



Maricopa County

Department of Finance

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

Attached is the General Fund and Detention Fund financial activity through February 28, 2011. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$35.8m over the estimate that was used when preparing the FY 10-11 budget.

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

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 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 \$2,691,541:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$2.6m or 1.1 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 February 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the January 2011 sales tax collections were up 6.2 percent compared to January 2010.

In addition, the state's adjusted unemployment rate in January 2011 was 9.6 percent. The unemployment rate was revised upward from 9.4 percent to 9.6 percent in December 2010 due to the Arizona Department of Commerce's annual revision of employment data known as the annual benchmarking process.

- **Property Tax Revenue (Operating) YTD variance of \$699,042:** The FY 10-11 Property Tax revenue reflects a YTD positive budget variance of \$699.0 thousand or 0.2 percent. The FY 10-11 Property Tax revenue budget of \$487.3m reflects no change from the FY 09-10 budget and levy. The budget also includes an estimated delinquency rate. FY 10-11 YTD collections through February 28, 2011 are 56.9 percent of the adopted levy compared to a historical average of 56.6 percent. Property Tax revenue was recalendarized in January 2011 to more appropriately represent the receipt of revenue. 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 (\$489,922):** The FY 10-11 VLT revenue reflects a YTD negative budget variance of \$489.9 thousand or 0.6 percent. The FY 10-11 VLT revenue budget of \$113.3m is based on the FY 10-11 Pessimistic forecast from EDP, which reflects no change from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Total Non-Recurring Revenues YTD variance of \$1,917,700:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$1.9m or 38.6 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 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 \$7,807,103:** 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, Adult Probation (Judicial Branch), Elections, Public Works, Legal Defender (Public Defense System), Sheriff's Office, Juvenile Probation (Judicial Branch), Assessor's Office, and Office of Management and Budget, respectively.
- **Services Expenditures (Operating) YTD variance of \$24,106,095:** Current YTD expenditure are 24.0 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. 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 \$20,260,570:** Current YTD expenditures are 11.4 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 February, resulting in a positive variance of \$19.1m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.

- **Debt Service Expenditures (Operating) YTD variance of \$2,066,602:** Current YTD expenditures are 78.6 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 (\$891,747):** Current YTD expenditures are 103.7 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 \$42,771,356:** Current YTD expenditures are 19.6 percent under budget. The expenditures incurred to date of \$175.1m 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 \$13.8m 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 \$19.5m 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 (\$2,209): 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 (\$10,839): Current YTD expenditures are 4.8 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 (\$453,677): Current YTD expenditures are 20.1 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 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 by April 2011.

Environmental Services Expenditures (Operating) YTD variance of (\$7,176): 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 \$1,372,000: Current YTD expenditures for the constellation are 2.5 percent under budget. However, there are negative variances for the Public Defender (\$89,072) and total non-recurring expenditures (\$428,327) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$89,072):** 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 (\$428,327):** Current YTD non-recurring expenditures for the constellation are 16.3 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 \$2,247,151:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.2m or 3.2 percent. The FY 10-11 Jail Tax revenue budget of \$104.2m reflects no change from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from EDP. 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 (\$866,811):** The FY 10-11 Intergovernmental YTD actual revenue of \$20.1 is less than budgeted revenue of \$21.0m resulting in a negative budget variance of \$866.8 thousand or 4.1 percent. The negative revenue variance is primarily related to Jail Per Diem and Booking fees.
- **Total Non-Recurring Revenues YTD variance of \$3,205,625:** The positive variance is mostly related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2010, but was not budgeted during the fiscal year. The remaining variance is comprised of interest revenue that was budgeted conservatively anticipating continuing declining yields in the Treasurer's Pool (Pool). 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 \$6,623,107:** Current YTD expenditures are 4.4 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 \$17,562,312:** Current YTD expenditures are 37.6 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 \$387,940:** 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 \$366,576:** Current YTD expenditures are 96.9 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 \$11,967,496:** Current YTD expenditures are 6.0 percent under budget. The expenditures incurred to date of \$187.5m 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 \$114,672:** The FY 10-11 State-Shared Highway User YTD actual revenue of \$55,611,929 is more than budgeted YTD revenue of \$55,497,257 resulting in a positive budget variance of \$114.6 thousand or 0.2 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 February 28, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	246,435,930	249,127,471	2,691,541
Property Taxes	487,350,934	292,333,883	293,032,925	699,042
Vehicle License Taxes	113,380,026	76,448,542	75,958,620	(489,922)
Intergovernmental	14,101,475	7,126,649	7,810,999	684,350
Miscellaneous	80,365,452	56,990,849	60,964,372	3,973,523
Interest	-	-	0	0
Transfers In	10,621,605	7,081,072	7,081,065	(7)
Total Operating Revenues	1,075,560,244	686,416,925	693,975,452	7,558,527
Total Non-Recurring Revenues	8,467,572	4,967,572	6,885,272	1,917,700
Total Revenues	1,084,027,816	691,384,497	700,860,724	9,476,227

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,471,506	286,567,579	278,760,476	7,807,103
Supplies	9,838,153	6,580,626	7,202,599	(621,973)
Services	178,267,534	100,298,640	76,192,545	24,106,095
Intergovernmental Payments	266,641,186	177,457,437	157,196,867	20,260,570
Debt Service	3,930,937	2,628,353	561,751	2,066,602
Capital Outlay	1,288,755	860,039	1,751,786	(891,747)
Transfers Out	184,122,173	125,285,061	125,278,768	6,293
Total Operating Expenditures	1,075,560,244	699,677,735	646,944,794	52,732,941
Total Non-Recurring Expenditures	299,612,151	217,934,597	175,163,241	42,771,356
Total Expenditures	1,375,172,395	917,612,332	822,108,034	95,504,298

