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## Distinguished Budget Presentation Award

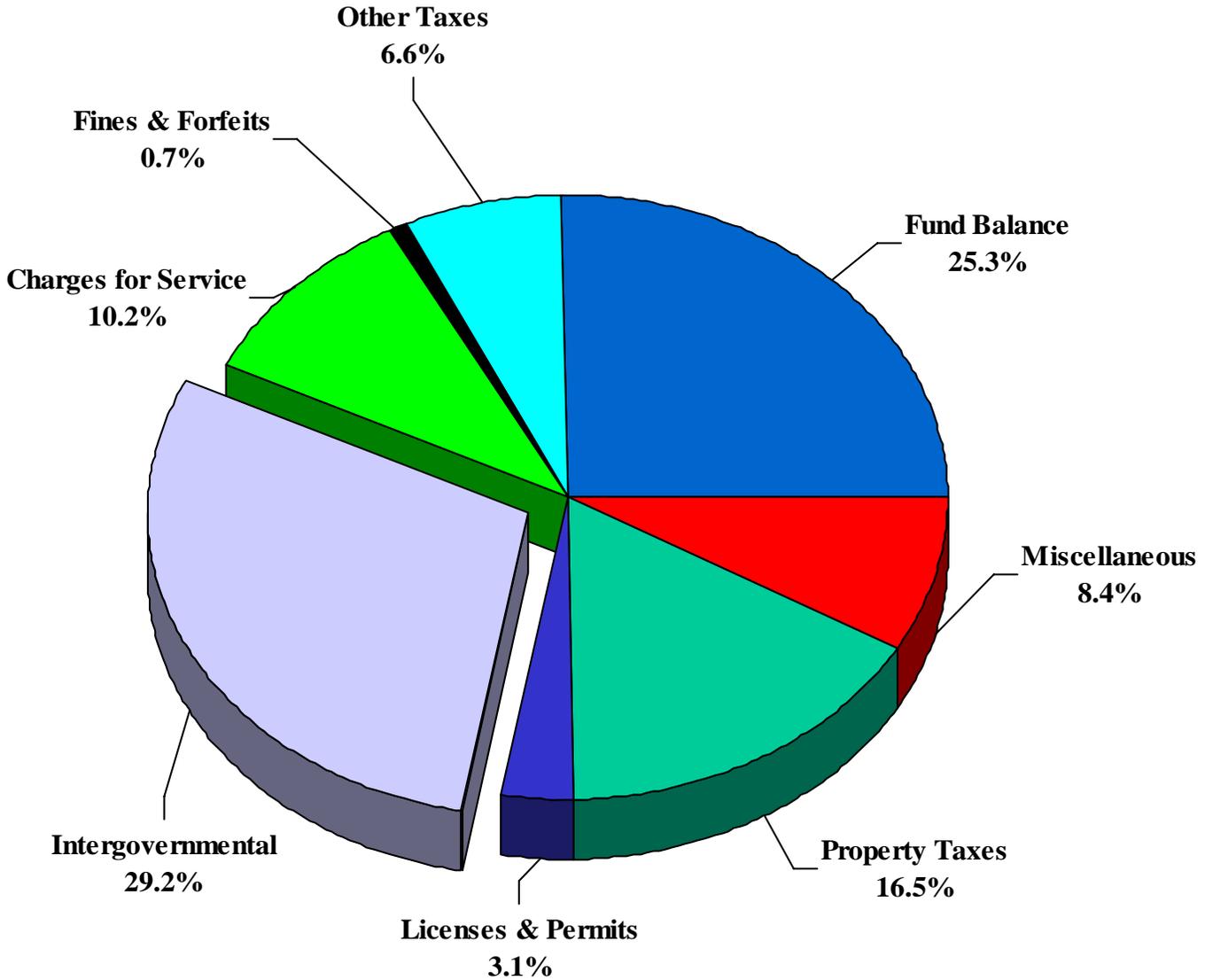


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Pinal County, Arizona for its annual budget for the fiscal year beginning July 1, 2005.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

