



# Maricopa County

Department of Finance

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Date: January 20, 2011  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 10-11 Executive Summary – December 2010

Attached is the General Fund and Detention Fund financial activity through December 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 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.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$712,650:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$712.6 thousand or 0.4 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 December 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the November 2010 sales tax collections were up 3.8 percent compared to November 2009. November 2010 is the second consecutive month to show positive year-over-year growth, which has not happened since August 2007.

In addition, the state's unemployment rate fell from 9.5 percent to 9.4 percent in November 2010. This marked the second consecutive decline of Arizona's jobless rate.

- **Property Tax Revenue (Operating) YTD variance of (\$5,548,872):** The FY 10-11 Property Tax revenue reflects a YTD negative budget variance of \$5.5m or 2.1 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. FY 10-11 YTD collections through December 31, 2010 are 52.2 percent of the adopted levy compared to a historical average of 52.5 percent. Therefore, the variance is a result of the budget calendarization and will be re-calendarized in January 2011. 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 (\$65,822):** The FY 10-11 VLT revenue reflects a YTD negative budget variance of \$65.8 thousand or 0.1 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 \$2,373,414:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$2.3m or 54.7 percent. The positive variance is mostly due to higher revenues in the Elections department for the November 2010 Primary and General Elections.
- **Interest Revenue (Operating) YTD variance of (\$1,295):** The FY 10-11 General Fund interest revenue was budgeted in non-recurring and the negative variance will be corrected in January 2011.
- **Total Non-Recurring Revenues YTD variance of (\$271,990):** The FY 10-11 total Non-Recurring revenues reflect a YTD negative budget variance of \$271.9 thousand or 5.5 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 Pool (Pool). The current negative variance is due to the Treasurer's Office closing later than anticipated and therefore not apportioning interest income prior to the County's financial statement month-end close. Had interest income been posted in December 2010, interest income would have reflected a positive variance of \$1.7m which will be reflected in the January 2011 report.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,227,305:** 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, Elections, Adult Probation (Judicial Branch), Legal Defender (Public Defense System), Juvenile Probation (Judicial Branch), Public Works, Assessor's Office, and Enterprise Technology, respectively.
- **Services Expenditures (Operating) YTD variance of \$23,194,262:** Current YTD expenditure are 29.7 percent under budget. The positive variance is mostly comprised of capital facilities development and building operations maintenance 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, Administrative Services, and IT infrastructure such as business applications and 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 \$15,233,098:** 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 December, resulting in a positive variance of \$14.4m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$1,517,146:** Current YTD expenditures are 78.2 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 (\$632,130):** Current YTD expenditures are 97.3 percent over budget. Non-Departmental comprises a large portion of the negative variance as Countywide air quality monitoring and capital facilities development projects are over budget. The remaining variance is comprised of IT expenditures for the Sheriff's Office and Office of Enterprise Technology being over budget.
- **Total Non-Recurring Expenditures YTD variance of \$35,269,848:** Current YTD expenditures are 16.4 percent under budget. The expenditures incurred to date of \$179.2m 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 partially comprised of \$9.2m 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 \$16.7m is mostly comprised of capital outlay and general government 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 (\$1,701):** 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 (\$8,217):** Current YTD expenditures are 4.7 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

**Research and Reporting Expenditures (Operating) YTD variance of (\$4,170):** Current YTD expenditures are 2.8 percent over budget. The current variance reflects expenditures for an unanticipated general population survey being conducted for Emergency Management. These expenditures will be transferred to Emergency Management and the variance will be eliminated by February 2011.

**County Attorney Civil Expenditures (Operating) YTD variance of (\$126,314):** Current YTD expenditures are 7.5 percent over budget. Previous to December 2010, the County Attorney was receiving monthly budget adjustments per Board actions to right-size the existing Civil Division budget on a month-to-month basis. The County Attorney is working with OMB to develop a budget recommendation for Board approval in February 2011 that would address the Civil Division budget issues for the remainder of the

fiscal year. The County Attorney and OMB staff expect to have a budget solution go to the Board in February 2011.

**Environmental Services Expenditures (Operating) YTD variance of (\$77,268):** Current YTD expenditures are 4.2 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 \$1,156,857:** Current YTD expenditures for the constellation are 2.9 percent under budget. However, there are negative variances for the Public Defender (\$12,811) and total non-recurring expenditures (\$376,868) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$12,811):** Current YTD expenditures in the department are 0.1 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 (\$376,868):** Current YTD non-recurring expenditures for the constellation are 19.7 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 \$1,431,813:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.4m or 2.8 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 \$96,708:** The FY 10-11 Intergovernmental YTD actual revenue of \$15.9m is more than budgeted revenue of \$15.8m resulting in a positive budget variance of \$96.7 thousand or 0.6 percent. The revenue variance is entirely related to Jail Per Diem and Booking fees.
- **Total Non-Recurring Revenues YTD variance of \$2,615,336:** 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 \$4,330,594:** Current YTD expenditures are 3.7 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 \$13,328,010:** Current YTD expenditures are 38.0 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 \$290,954:** 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 \$281,434:** Current YTD expenditures are 99.2 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 \$11,485,385:** Current YTD expenditures are 5.8 percent under budget. The expenditures incurred to date of \$187.6m 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. 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 (\$478,690):** The FY 10-11 State-Shared Highway User YTD actual revenue of \$41,320,368 is less than budgeted YTD revenue of \$41,799,058 resulting in a negative budget variance of \$478.7 thousand or 1.1 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 Deputy Director



