

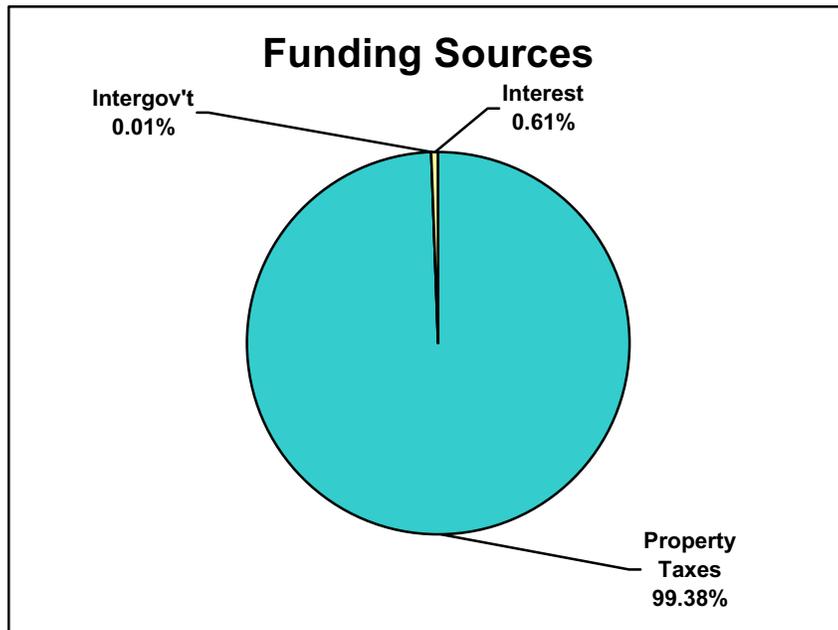
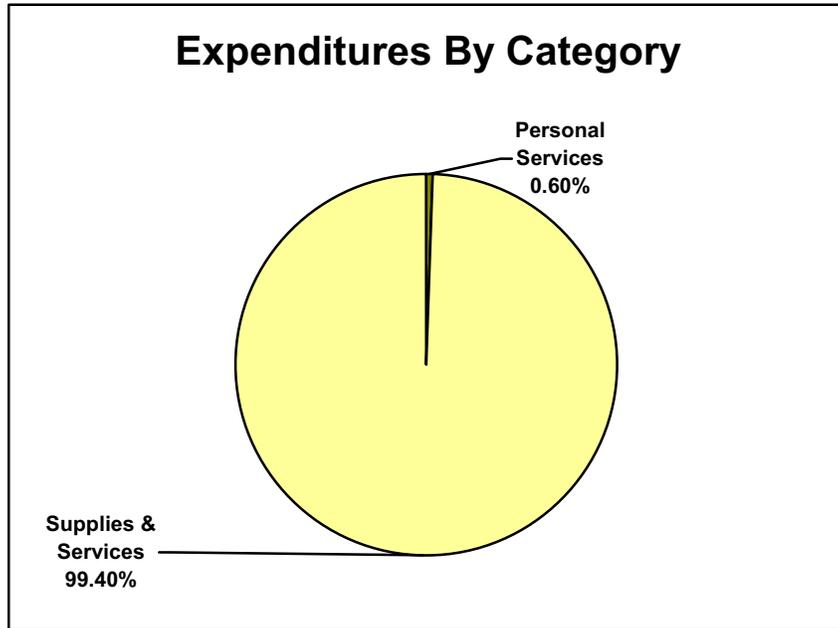
Pima County FY 2005/06 Recommended Budget

County Free Library – Special Revenue Fund

Revenue \$16,250,401
Expenditures 16,148,401 Function Statement: Meet current and future public library needs of Tucson and Pima County residents. Provide a forum for community issues and a linkage of community, state, and national information services.

Fund Impact \$ 102,000

FTEs 1.0



Recommended Budget Summary - Special Revenue Fund

	Total Expenditures	Total Revenues	Operating Transfers	Net Fund Impact
FY 2004/05 Adopted	10,518,681	11,744,991	(750,000)	476,310
Reverse FY 2004/05 Transfer to Capital Projects			750,000	750,000
Miscellaneous Personal Services Adjustments	(4,701)			4,701
Library Services Adjustment	3,163,454			(3,163,454)
Reserved Contingency for Library System Transition	2,053,618			(2,053,618)
Increase Payment to Town of Oro Valley	200,000			(200,000)
Increase Administrative Overhead	150,189			(150,189)
Library Facilities Repairs & Maintenance Adjustment	69,911			(69,911)
Miscellaneous Supplies and Services Adjustments	(2,751)			2,751
Increase in Taxes		4,405,410		4,405,410
Increase in Interest		100,000		100,000
Supplemental Requests				
None Submitted				0
Total Recommended Budget	<u>16,148,401</u>	<u>16,250,401</u>	<u>0</u>	<u>102,000</u>
Full Time Equivalentents (FTEs)	<u>1.0</u>			

Comments/Issues

As part of the zero base budget process, the department identified services provided within their programs and built their budget based on the actual cost of services. Justifications for line item requests and positions within each service were provided.