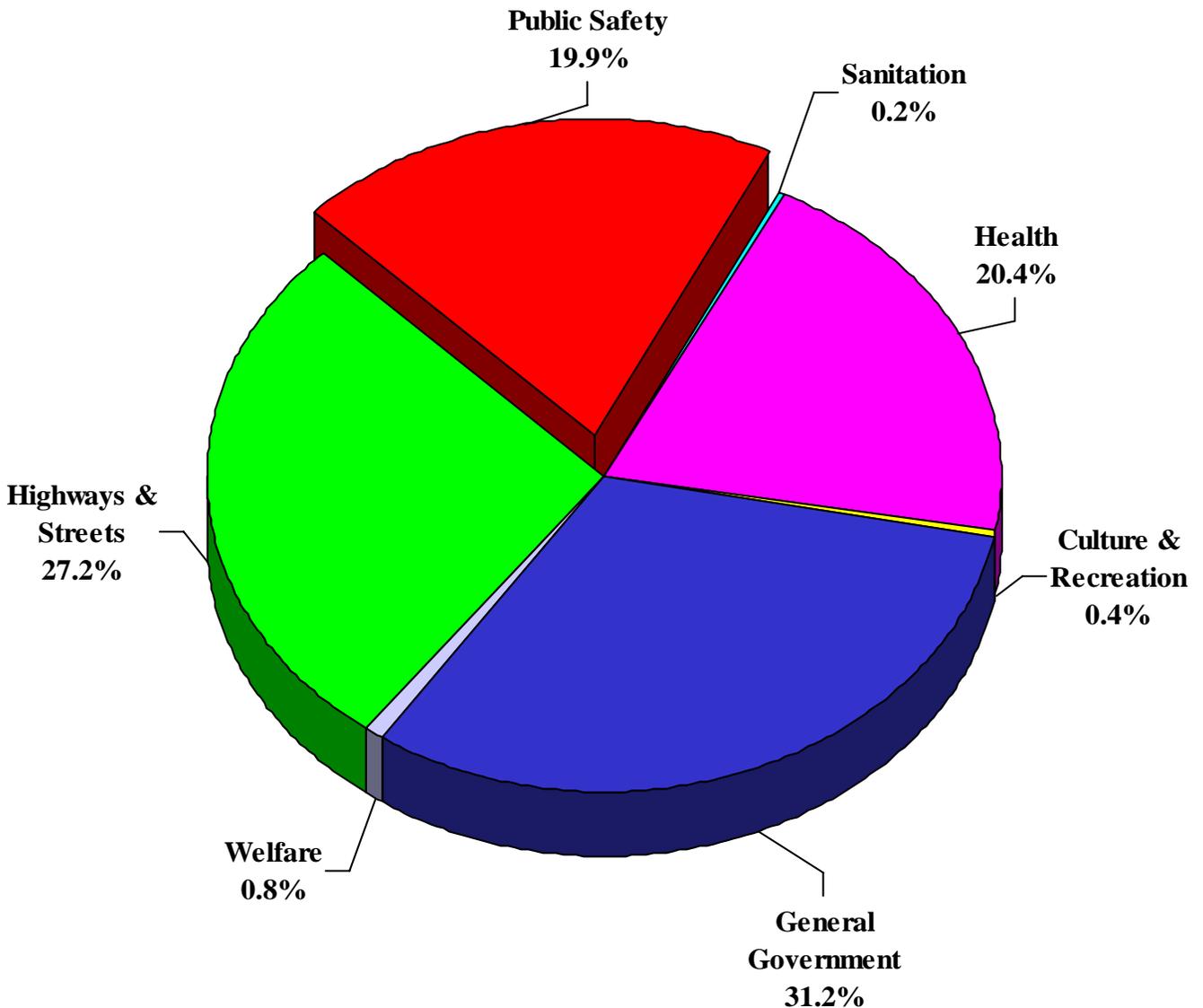
# Fund Balance and Revenues - All Funds Fiscal Year 2006 - 2007