# General Fund

## Executive Summary

As of December 31, 2010

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	178,756,670	179,469,320	712,650
Property Taxes	487,350,934	270,164,578	264,615,706	(5,548,872)
Vehicle License Taxes	113,380,026	58,491,899	58,426,077	(65,822)
Intergovernmental	14,101,475	4,336,237	6,709,651	2,373,414
Miscellaneous	80,365,452	35,061,078	36,260,713	1,199,635
Interest	-	-	(1,295)	(1,295)
Transfers In	10,621,605	5,310,804	5,310,795	(9)
<b>Total Operating Revenues</b>	<b>1,075,560,244</b>	<b>552,121,266</b>	<b>550,790,968</b>	<b>(1,330,298)</b>
<b>Total Non-Recurring Revenues</b>	<b>8,467,572</b>	<b>4,967,572</b>	<b>4,695,582</b>	<b>(271,990)</b>
<b>Total Revenues</b>	<b>1,084,027,816</b>	<b>557,088,838</b>	<b>555,486,549</b>	<b>(1,602,289)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,430,378	218,867,719	212,640,414	6,227,305
Supplies	9,836,153	4,948,416	5,329,304	(380,888)
Services	178,310,662	77,966,726	54,772,464	23,194,262
Intergovernmental Payments	266,641,186	132,735,268	117,502,170	15,233,098
Debt Service	3,930,937	1,939,069	421,923	1,517,146
Capital Outlay	1,288,755	649,413	1,281,543	(632,130)
Transfers Out	184,122,173	95,866,505	95,854,005	12,500
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>532,973,116</b>	<b>487,801,823</b>	<b>45,171,293</b>
<b>Total Non-Recurring Expenditures</b>	<b>299,612,151</b>	<b>214,428,044</b>	<b>179,158,196</b>	<b>35,269,848</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>747,401,160</b>	<b>666,960,019</b>	<b>80,441,141</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(291,144,579)</b>	<b>(190,312,322)</b>	<b>(111,473,470)</b>	<b>78,838,852</b>
<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>557,088,838</b>	<b>555,486,549</b>	<b>(1,602,289)</b>
<b>Expenditures</b>	<b>1,375,172,395</b>	<b>747,401,160</b>	<b>666,960,019</b>	<b>80,441,141</b>
<b>Ending Fund Balance</b>	<b>162,000,000</b>	<b>262,832,257</b>	<b>377,536,366</b>	<b>114,704,109</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>100,832,257</b>	<b>215,536,366</b>	<b>114,704,109</b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of December 31, 2010

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,117,643	11,549,401	10,846,891	702,510	6.08 %
BOARD OF SUPERVISORS D1 F100	346,428	175,162	176,863	(1,701)	(0.97) %
BOARD OF SUPERVISORS D2 F100	346,428	175,346	183,563	(8,217)	(4.69) %
BOARD OF SUPERVISORS D3 F100	346,428	174,441	170,894	3,547	2.03 %
BOARD OF SUPERVISORS D4 F100	346,428	176,290	171,922	4,368	2.48 %
BOARD OF SUPERVISORS D5 F100	346,428	191,217	146,200	45,017	23.54 %
BUS STRAT HLTH CARE PROG F100	215,648,424	106,711,653	85,784,245	20,927,408	19.61 %
CALL CENTER F100	1,363,590	700,379	694,031	6,348	0.91 %
CLERK OF THE BOARD F100	1,503,345	846,356	465,081	381,275	45.05 %
COUNTY MANAGER F100	5,251,362	2,703,075	1,303,819	1,399,256	51.77 %
ELECTIONS F100	20,300,000	16,483,901	10,595,625	5,888,276	35.72 %
ENTERPRISE TECHNOLOGY F100	6,922,085	3,445,274	2,773,413	671,861	19.50 %
FINANCE F100	3,448,204	1,663,192	1,511,285	151,907	9.13 %
GENERAL COUNSEL F100	5,879,933	2,985,939	2,120,223	865,716	28.99 %
HUMAN RESOURCES F100	2,923,840	1,476,321	1,454,429	21,892	1.48 %
INTERNAL AUDIT F100	1,572,354	798,463	772,017	26,446	3.31 %
MANAGEMENT AND BUDGET F100	3,311,167	1,649,325	1,444,796	204,529	12.40 %
MATERIALS MANAGEMENT F100	2,021,461	978,727	782,340	196,387	20.07 %
PUBLIC WORKS F100	49,025,070	24,341,058	14,438,956	9,902,102	40.68 %
RECORDER F100	2,095,117	1,058,469	909,933	148,536	14.03 %
RESEARCH AND REPORTING F100	322,241	144,930	149,100	(4,170)	(2.88) %
SPECIAL LITIGATION F100	1,995,953	1,027,711	891,264	136,447	13.28 %
TREASURER F100	3,865,769	1,969,374	1,937,505	31,869	1.62 %
<b>Subtotal</b>	<b>352,299,698</b>	<b>181,426,004</b>	<b>139,724,396</b>	<b>41,701,608</b>	<b>22.99 %</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	15,378,704	14,167,235	1,211,469	7.88 %
CONSTABLES F100	2,724,875	1,400,238	1,273,158	127,080	9.08 %
CORRECTIONAL HEALTH F100	3,071,763	1,543,036	1,482,167	60,869	3.94 %
COUNTY ATTORNEY CIVIL F100	4,629,577	2,824,465	2,950,779	(126,314)	(4.47) %
COUNTY ATTORNEY F100	56,814,153	28,578,084	28,312,887	265,197	0.93 %
EMERGENCY MANAGEMENT F100	173,881	88,185	78,197	9,988	11.33 %
JUDICIAL BRANCH *	145,799,447	74,030,753	70,936,719	3,094,034	4.18 %
JUSTICE COURTS F100	14,353,098	7,263,195	7,177,022	86,173	1.19 %
MEDICAL EXAMINER F100	6,757,790	3,419,803	3,390,687	29,116	0.85 %
PUBLIC DEFENSE SYSTEM *	84,000,923	40,349,111	39,192,254	1,156,857	2.87 %
PUBLIC FIDUCIARY F100	2,459,102	1,221,222	1,175,914	45,308	3.71 %
SHERIFF F100	61,380,923	31,111,009	29,196,321	1,914,688	6.15 %
<b>Subtotal</b>	<b>412,350,831</b>	<b>207,207,805</b>	<b>199,333,341</b>	<b>7,874,464</b>	<b>3.80 %</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	128,952	128,952	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	1,908,722	1,898,739	9,983	0.52 %
HUMAN SERVICES F100	2,063,610	437,438	99,224	338,214	77.32 %
PUBLIC HEALTH F100	10,787,840	5,647,396	5,016,878	630,518	11.16 %
<b>Subtotal</b>	<b>16,988,193</b>	<b>8,122,508</b>	<b>7,143,794</b>	<b>978,714</b>	<b>12.05 %</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	349,924	247,111	102,813	29.38 %
<b>Subtotal</b>	<b>693,436</b>	<b>349,924</b>	<b>247,111</b>	<b>102,813</b>	<b>29.38 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	2,298,381	1,325,937	965,200	360,737	27.21 %
<b>Subtotal</b>	<b>2,298,381</b>	<b>1,325,937</b>	<b>965,200</b>	<b>360,737</b>	<b>27.21 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	590,541,856	348,968,982	319,546,178	29,422,804	8.43 %
<b>Subtotal</b>	<b>590,541,856</b>	<b>348,968,982</b>	<b>319,546,178</b>	<b>29,422,804</b>	<b>8.43 %</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>747,401,160</b>	<b>666,960,019</b>	<b>80,441,141</b>	<b>10.76 %</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 December 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	58,564,143	29,557,754	28,320,378	1,237,376	4.19 %
JUVENILE PROBATION F100	16,124,198	8,152,949	7,183,547	969,402	11.89 %
SUPERIOR COURT F100	71,111,106	36,320,050	35,432,794	887,256	2.44 %
<b>Total Judicial Branch</b>	<b><u>145,799,447</u></b>	<b><u>74,030,753</u></b>	<b><u>70,936,719</u></b>	<b><u>3,094,034</u></b>	<b><u>4.18 %</u></b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,346,172	10,989,343	10,840,627	148,716	1.35 %
JUVENILE DEFENDER F100	4,570,802	2,243,781	2,208,501	35,280	1.57 %
LEGAL ADVOCATE F100	9,272,332	4,628,746	4,341,595	287,151	6.20 %
LEGAL DEFENDER F100	10,566,830	5,280,776	4,582,255	698,521	13.23 %
PUBLIC DEFENDER F100	34,244,787	17,206,465	17,219,276	(12,811)	(0.07) %
<b>Total Public Defense System</b>	<b><u>84,000,923</u></b>	<b><u>40,349,111</u></b>	<b><u>39,192,254</u></b>	<b><u>1,156,857</u></b>	<b><u>2.87 %</u></b>



