



# Maricopa County

Department of Finance

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Date: October 18, 2010  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 10-11 Executive Summary – September 2010

Attached is the General Fund and Detention Fund financial activity through September 30, 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  $\pm 15$  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 \$103,098:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$103.0 thousand or 0.1 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 September 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the August 2010 sales tax collections were down 3.4 percent compared to August 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.

In addition, the state's unemployment rate of 9.7 percent in August 2010 increased from the 9.6 percent in July 2010, making it the highest reading in 27 years. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$14,167,204:** The FY 10-11 Property Tax revenue reflects a YTD positive budget variance of \$14.1m or 46.8 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. Furthermore, the budget was calendarized based on prior year's collections, which reflected most collections after the October 1<sup>st</sup> due date as the property tax bills were sent out approximately 2 weeks late last year. Therefore, the significant positive variance is due to the tax bills being sent out on time this year and more collections received prior to the October 1<sup>st</sup> due date. The variance should smooth out by October 2010. 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 \$478,914:** The FY 10-11 VLT revenue reflects a YTD positive budget variance of \$478.9 thousand or 1.5 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.
- **Miscellaneous Revenue (Operating) YTD variance of \$990,279:** The FY 10-11 Miscellaneous revenue reflects a YTD positive budget variance of \$990.2 thousand or 5.7 percent. The positive variance is related to traffic and small civil fines and fees, fiduciary services and procurement services rebate revenues being over budget for the Clerk of Superior Court, Justice Courts (Judicial Branch), and Materials Management, respectively.
- **Total Non-Recurring Revenues YTD variance of \$1,429,111:** The FY 10-11 total non-recurring revenues reflect a YTD positive budget variance of \$1.4m or 44.4 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 in the Pool and a higher quarterly interest yield than expected.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,930,755:** Current YTD expenditures are 2.7 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Elections, Legal Defender (Public Defense System), Juvenile Probation (Judicial Branch), Public Works, Sheriff's Office, Adult Probation (Judicial Branch), Office of Enterprise Technology, General Counsel, and Public Health, respectively.
- **Supplies Expenditures (Operating) YTD variance of \$447,563:** Current YTD expenditures are 16.6 percent under budget. Departments under budget that make up the largest portion of this variance are County Attorney's Office, Sheriff's Office, Adult Probation (Judicial Branch), Medical Examiner, Elections, Public Health, and Superintendent of Schools, respectively.
- **Services Expenditures (Operating) YTD variance of \$11,585,756:** Current YTD expenditure are 28.8 percent under budget. Non-Departmental comprises a large portion of the positive

variance as 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 facilities project development and construction expenditures for Public Works being under budget.

- **Intergovernmental Payments (Operating) YTD variance of \$7,603,662:** 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 September, resulting in a positive variance of \$7.1m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$649,497:** Current YTD expenditures are 75.6 percent under budget. The largest positive variance is comprised of debt payments related to IT infrastructure projects being under budget for various departments.
- **Capital Outlay Expenditures (Operating) YTD variance of \$454,703:** Current YTD expenditures are 141.7 percent under budget. Non-Departmental comprises most of the positive variance as fleet procurement and removal of vehicles expenditures are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$8,917,788:** Current YTD expenditures are 4.4 percent under budget. The positive variance is insignificant to the total non-recurring budgeted expenditures. However, 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 \$2.3m 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.

General Fund Departmental Expenditure Variances

**Board of Supervisors District 1 Expenditures (Operating) YTD variance of (\$823):** Current YTD expenditures are 0.9 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 (\$4,585):** Current YTD expenditures are 5.2 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 (\$11,551):** Current YTD expenditures are 3.3 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

**Justice Courts Expenditures (Operating) YTD variance of (\$722):** Current YTD expenditures are 0.02 percent over budget. The current variance is due to the department not transferring expenditures to another departmental fund as budgeted. This variance will be corrected during October 2010.

**Environmental Services Expenditures (Operating) YTD variance of (\$4,791):** Current YTD expenditures are 0.5 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 \$618,942:** Current YTD expenditures for the constellation are 3.2 percent under budget. However, there are negative variances for Public Defender (\$104,932) and total non-recurring expenditures (\$192,786) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$104,932):** Current YTD expenditures in the department are 1.2 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.
- **Public Defense System Expenditures (Non-Recurring) YTD variance of (\$192,786):** Current YTD non-recurring expenditures for the constellation are 23.9 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 \$952,013:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$952.0 thousand or 3.7 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. As noted previously, the sales tax decline is partially attributable to the high unemployment rate as consumers are spending less. 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 (\$1,612,500):** The FY 10-11 Intergovernmental YTD actual revenue of \$6.3m is less than budgeted revenue of \$7.9m resulting in a negative budget variance of \$1.6m or 20.4 percent. The revenue variance is entirely related to Jail Per Diem and Booking fees. Department of Finance is aware of the negative variance and will research and provide an explanation for the decreasing revenues when more data becomes available during the month of October 2010.
- **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 in the Pool and a higher quarterly interest yield than expected.

### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$2,091,174:** Current YTD expenditures are 3.6 percent under budget. Departments under budget that make up the largest portion of this variance are Juvenile Probation (Judicial Branch), Correctional Health, and Sheriff's Office, respectively.

