

## 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 2009/2010 and ending with fiscal year 2013/2014. Revenues for fiscal years 2009/2010, 2010/2011 and 2011/2012 are based on audited actuals. Fiscal years 2012/2013 and 2013/2014 revenues are from the Adopted Budget.

A summary of the total budgeted fiscal year 2013/2014 revenue by fund is shown below, and a Summary of Revenue by Fund, Department, and Category is provided on pages 9-25 through 9-31.

	<b>Total Revenue</b>
General Fund.....	\$ 467,420,706
Capital Projects.....	37,372,695
County Free Library .....	30,123,438
Debt Service .....	59,611,817
Development Services .....	5,836,700
Economic Development & Tourism .....	1,308,226
Employment & Training.....	16,559,659
Environmental Quality.....	3,201,440
Fleet Services .....	24,827,952
Health .....	17,713,126
Health Benefits Trust .....	64,338,028
Other Special Revenue Funds .....	65,918,606
Parking Garages.....	2,224,473
Print Shop.....	900,400
Regional Flood Control District .....	18,415,889
Regional Wastewater Reclamation .....	182,932,350
Risk Management.....	16,842,905
Solid Waste Management .....	4,593,000
Stadium District.....	2,281,135
Telecommunications.....	6,020,733
Transportation.....	66,909,971

**GENERAL FUND**

**Tax** revenues are derived from primary tax levies on real and personal property. The fiscal year 2013/14 primary net assessed value is \$7,559,129,097, a \$514,808,637 decrease from fiscal year 2012/13. The primary tax rate for fiscal year 2013/14 is \$3.6665 per \$100 of net assessed value, a \$0.2487 increase from fiscal year 2012/13, but less than the truth in taxation rate of \$3.7191. Total budgeted primary property tax collections are \$285,500,195, with current year collections of \$266,950,959, delinquent taxes of \$9,786,975, and interest and penalties on delinquent taxes totaling \$8,762,261. Although the tax base decreased, budgeted tax revenues increase \$4,589,507 between fiscal year 2012/13 and fiscal year 2013/14 as a result of the higher tax rate and higher collection rates.

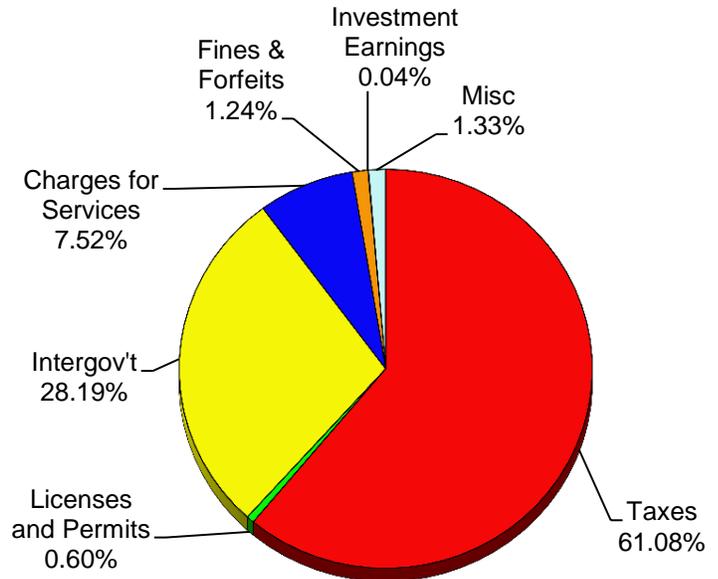
**Licenses and Permits** revenues for fiscal year 2013/14 are \$2,785,670, an increase of \$270,670 from fiscal year 2012/13, as slow population and income growth continues to offset the trend by cable TV subscribers to untaxed Internet services for their entertainment.

**Intergovernmental** revenues increase \$5,439,706 to \$131,772,411 in fiscal year 2013/14. With continued state and local economic growth, State Shared Sales Tax revenue is anticipated to be \$99,300,000, a \$5,654,000 increase from fiscal year 2012/13, while State Shared Vehicle License revenue increases by \$218,855 to \$23,332,000, barely offsetting the statutory 16.25 percent reduction in the tax base each year. State Shared Alcoholic Beverage License revenue increases by \$18,000 to \$65,000 due to continued growth in new restaurants and bars. Pima County unincorporated area Transient Lodging Excise Tax revenue increases \$151,200 with slow growth in national and statewide demand for local tourism services.

Federal Payments in Lieu of Taxes increase by \$64,400 due to inflation and federal forest fund revenue received by the Office of the Superintendent of Schools decreases by \$49,749, as stimulus funding ends for both federal programs and each being subject to federal sequestration. Elections revenues decrease \$617,000 in fiscal year 2013/14 as a result of fewer reimbursements for state and local jurisdictional elections during a non-general election year.

**Charges for Services** revenues are \$35,145,041 for fiscal year 2013/14, an increase of \$3,144,563 from fiscal year 2012/13. Administrative overhead Contributions from Public Enterprises increase \$2,985,526 for fiscal year 2013/14, with increases of \$916,253 for Regional Wastewater Reclamation, \$470,630 for Pima Animal Care, \$241,242 for the Automotive internal service fund, \$186,739 for Transportation, \$114,488 for Development Services, and \$105,491 for Environmental Quality, along with a decrease of \$172,378 for County Free Library. A new \$1 million overhead charge related to the Health Benefits Insurance Trust Fund is also included in fiscal year 2013/14.

**Fiscal Year 2013/2014**



**Pima County FY 2013/2014 Adopted Budget**

Recorder fees increase \$462,289 because of increased document recording activity related to improvement in the local housing market. Public Fiduciary fees decrease \$204,658 as new probate laws allow certified staff to perform functions previously performed by attorneys, thus lowering fee costs. Justice Courts fee revenue decreases \$24,800 due to changes in adoption laws not requiring home visits.

Charges and fees for Forensic Science Center increase \$202,000 due to contracted service agreements with Pinal and Cochise Counties. Photo Traffic Enforcement-related court fees, now budgeted in Non-Departmental, decrease \$60,000 as more violators choose defensive driving classes in lieu of paying civil traffic citations. Human Resource charges related to employee insurance premium reimbursements decrease \$174,196, as such reimbursements have been moved to the new Health Benefits Trust Fund. Other departments anticipate a net \$41,598 decrease in revenue for fiscal year 2013/14.

**Fines and Forfeits** budgeted in fiscal year 2013/14 are \$5,779,310, unchanged from fiscal year 2012/13. Traffic fines associated with photo traffic enforcement, which are anticipated to remain unchanged from fiscal year 2012/13, are now budgeted in Non-Departmental instead of Photo Traffic Enforcement.

**Investment Earnings** are \$210,059 in fiscal year 2013/14, a \$26,205 increase from fiscal year 2012/13, with continued low interest yields on fund balances. Interest revenue for the Office of Medical Services associated with a note receivable from UPI/UPH decreases by \$11,295, however.

**Miscellaneous** revenues increase \$46,694 to \$6,228,020 in fiscal year 2013/14. Facilities Management revenue increases \$530,233, with a \$298,083 increase from additional tenants occupying the Abrams Building and a \$232,150 increase due to higher electricity and operations and maintenance charges to non-County tenants. Higher utility reimbursement charges from YMCA increase Kino Sports Complex revenue by \$85,000, while higher cell tower and building antenna site rents increase Information Technology revenue by \$36,069. Contracted service agreements with Pinal and Cochise Counties and budgeted late fees increase Forensic Science Center revenue by \$25,250. Superior Court Mandated Services anticipates a \$9,000 increase from reimbursements for lengthy jury trials.

Miscellaneous Non-Departmental revenue increases \$656,814 year over year. However, the increase includes \$854,500 of additional photo traffic enforcement revenue, which was previously budgeted in Photo Traffic Enforcement, along with a \$215,000 negative adjustment for the Vehicle Impound Program and a \$17,314 repayment of the Rural Metro PCWIN Radio loan. Decreased miscellaneous revenues include \$148,000 for School Superintendent because of lower reimbursements for school district elections and other services, a \$230,000 decrease for General Government Revenues that more closely reflects recent realized miscellaneous revenues, and a \$10,540 decrease for Human Services due to lower anticipated attraction ticket sales. Other departments anticipate a net decrease of \$2,632 in miscellaneous revenues for fiscal year 2013/14.

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 9-25 through 9-31.

Note: Other funding sources include operating transfers in of \$23,894,918.

Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
<b>Taxes</b>	<b>304,440,927</b>	<b>301,491,247</b>	<b>291,646,744</b>	<b>280,910,688</b>	<b>285,500,195</b>
<b>Licenses &amp; Permits</b>	<b>2,738,340</b>	<b>2,681,142</b>	<b>2,699,499</b>	<b>2,515,000</b>	<b>2,785,670</b>
<b>Intergovernmental</b>	<b>128,926,959</b>	<b>122,951,785</b>	<b>127,029,138</b>	<b>126,332,705</b>	<b>131,772,411</b>
<b>Charges for Services</b>	<b>40,355,972</b>	<b>35,360,431</b>	<b>39,303,701</b>	<b>32,000,478</b>	<b>35,145,041</b>
<b>Fines and Forfeits</b>	<b>7,010,958</b>	<b>5,343,756</b>	<b>5,213,090</b>	<b>5,779,310</b>	<b>5,779,310</b>
<b>Investment Earnings</b>	<b>1,198,087</b>	<b>418,038</b>	<b>620,684</b>	<b>183,854</b>	<b>210,059</b>
<b>Miscellaneous</b>	<b>5,071,574</b>	<b>4,734,065</b>	<b>14,256,355</b>	<b>6,181,326</b>	<b>6,228,020</b>
<b>Total Revenue</b>	<b>489,742,817</b>	<b>472,980,464</b>	<b>480,769,211</b>	<b>453,903,361</b>	<b>467,420,706</b>

**CAPITAL PROJECTS FUND**

**Capital Projects Fund**

**Intergovernmental** revenues consist of \$29,767,551 in reimbursements from the Regional Transportation Authority funded by a half-cent excise tax approved by voters in May 2006; \$1,844,818 in state transportation enhancement program funds, grants, and reimbursements and \$2,250,000 in city participation. Reductions in revenue are primarily from the Reduction in RTA sales tax Roadway element component of \$4,338,544.

**Charges for Services** of \$2,376,8675 represent impact fees collected for new development and contributions from developers and other outside sources.

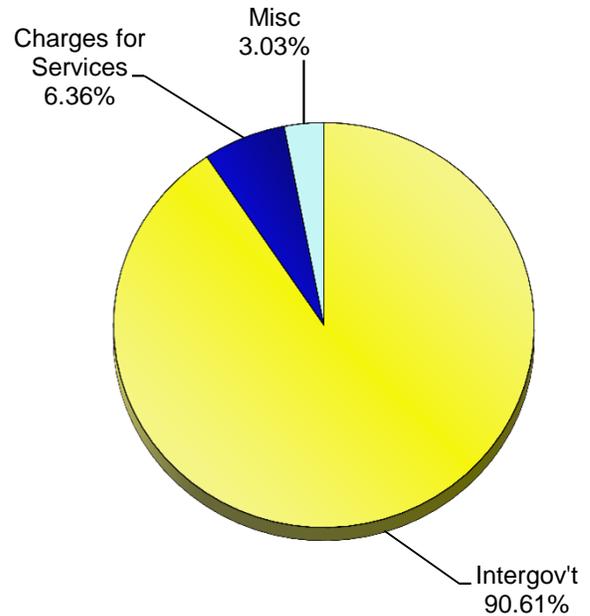
**Investment Earnings** are not budgeted due to a reduced cash balance and nominal interest rates in the Local Government Investment Pool.