# Detention Fund

## Executive Summary

As of December 31, 2010

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	51,562,197	52,994,010	1,431,813
Intergovernmental	31,570,240	15,785,120	15,881,828	96,708
Transfers In	176,466,336	88,233,168	88,233,168	-
<b>Total Operating Revenues</b>	<b>312,253,563</b>	<b>155,580,485</b>	<b>157,109,006</b>	<b>1,528,521</b>
<b>Total Non-Recurring Revenues</b>	<b>2,600,000</b>	<b>1,300,000</b>	<b>3,915,336</b>	<b>2,615,336</b>
<b>Total Revenues</b>	<b>314,853,563</b>	<b>156,880,485</b>	<b>161,024,342</b>	<b>4,143,857</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	115,637,581	111,306,987	4,330,594
Supplies	11,703,407	5,898,770	6,567,451	(668,681)
Services	70,025,998	35,075,331	21,747,321	13,328,010
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	393,604	102,650	290,954
Capital Outlay	567,665	283,839	2,405	281,434
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>157,289,125</b>	<b>139,728,238</b>	<b>17,560,887</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>199,060,905</b>	<b>187,575,520</b>	<b>11,485,385</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>356,350,030</b>	<b>327,303,758</b>	<b>29,046,272</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(199,469,545)</u>	<u>(166,279,416)</u>	<u>33,190,129</u>
<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>	<b>314,853,563</b>	<b>156,880,485</b>	<b>161,024,342</b>	<b>4,143,857</b>
<i>Expenditures</i>	<b>535,450,007</b>	<b>356,350,030</b>	<b>327,303,758</b>	<b>29,046,272</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>21,126,899</b>	<b>54,217,762</b>	<b>33,090,863</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>21,126,899</b>	<b>54,217,762</b>	<b>33,090,863</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 December 31, 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	25,931,688	25,373,125	558,563	2.15%
COUNTY MANAGER F255	1,458,856	730,364	483,790	246,574	33.76%
JUVENILE PROBATION F255	33,206,895	16,719,752	14,719,613	2,000,139	11.96%
NON DEPARTMENTAL F255	228,469,579	206,735,505	187,811,754	18,923,751	9.15%
PUBLIC WORKS F255	28,057,549	14,166,065	8,927,578	5,238,487	36.98%
SHERIFF F255	182,632,904	92,066,656	89,987,898	2,078,758	2.26%
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>356,350,030</b>	<b>327,303,758</b>	<b>29,046,272</b>	<b>8.15%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of December 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	1,465,247	1,669,487	(204,240)
Supplies	2,914,000	7,002	636,340	(629,338)
Services	161,104,906	29,503,589	17,037,338	12,466,251
Intergovernmental Payments	29,918,276	14,676,177	298,675	14,377,502
Debt Service	12,706,344	12,698,669	12,558,154	140,515
Capital Outlay	10,605,584	7,714,302	4,442,188	3,272,114
Transfers Out	371,137,164	282,903,996	282,903,995	1
<b>Total Non- Departmental Expenditures - 470</b>	<b>590,541,856</b>	<b>348,968,982</b>	<b>319,546,178</b>	<b>29,422,804</b>

### Expenditures - Excluding 470

Personnel Services	431,531,068	219,091,999	212,732,317	6,359,682
Supplies	10,228,053	5,393,565	4,810,681	582,884
Services	129,277,271	67,464,273	43,976,283	23,487,990
Intergovernmental Payments	210,326,810	104,861,041	85,398,430	19,462,611
Debt Service	3,915,582	1,931,389	415,737	1,515,652
Capital Outlay	(683,245)	(322,589)	80,394	(402,983)
Transfers Out	35,000	12,500	-	12,500
<b>Total Expenditures - Excluding 470</b>	<b>784,630,539</b>	<b>398,432,178</b>	<b>347,413,841</b>	<b>51,018,337</b>
<b>Total Expenditures</b>	<b>1,375,172,395</b>	<b>747,401,160</b>	<b>666,960,019</b>	<b>80,441,141</b>



# General Fund

## Non-Departmental Expenditures Summary

As of December 31, 2010

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	573,802	632,311	(58,509)
Supplies	114,000	7,002	537,196	(530,194)
Services	62,033,592	16,871,137	14,235,510	2,635,627
Intergovernmental Payments	29,918,276	14,676,177	298,675	14,377,502
Debt Service	15,355	7,680	6,186	1,494
Capital Outlay	2,000,000	1,000,002	1,261,126	(261,124)
Transfers Out	184,087,173	95,854,005	95,854,005	-
<b>Total Operating Expenditures</b>	<b>279,315,599</b>	<b>128,989,805</b>	<b>112,825,010</b>	<b>16,164,795</b>
Non-Recurring				
Personnel Services	1,008,379	891,445	1,037,176	(145,731)
Supplies	2,800,000	-	99,144	(99,144)
Services	99,071,314	12,632,452	2,801,828	9,830,624
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,605,584	6,714,300	3,181,062	3,533,238
Transfers Out	187,049,991	187,049,991	187,049,990	1
<b>Total Non-Recurring Expenditures</b>	<b>311,226,257</b>	<b>219,979,177</b>	<b>206,721,168</b>	<b>13,258,009</b>
<b>Total Expenditures</b>	<b>590,541,856</b>	<b>348,968,982</b>	<b>319,546,178</b>	<b>29,422,804</b>



