



# Maricopa County

Department of Finance

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Date: August 23, 2011  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 10-11 Executive Summary – June 2011

Attached is the General Fund and Detention Fund financial activity through June 30, 2011. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$35.8m over the estimate that was used when preparing the FY 10-11 budget.

Ending fund balances are classified as restricted, committed, 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 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.

**The following financial information and commentaries are through June 30, 2011 (third close). The financial information does not include all adjusting entries, such as accounts payable and shared sales taxes accruals, which are scheduled through August 31, 2011. It is anticipated that the audited financial statements will be available in December 2011.**

## General Fund Variance Analysis

### General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$14,203,324:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$14.2m or 3.8 percent. The FY 10-11 Sales Tax revenue budget of \$369.7m reflects an increase of 2.0 percent from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from Elliot D. Pollack (EDP) of 4.0 percent. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.

In the July 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the June 2011 sales tax collections were up 16.8 percent compared to June 2010. Total fiscal year collections were 2.5 percent above FY 09-10 collections, making FY 10-11 the first positive year since FY 06-07.

In addition, the state's unemployment rate of 9.3 percent in June 2011 increased from the 9.1 percent in May 2011. This marked the first month-over-month increase of the state's jobless rate since November 2009.

- **Property Tax Revenue (Operating) YTD variance of (\$1,198,231)** The FY 10-11 Property Tax revenue reflects a YTD negative budget variance of \$1.2m or 0.2 percent. The FY 10-11 Property Tax revenue budget of \$487.3m reflects no change from the FY 09-10 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 10-11 YTD collections through June 30, 2011, are 95.7 percent of the adopted levy compared to a historical average of 96.7 percent. In February 2012, the Treasurer's Office will hold a lien sale on parcels with unpaid property taxes from fiscal year 2011. An estimate of the total sale is difficult to determine as taxpayers continue to make payments prior to the sale. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$268,986:** The FY 10-11 VLT revenue reflects a YTD positive budget variance of \$268.9 thousand or 0.2 percent. The FY 10-11 VLT revenue budget of \$113.3m is based on the FY 10-11 Pessimistic forecast from EDP, which reflects no change from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Total Non-Recurring Revenues YTD variance of \$2,054,396:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$2.1m or 24.3 percent. The FY 10-11 General Fund annualized interest revenue was budgeted in Non-Recurring at \$7.0m for the year or \$1.75m for each quarter. Interest revenue was budgeted conservatively anticipating continuing declining yields in the Treasurer's Investment Pool. The positive variance is due to higher cash balances and a higher quarterly interest yield than expected.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,670,594:** Current YTD expenditures are 2.5 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Public Works, Adult Probation (Judicial Branch), Legal Defender (Public Defense System), Elections, General Counsel, Assessor's Office, and County Attorney, respectively.
- **Supplies Expenditures (Operating) YTD variance of (\$5,050,134):** Current YTD expenditures are 46.1 percent over budget. Departments over budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Clerk of the Superior Court, Sheriff's Office, Public Works, Non-Departmental, Enterprise Technology, and Adult Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$48,915,370:** Current YTD expenditures are 27.7 percent under budget. Non-Departmental comprises the largest positive variance as expenditures for the general government contingencies are under budget. 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 \$1,983,134:** Current YTD expenditures are 0.7 percent under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment

System (AHCCCS) contributions to the State. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.

- **Debt Service Expenditures (Operating) YTD variance of \$3,164,518:** Current YTD expenditures are 80.5 percent under budget. The largest positive variance is comprised of debt service payments related to IT infrastructure projects being under budget for various departments.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,254,847):** Current YTD expenditures are 95.5 percent over budget. Non-Departmental comprises a large portion of the negative variance as capital facilities development projects and fleet procurement and removal are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$128,035,674:** Current YTD expenditures are 42.7 percent under budget. The majority of the expenditures incurred are related to budgeted transfers of \$187.0m from the General Fund to the General Fund County Improvements Fund and the Technology Capital Improvement Fund.

The positive variance is partially comprised of \$23.0m of extended Federal Medical Assistance Percentages (FMAP) savings for the ALTCS contributions. In September, the State began apportioning Maricopa County's share of extended FMAP savings that were approved by Congress after development of the FY 10-11 budget. In addition, the positive variance is due to the FY 09-10 Federal Medical Assistance Percentages (FMAP) stimulus refund to counties for the Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS). This refund was received in December 2010 in the amount of \$9.4m. The remaining variance of \$95.6m is mostly comprised of Non-Departmental general government contingencies (\$78.5m) and IT infrastructure such as data network and business applications being under budget.

#### General Fund Departmental Expenditure Variances

**Call Center Expenditures (Operating) YTD variance of (\$2,730):** Current YTD expenditures are 0.2 percent over budget. The current variance was eliminated with a year-end adjustment posted in June 2011 thirteenth period.

**Public Defense System Expenditures (Total) YTD variance of \$813,631:** Current YTD expenditures for the constellation are 1.0 percent under budget. However, there are negative variances for Contract Counsel (\$858,129) and the Public Defender (\$157,514) expenditures that are offset by savings in other offices of the Public Defense System. The negative variance will be corrected by budget adjustments to be loaded in June 2011 thirteenth period.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$858,129):** Current YTD expenditures for the constellation are 3.4 percent over budget. The expenditures are the result of ongoing expenses for mandated contract legal representation. However, the actual expenditures for FY11 are less than those of FY10.
- **Public Defender Expenditures (Operating) YTD variance of (\$157,514):** Current YTD expenditures in this department are 0.5 percent over budget. The net of the Vacation Buy-Back program, less the premium gain-sharing represents approximately 55 percent of the negative variance. The remaining variance is primarily due to the department 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 \$7,494,200:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$7.5m or 7.2 percent. The FY 10-11 Jail Tax revenue budget of \$104.2m reflects no change from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from EDP. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$1,792,768:** The FY 10-11 Intergovernmental YTD actual revenue of \$33.4m is more than budgeted revenue of \$31.6m resulting in a positive budget variance of \$1.8m or 5.7 percent. The positive revenue variance is primarily related to Jail Per Diem Booking and Housing fees.
- **Total Non-Recurring Revenues YTD variance of \$2,715,074:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2010, but was not budgeted during the fiscal year.

### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$12,929,452:** Current YTD expenditures are 5.6 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.
- **Supplies Expenditures (Operating) YTD variance of (\$2,173,008):** Current YTD expenditures are 18.6 percent over budget. Departments over budget that make up the largest portion of this variance are Sheriff's Office, Correctional Health, and Juvenile Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$17,818,840:** Current YTD expenditures are 25.4 percent under budget. The positive variance is mostly comprised of Non-Departmental general government contingencies and Public Works capital facilities development expenditures being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$582,555:** Current YTD expenditures are 74.0 percent under budget. Most of the positive variance is comprised of debt payments related to IT infrastructure projects being under budget for the Sheriff's Office.
- **Capital Outlay Expenditures (Operating) YTD variance of \$456,587:** Current YTD expenditures are 80.4 percent under budget. Most of the positive variance is comprised of IT infrastructure projects being under budget for the Sheriff's Office.
- **Total Non-Recurring Expenditures YTD variance of \$14,752,333:** Current YTD expenditures are 6.6 percent under budget. Non-Departmental general government contingencies comprise the largest positive variance.

