



# Maricopa County

Department of Finance

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Date: September 19, 2011  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 11-12 Executive Summary – August 2011

Attached is the General Fund and Detention Fund financial activity through August 31, 2011. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$24.6m over the estimate that was used when preparing the FY 11-12 budget.

Ending fund balances are classified as restricted, committed, assigned or unassigned as appropriate in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). For the General Fund, this includes amounts to cover cash shortfalls during the fiscal year for budget stabilization. Any remaining amounts that are not restricted or committed in the General Fund are assigned and/or unassigned.

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

**Sales Tax Revenue (Operating) YTD variance of \$5,765,056:** The FY 11-12 Sales Tax revenue reflects a YTD positive budget variance of \$5.7m or 9.5 percent. The FY 11-12 Sales Tax revenue budget of \$369.7m reflects no change from the FY 10-11 budget. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. Due to the decline in both of these factors, the County's portion of State shared revenue will be negatively impacted. The impact of this decline will become apparent after the formula change is made in October 2011. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

In the August 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the July 2011 sales tax collections were up 10.4 percent compared to July 2010.

In addition, the state's unemployment rate of 9.4 percent in July 2011 increased from the 9.3 percent in June 2011. While the state's unemployment rate has edged up over the last two months, it still remains 0.5 percent below last year in July 2010.

- **Property Tax Revenue (Operating) YTD variance of \$35,711:** The FY 11-12 Property Tax revenue reflects a YTD positive budget variance of \$35.7 thousand or 0.8 percent. The FY 11-12 Property Tax revenue budget of \$472.8m reflects a 2.9 percent decrease from the FY 10-11 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. On October 1, 2011, the first half of the property taxes is due. Unpaid property taxes after November 1, 2011, are considered delinquent. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$1,313,503):** The FY 11-12 VLT revenue reflects a YTD negative budget variance of \$1.3m or 6.1 percent. The FY 11-12 VLT revenue budget of \$111.1m is based on the April 2011 Pessimistic Forecast from Elliot D. Pollack (EDP), which reflects a decrease of 2.0 percent from the FY 10-11 forecast. This revenue source is not predictable and will need to be closely monitored throughout the fiscal year. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$25,968):** The FY 11-12 Intergovernmental revenue reflects a YTD negative budget variance of \$25.9 thousand or 25.7 percent. The negative variance is primarily related to Payment in Lieu of Taxes (PILT) and County Attorney retainer revenues being under budget.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,283,589:** Current YTD expenditures are 4.4 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Adult Probation (Judicial Branch), County Attorney, Enterprise Technology, Public Health, Human Services, Juvenile Probation (Judicial Branch), Sheriff's Office, and Assessor's Office, respectively.
- **Services Expenditures (Operating) YTD variance of \$9,457,181:** Current YTD expenditures are 46.3 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: IT Management such as consulting, business applications, data network, and general government contingencies. Another large portion of the positive variance is comprised of capital facilities development and building operations maintenance expenditures being under budget for Public Works.
- **Intergovernmental Payments (Operating) YTD variance of \$582,146:** Current YTD expenditures are 1.5 percent under budget. The variance is comprised of payments to the State for sexually violent predators being under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$200,938):** Non-Departmental comprises a large portion of the negative variance as expenditures for vehicle replacement have varied from the calendarized budget. This variance is expected to be corrected by the end of the fiscal year.
- **Total Non-Recurring Expenditures YTD variance of \$13,343,489:** Current YTD expenditures are 19.9 percent under budget. The positive variance is mostly comprised of Superior Court IT program business applications being under budget. Another portion of the variance is the result of a 3 year Adult Crime and Juvenile Crime Prevention project expending less than the calendarized budget. In addition, Risk Management is also under budget as a result of expending less than the calendarized budget. Non-Departmental comprises another portion of the positive variance as expenditures for the following activities are under budget: IT infrastructure such as enterprise

network services and general government contingencies. The remaining variance is comprised of capital facilities construction expenditures being under budget for Public Works.

### **General Fund Departmental Expenditure Variances**

**Constables Expenditures (Operating) YTD variance of (\$28,001):** Current YTD expenditures are 6.7 percent over budget. The current variance is a result of the longer payroll period required by the new County payroll system, resulting in 25 paychecks issued in calendar year 2011. In addition, personnel costs for the warrants pilot program were incorrectly recorded as operating expenditures. These variances will be corrected by fiscal year end.

**Sheriff's Office Expenditures (Operating) YTD variance of (\$450,128):** Current YTD expenditures are 3.6 percent over budget. The current negative variance is partially comprised of internal service charges for detention operations that were charged to the Sheriff's Office. The Sheriff's Office will prepare an adjusting entry in September 2011 to move these internal service charges to the correct department. In addition, the variance also consisted of uniform allowance expenditures for sworn personnel that varied from the calendarized budget. The variance is expected to be corrected in September 2011.

**Environmental Services Expenditures (Operating) YTD variance of (\$112,855):** Current YTD expenditures are 17.9 percent over budget. The current negative variance is due to the purchase of capital equipment used for mosquito control. This expenditure has varied from the calendarized budget, but will be within budget by year-end.

**Public Defense System Expenditures (Total) YTD variance of \$103,555:** Current YTD expenditures for the constellation are 1.0 percent under budget. However, there are negative variances for Contract Counsel (\$18,730) and the Public Advocate (\$26,100) expenditures that are offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$18,730):** Current YTD expenditures for the constellation are 1.0 percent over budget. The negative variance is the result of expenditures for mandated contract legal representation.
- **Public Advocate Expenditures (Operating) YTD variance of (\$26,100):** Current YTD expenditures in this department are 2.6 percent over budget. This department is not meeting budgeted salary savings, and that can be attributed to the retirement payouts of three senior employees. In addition, the money being spent on in-house attorneys is far less than the outside counsel alternative. Therefore, the overall system's expenditures would be even greater, if not for this relatively-small, but necessary negative variance

### **Detention Fund Variance Analysis**

#### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,526,544:** The FY 11-12 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.5m or 8.5 percent. The FY 11-12 Jail Tax revenue budget of \$104.2m reflects a 0.9 percent increase over the April 2011 Pessimistic forecast from EDP. This is a County only tax, and it is not subject to the same formula changes as State shared sales tax. However, the recent economic volatility may impact this funding source as consumers spend less. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

#### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$2,200,974:** Current YTD expenditures are 5.9 percent under budget. Departments under budget that make up the largest

portion of this variance are Sheriff's Office, Juvenile Probation (Judicial Branch), and Correctional Health, respectively.