# General Fund

## Expenditures by Agency

### As of December 31, 2010

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	11,264,401	10,834,891	429,510	3.81 %
BOARD OF SUPERVISORS D1 F100	346,428	175,162	176,863	(1,701)	(0.97) %
BOARD OF SUPERVISORS D2 F100	346,428	175,346	183,563	(8,217)	(4.69) %
BOARD OF SUPERVISORS D3 F100	346,428	174,441	170,894	3,547	2.03 %
BOARD OF SUPERVISORS D4 F100	346,428	176,290	171,922	4,368	2.48 %
BOARD OF SUPERVISORS D5 F100	346,428	191,217	146,200	45,017	23.54 %
BUS STRAT HLTH CARE PROG F100	242,044,524	119,909,703	117,589,309	2,320,394	1.94 %
CALL CENTER F100	1,363,590	700,379	694,031	6,348	0.91 %
CLERK OF THE BOARD F100	920,094	554,229	274,413	279,816	50.49 %
COUNTY MANAGER F100	2,802,434	1,478,603	1,198,818	279,785	18.92 %
ELECTIONS F100	20,300,000	16,483,901	10,595,625	5,888,276	35.72 %
ENTERPRISE TECHNOLOGY F100	6,633,085	3,275,851	2,773,413	502,438	15.34 %
FINANCE F100	3,248,204	1,638,192	1,511,285	126,907	7.75 %
GENERAL COUNSEL F100	5,835,533	2,941,539	2,120,223	821,316	27.92 %
HUMAN RESOURCES F100	2,923,840	1,476,321	1,454,429	21,892	1.48 %
INTERNAL AUDIT F100	1,572,354	798,463	772,017	26,446	3.31 %
MANAGEMENT AND BUDGET F100	3,311,167	1,649,325	1,444,796	204,529	12.40 %
MATERIALS MANAGEMENT F100	1,952,701	944,057	753,276	190,781	20.21 %
PUBLIC WORKS F100	44,514,611	22,380,149	14,046,111	8,334,038	37.24 %
RECORDER F100	2,095,117	1,058,469	909,933	148,536	14.03 %
RESEARCH AND REPORTING F100	322,241	144,930	149,100	(4,170)	(2.88) %
SPECIAL LITIGATION F100	1,944,953	976,711	891,264	85,447	8.75 %
TREASURER F100	3,865,769	1,969,374	1,937,505	31,869	1.62 %
<b>Subtotal</b>	<b>370,175,000</b>	<b>190,537,053</b>	<b>170,799,882</b>	<b>19,737,171</b>	<b>10.36 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	15,378,704	14,167,235	1,211,469	7.88 %
CONSTABLES F100	2,429,547	1,227,198	1,207,166	20,032	1.63 %
CORRECTIONAL HEALTH F100	3,071,763	1,543,036	1,482,167	60,869	3.94 %
COUNTY ATTORNEY CIVIL F100	3,383,769	1,691,883	1,818,197	(126,314)	(7.47) %
COUNTY ATTORNEY F100	56,814,153	28,578,084	28,312,887	265,197	0.93 %
EMERGENCY MANAGEMENT F100	173,881	88,185	78,197	9,988	11.33 %
JUDICIAL BRANCH *	145,799,447	74,030,753	70,936,719	3,094,034	4.18 %
JUSTICE COURTS F100	14,353,098	7,263,195	7,177,022	86,173	1.19 %
MEDICAL EXAMINER F100	6,757,790	3,419,803	3,390,687	29,116	0.85 %
PUBLIC DEFENSE SYSTEM *	79,620,654	38,434,608	36,900,883	1,533,725	3.99 %
PUBLIC FIDUCIARY F100	2,459,102	1,221,222	1,175,914	45,308	3.71 %
SHERIFF F100	61,380,923	31,111,009	29,196,321	1,914,688	6.15 %
<b>Subtotal</b>	<b>406,429,426</b>	<b>203,987,680</b>	<b>195,843,395</b>	<b>8,144,285</b>	<b>3.99 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	128,952	128,952	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	1,820,722	1,897,990	(77,268)	(4.24) %
HUMAN SERVICES F100	2,063,610	437,438	99,224	338,214	77.32 %
PUBLIC HEALTH F100	10,787,840	5,647,396	5,016,878	630,518	11.16 %
<b>Subtotal</b>	<b>16,900,193</b>	<b>8,034,508</b>	<b>7,143,044</b>	<b>891,464</b>	<b>11.10 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	349,924	247,111	102,813	29.38 %
<b>Subtotal</b>	<b>693,436</b>	<b>349,924</b>	<b>247,111</b>	<b>102,813</b>	<b>29.38 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,074,146	943,380	130,766	12.17 %
<b>Subtotal</b>	<b>2,046,590</b>	<b>1,074,146</b>	<b>943,380</b>	<b>130,766</b>	<b>12.17 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	279,315,599	128,989,805	112,825,010	16,164,795	12.53 %
<b>Subtotal</b>	<b>279,315,599</b>	<b>128,989,805</b>	<b>112,825,010</b>	<b>16,164,795</b>	<b>12.53 %</b>
<b>Total Operating Expenditures</b>	<b>1,075,560,244</b>	<b>532,973,116</b>	<b>487,801,823</b>	<b>45,171,293</b>	<b>8.48 %</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 December 31, 2010