**Total: \$404,000,000**

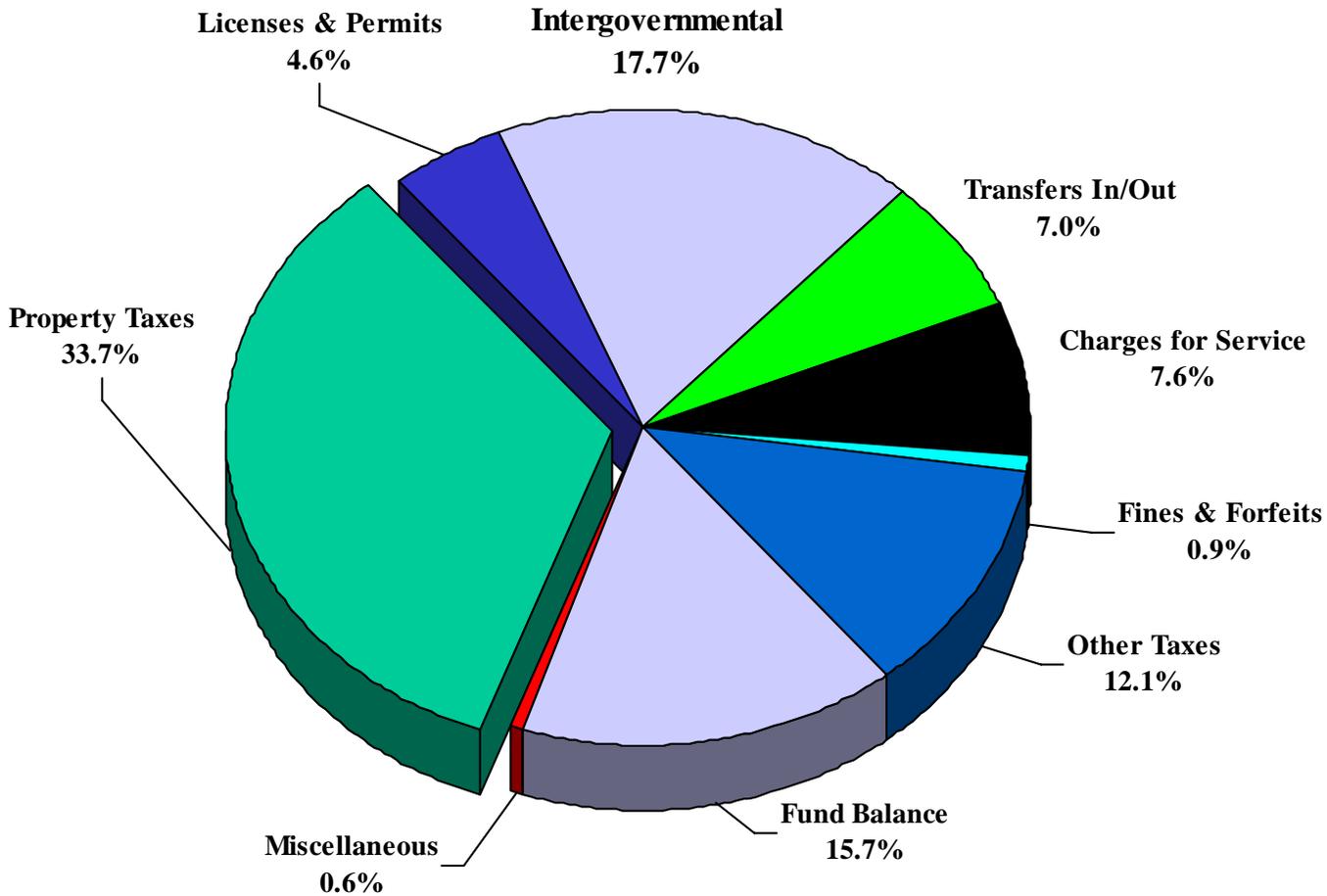
# Budgeted Expenditures - All Funds

## Fiscal Year 2006 - 2007



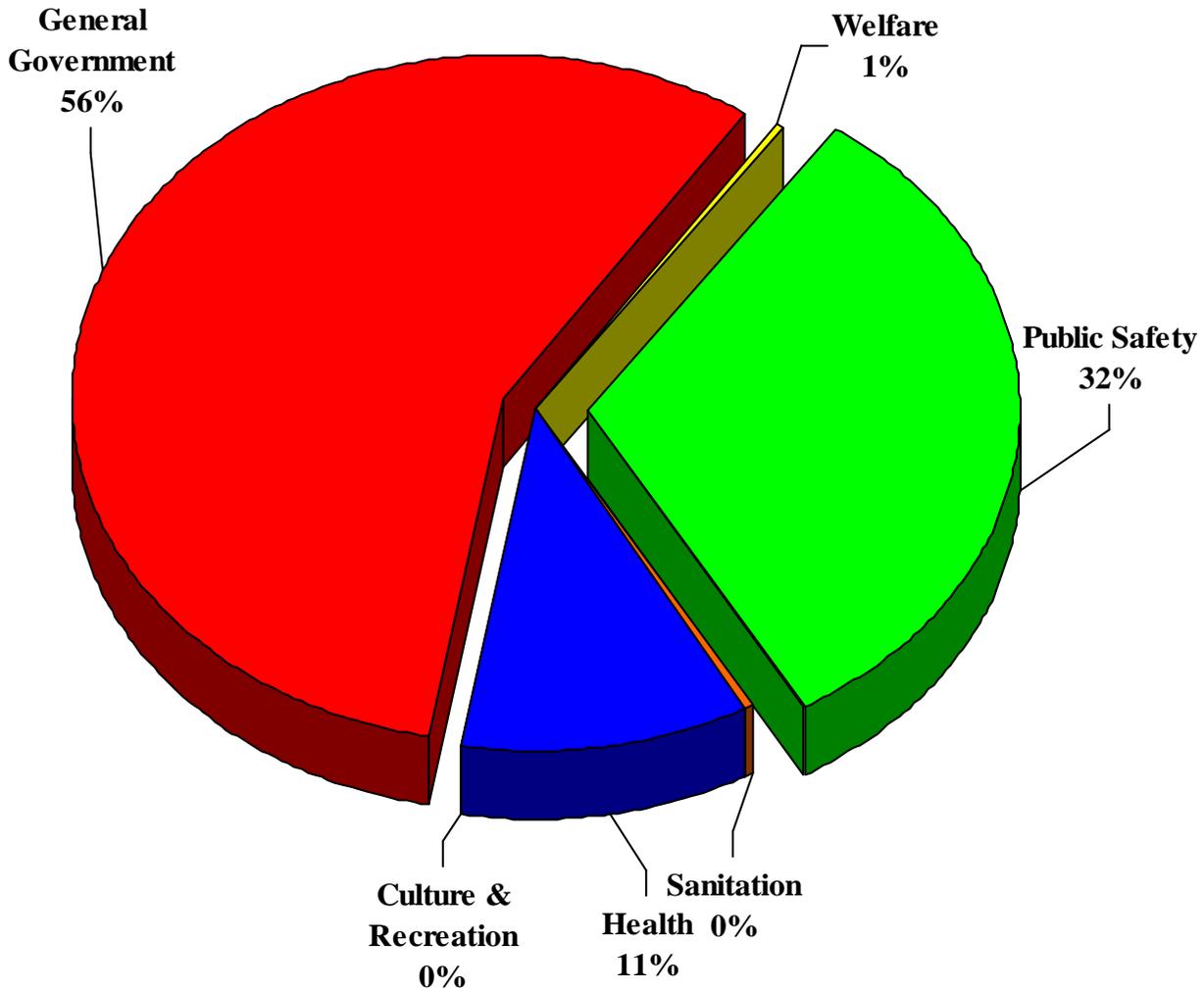
**Total: \$404,000,000**

# Summary of General Fund Revenues Fiscal Year 2006 - 2007



**Total: \$160,000,000**

# Summary of General Fund Expenditures Fiscal Year 2006 - 2007



**Total: \$160,000,000**

**Pinal County**  
**Summary of Revenues by Fund**  
**Fiscal Year 2006 - 2007**

Sources of Revenue	Actual Revenues 2003-2004	Actual Revenues 2004-2005	Adopted Revenues 2005 - 2006	Actual Revenues 2005 - 2006	Adopted Revenues 2006 - 2007
<b>General Fund</b>					
Property Tax	41,445,948	45,358,209	53,000,000	53,623,521	62,800,000
County Sales Tax	11,305,537	13,632,315	14,257,000	19,863,247	22,500,000
Licenses and Permits	6,842,517	10,005,889	8,500,550	8,337,270	8,573,000
Intergovernmental	22,503,564	26,530,367	29,620,533	30,522,699	33,032,000
Charges for Services	8,388,518	9,231,350	11,538,000	11,323,259	14,125,000
Fines and Forfeits	1,358,322	1,768,557	1,406,000	1,707,761	1,667,000
Miscellaneous	2,392,315	1,039,654	732,959	1,613,362	1,098,913