Revenue is derived from a secondary tax levy on real and personal property and is affected by changes in net assessed valuations and changes in the tax rate.

The levy proceeds are projected to increase \$4,405,410 over the fiscal year 2004/05 adopted amount due to increases in net assessed valuation and an increase in the tax rate from \$0.2124 to \$0.2775.

The County has been working with the City of Tucson to develop for Board consideration a proposal that would result in a five-year phase in of full funding and complete operational control of the Library System by the County Library District. For a discussion of this subject, please see Section VII.A.1 of the County Administrator's Recommended Budget Memorandum.

Included in the recommended budgeted expenditure amount of \$16,148,401 is \$2,053,618 to be set aside in a Reserved Contingency account pending Board approval of an acceptable transition plan.

Pima County FY 2005/06 Recommended Budget

County Free Library

Recommended revenue sources:

Secondary Property Tax	16,148,401
Interest	100,000
Payments In Lieu of Taxes	2,000
	<hr/>
	16,250,401

The department submitted no requests for supplemental funding.

Five Year History of Expenditures and Revenues - Special Revenue Fund

	FY 2001/02 Actual	FY 2002/03 Actual	FY 2003/04 Actual	FY 2004/05 Projected	FY 2005/06 Recommended
Expenditures	9,912,443	10,303,779	10,787,216	10,538,594	16,148,401
Revenues	9,755,508	10,256,466	11,152,933	12,006,742	16,250,401
Transfers In/(Out)	(669,991)	(1,874,724)	(90,365)	(750,000)	0

Funding Summary By Department - Special Revenue Fund

	FY 2004/05 Adopted	FY 2005/06 Department Base Request	FY 2005/06 Department Supplementals	FY 2005/06 Department Total Request	FY 2005/06 Administrator Recommended
Expenditures					
Personal Services	101,624	96,923	0	96,923	96,923
Supplies & Services	10,417,057	14,334,406	0	14,334,406	16,051,478
Capital	0	0	0	0	0
Total Expenditures	<hr/> 10,518,681	<hr/> 14,431,329	<hr/> 0	<hr/> 14,431,329	<hr/> 16,148,401
Revenues					
Taxes	11,742,991	12,738,711	0	12,738,711	16,148,401
Intergovernmental	2,000	2,000	0	2,000	2,000
Interest	0	100,000	0	100,000	100,000
Total Revenues	<hr/> 11,744,991	<hr/> 12,840,711	<hr/> 0	<hr/> 12,840,711	<hr/> 16,250,401
Transfers In/(Out)	(750,000)	0	0	0	0
Fund Balance Decr/(Incr)	(476,310)	1,590,618	0	1,590,618	(102,000)
Total Funding	<hr/> <hr/> 10,518,681	<hr/> <hr/> 14,431,329	<hr/> <hr/> 0	<hr/> <hr/> 14,431,329	<hr/> <hr/> 16,148,401

SUMMARY BY ACCOUNT

Department Name: COUNTY FREE LIBRARY

ACCOUNT NAME	2003/04	2004/05	YTD THRU FEB 28, 2005	2005/06	
	ACTUAL	ADOPTED		DEPARTMENT REQUESTED	RECOMMENDED
EXPENDITURE ACCOUNTS -					
SALARIES & WAGES	68,030	45,469	46,551	50,024	50,024
BUDGETED BENEFITS	13,194	10,714	8,636	12,201	12,201
SALARY REDUCTION	0	0	0	0	0
INTERDEPARTMENTAL SALARIES	0	45,441	0	34,698	34,698
** OBJECT TOTALS FOR:					
PERSONAL SERVICES	81,224	101,624	55,187	96,923	96,923
OFFICE SUPPLIES	0	1,600	151	0	0
BOOKS/SUBSCRIPTIONS/VIDEO	4,115	1,500	1,208	1,500	1,500
FOOD PREPARATION SUPPLIES	0	0	15	0	0
FUEL, OIL, LUBRICANTS	46	0	0	0	0
CHEMICALS	0	0	129	260	260
HOUSEHOLD/INDUSTRIAL SUPPLIES	0	0	0	0	0
REPAIR & MAINTENANCE SUPPLIES	13,907	8,350	4,862	9,040	9,040
SMALL TOOLS & OFFICE EQUIP < \$1,000	135,849	0	1,795	0	0
NON MEDICAL PROFESSIONAL SERVICES	12,520	0	155	0	0
TELEPHONE/VOICE/DATA TELECOMMUNICATION	0	4,834	0	0	0
POSTAGE & FREIGHT	62	0	49	100	100
MILEAGE REIMBURSEMENT	349	325	333	730	730
PRINTING AND MICROFILMING	2,610	0	40	100	100
OTHER INSURANCE	29,792	20,611	12,023	29,799	29,799
ELECTRICITY	83,013	88,546	51,880	85,887	85,887
NATURAL GAS	1,617	1,051	1,274	1,500	1,500
WATER & SEWER	6,000	7,640	4,456	7,880	7,880
REFUSE/SEWAGE DISPOSAL/RECYCLING	3,583	4,340	3,291	5,805	5,805
LEASES & RENTALS	202,511	194,518	149,672	170,599	170,599
R&M MACHINERY & EQUIPMENT	6,517	3,000	1,072	1,540	1,540
R&M RENEWAL SOFTWARE AGREEMENTS	0	0	253	0	0
R&M BUILDINGS & GROUNDS	245,480	177,467	177,497	247,378	247,378
AID TO GOVERNMENTS & AGENCIES	9,605,500	9,535,212	247,529	13,259,900	12,923,354
OTHER INTEREST CHARGES	6,123	5,864	0	0	0
DUES AND MEMBERSHIPS	49	0	0	0	0
ADMINISTRATIVE OVERHEAD	336,235	362,199	241,466	512,388	512,388
OTHER MISCELLANEOUS CHARGES	0	0	286	0	0
JTPA TRAINING-OTHER COMPL	6,075	0	0	0	0
CONTINGENCY	0	0	0	0	2,053,618
** OBJECT TOTALS FOR:					
SUPPLIES & SERVICES	10,701,953	10,417,057	899,436	14,334,406	16,051,478
FURNITURE (\$1,000 - \$4,999)	4,039	0	0	0	0