#### Expenditures

##### Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	325,000	285,000	12,000	273,000	95.79 %
<b>BUS STRAT HLTH CARE PROG F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(13,198,050)	(31,805,065)	18,607,015	(140.98) %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	583,251	292,127	190,668	101,459	34.73 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,448,928	1,224,472	105,001	1,119,471	91.42 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	289,000	169,423	-	169,423	100.00 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	200,000	25,000	-	25,000	100.00 %
<b>GENERAL COUNSEL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	44,400	44,400	-	44,400	100.00 %
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	68,760	34,670	29,064	5,606	16.17 %
<b>PUBLIC WORKS F100</b>					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	946,027	-	946,027	100.00 %
CACX - COURTS AREA - GENERAL	307,377	157,377	-	157,377	100.00 %
CCBI - CENTRAL COURT BLDG	3,450,000	1,725,000	91,796	1,633,204	94.68 %
DCGN - DATA CENTER GENERATOR	1,543,432	300,000	600	299,400	99.80 %
DPTI - DURANGO PARKING GARAGE	450,000	225,000	11,943	213,058	94.69 %
EEII - EAST CRTS INFRASTRUC IMPRVMNTS	488,232	244,116	1,036	243,080	99.58 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	199,998	(27,820)	227,818	113.91 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	50,400	29,252	21,148	41.96 %
GLDR - GLENDALE REG DAY REPORTING	85,000	63,750	74,731	(10,981)	(17.23) %
JUST - COURT TOWER	-	-	(169)	169	-
NRNP - NON-RECURRING/NON-PROJECT	(7,981,906)	(4,063,189)	(1,053,064)	(3,010,125)	74.08 %
OOHI - OLD COURT HOUSE BLDG IMPRVMNTS	327,660	163,830	6,077	157,753	96.29 %
PPFE - PROGRAM FEES	600,000	350,200	298,982	51,218	14.63 %
RCCR - CODE COMPLIANCE RESERVE	200,000	100,200	44,479	55,721	55.61 %
SECR - BUILDING SECURITY PROJECTS	400,000	198,000	237,449	(39,449)	(19.92) %
SFTY - LIFE/SAFETY PROJECTS	400,000	201,000	174,366	26,634	13.25 %
SICU - SE REG INFRASTRUC IMPRVMNTS	100,000	49,800	-	49,800	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMNTS	1,081,259	540,600	502,826	37,774	6.99 %
SWHS - SHERIFF WAREHOUSE	416,000	210,000	362	209,638	99.83 %
WCII - WEST COURT INFRASTRUC IMPRVMNT	597,378	298,800	-	298,800	100.00 %
<b>SPECIAL LITIGATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
<b>Subtotal</b>	<b>(17,875,302)</b>	<b>(9,111,049)</b>	<b>(31,075,487)</b>	<b>21,964,438</b>	<b>(241.07) %</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 December 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>
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	295,328	173,040	65,993	107,047	61.86 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,245,808	1,132,582	1,132,582	(0)	(0.00) %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	1,914,503	2,291,371	(376,868)	(19.68) %
<b>Subtotal</b>	<u><b>5,921,405</b></u>	<u><b>3,220,125</b></u>	<u><b>3,489,946</b></u>	<u><b>(269,821)</b></u>	<u><b>(8.38) %</b></u>
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	750	87,250	99.15 %
<b>Subtotal</b>	<u><b>88,000</b></u>	<u><b>88,000</b></u>	<u><b>750</b></u>	<u><b>87,250</b></u>	<u><b>99.15 %</b></u>
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	21,820	229,971	91.33 %
<b>Subtotal</b>	<u><b>251,791</b></u>	<u><b>251,791</b></u>	<u><b>21,820</b></u>	<u><b>229,971</b></u>	<u><b>91.33 %</b></u>
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	311,226,257	219,979,177	206,728,314	13,250,863	6.02 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
<b>Subtotal</b>	<u><b>311,226,257</b></u>	<u><b>219,979,177</b></u>	<u><b>206,721,168</b></u>	<u><b>13,258,009</b></u>	<u><b>6.03 %</b></u>
<b>Total Non-Recurring Expenditures</b>	<u><b>299,612,151</b></u>	<u><b>214,428,044</b></u>	<u><b>179,158,196</b></u>	<u><b>35,269,848</b></u>	<u><b>16.45 %</b></u>
<b>Total Expenditures</b>	<u><b>1,375,172,395</b></u>	<u><b>747,401,160</b></u>	<u><b>666,960,019</b></u>	<u><b>80,441,141</b></u>	<u><b>10.76 %</b></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 December 31, 2010

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	51,042,379	25,734,703	25,282,110	452,593	1.76%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,458,856	730,364	483,790	246,574	33.76%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,206,895	16,719,752	14,719,613	2,000,139	11.96%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	17,326,108	8,663,056	416,330	8,246,726	95.19%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	27,086,421	13,624,598	8,870,421	4,754,177	34.89%
<b>SHERIFF F255</b>					
OPER - OPERATING	182,132,904	91,816,652	89,955,974	1,860,678	2.03%
<b>Subtotal</b>	<b>312,253,563</b>	<b>157,289,125</b>	<b>139,728,238</b>	<b>17,560,887</b>	<b>11.16%</b>
<b>Total Operating Expenditures</b>	<b>312,253,563</b>	<b>157,289,125</b>	<b>139,728,238</b>	<b>17,560,887</b>	<b>11.16%</b>