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(226,227,835)	(121,247,310)	104,980,525
Beginning Fund Balance (audited)	453,144,579	453,144,579	489,009,836	35,865,257
<i>Revenues</i>	1,084,027,816	691,384,497	700,860,724	9,476,227
<i>Expenditures</i>	1,375,172,395	917,612,332	822,108,034	95,504,298
Ending Fund Balance	162,000,000	226,916,744	367,762,526	140,845,782
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	64,916,744	205,762,526	140,845,782

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of February 28, 2011

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	23,353,782	15,667,578	14,919,483	748,095	4.77 %
BOARD OF SUPERVISORS D1 F100	346,428	229,881	232,090	(2,209)	(0.96) %
BOARD OF SUPERVISORS D2 F100	346,428	229,986	240,825	(10,839)	(4.71) %
BOARD OF SUPERVISORS D3 F100	346,428	229,420	224,437	4,983	2.17 %
BOARD OF SUPERVISORS D4 F100	346,428	230,710	225,911	4,799	2.08 %
BOARD OF SUPERVISORS D5 F100	346,428	240,818	188,644	52,174	21.67 %
BUS STRAT HLTH CARE PROG F100	215,648,424	142,420,348	116,266,983	26,153,365	18.36 %
CALL CENTER F100	1,363,590	911,869	906,083	5,786	0.63 %
CLERK OF THE BOARD F100	1,503,345	1,060,690	734,080	326,610	30.79 %
COUNTY MANAGER F100	5,229,662	3,530,590	1,778,120	1,752,470	49.64 %
ELECTIONS F100	20,300,000	17,646,281	14,671,178	2,975,103	16.86 %
ENTERPRISE TECHNOLOGY F100	6,922,085	4,659,201	3,539,608	1,119,593	24.03 %
FINANCE F100	3,448,204	2,201,869	1,978,937	222,932	10.12 %
GENERAL COUNSEL F100	5,879,933	3,925,949	2,688,245	1,237,704	31.53 %
HUMAN RESOURCES F100	2,923,840	1,939,525	1,724,560	214,965	11.08 %
INTERNAL AUDIT F100	1,572,354	1,050,834	1,018,500	32,334	3.08 %
MANAGEMENT AND BUDGET F100	3,311,167	2,172,324	1,838,630	333,694	15.36 %
MATERIALS MANAGEMENT F100	2,021,461	1,378,964	1,028,441	350,523	25.42 %
PUBLIC WORKS F100	49,025,070	33,882,728	20,257,309	13,625,419	40.21 %
RECORDER F100	2,095,117	1,393,312	1,190,427	202,885	14.56 %
RESEARCH AND REPORTING F100	322,241	184,219	182,770	1,449	0.79 %
SPECIAL LITIGATION F100	1,995,953	1,343,925	1,246,584	97,341	7.24 %
TREASURER F100	3,865,769	2,579,811	2,538,335	41,476	1.61 %
Subtotal	352,514,137	239,110,832	189,620,179	49,490,653	20.70 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,185,299	20,140,616	18,719,543	1,421,073	7.06 %
CONSTABLES F100	2,724,875	1,824,558	1,710,032	114,526	6.28 %
CORRECTIONAL HEALTH F100	3,071,763	2,043,082	1,973,617	69,465	3.40 %
COUNTY ATTORNEY CIVIL F100	4,729,577	3,426,167	3,879,844	(453,677)	(13.24) %
COUNTY ATTORNEY F100	56,814,153	37,718,856	37,366,420	352,436	0.93 %
EMERGENCY MANAGEMENT F100	173,881	116,340	103,056	13,284	11.42 %
JUDICIAL BRANCH *	145,799,447	96,879,178	92,831,956	4,047,222	4.18 %
JUSTICE COURTS F100	14,353,098	9,510,986	9,468,173	42,813	0.45 %
MEDICAL EXAMINER F100	6,757,790	4,493,644	4,472,939	20,705	0.46 %
PUBLIC DEFENSE SYSTEM *	84,000,923	54,058,934	52,686,934	1,372,000	2.54 %
PUBLIC FIDUCIARY F100	2,459,102	1,613,982	1,604,703	9,279	0.57 %
SHERIFF F100	61,380,923	40,752,465	38,460,161	2,292,304	5.62 %
Subtotal	412,450,831	272,578,808	263,277,377	9,301,431	3.41 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	171,936	171,936	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	2,570,866	2,496,039	74,827	2.91 %
HUMAN SERVICES F100	2,063,610	579,914	474,359	105,555	18.20 %
PUBLIC HEALTH F100	10,787,840	7,383,687	6,516,495	867,192	11.74 %
Subtotal	16,988,193	10,706,403	9,658,830	1,047,573	9.78 %
Culture and Recreation					
PARKS AND RECREATION F100	693,436	458,329	380,643	77,686	16.95 %
Subtotal	693,436	458,329	380,643	77,686	16.95 %
Education					
EDUCATION SERVICES F100	2,298,381	1,639,956	1,280,036	359,920	21.95 %
Subtotal	2,298,381	1,639,956	1,280,036	359,920	21.95 %
Other Gov Fund					
NON DEPARTMENTAL F100	590,227,417	393,118,004	357,890,970	35,227,034	8.96 %
Subtotal	590,227,417	393,118,004	357,890,970	35,227,034	8.96 %
Total Expenditures	1,375,172,395	917,612,332	822,108,034	95,504,298	10.41 %

* 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 February 28, 2011

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	58,564,143	38,820,733	37,194,873	1,625,860	4.19 %
JUVENILE PROBATION F100	16,124,198	10,707,844	9,447,790	1,260,054	11.77 %
SUPERIOR COURT F100	71,111,106	47,350,601	46,189,294	1,161,307	2.45 %
Total Judicial Branch	145,799,447	96,879,178	92,831,956	4,047,222	4.18 %
Public Defense System					
CONTRACT COUNSEL F100	25,303,044	15,173,472	15,082,513	90,959	0.60 %
JUVENILE DEFENDER F100	4,613,930	2,979,329	2,941,407	37,922	1.27 %
LEGAL ADVOCATE F100	9,272,332	6,130,047	5,728,856	401,191	6.54 %
LEGAL DEFENDER F100	10,566,830	6,983,052	6,052,052	931,000	13.33 %
PUBLIC DEFENDER F100	34,244,787	22,793,034	22,882,106	(89,072)	(0.39) %
Total Public Defense System	84,000,923	54,058,934	52,686,934	1,372,000	2.54 %