### **Detention Fund Departmental Expenditure Variance**

All Detention Fund departments are within their total expenditure budgets and within their total operating and non-recurring appropriations.

### **HURF Revenue Variance Analysis**

- ***Intergovernmental Revenue YTD variance of (\$1,887,513):*** The FY 10-11 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$86,246,533 is less than budgeted YTD revenue of \$88,134,046, resulting in a negative budget variance of \$1.9m or 2.1 percent. The FY 10-11 HURF revenue budget of \$88.1m is based on the April FY 10-11 Pessimistic forecast from EDP, which reflects an increase of 4.0 percent from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 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 June 30, 2011

## Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	369,740,752	383,944,076	14,203,324
Property Taxes	487,350,934	487,350,934	486,152,703	(1,198,231)
Vehicle License Taxes	113,380,026	113,380,026	113,649,012	268,986
Intergovernmental	14,101,475	14,101,475	15,356,702	1,255,227
Miscellaneous	80,365,452	80,365,452	86,373,165	6,007,713
Interest	-	-	-	-
Transfers In	10,621,605	10,621,605	10,720,627	99,022
<b>Total Operating Revenues</b>	<b>1,075,560,244</b>	<b>1,075,560,244</b>	<b>1,096,196,284</b>	<b>20,636,040</b>
<b>Total Non-Recurring Revenues</b>	<b>8,467,572</b>	<b>8,467,572</b>	<b>10,521,968</b>	<b>2,054,396</b>
<b>Total Revenues</b>	<b>1,084,027,816</b>	<b>1,084,027,816</b>	<b>1,106,718,251</b>	<b>22,690,435</b>

## Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	432,051,419	432,051,419	421,380,825	10,670,594
Supplies	10,953,892	10,953,892	16,004,026	(5,050,134)
Services	176,548,885	176,548,885	127,633,515	48,915,370
Intergovernmental Payments	266,641,186	266,641,186	264,658,052	1,983,134
Debt Service	3,928,934	3,928,934	764,416	3,164,518
Capital Outlay	1,313,755	1,313,755	2,568,602	(1,254,847)
Transfers Out	184,122,173	184,122,173	184,116,262	5,911
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>1,075,560,244</b>	<b>1,017,125,697</b>	<b>58,434,547</b>
<b>Total Non-Recurring Expenditures</b>	<b>299,612,151</b>	<b>299,612,151</b>	<b>171,576,477</b>	<b>128,035,674</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>1,375,172,395</b>	<b>1,188,702,174</b>	<b>186,470,221</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(291,144,579)</u>	<u>(291,144,579)</u>	<u>(81,983,923)</u>	<u>209,160,656</u>
<b>Beginning Fund Balance (audited)</b>	<b>453,144,579</b>	<b>453,144,579</b>	<b>489,009,836</b>	<b>35,865,257</b>
<b>Revenues</b>	<b>1,084,027,816</b>	<b>1,084,027,816</b>	<b>1,106,718,251</b>	<b>22,690,435</b>
<b>Expenditures</b>	<b>1,375,172,395</b>	<b>1,375,172,395</b>	<b>1,188,702,174</b>	<b>186,470,221</b>
<b>Ending Fund Balance</b>	<b>162,000,000</b>	<b>162,000,000</b>	<b>407,025,913</b>	<b>245,025,913</b>
<b>Restricted Fund Balance</b>	-	-	-	-
<b>Committed Fund Balance</b>	<b>162,000,000</b>	<b>162,000,000</b>	<b>162,000,000</b>	-
<b>Unassigned Ending Fund Balance</b>	-	-	<b>245,025,913</b>	<b>245,025,913</b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of June 30, 2011

