



Maricopa County

Department of Finance

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Date: November 15, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SSS*
Subject: FY 10-11 Executive Summary – October 2010

Attached is the General Fund and Detention Fund financial activity through October 31, 2010. 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 unaudited beginning fund balance represents a net gain of \$35.3m 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 2010 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 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 (\$322,338):** The FY 10-11 Sales Tax revenue reflects a YTD negative budget variance of \$322.3 thousand or 0.3 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. EDP has since revised their forecast, and the Pessimistic scenario is equivalent to the budget estimate. 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 October 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the September 2010 sales tax collections were down 2.0 percent compared to September 2009.

The temporary one-cent sales tax increase generated revenue below forecast. However, collections of the temporary tax are expected to increase over the next several months as the impact of exemptions to the rate decreases. The temporary one-cent sales tax has no impact on the County sales tax.

In addition, the state experienced its first year-over-year net gain of jobs in August 2010. Instead of the previously reported year-over-year job loss of 0.1 percent, the revised employment data released by the Arizona Department of Commerce showed an actual net gain of 0.3 percent in August 2010. While the state experienced its first year-over-year net gain of jobs in August, the state has lost 310 thousand jobs or 11.4 percent of its workforce since December 2007. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$12,353,202):** The FY 10-11 Property Tax revenue reflects a YTD negative budget variance of \$12.3m or 6.1 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 delinquency rate. The first half property taxes were due October 1, 2010 and became delinquent after November 1, 2010. Therefore, property taxes received November 1st were not delinquent and not included in the October collections. Therefore, it is anticipated that the property tax variance will improve during the month of November. Furthermore, FY 10-11 YTD collections through October 31, 2010 are 37.1 percent of the adopted levy compared to a historical average of 36.2 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.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$300,805):** The FY 10-11 VLT revenue reflects a YTD negative budget variance of \$300.8 thousand or 0.7 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.
- **Intergovernmental Revenue (Operating) YTD variance of (\$532,846):** The FY 10-11 Intergovernmental revenue reflects a YTD negative budget variance of \$532.8 thousand or 66.3 percent. The negative variance is primarily related to election processing and Payment in Lieu of Taxes (PILT) revenues being under budget.
- **Total Non-Recurring Revenues YTD variance of \$1,446,515:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$1.4m or 45.0 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 as the Treasurer's Pool (Pool) annual yields had been declining for the past two fiscal years. 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 \$3,970,591:** Current YTD expenditures are 2.8 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Sheriff's Office, Juvenile Probation (Judicial Branch), Adult Probation (Judicial Branch), Elections, Legal Defender (Public Defense System), Public Works, and Public Health, respectively.
- **Services Expenditures (Operating) YTD variance of \$15,279,308:** Current YTD expenditure are 29.5 percent under budget. The positive variance is mostly comprised of capital facilities development expenditures being under budget for Public Works. Non-Departmental comprises

another large portion of the positive variance as expenditures for the following activities are under budget: Enterprise Management and IT infrastructure such as data network. These variances reflect IT Infrastructure project expenditures that are delayed in comparison with the calendarized budget. The remaining variance is comprised of election processing expenditures being under budget for the Elections Department.

- **Intergovernmental Payments (Operating) YTD variance of \$10,226,177:** Current YTD expenditures are 11.5 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, as well as, the special FY 10-11 State contribution of \$28.6m. The \$28.6m contribution was budgeted assuming payment of one-twelfth of the total amount each month, but no payments have been made yet through October, resulting in a positive variance of \$9.5m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$938,523:** Current YTD expenditures are 77.1 percent under budget. The largest positive variance is comprised of debt payments related to IT infrastructure projects being under budget for various departments.
- **Total Non-Recurring Expenditures YTD variance of \$16,121,084:** Current YTD expenditures are 7.6 percent under budget. The expenditures incurred to date of \$195.8m are material to the total expenditures of the General Fund. The majority of the expenditures incurred are related to budgeted debt service payments and transfers of \$187.0m from the General Fund to the General Fund County Improvement Fund and the Technology Capital Improvement Fund. The positive variance is comprised of \$4.6m 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. The remaining variance is comprised of contingencies in Non-Departmental and IT infrastructure such as data network and business applications being under budget.

General Fund Departmental Expenditure Variances

Board of Supervisors District 1 Expenditures (Operating) YTD variance of (\$1,110): Current YTD expenditures are 1.0 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$6,108): Current YTD expenditures are 5.3 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Call Center Expenditures (Operating) YTD variance of (\$26,772): Current YTD expenditures are 5.8 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

County Attorney Civil Expenditures (Operating) YTD variance of (\$10,712): Current YTD expenditures are 0.9 percent over budget. The current negative variance is attributed to the indirect cost allocated to the Civil Division. It is expected that this variance will be eliminated by the end of the fiscal year.

Environmental Services Expenditures (Operating) YTD variance of (\$3,631): Current YTD expenditures are 0.3 percent over budget. The current negative variance is due to the purchase of a new and more environmentally friendly insecticide. It is expected that this variance will be eliminated by the end of the fiscal year.

Public Defense System Expenditures (Total) YTD variance of \$727,779: Current YTD expenditures for the constellation are 2.8 percent under budget. However, there are negative variances for the Public Defender (\$49,772) and total non-recurring expenditures (\$391,854) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$49,772):** Current YTD expenditures in the department are 0.4 percent over budget. This department is not meeting budgeted salary savings, but 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. The non-personnel negative variances are largely budget calendarization issues that are expected to resolve before fiscal year end.
- **Public Defense System Expenditures (Non-Recurring) YTD variance of (\$391,854):** Current YTD non-recurring expenditures for the constellation are 33.2 percent over budget. The entire budget and the negative variance is in the Office of Contract Counsel. One-time capital case expenditures are exceeding YTD budget in one-time funds. The expenditures are the result of ongoing expenses for mandated contract legal representation on capital cases, exacerbated by the fact that a large number of cases have been resolved in a short period of time.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,006,968:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.0m or 2.9 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. EDP has since revised its Pessimistic forecast which is now nearly equal to the budget estimate. 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 \$1,112,958:** The FY 10-11 Intergovernmental YTD actual revenue of \$11.6m is more than budgeted revenue of \$10.5m resulting in a positive budget variance of \$1.1m or 10.6 percent. The revenue variance is entirely related to Jail Per Diem and Booking fees.
- **Total Non-Recurring Revenues YTD variance of \$445,425:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$445.4 thousand or 68.5 percent. The FY 10-11 Detention Fund annualized interest revenue was budgeted in non-recurring at \$2.6m for the year or \$650.0 thousand for each quarter. Interest revenue was budgeted conservatively anticipating continuing declining yields as the Treasurer's Pool (Pool) annual yields had been declining for the past two fiscal years. The positive variance is due to higher cash balances and a higher quarterly interest yield than expected.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,154,976:** Current YTD expenditures are 4.1 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 \$9,363,560:** Current YTD expenditures are 40.0 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 \$193,970:** Current YTD expenditures are 73.9 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 \$178,239:** Current YTD expenditures are 94.2 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 \$11,023,469:** Current YTD expenditures are 5.6 percent under budget. The expenditures incurred to date of \$187.3m are material to the total expenditures of the Detention Fund. The majority of the expenditures incurred-to-date are related to budgeted transfers of \$187.0m from the Detention Fund to the Detention Capital Projects Fund. The positive variance is mostly comprised of a temporary \$10.0m reversal of the budgeted transfers discussed above. The reversal will allow for a positive cash flow in the fund during the year and will be adjusted by year-end.