##### Non-Recurring

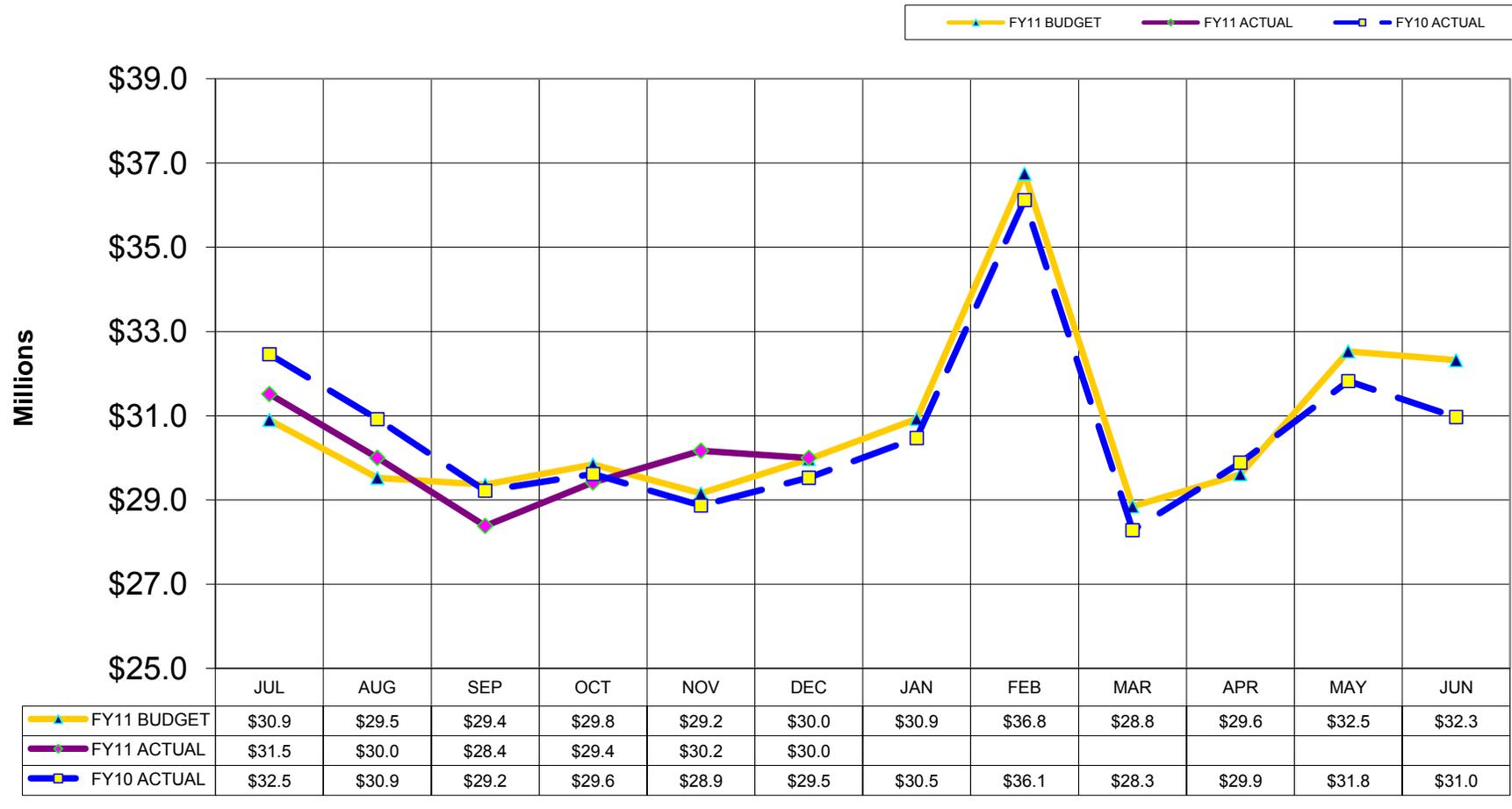
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	196,985	91,015	105,970	53.80%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,072,449	187,395,424	10,677,025	5.39%
<b>PUBLIC WORKS F255</b>					
DDII - JUVENILE DETENTION BLDG	277,085	138,000	2,949	135,051	97.86%
DDJS - DURANGO JAIL	300,981	150,000	124,206	25,794	17.20%
EJIS - ESTRELLA JAIL	1,535,066	767,550	566,359	201,191	26.21%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	124,998	-	124,998	100.00%
ENVR - ENVIRONMENTAL PROJECTS	100,000	49,998	1,340	48,658	97.32%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	337,248	-	337,248	100.00%
LBJC - LBJ COMPLEX	2,261,602	1,130,802	848,884	281,918	24.93%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(3,512,561)	(1,732,439)	(1,780,122)	50.68%
PPFE - PROGRAM FEES	400,000	199,998	79,246	120,752	60.38%
RCCR - CODE COMPLIANCE RESERVE	150,000	99,996	-	99,996	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	250,002	92,204	157,798	63.12%
SESS - SE SUBSTATION	377,730	188,868	21,853	167,015	88.43%
SFTY - LIFE/SAFETY PROJECTS	400,000	199,998	22,762	177,236	88.62%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	268,380	-	268,380	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	-	57,041	100.00%
<b>SHERIFF F255</b>					
JMSM - SHERIFF JMS MIGRATION	500,000	250,004	31,924	218,080	87.23%
<b>Subtotal</b>	<b>223,196,444</b>	<b>199,060,905</b>	<b>187,575,520</b>	<b>11,485,385</b>	<b>5.77%</b>
<b>Total Non-Recurring Expenditures</b>	<b>223,196,444</b>	<b>199,060,905</b>	<b>187,575,520</b>	<b>11,485,385</b>	<b>5.77%</b>
<b>Total Expenditures</b>	<b>535,450,007</b>	<b>356,350,030</b>	<b>327,303,758</b>	<b>29,046,272</b>	<b>8.15%</b>

Note: Totals may not foot due to rounding.

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

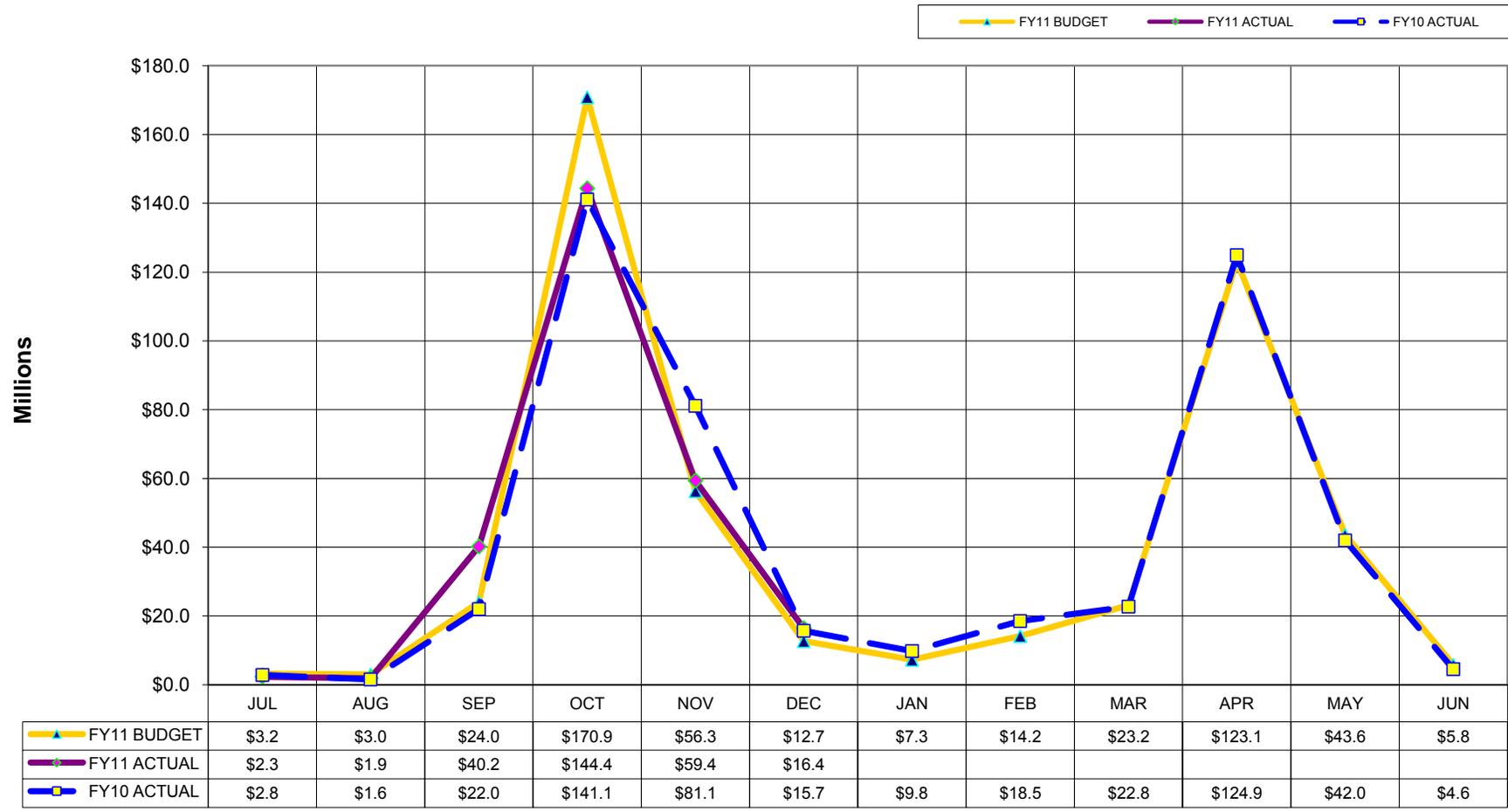
***Charts for Significant Revenue Sources***

