



PINAL COUNTY BUDGET DOCUMENT GLOSSARY

Pinal County, Arizona designed the Annual Budget to offer citizens and staff an understandable and meaningful budget document. This glossary provides assistance to those unfamiliar with budgeting terms and specific terms related to the County's financial planning process.

AHCCCS: Arizona Health Care Cost Containment System.

ALTCS: Arizona Long Term Care System.

ADOPTION: A formal action taken by the Board of Supervisors which sets the spending limits for the fiscal year.

APPROPRIATION: An authorization made by the Board of Supervisors which permits the county to incur obligations and expend resources.

ASSESSED VALUATION: A valuation placed upon real estate or other property by the County Assessor and the State as a basis for levying taxes.

BASE BUDGET: Ongoing expenses for personnel, contractual services and the replacement of supplies and equipment to maintain service levels for each program as authorized by the Board of Supervisors.

CARRY OVER APPROPRIATIONS: Amount budgeted in the current fiscal year for an expenditure that was budgeted in the previous fiscal year and for which an obligation has been incurred and cannot be met by the end of the previous fiscal year

CAPTIAL PROJECTS FUND: Used to account for financial resources to be used for the acquisition or construction of major capital facilities.

CDBG: Community Development Block Grant. Housing and Urban Development block grant funds to be used for increasing available housing stock and to assist in the physical improvement of low and moderate income communities.

CIP: Capital Improvement Projects. Includes all new equipment, new personnel, new vehicle, and facilities projects over \$1,000.

COLA: Cost of Living Adjustment. An adjustment of the compensation rates of regular County employees who are not elected officials. The frequency is determined by the Board of Supervisors, as is the manner in which the COLA is applied.



CONTINGENCY: Funds reserved by the Board of Supervisors for services or programs which the board may release for departments to use during the course of the fiscal year.

DEBT RATIO: Total debt divided by total assets. Computed by Finance and Budget & Research staff to assess fiscal health, internal controls, etc.

DEBT SERVICE FUND: A fund used to account for the accumulation of resources for and payment of general obligation, special assessment and certificates of participation.

DEPARTMENT: An organizational unit headed by a Director or Elected Official.

ENCUMBERANCE: The formal accounting recognition of commitments to expend resources in the future.

ENTERPRISE FUND: Used to account for operations that are financed and operated in a manner similar to private enterprise. Typically, enterprise funds provide goods and services to the general public on a continuing basis with the costs being financed primarily through user charges.

EXPENDITURE: Represents a decrease in fund resources.

FTG - FILL THE GAP: A funding mechanism enacted by the state in 1999 to provide counties with resources to improve criminal case processing. A state appropriation in addition to a seven percent surcharge on court fines and forfeitures, as well as a five percent contribution of court collections by each county to its Local Courts Assistance Fund, provides funding for this program.

FISCAL YEAR: The period designated by the county for the beginning and ending of financial transactions. The fiscal year for Pinal County begins July 1 and ends June 30.

FTE: Full-Time Equivalent Position. A position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would equivalent to a 0.5 FTE.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources.

FUND ACCOUNTING: Financial systems that are segmented into separate accounting and reporting entities (funds) on the basis of their objectives and restrictions on their operations and resources.

FUND BALANCE: A balance or carry over that occurs when actual revenues exceed budgeted revenues and/or when actual expenditures are less than budgeted expenditures.



GAAP: Generally Accepted Accounting Principles.

GENERAL FUND: A fund accounting for all financial resources of the County, except those required to be accounted for in other funds, and serves as the County's primary operating fund.

GOAL: A general and timeless statement created with a purpose based on the needs of the community.

GRANTS: Contributions from other government units to be used for a specific purpose, activity, or facility.

HIDTA – High Density Drug Trafficking Area: Investigation and enforcement efforts involving complex drug related activities in high drug trafficking areas.

HURF – Highway User Revenue Funds: Funds allocated by the state to fund the construction and maintenance of the County's highway and street system. This is the primary funding source for the Public Work's department.

INFRASTRUCTURE: Facilities that support the continuance and growth of a community. Examples include roads, water lines, sewers, public buildings, parks, and airports.

LEVY: Imposition of taxes and/or special assessments for the support of government activities.

MANDATED PROGRAMS: Programs that are imposed by law or another authority.

MUNICIPAL PROPERTY CORPORATION: A not-for-profit corporation created by the Pinal County Board of Supervisors to assist in the development of the County. This corporation acquires, constructs, and improves any facility, including real and personal property or improvements, for use by the County.

OBJECTIVE: A measurable output that an organization strives to achieve within a designated time frame. The achievement of the objective advances an organization toward a corresponding goal.

OPERATING BUDGET: Day-to-day costs of delivering county services.

PAYMENTS IN LIEU OF TAXES: Payments by one governmental unit to another for revenues lost because governments cannot tax each other. Also, similar payments from a government's enterprise fund to its other tax-supported funds.



PROPERTY TAX: The total property tax levied by a municipality. Arizona's property tax system is divided into a primary and secondary rate.

Primary Tax: Arizona statute limits the primary property tax levy amount and municipalities may use this tax for any purpose.

Secondary Rate: Arizona statute does not limit the secondary tax levy amount and municipalities may only use this levy to retire the principal and interest or redemption charges on bond debt.

