



Maricopa County

Department of Finance

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Date: February 14, 2011
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SSS*
Subject: FY 10-11 Executive Summary – January 2011

Attached is the General Fund and Detention Fund financial activity through January 31, 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 \$1,031,076:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$1.0m or 0.5 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 January 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the December 2010 sales tax collections were up 0.7 percent compared to December 2009. December 2010 is the third consecutive month to show positive year-over-year growth. December's smaller gain is due in part to the timing of state holidays, which means that some December collections will be reflected in January.

In addition, the state's unemployment rate remained the same at 9.4 percent in December 2010.

- **Property Tax Revenue (Operating) YTD variance of \$923,603:** The FY 10-11 Property Tax revenue reflects a YTD positive budget variance of \$923.6 thousand or 0.3 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 January 31, 2011 are 54.0 percent of the adopted levy compared to a historical average of 54.2 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 (\$397,577):** The FY 10-11 VLT revenue reflects a YTD negative budget variance of \$397.5 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 \$1,783,707:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$1.7m or 35.9 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 \$7,169,607:** 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, Elections, Sheriff's Office, Adult Probation (Judicial Branch), Public Works, Legal Defender (Public Defense System), Juvenile Probation (Judicial Branch), Assessor's Office, and Management and Budget, respectively.
- **Services Expenditures (Operating) YTD variance of \$22,853,295:** Current YTD expenditure are 25.5 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 \$17,833,885:** 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 January, resulting in a positive variance of \$16.7m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$1,803,918:** Current YTD expenditures are 78.4 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 (\$682,499):** Current YTD expenditures are 90.4 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 \$39,166,201:** Current YTD expenditures are 18.1 percent under budget. The expenditures incurred to date of \$177.4 m 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 \$11.5m 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 (\$1,988): 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 (\$9,843): 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.

Research and Reporting Expenditures (Operating) YTD variance of (\$9,125): Current YTD expenditures are 5.6 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 (\$300,965): Current YTD expenditures are 15.3 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.

Public Fiduciary (Operating) YTD variance of (\$8,092): Current YTD expenditures are 1.0 percent over budget. The current negative variance is due to personnel vacation payout during the month of January. Public Fiduciary is working with OMB to resolve personnel changes that should allow the department to be within budget by year-end.

Environmental Services Expenditures (Operating) YTD variance of (\$95,541): Current YTD expenditures are 4.5 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 \$1,156,905: Current YTD expenditures for the constellation are 2.5 percent under budget. However, there are negative variances for the Public Defender (\$80,307) and total non-recurring expenditures (\$413,559) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$80,307):** 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 (\$413,559):** Current YTD non-recurring expenditures for the constellation are 18.2 percent over budget. The entire budget and the negative variance is in the Office of Contract Counsel. One-time capital case expenditures are exceeding YTD budget in one-time funds. The expenditures are the result of ongoing expenses for mandated contract legal representation on capital cases, exacerbated by the fact that a large number of cases have been resolved in a short period of time.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,617,006:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.6m or 2.7 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. 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 (\$325,861):** The FY 10-11 Intergovernmental YTD actual revenue of \$18.1m is less than budgeted revenue of \$18.4m resulting in a negative budget variance of \$325.8 thousand or 1.8 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 \$4,933,926:** 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 \$15,603,638:** Current YTD expenditures are 38.1 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 \$339,448:** 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 \$320,188:** Current YTD expenditures are 96.7 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 \$11,239,229:** Current YTD expenditures are 5.6 percent under budget. The expenditures incurred to date of \$188.1m 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 \$181,557:** The FY 10-11 State-Shared Highway User YTD actual revenue of \$48,453,262 is more than budgeted YTD revenue of \$48,271,705 resulting in a positive budget variance of \$181.5 thousand or 0.4 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 January 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	209,684,498	210,715,574	1,031,076
Property Taxes	487,350,934	273,858,818	274,782,421	923,603
Vehicle License Taxes	113,380,026	67,558,442	67,160,865	(397,577)
Intergovernmental	14,101,475	7,060,443	6,873,792	(186,651)
Miscellaneous	80,365,452	41,976,864	43,670,537	1,693,673
Interest	-	-	0	0
Transfers In	10,621,605	6,195,938	6,195,930	(8)
Total Operating Revenues	1,075,560,244	606,335,003	609,399,119	3,064,116
Total Non-Recurring Revenues	8,467,572	4,967,572	6,751,279	1,783,707
Total Revenues	1,084,027,816	611,302,575	616,150,398	4,847,823