<b>General Fund Total</b>	<b><u>94,236,721</u></b>	<b><u>107,566,341</u></b>	<b><u>119,055,042</u></b>	<b><u>126,991,119</u></b>	<b><u>143,795,913</u></b>
<b>Special Revenue Funds</b>					
Property Tax	1,920,952	2,153,317	2,434,354	2,421,942	2,563,300
County Sales Tax	4,480,389	5,287,806	3,977,525	6,108,452	4,102,000
Licenses and Permits	2,786,057	2,762,443	3,277,010	3,723,491	3,828,581
Intergovernmental	28,218,459	30,239,492	35,434,581	31,383,687	35,160,798
Charges for Services	3,360,545	4,711,556	19,718,833	6,949,461	21,750,227
Fines and Forfeits	1,036,608	1,262,831	930,500	821,779	1,315,000
Miscellaneous	8,354,006	12,782,875	61,972,258	6,580,182	19,691,542
<b>Special Revenue Funds Total</b>	<b><u>50,157,016</u></b>	<b><u>59,200,320</u></b>	<b><u>127,745,061</u></b>	<b><u>57,988,994</u></b>	<b><u>88,411,448</u></b>
<b>Enterprise Funds</b>					
Intergovernmental	35,497,933	38,934,770	40,919,481	42,312,886	49,931,639
Charges for Services	4,078,764	4,435,730	4,917,800	5,010,231	5,398,855
Miscellaneous	298,464	448,613	228,330	582,601	429,940
<b>Enterprise Funds Total</b>	<b><u>39,875,161</u></b>	<b><u>43,819,113</u></b>	<b><u>46,065,611</u></b>	<b><u>47,905,718</u></b>	<b><u>55,760,434</u></b>