RESOURCES: Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

REVENUE: Financial resources received from taxes, user charges and other levels of government.

Actual vs. Budgeted: Difference between the amount projected (budgeted) in revenues or expenditures at the beginning of the fiscal year and the actual receipts or expenses which are incurred by the end of the fiscal year.

SPECIAL ASSESSMENT LEVIES: Governments finance public improvements that benefit a limited group of property owners through special taxes levied against these residents. The more common types of special assessments include installing street lights or sewer lines.

SPECIAL REVENUE FUNDS: Used to account for proceeds from specific revenue sources that are legally restricted to specified purposes.

STATE SHARED REVENUE: Includes the county's portion of state sales tax revenues and Motor Vehicle In-Lieu taxes.

TAX LEVY: The total amount of the general property taxes collected for purposes specified in the Tax Levy Ordinance.

TAX RATE: The amount of tax levied for each \$100 of assessed valuation.

TRANSFER: Movement of resources between two funds. Example: An interfund transfer would include the transfer of operating resources from the General Fund to a Special Revenue fund.

TRIAD: 1) Seniors, 2) Criminal Justice, and 3) Law Enforcement, working together to resolve issues that are related to seniors in our communities. Examples of issues: Block watch, Health Study committees, the program differs from community to community, and is sponsored by the Sheriff's Dept and AARP.



Pinal County Community Profile

County Creation - Pinal County was formed out of portions of Maricopa and Pima Counties on February 1, 1875. The County seat is in Florence, Arizona. The name, Pinal, is derived from the Pinal Apaches or “pine groves in the mountains.” The county is centrally located between Maricopa County (Phoenix-metro area) and Pima County (Tucson-metro area).

County Size – 5,300 square miles

Population – approximately 200,000

Labor force – Government is largest employer (23.4%), Trade (13.4%), Services (12.9%).

Incorporated Cities (8) - Apache Junction, Casa Grande, Coolidge, Eloy, Florence, Kearny, Mammoth, Superior

Unincorporated Cities (6) – AK-Chin, Arizona City, Gila River, Maricopa, Oracle, and San Manuel

Airports (6) – Coolidge Municipal, Eloy Municipal, Estrella Sailport, Pinal Airpark, San Manuel Airport, Superior Municipal

Places of Interest

Boyce-Thompson Arboretum - founded by the late Colonel William Boyce-Thompson. A 320 acre collection of desert flora and fauna at the foot of the Picketpost Mountain, near Superior, Arizona.

Picacho Peak State Park – site of the only Civil War battle fought in Arizona. On April 15, 1862, 12 Union soldiers defeated 17 Confederate soldiers.

Florence, Arizona – the fifth oldest town in Arizona, founded in 1866 by Levi Ruggles, named by Territorial governor, Richard McCormick, after his sister, Florence.

Silver King Mine – southwest of Superior, incorporated in 1877, produced \$6 million in silver by 1888, the richest silver mine in Arizona

Biosphere II – The largest living laboratory in the world. A monumental feat of engineering, it includes a glass and metal shell that holds several different types of biomes or land types. Located near Oracle, Arizona, is currently under contract with Columbia University for management. Tours are available.

Superstition Mountains – home of the famous “Lost Dutchman’s Mine”. This giant monolith rises 3,000 feet above the desert floor and dominates the eastern fringe of the Salt River Valley.



It contains approximately 160,000 acres of Arizona's rugged desert mountain terrain. A beautiful desert landscape, but can also be dangerous. The "old-timers" say that anything that survives in this desert wilderness either sticks, stings, bites or eats meat! Snow is not uncommon in the winter on the higher elevations, nor is 125-degree days in the summer.

Casa Grande Ruins National Monument - preserves the remains of an ancient Hohokam farming village as well as the enigmatic Great House. Builders found construction material in the subsoil beneath their feet: caliche, a concrete -like mixture of sand, clay and calcium carbonate (limestone). It took 3,000 tons to construct the great house. Caliche mud was piled in successive courses to form walls 4 feet thick at the base, tapering toward the top. Hundreds of juniper, pine, and fir trees were carried or floated 60 miles down the Gila river to the village. Anchored in the walls, the timbers formed ceiling or floor supports.

McFarland State Park - served many roles during the late 1800's and early 1900's, most notably as a jail house and a hospital. It was the first Pinal County Courthouse. Built in 1877-78, it held the Sheriff's office, the courtroom, the judge's chambers, and the jail on the first floor. The second story was used as a jury room and quarters for visiting lawmen. In 1938, the building became a welfare and public health center, and later, in 1963, the Pinal County Historical Society acquired and maintained the building as a museum until 1970. In 1974, former governor Earnest W. McFarland purchased the building and donated it to the Arizona State Parks Board for an historic park.

Tom Mix Monument - Tom Mix was born on January 6, 1880. Tom Mix at the age 18 enlisted in the Spanish-American War. He signed up with Fox from 1917-1928. From 1928-1929 he made six more silent films for F.B.O. He was also a circus performer. He was married five times and had two daughters. On his way from Tucson to Florence he was driving a 1937 Cord Phaeton Convertible, on Highway 79 heading north at approx. 2:00 pm when his car went off the road and into a dry wash. The star of almost 400 films lay dead of a broken neck. There is an historical marker on Highway 79 and also in front of the Pinal County Historical Society.



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James D. Throop
Budget Director