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,471,506	253,441,590	246,271,983	7,169,607
Supplies	9,838,153	5,679,725	6,344,766	(665,041)
Services	178,267,534	89,650,000	66,796,705	22,853,295
Intergovernmental Payments	266,641,186	155,168,756	137,334,871	17,833,885
Debt Service	3,930,937	2,299,711	495,793	1,803,918
Capital Outlay	1,288,755	754,726	1,437,225	(682,499)
Transfers Out	184,122,173	110,575,783	110,573,240	2,543
Total Operating Expenditures	1,075,560,244	617,570,291	569,254,584	48,315,707
Total Non-Recurring Expenditures	299,612,151	216,611,342	177,445,141	39,166,201
Total Expenditures	1,375,172,395	834,181,633	746,699,725	87,481,908

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(222,879,058)	(130,549,326)	92,329,732
Beginning Fund Balance (audited)	453,144,579	453,144,579	489,009,836	35,865,257
Revenues	1,084,027,816	611,302,575	616,150,398	4,847,823
Expenditures	1,375,172,395	834,181,633	746,699,725	87,481,908
Ending Fund Balance	162,000,000	230,265,521	358,460,510	128,194,989
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	68,265,521	196,460,510	128,194,989

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of January 31, 2011

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,353,782	13,699,889	12,940,904	758,985	5.54 %
BOARD OF SUPERVISORS D1 F100	346,428	203,115	205,103	(1,988)	(0.98) %
BOARD OF SUPERVISORS D2 F100	346,428	203,302	213,145	(9,843)	(4.84) %
BOARD OF SUPERVISORS D3 F100	346,428	202,518	198,390	4,128	2.04 %
BOARD OF SUPERVISORS D4 F100	346,428	204,080	199,481	4,599	2.25 %
BOARD OF SUPERVISORS D5 F100	346,428	216,552	167,336	49,216	22.73 %
BUS STRAT HLTH CARE PROG F100	215,648,424	124,580,954	100,903,343	23,677,611	19.01 %
CALL CENTER F100	1,363,590	807,685	803,261	4,424	0.55 %
CLERK OF THE BOARD F100	1,503,345	954,733	521,425	433,308	45.39 %
COUNTY MANAGER F100	5,229,662	3,122,205	1,514,971	1,607,234	51.48 %
ELECTIONS F100	20,300,000	17,227,590	14,390,888	2,836,702	16.47 %
ENTERPRISE TECHNOLOGY F100	6,922,085	4,167,176	3,222,252	944,924	22.68 %
FINANCE F100	3,448,204	1,942,228	1,750,750	191,478	9.86 %
GENERAL COUNSEL F100	5,879,933	3,462,166	2,409,455	1,052,711	30.41 %
HUMAN RESOURCES F100	2,923,840	1,714,831	1,518,707	196,124	11.44 %
INTERNAL AUDIT F100	1,572,354	927,693	899,306	28,387	3.06 %
MANAGEMENT AND BUDGET F100	3,311,167	1,916,161	1,645,133	271,028	14.14 %
MATERIALS MANAGEMENT F100	2,021,461	1,229,358	912,236	317,122	25.80 %
PUBLIC WORKS F100	49,025,070	29,553,851	17,809,087	11,744,764	39.74 %
RECORDER F100	2,095,117	1,228,904	1,053,079	175,825	14.31 %
RESEARCH AND REPORTING F100	322,241	163,638	172,763	(9,125)	(5.58) %
SPECIAL LITIGATION F100	1,995,953	1,187,794	1,071,031	116,763	9.83 %
TREASURER F100	3,865,769	2,280,785	2,240,785	40,000	1.75 %
Subtotal	352,514,137	211,197,208	166,762,829	44,434,379	21.04 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	17,820,984	16,549,819	1,271,165	7.13 %
CONSTABLES F100	2,724,875	1,616,542	1,478,810	137,732	8.52 %