Detention Fund

Executive Summary

As of February 28, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	70,651,507	72,898,658	2,247,151
Intergovernmental	31,570,240	21,046,828	20,180,017	(866,811)
Transfers In	176,466,336	117,644,224	117,644,224	-
Total Operating Revenues	312,253,563	209,342,559	210,722,899	1,380,340
Total Non-Recurring Revenues	2,600,000	1,300,000	4,505,625	3,205,625
Total Revenues	314,853,563	210,642,559	215,228,524	4,585,965

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	152,170,168	145,547,061	6,623,107
Supplies	11,703,407	7,833,448	8,506,225	(672,777)
Services	70,025,998	46,736,984	29,174,672	17,562,312
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	524,807	136,867	387,940
Capital Outlay	567,665	378,449	11,873	366,576
Total Operating Expenditures	312,253,563	207,643,856	183,378,122	24,265,734
Total Non-Recurring Expenditures	223,196,444	199,530,969	187,563,473	11,967,496
Total Expenditures	535,450,007	407,174,825	370,941,594	36,233,231

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(196,532,266)</u>	<u>(155,713,070)</u>	<u>40,819,196</u>
Beginning Fund Balance (audited)	220,596,444	220,596,444	220,497,178	(99,266)
<i>Revenues</i>	314,853,563	210,642,559	215,228,524	4,585,965
<i>Expenditures</i>	535,450,007	407,174,825	370,941,594	36,233,231
Ending Fund Balance	-	24,064,178	64,784,108	40,719,930
Restricted Fund Balance	-	24,064,178	64,784,108	40,719,930
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of February 28, 2011

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	34,234,552	33,645,255	589,297	1.72%
COUNTY MANAGER F255	1,458,856	968,574	636,043	332,531	34.33%
JUVENILE PROBATION F255	33,206,895	22,054,631	19,465,701	2,588,930	11.74%
NON DEPARTMENTAL F255	228,469,579	209,784,461	187,972,868	21,811,593	10.40%
PUBLIC WORKS F255	28,057,549	18,813,153	12,011,721	6,801,432	36.15%
SHERIFF F255	182,632,904	121,319,454	117,210,005	4,109,449	3.39%
Total Expenditures	535,450,007	407,174,825	370,941,594	36,233,231	8.90%

Detailed Expenditure Reports



General Fund Expenditures Summary As of February 28, 2011

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,155,582	1,679,941	2,148,299	(468,358)
Supplies	2,914,000	9,336	785,187	(775,851)
Services	160,790,467	37,825,864	21,861,067	15,964,797
Intergovernmental Payments	29,918,276	19,908,518	812,860	19,095,658
Debt Service	12,706,344	12,701,229	12,559,217	142,012
Capital Outlay	10,499,612	8,572,092	7,409,289	1,162,803
Transfers Out	371,243,136	312,421,024	312,315,051	105,973
Total Non- Departmental Expenditures - 470	590,227,417	393,118,004	357,890,970	35,227,034

Expenditures - Excluding 470

Personnel Services	431,796,634	286,785,450	278,514,486	8,270,964
Supplies	10,241,754	7,052,224	6,708,356	343,868
Services	129,312,443	88,512,319	62,746,174	25,766,145
Intergovernmental Payments	210,326,810	139,951,519	115,570,793	24,380,726
Debt Service	3,915,582	2,618,113	554,503	2,063,610
Capital Outlay	(683,245)	(445,297)	109,046	(554,343)
Transfers Out	35,000	20,000	13,707	6,293
Total Expenditures - Excluding 470	784,944,978	524,494,328	464,217,064	60,277,264
Total Expenditures	1,375,172,395	917,612,332	822,108,034	95,504,298



General Fund

Non-Departmental Expenditures Summary

As of February 28, 2011

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	766,186	1,026,820	(260,634)
Supplies	114,000	9,336	537,197	(527,861)
Services	62,033,592	21,659,362	18,137,473	3,521,889
Intergovernmental Payments	29,918,276	19,908,518	812,860	19,095,658
Debt Service	15,355	10,240	7,249	2,991
Capital Outlay	2,000,000	1,333,336	1,702,886	(369,550)
Transfers Out	184,087,173	125,265,061	125,265,061	-
Total Operating Expenditures	279,315,599	168,952,039	147,489,546	21,462,493
Non-Recurring				
Personnel Services	1,008,379	913,755	1,121,479	(207,724)
Supplies	2,800,000	-	247,990	(247,990)
Services	98,756,875	16,166,502	3,723,594	12,442,908
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	7,238,756	5,706,403	1,532,353
Transfers Out	187,155,963	187,155,963	187,049,990	105,973
Total Non-Recurring Expenditures	310,911,818	224,165,965	210,401,424	13,764,541
Total Expenditures	590,227,417	393,118,004	357,890,970	35,227,034