**Miscellaneous** revenues are from private contributions of infrastructure enhancements from developers and decreased \$505,041 from fiscal year 2012/13.

**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 land.

Note: Other funding sources include HURF bond proceeds of \$16,000,000, general obligation bond proceeds of \$20,000,000 and certificates of participation proceeds of \$58,000,000. Total operating transfers of \$49,169,468 consist of \$6,224,643 from the Regional Flood Control District, \$1,150,000 from the Facilities Renewal Fund, \$313,371 from the General Fund, \$12,564,052 from the Transportation department, \$24,279,522 from Transportation grants, \$904,032 for Land & Permit System and \$966,814 Labor from the Information Technology department, \$20,087 from Fleet Services department, \$425,310 from Development Services department, \$118,500 from Public Defender Special Programs, \$34,162 from the Health department, \$45,345 from the Risk Management department, \$110,865 from Sheriff Criminal Justice Enhancement Fund, \$315,000 from Sheriff department grants, \$575,540 Stadium District, \$117,476 from Environmental Quality, \$459,980 from Parks and Recreation grants, \$150,000 from Parks Special Programs and \$394,769 from the Regional Wastewater Reclamation Fund.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	31,105,975	47,288,443	44,141,137	43,773,313	33,862,369
Charges for Services	4,380,520	3,894,647	3,079,584	2,541,905	2,376,867
Investment Earnings	1,169,998	264,503	698,489		
Miscellaneous	430,886	565,100	564,659	1,638,500	1,133,459
Memo	815,527			102,500	
<b>Total Revenue</b>	<b>37,902,906</b>	<b>52,012,693</b>	<b>48,483,869</b>	<b>48,056,218</b>	<b>37,372,695</b>

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

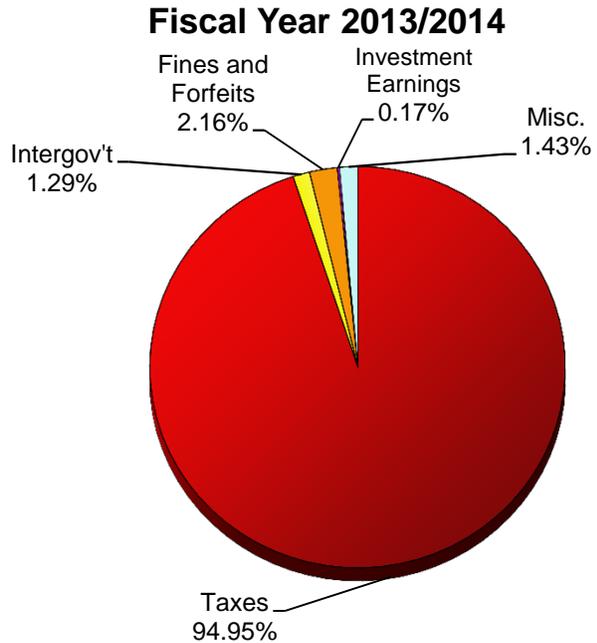
Tax revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2013/14 secondary net assessed value is \$7,590,546,275 which amounts to a decrease of \$525,486,956 or 6.47 percent from the fiscal year 2012/13 final valuation. The tax rate for fiscal year 2013/14 is \$0.3753, an increase of \$0.0293 over fiscal year 2012/13 per \$100 of net assessed value. Total secondary property tax collections are budgeted at \$28,603,438, with current year collections of \$27,516,500 and delinquent taxes of \$1,086,938. (The current year collections reflect expected collection rates.)

**Intergovernmental** revenues consist of \$305,000 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 interest rates.

**Miscellaneous** revenues represent collections, donations, and non-government grants. The increase of \$372,599 over fiscal year 2010/11 reflects revenue from the Federal Communications Commission (FCC) Erate Program which provides for affordable telecommunications across the country. The decrease from fiscal year 2011/12 to fiscal years 2012/13 and 2013/14 is the result of a conservative estimate of revenue from the FCC Erate Program.



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Taxes	26,218,571	28,547,364	29,274,037	28,005,219	28,603,438
Intergovernmental	463,043	366,197	466,944	235,000	390,000
Fines and Forfeits	743,453	687,900	638,783	650,000	650,000
Investment Earnings	287,348	83,772	127,224	50,000	50,000
Miscellaneous	237,438	331,191	703,790	302,000	430,000
<b>Total Revenue</b>	<b>27,949,853</b>	<b>30,016,424</b>	<b>31,210,778</b>	<b>29,242,219</b>	<b>30,123,438</b>

**DEBT SERVICE**

**Debt Service Fund**

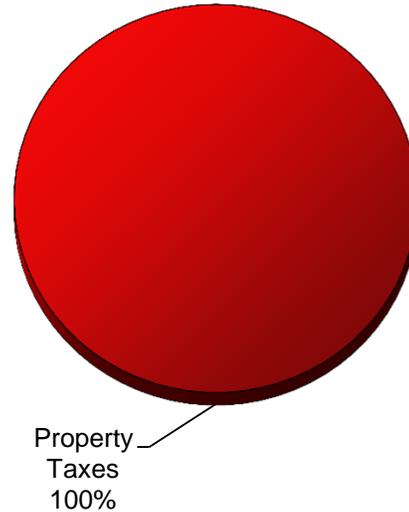
**Property Tax** revenues are derived from a secondary tax levy on real property and personal property. The fiscal year 2013/14 secondary net assessed value is \$7,623,691,280, which amounts to a decrease of \$547,520,642 from the fiscal year 2012/13 final levy amount. The tax rate for fiscal year 2013/14 is \$0.7800 per \$100 of net assessed value. There is no change from the fiscal year 2012/13 rate. Total secondary property tax collections are budgeted at \$59,611,817, with current year collections of \$57,188,569 and delinquent taxes of \$2,423,248. (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 County Free Library of \$89,250, Development Services of \$15,893, Fleet Services of \$948,703, General Fund of \$8,838,035, Health of \$45,845, Health -PACC of \$22,577, Parking Garages \$3,655, Print Shop of \$2,242, Regional Flood Control of \$42,459, Regional Wastewater Reclamation of \$36,432,968, Risk Management of \$29,705, Stadium District of \$10,790, Telecommunications of \$12,760 and Transportation of \$17,578,019.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Property Taxes	69,324,973	69,307,873	66,148,045	63,090,152	59,611,817
Intergovernmental	77,755	18,448	11,166		
Investment Earnings	936,299	350,332	242,234		
<b>Total Revenue</b>	<b>70,339,027</b>	<b>69,676,653</b>	<b>66,401,445</b>	<b>63,090,152</b>	<b>59,611,817</b>

**DEVELOPMENT SERVICES**  
Enterprise Fund

**Licenses and Permits** includes \$5,185,000 of building permit fees. The \$285,000 increase is due primarily to an anticipated increase in construction activity.

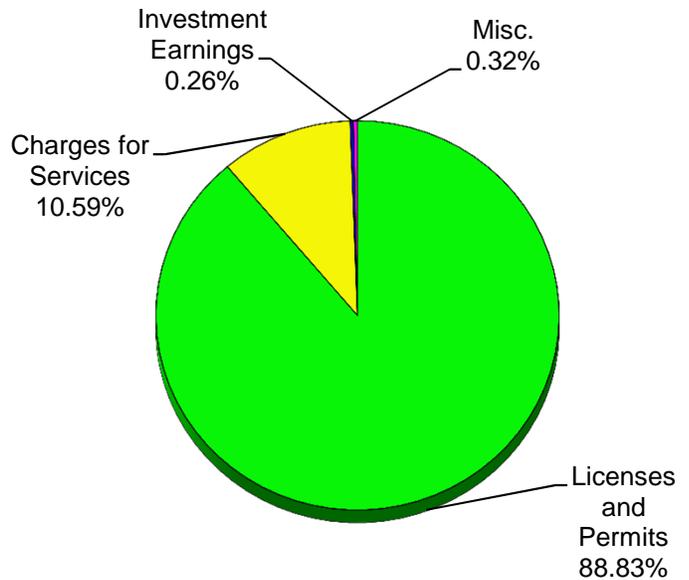
**Intergovernmental** has no revenue budgeted since the solar program federal grant as part of the American Recovery and Reinvestment Act was not extended after the fiscal year 2011/12.

**Charges for Services** include \$475,000 for development review fees; \$143,000 for planning and zoning review fees. The \$186,739 decrease is due primarily to \$205,185 for native plan and commercial kitchen review fees were not budgeted in fiscal year 2013/14.

**Investment Earnings** of \$15,000 are expected in fiscal year 2013/14. Anticipated decrease is due to a smaller investment in the Local Government Investment Pool.

**Miscellaneous** revenues come from various sources: employee reimbursements and other cost recovery; enforcement of violations; sale of electronic reports; and the sale of reports, maps, and books. The decrease of \$16,500 is due primarily to a reduction in the sale of electronic reports and deminished sale of copies of books and maps.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Licenses and Permits	5,051,795	4,913,412	5,322,496	4,900,000	5,185,000
Intergovernmental	9,454	164,793	105,105		
Charges for Services	833,899	774,587	750,540	804,739	618,000
Investment Earnings	35,627	16,998	15,453	17,200	15,000
Miscellaneous	145,045	231,176	39,232	35,200	18,700
<b>Total Revenue</b>	<b>6,075,820</b>	<b>6,100,966</b>	<b>6,232,826</b>	<b>5,757,139</b>	<b>5,836,700</b>

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

**Intergovernmental** revenues represent hotel/motel taxes designated for economic development and tourism activities. The increase of \$28,800 over fiscal year 2012/13 reflects a 2.83 percent increase in hotel and motel occupancy rates due to an improving economy.

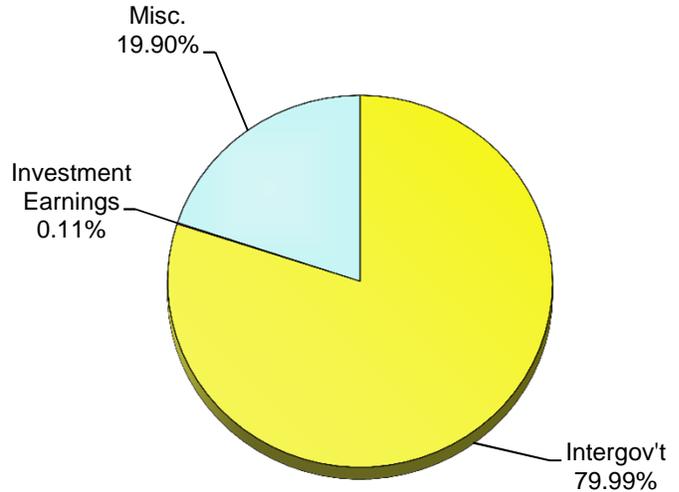
**Investment Earnings** of \$1,500 are expected from the Treasurer's commingled interest distribution which is based on the department's expected cash balances during the fiscal year.