CORRECTIONAL HEALTH F100	3,071,763	1,795,443	1,733,846	61,597	3.43 %
COUNTY ATTORNEY CIVIL F100	4,629,577	3,125,316	3,426,281	(300,965)	(9.63) %
COUNTY ATTORNEY F100	56,814,153	33,096,427	32,822,313	274,114	0.83 %
EMERGENCY MANAGEMENT F100	173,881	102,172	91,572	10,600	10.37 %
JUDICIAL BRANCH *	145,799,447	85,760,933	82,150,043	3,610,890	4.21 %
JUSTICE COURTS F100	14,353,098	8,415,643	8,325,185	90,458	1.07 %
MEDICAL EXAMINER F100	6,757,790	3,968,420	3,939,526	28,894	0.73 %
PUBLIC DEFENSE SYSTEM *	84,000,923	47,277,261	46,120,356	1,156,905	2.45 %
PUBLIC FIDUCIARY F100	2,459,102	1,421,019	1,429,111	(8,092)	(0.57) %
SHERIFF F100	61,380,923	36,048,492	33,759,412	2,289,080	6.35 %
Subtotal	412,350,831	240,448,652	231,826,275	8,622,377	3.59 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	150,444	150,444	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	2,195,340	2,208,128	(12,788)	(0.58) %
HUMAN SERVICES F100	2,063,610	508,676	274,295	234,381	46.08 %
PUBLIC HEALTH F100	10,787,840	6,531,298	5,885,335	645,963	9.89 %
Subtotal	16,988,193	9,385,758	8,518,202	867,556	9.24 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	404,495	315,751	88,744	21.94 %
Subtotal	693,436	404,495	315,751	88,744	21.94 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,298,381	1,486,509	1,114,492	372,017	25.03 %
Subtotal	2,298,381	1,486,509	1,114,492	372,017	25.03 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	590,327,417	371,259,011	338,162,175	33,096,836	8.91 %
Subtotal	590,327,417	371,259,011	338,162,175	33,096,836	8.91 %
Total Expenditures	1,375,172,395	834,181,633	746,699,725	87,481,908	10.49 %

* 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 January 31, 2011

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F100	58,564,143	34,285,302	32,890,695	1,394,607	4.07 %
JUVENILE PROBATION F100	16,124,198	9,505,601	8,397,016	1,108,585	11.66 %
SUPERIOR COURT F100	71,111,106	41,970,030	40,862,332	1,107,698	2.64 %
Total Judicial Branch	<u>145,799,447</u>	<u>85,760,933</u>	<u>82,150,043</u>	<u>3,610,890</u>	<u>4.21 %</u>

Public Defense System	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONTRACT COUNSEL F100	25,303,044	13,082,839	12,988,698	94,141	0.72 %
JUVENILE DEFENDER F100	4,613,930	2,626,679	2,581,530	45,149	1.72 %
LEGAL ADVOCATE F100	9,272,332	5,397,724	5,077,728	319,996	5.93 %
LEGAL DEFENDER F100	10,566,830	6,146,265	5,368,339	777,926	12.66 %
PUBLIC DEFENDER F100	34,244,787	20,023,754	20,104,061	(80,307)	(0.40) %
Total Public Defense System	<u>84,000,923</u>	<u>47,277,261</u>	<u>46,120,356</u>	<u>1,156,905</u>	<u>2.45 %</u>



Detention Fund

Executive Summary

As of January 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	60,371,708	61,988,714	1,617,006
Intergovernmental	31,570,240	18,415,974	18,090,113	(325,861)
Transfers In	176,466,336	102,938,696	102,938,696	-
Total Operating Revenues	312,253,563	181,726,378	183,017,522	1,291,144
Total Non-Recurring Revenues	2,600,000	1,300,000	4,505,625	3,205,625
Total Revenues	314,853,563	183,026,378	187,523,148	4,496,770