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

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>General Government</b>					
ASSESSOR F100	23,353,782	23,353,782	22,602,353	751,429	3.22 %
BOARD OF SUPERVISORS D1 F100	346,428	346,428	338,370	8,058	2.33 %
BOARD OF SUPERVISORS D2 F100	346,428	346,428	343,435	2,993	0.86 %
BOARD OF SUPERVISORS D3 F100	346,428	346,428	340,674	5,754	1.66 %
BOARD OF SUPERVISORS D4 F100	346,428	346,428	343,041	3,387	0.98 %
BOARD OF SUPERVISORS D5 F100	346,428	346,428	323,859	22,569	6.51 %
BUS STRAT HLTH CARE PROG F100	215,648,424	215,648,424	180,695,467	34,952,957	16.21 %
CALL CENTER F100	1,363,590	1,363,590	1,366,320	(2,730)	(0.20) %
CLERK OF THE BOARD F100	1,503,345	1,503,345	1,032,552	470,793	31.32 %
COUNTY MANAGER F100	5,229,662	5,229,662	2,852,842	2,376,820	45.45 %
ELECTIONS F100	20,300,000	20,300,000	16,998,998	3,301,002	16.26 %
ENTERPRISE TECHNOLOGY F100	6,922,085	6,922,085	6,915,623	6,462	0.09 %
FINANCE F100	3,448,204	3,448,204	2,922,678	525,526	15.24 %
GENERAL COUNSEL F100	2,732,665	2,732,665	2,688,245	44,420	1.63 %
HUMAN RESOURCES F100	2,923,840	2,923,840	2,834,567	89,273	3.05 %
INTERNAL AUDIT F100	1,572,354	1,572,354	1,543,462	28,892	1.84 %
MANAGEMENT AND BUDGET F100	3,311,167	3,311,167	2,782,530	528,637	15.97 %
MATERIALS MANAGEMENT F100	2,021,461	2,021,461	1,836,008	185,453	9.17 %
PUBLIC WORKS F100	49,025,070	49,025,070	37,565,985	11,459,085	23.37 %
RECORDER F100	2,095,117	2,095,117	1,646,365	448,752	21.42 %
RESEARCH AND REPORTING F100	322,241	322,241	253,973	68,268	21.19 %
SPECIAL LITIGATION F100	1,297,584	1,297,584	1,246,584	51,000	3.93 %
TREASURER F100	3,865,769	3,865,769	3,848,099	17,670	0.46 %
<b>Subtotal</b>	<b>348,668,500</b>	<b>348,668,500</b>	<b>293,322,030</b>	<b>55,346,470</b>	<b>15.87 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	30,185,299	30,185,299	29,555,210	630,089	2.09 %
CONSTABLES F100	2,724,875	2,724,875	2,603,529	121,346	4.45 %
CORRECTIONAL HEALTH F100	3,071,763	3,071,763	3,071,670	93	0.00 %
COUNTY ATTORNEY CIVIL F100	7,179,747	7,179,747	7,055,916	123,831	1.72 %
COUNTY ATTORNEY F100	56,814,153	56,814,153	56,778,732	35,421	0.06 %
EMERGENCY MANAGEMENT F100	173,881	173,881	163,263	10,618	6.11 %
JUDICIAL BRANCH *	145,799,447	145,799,447	144,218,049	1,581,398	1.08 %
JUSTICE COURTS F100	14,353,098	14,353,098	14,242,433	110,665	0.77 %
MEDICAL EXAMINER F100	6,757,790	6,757,790	6,756,604	1,186	0.02 %
PUBLIC DEFENSE SYSTEM *	84,000,923	84,000,923	83,187,292	813,631	0.97 %
PUBLIC FIDUCIARY F100	2,459,102	2,459,102	2,447,427	11,675	0.47 %
SHERIFF F100	61,380,923	61,380,923	60,960,605	420,318	0.68 %
<b>Subtotal</b>	<b>414,901,001</b>	<b>414,901,001</b>	<b>411,040,730</b>	<b>3,860,271</b>	<b>0.93 %</b>
<b>Health, Welfare and Sanitation</b>					
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,903	-	-
ENVIRONMENTAL SERVICES F100	4,043,840	4,043,840	4,014,204	29,636	0.73 %
HUMAN SERVICES F100	2,063,610	2,063,610	2,025,659	37,951	1.84 %
PUBLIC HEALTH F100	10,787,840	10,787,840	10,044,705	743,135	6.89 %
<b>Subtotal</b>	<b>17,153,193</b>	<b>17,153,193</b>	<b>16,342,471</b>	<b>810,722</b>	<b>4.73 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	693,436	693,436	693,163	273	0.04 %
<b>Subtotal</b>	<b>693,436</b>	<b>693,436</b>	<b>693,163</b>	<b>273</b>	<b>0.04 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	2,298,381	2,298,381	2,158,057	140,324	6.11 %
<b>Subtotal</b>	<b>2,298,381</b>	<b>2,298,381</b>	<b>2,158,057</b>	<b>140,324</b>	<b>6.11 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	591,457,884	591,457,884	465,145,724	126,312,160	21.36 %
<b>Subtotal</b>	<b>591,457,884</b>	<b>591,457,884</b>	<b>465,145,724</b>	<b>126,312,160</b>	<b>21.36 %</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>1,375,172,395</b>	<b>1,188,702,174</b>	<b>186,470,221</b>	<b>13.56 %</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 June 30, 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	58,376,613	58,376,613	57,172,957	1,203,656	2.06 %
JUVENILE PROBATION F100	15,124,198	15,124,198	14,777,277	346,921	2.29 %
SUPERIOR COURT F100	72,298,636	72,298,636	72,267,815	30,821	0.04 %
<b>Total Judicial Branch</b>	<b>145,799,447</b>	<b>145,799,447</b>	<b>144,218,049</b>	<b>1,581,398</b>	<b>1.08 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,303,044	25,303,044	26,161,173	(858,129)	(3.39) %
LEGAL ADVOCATE F100	9,272,332	9,272,332	8,803,841	468,491	5.05 %
LEGAL DEFENDER F100	10,566,830	10,566,830	9,331,000	1,235,830	11.70 %
PUBLIC ADVOCATE F100	4,613,930	4,613,930	4,488,976	124,954	2.71 %
PUBLIC DEFENDER F100	34,244,787	34,244,787	34,402,301	(157,514)	(0.46) %
<b>Total Public Defense System</b>	<b>84,000,923</b>	<b>84,000,923</b>	<b>83,187,292</b>	<b>813,631</b>	<b>0.97 %</b>



# Detention Fund

## Executive Summary

As of June 30, 2011

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	104,216,987	111,711,187	7,494,200
Intergovernmental	31,570,240	31,570,240	33,363,008	1,792,768
Interest	-	-	-	-
Transfers In	176,466,336	176,466,336	176,466,336	-
<b>Total Operating Revenues</b>	<b>312,253,563</b>	<b>312,253,563</b>	<b>321,540,531</b>	<b>9,286,968</b>
<b>Total Non-Recurring Revenues</b>	<b>2,609,694</b>	<b>2,609,694</b>	<b>5,324,768</b>	<b>2,715,074</b>
<b>Total Revenues</b>	<b>314,863,257</b>	<b>314,863,257</b>	<b>326,865,299</b>	<b>12,002,042</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	229,169,279	216,239,827	12,929,452
Supplies	11,703,407	11,703,407	13,876,415	(2,173,008)
Services	70,025,998	70,025,998	52,207,158	17,818,840
Intergovernmental Payments	-	-	-	-
Debt Service	787,214	787,214	204,659	582,555
Capital Outlay	567,665	567,665	111,078	456,587
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>312,253,563</b>	<b>282,639,137</b>	<b>29,614,426</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>223,196,444</b>	<b>208,444,111</b>	<b>14,752,333</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>535,450,007</b>	<b>491,083,249</b>	<b>44,366,758</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(220,586,750)</b>	<b>(220,586,750)</b>	<b>(164,217,950)</b>	<b>56,368,800</b>
<b>Beginning Fund Balance (audited)</b>	<b>220,596,444</b>	<b>220,596,444</b>	<b>220,497,178</b>	<b>(99,266)</b>
<i>Revenues</i>	314,863,257	314,863,257	326,865,299	12,002,042
<i>Expenditures</i>	535,450,007	535,450,007	491,083,249	44,366,758
<b>Ending Fund Balance</b>	<b>9,694</b>	<b>9,694</b>	<b>56,279,228</b>	<b>56,269,534</b>
<b>Restricted Fund Balance</b>	<b>9,694</b>	<b>9,694</b>	<b>56,279,228</b>	<b>56,269,534</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 June 30, 2011*

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

<b>Agency</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CORRECTIONAL HEALTH F255	61,624,224	61,624,224	60,660,046	964,178	1.56%
COUNTY MANAGER F255	1,458,856	1,458,856	1,269,731	189,125	12.96%
JUVENILE PROBATION F255	33,206,895	33,206,895	30,377,232	2,829,663	8.52%
NON DEPARTMENTAL F255	228,469,579	228,469,579	198,719,312	29,750,267	13.02%
PUBLIC WORKS F255	28,057,549	28,057,549	24,214,292	3,843,257	13.70%
SHERIFF F255	182,632,904	182,632,904	175,842,635	6,790,269	3.72%
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>535,450,007</b>	<b>491,083,249</b>	<b>44,366,758</b>	<b>8.29%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of June 30, 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	2,305,582	2,305,582	2,545,159	(239,577)
Supplies	2,914,000	2,914,000	1,568,495	1,345,505
Services	161,870,934	161,870,934	37,201,532	124,669,402
Intergovernmental Payments	29,918,276	29,918,276	29,876,286	41,990
Debt Service	12,706,344	12,706,344	12,561,341	145,003
Capital Outlay	10,499,612	10,499,612	10,149,775	349,837
Transfers Out	371,243,136	371,243,136	371,243,135	1
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>591,457,884</u></b>	<b><u>591,457,884</u></b>	<b><u>465,145,724</u></b>	<b><u>126,312,160</u></b>

