is due primarily to a change in revenue classification
Investment Earnings	10,009	17,200	7,191	Increase due to higher expected interest rates
Miscellaneous	209,321	35,200	(174,121)	Decrease is due primarily to a reduction in violation collections
<b>Parking Garages</b>				
Charges for Services	244,380	268,500	24,120	Increased charges to other County departments for increased usage
Investment Earnings	20,000	14,400	(5,600)	Lower expected interest rates
Miscellaneous	1,834,720	1,991,487	156,767	Increased revenues are from bus pass sales previously recorded in Human Resources
<b>Pima Health System and Services</b>				
Charges for Services	61,013,127	0	(61,013,127)	All operations were outsourced in fiscal year 2011/12
Investment Earnings	31,345	0	(31,345)	All operations were outsourced in fiscal year 2011/12
Miscellaneous	17,000	0	(17,000)	All operations were outsourced in fiscal year 2011/12

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2011/2012 vs Fiscal Year 2012/2013**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2011/2012	ADOPTED REVENUES FY 2012/2013	CHANGE	EXPLANATION
<b>Regional Wastewater Reclamation</b>				
Licenses and Permits	18,600	18,600	0	
Charges for Services	159,899,483	172,260,097	12,360,614	Increase due primarily to approved phased rate increase from July 2012
Fines and Forfeits	24,262	24,262	0	
Investment Earnings	399,208	1,449,066	1,049,858	Increase due to expected interest collected from bonds sold and invested in LGIP
Memo Revenue	6,000,000	7,045,000	1,045,000	Increase in developer contribution
Miscellaneous	82,000	1,122,656	1,040,656	Increase due to interest penalties for uncollected connection fees
<b>TOTAL ENTERPRISE FUNDS</b>	<b>235,532,353</b>	<b>189,951,207</b>	<b>(45,581,146)</b>	
<b>GRAND TOTAL ALL FUNDS</b>	<b>1,044,229,924</b>	<b>990,329,374</b>	<b>(53,900,550)</b>	
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</b>				
<b>INTERNAL SERVICE FUNDS</b>				
<b>Fleet Services</b>				
Charges for Services	14,724,462	18,000,000	3,275,538	Increase in the mileage rate charge for increased fuel, oil and lubricant costs
Investment Earnings	100,000	125,000	25,000	Increase due to higher expected cash balance
Intergovernmental	975,000	975,000	0	
Memo Revenue	50,000	115,000	65,000	Increase due to expected sales of fixed assets
Miscellaneous	355,000	355,000	0	
<b>Print Shop</b>				
Charges for Services	988,000	873,000	(115,000)	Decrease in demand for printing services provided to County departments
Investment Earnings	2,000	1,400	(600)	Lower than expected cash balance
<b>Risk Management</b>				
Charges for Services	19,035,648	16,085,010	(2,950,638)	Decreased liability and health premiums
Investment Earnings	521,602	521,602	0	
Miscellaneous	17,400	17,400	0	
<b>Telecommunications</b>				
Charges for Services	4,749,474	5,372,790	623,316	Increase in number of network users, increased number of radio users and charges
Investment Earnings	9,602	10,575	973	Increasing cash balance
Miscellaneous	77,740	83,728	5,988	Increased reimbursements from non-County agencies using services
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>41,605,928</b>	<b>42,535,505</b>	<b>929,577</b>	
<b>TOTAL REVENUES</b>	<b>1,085,835,852</b>	<b>1,032,864,879</b>	<b>(52,970,973)</b>	

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