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 (\$896,298):** The FY 10-11 State-Shared Highway User YTD actual revenue of \$28,005,595 is less than budgeted YTD revenue of \$28,901,893 resulting in a negative budget variance of \$896.2 thousand or 3.1 percent. The FY 10-11 HURF revenue 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.

Please review and 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 Finance Managers



General Fund

Executive Summary

As of October 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	119,630,446	119,308,108	(322,338)
Property Taxes	487,350,934	201,130,226	188,777,024	(12,353,202)
Vehicle License Taxes	113,380,026	40,882,148	40,581,343	(300,805)
Intergovernmental	14,101,475	803,825	270,979	(532,846)
Miscellaneous	80,365,452	23,367,403	24,282,075	914,672
Interest	-	-	-	-
Transfers In	10,621,605	3,540,536	3,540,525	(11)
Total Operating Revenues	1,075,560,244	389,354,584	376,760,055	(12,594,529)
Total Non-Recurring Revenues	8,467,572	3,217,572	4,664,087	1,446,515
Total Revenues	1,084,027,816	392,572,156	381,424,142	(11,148,014)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,430,378	144,173,232	140,202,641	3,970,591
Supplies	9,836,153	3,415,526	3,273,412	142,114
Services	178,310,662	51,784,419	36,505,111	15,279,308
Intergovernmental Payments	266,641,186	88,507,131	78,280,954	10,226,177
Debt Service	3,930,937	1,217,805	279,282	938,523
Capital Outlay	1,288,755	438,788	381,803	56,985
Transfers Out	184,122,173	66,447,949	66,442,949	5,000
Total Operating Expenditures	1,075,560,244	355,984,850	325,366,153	30,618,697
Total Non-Recurring Expenditures	299,612,151	211,171,313	195,050,229	16,121,084
Total Expenditures	1,375,172,395	567,156,163	520,416,382	46,739,781

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(174,584,007)	(138,992,240)	35,591,767
Beginning Fund Balance (unaudited)	453,144,579	453,144,579	488,500,240	35,355,661
Revenues	1,084,027,816	392,572,156	381,424,142	(11,148,014)
Expenditures	1,375,172,395	567,156,163	520,416,382	46,739,781
Ending Fund Balance	162,000,000	278,560,572	349,508,000	70,947,428
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	116,560,572	187,508,000	70,947,428

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of October 31, 2010

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	23,117,643	7,686,593	7,293,132	393,461	5.12 %
BOARD OF SUPERVISORS D1 F100	346,428	115,697	116,807	(1,110)	(0.96) %
BOARD OF SUPERVISORS D2 F100	346,428	115,867	121,975	(6,108)	(5.27) %
BOARD OF SUPERVISORS D3 F100	346,428	115,063	112,531	2,532	2.20 %
BOARD OF SUPERVISORS D4 F100	346,428	117,230	113,322	3,908	3.33 %
BOARD OF SUPERVISORS D5 F100	346,428	137,339	98,233	39,106	28.47 %
CALL CENTER F100	1,363,590	460,238	487,010	(26,772)	(5.82) %
CLERK OF THE BOARD F100	1,503,345	622,330	313,324	309,006	49.65 %
COUNTY MANAGER F100	5,251,362	1,837,140	809,699	1,027,441	55.93 %
ELECTIONS F100	20,300,000	9,507,802	7,626,274	1,881,528	19.79 %
ENTERPRISE TECHNOLOGY F100	6,922,085	2,380,288	1,754,950	625,338	26.27 %
FINANCE F100	3,448,204	1,078,062	997,371	80,691	7.48 %
GENERAL COUNSEL F100	5,879,933	1,946,684	1,180,512	766,172	39.36 %
INTERNAL AUDIT F100	1,572,354	529,774	510,208	19,566	3.69 %
MANAGEMENT AND BUDGET F100	3,311,167	1,083,876	963,748	120,128	11.08 %
MATERIALS MANAGEMENT F100	2,021,461	648,745	509,019	139,726	21.54 %
PUBLIC WORKS F100	48,665,070	15,314,999	8,887,264	6,427,735	41.97 %
RECORDER F100	2,095,117	698,732	599,523	99,209	14.20 %
RESEARCH AND REPORTING F100	322,241	109,925	101,688	8,237	7.49 %
SPECIAL LITIGATION F100	1,995,953	695,571	534,100	161,471	23.21 %
TREASURER F100	3,865,769	1,310,869	1,273,652	37,217	2.84 %
WORKFORCE MGMT AND DEV F100	2,923,840	976,542	963,185	13,357	1.37 %
Subtotal	136,291,274	47,489,366	35,367,528	12,121,838	25.53 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,185,299	10,221,452	9,417,893	803,559	7.86 %
CONSTABLES F100	2,724,875	941,802	825,088	116,714	12.39 %
CORRECTIONAL HEALTH F100	3,071,763	1,023,929	998,649	25,280	2.47 %
COUNTY ATTORNEY CIVIL F100	4,629,577	2,029,201	1,876,599	152,602	7.52 %
COUNTY ATTORNEY F100	56,814,153	18,806,915	18,554,829	252,086	1.34 %
EMERGENCY MANAGEMENT F100	173,881	58,633	52,356	6,277	10.70 %
JUDICIAL BRANCH *	145,799,447	48,949,501	46,832,044	2,117,457	4.33 %
JUSTICE COURTS F100	14,353,098	4,786,970	4,741,823	45,147	0.94 %
MEDICAL EXAMINER F100	6,757,790	2,268,527	2,216,302	52,225	2.30 %
PUBLIC DEFENSE SYSTEM *	84,000,923	26,016,125	25,288,346	727,779	2.80 %
PUBLIC FIDUCIARY F100	2,459,102	800,905	796,710	4,195	0.52 %
SHERIFF F100	61,380,923	20,555,711	19,148,901	1,406,810	6.84 %
Subtotal	412,350,831	136,459,671	130,749,541	5,710,130	4.18 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	85,968	85,968	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	1,315,463	1,231,094	84,369	6.41 %
HUMAN SERVICES F100	2,063,610	294,962	54,115	240,847	81.65 %
PUBLIC HEALTH F100	10,787,840	3,799,560	3,360,161	439,399	11.56 %
Subtotal	16,988,193	5,495,953	4,731,338	764,615	13.91 %
Culture and Recreation					
PARKS AND RECREATION F100	693,436	222,829	160,474	62,355	27.98 %
Subtotal	693,436	222,829	160,474	62,355	27.98 %
Education					
EDUCATION SERVICES F100	2,298,381	806,703	652,611	154,092	19.10 %
Subtotal	2,298,381	806,703	652,611	154,092	19.10 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	215,648,424	71,116,146	64,797,161	6,318,985	8.89 %
NON DEPARTMENTAL F100	590,901,856	305,565,495	283,957,729	21,607,766	7.07 %
Subtotal	806,550,280	376,681,641	348,754,890	27,926,751	7.41 %
Total Expenditures	1,375,172,395	567,156,163	520,416,382	46,739,781	8.24 %