- **Services Expenditures (Operating) YTD variance of \$2,542,902:** Current YTD expenditures are 34.9 percent under budget. The positive variance is mostly comprised of Public Works capital facilities development expenditures and detention operations internal service charges being under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$137,168:** Current YTD expenditures are 81.5 percent under budget. Most of the positive variance is comprised of Non-Departmental detention operations vehicles and construction equipment expenditures being under budget.
- **Total Non-Recurring Expenditures YTD variance of \$2,004,384:** Current YTD expenditures are 9.3 percent under budget. The positive variance is mostly comprised of capital facilities development and building operations maintenance expenditures being under budget for Public Works. The remaining variance is comprised of capital equipment and building improvement expenditures being under budget for the Community Justice Services program.

#### Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets. However, the department below has negative variances within the non-recurring/non-project and/or non-recurring/project appropriations.

- **Correctional Health Expenditures (Non-Recurring/Non-Project & Non-Recurring/Project) YTD variance of (\$27,434):** Current YTD expenditures are 44.1 percent over budget. The current negative variance is a result of salaries being incorrectly coded as non-recurring expenditures. The variance is expected to be corrected in September 2011.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,030,112:** The FY 11-12 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$13,986,577 is more than budgeted YTD revenue of \$12,956,465, resulting in a positive budget variance of \$1.0m or 8.0 percent. The FY 11-12 HURF revenue budget of \$77.9m is below the April 2011 Pessimistic forecast from EDP, which reflects a decrease of 9.1 percent from the FY 10-11 forecast. This is due to the state changing the local distribution formula to divert more funds from counties to support state programs. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager  
OMB Deputy Directors  
OMB Budget Supervisors  
DOF Deputy Director



# General Fund

## Executive Summary

As of August 31, 2011

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	60,427,103	66,192,159	5,765,056
Property Taxes	472,831,017	4,258,302	4,294,013	35,711
Vehicle License Taxes	111,119,076	21,536,329	20,222,826	(1,313,503)
Intergovernmental	16,548,751	101,035	75,067	(25,968)
Miscellaneous	82,703,992	11,546,250	11,364,177	(182,073)
Interest	5,000,000	-	-	-
<b>Total Operating Revenues</b>	<b>1,057,943,588</b>	<b>97,869,019</b>	<b>102,148,243</b>	<b>4,279,224</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>1,057,943,588</b>	<b>97,869,019</b>	<b>102,148,243</b>	<b>4,279,224</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	441,266,126	74,237,521	70,953,932	3,283,589
Supplies	13,271,261	2,208,945	2,328,632	(119,687)
Services	164,105,249	20,447,035	10,989,854	9,457,181
Intergovernmental Payments	231,405,092	38,350,094	37,767,948	582,146
Debt Service	230,508	215,508	217,558	(2,050)
Capital Outlay	3,316,522	1,000	201,938	(200,938)
Transfers Out	195,770,924	55,886,657	55,886,657	-
<b>Total Operating Expenditures</b>	<b>1,049,365,682</b>	<b>191,346,760</b>	<b>178,346,518</b>	<b>13,000,242</b>
<b>Total Non-Recurring Expenditures</b>	<b>233,983,609</b>	<b>66,930,219</b>	<b>53,586,730</b>	<b>13,343,489</b>
<b>Total Expenditures</b>	<b>1,283,349,291</b>	<b>258,276,979</b>	<b>231,933,248</b>	<b>26,343,731</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(225,405,703)</b>	<b>(160,407,960)</b>	<b>(129,785,005)</b>	<b>30,622,955</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>384,405,703</b>	<b>384,405,703</b>	<b>409,030,254</b>	<b>24,624,551</b>
<i>Revenues</i>	1,057,943,588	97,869,019	102,148,243	4,279,224
<i>Expenditures</i>	1,283,349,291	258,276,979	231,933,248	26,343,731
<b>Ending Fund Balance</b>	<b>159,000,000</b>	<b>223,997,743</b>	<b>279,245,249</b>	<b>55,247,506</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed Fund Balance</b>	<b>159,000,000</b>	<b>159,000,000</b>	<b>159,000,000</b>	<b>-</b>
<b>Ending Fund Balance*</b>	<b>-</b>	<b>64,997,743</b>	<b>120,245,249</b>	<b>55,247,506</b>

Note: Totals may not foot due to rounding.