### Expenditures - Excluding 470

Personnel Services	432,660,433	432,660,433	421,203,484	11,456,949
Supplies	11,366,760	11,366,760	15,764,777	(4,398,017)
Services	126,070,174	126,070,174	105,619,094	20,451,080
Intergovernmental Payments	210,326,810	210,326,810	179,230,054	31,096,756
Debt Service	3,913,579	3,913,579	755,043	3,158,536
Capital Outlay	(658,245)	(658,245)	954,909	(1,613,154)
Transfers Out	35,000	35,000	29,089	5,911
<b>Total Expenditures - Excluding 470</b>	<b><u>783,714,511</u></b>	<b><u>783,714,511</u></b>	<b><u>723,556,450</u></b>	<b><u>60,158,061</u></b>
<b>Total Expenditures</b>	<b><u><u>1,375,172,395</u></u></b>	<b><u><u>1,375,172,395</u></u></b>	<b><u><u>1,188,702,174</u></u></b>	<b><u><u>186,470,221</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of June 30, 2011

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	1,147,203	1,230,543	(83,340)
Supplies	114,000	114,000	501,022	(387,022)
Services	63,557,212	63,557,212	30,049,089	33,508,123
Intergovernmental Payments	29,918,276	29,918,276	29,876,286	41,990
Debt Service	15,355	15,355	9,373	5,982
Capital Outlay	2,000,000	2,000,000	1,872,150	127,850
Transfers Out	184,087,173	184,087,173	184,087,173	-
<b>Total Operating Expenditures</b>	<b>280,839,219</b>	<b>280,839,219</b>	<b>247,625,637</b>	<b>33,213,582</b>
<b>Non-Recurring</b>				
Personnel Services	1,158,379	1,158,379	1,314,616	(156,237)
Supplies	2,800,000	2,800,000	1,067,473	1,732,527
Services	98,313,722	98,313,722	7,152,443	91,161,279
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	8,499,612	8,277,625	221,987
Transfers Out	187,155,963	187,155,963	187,155,962	1
<b>Total Non-Recurring Expenditures</b>	<b>310,618,665</b>	<b>310,618,665</b>	<b>217,520,087</b>	<b>93,098,578</b>
 <b>Total Expenditures</b>	 <b>591,457,884</b>	 <b>591,457,884</b>	 <b>465,145,724</b>	 <b>126,312,160</b>



# General Fund

## Expenditures by Agency

As of June 30, 2011

### Expenditures

#### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	22,792,643	22,259,717	532,926	2.34 %
BOARD OF SUPERVISORS D1 F100	346,428	346,428	338,370	8,058	2.33 %
BOARD OF SUPERVISORS D2 F100	346,428	346,428	343,435	2,993	0.86 %
BOARD OF SUPERVISORS D3 F100	346,428	346,428	340,674	5,754	1.66 %
BOARD OF SUPERVISORS D4 F100	346,428	346,428	343,041	3,387	0.98 %
BOARD OF SUPERVISORS D5 F100	346,428	346,428	323,859	22,569	6.51 %
BUS STRAT HLTH CARE PROG F100	242,044,524	242,044,524	236,247,179	5,797,345	2.40 %
CALL CENTER F100	1,363,590	1,363,590	1,366,320	(2,730)	(0.20) %
CLERK OF THE BOARD F100	920,094	920,094	829,881	90,213	9.80 %
COUNTY MANAGER F100	2,802,434	2,802,434	2,448,294	354,140	12.64 %
ELECTIONS F100	20,300,000	20,300,000	16,998,998	3,301,002	16.26 %
ENTERPRISE TECHNOLOGY F100	6,633,085	6,633,085	6,628,127	4,958	0.07 %
FINANCE F100	3,248,204	3,248,204	2,876,142	372,062	11.45 %
GENERAL COUNSEL F100	2,688,265	2,688,265	2,688,260	5	0.00 %
HUMAN RESOURCES F100	2,923,840	2,923,840	2,834,567	89,273	3.05 %
INTERNAL AUDIT F100	1,572,354	1,572,354	1,543,462	28,892	1.84 %
MANAGEMENT AND BUDGET F100	3,311,167	3,311,167	2,782,530	528,637	15.97 %
MATERIALS MANAGEMENT F100	1,952,701	1,952,701	1,775,898	176,803	9.05 %
PUBLIC WORKS F100	44,514,611	44,514,611	35,664,147	8,850,464	19.88 %
RECORDER F100	2,095,117	2,095,117	1,646,365	448,752	21.42 %
RESEARCH AND REPORTING F100	322,241	322,241	253,973	68,268	21.19 %
SPECIAL LITIGATION F100	1,246,584	1,246,584	1,246,584	(0)	(0.00) %
TREASURER F100	3,865,769	3,865,769	3,848,099	17,670	0.46 %
<b>Subtotal</b>	<b>366,329,363</b>	<b>366,329,363</b>	<b>345,627,923</b>	<b>20,701,440</b>	<b>5.65 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	30,185,299	29,555,210	630,089	2.09 %
CONSTABLES F100	2,429,547	2,429,547	2,311,434	118,113	4.86 %
CORRECTIONAL HEALTH F100	3,071,763	3,071,763	3,071,670	93	0.00 %
COUNTY ATTORNEY CIVIL F100	5,540,786	5,540,786	5,484,882	55,904	1.01 %
COUNTY ATTORNEY F100	56,814,153	56,814,153	56,778,732	35,421	0.06 %
EMERGENCY MANAGEMENT F100	173,881	173,881	163,263	10,618	6.11 %
JUDICIAL BRANCH *	145,799,447	145,799,447	144,218,049	1,581,398	1.08 %
JUSTICE COURTS F100	14,353,098	14,353,098	14,242,433	110,665	0.77 %
MEDICAL EXAMINER F100	6,757,790	6,757,790	6,756,604	1,186	0.02 %
PUBLIC DEFENSE SYSTEM *	79,620,654	79,620,654	78,869,363	751,291	0.94 %
PUBLIC FIDUCIARY F100	2,459,102	2,459,102	2,447,427	11,675	0.47 %
SHERIFF F100	61,380,923	61,380,923	60,960,605	420,318	0.68 %
<b>Subtotal</b>	<b>408,586,443</b>	<b>408,586,443</b>	<b>404,859,671</b>	<b>3,726,772</b>	<b>0.91 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,903	-	-
ENVIRONMENTAL SERVICES F100	3,955,840	3,955,840	3,952,798	3,042	0.08 %
HUMAN SERVICES F100	2,063,610	2,063,610	2,025,659	37,951	1.84 %
PUBLIC HEALTH F100	10,787,840	10,787,840	10,044,705	743,135	6.89 %
<b>Subtotal</b>	<b>17,065,193</b>	<b>17,065,193</b>	<b>16,281,065</b>	<b>784,128</b>	<b>4.59 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	693,436	693,163	273	0.04 %
<b>Subtotal</b>	<b>693,436</b>	<b>693,436</b>	<b>693,163</b>	<b>273</b>	<b>0.04 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	2,046,590	2,038,237	8,353	0.41 %
<b>Subtotal</b>	<b>2,046,590</b>	<b>2,046,590</b>	<b>2,038,237</b>	<b>8,353</b>	<b>0.41 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	280,839,219	280,839,219	247,625,637	33,213,582	11.83 %
<b>Subtotal</b>	<b>280,839,219</b>	<b>280,839,219</b>	<b>247,625,637</b>	<b>33,213,582</b>	<b>11.83 %</b>
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>1,075,560,244</b>	<b>1,017,125,697</b>	<b>58,434,547</b>	<b>5.43 %</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 June 30, 2011