SUMMARY BY ACCOUNT

Department Name: COUNTY FREE LIBRARY

ACCOUNT NAME	2003/04	2004/05	YTD THRU FEB 28, 2005	2005/06	
	ACTUAL	ADOPTED		DEPARTMENT REQUESTED	RECOMMENDED
** OBJECT TOTALS FOR:					
CAPITAL OUTLAY	4,039	0	0	0	0
*** TOTAL: EXPENDITURE ACCOUNTS -	10,787,216	10,518,681	954,623	14,431,329	16,148,401
REVENUE					
REAL PROPERTY TAXES - PRIOR TO TAX YEAR 2000 (FY 2000/2001)	11,900	0	0	0	0
REAL PROPERTY TAXES - PRIOR TO TAX YEAR 2001 (FY 2001/02)	5,525	8,787	1,063	0	0
REAL PROPERTY TAXES - TAX YEAR 2002 (FY 2002/2003)	9,281	4,587	(4,027)	12,907	12,907
REAL PROPERTY TAXES - TAX YEAR 2002 (FY 2002/03)	315,414	9,651	(14,861)	5,986	5,986
REAL PROPERTY TAXES - TAX YEAR 2003 (FY 2003/04)	10,162,130	274,147	268,128	11,296	11,296
REAL PROPERTY TAXES - TAX YEAR 2004 (FY 2004/05)	0	10,855,989	6,474,665	349,562	349,562
REAL PROPERTY TAXES - TAX YEAR 2005 (FY 2005/06)	0	0	0	11,749,109	15,037,117
REAL PROPERTY TAXES - PRIOR TO TAX YEAR 1999 (FY 1999/2000)	247	0	0	0	0
PERSONAL PROPERTY TAXES - PRIOR TO TAX YEAR 2001	1,526	0	687	0	0
PERSONAL PROPERTY TAX - PRIOR TO TAX YEAR 2002 (CY2002)	3,030	8,384	4,443	0	0
PERSONAL PROPERTY TAX - TAX YEAR 2002 (CY 2002)	16,934	2,096	3,514	585	1,055
PERSONAL PROPERTY TAXES - TAX YEAR 2003 (FY 2003/04)	547,383	2,322	14,689	146	264
PERSONAL PROPERTY TAXES - TAX YEAR 2004 (FY 2004/05)	0	577,028	372,629	162	292
PERSONAL PROPERTY TAXES - TAX YEAR 2005 (FY 2005/06)	0	0	0	608,958	729,922
PERSONAL PROPERTY TAX - PRIOR TO TAX YEAR 2000	144	0	0	0	0
** OBJECT TOTALS FOR:					
TAXES	11,073,514	11,742,991	7,120,930	12,738,711	16,148,401
FEDERAL PAYMENTS IN LIEU OF TAXES	3,635	0	0	0	0
STATE PAYMENTS IN LIEU OF TAXES	1,148	1,100	957	1,000	1,000
CITY PAYMENTS IN LIEU OF TAX	951	900	1,334	1,000	1,000
** OBJECT TOTALS FOR:					
INTERGOVERNMENTAL	5,734	2,000	2,291	2,000	2,000
INTEREST	73,713	0	63,541	100,000	100,000
** OBJECT TOTALS FOR:					
INTEREST	73,713	0	63,541	100,000	100,000
OTHER MISCELLANEOUS REVENUE	(28)	0	25,824	0	0
** OBJECT TOTALS FOR:					
MISCELLANEOUS	(28)	0	25,824	0	0
*** TOTAL: REVENUE	11,152,933	11,744,991	7,212,586	12,840,711	16,250,401

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