* 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 October 31, 2010

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>
Judicial Branch					
ADULT PROBATION F100	58,564,143	19,458,426	18,754,028	704,398	3.62 %
JUVENILE PROBATION F100	16,124,198	5,415,186	4,748,411	666,775	12.31 %
SUPERIOR COURT F100	71,111,106	24,075,889	23,329,605	746,284	3.10 %
Total Judicial Branch	145,799,447	48,949,501	46,832,044	2,117,457	4.33 %
Public Defense System					
CONTRACT COUNSEL F100	25,346,172	6,750,536	6,654,883	95,653	1.42 %
JUVENILE DEFENDER F100	4,570,802	1,458,432	1,425,331	33,101	2.27 %
LEGAL ADVOCATE F100	9,272,332	3,038,677	2,809,364	229,313	7.55 %
LEGAL DEFENDER F100	10,566,830	3,459,728	3,040,243	419,485	12.12 %
PUBLIC DEFENDER F100	34,244,787	11,308,752	11,358,524	(49,772)	(0.44) %
Total Public Defense System	84,000,923	26,016,125	25,288,346	727,779	2.80 %



Detention Fund

Executive Summary

As of October 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	34,231,944	35,238,912	1,006,968
Intergovernmental	31,570,240	10,523,412	11,636,370	1,112,958
Transfers In	176,466,336	58,822,112	58,822,112	-
Total Operating Revenues	312,253,563	103,577,468	105,697,394	2,119,926
Total Non-Recurring Revenues	2,600,000	650,000	1,095,425	445,425
Total Revenues	314,853,563	104,227,468	106,792,820	2,565,352

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	76,423,869	73,268,893	3,154,976
Supplies	11,703,407	3,964,069	4,395,328	(431,259)
Services	70,025,998	23,393,664	14,030,104	9,363,560
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	262,403	68,433	193,970
Capital Outlay	567,665	189,226	10,987	178,239
Total Operating Expenditures	312,253,563	104,233,231	91,775,170	12,458,061
Total Non-Recurring Expenditures	223,196,444	198,588,178	187,564,709	11,023,469
Total Expenditures	535,450,007	302,821,409	279,339,878	23,481,531

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(198,593,941)</u>	<u>(172,547,059)</u>	<u>26,046,882</u>
Beginning Fund Balance (unaudited)	220,596,444	220,596,444	220,304,576	(291,868)
<i>Revenues</i>	314,853,563	104,227,468	106,792,820	2,565,352
<i>Expenditures</i>	535,450,007	302,821,409	279,339,878	23,481,531
Ending Fund Balance	-	22,002,503	47,757,517	25,755,014
Restricted Fund Balance	-	22,002,503	47,757,517	25,755,014
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of October 31, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	17,173,518	16,778,844	394,674	2.30%
COUNTY MANAGER F255	1,458,856	484,160	331,984	152,176	31.43%
JUVENILE PROBATION F255	33,206,895	11,057,912	9,650,298	1,407,614	12.73%
NON DEPARTMENTAL F255	228,469,579	203,686,549	187,591,710	16,094,839	7.90%
PUBLIC WORKS F255	28,057,549	9,471,352	5,349,396	4,121,956	43.52%
SHERIFF F255	182,632,904	60,947,918	59,637,646	1,310,272	2.15%
Total Expenditures	535,450,007	302,821,409	279,339,878	23,481,531	7.75%

Detailed Expenditure Reports



General Fund Expenditures Summary As of October 31, 2010

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,155,582	1,254,303	1,374,009	(119,706)
Supplies	2,914,000	4,668	12,044	(7,376)
Services	161,464,906	21,542,925	12,720,567	8,822,358
Intergovernmental Payments	29,918,276	9,824,010	306,925	9,517,085
Debt Service	12,706,344	12,696,109	12,554,092	142,017
Capital Outlay	10,605,584	6,750,540	3,497,153	3,253,387
Transfers Out	371,137,164	253,492,940	253,492,939	1
Total Non- Departmental Expenditures - 470	590,901,856	305,565,495	283,957,729	21,607,766