#### Expenditures

##### Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	561,139	561,139	342,636	218,503	38.94 %
<b>BUS STRAT HLTH CARE PROG F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(26,396,100)	(55,551,712)	29,155,612	(110.45) %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	583,251	583,251	202,671	380,580	65.25 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	2,427,228	404,548	2,022,680	83.33 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	289,000	289,000	287,496	1,504	0.52 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	200,000	200,000	46,536	153,464	76.73 %
<b>GENERAL COUNSEL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	44,400	44,400	(15)	44,415	100.03 %
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	68,760	68,760	60,109	8,651	12.58 %
<b>PUBLIC WORKS F100</b>					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	1,546,027	1,191,708	354,319	22.92 %
CACX - COURTS AREA - GENERAL	307,377	307,377	413	306,964	99.87 %
CCBI - CENTRAL COURT BLDG	3,450,000	3,450,000	980,863	2,469,137	71.57 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,543,432	440,476	1,102,956	71.46 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	220,965	(220,965)	-
DPTI - DURANGO PARKING GARAGE	450,000	450,000	401,412	48,588	10.80 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	488,232	644,410	(156,178)	(31.99) %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	400,000	436,754	(36,754)	(9.19) %
ENVR - ENVIRONMENTAL PROJECTS	100,000	100,000	209,847	(109,847)	(109.85) %
GLDR - GLENDALE REG DAY REPORTING	85,000	85,000	74,731	10,269	12.08 %
JUST - COURT TOWER	-	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	(7,981,906)	(7,981,906)	(6,255,008)	(1,726,898)	21.64 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	327,660	107,691	219,969	67.13 %
PPFE - PROGRAM FEES	600,000	600,000	765,058	(165,058)	(27.51) %
RCCR - CODE COMPLIANCE RESERVE	200,000	200,000	44,479	155,521	77.76 %
SECR - BUILDING SECURITY PROJECTS	400,000	400,000	307,185	92,815	23.20 %
SFTY - LIFE/SAFETY PROJECTS	400,000	400,000	264,540	135,460	33.87 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	100,000	187,140	(87,140)	(87.14) %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	1,081,259	880,499	200,760	18.57 %
SWHS - SHERIFF WAREHOUSE	416,000	416,000	608,039	(192,039)	(46.16) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	597,378	390,636	206,742	34.61 %
<b>SPECIAL LITIGATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
<b>Subtotal</b>	<b>(17,660,863)</b>	<b>(17,660,863)</b>	<b>(52,305,893)</b>	<b>34,645,030</b>	<b>(196.17) %</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 June 30, 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>
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	295,328	295,328	292,095	3,233	1.09 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,638,961	1,638,961	1,571,034	67,927	4.14 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	4,380,269	4,317,929	62,340	1.42 %
<b>Subtotal</b>	<b><u>6,314,558</u></b>	<b><u>6,314,558</u></b>	<b><u>6,181,058</u></b>	<b><u>133,500</u></b>	<b><u>2.11 %</u></b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	88,000	88,000	61,406	26,594	30.22 %
<b>Subtotal</b>	<b><u>88,000</u></b>	<b><u>88,000</u></b>	<b><u>61,406</u></b>	<b><u>26,594</u></b>	<b><u>30.22 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	251,791	251,791	119,820	131,971	52.41 %
<b>Subtotal</b>	<b><u>251,791</u></b>	<b><u>251,791</u></b>	<b><u>119,820</u></b>	<b><u>131,971</u></b>	<b><u>52.41 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	310,618,665	310,618,665	217,527,233	93,091,432	29.97 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
<b>Subtotal</b>	<b><u>310,618,665</u></b>	<b><u>310,618,665</u></b>	<b><u>217,520,087</u></b>	<b><u>93,098,578</u></b>	<b><u>29.97 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>299,612,151</u></b>	<b><u>299,612,151</u></b>	<b><u>171,576,477</u></b>	<b><u>128,035,674</u></b>	<b><u>42.73 %</u></b>
<b>Total Expenditures</b>	<b><u>1,375,172,395</u></b>	<b><u>1,375,172,395</u></b>	<b><u>1,188,702,174</u></b>	<b><u>186,470,221</u></b>	<b><u>13.56 %</u></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.



## Detention Fund

### Expenditures by Agency

As of June 30, 2011

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	51,042,379	51,042,379	51,011,676	30,703	0.06%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,458,856	1,458,856	1,269,731	189,125	12.96%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,206,895	33,206,895	30,377,232	2,829,663	8.52%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	17,326,108	17,326,108	980,231	16,345,877	94.34%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	27,086,421	27,086,421	23,243,164	3,843,257	14.19%
<b>SHERIFF F255</b>					
OPER - OPERATING	182,132,904	182,132,904	175,757,104	6,375,800	3.50%
<b>Subtotal</b>	<b>312,253,563</b>	<b>312,253,563</b>	<b>282,639,137</b>	<b>29,614,426</b>	<b>9.48%</b>
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>312,253,563</b>	<b>282,639,137</b>	<b>29,614,426</b>	<b>9.48%</b>