\*Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



# General Fund

## Expenditures by Agency

### As of August 31, 2011

#### Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,327,979	3,910,504	3,492,578	417,926	10.69 %
BOARD OF SUPERVISORS D1 F100	355,672	68,740	59,447	9,293	13.52 %
BOARD OF SUPERVISORS D2 F100	355,672	57,811	43,363	14,448	24.99 %
BOARD OF SUPERVISORS D3 F100	355,672	66,038	60,521	5,517	8.35 %
BOARD OF SUPERVISORS D4 F100	355,672	65,403	58,156	7,247	11.08 %
BOARD OF SUPERVISORS D5 F100	355,672	78,567	51,025	27,542	35.06 %
BUS STRAT HLTH CARE PROG F100	237,003,448	39,305,774	37,999,357	1,306,417	3.32 %
CALL CENTER F100	1,573,565	270,268	257,325	12,943	4.79 %
CLERK OF THE BOARD F100	1,608,755	388,589	192,309	196,280	50.51 %
COUNTY MANAGER F100	17,884,709	4,658,249	432,457	4,225,792	90.72 %
ELECTIONS F100	14,368,149	1,159,231	1,105,771	53,460	4.61 %
ENTERPRISE TECHNOLOGY F100	8,449,211	1,785,566	1,092,074	693,492	38.84 %
FINANCE F100	3,598,613	631,861	510,391	121,470	19.22 %
HUMAN RESOURCES F100	3,046,837	510,965	443,500	67,465	13.20 %
INTERNAL AUDIT F100	1,590,290	269,302	245,898	23,404	8.69 %
MANAGEMENT AND BUDGET F100	3,224,295	569,028	493,591	75,437	13.26 %
MATERIALS MANAGEMENT F100	2,099,903	383,016	278,999	104,017	27.16 %
PUBLIC WORKS F100	49,056,060	9,397,556	3,695,192	5,702,364	60.68 %
RECORDER F100	2,251,263	379,338	318,797	60,541	15.96 %
RESEARCH AND REPORTING F100	362,739	87,872	45,521	42,351	48.20 %
TREASURER F100	4,267,568	724,418	637,818	86,600	11.95 %
<b>Subtotal</b>	<b>375,491,744</b>	<b>64,768,096</b>	<b>51,514,092</b>	<b>13,254,004</b>	<b>20.46 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	30,561,351	5,029,192	4,835,704	193,488	3.85 %
CONSTABLES F100	2,668,485	447,251	460,429	(13,178)	(2.95) %
CORRECTIONAL HEALTH F100	3,071,763	513,130	507,174	5,956	1.16 %
COUNTY ATTORNEY CIVIL F100	9,903,083	1,649,953	1,134,494	515,459	31.24 %
COUNTY ATTORNEY F100	60,070,204	9,850,653	9,651,467	199,186	2.02 %
EMERGENCY MANAGEMENT F100	236,250	38,291	30,628	7,663	20.01 %
JUDICIAL BRANCH *	147,968,597	28,315,290	23,580,100	4,735,190	16.72 %
JUSTICE COURTS F100	15,615,281	2,537,158	2,449,823	87,335	3.44 %
MEDICAL EXAMINER F100	6,911,513	1,168,836	1,120,453	48,383	4.14 %
PLANNING AND DEVELOPMENT F100	1,015,855	14,960	14,610	350	2.34 %
PUBLIC DEFENSE SYSTEM *	84,395,033	12,197,429	12,093,874	103,555	0.85 %
PUBLIC FIDUCIARY F100	3,100,020	574,405	432,279	142,126	24.74 %
SHERIFF F100	73,928,462	12,491,721	12,941,849	(450,128)	(3.60) %
<b>Subtotal</b>	<b>439,445,897</b>	<b>74,828,269</b>	<b>69,252,882</b>	<b>5,575,387</b>	<b>7.45 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,373,295	127,230	63,612	63,618	50.00 %
ANIMAL CARE AND CONTROL F100	257,903	42,984	42,982	2	0.00 %
ENVIRONMENTAL SERVICES F100	4,326,249	629,874	742,729	(112,855)	(17.92) %
HUMAN SERVICES F100	2,260,912	380,247	-	380,247	100.00 %
PUBLIC HEALTH F100	11,064,496	2,213,795	1,890,143	323,652	14.62 %
<b>Subtotal</b>	<b>19,282,855</b>	<b>3,394,130</b>	<b>2,739,466</b>	<b>654,664</b>	<b>19.29 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	1,098,011	179,751	163,006	16,745	9.32 %
<b>Subtotal</b>	<b>1,098,011</b>	<b>179,751</b>	<b>163,006</b>	<b>16,745</b>	<b>9.32 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	2,087,883	337,168	295,792	41,376	12.27 %
<b>Subtotal</b>	<b>2,087,883</b>	<b>337,168</b>	<b>295,792</b>	<b>41,376</b>	<b>12.27 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	445,942,901	114,769,565	107,968,010	6,801,555	5.93 %
<b>Subtotal</b>	<b>445,942,901</b>	<b>114,769,565</b>	<b>107,968,010</b>	<b>6,801,555</b>	<b>5.93 %</b>
<b>Total Expenditures</b>	<b>1,283,349,291</b>	<b>258,276,979</b>	<b>231,933,248</b>	<b>26,343,731</b>	<b>10.20 %</b>

\* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency (Grouped Appropriations)

As of August 31, 2011

### Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>Judicial Branch</b>					
ADULT PROBATION F100	54,654,939	9,209,569	8,570,164	639,405	6.94 %
JUVENILE PROBATION F100	16,756,982	2,977,619	2,844,410	133,209	4.47 %
SUPERIOR COURT F100	76,556,676	16,128,102	12,165,526	3,962,576	24.57 %
<b>Total Judicial Branch</b>	<b>147,968,597</b>	<b>28,315,290</b>	<b>23,580,100</b>	<b>4,735,190</b>	<b>16.72 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,893,853	2,499,645	2,518,375	(18,730)	(0.75) %
LEGAL ADVOCATE F100	9,256,389	1,509,370	1,504,706	4,664	0.31 %
LEGAL DEFENDER F100	10,268,731	1,715,371	1,644,435	70,936	4.14 %
PUBLIC ADVOCATE F100	5,989,844	1,000,351	1,026,451	(26,100)	(2.61) %
PUBLIC DEFENDER F100	32,986,216	5,472,692	5,399,907	72,785	1.33 %
<b>Total Public Defense System</b>	<b>84,395,033</b>	<b>12,197,429</b>	<b>12,093,874</b>	<b>103,555</b>	<b>0.85 %</b>



# Detention Fund

## Executive Summary

### As of August 31, 2011

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,584,249	17,949,049	19,475,593	1,526,544
Intergovernmental	30,682,116	5,113,686	4,893,211	(220,475)
Interest	2,000,000	-	-	-
Transfers In	167,621,162	27,936,860	27,936,860	-
<b>Total Operating Revenues</b>	<b>309,887,527</b>	<b>50,999,595</b>	<b>52,305,664</b>	<b>1,306,069</b>
<b>Total Non-Recurring Revenues</b>	<b>11,137,945</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>321,025,472</b>	<b>50,999,595</b>	<b>52,305,664</b>	<b>1,306,069</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	223,342,065	37,529,134	35,328,160	2,200,974
Supplies	15,969,255	2,662,421	2,716,182	(53,761)
Services	62,391,323	7,277,182	4,734,280	2,542,902
Debt Service	74,121	74,121	72,388	1,733
Capital Outlay	1,170,000	168,332	31,164	137,168
<b>Total Operating Expenditures</b>	<b>302,946,764</b>	<b>47,711,190</b>	<b>42,882,173</b>	<b>4,829,017</b>
<b>Total Non-Recurring Expenditures</b>	<b>66,026,816</b>	<b>21,491,919</b>	<b>19,487,535</b>	<b>2,004,384</b>
<b>Total Expenditures</b>	<b>368,973,580</b>	<b>69,203,109</b>	<b>62,369,709</b>	<b>6,833,400</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(47,948,108)</b>	<b>(18,203,514)</b>	<b>(10,064,045)</b>	<b>8,139,469</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>47,948,108</b>	<b>47,948,108</b>	<b>56,079,658</b>	<b>8,131,550</b>
<i>Revenues</i>	321,025,472	50,999,595	52,305,664	1,306,069
<i>Expenditures</i>	368,973,580	69,203,109	62,369,709	6,833,400
<b>Ending Fund Balance</b>	<b>-</b>	<b>29,744,594</b>	<b>46,015,613</b>	<b>16,271,019</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>29,744,594</b>	<b>46,015,613</b>	<b>16,271,019</b>
<b>Committed Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of August 31, 2011**

**Total Expenditures (Operating and Non-Recurring)**

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	6,028,224	1,020,426	791,736	228,690	22.41%
CORRECTIONAL HEALTH F255	51,919,893	8,628,987	8,552,206	76,781	0.89%
COUNTY MANAGER F255	1,282,863	178,592	138,006	40,586	22.73%
HUMAN SERVICES F255	1,976,289	625,437	37,970	587,467	93.93%
JUVENILE PROBATION F255	33,027,151	5,598,475	4,460,884	1,137,591	20.32%
NON DEPARTMENTAL F255	74,560,453	19,599,950	19,371,906	228,044	1.16%
PUBLIC WORKS F255	27,118,765	4,499,593	1,813,283	2,686,310	59.70%
SHERIFF F255	173,059,942	29,051,649	27,203,718	1,847,931	6.36%
<b>Total Expenditures</b>	<b><u>368,973,580</u></b>	<b><u>69,203,109</u></b>	<b><u>62,369,709</u></b>	<b><u>6,833,400</u></b>	<b><u>9.87%</u></b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of August 31, 2011