**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.

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 \$633,259 from the General Fund to fund eight outside agencies.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	901,924	894,555	1,009,883	1,017,600	1,046,400
Investment Earnings	3,275	1,834	2,018	1,000	1,500
Miscellaneous	234,392	254,013	293,702	246,262	260,326
<b>Total Revenue</b>	<b>1,139,591</b>	<b>1,150,402</b>	<b>1,305,603</b>	<b>1,264,862</b>	<b>1,308,226</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. Funding is also provided to the Pima Vocational High School (Charter School) via federal grants and state educational reimbursement funding.

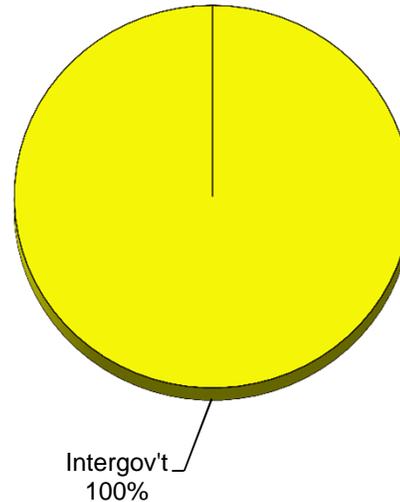
Service demands have continued to increase due to poverty level and population increases. Amounts received fluctuate from year to year. The decrease from fiscal year 2009/10 is primarily due to decreases in both American Recovery and Reinvestment Act (ARRA) of 2009 grants and other federal grants. The increase over fiscal year 2011/12 to fiscal year

2012/13 was the result of an anticipated increase in federal grants. The decrease from fiscal year 2012/13 to fiscal year 2013/14 is the result of fewer federal workforce grants anticipated.

**Miscellaneous** revenues vary widely from year to year. The decrease from fiscal year 2011/12 is the result of fewer private grants being received.

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 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	22,547,444	15,639,223	14,812,731	18,829,597	16,559,659
Investment Earnings			120		
Miscellaneous	202,257	207,984	325,928	6,000	
<b>Total Revenue</b>	<b>22,749,701</b>	<b>15,847,207</b>	<b>15,138,779</b>	<b>18,835,597</b>	<b>16,559,659</b>

**ENVIRONMENTAL QUALITY**  
Special Revenue Fund

**Licenses and Permits** revenues include \$1,230,000 from air quality inspection and application fees, \$487,000 from review and inspection of water, septic, and sewer plans and systems, \$155,700 for base fees and hauling of solid waste, and \$132,000 from hazardous material related permits. The increase of \$112,000 is due primarily to an increase in inspections projected for fiscal year 2013/14.

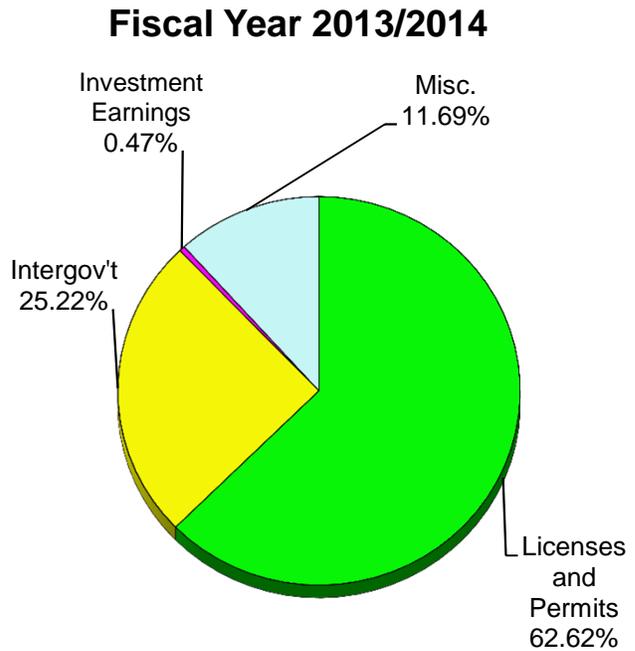
**Intergovernmental** revenues consist of \$599,229 in federal grants, \$192,000 in state program funding and grants. There is \$16,111 funding from other state grant programs in fiscal year 2013/14.

**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 2012/13 and 2013/14.

**Investment Earnings** of \$15,000 are expected in fiscal year 2013/14 from the Local Government Investment Pool.

**Miscellaneous** revenues include \$356,000 from Household Hazardous Waste program, \$7,000 from requests for public records, and \$10,100 from employee reimbursements, stale dated warrants and other cost recoveries. \$1,300 for late fees and interest on late fees.

Note: Other funding sources include an operating transfer of \$411,507 from the General Fund to fund air quality programs.



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Licenses and Permits	1,920,334	2,032,601	2,161,654	1,892,700	2,004,700
Intergovernmental	896,736	618,132	550,409	758,111	807,340
Fines and Forfeits	10,084	118,500	12,120		
Investment Earnings	17,134	9,074	9,787	15,000	15,000
Miscellaneous	18,639	19,131	276,650	257,350	374,400
<b>Total Revenue</b>	<b>2,862,927</b>	<b>2,797,438</b>	<b>3,010,620</b>	<b>2,923,161</b>	<b>3,201,440</b>

**FLEET SERVICES**  
Internal Service Fund

**Intergovernmental** revenues represent \$1,125,000 in revenue from fuel and maintenance provided to other government agencies. In fiscal year 2013/14 this is expected to increase due to higher fuel costs and maintenance charges.

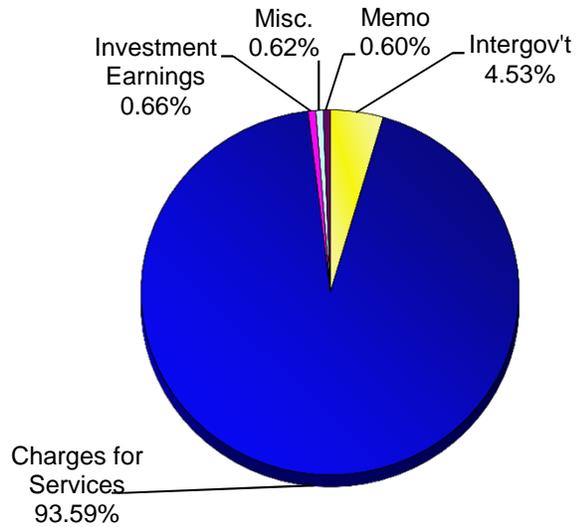
**Charges for Services** revenues include \$19,809,252 in per mile fees received from other County departments for the use of vehicles and \$3,425,000 for reimbursements for the cost of fuel, parts, and labor for County equipment. The increases in fiscal years 2011/12 and 2012/13 are due to higher fuel costs, maintenance, and depreciation. In fiscal year 2013/14 vehicle rates are adjusted up primarily due to fuel costs, maintenance, depreciation on new vehicles, and debt service costs for a new fleet service facility.

**Investment Earnings** of \$164,000 are expected from the Treasurer's commingled interest distribution. The increase from fiscal year 2012/13 is due to an expected higher cash balance.

**Miscellaneous** revenue includes \$154,700 from insurance companies and individuals for accident related repairs to County vehicles, and for metals recycling, and expense reimbursements.

**Memo Revenue** of \$150,000 in fiscal year 2013/14 is from the sale of obsolete County vehicles and equipment.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	1,106,109	1,166,730	1,361,888	975,000	1,125,000
Charges for Services	14,324,657	12,863,640	16,304,631	18,000,000	23,234,252
Investment Earnings	233,505	44,545	278,789	125,000	164,000
Miscellaneous	479,138	591,041	132,347	355,000	154,700
Memo Revenue			3,021	115,000	150,000
<b>Total Revenue</b>	<b>16,143,409</b>	<b>14,665,956</b>	<b>18,080,676</b>	<b>19,570,000</b>	<b>24,827,952</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 unusual revenue in FY 2011/2012 was due to the conclusion of the American Recovery and Reinvestment Act funded Communities Putting Prevention to Work grant.

**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 of \$541,702 is primarily due to increased clinical service and animal care service utilization.

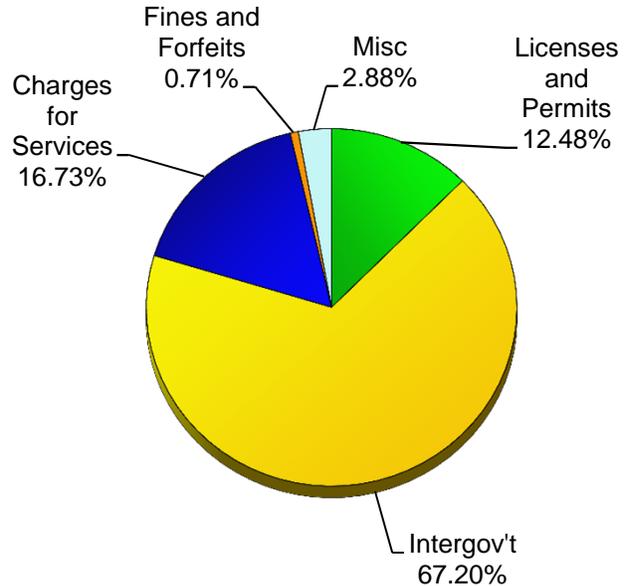
**Fines and Forfeits** include city court fines, animal control citations, and penalties for late licensing.

**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. Increased donations are budgeted for FY 2013/2014.

Note: Other funding sources include General Fund support for Health of \$11,786,561.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Licenses and Permits	2,736,903	2,967,399	2,181,666	2,050,112	2,210,201
Intergovernmental	12,100,939	12,522,128	25,531,966	11,907,262	11,903,569
Charges for Services	2,831,378	2,764,026	2,810,905	2,421,912	2,963,614
Fines and Forfeits	165,642	204,480	158,892	126,484	125,970
Investment Earnings	39,650	16,775	11,301		
Miscellaneous	388,606	278,150	589,840	323,046	509,772
<b>Total Revenue</b>	<b>18,263,118</b>	<b>18,752,958</b>	<b>31,284,570</b>	<b>16,828,816</b>	<b>17,713,126</b>

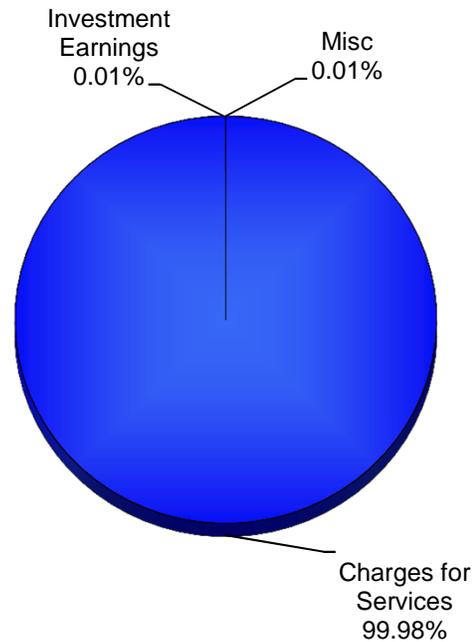
**HEALTH BENEFITS TRUST FUND (new fund)**  
Internal Service Fund

**Charges for Services** include \$16,852,800 from employee contributions and premium payments, and \$47,473,533 from Pima County employer contributions to the fund. The fund is responsible for providing and managing health-related benefits for employees and their families including medical and dental health insurance, life and other types of insurance, the employee wellness program, and the employee assistance program.