General Fund

Expenditures by Agency

As of February 28, 2011

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	15,262,019	14,746,321	515,698	3.38 %
BOARD OF SUPERVISORS D1 F100	346,428	229,881	232,090	(2,209)	(0.96) %
BOARD OF SUPERVISORS D2 F100	346,428	229,986	240,825	(10,839)	(4.71) %
BOARD OF SUPERVISORS D3 F100	346,428	229,420	224,437	4,983	2.17 %
BOARD OF SUPERVISORS D4 F100	346,428	230,710	225,911	4,799	2.08 %
BOARD OF SUPERVISORS D5 F100	346,428	240,818	188,644	52,174	21.67 %
BUS STRAT HLTH CARE PROG F100	242,044,524	160,017,748	157,080,198	2,937,550	1.84 %
CALL CENTER F100	1,363,590	911,869	906,083	5,786	0.63 %
CLERK OF THE BOARD F100	920,094	672,197	556,097	116,100	17.27 %
COUNTY MANAGER F100	2,802,434	1,897,966	1,621,820	276,146	14.55 %
ELECTIONS F100	20,300,000	17,646,281	14,671,178	2,975,103	16.86 %
ENTERPRISE TECHNOLOGY F100	6,633,085	4,450,767	3,539,608	911,159	20.47 %
FINANCE F100	3,248,204	2,151,869	1,978,937	172,932	8.04 %
GENERAL COUNSEL F100	5,835,533	3,881,549	2,688,260	1,193,289	30.74 %
HUMAN RESOURCES F100	2,923,840	1,939,525	1,724,560	214,965	11.08 %
INTERNAL AUDIT F100	1,572,354	1,050,834	1,018,500	32,334	3.08 %
MANAGEMENT AND BUDGET F100	3,311,167	2,172,324	1,838,630	333,694	15.36 %
MATERIALS MANAGEMENT F100	1,952,701	1,332,484	991,355	341,129	25.60 %
PUBLIC WORKS F100	44,514,611	29,703,818	19,627,425	10,076,393	33.92 %
RECORDER F100	2,095,117	1,393,312	1,190,427	202,885	14.56 %
RESEARCH AND REPORTING F100	322,241	184,219	182,770	1,449	0.79 %
SPECIAL LITIGATION F100	1,944,953	1,292,925	1,246,584	46,341	3.58 %
TREASURER F100	3,865,769	2,579,811	2,538,335	41,476	1.61 %
Subtotal	370,175,000	249,702,332	229,258,994	20,443,338	8.19 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	20,140,616	18,719,543	1,421,073	7.06 %
CONSTABLES F100	2,429,547	1,610,755	1,572,081	38,674	2.40 %
CORRECTIONAL HEALTH F100	3,071,763	2,043,082	1,973,617	69,465	3.40 %
COUNTY ATTORNEY CIVIL F100	3,383,769	2,255,843	2,709,520	(453,677)	(20.11) %
COUNTY ATTORNEY F100	56,814,153	37,718,856	37,366,420	352,436	0.93 %
EMERGENCY MANAGEMENT F100	173,881	116,340	103,056	13,284	11.42 %
JUDICIAL BRANCH *	145,799,447	96,879,178	92,831,956	4,047,222	4.18 %
JUSTICE COURTS F100	14,353,098	9,510,986	9,468,173	42,813	0.45 %
MEDICAL EXAMINER F100	6,757,790	4,493,644	4,472,939	20,705	0.46 %
PUBLIC DEFENSE SYSTEM *	79,620,654	51,422,720	49,622,393	1,800,327	3.50 %
PUBLIC FIDUCIARY F100	2,459,102	1,613,982	1,604,703	9,279	0.57 %
SHERIFF F100	61,380,923	40,752,465	38,460,161	2,292,304	5.62 %
Subtotal	406,429,426	268,558,467	258,904,561	9,653,906	3.59 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	171,936	171,936	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	2,482,866	2,490,042	(7,176)	(0.29) %
HUMAN SERVICES F100	2,063,610	579,914	474,359	105,555	18.20 %
PUBLIC HEALTH F100	10,787,840	7,383,687	6,516,495	867,192	11.74 %
Subtotal	16,900,193	10,618,403	9,652,833	965,570	9.09 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	458,329	380,643	77,686	16.95 %
Subtotal	693,436	458,329	380,643	77,686	16.95 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,388,165	1,258,216	129,949	9.36 %
Subtotal	2,046,590	1,388,165	1,258,216	129,949	9.36 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	279,315,599	168,952,039	147,489,546	21,462,493	12.70 %
Subtotal	279,315,599	168,952,039	147,489,546	21,462,493	12.70 %
Total Operating Expenditures	1,075,560,244	699,677,735	646,944,794	52,732,941	7.54 %

* 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 February 28, 2011

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	561,139	405,559	173,162	232,397	57.30 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(17,597,400)	(40,813,215)	23,215,815	(131.93) %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	388,493	177,983	210,510	54.19 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	1,632,624	156,300	1,476,324	90.43 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	208,434	-	208,434	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	50,000	-	50,000	100.00 %
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	44,400	44,400	(15)	44,415	100.03 %
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	68,760	46,480	37,085	9,395	20.21 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	1,546,027	-	1,546,027	100.00 %
CACX - COURTS AREA - GENERAL	307,377	207,377	413	206,964	99.80 %
CCBI - CENTRAL COURT BLDG	3,450,000	2,300,000	362,248	1,937,752	84.25 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,543,432	101,233	1,442,200	93.44 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	161,871	(161,871)	-
DPTI - DURANGO PARKING GARAGE	450,000	300,000	17,584	282,416	94.14 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	325,488	44,897	280,591	86.21 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	266,664	(8,607)	275,271	103.23 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	67,200	54,515	12,685	18.88 %
GLDR - GLENDALE REG DAY REPORTING	85,000	85,000	74,731	10,269	12.08 %
JUST - COURT TOWER	-	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	(7,981,906)	(5,245,518)	(2,314,509)	(2,931,009)	55.88 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	218,440	6,215	212,225	97.16 %
PPFE - PROGRAM FEES	600,000	433,600	513,924	(80,324)	(18.52) %
RCCR - CODE COMPLIANCE RESERVE	200,000	133,600	44,479	89,121	66.71 %
SECR - BUILDING SECURITY PROJECTS	400,000	264,000	287,807	(23,807)	(9.02) %
SFTY - LIFE/SAFETY PROJECTS	400,000	268,000	243,524	24,476	9.13 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	66,400	-	66,400	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	720,800	632,141	88,659	12.30 %
SWHS - SHERIFF WAREHOUSE	416,000	280,000	407,418	(127,418)	(45.51) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	398,400	-	398,400	100.00 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	<u>(17,660,863)</u>	<u>(10,591,500)</u>	<u>(39,638,815)</u>	<u>29,047,315</u>	<u>(274.25) %</u>