<b>Capital Projects Funds</b>					
Intergovernmental	499,788	995,972	100,000	93,361	5,000
Miscellaneous	145,551	68,987,217	10,000	70,633,975	12,593,558
<b>Capital Projects Funds Total</b>	<b><u>645,339</u></b>	<b><u>69,983,189</u></b>	<b><u>110,000</u></b>	<b><u>70,727,336</u></b>	<b><u>12,598,558</u></b>
<b>Debt Services Funds</b>					
Property Tax	1,279,768	1,191,618	1,220,920	1,190,682	1,214,513
Taxes	468	0	0	0	0
Miscellaneous	9,372	5,075,539	0	2,661,720	0
<b>Debt Services Funds</b>	<b><u>1,289,608</u></b>	<b><u>6,267,157</u></b>	<b><u>1,220,920</u></b>	<b><u>3,852,402</u></b>	<b><u>1,214,513</u></b>
<b>Subtotal All Funds</b>	<b><u>186,203,845</u></b>	<b><u>286,836,120</u></b>	<b><u>294,196,634</u></b>	<b><u>307,465,569</u></b>	<b><u>301,780,866</u></b>
<b>Total Unreserved Fund Balance</b>	<b><u>645,654</u></b>	<b><u>57,064,192</u></b>	<b><u>62,803,366</u></b>	<b><u>24,312,929</u></b>	<b><u>102,219,134</u></b>
<b>Total Funds Available</b>	<b><u>186,849,499</u></b>	<b><u>343,900,312</u></b>	<b><u>357,000,000</u></b>	<b><u>331,778,498</u></b>	<b><u>404,000,000</u></b>

