PIMA COUNTY

Exhibit A-3

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - ALL GOVERNMENTAL FUND TYPES

For the Year Ended June 30, 2000
(in thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	$ 156,407	$ 158,750	$ 2,343
Licenses and permits	1,253	1,449	196
Intergovernmental	99,420	103,828	4,408
Charges for services	14,570	15,927	1,357
Fines and forfeits	3,115	3,466	351
Interest	450	4,197	3,747
Miscellaneous	1,812	3,227	1,415
Total revenues	277,027	290,844	13,817
Expenditures:			
Current:			
General government	99,610	92,397	7,213
Public safety	72,164	72,399	(235)
Health	733	554	179
Welfare	68,011	69,368	(1,357)
Culture and recreation	10,260	10,159	101
Education and economic opportunity	4,665	4,217	448
Debt Service - principal	3,561	2,618	943
- interest	1,376	1,844	(468)
- miscellaneous	4	7	(3)
Total expenditures	260,384	253,563	6,821
Excess of revenues over expenditures	16,643	37,281	20,638
Other financing sources (uses):			
Proceeds of long-term debt		369	369
Operating transfers in	7,986	2,974	(5,012)
Operating transfers (out)	(27,780)	(22,086)	5,694
Total other financing (uses)	(19,794)	(18,743)	1,051
Excess of revenues and other sources over (under) expenditures and other uses	(3,151)	18,538	21,689
Fund balance at beginning of year	5,213	8,509	3,296
Residual equity transfers in		6,025	6,025
Residual equity transfers (out)		(6,505)	(6,505)
Fund balance at end of year	$ 2,062	$ 26,567	$ 24,505

See Notes to Financial Statements

(Continued)