Expenditures - Excluding 470

Personnel Services	431,531,068	144,368,714	140,337,248	4,031,466
Supplies	10,228,053	3,634,275	3,285,038	349,237
Services	128,917,271	42,685,453	27,926,999	14,758,454
Intergovernmental Payments	210,326,810	69,884,421	64,566,529	5,317,892
Debt Service	3,915,582	1,212,685	277,158	935,527
Capital Outlay	(683,245)	(199,880)	65,681	(265,561)
Transfers Out	35,000	5,000	-	5,000
Total Expenditures - Excluding 470	784,270,539	261,590,668	236,458,653	25,132,015
Total Expenditures	1,375,172,395	567,156,163	520,416,382	46,739,781



General Fund

Non-Departmental Expenditures Summary

As of October 31, 2010

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	385,168	432,188	(47,020)
Supplies	114,000	4,668	100	4,568
Services	62,033,592	12,494,523	10,761,372	1,733,151
Intergovernmental Payments	29,918,276	9,824,010	306,925	9,517,085
Debt Service	15,355	5,120	2,124	2,996
Capital Outlay	2,000,000	666,668	376,099	290,569
Transfers Out	184,087,173	66,442,949	66,442,949	-
Total Operating Expenditures	279,315,599	89,823,106	78,321,757	11,501,349
Non-Recurring				
Personnel Services	1,008,379	869,135	941,821	(72,686)
Supplies	2,800,000	-	11,944	(11,944)
Services	99,431,314	9,048,402	1,959,195	7,089,207
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,605,584	6,083,872	3,121,054	2,962,819
Transfers Out	187,049,991	187,049,991	187,049,990	1
Total Non-Recurring Expenditures	311,586,257	215,742,389	205,635,972	10,106,417
Total Expenditures	590,901,856	305,565,495	283,957,729	21,607,766



General Fund

Expenditures by Agency

As of October 31, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	7,441,593	7,281,132	160,461	2.16 %
BOARD OF SUPERVISORS D1 F100	346,428	115,697	116,807	(1,110)	(0.96) %
BOARD OF SUPERVISORS D2 F100	346,428	115,867	121,975	(6,108)	(5.27) %
BOARD OF SUPERVISORS D3 F100	346,428	115,063	112,531	2,532	2.20 %
BOARD OF SUPERVISORS D4 F100	346,428	117,230	113,322	3,908	3.33 %
BOARD OF SUPERVISORS D5 F100	346,428	137,339	98,233	39,106	28.47 %
CALL CENTER F100	1,363,590	460,238	487,010	(26,772)	(5.82) %
CLERK OF THE BOARD F100	920,094	427,920	199,020	228,900	53.49 %
COUNTY MANAGER F100	2,802,434	1,020,820	779,084	241,736	23.68 %
ELECTIONS F100	20,300,000	9,507,802	7,626,274	1,881,528	19.79 %
ENTERPRISE TECHNOLOGY F100	6,633,085	2,251,572	1,754,950	496,622	22.06 %
FINANCE F100	3,248,204	1,078,062	997,371	80,691	7.48 %
GENERAL COUNSEL F100	5,835,533	1,946,684	1,180,512	766,172	39.36 %
INTERNAL AUDIT F100	1,572,354	529,774	510,208	19,566	3.69 %
MANAGEMENT AND BUDGET F100	3,311,167	1,083,876	963,748	120,128	11.08 %
MATERIALS MANAGEMENT F100	1,952,701	624,158	489,648	134,510	21.55 %
PUBLIC WORKS F100	44,514,611	14,926,292	8,645,167	6,281,125	42.08 %
RECORDER F100	2,095,117	698,732	599,523	99,209	14.20 %
RESEARCH AND REPORTING F100	322,241	109,925	101,688	8,237	7.49 %
SPECIAL LITIGATION F100	1,944,953	644,571	534,100	110,471	17.14 %
TREASURER F100	3,865,769	1,310,869	1,273,652	37,217	2.84 %
WORKFORCE MGMT AND DEV F100	2,923,840	976,542	963,185	13,357	1.37 %
Subtotal	128,130,476	45,640,626	34,949,141	10,691,485	23.43 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	10,221,452	9,417,893	803,559	7.86 %
CONSTABLES F100	2,429,547	809,526	765,943	43,583	5.38 %
CORRECTIONAL HEALTH F100	3,071,763	1,023,929	998,649	25,280	2.47 %
COUNTY ATTORNEY CIVIL F100	3,383,769	1,114,361	1,125,073	(10,712)	(0.96) %
COUNTY ATTORNEY F100	56,814,153	18,806,915	18,554,829	252,086	1.34 %
EMERGENCY MANAGEMENT F100	173,881	58,633	52,356	6,277	10.70 %
JUDICIAL BRANCH *	145,799,447	48,949,501	46,832,044	2,117,457	4.33 %
JUSTICE COURTS F100	14,353,098	4,786,970	4,741,823	45,147	0.94 %
MEDICAL EXAMINER F100	6,757,790	2,268,527	2,216,302	52,225	2.30 %
PUBLIC DEFENSE SYSTEM *	79,620,654	24,837,099	23,717,466	1,119,633	4.51 %
PUBLIC FIDUCIARY F100	2,459,102	800,905	796,710	4,195	0.52 %
SHERIFF F100	61,380,923	20,555,711	19,148,901	1,406,810	6.84 %
Subtotal	406,429,426	134,233,529	128,367,990	5,865,539	4.37 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	85,968	85,968	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	1,227,463	1,231,094	(3,631)	(0.30) %
HUMAN SERVICES F100	2,063,610	294,962	54,115	240,847	81.65 %
PUBLIC HEALTH F100	10,787,840	3,799,560	3,360,161	439,399	11.56 %
Subtotal	16,900,193	5,407,953	4,731,338	676,615	12.51 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	222,829	160,474	62,355	27.98 %
Subtotal	693,436	222,829	160,474	62,355	27.98 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	741,961	630,791	111,170	14.98 %
Subtotal	2,046,590	741,961	630,791	111,170	14.98 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	242,044,524	79,914,846	78,204,661	1,710,185	2.14 %
NON DEPARTMENTAL F100	279,315,599	89,823,106	78,321,757	11,501,349	12.80 %
Subtotal	521,360,123	169,737,952	156,526,419	13,211,533	7.78 %
Total Operating Expenditures	1,075,560,244	355,984,850	325,366,153	30,618,697	8.60 %

* 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.