##### Non-Recurring

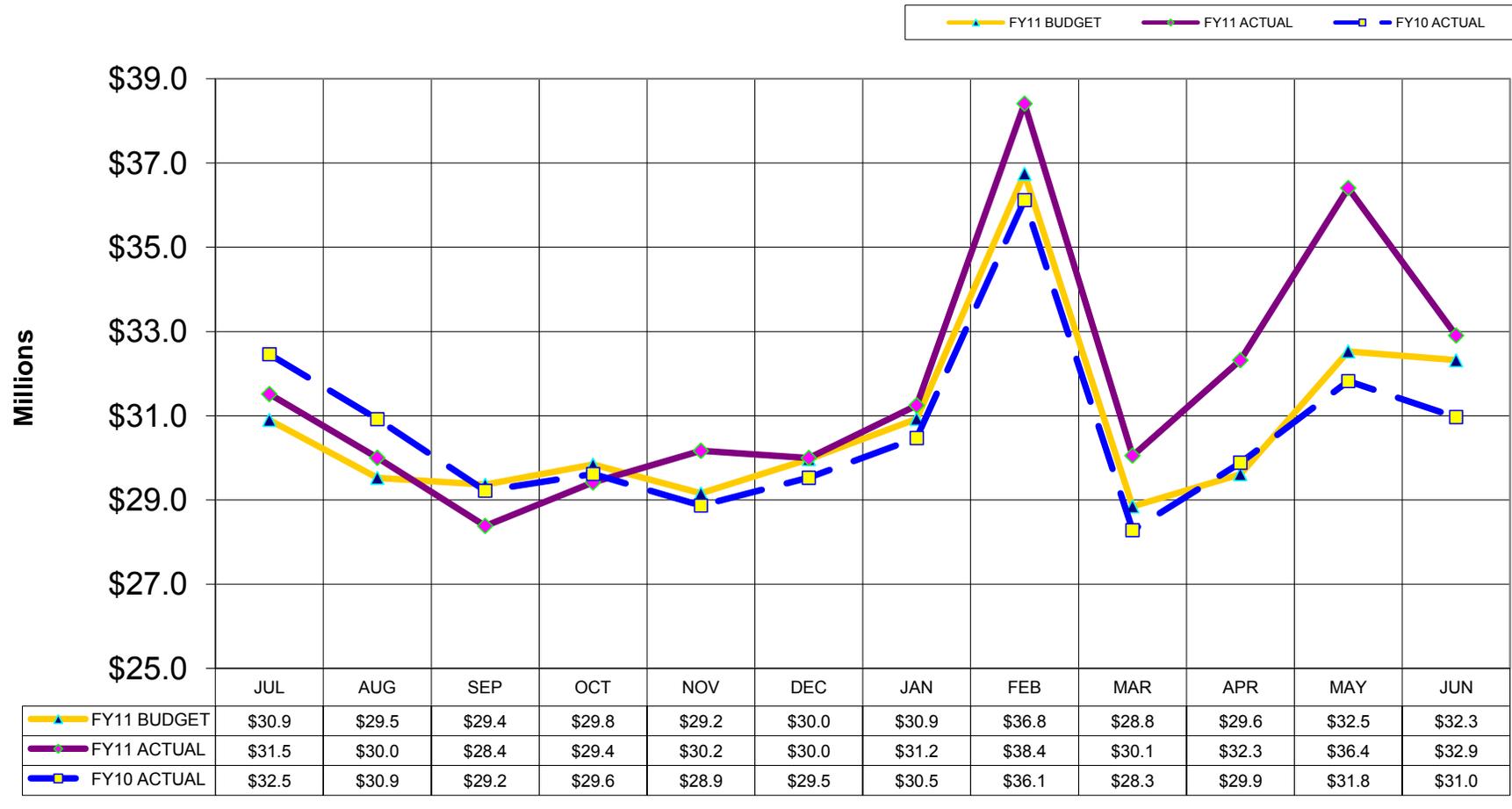
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	10,581,845	9,648,371	933,474	8.82%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	211,143,471	197,739,082	13,404,389	6.35%
<b>PUBLIC WORKS F255</b>					
DDII - JUVENILE DETENTION BLDG	277,085	277,085	116,741	160,344	57.87%
DDJS - DURANGO JAIL	300,981	300,981	232,818	68,163	22.65%
EJIS - ESTRELLA JAIL	1,535,066	1,535,066	1,605,155	(70,089)	(4.57)%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	250,000	100,479	149,521	59.81%
ENVR - ENVIRONMENTAL PROJECTS	100,000	100,000	5,248	94,752	94.75%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	674,495	932,928	(258,433)	(38.31)%
LBJC - LBJ COMPLEX	2,261,602	2,261,602	2,408,343	(146,741)	(6.49)%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(6,940,763)	(5,276,751)	(1,664,012)	23.97%
PPFE - PROGRAM FEES	400,000	400,000	413,279	(13,279)	(3.32)%
RCCR - CODE COMPLIANCE RESERVE	150,000	150,000	-	150,000	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	500,000	130,270	369,730	73.95%
SESS - SE SUBSTATION	377,730	377,730	178,799	198,931	52.66%
SFTY - LIFE/SAFETY PROJECTS	400,000	400,000	38,430	361,570	90.39%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	536,742	-	536,742	100.00%
SODC - GENERATOR SUPP SO DATA CTR	50,000	50,000	-	50,000	100.00%
SPEW - SHERIFF PROPERTY & EVIDENCE	41,149	41,149	29,794	11,355	27.59%
STAC - SHERIFF TRAINING ACADEMY	57,041	57,041	55,595	1,446	2.54%
<b>SHERIFF F255</b>					
JMSM - SHERIFF JMS MIGRATION	500,000	500,000	85,531	414,469	82.89%
<b>Subtotal</b>	<b>223,196,444</b>	<b>223,196,444</b>	<b>208,444,111</b>	<b>14,752,333</b>	<b>6.61%</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>223,196,444</b>	<b>208,444,111</b>	<b>14,752,333</b>	<b>6.61%</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>535,450,007</b>	<b>491,083,249</b>	<b>44,366,758</b>	<b>8.29%</b>

Notes: 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.