**Pinal County**  
**Summary of Expenditures by Fund**  
**Fiscal Year 2006 - 2007**

<b>Fund / Department</b>	<b>Actual Expenditures/ Expenses 2003-2004</b>	<b>Actual Expenditures/ Expenses 2004-2005</b>	<b>Adopted Expenditures/ Expenses 2005-2006</b>	<b>Actual Expenditures/ Expenses 2005-2006</b>	<b>Adopted Expenditures/ Expenses 2006-2007</b>
<b>General Fund</b>					
Culture and Recreation	112,554	120,881	125,363	123,182	203,831
General Government	34,112,289	39,556,886	52,067,677	44,710,877	90,261,745
Health	12,417,392	14,340,903	16,093,534	15,667,329	17,471,899
Public Safety	34,286,107	39,708,339	40,708,935	42,464,033	50,985,567
Sanitation	508,420	271,053	175,616	349,873	232,592
Welfare	726,384	746,582	828,875	815,483	844,366
<b>General Fund Total</b>	<b><u>82,163,146</u></b>	<b><u>94,744,644</u></b>	<b><u>110,000,000</u></b>	<b><u>104,130,777</u></b>	<b><u>160,000,000</u></b>
<b>Special Revenue</b>					
Culture and Recreation	486,887	704,098	757,633	699,230	824,100
General Government	4,313,526	4,637,973	6,735,374	5,246,197	21,632,963
Health	6,450,838	7,286,078	8,407,523	7,024,559	8,199,918
Highways and Streets	24,664,261	27,697,818	90,341,324	27,422,709	40,125,606
Public Safety	6,723,207	8,482,966	24,148,476	11,728,182	24,159,205
Sanitation	378,646	296,042	232,000	233,825	399,200
Welfare	1,211,317	1,276,708	302,900	1,245,026	2,289,400
<b>Special Revenue Total</b>	<b><u>44,228,682</u></b>	<b><u>50,381,683</u></b>	<b><u>130,925,230</u></b>	<b><u>53,599,728</u></b>	<b><u>97,630,392</u></b>
<b>Enterprise</b>					
Culture and Recreation	586,035	650,915	570,000	625,862	612,000
General Government	2,699	1,772	2,000	1,267	2,000
Health	39,678,595	44,417,452	44,812,370	48,719,568	56,698,095
Public Safety	150,290	175,907	197,630	150,282	640,500
<b>Enterprise Total</b>	<b><u>40,417,619</u></b>	<b><u>45,246,046</u></b>	<b><u>45,582,000</u></b>	<b><u>49,496,979</u></b>	<b><u>57,952,595</u></b>
<b>Capital Projects</b>					
Culture and Recreation	0	0	0	4,800	0
General Government	1,723,161	2,230,488	948,217	1,191,992	2,085,575
Highways and Streets	0	0	0	15,505,266	68,584,723
Public Safety	11,254,502	22,421,498	58,520,000	43,536,390	4,475,000
<b>Capital Projects Total</b>	<b><u>12,977,663</u></b>	<b><u>24,651,986</u></b>	<b><u>59,468,217</u></b>	<b><u>60,238,448</u></b>	<b><u>75,145,298</u></b>
<b>Debt Service</b>					
General Government	4,418,990	6,273,533	9,803,633	9,991,741	12,057,202
Highways and Streets	1,222,242	1,215,594	1,220,920	100,876	1,214,513
<b>Debt Service Total</b>	<b><u>5,641,232</u></b>	<b><u>7,489,127</u></b>	<b><u>11,024,553</u></b>	<b><u>10,092,617</u></b>	<b><u>13,271,715</u></b>
<b>Total All Funds</b>	<b><u>185,428,342</u></b>	<b><u>222,513,486</u></b>	<b><u>357,000,000</u></b>	<b><u>277,558,549</u></b>	<b><u>404,000,000</u></b>