Continued on next page



General Fund

Expenditures by Agency

As of October 31, 2010

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	325,000	245,000	12,000	233,000	95.10 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	194,410	114,303	80,107	41.21 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,448,928	816,320	30,615	785,705	96.25 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	128,716	-	128,716	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	-	-	-	-
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	44,400	-	-	-	-
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	68,760	24,587	19,372	5,215	21.21 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	-	-	-	-
CACX - COURTS AREA - GENERAL	307,377	107,377	-	107,377	100.00 %
CCBI - CENTRAL COURT BLDG	3,450,000	1,150,000	8,589	1,141,411	99.25 %
DCGN - DATA CENTER GENERATOR	1,543,432	-	-	-	-
DPTI - DURANGO PARKING GARAGE	450,000	150,000	-	150,000	100.00 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	162,744	225	162,519	99.86 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	133,332	16,741	116,591	87.44 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	33,600	2,113	31,487	93.71 %
GLDR - GLENDALE REG DAY REPORTING	85,000	42,500	41,772	728	1.71 %
JUST - COURT TOWER	-	-	(169)	169	-
NRNP - NON-RECURRING/NON-PROJECT	(8,341,906)	(2,832,466)	(576,172)	(2,256,294)	79.66 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	109,220	205	109,015	99.81 %
PPFE - PROGRAM FEES	600,000	266,800	184,157	82,643	30.98 %
RCCR - CODE COMPLIANCE RESERVE	200,000	66,800	44,479	22,321	33.41 %
SECR - BUILDING SECURITY PROJECTS	400,000	132,000	181,823	(49,823)	(37.74) %
SFTY - LIFE/SAFETY PROJECTS	400,000	134,000	64,805	69,195	51.64 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	33,200	-	33,200	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	360,400	273,167	87,233	24.20 %
SWHS - SHERIFF WAREHOUSE	416,000	140,000	362	139,638	99.74 %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	199,200	-	199,200	100.00 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	<u>8,160,798</u>	<u>1,848,740</u>	<u>418,387</u>	<u>1,430,353</u>	<u>77.37 %</u>

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

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Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of October 31, 2010

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	295,328	132,276	59,145	73,131	55.29 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,245,808	914,840	751,526	163,314	17.85 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	1,179,026	1,570,880	(391,854)	(33.24) %
Subtotal	<u>5,921,405</u>	<u>2,226,142</u>	<u>2,381,551</u>	<u>(155,409)</u>	<u>(6.98) %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	88,000	88,000	-	88,000	100.00 %
Subtotal	<u>88,000</u>	<u>88,000</u>	<u>-</u>	<u>88,000</u>	<u>100.00 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	251,791	64,742	21,820	42,922	66.30 %
Subtotal	<u>251,791</u>	<u>64,742</u>	<u>21,820</u>	<u>42,922</u>	<u>66.30 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
HEALTH CARE PROGRAMS F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(8,798,700)	(13,407,500)	4,608,800	(52.38) %
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	311,586,257	215,742,389	205,638,227	10,104,162	4.68 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	0	(0)	-
Subtotal	<u>285,190,157</u>	<u>206,943,689</u>	<u>192,228,472</u>	<u>14,715,217</u>	<u>7.11 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>211,171,313</u>	<u>195,050,229</u>	<u>16,121,084</u>	<u>7.63 %</u>
Total Expenditures	<u><u>1,375,172,395</u></u>	<u><u>567,156,163</u></u>	<u><u>520,416,382</u></u>	<u><u>46,739,781</u></u>	<u><u>8.24 %</u></u>

* 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 October 31, 2010

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	17,042,189	16,736,755	305,434	1.79%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	484,160	331,984	152,176	31.43%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	11,057,912	9,650,298	1,407,614	12.73%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	5,775,372	255,215	5,520,157	95.58%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	9,092,352	5,163,271	3,929,081	43.21%
SHERIFF F255					
OPER - OPERATING	182,132,904	60,781,246	59,637,646	1,143,600	1.88%
Subtotal	312,253,563	104,233,231	91,775,170	12,458,061	11.95%
Total Operating Expenditures	312,253,563	104,233,231	91,775,170	12,458,061	11.95%