## Total Expenditures (Operating and Non-Recurring)

### Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	3,252,121	511,150	109,289	401,861
Supplies	2,808,411	451,401	4,535	446,866
Services	162,508,924	5,665,006	(365,304)	6,030,310
Intergovernmental Payments	277,000	102,000	-	102,000
Debt Service	15,000	-	554	(554)
Capital Outlay	3,000,000	-	178,928	(178,928)
Transfers Out	274,081,445	108,040,008	108,040,008	-
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>445,942,901</u></b>	<b><u>114,769,565</u></b>	<b><u>107,968,010</u></b>	<b><u>6,801,555</u></b>

### Expenditures - Excluding 470

Personnel Services	440,560,438	74,152,470	71,012,033	3,140,437
Supplies	13,375,524	2,335,222	2,355,040	(19,818)
Services	133,404,219	21,927,578	12,580,176	9,347,402
Intergovernmental Payments	231,230,092	38,350,094	37,767,948	582,146
Debt Service	215,508	215,508	217,003	(1,495)
Capital Outlay	5,590,609	4,526,542	23,010	4,503,532
Transfers Out	13,030,000	2,000,000	10,027	1,989,973
<b>Total Expenditures - Excluding 470</b>	<b><u>837,406,390</u></b>	<b><u>143,507,414</u></b>	<b><u>123,965,238</u></b>	<b><u>19,542,176</u></b>
<b>Total Expenditures</b>	<b><u><u>1,283,349,291</u></u></b>	<b><u><u>258,276,979</u></u></b>	<b><u><u>231,933,248</u></u></b>	<b><u><u>26,343,731</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of August 31, 2011

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,963,765	463,090	43,436	419,654
Supplies	108,411	1,401	1,390	11
Services	47,130,323	3,018,730	(997,976)	4,016,706
Intergovernmental Payments	175,000	-	-	-
Debt Service	15,000	-	554	(554)
Capital Outlay	3,000,000	-	178,928	(178,928)
Transfers Out	195,740,924	55,886,657	55,886,657	-
<b>Total Operating Expenditures</b>	<b>249,133,423</b>	<b>59,369,878</b>	<b>55,112,990</b>	<b>4,256,888</b>
Non-Recurring				
Personnel Services	288,356	48,060	65,852	(17,792)
Supplies	2,700,000	450,000	3,144	446,856
Services	115,378,601	2,646,276	632,672	2,013,604
Intergovernmental Payments	102,000	102,000	-	102,000
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	78,340,521	52,153,351	52,153,351	-
<b>Total Non-Recurring Expenditures</b>	<b>196,809,478</b>	<b>55,399,687</b>	<b>52,855,020</b>	<b>2,544,667</b>
<b>Total Expenditures</b>	<b>445,942,901</b>	<b>114,769,565</b>	<b>107,968,010</b>	<b>6,801,555</b>



# General Fund

## Expenditures by Agency

### As of August 31, 2011

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,658,796	3,627,753	3,468,887	158,866	4.38 %
BOARD OF SUPERVISORS D1 F100	355,672	68,740	59,447	9,293	13.52 %
BOARD OF SUPERVISORS D2 F100	355,672	57,811	43,363	14,448	24.99 %
BOARD OF SUPERVISORS D3 F100	355,672	66,038	60,521	5,517	8.35 %
BOARD OF SUPERVISORS D4 F100	355,672	65,403	58,156	7,247	11.08 %
BOARD OF SUPERVISORS D5 F100	355,672	78,567	51,025	27,542	35.06 %
BUS STRAT HLTH CARE PROG F100	237,003,448	39,305,774	37,999,357	1,306,417	3.32 %
CALL CENTER F100	1,573,565	270,268	257,325	12,943	4.79 %
CLERK OF THE BOARD F100	1,209,399	208,120	187,609	20,511	9.86 %
COUNTY MANAGER F100	2,818,608	592,148	402,283	189,865	32.06 %
ELECTIONS F100	14,368,149	1,159,231	1,105,771	53,460	4.61 %
ENTERPRISE TECHNOLOGY F100	8,174,211	1,636,352	1,090,106	546,246	33.38 %
FINANCE F100	3,290,113	559,611	488,748	70,863	12.66 %
HUMAN RESOURCES F100	3,046,837	510,965	443,500	67,465	13.20 %
INTERNAL AUDIT F100	1,590,290	269,302	245,898	23,404	8.69 %
MANAGEMENT AND BUDGET F100	3,224,295	569,028	493,591	75,437	13.26 %
MATERIALS MANAGEMENT F100	1,997,969	328,481	269,204	59,277	18.05 %
PUBLIC WORKS F100	39,140,659	6,605,541	3,627,293	2,978,248	45.09 %
RECORDER F100	2,251,263	379,338	318,797	60,541	15.96 %
RESEARCH AND REPORTING F100	362,739	87,872	45,521	42,351	48.20 %
TREASURER F100	4,267,568	724,418	637,818	86,600	11.95 %
<b>Subtotal</b>	<b>348,756,269</b>	<b>57,170,761</b>	<b>51,354,221</b>	<b>5,816,540</b>	<b>10.17 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,516,351	4,984,192	4,835,704	148,488	2.98 %
CONSTABLES F100	2,490,609	417,605	445,606	(28,001)	(6.71) %
CORRECTIONAL HEALTH F100	3,071,763	513,130	507,174	5,956	1.16 %
COUNTY ATTORNEY CIVIL F100	8,384,465	1,395,547	1,116,270	279,277	20.01 %
COUNTY ATTORNEY F100	60,070,204	9,850,653	9,651,467	199,186	2.02 %
EMERGENCY MANAGEMENT F100	236,250	38,291	30,628	7,663	20.01 %
JUDICIAL BRANCH *	144,868,597	25,215,290	23,455,332	1,759,958	6.98 %
JUSTICE COURTS F100	15,615,281	2,537,158	2,449,823	87,335	3.44 %
MEDICAL EXAMINER F100	6,911,513	1,168,836	1,120,453	48,383	4.14 %
PLANNING AND DEVELOPMENT F100	1,015,855	14,960	14,610	350	2.34 %
PUBLIC DEFENSE SYSTEM *	79,695,033	11,766,595	11,707,648	58,947	0.50 %
PUBLIC FIDUCIARY F100	3,026,709	501,094	404,480	96,614	19.28 %
SHERIFF F100	73,928,462	12,491,721	12,941,849	(450,128)	(3.60) %
<b>Subtotal</b>	<b>429,831,092</b>	<b>70,895,072</b>	<b>68,681,043</b>	<b>2,214,029</b>	<b>3.12 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	763,350	127,230	63,612	63,618	50.00 %
ANIMAL CARE AND CONTROL F100	257,903	42,984	42,982	2	0.00 %
ENVIRONMENTAL SERVICES F100	4,112,343	629,874	742,729	(112,855)	(17.92) %
HUMAN SERVICES F100	2,260,912	380,247	-	380,247	100.00 %
PUBLIC HEALTH F100	11,064,496	2,213,795	1,890,143	323,652	14.62 %
<b>Subtotal</b>	<b>18,459,004</b>	<b>3,394,130</b>	<b>2,739,466</b>	<b>654,664</b>	<b>19.29 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,098,011	179,751	163,006	16,745	9.32 %
<b>Subtotal</b>	<b>1,098,011</b>	<b>179,751</b>	<b>163,006</b>	<b>16,745</b>	<b>9.32 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,087,883	337,168	295,792	41,376	12.27 %
<b>Subtotal</b>	<b>2,087,883</b>	<b>337,168</b>	<b>295,792</b>	<b>41,376</b>	<b>12.27 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	249,133,423	59,369,878	55,112,990	4,256,888	7.17 %
<b>Subtotal</b>	<b>249,133,423</b>	<b>59,369,878</b>	<b>55,112,990</b>	<b>4,256,888</b>	<b>7.17 %</b>
<b>Total Operating Expenditures</b>	<b>1,049,365,682</b>	<b>191,346,760</b>	<b>178,346,518</b>	<b>13,000,242</b>	<b>6.79 %</b>

\* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of August 31, 2011

#### Expenditures

##### Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	669,183	282,751	23,691	259,060	91.62 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	399,356	180,469	4,701	175,768	97.40 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	15,066,101	4,066,101	30,175	4,035,926	99.26 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	275,000	149,214	1,968	147,246	98.68 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	308,500	72,250	21,643	50,607	70.04 %
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	101,934	54,535	9,795	44,740	82.04 %
<b>PUBLIC WORKS F100</b>					
AABR - ASSESSOR ADMIN BLDG REMODEL	-	-	(132)	132	-
APK0 - NORTH SCOTTSDALE AIRPARK	20,249	-	-	-	-
AST0 - BUILDING ASSESSMENT	250,000	41,600	-	41,600	100.00 %
BKC0 - BLACK CANYON HIGHWAY AP	37,336	-	-	-	-
BLK0 - BARTLETT LAKE STATION	84,445	13,000	-	13,000	100.00 %
CCB0 - CENTRAL COURT BLDG	1,000,000	200,000	219	199,781	99.89 %
CCR0 - CODE COMPLIANC RESERVE	200,000	34,000	2,972	31,028	91.26 %
DCGN - DATA CENTER GENERATOR	1,193,432	1,193,432	36,101	1,157,331	96.97 %
DPK0 - DURANGO PARKING GARAGE	1,301,692	216,950	-	216,950	100.00 %
DRV0 - DURANGO JUVE	34,002	-	-	-	-
ECB0 - EAST COURT BLDG	284,714	55,000	-	55,000	100.00 %
ENG0 - ENERGY MANAGEMENT	400,000	70,000	11,862	58,138	83.05 %
ENV0 - ENVIRONMENTAL PROGRAM	100,000	10,000	2,511	7,490	74.90 %
ERMG - EMERGENCY MGMT OPERATIONS C	212,764	35,461	-	35,461	100.00 %
JSG0 - JACKSON ST GARAGE	510,000	150,000	-	150,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	144,063	65,752	15,433	50,319	76.53 %
PFE0 - PROGRAM FEES	500,000	84,000	-	84,000	100.00 %
PPFE - PROGRAM FEES	-	-	(79)	79	-
SCB0 - SECURITY BLDG	1,891,691	315,280	-	315,280	100.00 %
SCT0 - BLDG SECURITY PROGRAM	200,000	34,000	-	34,000	100.00 %
SEC0 - SOUTHEAST COMPLEX	340,050	45,000	-	45,000	100.00 %
SFY0 - LIFE SAFETY PROGRAM	250,000	40,000	-	40,000	100.00 %
SICU - SE REG INFRASTRUC IMPRVMTS	-	-	(770)	770	-
TPT0 - THOMPSON PEAK TRANS BLDG	129,762	50,000	-	50,000	100.00 %
WCB0 - WEST COURT BLDG	831,201	138,540	-	138,540	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMT	-	-	(217)	217	-
<b>Subtotal</b>	<b>26,735,475</b>	<b>7,597,335</b>	<b>159,871</b>	<b>7,437,464</b>	<b>97.90 %</b>

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Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of August 31, 2011

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100 NRNP - NON-RECURRING/NON-PROJECT	45,000	45,000	-	45,000	100.00 %
CONSTABLES F100 NRNP - NON-RECURRING/NON-PROJECT	177,876	29,646	14,823	14,823	50.00 %
COUNTY ATTORNEY CIVIL F100 NRNP - NON-RECURRING/NON-PROJECT	1,518,618	254,406	18,224	236,182	92.84 %
JUDICIAL BRANCH * CIS1 - INTERGRATED COURT INFO REWRITE	3,100,000	3,100,000	124,768	2,975,233	95.98 %
PUBLIC DEFENSE SYSTEM * NRNP - NON-RECURRING/NON-PROJECT	4,700,000	430,834	386,225	44,609	10.35 %
PUBLIC FIDUCIARY F100 NRNP - NON-RECURRING/NON-PROJECT	73,311	73,311	27,799	45,512	62.08 %
<b>Subtotal</b>	<b><u>9,614,805</u></b>	<b><u>3,933,197</u></b>	<b><u>571,839</u></b>	<b><u>3,361,358</u></b>	<b><u>85.46 %</u></b>
<b>Health, Welfare and Sanitation</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
AIR QUALITY F100 NRNP - NON-RECURRING/NON-PROJECT	609,945	-	-	-	-
ENVIRONMENTAL SERVICES F100 NRNP - NON-RECURRING/NON-PROJECT	213,906	-	-	-	-
<b>Subtotal</b>	<b><u>823,851</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Other Gov Fund</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
NON DEPARTMENTAL F100 NRNP - NON-RECURRING/NON-PROJECT	196,809,478	55,399,687	52,855,020	2,544,667	4.59 %
<b>Subtotal</b>	<b><u>196,809,478</u></b>	<b><u>55,399,687</u></b>	<b><u>52,855,020</u></b>	<b><u>2,544,667</u></b>	<b><u>4.59 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>233,983,609</u></b>	<b><u>66,930,219</u></b>	<b><u>53,586,730</u></b>	<b><u>13,343,489</u></b>	<b><u>19.94 %</u></b>
<b>Total Expenditures</b>	<b><u>1,283,349,291</u></b>	<b><u>258,276,979</u></b>	<b><u>231,933,248</u></b>	<b><u>26,343,731</u></b>	<b><u>10.20 %</u></b>

\* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

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Note: Totals may not foot due to rounding.