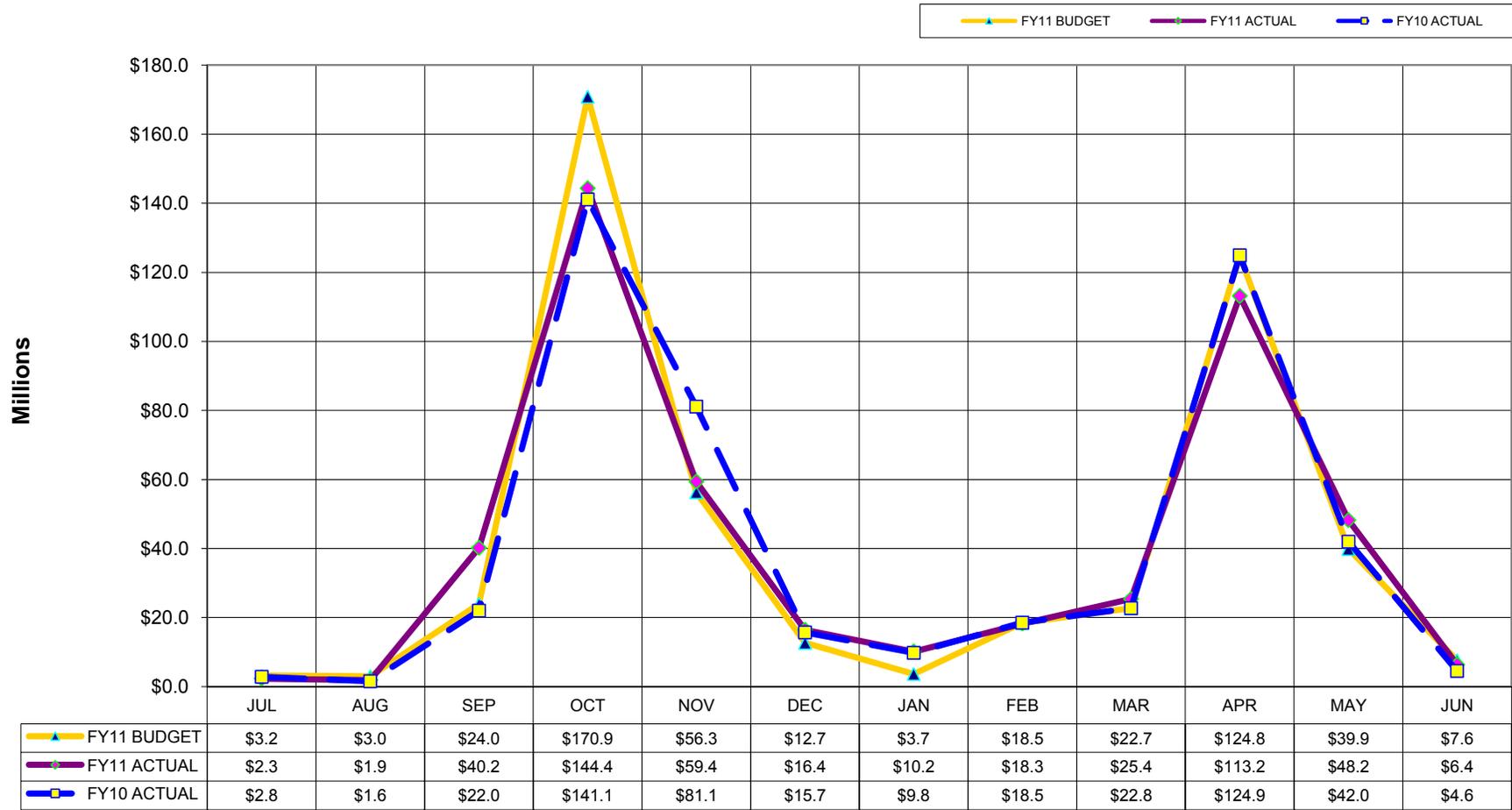
***Charts for Significant Revenue Sources***

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



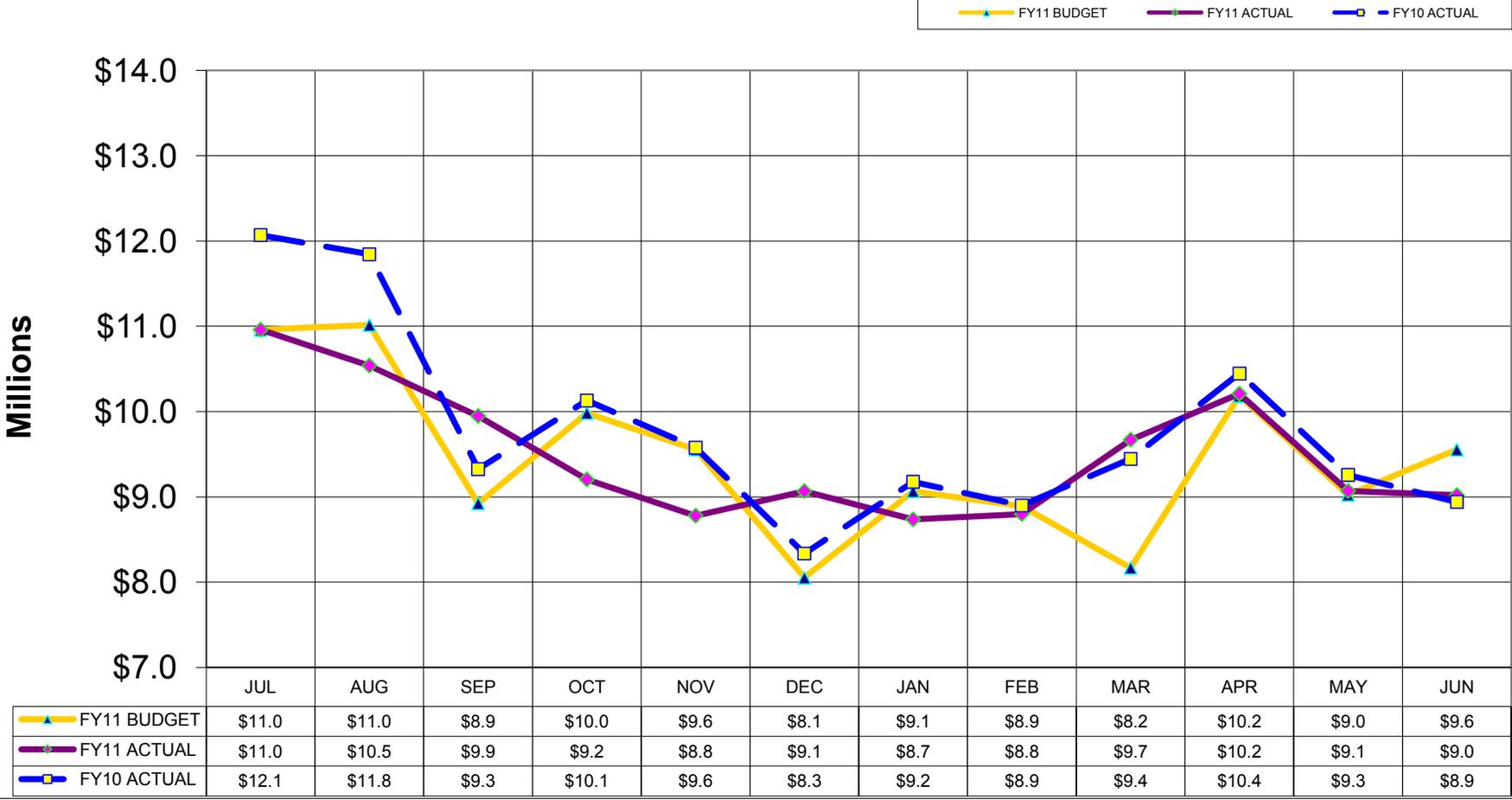
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Property Tax Revenues Budget Vs. Actual