Non-Recurring

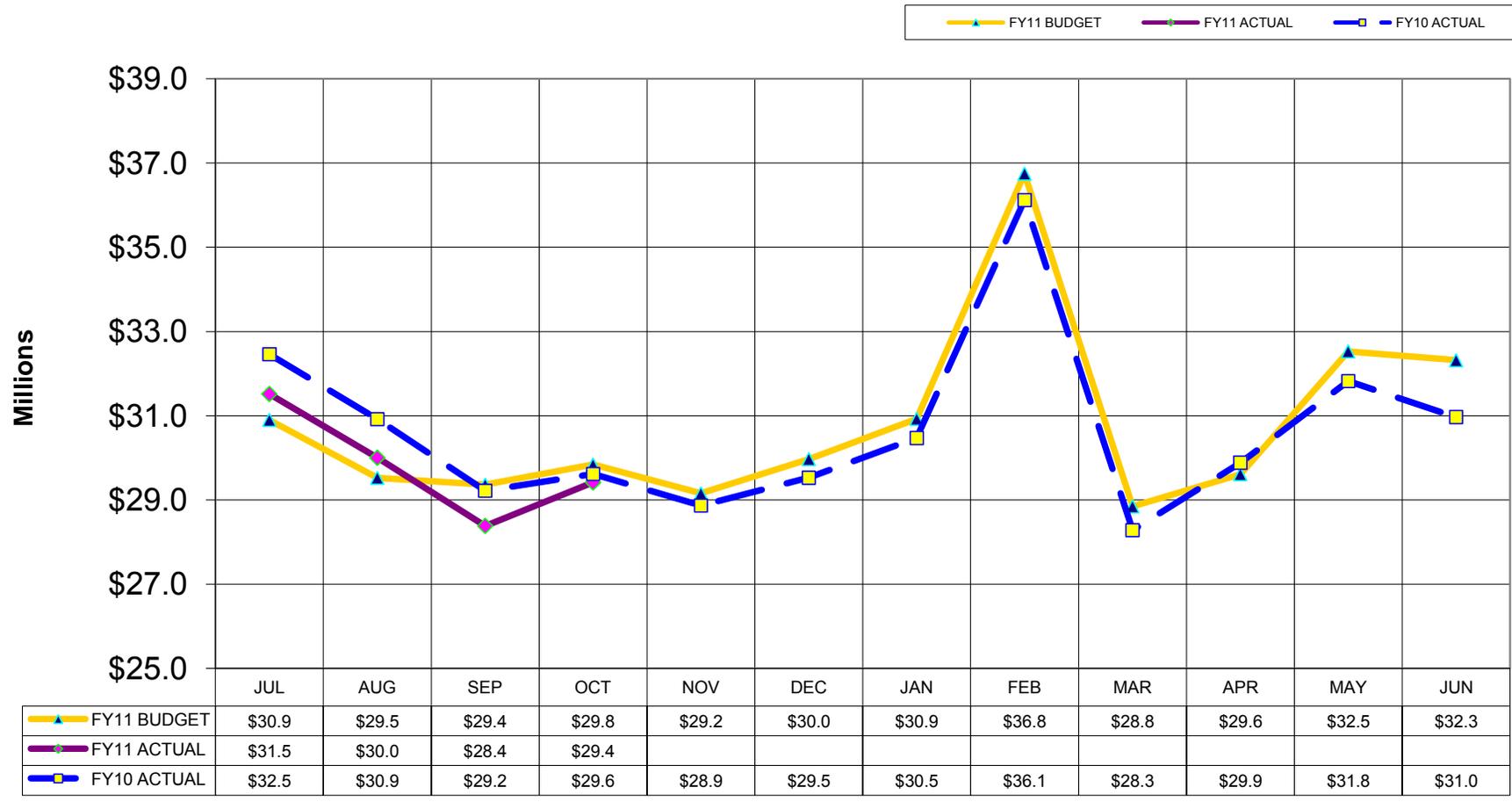
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	131,329	42,088	89,241	67.95%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	197,911,177	187,336,495	10,574,682	5.34%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	92,000	-	92,000	100.00%
DDJS - DURANGO JAIL	300,981	100,000	68,239	31,761	31.76%
EJIS - ESTRELLA JAIL	1,535,066	511,700	565,273	(53,573)	(10.47)%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	83,332	-	83,332	100.00%
ENVR - ENVIRONMENTAL PROJECTS	100,000	33,332	240	33,092	99.28%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	224,832	-	224,832	100.00%
LBJC - LBJ COMPLEX	2,261,602	753,868	61,981	691,887	91.78%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(2,351,392)	(661,266)	(1,690,126)	71.88%
PPFE - PROGRAM FEES	400,000	133,332	23,507	109,825	82.37%
RCCR - CODE COMPLIANCE RESERVE	150,000	66,664	-	66,664	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	166,668	75,913	90,755	54.45%
SESS - SE SUBSTATION	377,730	125,912	-	125,912	100.00%
SFTY - LIFE/SAFETY PROJECTS	400,000	133,332	22,717	110,615	82.96%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	178,920	-	178,920	100.00%
SODC - GENERATOR SUPP SO DATA CTR	50,000	50,000	-	50,000	100.00%
SPEW - SHERIFF PROPERTY & EVIDENCE	41,149	31,500	29,522	1,978	6.28%
STAC - SHERIFF TRAINING ACADEMY	57,041	45,000	-	45,000	100.00%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	166,672	-	166,672	100.00%
Subtotal	223,196,444	198,588,178	187,564,709	11,023,469	5.55%
Total Non-Recurring Expenditures	223,196,444	198,588,178	187,564,709	11,023,469	5.55%
Total Expenditures	535,450,007	302,821,409	279,339,878	23,481,531	7.75%

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.

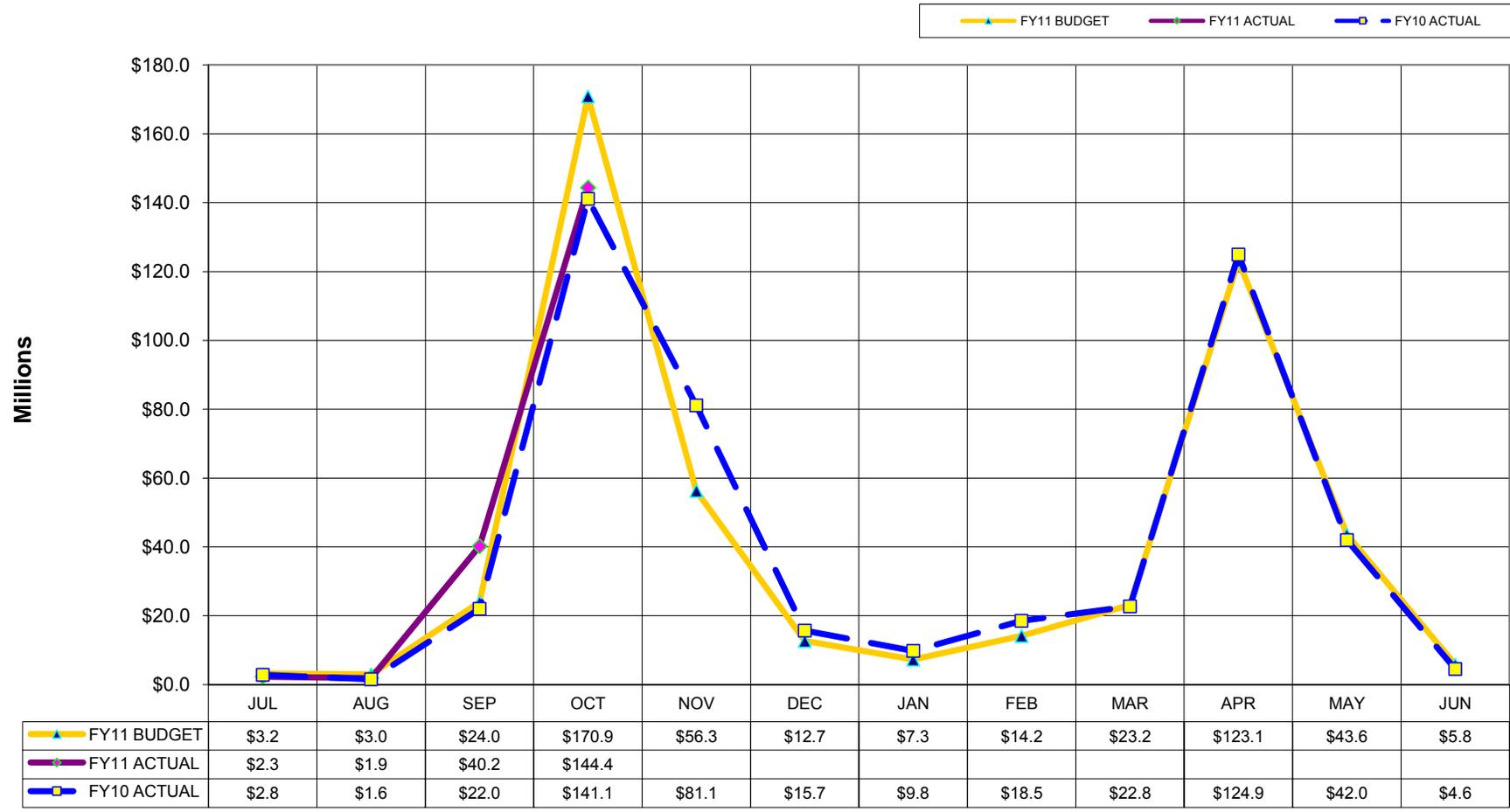
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