- **Services Expenditures (Operating) YTD variance of \$7,442,520:** Current YTD expenditures are 42.4 percent under budget. The positive variance is comprised of Non-Departmental general government contingencies and Public Works capital facilities development expenditures being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$145,477:** 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 Sheriff's Office.
- **Total Non-Recurring Expenditures YTD variance of \$10,960,125:** Current YTD expenditures are 5.5 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 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 (\$464,439):** The FY 10-11 State-Shared Highway User YTD actual revenue of \$21,280,430 is less than budgeted YTD revenue of \$21,744,869 resulting in a negative budget variance of \$464.4 thousand or 2.1 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 September 30, 2010

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	89,790,483	89,893,581	103,098
Property Taxes	487,350,934	30,243,581	44,410,785	14,167,204
Vehicle License Taxes	113,380,026	30,898,698	31,377,612	478,914
Intergovernmental	14,101,475	198,619	171,947	(26,672)
Miscellaneous	80,365,452	17,272,147	18,262,426	990,279
Interest	-	-	248	248
Transfers In	10,621,605	2,655,402	2,655,390	(12)
<b>Total Operating Revenues</b>	<b>1,075,560,244</b>	<b>171,058,930</b>	<b>186,771,989</b>	<b>15,713,059</b>
<b>Total Non-Recurring Revenues</b>	<b>8,467,572</b>	<b>3,217,572</b>	<b>4,646,683</b>	<b>1,429,111</b>
<b>Total Revenues</b>	<b>1,084,027,816</b>	<b>174,276,502</b>	<b>191,418,672</b>	<b>17,142,170</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,595,623	109,448,740	106,517,985	2,930,755
Supplies	9,978,011	2,698,407	2,250,844	447,563
Services	177,996,386	40,275,527	28,689,771	11,585,756
Intergovernmental Payments	266,641,186	66,120,470	58,516,808	7,603,662
Debt Service	3,938,110	858,959	209,462	649,497
Capital Outlay	1,288,755	320,975	(133,728)	454,703
Transfers Out	184,122,173	51,738,671	51,737,421	1,250
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>271,461,749</b>	<b>247,788,563</b>	<b>23,673,186</b>
<b>Total Non-Recurring Expenditures</b>	<b>299,612,151</b>	<b>204,747,752</b>	<b>195,829,964</b>	<b>8,917,788</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>476,209,501</b>	<b>443,618,527</b>	<b>32,590,974</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(291,144,579)</u>	<u>(301,932,999)</u>	<u>(252,199,855)</u>	<u>49,733,144</u>
<b>Beginning Fund Balance (unaudited)</b>	<b>453,144,579</b>	<b>453,144,579</b>	<b>488,500,240</b>	<b>35,355,661</b>
<b>Revenues</b>	<b>1,084,027,816</b>	<b>174,276,502</b>	<b>191,418,672</b>	<b>17,142,170</b>
<b>Expenditures</b>	<b>1,375,172,395</b>	<b>476,209,501</b>	<b>443,618,527</b>	<b>32,590,974</b>
<b>Ending Fund Balance</b>	<b>162,000,000</b>	<b>151,211,580</b>	<b>236,300,385</b>	<b>85,088,805</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Committed Fund Balance</b>	<b>162,000,000</b>	<b>162,000,000</b>	<b>162,000,000</b>	<b>-</b>
<b>Unassigned Ending Fund Balance</b>	<b>-</b>	<b>(10,788,420)</b>	<b>74,300,385</b>	<b>85,088,805</b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of September 30, 2010