**Detention Fund**  
**Expenditures by Agency**  
**As of August 31, 2011**

**Expenditures**

**Operating**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	6,028,224	1,020,426	791,736	228,690	22.41%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	51,042,379	8,566,749	8,462,535	104,214	1.22%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,282,863	178,592	138,006	40,586	22.73%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,542,830	5,351,089	4,460,884	890,205	16.64%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	19,812,524	166,666	21,956	144,710	86.83%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	20,178,002	3,376,019	1,803,339	1,572,680	46.58%
<b>SHERIFF F255</b>					
OPER - OPERATING	173,059,942	29,051,649	27,203,718	1,847,931	6.36%
<b>Subtotal</b>	<b>302,946,764</b>	<b>47,711,190</b>	<b>42,882,173</b>	<b>4,829,017</b>	<b>10.12%</b>
<b>Total Operating Expenditures</b>	<b>302,946,764</b>	<b>47,711,190</b>	<b>42,882,173</b>	<b>4,829,017</b>	<b>10.12%</b>

Note: Totals may not foot due to rounding.

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



## Detention Fund

### Expenditures by Agency

As of August 31, 2011

**Non-Recurring**

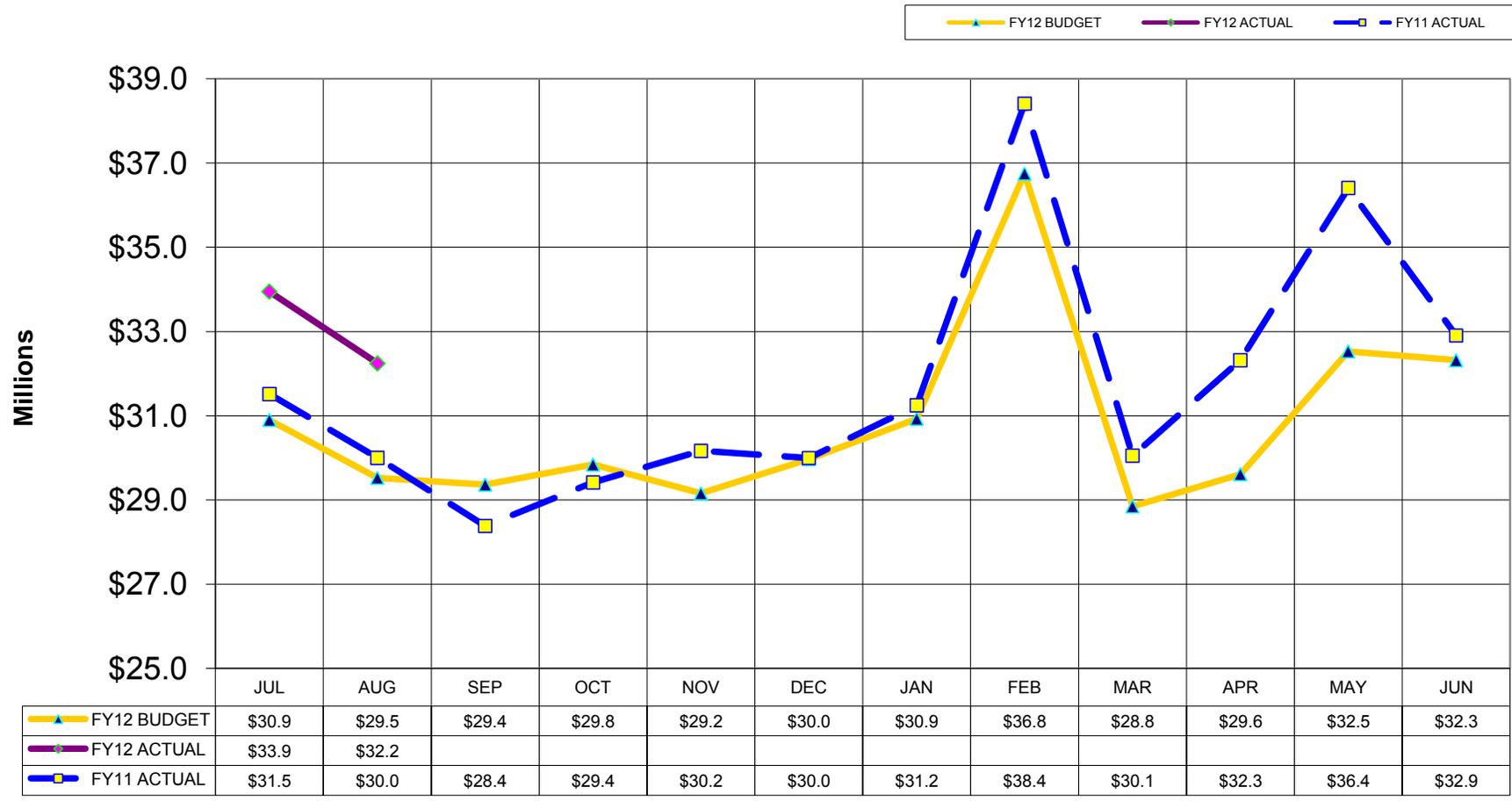
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	877,514	62,238	89,672	(27,434)	(44.08)%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	247,386	-	247,386	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	54,747,929	19,433,284	19,349,950	83,334	0.43%
<b>PUBLIC WORKS F255</b>					
AST0 - BUILDING ASSESSMENT	200,000	33,400	-	33,400	100.00%
AVS0 - AVONDALE SUBSTATION	26,000	15,000	-	15,000	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	33,000	-	33,000	100.00%
DRJ0 - DURANGO JAIL	1,422,308	237,050	-	237,050	100.00%
DRV0 - DURANGO JUVE	209,773	34,970	-	34,970	100.00%
ENG0 - ENERGY MANAGEMENT	250,000	41,600	-	41,600	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	16,000	135	15,865	99.16%
ESJ0 - ESTRELLA JAIL	365,000	54,170	-	54,170	100.00%
FAJ0 - FOURTH AVE JAIL	612,190	102,030	-	102,030	100.00%
GBS0 - GILA BEND SUBSTATION	31,805	-	-	-	-
LBJ0 - LBJ COMPLEX	1,461,544	211,544	9,809	201,735	95.36%
PFE0 - PROGRAM FEES	400,000	70,000	-	70,000	100.00%
SCT0 - BLDG SECURITY PROGRAM	200,000	33,000	-	33,000	100.00%
SES0 - SE SUBSTATION	374,720	62,450	-	62,450	100.00%
SEV0 - SOUTHEAST JUVE	505,671	84,280	-	84,280	100.00%
SFY0 - LIFE SAFETY PROGRAM	250,000	41,600	-	41,600	100.00%
SSCB - SECURITY BUILDING	10,913	-	-	-	-
TWJ0 - TOWERS JAIL	320,839	53,480	-	53,480	100.00%
<b>Subtotal</b>	<b>64,050,527</b>	<b>20,866,482</b>	<b>19,449,566</b>	<b>1,416,916</b>	<b>6.79%</b>
<b>Health, Welfare and Sanitation</b>					
	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,976,289	625,437	37,970	587,467	93.93%
<b>Subtotal</b>	<b>1,976,289</b>	<b>625,437</b>	<b>37,970</b>	<b>587,467</b>	<b>93.93%</b>
<b>Total Non-Recurring Expenditures</b>	<b>66,026,816</b>	<b>21,491,919</b>	<b>19,487,535</b>	<b>2,004,384</b>	<b>9.33%</b>
<b>Total Expenditures</b>	<b>368,973,580</b>	<b>69,203,109</b>	<b>62,369,709</b>	<b>6,833,400</b>	<b>9.87%</b>