**Investment Earnings** in fiscal year 2013/2014 are estimated to be \$2,218 from the cash balance transferred from the dental self-insurance fund.

**Miscellaneous** revenues in fiscal year 2013/2014 are estimated to be \$9,477 from miscellaneous revenues previously in the dental self-insurance fund.

**Fiscal Year 2013/2014**



Note: Pima County has been strategically working on long-term approaches to reduce the rising cost of healthcare while still providing comprehensive healthcare for County employees. For the first time in a number of years, the aggregate amount paid in premiums exceeds claim costs. Previously, the contract negotiations and rate guarantees made a fully insured environment more advantageous. The time has come where it is a financially sound decision to transition to a self-insurance model for County medical coverage via a internal service fund.

By law, the fund must have a funded reserve for claims. The fund will receive a \$3,500,000 short-term loan from the PHS Transition Fund which will be repaid by the end of fiscal year 2013/14 and a loan of \$10,000,000 from the Self-Insurance Reserve Fund which will be repaid in the future. The cash balance at June 30, 2013 for the Pima County Self-insurance Dental Plan will be transferred in July 2013 and is estimated to be \$154,245 in the FY2013/2014 budget.

This new internal service fund will begin July 1, 2013.

Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
<b>Charges for Services</b>					<b>64,326,333</b>
<b>Investment Earnings</b>					<b>2,218</b>
<b>Miscellaneous</b>					<b>9,477</b>
<b>Total Revenue</b>					<b>64,338,028</b>

## OTHER SPECIAL REVENUE FUNDS

### Special Revenue Fund

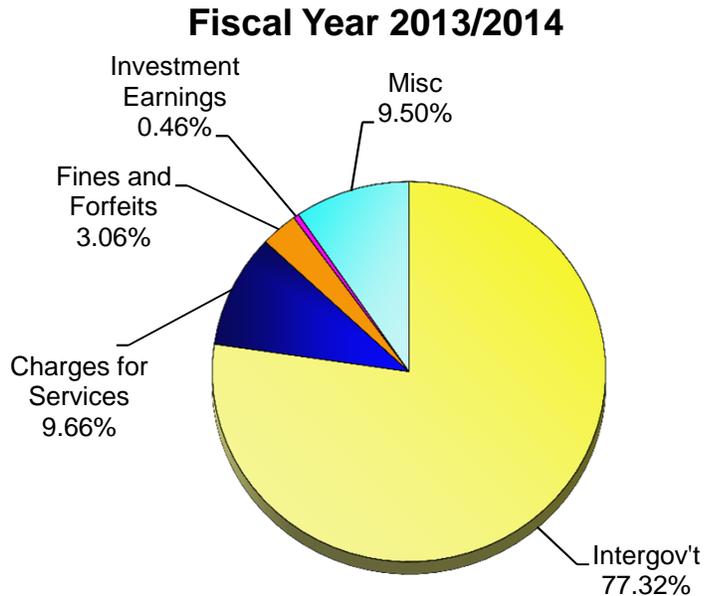
**Intergovernmental** revenues consist of federal and state funds received under County Law Enforcement Antiracketeering \$850,000; Fill the Gap funds for County Attorney, various courts, and Indigent Defense \$1,852,777; County Attorney Victim Witness Compensation \$69,100; Sheriff Criminal Justice 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 \$68,000; Legal Defender Training \$18,000; the Clerk of the Superior Court Child Support Incentive, \$27,000, County Attorney Employer Sanctions \$100,000, Housing Trust Fund \$100,000, and Justice Courts FARE funding \$15,000. The grants budgeted in Special Revenue Funds include Community Development Block Grants \$7,346,087; County Attorney \$3,683,634, Juvenile Court \$8,975,005;

Sheriff \$8,393,240; Superior Court \$10,249,314; Forensic Science Center \$34,709; Emergency Management/Homeland Security \$2,091,793; Office of Medical Services \$408,522; Justice Courts Tucson \$151,297; Natural Resources Parks & Recreation \$494,980; School Reserve Fund \$1,650,000; and Transportation grants \$16,033,094. The decrease of \$11,190,925 or 19.1%, from fiscal year 2012/13 is attributable to the discontinuation of American Recovery and Reinvestment Act (ARRA) stimulus funding recieved in previous years.

**Charges for Services** revenues include fees collected by the Superior Court Local Court Automation Fund \$400,000, Child Support Visitation Program \$138,500, Conciliation Court \$534,500, Law Library \$265,000 and Probation Services \$1,787,700; the Clerk of the Superior Court Time Pay Fees \$216,000, Local Court Automation Fund \$235,000, Spousal Maintenance \$23,000, Document Storage and Retrieval \$395,000, and Address Confidentiality Fee \$400; Juvenile Court Probation Services \$391,712; Justice Courts Time Pay Fees \$273,000, Automation Fund \$602,247, Photo Traffic Enforcement \$100,000, FARE \$3,000, and Mail Confidentiality Fees \$4,200; Parks Special Programs \$25,000; the Treasurer Taxpayer Information Fund \$100,000; Recorder Document Storage and Retrieval \$943,956; OEM Radio System \$262,566; and Sheriff Commissary Operations \$1,217,000.

**Fines and Forfeits** revenues consist of forfeiture funds and fines received by the County Attorney Antiracketeering \$2,250,000, Bad Check Program \$179,580, and Victim Witness Compensation \$20,000; Justice Courts \$1 Allocation \$50,000; and Juvenile Court Victim Restitution fines \$8,000.

**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 2013/2014 Adopted Budget**

\$150,000, Bad Check Program \$300, Consumer Protection \$500, Employer Sanctions \$3,000, Fill The Gap \$3,600, Victim Restitution \$10,000, and County Attorney Grants \$8,294; Indigent Defense Fill the Gap \$2,000 and Indigent Defense Training Funds \$655; Superior Court Local Automation Fund \$6,500, Courts Fill The Gap \$8,000, Conciliation \$3,660, Child Support Visitation \$1,300, Law Library \$2,100, Probate \$100, and Probation Services \$10,800; Sheriff Criminal Justice Enhancement \$5,000, Commissary Operations \$2,000, and Inmate Welfare Fund \$10,000; Recorder Document Storage and Retrieval \$5,200, and Recorder Grants \$700; Juvenile Court Probation Services \$2,000, Title IV-E \$5,000, grants \$467, and Victim Restitution \$427; Facilities Renewal Fund \$7,996; Treasurer Taxpayer Information Fund \$2,500; and Forensic Science Special Revenue \$70. The amounts departments have budgeted for investment 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 2013/14 by \$87,158 due to higher fund balances and expected improvement in investment returns.

**Miscellaneous** revenues include funds paid to County Attorney Antiracketeering \$3,500,000, Victim Witness Compensation \$70,000, and grants \$112,913; Superior Court Conciliation \$2,000, Probation Services \$10,000, and the Superior Court Law Library \$40,000; Juvenile Court Victim Restitution (\$2,700); Facilities Renewal Fund \$2,023,628; Forensic Science Special Revenue \$28,000; Sheriff Commissary Operations \$630,000, Inmate Welfare Fund \$12,000, and Grants \$300,000; Office of Emergency Management \$420,777; Parks Special Programs \$62,000; School Reserve Fund \$500,000; and Community Development grants, \$80,000. The decrease of \$957,056, or 10.9% from fiscal year 2012/13 is primarily from an decrease in County Attorney Law Enforcement Antiracketeering revenues.

Note: The following table presents Other Special Revenue Funds, excluding Economic Development & Tourism in the amount of \$1,308,226. This fund is shown elsewhere in this section. Total Other Special Revenue Funds and Grants, as presented on the Summary of Revenues by Fund and Category page 8-12, includes this special revenue funds. With this revenue source included, the total revenues of Other Special Revenue Funds for fiscal year 2013/14 is \$67,226,832.

<b>Revenue Object</b>	<b>FY 2009/2010</b>	<b>FY 2010/2011</b>	<b>FY 2011/2012</b>	<b>FY 2012/2013</b>	<b>FY 2013/2014</b>
<b>Intergovernmental</b>	<b>41,718,679</b>	<b>53,263,827</b>	<b>64,426,721</b>	<b>58,519,383</b>	<b>47,328,458</b>
<b>Charges for Services</b>	<b>8,516,640</b>	<b>8,099,129</b>	<b>7,944,720</b>	<b>7,338,000</b>	<b>7,917,781</b>
<b>Fines and Forfeits</b>	<b>512,931</b>	<b>428,959</b>	<b>4,226,061</b>	<b>428,500</b>	<b>2,507,580</b>
<b>Interest</b>	<b>532,287</b>	<b>319,963</b>	<b>217,030</b>	<b>288,301</b>	<b>375,459</b>
<b>Miscellaneous</b>	<b>11,203,608</b>	<b>7,335,689</b>	<b>8,198,550</b>	<b>8,746,384</b>	<b>7,789,328</b>
<b>Memo Revenue</b>	<b>90,131</b>				
<b>Total Revenue</b>	<b>62,574,276</b>	<b>69,447,567</b>	<b>85,013,082</b>	<b>75,320,568</b>	<b>65,918,606</b>

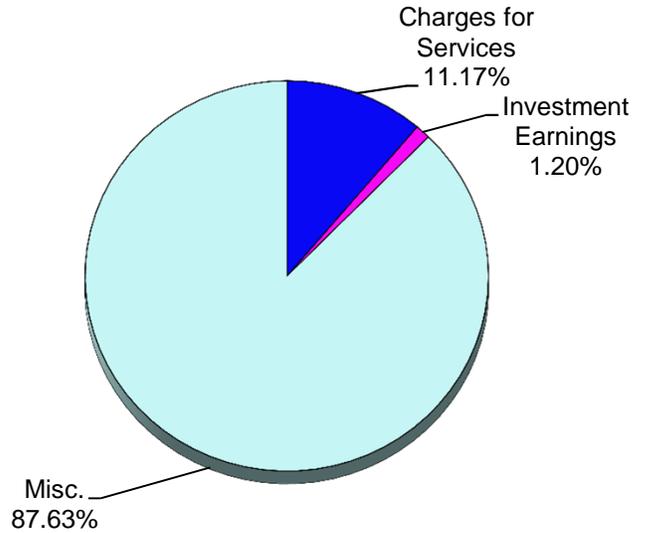
**PARKING GARAGES**  
Enterprise Fund

**Charges for Services** revenues of \$248,580 are the result of charging County departments for parking fleet vehicles in County owned parking facilities.

**Investment Earnings** of \$26,796 are from the Treasurer's commingled interest distribution. The increase from fiscal year 2012/13 is due to higher fund balance.

**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 decreased due to decreased lot usage downtown because of road construction.