**Pinal County**  
**FUND BALANCE ANALYSIS**  
**Fiscal Year 2006 - 2007**

<b>General/Special Revenue Funds</b>	<b>Fund Balance 6/30/2006</b>	<b>Projected Revenues</b>	<b>Transfers In</b>	<b>Transfers Out</b>
General Fund	32,301,106	143,795,913	1,642,645	(14,713,558)
Sheriff Special Revenue Funds	376,759	3,880,275	67,348	-
Attorney	1,351,538	5,031,964	526,407	(333,741)
Courts	772,797	608,152	37,982	-
Clerk of the Court	743,273	1,040,477	429,342	(29,952)
Justice Courts	1,095,614	803,500	-	-
Recorder	222,299	775,000	-	(130,000)
Treasurer	88,152	20,600	-	-
Adult Probation	40,819	2,245,272	224,500	(226,530)
Juvenile Probation	370,774	3,028,499	7,625	(23,225)
Public Defender	225,850	130,143	-	-
Public Works	16,526,068	30,050,400	735,500	(2,070,000)
Library	368,905	850,100	-	(26,000)
Animal Control	(606,631)	1,280,000	193,000	(134,700)
Public Health	115,727	4,163,581	-	(186,020)
Air Quality	691,354	1,222,881	57,172	(57,172)
Central Services	73,504	-	-	-
Comm Dev Block Grant	(32,714)	1,289,400	-	-
Airports	574,072	443,288	-	-
Long Term Care/AAA Case Management	70,701	460,482	332,439	-
County Wide Computer Project	(280,852)	-	1,493,000	-
Special Districts	48,073	139,800	-	-
Housing	(39,307)	1,000,000	-	-
Capital Projects/Misc	176,331	20,000	586,020	(35,945)
Old Courthouse Preservation	123,386	1,015,000	100,000	-
Public-Educ-Gov Access Supprt	78,603	20,000	-	-
Assessor/Prop Info Storage	159,194	1,000,000	-	(400,000)
Risk Management Retention	2,491	-	-	-
Queen Creek Domestic Water	15,997	16,500	-	-
Skyline Domestic Water Improv	-	-	-	-
Tipping Fees	23,759	60,000	-	-
Election Grants	-	-	-	-
Special Revenue Contingency	-	12,861,134	-	-
<b>Enterprise Funds</b>				
Sheriff/Inmate Services	353,336	240,500	-	-
Home Health	496,021	4,829,355	-	(10,320)
Long Term Care/ALTCS	2,825,937	50,036,139	2,300,000	(589,519)
Fairgrounds	53,845	520,000	92,000	-
Hospital	10,121	2,000	-	-
Adult Day Care	182,780	132,440	-	-
<b>Construction Funds</b>				
Public Works/Dev Roadwy Co	11,881,879	4,875,000	1,281,531	(947,031)
Superior Court/Sheriff Construction	317,565	-	-	-
Adult/Juv Detention Construction	47,844,727	-	-	-
PW/Gantzel Road-GADA	-	12,578,558	-	(2,250,000)
Detention Expansion	-	10,100,000	-	-
<b>Debt Service Funds</b>				
Maricopa Road/Debt Service	156,256	1,214,513	-	-
Debt Service	6,388,798	-	12,057,202	-
Maricopa Road/Debt Svc Recovery	-	-	-	-
<b>TOTAL</b>	<b>126,188,906</b>	<b>301,780,866</b>	<b>22,163,713</b>	<b>(22,163,713)</b>