Note: Totals may not foot due to rounding.

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

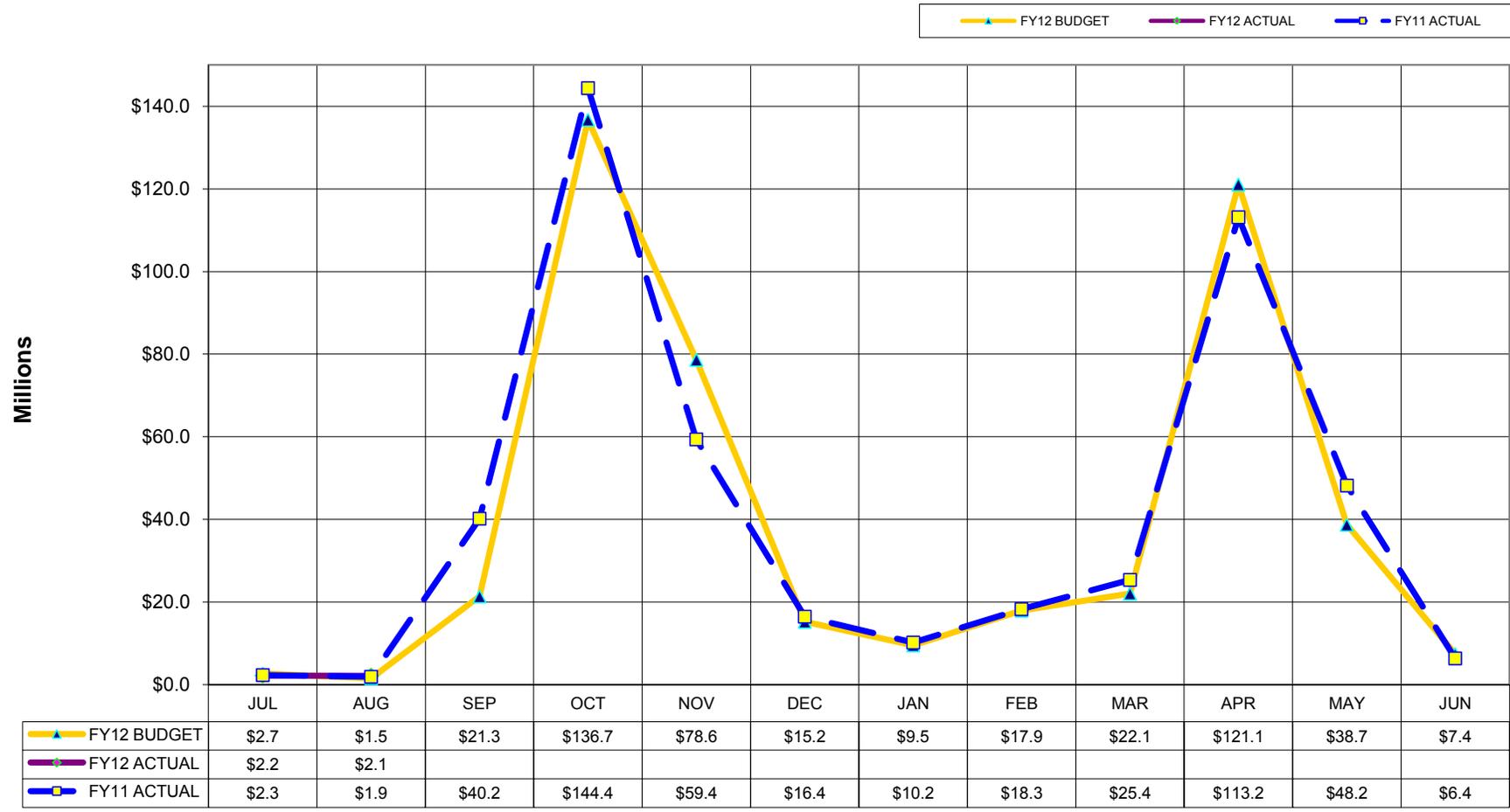
***Charts for Significant Revenue Sources***

## Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Property Tax Revenues Budget Vs. Actual