**Fiscal Year 2013/2014**



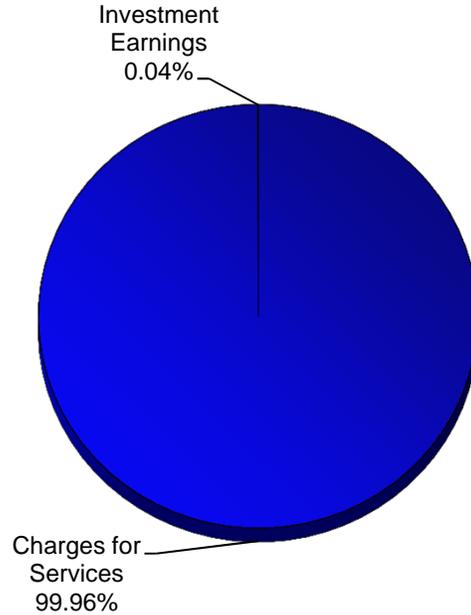
Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Charges for Services	160,285	249,231	258,164	268,500	248,580
Investment Earnings	28,136	16,534	19,255	14,400	26,796
Miscellaneous	1,838,934	1,821,957	2,001,121	1,991,487	1,949,097
<b>Total Revenue</b>	<b>2,027,355</b>	<b>2,087,722</b>	<b>2,278,540</b>	<b>2,274,387</b>	<b>2,224,473</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.

**Investment Earnings** revenues are earned on fund cash balance. The decrease is due to an anticipated decreased cash balance.

**Fiscal Year 2013/2014**



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 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Charges for Services	1,131,243	1,010,150	922,719	873,000	900,000
Investment Earnings	1,997	723	747	1,400	400
<b>Total Revenue</b>	<b>1,133,240</b>	<b>1,010,873</b>	<b>923,466</b>	<b>874,400</b>	<b>900,400</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 2013/14 secondary net assessed value of real and secured personal property is \$6,768,456,641, which is a decrease of \$476,172,481 from the fiscal year 2012/13 final valuation. The tax rate for fiscal year 2013/14 is \$0.2635 per \$100 of net assessed value and is the same rate used in fiscal year 2012/13. Total secondary property tax collections are budgeted at \$18,208,026 with current year collections of \$17,342,982 and delinquent taxes of \$865,044. (The current year collections reflect expected collection rates.)

**Intergovernmental** revenue for fiscal year 2013/14 is budgeted at \$87,475. Revenue for fiscal year 2013/14 are primarily federal Wetland Program Development grants. 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.

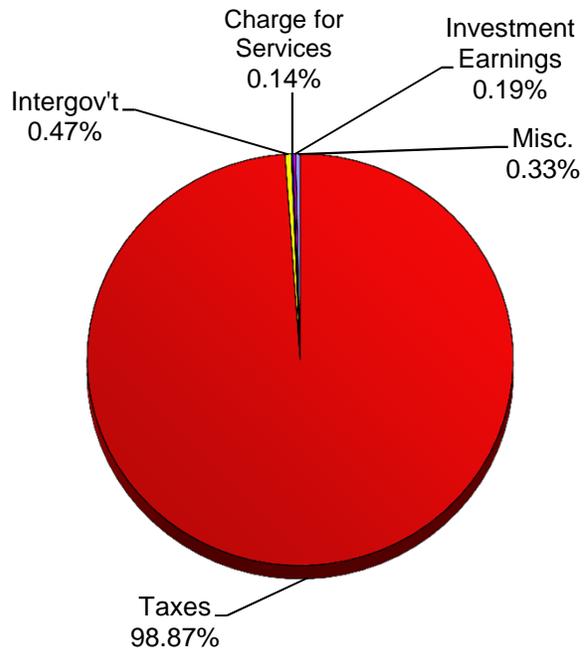
**Charges for Services** revenue of \$25,000 are from the sales of various manuals and fees collected in-lieu of detention systems.

**Investment Earnings** of \$35,000 are expected in fiscal year 2013/14 from the Local Government Investment Pool.

**Miscellaneous** revenues include \$30,000 from rentals of property and \$30,388 collected from property owners for disturbance of protected riparian habitats.

**Memo Revenue** in 2010/11 is for the sale of land.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Taxes	23,458,293	22,275,437	20,256,094	18,909,828	18,208,026
Intergovernmental	257,494	52,381	3,777		87,475
Charges for Services	40,521	72,437	86,441	25,000	25,000
Licenses and Permits			18,946		
Investment Earnings	134,722	69,796	131,883	35,000	35,000
Miscellaneous	149,105	99,590	78,751	105,500	60,388
Memo Revenue		13,300			
<b>Total Revenue</b>	<b>24,040,135</b>	<b>22,582,941</b>	<b>20,575,892</b>	<b>19,075,328</b>	<b>18,415,889</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 \$159,970,674 in sewer user fees, \$16,583,676 in sewer connection fees, \$310,000 in sanitation fees, and \$100,000 in small construction activity permits. In March of 2010, the Board of Supervisors approved rate increases for July 2013. The fixed monthly service fee increased \$0.77, 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 \$4,667,757, connection fee revenue increased \$81,496 due to an increase in anticipated non-participating connection fees.

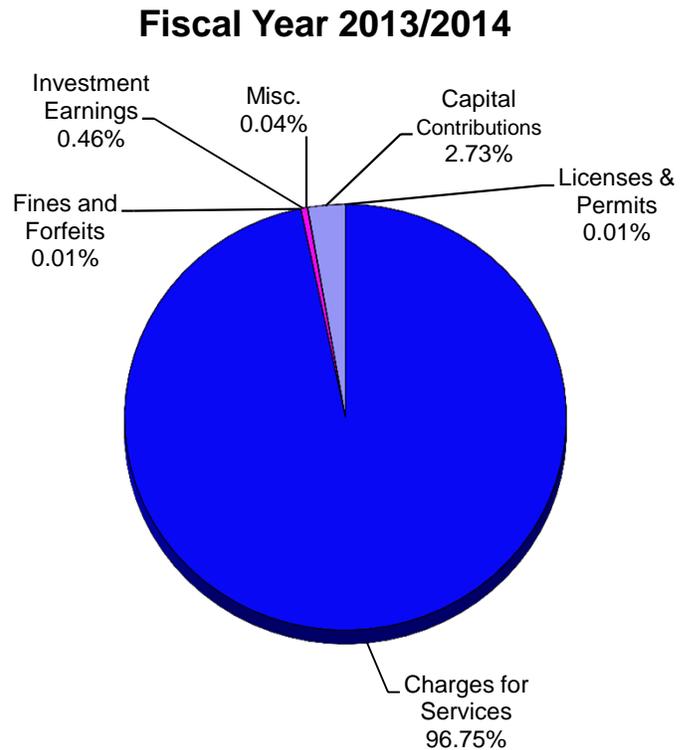
**Fines and Forfeits** consist of industrial pretreatment fines of \$22,000 assessed against various commercial customers of Wastewater Reclamation.

**Investment Earnings** decreased to \$850,000 due to lower 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 \$70,000,000.



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Licenses and Permits	19,800	15,525	12,631	18,600	16,000
Intergovernmental	2,054,277				
Charges for Services	127,811,100	147,979,481	154,092,548	172,260,097	176,964,350
Fines and Forfeits	29,694	14,606	495,456	24,262	22,000
Investment Earnings	688,534	621,761	847,516	1,449,066	850,000
Miscellaneous	96,161	1,206,678	155,685	1,122,656	80,000
Capital Contributions	7,319,280	4,027,186	2,570,618	7,045,000	5,000,000
<b>Total Revenue</b>	<b>138,018,846</b>	<b>153,865,237</b>	<b>158,174,454</b>	<b>181,919,681</b>	<b>182,932,350</b>

**RISK MANAGEMENT**

**Internal Service Fund**

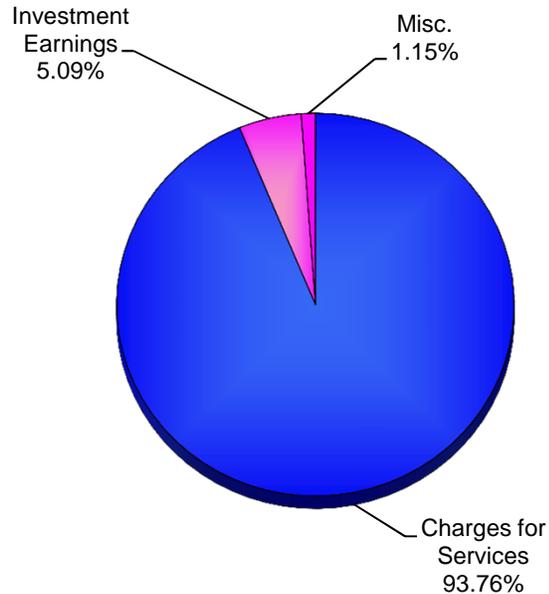
**Intergovernmental** revenues in fiscal year 2009/10 are federal and state reimbursements for costs associated with the Aspen Forest Fire.

**Charges for Services** revenues include Self Insurance Reserve premium payments from departments which cover occupational medical management \$4,872,578, liability \$8,282,706, unemployment insurance \$660,000, environmental damage \$314,334, and property damage \$1,662,480. 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 \$857,927 are expected from the Local Government for the Trust Fund Reserve.

**Miscellaneous** revenues in fiscal years 2009/10, 2010/11 and 2011/12 include pooled investment fund loss recovery, stale dated warrants, settlements, various refunds, and property rent. Fiscal year 2012/13 miscellaneous revenue is property rent. Fiscal year 2013/14 is property rent, restitution, judgments, and County reimbursement payments.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	35,017				
Charges for Services	19,343,442	21,085,392	19,182,358	16,085,010	15,792,098
Investment Earnings	550,356	443,675	962,531	521,602	857,927
Miscellaneous	56,266	347,658	202,423	17,400	192,880
<b>Total Revenue</b>	<b>19,985,081</b>	<b>21,876,725</b>	<b>20,347,312</b>	<b>16,624,012</b>	<b>16,842,905</b>

**SOLID WASTE MANAGEMENT**  
Special Revenue Fund

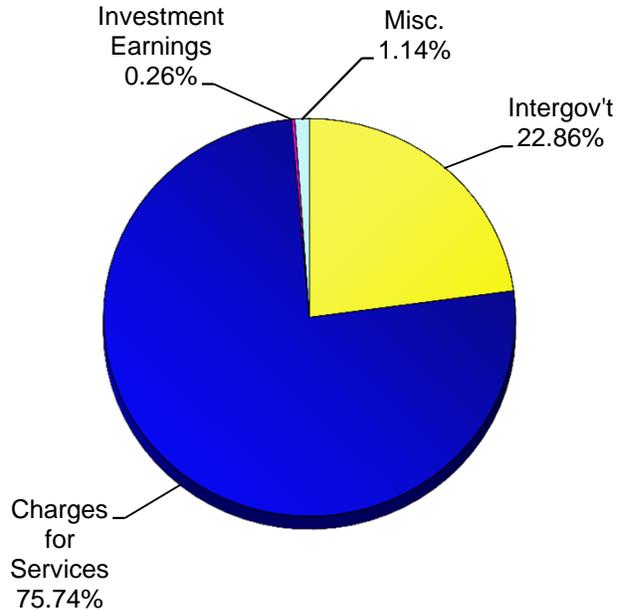
**Intergovernmental** revenue of \$1,050,000 is state tire recycling funding.