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General Fund

Expenditures by Agency

As of February 28, 2011

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	295,328	213,803	137,951	75,852	35.48 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,345,808	1,170,324	1,170,324	0	0.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	2,636,214	3,064,541	(428,327)	(16.25) %
Subtotal	<u>6,021,405</u>	<u>4,020,341</u>	<u>4,372,816</u>	<u>(352,475)</u>	<u>(8.77) %</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	5,997	82,003	93.19 %
Subtotal	<u>88,000</u>	<u>88,000</u>	<u>5,997</u>	<u>82,003</u>	<u>93.19 %</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	251,791	21,820	229,971	91.33 %
Subtotal	<u>251,791</u>	<u>251,791</u>	<u>21,820</u>	<u>229,971</u>	<u>91.33 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	310,911,818	224,165,965	210,408,570	13,757,395	6.14 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
Subtotal	<u>310,911,818</u>	<u>224,165,965</u>	<u>210,401,424</u>	<u>13,764,541</u>	<u>6.14 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>217,934,597</u>	<u>175,163,241</u>	<u>42,771,356</u>	<u>19.63 %</u>
Total Expenditures	<u>1,375,172,395</u>	<u>917,612,332</u>	<u>822,108,034</u>	<u>95,504,298</u>	<u>10.41 %</u>

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

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Note: Totals may not foot due to rounding.



Detention Fund

Expenditures by Agency

As of February 28, 2011

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	33,971,911	33,503,657	468,254	1.38%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	968,574	636,043	332,531	34.33%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	22,054,631	19,465,701	2,588,930	11.74%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	11,550,740	577,444	10,973,296	95.00%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	18,111,882	12,040,170	6,071,712	33.52%
SHERIFF F255					
OPER - OPERATING	182,132,904	120,986,118	117,155,106	3,831,012	3.17%
Subtotal	312,253,563	207,643,856	183,378,122	24,265,734	11.69%
Total Operating Expenditures	312,253,563	207,643,856	183,378,122	24,265,734	11.69%

Non-Recurring

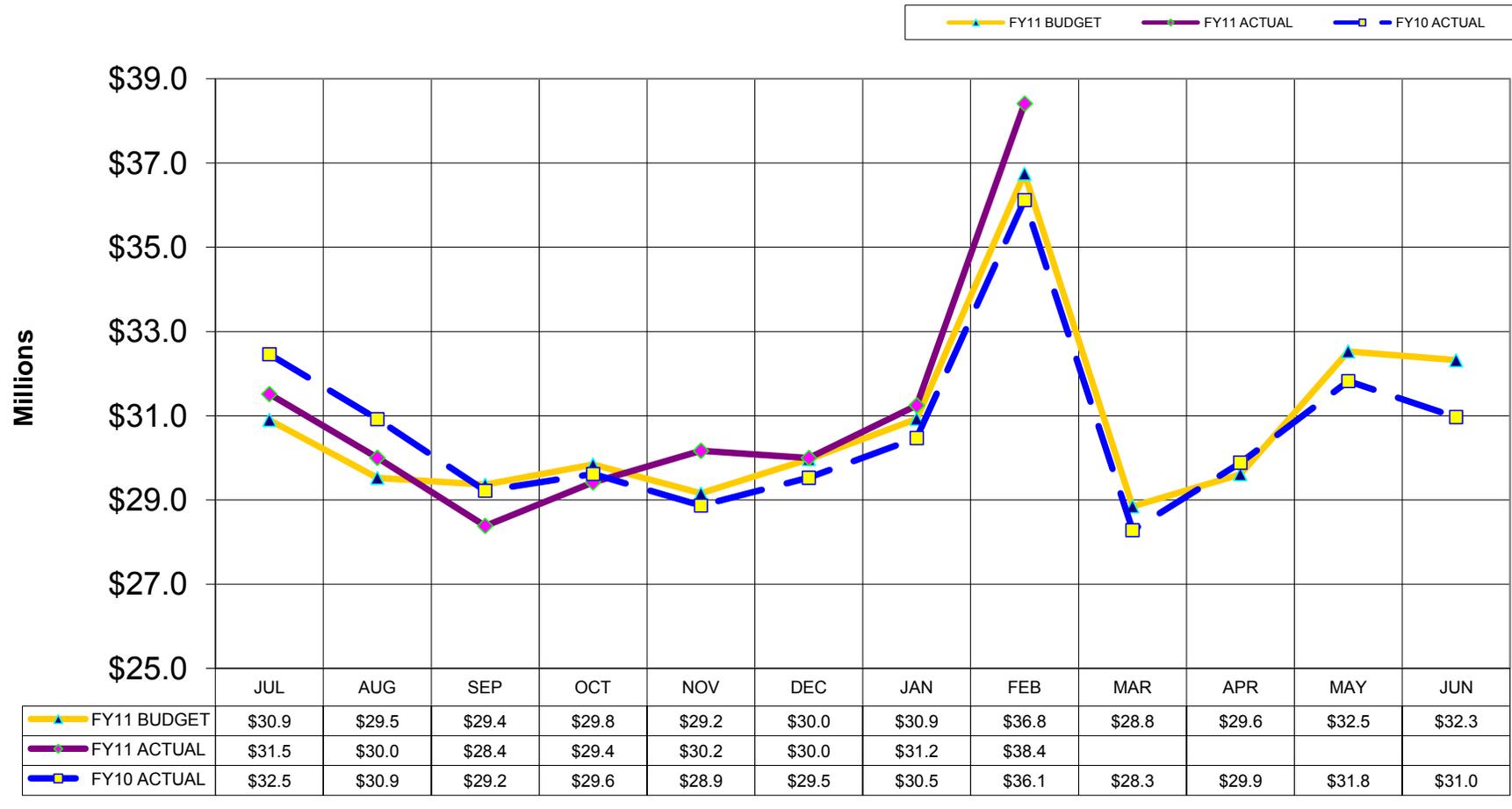
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	262,641	141,598	121,043	46.09%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,233,721	187,395,424	10,838,297	5.47%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	184,000	82,363	101,637	55.24%
DDJS - DURANGO JAIL	300,981	200,000	125,180	74,820	37.41%
EJIS - ESTRELLA JAIL	1,535,066	1,023,400	928,940	94,460	9.23%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	166,664	(105,186)	271,850	163.11%
ENVR - ENVIRONMENTAL PROJECTS	100,000	66,664	1,340	65,324	97.99%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	449,664	-	449,664	100.00%
LBJC - LBJ COMPLEX	2,261,602	1,507,736	1,047,755	459,981	30.51%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(4,654,703)	(2,440,691)	(2,214,012)	47.57%
PPFE - PROGRAM FEES	400,000	266,664	146,840	119,824	44.93%
RCCR - CODE COMPLIANCE RESERVE	150,000	133,328	-	133,328	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	333,336	110,271	223,065	66.92%
SESS - SE SUBSTATION	377,730	251,824	21,853	229,971	91.32%
SFTY - LIFE/SAFETY PROJECTS	400,000	266,664	22,762	243,902	91.46%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	357,840	-	357,840	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	330	56,711	99.42%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	333,336	54,899	278,437	83.53%
Subtotal	223,196,444	199,530,969	187,563,473	11,967,496	6.00%
Total Non-Recurring Expenditures	223,196,444	199,530,969	187,563,473	11,967,496	6.00%
Total Expenditures	535,450,007	407,174,825	370,941,594	36,233,231	8.90%