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



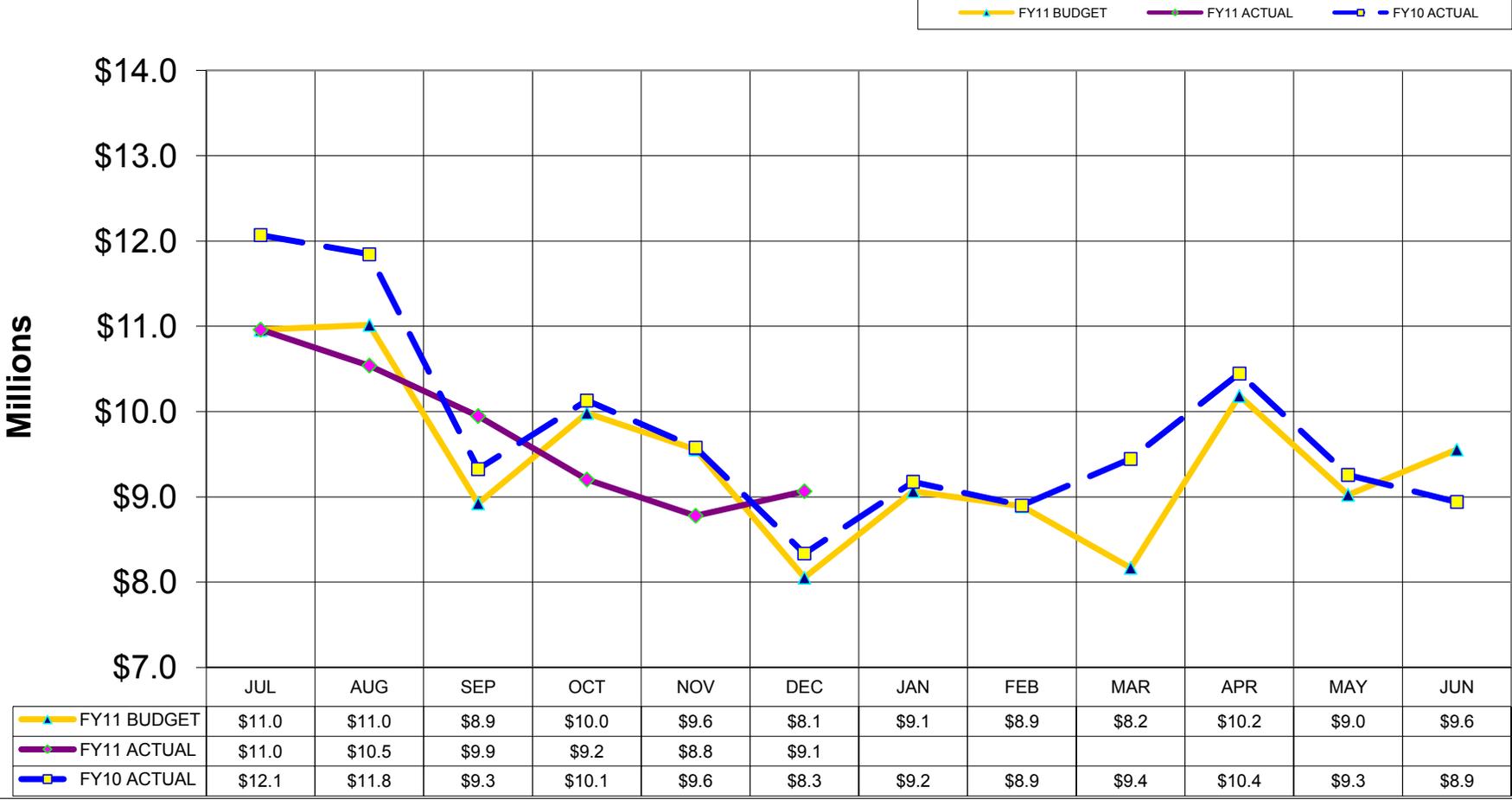
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Property Tax Revenues Budget Vs. Actual