**Charges for Services** includes \$3,397,500 in landfill waste disposal fees and tire collection fees of \$81,200. The increase of \$200,400 over fiscal year 2012/13 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 \$45,500 are from the sale of recyclable items from the landfills and collection stations and \$6,800 are from late fees being collected on late payments. Miscellaneous for fiscal year 2011/12 include proceeds of a capital lease.

**Fiscal Year 2013/2014**



Note: The Solid Waste Management Adopted Budget was based on a model of the County providing direct solid waste services. However, the Board of Supervisors entered into a contract with Tucson Waste and Recycling Services to provide landfill and solid waste services for County residents.

Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	1,042,719	1,092,320	1,133,101	1,050,000	1,050,000
Charges for Services	3,338,799	3,641,172	3,486,368	3,278,300	3,478,700
Investment Earnings	35,869	11,751	14,036	12,000	12,000
Miscellaneous	39,941	92,102	78,705	50,700	52,300
<b>Total Revenue</b>	<b>4,457,328</b>	<b>4,837,345</b>	<b>4,712,210</b>	<b>4,391,000</b>	<b>4,593,000</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 \$1,493,000 for car rentals and at \$159,000 for recreational vehicle space surcharges. The increase of \$24,000 over fiscal year 2012/13 is due to an improving economy.

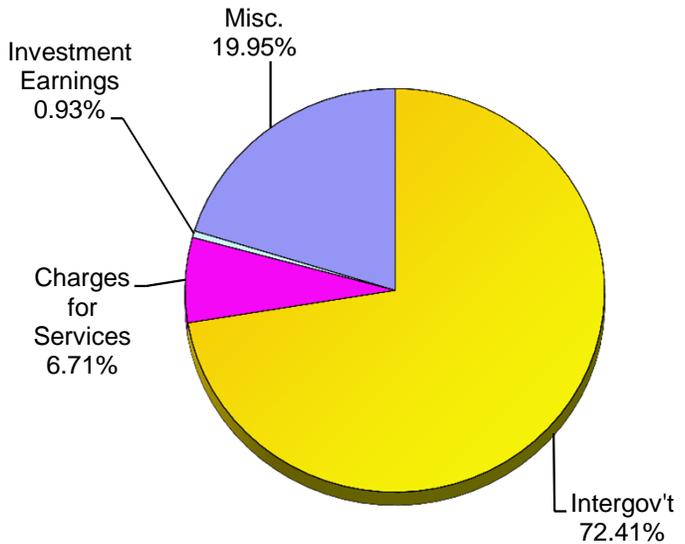
**Charges for Services** revenues represent fees received for the use of the Stadium's facilities for various sports leagues, tournaments, meetings, parties, and fundraisers. This was a new revenue source due to the shift from spring training activities to youth and amateur sports as well as special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

**Investment Earnings** of \$21,135 are expected from the Treasurer's commingled interest distribution.

**Miscellaneous** revenues for fiscal year 2009/10 include major league baseball spring training activities, parking and concessions, and other events held at the stadium complex. In fiscal year 2010/11 the Arizona Diamondbacks spring training contract was terminated. Miscellaneous revenues include soccer and baseball leagues, special events, and utility cost reimbursements. Special events include concerts, car shows, and other similar activities. Miscellaneous revenues are expected to remain constant due to various special events.

Note: Other funding sources include operating transfers from the General Fund for the following: \$2,223,600 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 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Intergovernmental	1,520,929	1,537,706	1,609,319	1,628,000	1,652,000
Charges for Services		116,733	218,840	153,000	153,000
Investment Earnings	59,758	24,566	21,168	12,000	21,135
Miscellaneous	718,739	402,570	1,129,942	455,000	455,000
<b>Total Revenue</b>	<b>2,299,426</b>	<b>2,081,575</b>	<b>2,979,269</b>	<b>2,248,000</b>	<b>2,281,135</b>

**TELECOMMUNICATIONS FUND**

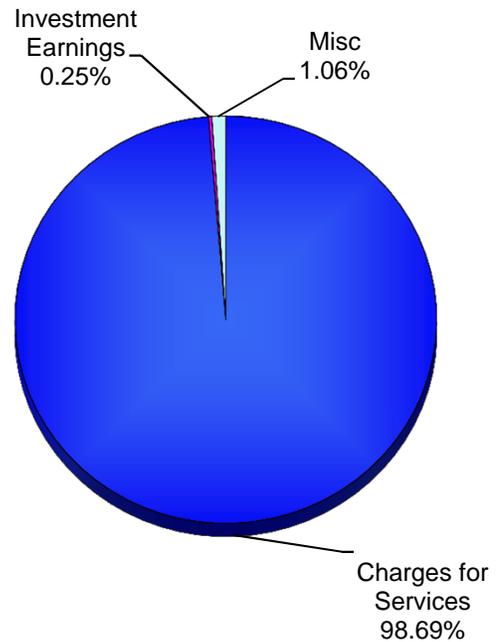
**Internal Service Fund**

**Charges for Services** include combined basic telephone and network infrastructure charges of \$4,983,506, and wireless radio access and repair charges of \$958,092. The increase of \$568,808 over fiscal year 2012/13 is due to an increase in the number of network infrastructure ports, increases in 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 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 through 2013/14 are for weather radio transmitter maintenance and fees from non-County users of radios.

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
<b>Charges for Services</b>	4,495,247	4,523,968	4,813,400	5,372,790	5,941,598
<b>Investment Earnings</b>	51,859	21,564	18,238	10,575	15,200
<b>Miscellaneous</b>	93,620	82,627	74,758	83,728	63,935
<b>Total Revenue</b>	<b>4,640,726</b>	<b>4,628,159</b>	<b>4,906,396</b>	<b>5,467,093</b>	<b>6,020,733</b>

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

**Licenses and Permits** revenues include \$1,073,000 in permits and inspection fees and \$37,800 for the use of rights of way. The increase of \$18,231 is due primarily to an increase in subdivision permit fees.

**Intergovernmental** revenues consist primarily of \$38,122,572 in Highway User Revenue Funds (HURF) distributed by the state of Arizona for the development and maintenance of County roads. Another large component is \$11,111,268 of state shared vehicle license tax revenue. Estimates of these combined sources were provided by the Pima Association of Governments and represent an increase of \$2,269,535 from fiscal year 2012/13. Federal revenue includes \$16,029,140 for road maintenance and emergency repairs previously recorded as revenue in the Capital Improvement Program (CIP) prior to fiscal year 2012/13 and an additional \$3,954 for bike, pedestrian, and safety programs.

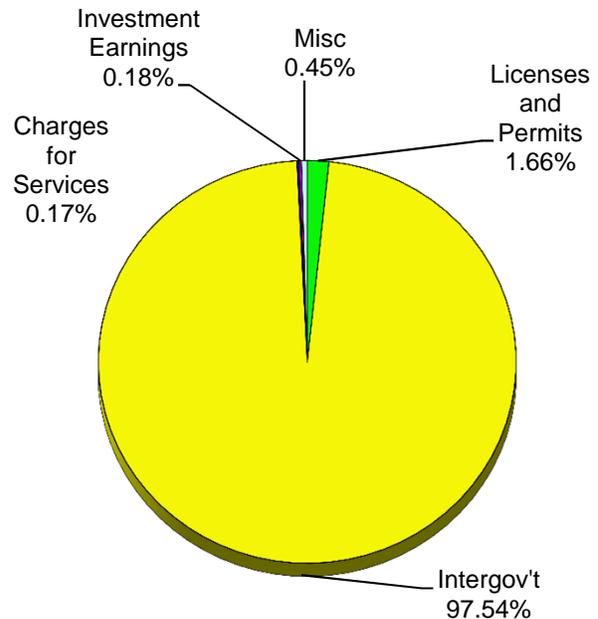
**Charges for Services** include \$100,300 in impact fees and highway and street fees charged to newly constructed subdivisions, \$10,000 from the abandonment of County property and rights of way, and \$650 from sale of electronic data. The increase of \$20,750 is due primarily to an increase in impact fees.

**Investment Earnings** of \$120,000 are expected in fiscal year 2013/14 from the Local Government Investment Pool.

**Miscellaneous** revenue includes \$151,287 in earnings from County rental properties, \$147,000 in reimbursements for damages to property and telephone calls, and \$3,000 in miscellaneous interest and fines reimbursements.

Note: Other funding sources include operating transfers of \$5,120,662 from the General Fund, \$5,000,000 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).

**Fiscal Year 2013/2014**



Revenue Object	FY 2009/2010	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Licenses and Permits	395,648	810,860	1,096,770	1,092,569	1,110,800
Intergovernmental	53,809,573	51,325,803	46,022,527	63,607,607	65,266,934
Charges for Services	243,518	185,027	139,813	90,200	110,950
Investment Earnings	195,716	142,967	123,464	120,000	120,000
Miscellaneous	252,749	249,770	622,980	288,509	301,287
<b>Total Revenue</b>	<b>54,897,204</b>	<b>52,714,427</b>	<b>48,005,554</b>	<b>65,198,885</b>	<b>66,909,971</b>

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES FY 2012/2013</b>	<b>ADOPTED REVENUES FY 2013/2014</b>	<b>CHANGE</b>	<b>EXPLANATION</b>
<b>GENERAL FUND</b>				
Assessor				
Other Miscellaneous Revenues	3,000	3,000	-	
Clerk of the Board				
Alcoholic Beverages	2,000	2,000	-	
General Government Fees	100	100	-	
Clerk of the Superior Court				
Federal Revenue	300,000	300,000	-	
General Government Fees	407,145	407,145	-	
Other Miscellaneous Revenues	28,000	28,000	-	
Court Fees	691,029	691,029	-	
Investment Earnings	5,600	5,600	-	
Other Fines & Forfeits	1,100,000	1,100,000	-	
Fines	222,000	222,000	-	
Communications Office				
Interdepartmental Charges	110,000	76,086	(33,914)	Reduced interdepartmental usage of services during changeover in office director and staff
Other Miscellaneous Revenues	500	500	-	
Constables				
Court Fees	323,490	323,490	-	
Miscellaneous	37,900	37,900	-	
Contract Attorney				
Court Fees	823,454	823,454	-	
County Attorney				
Other Miscellaneous Revenues	40,000	40,000	-	
Elections				
General Government Fees	5,000	2,900	(2,100)	Reduced fees anticipated due to less election activity
City Participation	642,000	291,000	(351,000)	Less reimbursements due to fewer jurisdictional elections in non-general elections year
State Revenue	300,000	-	(300,000)	No state reimbursements due to lack of primary/general elections in non-general elections year
Other Local Governments	-	34,000	34,000	Anticipated reimbursements for elections in school districts and special districts
Other Miscellaneous Revenues	-	100	100	Refunds and other misc receipts
Facilities Management				
Rents and Royalties	2,497,526	2,795,609	298,083	Additional tenants have occupied the Abrams Building
Other Miscellaneous Revenues	29,040	261,190	232,150	Increase in electricity and O&M charges to non County tenants, primarily UPH
Finance				
Other Miscellaneous Revenues	25,000	25,000	-	
Forensic Science Center				
General Government Fees	101,500	103,500	2,000	Increase in revenue due to contracted service agreements with Pinal and Cochise Counties
Charges for Services	1,180,000	1,380,000	200,000	Increase in revenue due to contracted service agreements with Pinal and Cochise Counties
Miscellaneous	1,500	26,750	25,250	Increase in revenue due to contracted service agreements with Pinal and Cochise Counties & budgeting of late fees