Note: Totals may not foot due to rounding.

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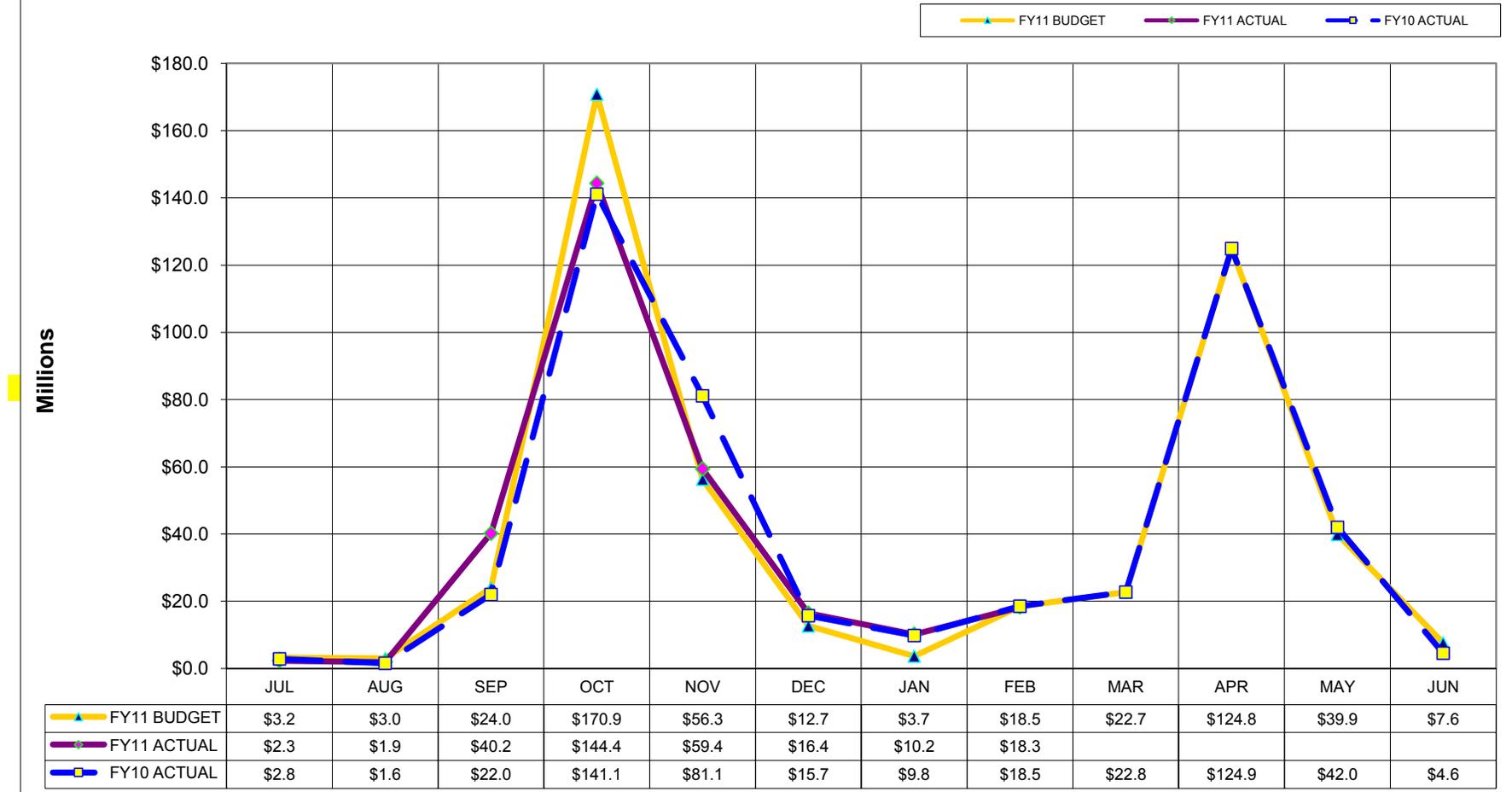
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