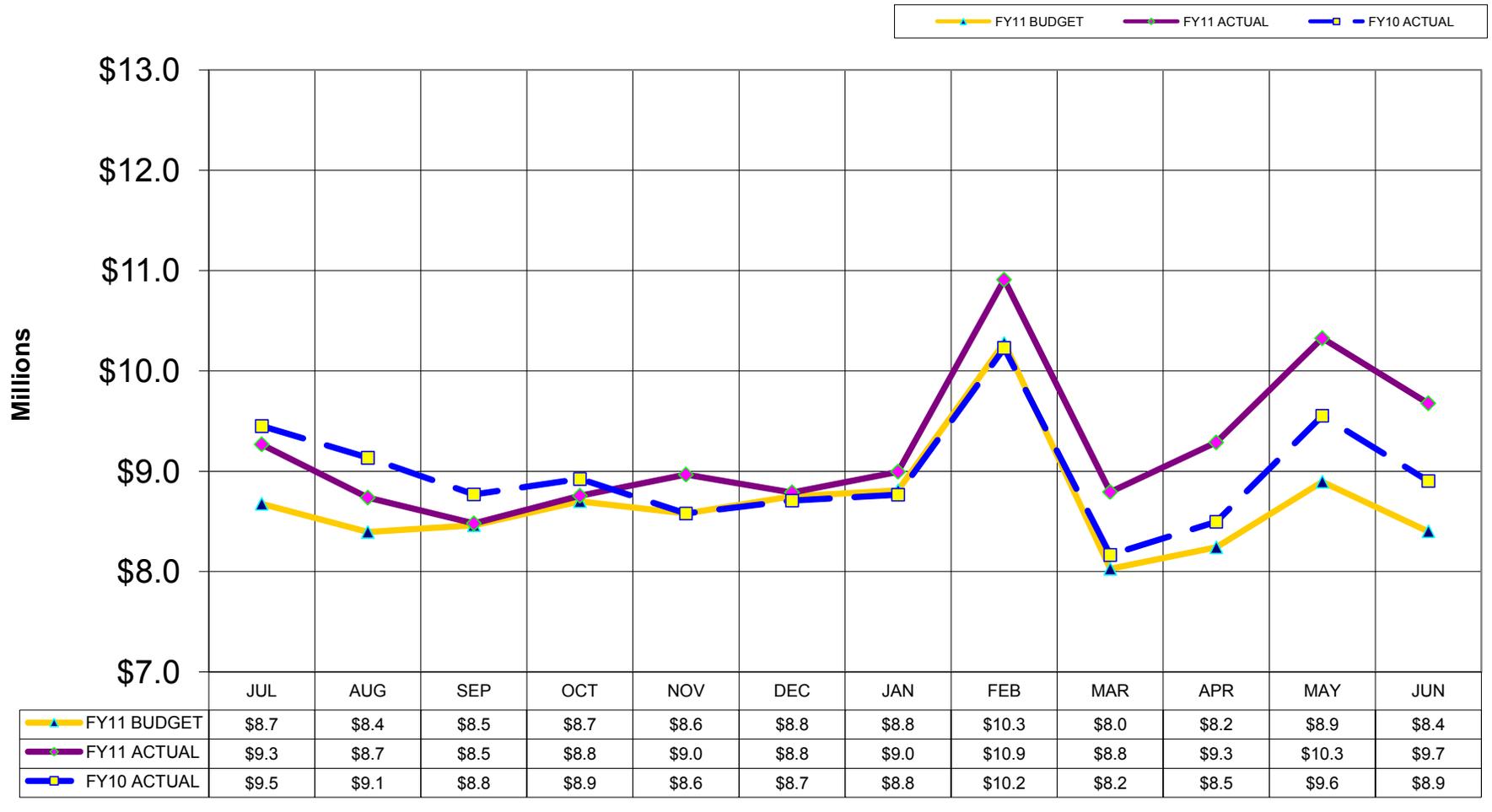
Amounts are presented in the month when the cash payment is received (cash basis).

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



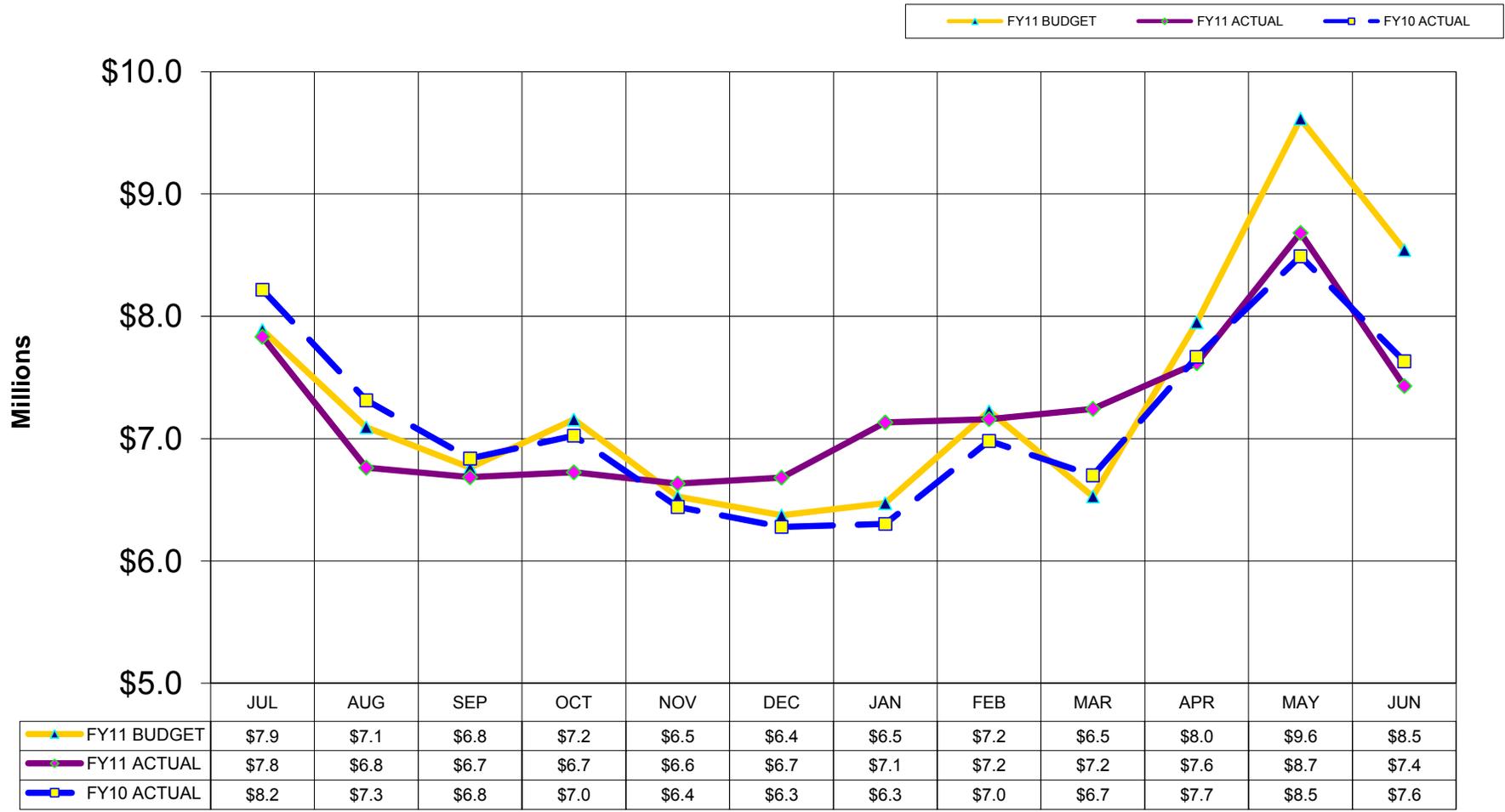
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## 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).