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2012/2013	ADOPTED REVENUES FY 2013/2014	CHANGE	EXPLANATION
<b>General Government Revenues</b>				
Alcoholic Beverages	45,000	63,000	18,000	Increase due to new restaurant business startups
Auto Lieu Tax	23,113,145	23,332,000	218,855	Growth in local population and new vehicle sales barely enough to offset statutory 16.25% annual reduction to tax base
Business Licenses & Permits	2,490,000	2,759,170	269,170	Increased local population and income; FY2012/13 budget amount understated actual revenue for year
City Participation	45,000	45,000	-	
Contributions/Pub Enterprise	11,707,604	14,693,130	2,985,526	FY2013/14 Administrative Overhead allocation revised 2/6/2013
Federal Revenue	1,900,000	1,964,400	64,400	Assumes stimulus monies terminate with FY2012/13 and government funds only 65% of PILT program (actual % funding will be subject to federal budget sequestration)
General Government Fees	769,434	775,704	6,270	FY2013/14 Administrative Overhead allocation revised 2/6/2013
Investment Earnings	155,000	192,500	37,500	Reflects 0.55% average yield on assumed \$35 million average monthly General Fund balance
Other Miscellaneous Revenues	380,000	150,000	(230,000)	More closely reflects average actual miscellaneous revenues during past few years
Sales & Use Tax	93,646,000	99,300,000	5,654,000	Anticipated increase due to statewide growth, as Pima County economic growth lags behind state economy; potential state sales tax reform and federal deficit/debt reduction efforts are significant risks to projection
State Revenue	7,500	7,500	-	
Taxes / Interest on Delq. Prop. Tax	7,624,631	7,713,830	89,199	Increased revenue due to greater collection of delinquent taxes
Taxes / Penalties on Delq. Prop.Tax	921,818	1,048,431	126,613	Increased revenue due to greater collection of delinquent taxes
Taxes / Personal Property	10,123,855	9,409,113	(714,742)	Decrease in personal property tax base due to near doubling of business personal property exemption beginning with FY2013/2014 & additional accelerated depreciation available to business partially offset by increase in payments for outstanding delinquent personal property taxes
Taxes / Real Property	262,240,384	267,328,821	5,088,437	Increase in current year collection rate partially offset by lower amount of delinquent taxes outstanding
Transient Lodging Tax	2,162,400	2,223,600	61,200	Benefits of newly renovated resorts offset by continued below normal state and national economic growth.
<b>Human Resources</b>				
General Government Fees	1,000	1,000	-	
Charges for Services	174,196	-	(174,196)	Employee insurance premium reimbursements have been moved to new Health Benefits Trust Fund.
Miscellaneous	160,540	150,000	(10,540)	Decrease due to conservative estimate of attraction ticket sales
<b>Information Technology</b>				
General Government Fees	19,550	20,596	1,046	Increased interdepartmental and intergovernmental charges for services
Miscellaneous	-	2,105	2,105	Increased investment earnings
Rents and Royalties	498,078	534,147	36,069	Increased cell tower and building antenna site rent
<b>Institutional Health</b>				
State Revenue	-	-	-	
Investment Earnings	23,154	-	(23,154)	Department was reorganized; this revenue now budgeted in Office of Medical Services
Other Miscellaneous Revenues	69,765	-	(69,765)	Department was reorganized; this revenue now budgeted in Office of Medical Services
<b>Justice Court Ajo</b>				
State Revenue	15,352	15,352	-	
General Government Fees	3,500	3,500	-	
Court Fees	23,414	23,414	-	
Justice Courts - Fines	195,839	195,839	-	
Other Miscellaneous Revenues	350	350	-	
<b>Justice Court Green Valley</b>				
State Revenue	21,060	21,060	-	
Court Fees	51,480	51,480	-	
Justice Courts - Fines	250,000	250,000	-	
<b>Justice Courts Tucson</b>				
State Revenue	168,000	168,000	-	
General Government Fees	900,000	900,000	-	
Court Fees	2,030,500	2,030,500	-	
Justice Courts - Fines	2,662,192	2,672,192	10,000	Reflects anticipated revenues based on projected revenues for FY 12/13.
Other Fines & Forfeits	50,000	40,000	(10,000)	Reflects anticipated revenues based on projected bond forfeitures for FY 12/13.
Rents and Royalties	6,000	6,000	-	
Other Miscellaneous Revenues	50,000	50,000	-	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES FY 2012/2013</b>	<b>ADOPTED REVENUES FY 2013/2014</b>	<b>CHANGE</b>	<b>EXPLANATION</b>
Juvenile Court				
Federal Revenue	100,000	100,000	-	
Court Fees	30,000	5,200	(24,800)	Change in adoption laws; not requiring home visits.
Investment Earnings	100	100	-	
Other Miscellaneous Revenues	1,500	2,000	500	Reflects anticipated revenues based on historical data.
Kino Sports Complex				
Facility Fees	7,000	3,500	(3,500)	Less revenue expected from Willie Blake Park
Other Miscellaneous Revenues	26,727	23,590	(3,137)	Landscape contract not renewed by Child Advocacy Center
Rents and Royalties	-	85,000	85,000	Utility reimbursement received from YMCA
Natural Resources, Parks, & Recreation				
Culture & Recreation Fees	225,600	225,100	(500)	Increase in activity at NRP&R facilities
Facility Fees	442,200	442,900	700	Increase in facility fees use
Licenses & Permits	-	1,500	1,500	Licenses and permits were separated to better reflect NRP&Rs revenue collection
Other Miscellaneous Revenues	57,100	53,900	(3,200)	Decrease due to less public participation in events at SportsPark
Rents and Royalties	113,900	115,900	2,000	Increase due to increases in rent from Rillito Park and Continental Green Valley
Non Departmental				
Charges for Services	-	532,531	532,531	Photo Traffic Enforcement now budgeted in Non Departmental; court fees collected as a result of civil violations opting for defensive driving classes
Fines & Forfeits	-	1,279,279	1,279,279	Photo Traffic Enforcement now budgeted in Non Departmental; fines associated with Photo Traffic Enforcement
Transient Lodging Tax	3,180,000	3,270,000	90,000	Increase in hotel/motel tax revenue
Other Miscellaneous Revenues	700,000	1,356,814	656,814	Photo Traffic Enforcement now budgeted in Non Departmental \$854.5k; PCWIN Radio Loan repayment \$17k; Vehicle Impound Program (\$215k)
Office of Medical Services				
Investment Earnings	-	11,859	11,859	Interest on note receivable from UPH with a decreasing principal balance
Other Miscellaneous Revenues	-	69,765	69,765	See Institutional Health; no change from 2012/13
Office of Sustainability and Conservation				
Rents and Royalties	5,000	4,000	(1,000)	Royalties from Arizona Centennial Book that were not attained for FY 2012/2013 are anticipated but reduced by prior fiscal year YTD estimates
Photo Traffic Enforcement				
Court Fees	592,531	-	(592,531)	Photo Traffic Enforcement now budgeted in Non Departmental
Justice Court - Fines	1,279,279	-	(1,279,279)	Photo Traffic Enforcement now budgeted in Non Departmental
Other Miscellaneous Revenues	904,500	-	(904,500)	Photo Traffic Enforcement now budgeted in Non Departmental
Procurement				
Other Miscellaneous Revenues	3,000	3,000	-	
Public Defender				
Federal Revenue	17,472	17,472	-	
Public Fiduciary				
Court Fees	693,731	489,073	(204,658)	New state probate laws now allow certified staff to perform functions previously handled by attorneys therefore lowering fee rates
General Government Fees	15,000	15,000	-	
Other Miscellaneous Revenues	2,400	2,400	-	
Recorder				
General Government Fees	2,017,897	2,480,186	462,289	Increased document recording activity due to improved housing market
Other Miscellaneous Revenues	-	-	-	
School Superintendent				
Federal Revenue	49,749	-	(49,749)	Decrease due to federal forest fees being moved to school reserve special revenue fund
Other Miscellaneous Revenues	325,000	177,000	(148,000)	Decreased reimbursements for school district elections and miscellaneous other services

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY**  
**Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

<b>SOURCE OF REVENUES</b>	<b>ADOPTED REVENUES FY 2012/2013</b>	<b>ADOPTED REVENUES FY 2013/2014</b>	<b>CHANGE</b>	<b>EXPLANATION</b>
<b>Sheriff</b>				
Federal Revenue	300,000	300,000	-	
Business Licenses & Permits	25,000	25,000	-	
Jury Fees	500	500	-	
Sheriff Dept Fees	1,228,000	1,228,000	-	
Correctional Housing	7,300,000	7,300,000	-	
Justice Courts - Traffic Fines	20,000	20,000	-	
Other Miscellaneous Revenues	115,000	115,000	-	
<b>Superior Court</b>				
Federal Revenue	318,027	318,027	-	
<b>Superior Court Mandated Services</b>				
Court Fees	125,023	116,023	(9,000)	Decrease in jury fees
Other Miscellaneous Revenues	100,000	109,000	9,000	Increase in reimbursements for lengthy jury trials
<b>Treasurer</b>				
General Government Fees	600	-	(600)	Decreased due to reimbursement for ballot storage program expected to end
<b>TOTAL GENERAL FUND REVENUE</b>	<b>453,903,361</b>	<b>467,420,706</b>	<b>13,517,345</b>	
<b>SPECIAL REVENUE FUNDS</b>				
<b>County Free Library</b>				
Property Taxes	28,005,219	28,603,438	598,219	Reflects Truth in Taxation (TNT) rate increase; tax rate of \$0.3753
Intergovernmental	235,000	390,000	155,000	Increase in Library Services and Technology Act (LSTA) grant funding
Investment Earnings	50,000	50,000	-	
Fines and Forfeits	650,000	650,000	-	
Miscellaneous	302,000	430,000	128,000	Increased funding from Friends organizations and private donations
<b>Employment and Training</b>				
Intergovernmental	18,829,597	16,559,659	(2,269,938)	Decrease in federal grants
Miscellaneous	6,000	-	(6,000)	No private grants expected
<b>Environmental Quality</b>				
Investment Earnings	15,000	15,000	-	
Intergovernmental	758,111	807,340	49,229	Increase in both Federal Air monitoring and State grant awards is anticipated from prior fiscal year
Licenses and Permits	1,892,700	2,004,700	112,000	Increase due primarily to a projected increase in inspections
Miscellaneous	257,350	374,400	117,050	Increase due to the Household Hazardous Waste Program from Regional Wastewater Reclamation in fiscal year 2013/14
<b>Health</b>				
Charges for Services	2,219,426	2,755,735	536,309	Primarily due to higher clinical service and utilization
Intergovernmental	8,811,473	8,072,188	(739,285)	Reduction in Health grants is expected
Licenses and Permits	1,145,000	1,325,574	180,574	Increase in restaurant and pool inspections based on actual revenues; previous year was underbudgeted
Miscellaneous	40,000	73,000	33,000	This year's budget based on prior year actual - relates to Family Planning Grant