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,117,643	5,899,387	5,568,218	331,169	5.61 %
BOARD OF SUPERVISORS D1 F100	346,428	87,744	88,567	(823)	(0.94) %
BOARD OF SUPERVISORS D2 F100	346,428	87,861	92,446	(4,585)	(5.22) %
BOARD OF SUPERVISORS D3 F100	346,428	87,286	85,184	2,102	2.41 %
BOARD OF SUPERVISORS D4 F100	346,428	89,440	85,695	3,745	4.19 %
BOARD OF SUPERVISORS D5 F100	346,428	104,423	73,144	31,279	29.95 %
CALL CENTER F100	1,363,590	348,857	360,408	(11,551)	(3.31) %
CLERK OF THE BOARD F100	1,503,345	312,932	171,519	141,413	45.19 %
COUNTY MANAGER F100	5,251,362	1,419,296	614,045	805,251	56.74 %
ELECTIONS F100	20,300,000	8,205,780	6,661,186	1,544,594	18.82 %
ENTERPRISE TECHNOLOGY F100	6,922,085	1,881,483	1,387,647	493,836	26.25 %
FINANCE F100	3,248,204	817,703	748,968	68,735	8.41 %
GENERAL COUNSEL F100	5,879,933	1,470,768	859,916	610,852	41.53 %
INTERNAL AUDIT F100	1,572,354	401,662	379,619	22,043	5.49 %
MANAGEMENT AND BUDGET F100	3,311,167	816,860	730,446	86,414	10.58 %
MATERIALS MANAGEMENT F100	2,021,461	491,248	394,572	96,676	19.68 %
PUBLIC WORKS F100	45,575,611	11,550,995	6,330,536	5,220,459	45.19 %
RECORDER F100	2,095,117	527,919	455,913	72,006	13.64 %
RESEARCH AND REPORTING F100	322,241	86,760	81,198	5,562	6.41 %
SPECIAL LITIGATION F100	1,995,953	484,608	399,959	84,649	17.47 %
TREASURER F100	3,865,769	1,000,351	959,857	40,494	4.05 %
WORKFORCE MGMT AND DEV F100	2,923,840	742,315	732,395	9,920	1.34 %
<b>Subtotal</b>	<b>133,001,815</b>	<b>36,915,678</b>	<b>27,261,436</b>	<b>9,654,242</b>	<b>26.15 %</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	30,185,299	7,652,217	7,060,175	592,042	7.74 %
CONSTABLES F100	2,724,875	725,503	617,577	107,926	14.88 %
CORRECTIONAL HEALTH F100	3,071,763	771,525	734,475	37,050	4.80 %
COUNTY ATTORNEY CIVIL F100	4,085,224	1,377,559	1,331,960	45,599	3.31 %
COUNTY ATTORNEY F100	56,803,893	14,393,335	14,019,114	374,221	2.60 %
EMERGENCY MANAGEMENT F100	173,881	44,119	39,488	4,631	10.50 %
JUDICIAL BRANCH *	145,799,447	37,095,126	35,284,046	1,811,080	4.88 %
JUSTICE COURTS F100	14,353,098	3,634,477	3,635,199	(722)	(0.02) %
MEDICAL EXAMINER F100	6,757,790	1,716,193	1,656,609	59,584	3.47 %
PUBLIC DEFENSE SYSTEM *	84,000,923	19,225,146	18,606,204	618,942	3.22 %
PUBLIC FIDUCIARY F100	2,459,102	601,319	586,917	14,402	2.40 %
SHERIFF F100	61,380,923	15,627,460	14,893,196	734,264	4.70 %
<b>Subtotal</b>	<b>411,796,218</b>	<b>102,863,979</b>	<b>98,464,958</b>	<b>4,399,021</b>	<b>4.28 %</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>
ANIMAL CARE AND CONTROL F100	257,903	64,476	64,476	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	1,033,704	950,495	83,209	8.05 %
HUMAN SERVICES F100	2,063,610	223,724	36,088	187,636	83.87 %
PUBLIC HEALTH F100	10,787,840	2,923,310	2,626,286	297,024	10.16 %
<b>Subtotal</b>	<b>16,988,193</b>	<b>4,245,214</b>	<b>3,677,344</b>	<b>567,870</b>	<b>13.38 %</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	693,436	165,542	114,969	50,573	30.55 %
<b>Subtotal</b>	<b>693,436</b>	<b>165,542</b>	<b>114,969</b>	<b>50,573</b>	<b>30.55 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
SUPERINTENDENT OF SCHOOLS F100	2,298,381	626,767	468,975	157,792	25.18 %
<b>Subtotal</b>	<b>2,298,381</b>	<b>626,767</b>	<b>468,975</b>	<b>157,792</b>	<b>25.18 %</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>
HEALTH CARE PROGRAMS F100	215,648,424	53,293,673	49,729,356	3,564,317	6.69 %
NON DEPARTMENTAL F100	594,745,928	278,098,648	263,901,487	14,197,161	5.11 %
<b>Subtotal</b>	<b>810,394,352</b>	<b>331,392,321</b>	<b>313,630,844</b>	<b>17,761,477</b>	<b>5.36 %</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>476,209,501</b>	<b>443,618,527</b>	<b>32,590,974</b>	<b>6.84 %</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 September 30, 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	58,564,143	14,735,052	14,043,822	691,230	4.69 %
JUVENILE PROBATION F100	16,124,198	4,063,125	3,526,127	536,998	13.22 %
SUPERIOR COURT F100	71,111,106	18,296,949	17,714,096	582,853	3.19 %
<b>Total Judicial Branch</b>	<b><u>145,799,447</u></b>	<b><u>37,095,126</u></b>	<b><u>35,284,046</u></b>	<b><u>1,811,080</u></b>	<b><u>4.88 %</u></b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,275,922	4,616,748	4,455,182	161,566	3.50 %
JUVENILE DEFENDER F100	4,570,802	1,094,561	1,078,243	16,318	1.49 %
LEGAL ADVOCATE F100	9,231,434	2,282,762	2,107,037	175,725	7.70 %
LEGAL DEFENDER F100	10,721,597	2,646,816	2,276,550	370,266	13.99 %
PUBLIC DEFENDER F100	34,201,168	8,584,259	8,689,191	(104,932)	(1.22) %
<b>Total Public Defense System</b>	<b><u>84,000,923</u></b>	<b><u>19,225,146</u></b>	<b><u>18,606,204</u></b>	<b><u>618,942</u></b>	<b><u>3.22 %</u></b>



# Detention Fund

## Executive Summary

As of September 30, 2010

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	25,531,743	26,483,756	952,013
Intergovernmental	31,570,240	7,892,558	6,280,058	(1,612,500)
Transfers In	176,466,336	44,116,584	44,116,584	-
<b>Total Operating Revenues</b>	<b>312,253,563</b>	<b>77,540,885</b>	<b>76,880,398</b>	<b>(660,487)</b>
<b>Total Non-Recurring Revenues</b>	<b>2,600,000</b>	<b>650,000</b>	<b>1,095,425</b>	<b>445,425</b>
<b>Total Revenues</b>	<b>314,853,563</b>	<b>78,190,885</b>	<b>77,975,824</b>	<b>(215,061)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	57,815,727	55,724,553	2,091,174
Supplies	11,703,407	2,996,706	3,369,729	(373,023)
Services	70,025,998	17,540,921	10,098,401	7,442,520
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	196,802	51,325	145,477
Capital Outlay	567,665	141,919	134,488	7,431
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>78,692,075</b>	<b>69,379,920</b>	<b>9,312,155</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>198,337,231</b>	<b>187,377,106</b>	<b>10,960,125</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>277,029,306</b>	<b>256,757,026</b>	<b>20,272,280</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(198,838,421)</u>	<u>(178,781,202)</u>	<u>20,057,219</u>
<b>Beginning Fund Balance (unaudited)</b>	<b>220,596,444</b>	<b>220,596,444</b>	<b>220,304,576</b>	<b>(291,868)</b>
<i>Revenues</i>	314,853,563	78,190,885	77,975,824	(215,061)
<i>Expenditures</i>	535,450,007	277,029,306	256,757,026	20,272,280
<b>Ending Fund Balance</b>	-	<b>21,758,023</b>	<b>41,523,374</b>	<b>19,765,351</b>
<b>Restricted Fund Balance</b>	-	<b>21,758,023</b>	<b>41,523,374</b>	<b>19,765,351</b>
<b>Committed Fund Balance</b>	-	-	-	-
<b>Unassigned Ending Fund Balance</b>	-	-	-	-