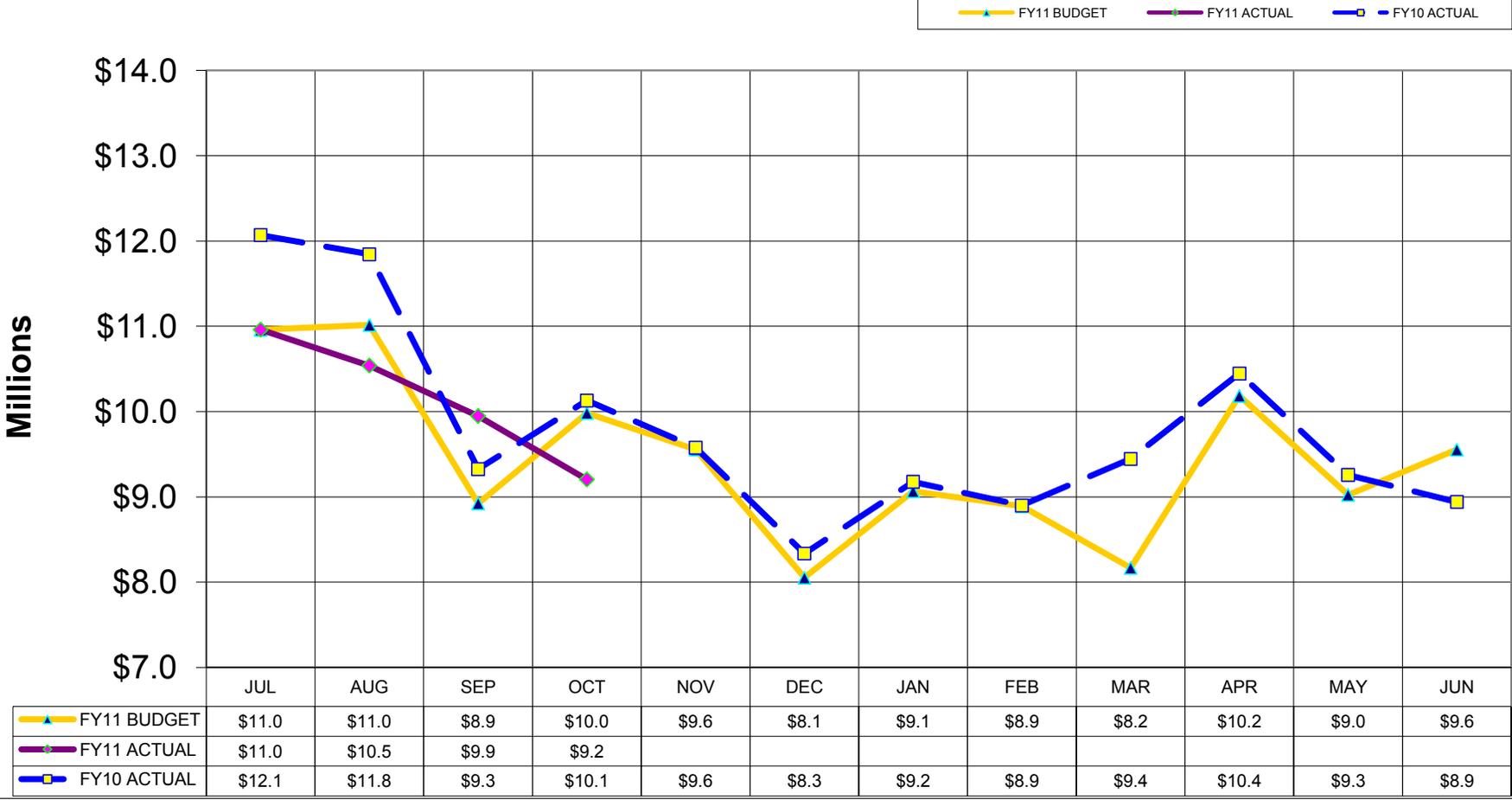
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