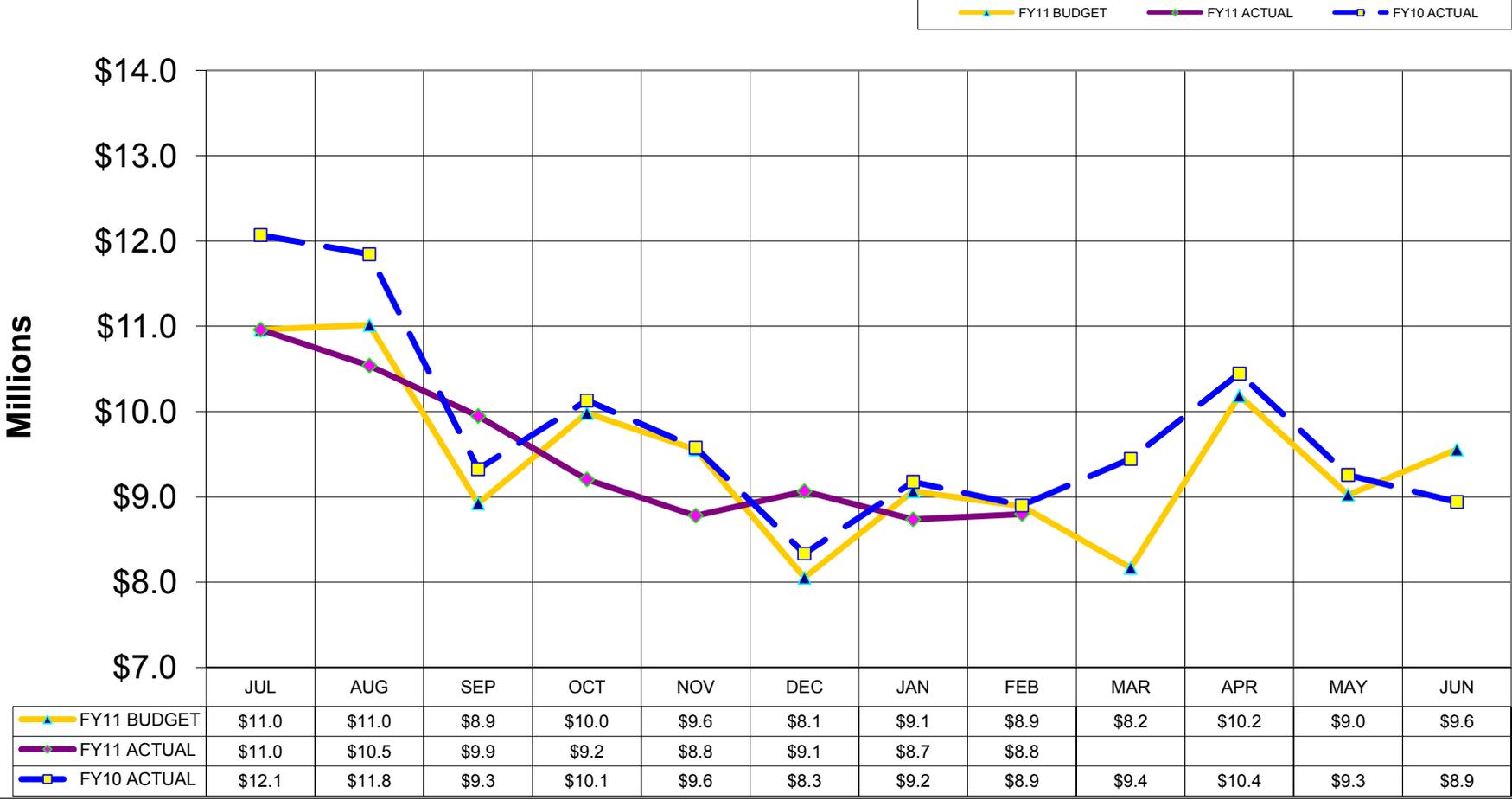
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