**Detention Fund**  
**Expenditures by Agency**  
*As of September 30, 2010*

**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	12,967,207	12,447,216	519,991	4.01%
COUNTY MANAGER F255	1,458,856	365,682	242,282	123,400	33.75%
JUVENILE PROBATION F255	33,206,895	8,353,303	7,303,578	1,049,725	12.57%
NON DEPARTMENTAL F255	228,469,579	202,149,286	187,484,898	14,664,388	7.25%
PUBLIC WORKS F255	28,057,549	7,116,280	3,730,225	3,386,055	47.58%
SHERIFF F255	182,632,904	46,077,548	45,548,828	528,720	1.15%
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>277,029,306</b>	<b>256,757,026</b>	<b>20,272,280</b>	<b>7.32%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures by Agency

### As of September 30, 2010

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	5,674,387	5,568,218	106,169	1.87 %
BOARD OF SUPERVISORS D1 F100	346,428	87,744	88,567	(823)	(0.94) %
BOARD OF SUPERVISORS D2 F100	346,428	87,861	92,446	(4,585)	(5.22) %
BOARD OF SUPERVISORS D3 F100	346,428	87,286	85,184	2,102	2.41 %
BOARD OF SUPERVISORS D4 F100	346,428	89,440	85,695	3,745	4.19 %
BOARD OF SUPERVISORS D5 F100	346,428	104,423	73,144	31,279	29.95 %
CALL CENTER F100	1,363,590	348,857	360,408	(11,551)	(3.31) %
CLERK OF THE BOARD F100	920,094	166,874	160,378	6,496	3.89 %
COUNTY MANAGER F100	2,802,434	807,052	583,430	223,622	27.71 %
ELECTIONS F100	20,300,000	8,205,780	6,661,186	1,544,594	18.82 %
ENTERPRISE TECHNOLOGY F100	6,633,085	1,772,484	1,387,647	384,837	21.71 %
FINANCE F100	3,248,204	817,703	748,968	68,735	8.41 %
GENERAL COUNSEL F100	5,835,533	1,470,768	859,916	610,852	41.53 %
INTERNAL AUDIT F100	1,572,354	401,662	379,619	22,043	5.49 %
MANAGEMENT AND BUDGET F100	3,311,167	816,860	730,446	86,414	10.58 %
MATERIALS MANAGEMENT F100	1,952,701	473,913	379,795	94,118	19.86 %
PUBLIC WORKS F100	44,514,611	11,253,142	6,238,421	5,014,721	44.56 %
RECORDER F100	2,095,117	527,919	455,913	72,006	13.64 %
RESEARCH AND REPORTING F100	322,241	86,760	81,198	5,562	6.41 %
SPECIAL LITIGATION F100	1,944,953	484,608	399,959	84,649	17.47 %
TREASURER F100	3,865,769	1,000,351	959,857	40,494	4.05 %
WORKFORCE MGMT AND DEV F100	2,923,840	742,315	732,395	9,920	1.34 %
<b>Subtotal</b>	<b>128,130,476</b>	<b>35,508,189</b>	<b>27,112,788</b>	<b>8,395,401</b>	<b>23.64 %</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	30,185,299	7,652,217	7,060,175	592,042	7.74 %
CONSTABLES F100	2,429,547	613,608	558,432	55,176	8.99 %
CORRECTIONAL HEALTH F100	3,071,763	771,525	734,475	37,050	4.80 %
COUNTY ATTORNEY CIVIL F100	3,383,769	845,943	800,344	45,599	5.39 %
COUNTY ATTORNEY F100	56,803,893	14,393,335	14,019,114	374,221	2.60 %
EMERGENCY MANAGEMENT F100	173,881	44,119	39,488	4,631	10.50 %
JUDICIAL BRANCH *	145,799,447	37,095,126	35,284,046	1,811,080	4.88 %
JUSTICE COURTS F100	14,353,098	3,634,477	3,635,199	(722)	(0.02) %
MEDICAL EXAMINER F100	6,757,790	1,716,193	1,656,609	59,584	3.47 %
PUBLIC DEFENSE SYSTEM *	79,620,654	18,419,021	17,607,293	811,728	4.41 %
PUBLIC FIDUCIARY F100	2,459,102	601,319	586,917	14,402	2.40 %
SHERIFF F100	61,380,923	15,627,460	14,893,196	734,264	4.70 %
<b>Subtotal</b>	<b>406,419,166</b>	<b>101,414,343</b>	<b>96,875,287</b>	<b>4,539,056</b>	<b>4.48 %</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>
ANIMAL CARE AND CONTROL F100	257,903	64,476	64,476	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	945,704	950,495	(4,791)	(0.51) %
HUMAN SERVICES F100	2,063,610	223,724	36,088	187,636	83.87 %
PUBLIC HEALTH F100	10,787,840	2,923,310	2,626,286	297,024	10.16 %
<b>Subtotal</b>	<b>16,900,193</b>	<b>4,157,214</b>	<b>3,677,344</b>	<b>479,870</b>	<b>11.54 %</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	693,436	165,542	114,969	50,573	30.55 %
<b>Subtotal</b>	<b>693,436</b>	<b>165,542</b>	<b>114,969</b>	<b>50,573</b>	<b>30.55 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
SUPERINTENDENT OF SCHOOLS F100	2,046,590	569,254	455,487	113,767	19.99 %
<b>Subtotal</b>	<b>2,046,590</b>	<b>569,254</b>	<b>455,487</b>	<b>113,767</b>	<b>19.99 %</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>
HEALTH CARE PROGRAMS F100	242,044,524	59,892,698	58,632,781	1,259,917	2.10 %
NON DEPARTMENTAL F100	279,325,859	69,754,509	60,919,907	8,834,602	12.67 %
<b>Subtotal</b>	<b>521,370,383</b>	<b>129,647,207</b>	<b>119,552,688</b>	<b>10,094,519</b>	<b>7.79 %</b>
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>271,461,749</b>	<b>247,788,563</b>	<b>23,673,186</b>	<b>8.72 %</b>

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

Note: Totals may not foot due to rounding.