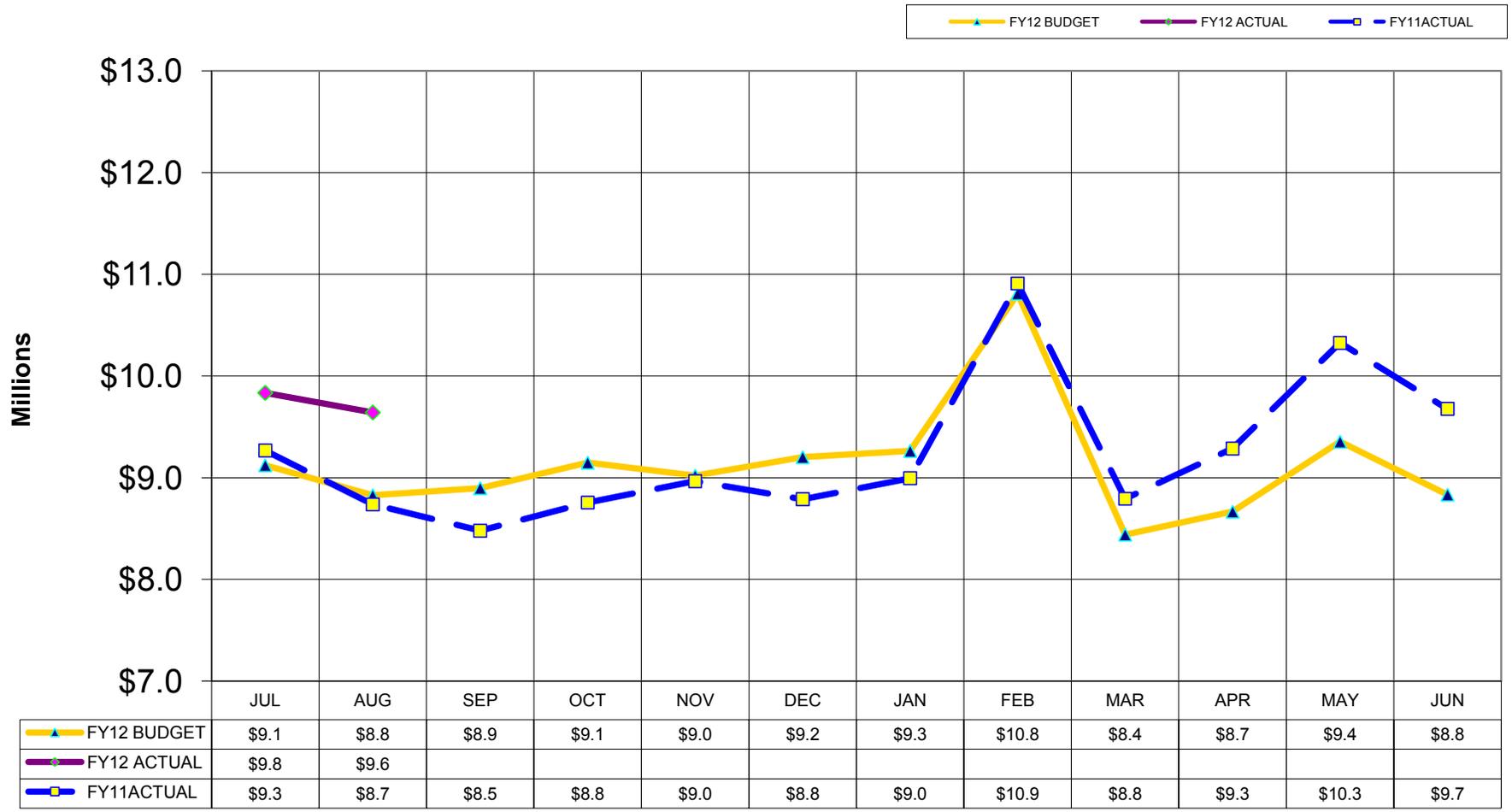
Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



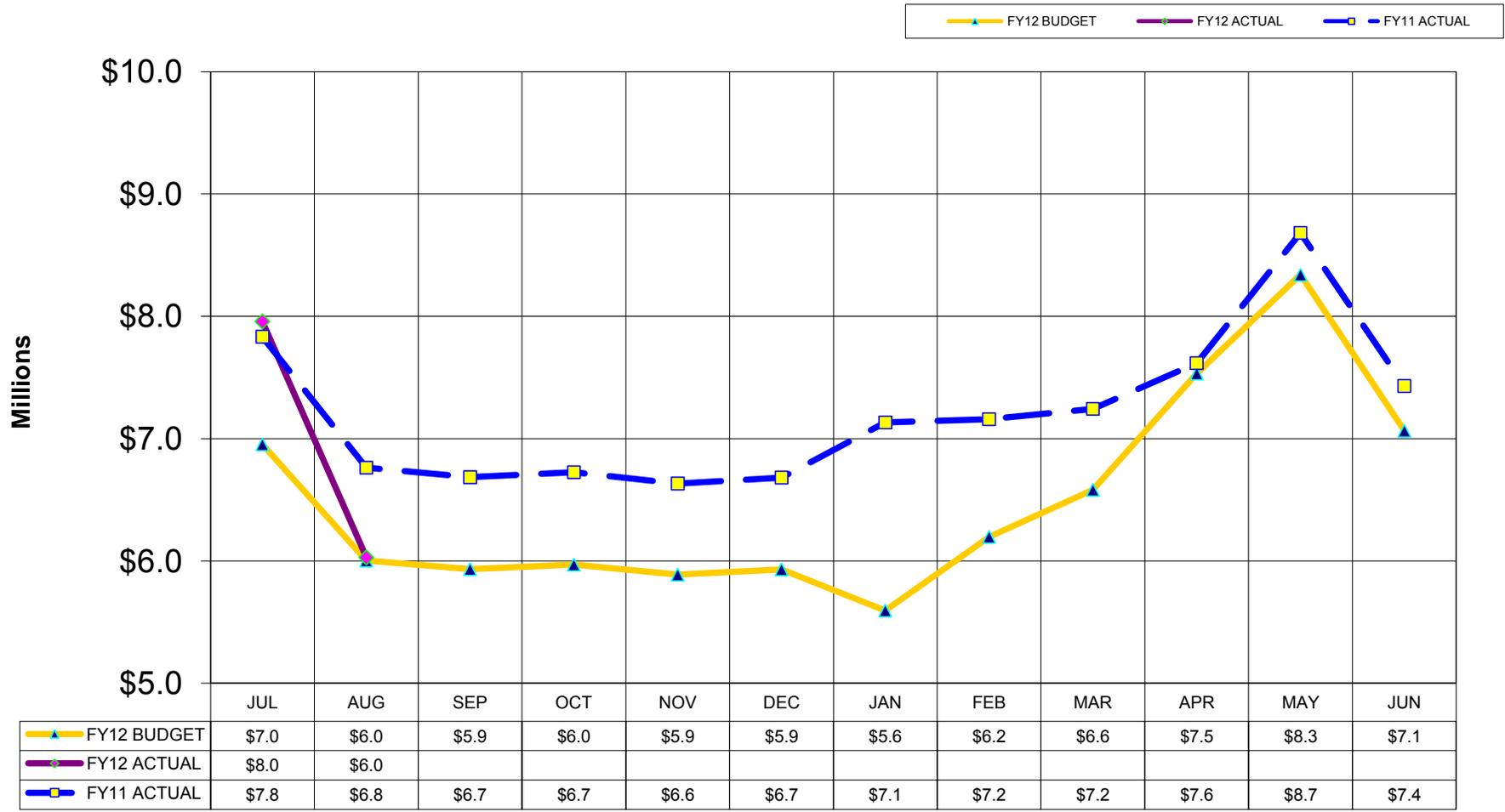
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Jail Tax Revenues Budget Vs. Actual



Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



Amounts are presented in the month when the cash payment is received (cash basis).