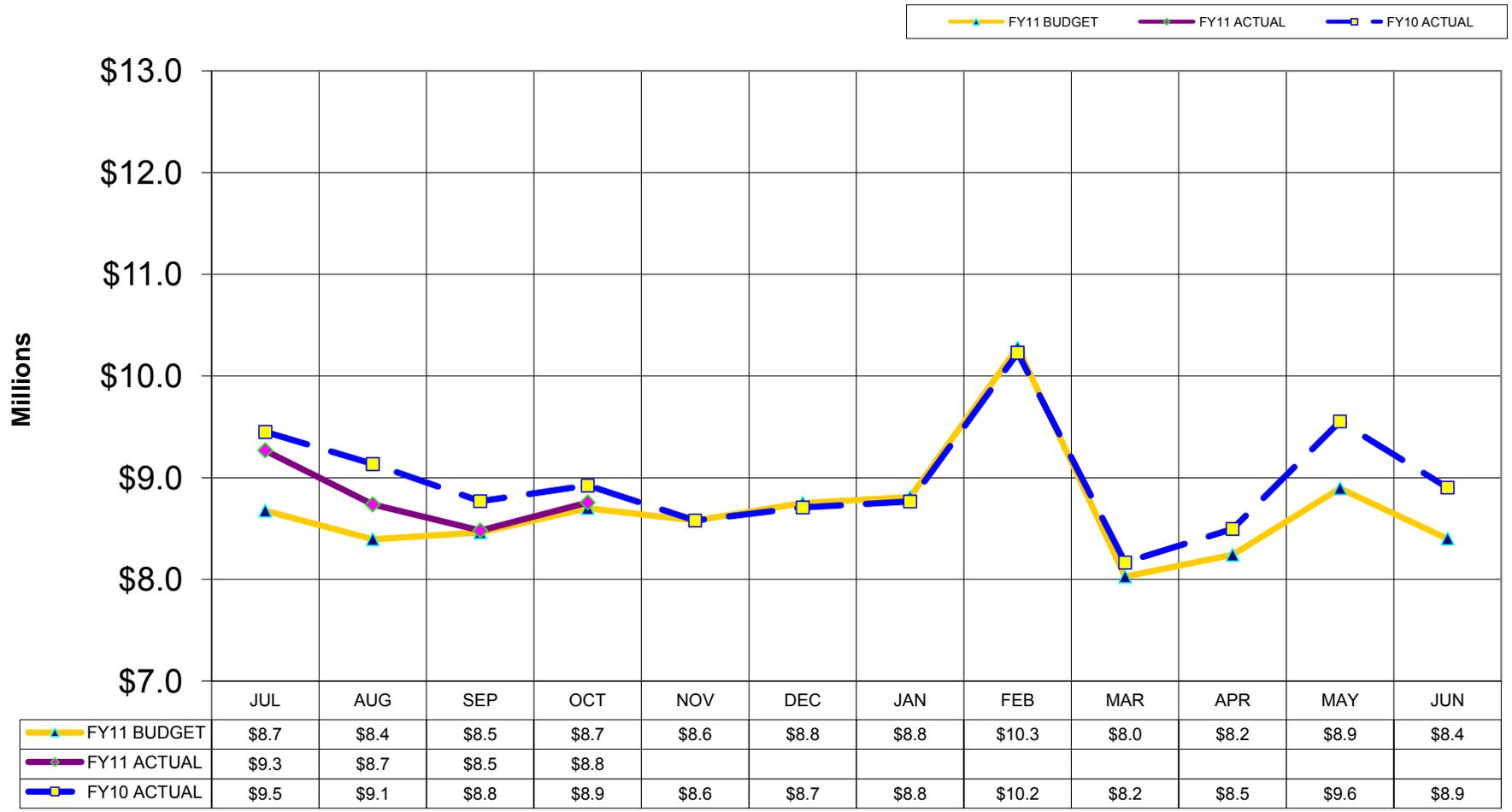
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



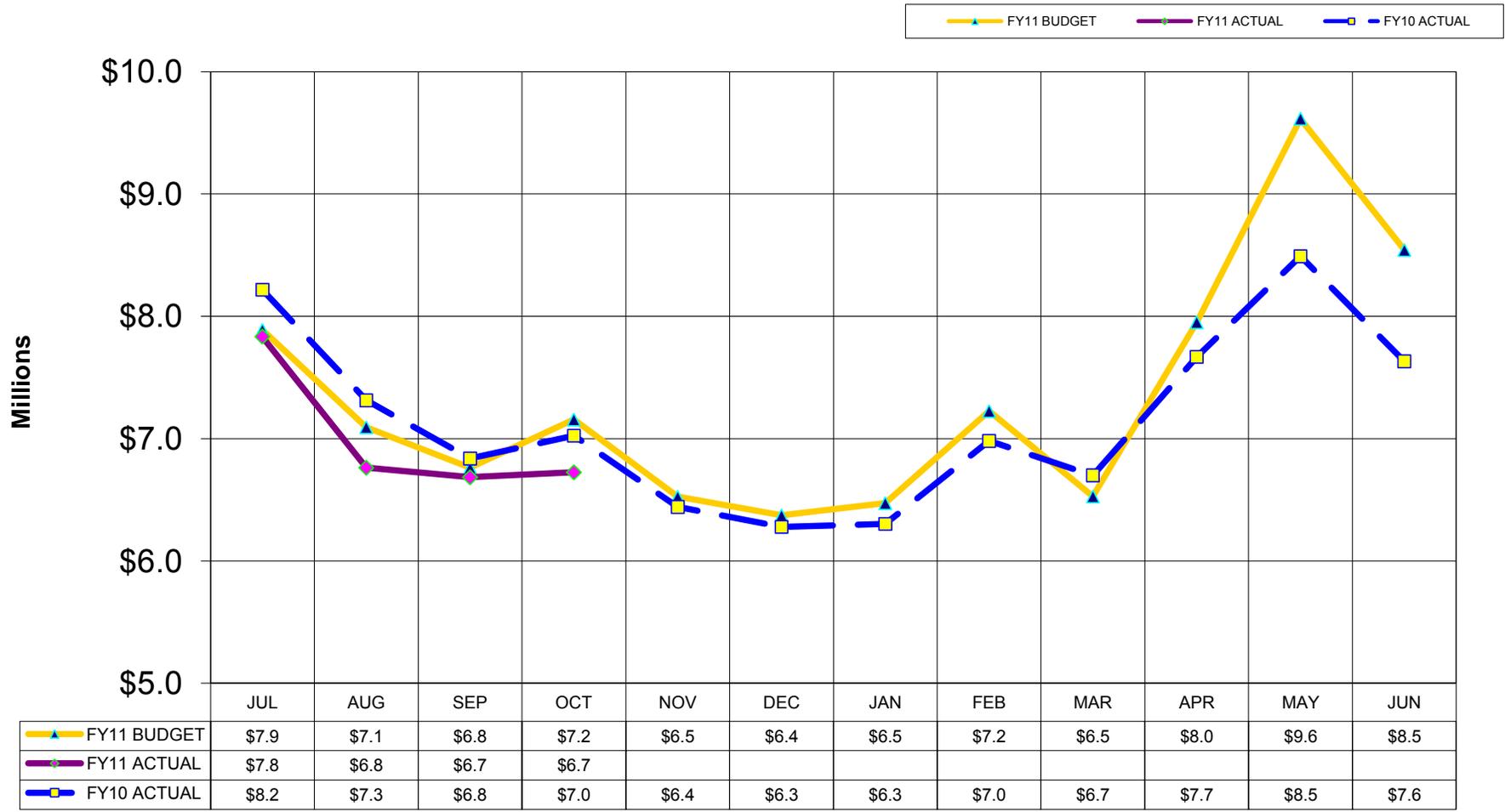
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).