Continued on next page



# General Fund

## Expenditures by Agency

### As of September 30, 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>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	325,000	225,000	-	225,000	100.00 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	583,251	146,058	11,141	134,917	92.37 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,448,928	612,244	30,615	581,629	95.00 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	289,000	108,999	-	108,999	100.00 %
<b>GENERAL COUNSEL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	44,400	-	-	-	-
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	68,760	17,335	14,777	2,558	14.76 %
<b>PUBLIC WORKS F100</b>					
CACX - COURTS AREA - GENERAL	307,377	82,377	-	82,377	100.00 %
CCBI - CENTRAL COURT BLDG	3,450,000	862,500	8,589	853,911	99.00 %
DPTI - DURANGO PARKING GARAGE	450,000	112,500	-	112,500	100.00 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	122,058	225	121,833	99.82 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	99,999	10,120	89,879	89.88 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	25,200	2,113	23,087	91.62 %
GLDR - GLENDALE REG DAY REPORTING	85,000	31,875	1,086	30,789	96.59 %
JUST - COURT TOWER	-	-	(169)	169	-
NRNP - NON-RECURRING/NON-PROJECT	(8,341,906)	(2,144,871)	(576,172)	(1,568,699)	73.14 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	81,915	205	81,710	99.75 %
PPFE - PROGRAM FEES	600,000	225,100	170,420	54,680	24.29 %
RCCR - CODE COMPLIANCE RESERVE	200,000	50,100	-	50,100	100.00 %
SECR - BUILDING SECURITY PROJECTS	400,000	99,000	179,592	(80,592)	(81.41) %
SFTY - LIFE/SAFETY PROJECTS	400,000	100,500	64,578	35,922	35.74 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	24,900	-	24,900	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	270,300	231,165	39,135	14.48 %
SWHS - SHERIFF WAREHOUSE	416,000	105,000	362	104,638	99.66 %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	149,400	-	149,400	100.00 %
<b>SPECIAL LITIGATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	51,000	-	-	-	-
<b>Subtotal</b>	<b><u>4,871,339</u></b>	<b><u>1,407,489</u></b>	<b><u>148,649</u></b>	<b><u>1,258,840</u></b>	<b><u>89.44 %</u></b>
<b>Public Safety</b>					
	<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	111,895	59,145	52,750	47.14 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	701,455	531,616	531,616	-	-
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	806,125	998,911	(192,786)	(23.92) %
<b>Subtotal</b>	<b><u>5,377,052</u></b>	<b><u>1,449,636</u></b>	<b><u>1,589,672</u></b>	<b><u>(140,036)</u></b>	<b><u>(9.66) %</u></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

### As of September 30, 2010

#### Expenditures

##### Non-Recurring

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 %
<b>Subtotal</b>	<b><u>88,000</u></b>	<b><u>88,000</u></b>	<b><u>-</u></b>	<b><u>88,000</u></b>	<b><u>100.00 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SUPERINTENDENT OF SCHOOLS F100 NRNP - NON-RECURRING/NON-PROJECT	251,791	57,513	13,488	44,025	76.55 %
<b>Subtotal</b>	<b><u>251,791</u></b>	<b><u>57,513</u></b>	<b><u>13,488</u></b>	<b><u>44,025</u></b>	<b><u>76.55 %</u></b>
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)	(6,599,025)	(8,903,425)	2,304,400	(34.92) %
NON DEPARTMENTAL F100 NRNP - NON-RECURRING/NON-PROJECT	315,420,069	208,344,139	202,983,609	5,360,530	2.57 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	227	(227)	-
<b>Subtotal</b>	<b><u>289,023,969</u></b>	<b><u>201,745,114</u></b>	<b><u>194,078,156</u></b>	<b><u>7,666,958</u></b>	<b><u>3.80 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>299,612,151</u></b>	<b><u>204,747,752</u></b>	<b><u>195,829,964</u></b>	<b><u>8,917,788</u></b>	<b><u>4.36 %</u></b>
<b>Total Expenditures</b>	<b><u>1,375,172,395</u></b>	<b><u>476,209,501</u></b>	<b><u>443,618,527</u></b>	<b><u>32,590,974</u></b>	<b><u>6.84 %</u></b>

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

Note: Totals may not foot due to rounding.



## Detention Fund

### Expenditures by Agency

As of September 30, 2010

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	51,042,379	12,868,706	12,424,265	444,441	3.45%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,458,856	365,682	242,282	123,400	33.75%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,206,895	8,353,303	7,303,578	1,049,725	12.57%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	17,326,108	4,331,530	161,188	4,170,342	96.28%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	27,086,421	6,820,312	3,699,779	3,120,533	45.75%
<b>SHERIFF F255</b>					
OPER - OPERATING	182,132,904	45,952,542	45,548,828	403,714	0.88%
<b>Subtotal</b>	<b>312,253,563</b>	<b>78,692,075</b>	<b>69,379,920</b>	<b>9,312,155</b>	<b>11.83%</b>
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>78,692,075</b>	<b>69,379,920</b>	<b>9,312,155</b>	<b>11.83%</b>