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2012/2013	ADOPTED REVENUES FY 2013/2014	CHANGE	EXPLANATION
Other Special Revenue Funds & Grants				
Intergovernmental	76,439,873	64,407,952	(12,031,921)	Community Development Grants NSP II (5.303m); Co Attny Grants (2.1m); Co Special Revenue (1.978m); Sheriff Grants (1.644m); Elections Grants (1.154m); PR Grants (1.061m); Transportation (610k); School Reserve Fund (362.4k); Office of Sustainability & Conservation Grants (352k); Facilities Management Grants (325k); JU Grants (255k); Forensic Science Center Grants (215k); SC Fill the Gap (30k); Co Attny Victim Restitution (13k); Legal Defender Training (3k); Public Defender Training (2k); Emergency Mgmt/Homeland Security Grants 1.675m; Co Atty Law Enforcement Antiracketeering 850k; Superior Court Grants 494k; Co Atty Fill the Gap 432k; Co Attny Civil Special Revenue 100k; Housing Trust 100k; Economic Development & Tourism 28.8k; Justice Courts Tucson Grants 17k; PD Fill the Gap 11k; FSC Special Revenue 10.5k; Medical Services Grants 7k
Charges for Services	7,338,000	7,917,781	579,781	OEM Radio System 263k; Recorder Document Storage & Retrieval 198.7k; SC Probation 87k; JU Probation Services 42.7k; Parks Special Programs 23.8k; SC Conciliation 14k; SC Child Support 9k; JC Tucson Time Pay Fees (28.7k); SC Local Crt Automation (25k); SC Law Library (4k)
Fines and Forfeits	428,500	2,507,580	2,079,080	Co Atty Law Enforcement Antiracketeering 2.3m; Co Atty Bad Check 179.6k; JC Tucson SB 1398 50k; Co Atty special revenue (398.5k); JU Victim Restitution (2k)
Investment Earnings	289,301	376,959	87,658	Co Atty Law Enforcement Antiracketeering 150k; Co Atty Fill the Gap 5k; Co Atty Victim Restitution 5k; SC Fill the Gap 4k; Co Attny Fill the Gap 3.6k; Co Atty Employer Sanctions 3k; Co Attny Civil Special Revenue 3k; SC Child Support 1k; SC Conciliation 1k; SC Local Court Automation 1k; JU Special Revenue 700; Economic Development and Tourism .5k; Co Attny Bad Check 300; Public Defender Training 180; Recorder grants 100; Co Attny Special Revenue (55k); Co Atty Grants (5.7k); Facilities Renewal (5.3k); IT Enhancement (4.6k); Elections Grants (4k); SC Probation (3k); Recorder Document Storage & Retrieval (1.95k); PD Fill the Gap (1.4k); JC Green Valley Special Revenue (1.1k) JCG Time Pay Fees (1k)
Miscellaneous	8,756,884	8,049,654	(707,230)	Co Attny Special Revenue (4.8m); Parks Special Programs (250k); Facilities Renewal Fund (113.1k); Transportation (23k); SC Probation (10k); JU Special Revenue (3k); Co Attny Law Enforcement Antiracketeering 3.5m; OEM Radio System 421k; Co Attny Grants 113k; Community Development Grants 80k; School Reserve Fund 50k; Economic Development & Tourism 14.1k; SC Conciliation 1k; Public Defender Training 500; JU Court Restitution 300k; Legal Defender Training 200k
Pima Animal Care				
Charges for Services	202,486	207,879	5,393	Slight improvement in service utilization expected
Fines and Forfeits	126,484	125,970	(514)	Slight decrease is net of various increases and decreases - adoption revenue is up; euthanasia fees down
Intergovernmental	3,095,789	3,831,381	735,592	Pima County will charge central overhead to other jurisdictions in 2013/14 unlike previous years
Licenses and Permits	905,112	884,627	(20,485)	Decreased budget based on current actual revenues
Miscellaneous	283,046	436,772	153,726	Increased donations, \$100,000 and other miscellaneous revenues, \$53,726 based on current actuals
Regional Flood Control District				
Charges for Services	25,000	25,000	-	
Investment Earnings	35,000	35,000	-	
Intergovernmental		87,475	87,475	Federal Wetland Program Development Grant award for fiscal year 2013/14
Miscellaneous	105,500	60,388	(45,112)	Decrease due to lower collections of protected riparian habitats disturbances assessments
Property Taxes	18,909,828	18,208,026	(701,802)	Decrease due to reduction in secondary net assessed value of real and secured personal property
Solid Waste				
Intergovernmental	1,050,000	1,050,000	-	
Charges for Services	3,278,300	3,478,700	200,400	Increase due primarily to an increase in usage of landfills
Investment Earnings	12,000	12,000	-	
Miscellaneous	50,700	52,300	1,600	Increase due primarily to the sale of recyclable items
Stadium District				
Charges for Services	153,000	153,000	-	
Intergovernmental	1,628,000	1,652,000	24,000	Car rental surcharge increase 23k; RV space surcharge increase 1k
Investment Earnings	12,000	21,135	9,135	Interest on White Sox settlement
Miscellaneous	455,000	455,000	-	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2012/2013	ADOPTED REVENUES FY 2013/2014	CHANGE	EXPLANATION
<b>Transportation</b>				
Charges for Services	90,200	110,950	20,750	Increase due to an increase in impact fees
Investment Earnings	120,000	120,000	-	
Intergovernmental	46,964,305	49,233,840	2,269,535	Increase is primarily due to an increase in Highway User Revenue Funds
Licenses and Permits	1,092,569	1,110,800	18,231	Increase due primarily to an increase in permit requests and inspections
Miscellaneous	264,683	301,287	36,604	Increase due primarily to revenue includes County rental properties, an increase in reimbursements for damages to property
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>235,328,436</b>	<b>227,024,490</b>	<b>(8,303,946)</b>	
<b>DEBT SERVICE</b>				
Taxes	63,090,152	59,611,817	(3,478,335)	Decrease primarily due to decline in secondary property values
<b>TOTAL DEBT SERVICE</b>	<b>63,090,152</b>	<b>59,611,817</b>	<b>(3,478,335)</b>	
<b>CAPITAL PROJECTS</b>				
Intergovernmental	43,773,313	33,862,369	(9,910,944)	Decrease primarily due to reduced funding from RTA sales tax \$4.3M and HURF of \$8.1M offset by increases in State Transportation of \$1.8M and \$1M in City Participation.
Charges for Services	2,541,905	2,376,867	(165,038)	Decreases primarily due to decreased contributions from developers and other outside sources
Investment Earnings	102,500	-	(102,500)	Interest earned for fiscal year 2012/13 was on the proceeds of the sale of land will not be earned in fiscal year 2013
Miscellaneous	1,638,500	1,133,459	(505,041)	Decrease in private donations
<b>TOTAL CAPITAL PROJECTS</b>	<b>48,056,218</b>	<b>37,372,695</b>	<b>(10,683,523)</b>	
<b>ENTERPRISE FUNDS</b>				
<b>Development Services</b>				
Licenses and Permits	4,900,000	5,185,000	285,000	Increase is due primarily to an increase in the construction industry
Charges for Services	804,739	618,000	(186,739)	Decrease is due primarily to a decrease in native plan and commercial kitchen reviews
Investment Earnings	17,200	15,000	(2,200)	Decrease due to a smaller investment pool
Miscellaneous	35,200	18,700	(16,500)	Decrease is due primarily to diminished sale of copies of books and maps
<b>Parking Garages</b>				
Charges for Services	268,500	248,580	(19,920)	Decreased usage is budgeted due to downtown construction
Investment Earnings	14,400	26,796	12,396	Increased fund balance
Miscellaneous	1,991,487	1,949,097	(42,390)	Decreased revenues are from an increase in bus pass subsidies
<b>Regional Wastewater Reclamation</b>				
Licenses and Permits	18,600	16,000	(2,600)	Decrease due primarily to a decrease in the number of industrial user permits
Charges for Services	172,260,097	176,964,350	4,704,253	Increase due primarily to approved phased rate increase from July 2013
Fines and Forfeits	24,262	22,000	(2,262)	Decrease due primarily to a decrease in the number of pretreatment fines of commercial users
Investment Earnings	1,449,066	850,000	(599,066)	Decrease due to lower cash balances invested in LGIP
Memo Revenue	7,045,000	5,000,000	(2,045,000)	Decrease in developer system contributions
Miscellaneous	1,122,656	80,000	(1,042,656)	Increase due to interest penalties for uncollected connection fees and rental properties
<b>TOTAL ENTERPRISE FUNDS</b>	<b>189,951,207</b>	<b>190,993,523</b>	<b>1,042,316</b>	
<b>GRAND TOTAL ALL FUNDS</b>	<b>990,329,374</b>	<b>982,423,231</b>	<b>(7,906,143)</b>	

**SUMMARY OF REVENUE BY FUND, DEPARTMENT, and CATEGORY  
Fiscal Year 2012/2013 vs Fiscal Year 2013/2014**

SOURCE OF REVENUES	ADOPTED REVENUES FY 2012/2013	ADOPTED REVENUES FY 2013/2014	CHANGE	EXPLANATION
<b>THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY</b>				
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services				
Charges for Services	18,000,000	23,234,252	5,234,252	Increase in the mileage rate charge for increased fuel, depreciation and other costs
Investment Earnings	125,000	164,000	39,000	Increase due to higher expected cash balance
Intergovernmental	975,000	1,125,000	150,000	Increase in charges by the County to other governmental jurisdictions for repairs and maintenance services
Memo Revenue	115,000	150,000	35,000	Increase due to expected sales of fixed assets
Miscellaneous	355,000	154,700	(200,300)	Decrease in estimated non-operating revenues based on prior year actuals
Health Benefits Trust Fund				
Charges for Services	-	64,326,333	64,326,333	This is a new fund starting as of 7/1/13. Previously was partly in Finance, Human Resources, and Agency.
Investment Earnings	-	2,218	2,218	This is a new fund starting as of 7/1/13. Previously was partly in Finance, Human Resources, and Agency.
Miscellaneous	-	9,477	9,477	This is a new fund starting as of 7/1/13. Previously was partly in Finance, Human Resources, and Agency.
Print Shop				
Charges for Services	873,000	900,000	27,000	Increased revenues with ITD printing jobs & increased work from other County funded organizations and partners
Investment Earnings	1,400	400	(1,000)	Conservative estimate from last years actuals due to market fluctuations
Risk Management				
Charges for Services	16,085,010	15,792,098	(292,912)	Health premiums moved to Health Benefits (\$1.865m) partially offset by increased liability premiums \$1.572m
Investment Earnings	521,602	857,927	336,325	Increased interest based on historical earnings
Miscellaneous	17,400	192,880	175,480	Did not budget for restitution, judgments, and reimbursements in FY 12/13
Telecommunications				
Charges for Services	5,372,790	5,941,598	568,808	Increase in number of network users, increased number of radio users, and charges to initiate new PCWIN system and decommission the old system
Investment Earnings	10,575	15,200	4,625	Increasing cash balance
Miscellaneous	83,728	63,935	(19,793)	Decreased non-operating revenue from outside agencies
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>42,535,505</b>	<b>112,930,018</b>	<b>70,394,513</b>	
<b>TOTAL REVENUES</b>	<b>1,032,864,879</b>	<b>1,095,353,249</b>	<b>62,488,370</b>	

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