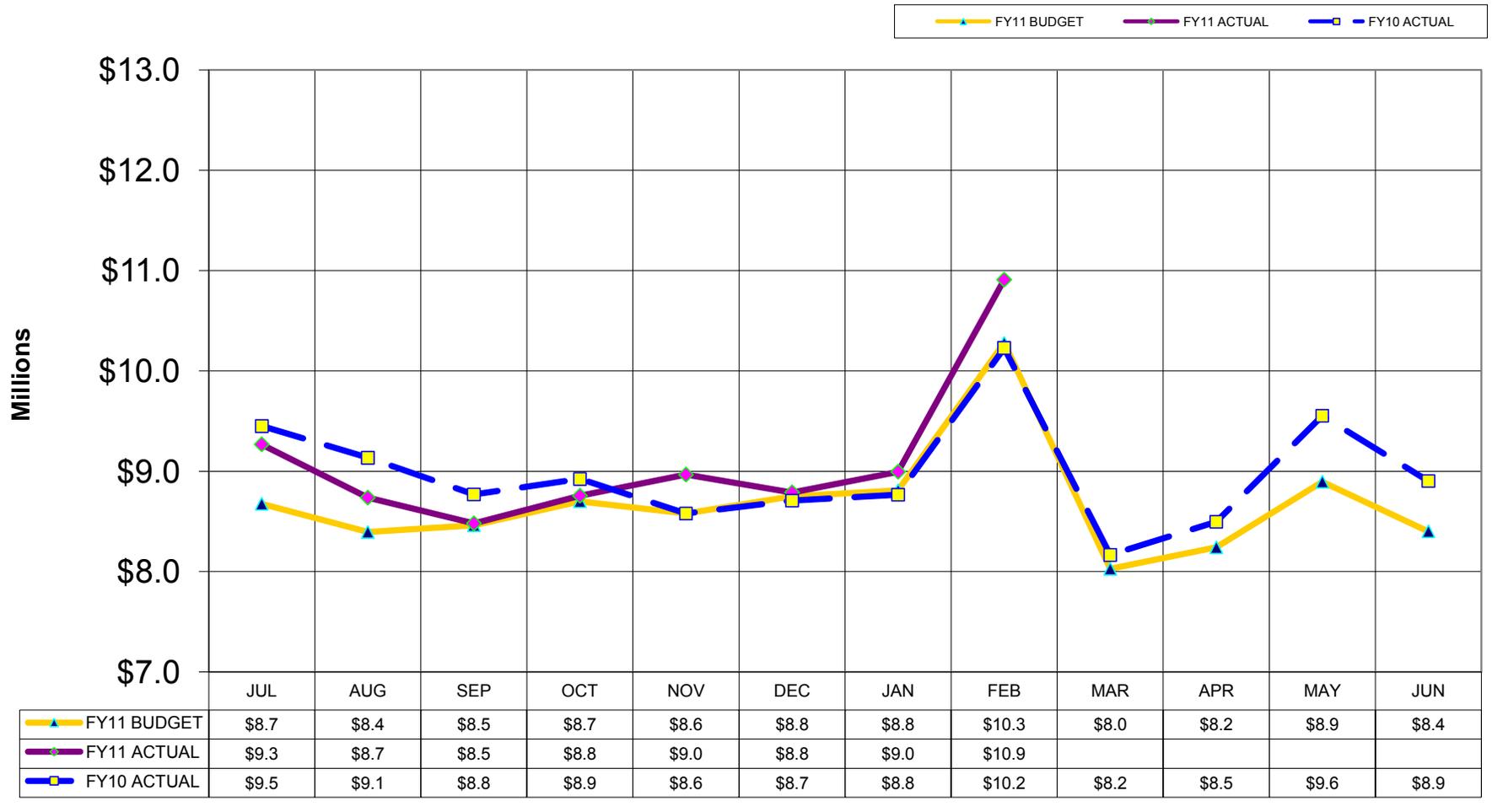
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



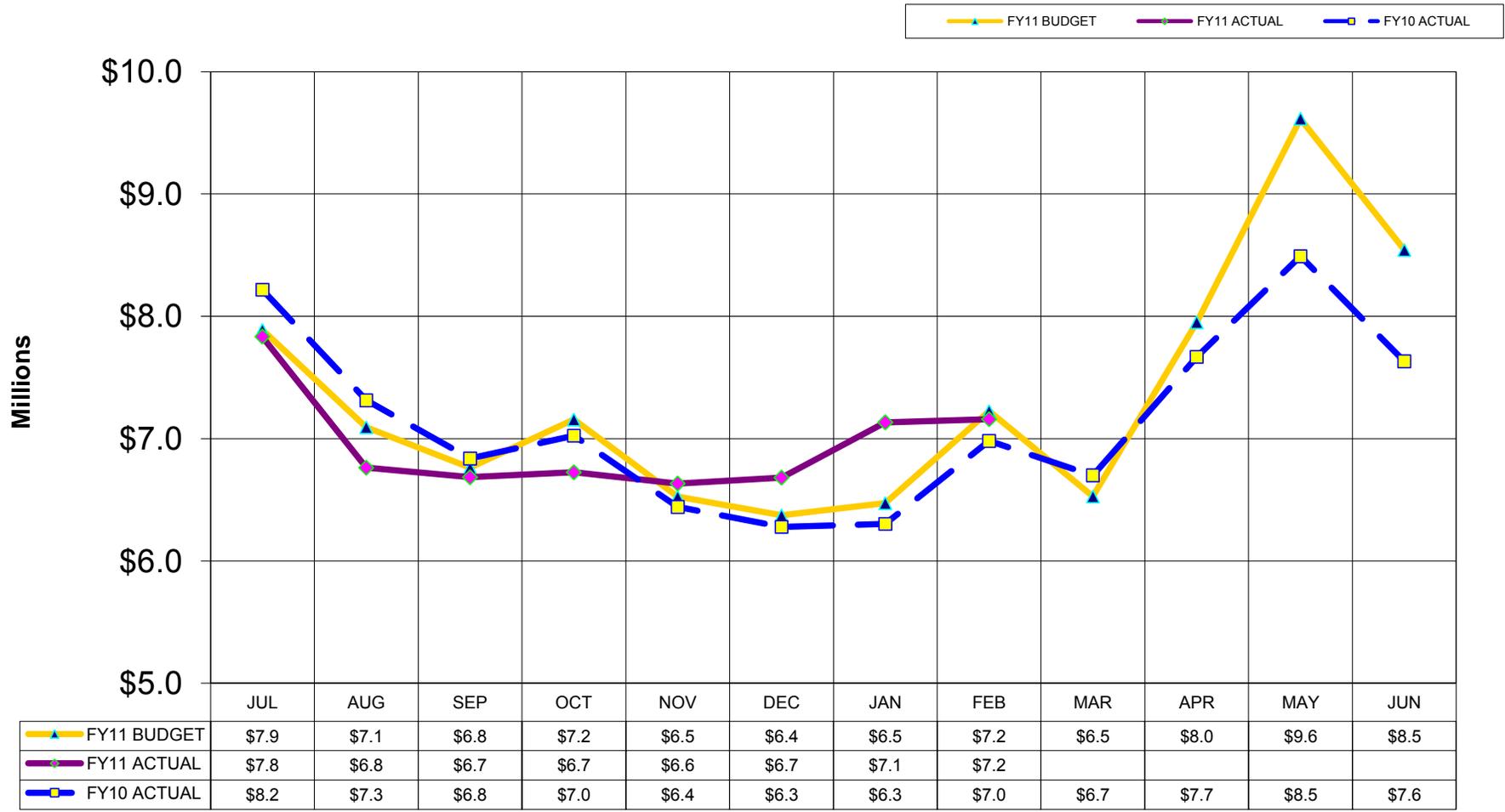
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).