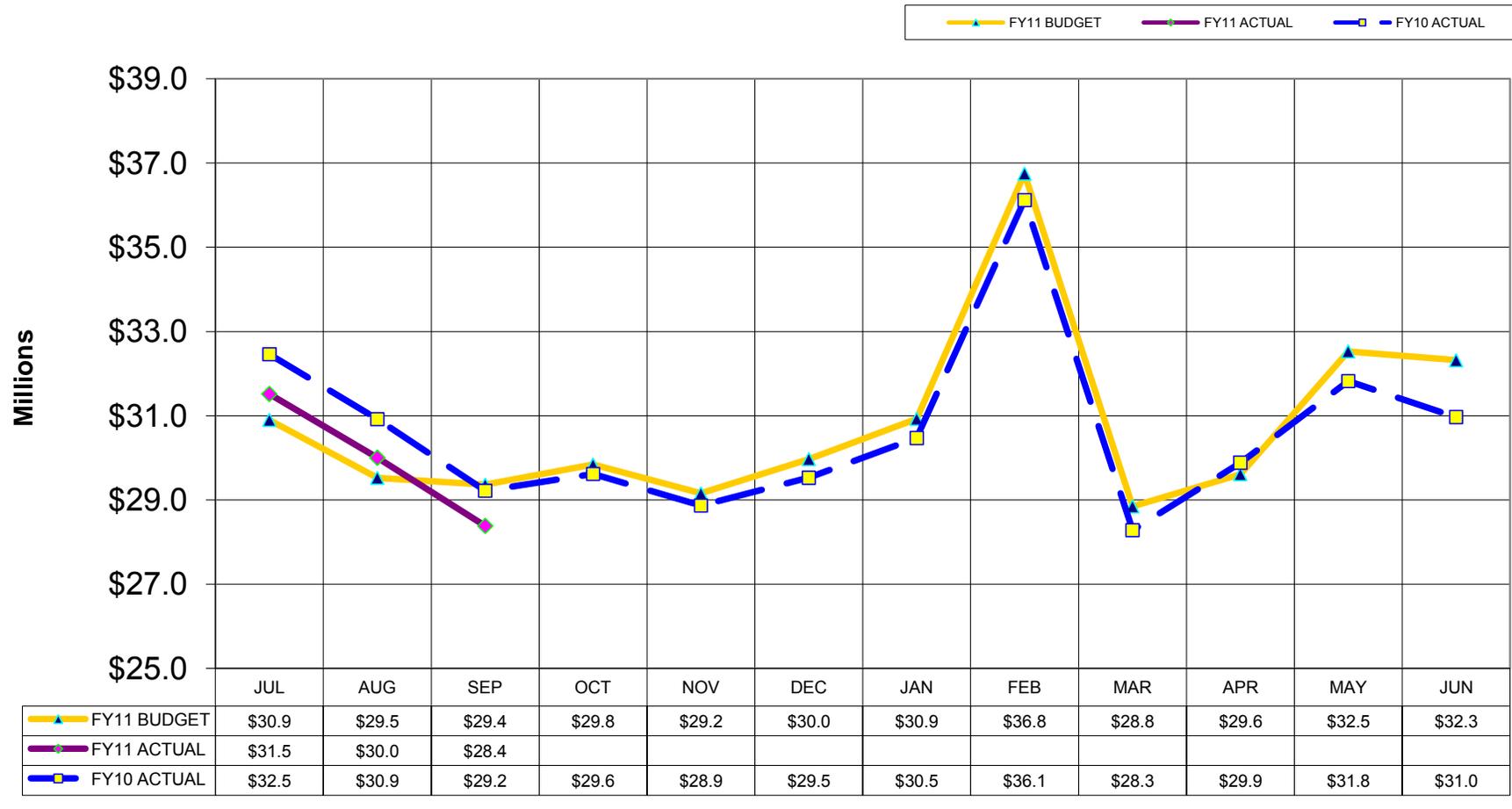
##### Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	98,501	22,951	75,550	76.70%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	197,817,756	187,323,710	10,494,046	5.30%
<b>PUBLIC WORKS F255</b>					
DDII - JUVENILE DETENTION BLDG	277,085	69,000	-	69,000	100.00%
DDJS - DURANGO JAIL	300,981	75,000	51,652	23,348	31.13%
EJIS - ESTRELLA JAIL	1,535,066	383,775	565,273	(181,498)	(47.29)%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	62,499	-	62,499	100.00%
ENVR - ENVIRONMENTAL PROJECTS	100,000	24,999	-	24,999	100.00%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	168,624	-	168,624	100.00%
LBJC - LBJ COMPLEX	2,261,602	565,401	6,244	559,157	98.90%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(1,757,951)	(661,266)	(1,096,685)	62.38%
PPFE - PROGRAM FEES	400,000	99,999	22,358	77,641	77.64%
RCCR - CODE COMPLIANCE RESERVE	150,000	49,998	-	49,998	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	125,001	45,913	79,088	63.27%
SESS - SE SUBSTATION	377,730	94,434	-	94,434	100.00%
SFTY - LIFE/SAFETY PROJECTS	400,000	99,999	-	99,999	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	134,190	-	134,190	100.00%
SODC - GENERATOR SUPP SO DATA CTR	50,000	50,000	-	50,000	100.00%
SPEW - SHERIFF PROPERTY & EVIDENCE	41,149	21,000	271	20,729	98.71%
STAC - SHERIFF TRAINING ACADEMY	57,041	30,000	-	30,000	100.00%
<b>SHERIFF F255</b>					
JMSM - SHERIFF JMS MIGRATION	500,000	125,006	-	125,006	100.00%
<b>Subtotal</b>	<b>223,196,444</b>	<b>198,337,231</b>	<b>187,377,106</b>	<b>10,960,125</b>	<b>5.53%</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>198,337,231</b>	<b>187,377,106</b>	<b>10,960,125</b>	<b>5.53%</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>277,029,306</b>	<b>256,757,026</b>	<b>20,272,280</b>	<b>7.32%</b>

Note: Totals may not foot due to rounding.