**Pinal County**  
**FUND BALANCE ANALYSIS**  
**Fiscal Year 2006 - 2007**

<b>Operations</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Total Appropriations</b>	<b>Ending Fund Balance</b>
(152,702,437)	(7,297,563)	-	(160,000,000)	3,026,106
(4,593,538)	(98,100)	-	(4,691,638)	(367,256)
(5,149,403)	(75,227)	-	(5,224,630)	1,351,538
(859,974)	-	-	(859,974)	558,957
(1,434,867)	(5,000)	-	(1,439,867)	743,273
(804,000)	(20,000)	-	(824,000)	1,075,114
(379,500)	(265,500)	-	(645,000)	222,299
(25,600)	(34,000)	-	(59,600)	49,152
(2,238,242)	(5,000)	-	(2,243,242)	40,819
(3,012,899)	-	-	(3,012,899)	370,774
(120,143)	(10,000)	-	(130,143)	225,850
(33,516,950)	(3,448,556)	-	(36,965,506)	8,276,462
(759,100)	(65,000)	-	(824,100)	368,905
(1,353,653)	(44,647)	-	(1,398,300)	(666,631)
(4,237,900)	(305,916)	-	(4,543,816)	(450,528)
(1,330,881)	(134,000)	-	(1,464,881)	449,354
-	-	-	-	73,504
(1,289,400)	-	-	(1,289,400)	(32,714)
(339,181)	(530,000)	-	(869,181)	148,179
(792,921)	-	-	(792,921)	70,701
(1,390,000)	(123,000)	-	(1,513,000)	(300,852)
(149,800)	-	-	(149,800)	38,073
(1,000,000)	-	-	(1,000,000)	(39,307)
(532,575)	(40,000)	-	(572,575)	173,831
(1,285,000)	-	-	(1,285,000)	(46,614)
(19,360)	(40,000)	-	(59,360)	39,243
(430,000)	(170,000)	-	(600,000)	159,194
-	-	-	-	2,491
(16,500)	-	-	(16,500)	15,997
-	-	-	-	-
(60,000)	-	-	(60,000)	23,759
(10,000)	-	-	(10,000)	-
(12,861,134)	-	-	(12,861,134)	-
-	-	-	-	-
(624,053)	(16,447)	-	(640,500)	(46,664)
(4,819,035)	-	-	(4,819,035)	496,021
(51,668,220)	(78,400)	-	(51,746,620)	2,825,937
(612,000)	-	-	(612,000)	53,845
(2,000)	-	-	(2,000)	10,121
(132,440)	-	-	(132,440)	182,780
-	-	-	-	-
(4,209,500)	-	-	(4,209,500)	12,881,879
-	-	-	-	317,565
(3,175,000)	(1,300,000)	-	(4,475,000)	-
(67,084,723)	(1,500,000)	-	(68,584,723)	-
(10,100,000)	-	-	(10,100,000)	-
-	-	(1,214,513)	(1,214,513)	156,256
-	-	(12,057,202)	(12,057,202)	6,388,798
-	-	-	-	-
(375,121,929)	(15,606,356)	(13,271,715)	(404,000,000)	38,866,210



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