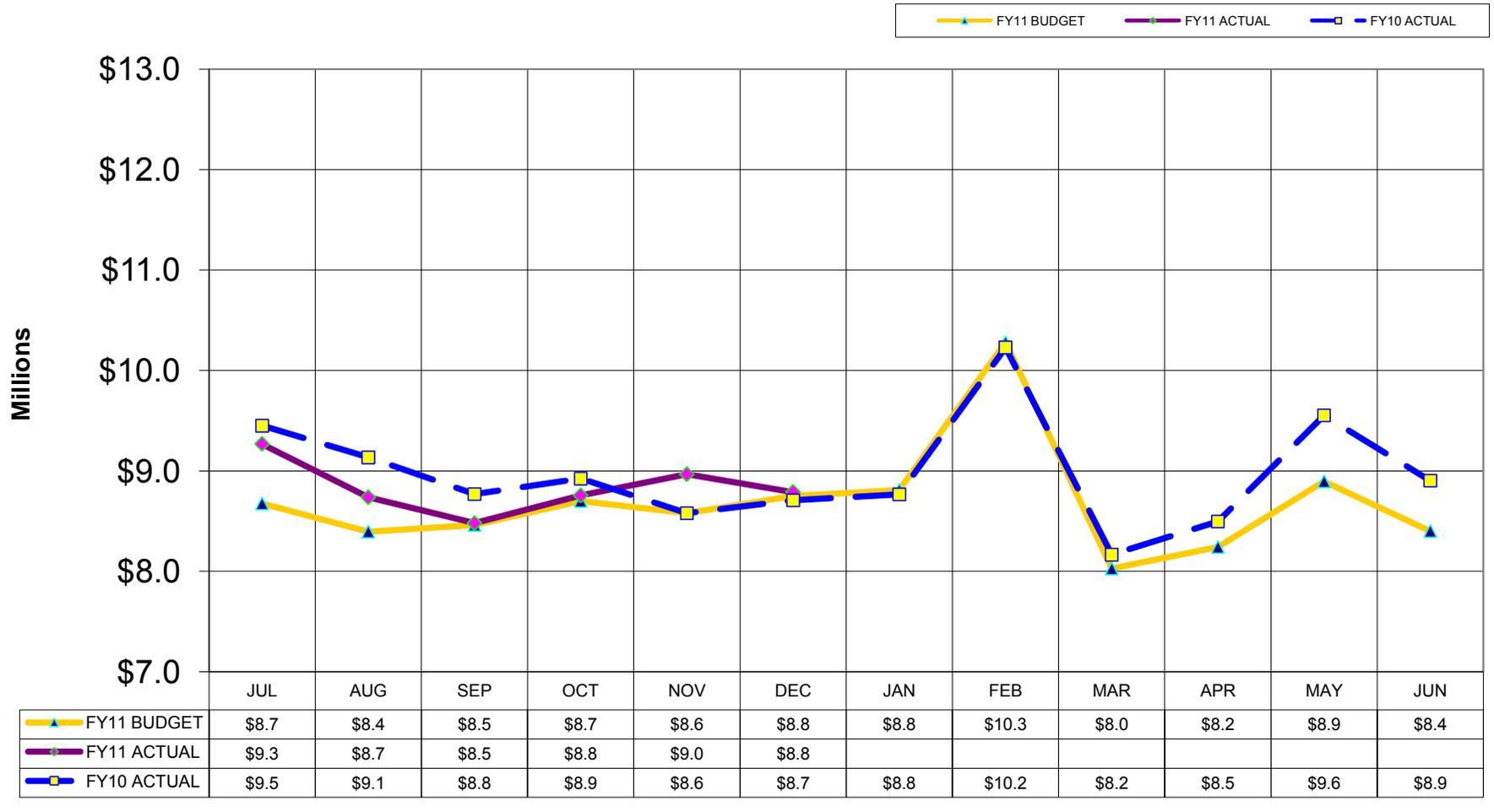
Amounts are presented in the month when the cash payment is received (cash basis).

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



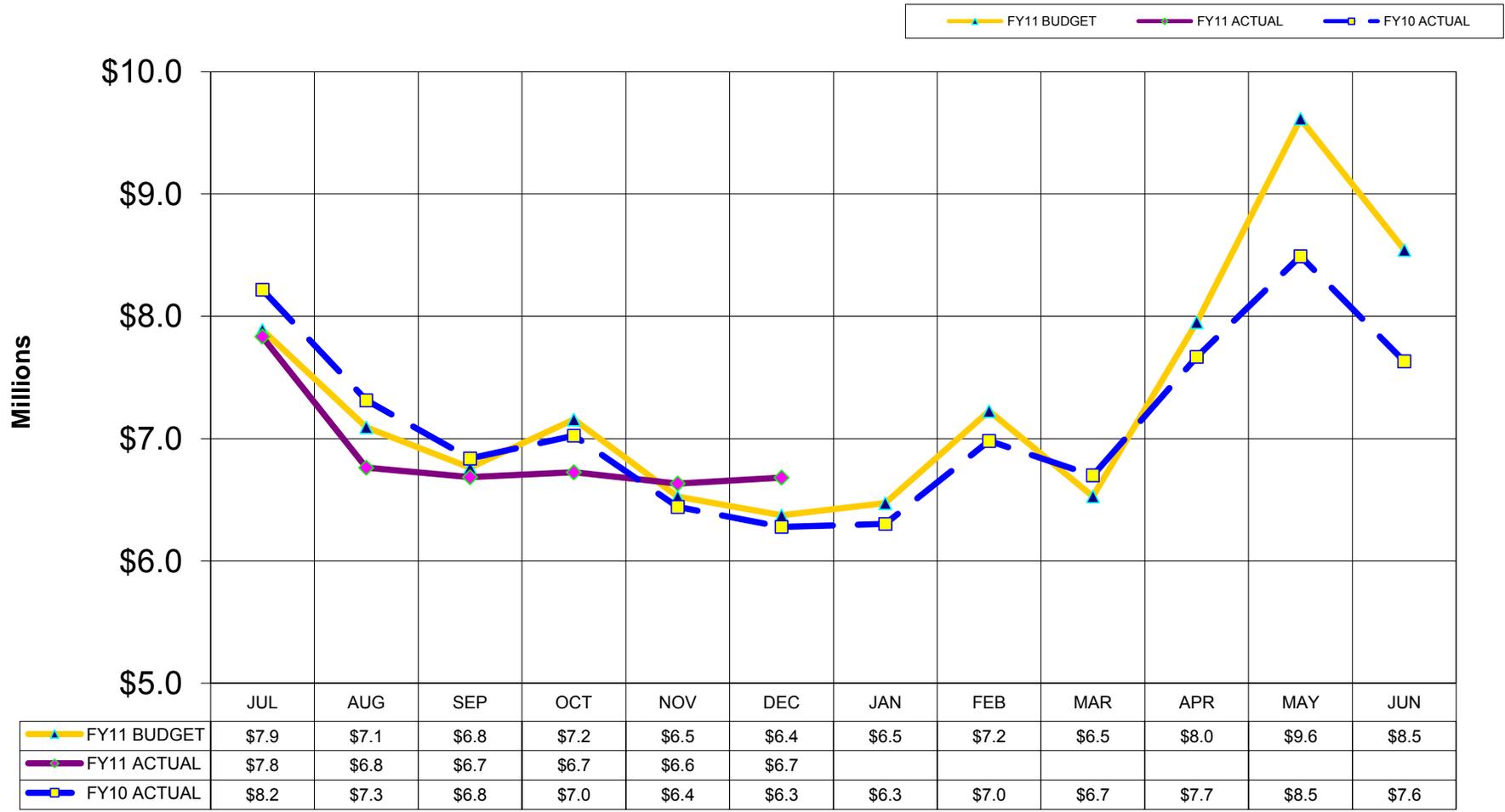
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Jail Tax Revenues Budget Vs. Actual



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

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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