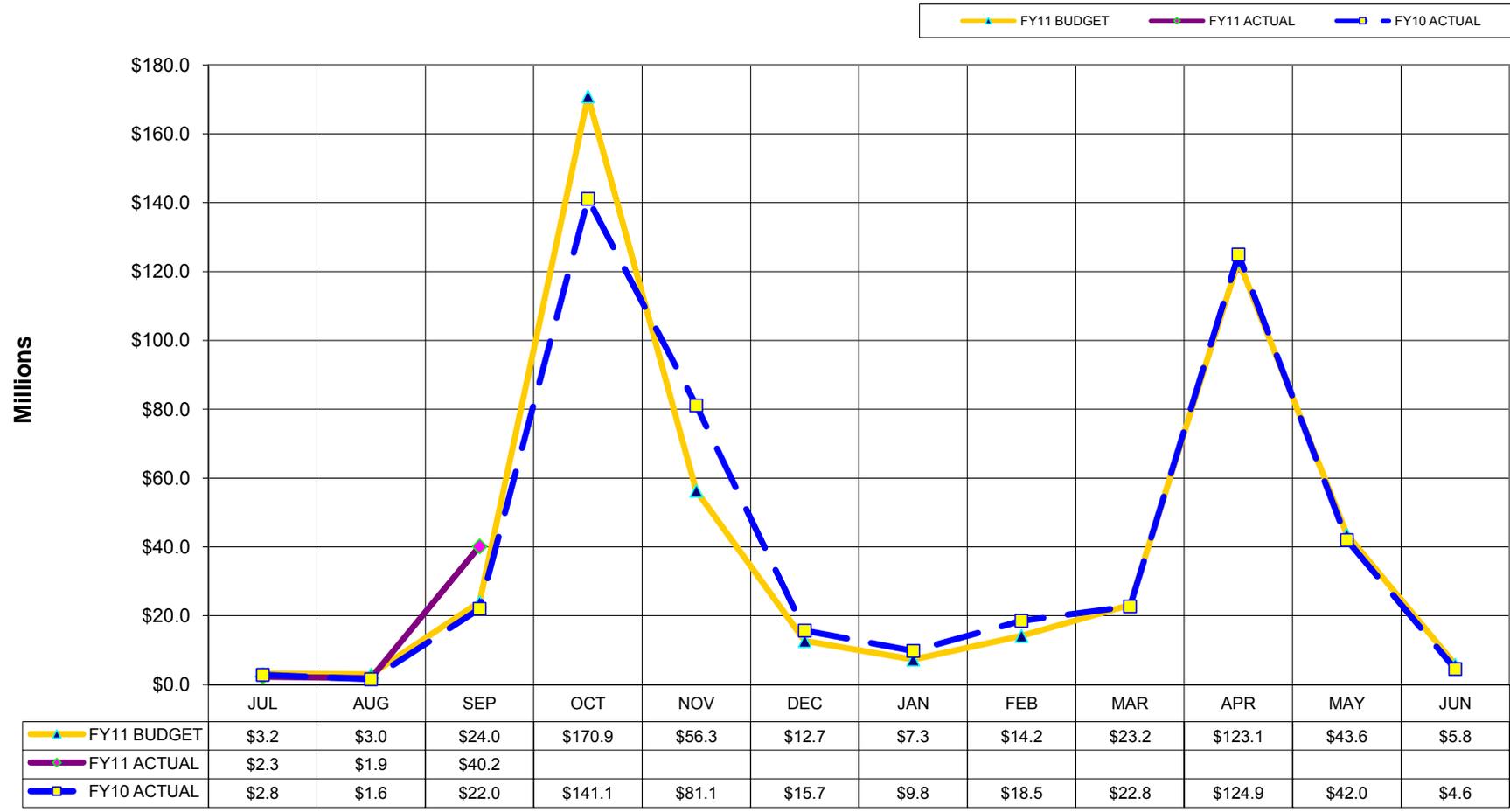
***Charts for Significant Revenue Sources***

## 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



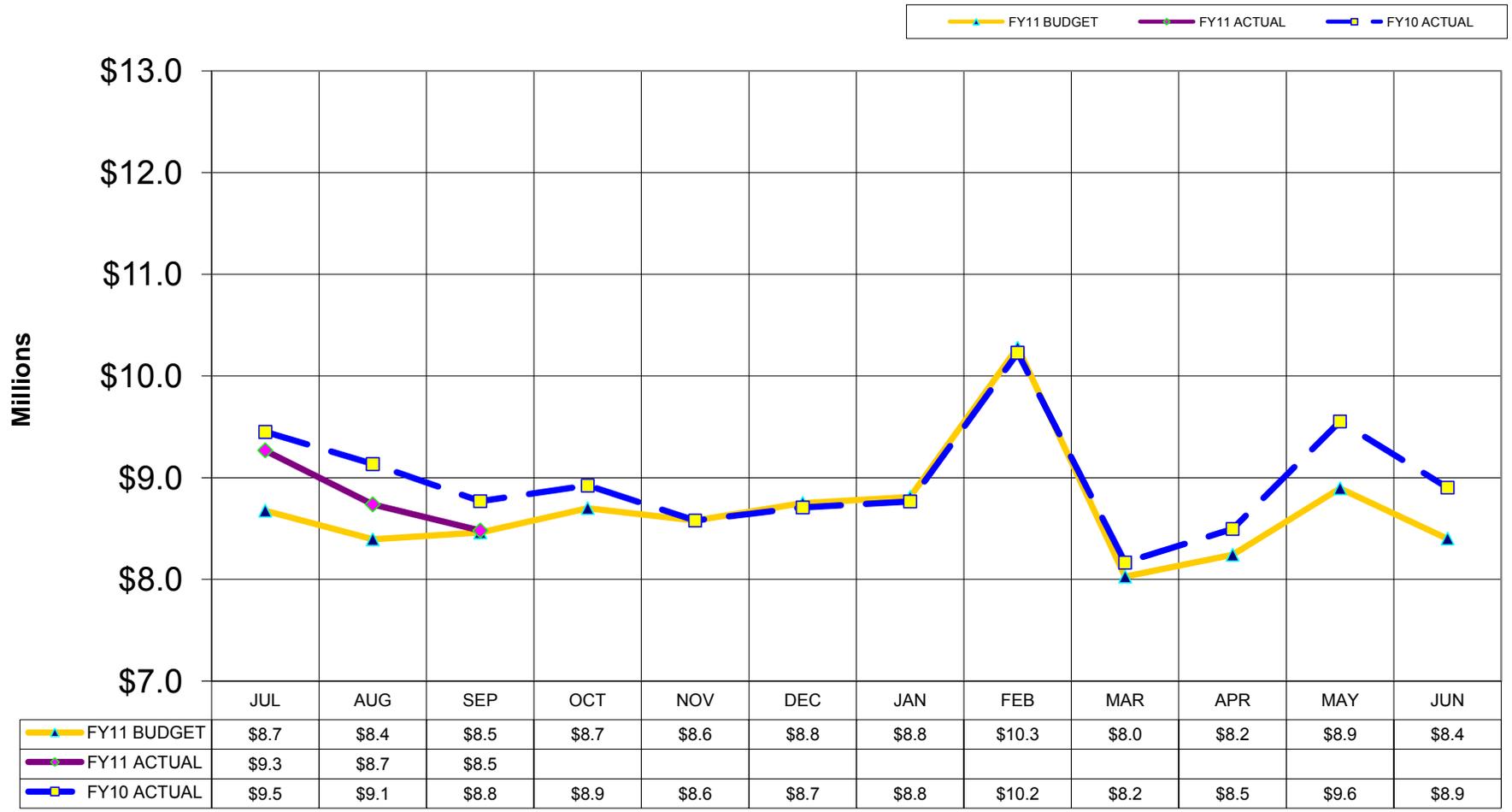
Amounts are presented in the month when the cash payment is received (cash basis).

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



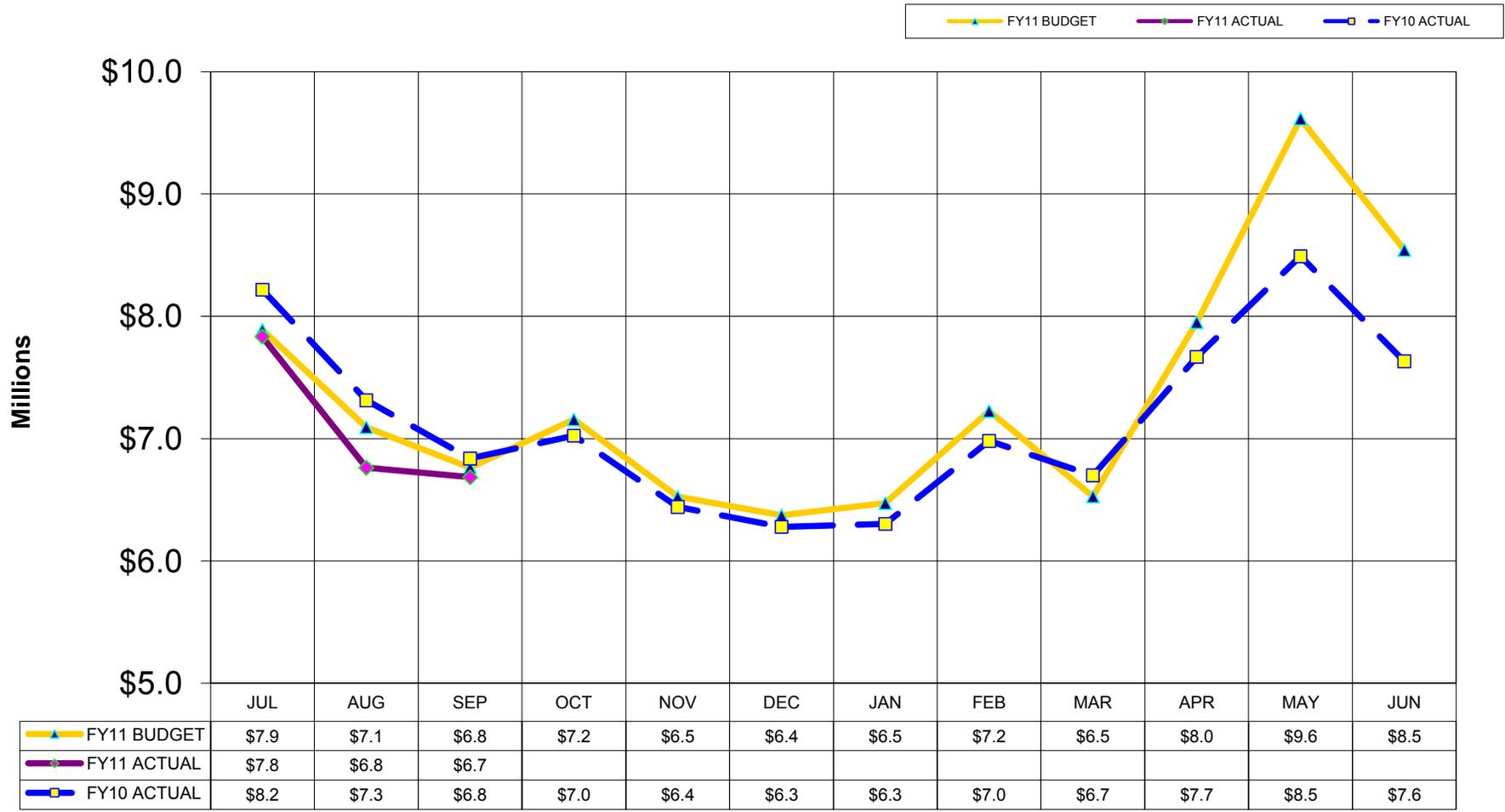
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## 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).