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	134,237,283	129,303,357	4,933,926
Supplies	11,703,407	6,866,111	7,591,753	(725,642)
Services	70,025,998	40,904,674	25,301,036	15,603,638
Intergovernmental Payments	-	-	1,425	(1,425)
Debt Service	787,214	459,206	119,758	339,448
Capital Outlay	567,665	331,145	10,957	320,188
Total Operating Expenditures	312,253,563	182,798,419	162,328,286	20,470,133
Total Non-Recurring Expenditures	223,196,444	199,295,937	188,056,708	11,239,229
Total Expenditures	535,450,007	382,094,356	350,384,994	31,709,362

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(199,067,978)</u>	<u>(162,861,846)</u>	<u>36,206,132</u>
Beginning Fund Balance (audited)	220,596,444	220,596,444	220,497,178	(99,266)
<i>Revenues</i>	314,853,563	183,026,378	187,523,148	4,496,770
<i>Expenditures</i>	535,450,007	382,094,356	350,384,994	31,709,362
Ending Fund Balance	-	21,528,466	57,635,332	36,106,866
Restricted Fund Balance	-	21,528,466	57,635,332	36,106,866
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of January 31, 2011

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	30,137,711	29,634,094	503,617	1.67%
COUNTY MANAGER F255	1,458,856	848,843	567,392	281,451	33.16%
JUVENILE PROBATION F255	33,206,895	19,427,657	17,155,745	2,271,912	11.69%
NON DEPARTMENTAL F255	228,469,579	208,259,983	187,892,311	20,367,672	9.78%
PUBLIC WORKS F255	28,057,549	16,492,827	10,799,359	5,693,468	34.52%
SHERIFF F255	182,632,904	106,927,335	104,336,092	2,591,243	2.42%
Total Expenditures	535,450,007	382,094,356	350,384,994	31,709,362	8.30%

Detailed Expenditure Reports



General Fund Expenditures Summary As of January 31, 2011

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,155,582	1,574,469	1,996,130	(421,661)
Supplies	2,914,000	8,169	737,704	(729,535)
Services	160,890,467	33,820,532	19,721,384	14,099,148
Intergovernmental Payments	29,918,276	17,350,185	671,850	16,678,335
Debt Service	12,706,344	12,699,949	12,558,685	141,264
Capital Outlay	10,499,612	8,196,183	4,866,898	3,329,285
Transfers Out	371,243,136	297,609,524	297,609,523	1
Total Non- Departmental Expenditures - 470	590,327,417	371,259,011	338,162,175	33,096,836

Expenditures - Excluding 470

Personnel Services	431,796,634	253,662,151	246,122,367	7,539,784
Supplies	10,241,754	6,134,873	5,832,989	301,884
Services	129,212,443	78,781,694	55,647,185	23,134,509
Intergovernmental Payments	210,326,810	122,420,846	100,353,882	22,066,964
Debt Service	3,915,582	2,290,751	489,076	1,801,675
Capital Outlay	(683,245)	(383,943)	78,343	(462,286)
Transfers Out	35,000	16,250	13,707	2,543
Total Expenditures - Excluding 470	784,844,978	462,922,622	408,537,549	54,385,073
Total Expenditures	1,375,172,395	834,181,633	746,699,725	87,481,908



General Fund

Non-Departmental Expenditures Summary

As of January 31, 2011

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	671,869	917,798	(245,929)
Supplies	114,000	8,169	537,197	(529,028)
Services	62,033,592	19,421,055	16,321,582	3,099,473
Intergovernmental Payments	29,918,276	17,350,185	671,850	16,678,335
Debt Service	15,355	8,960	6,718	2,242
Capital Outlay	2,000,000	1,166,669	1,419,028	(252,359)
Transfers Out	184,087,173	110,559,533	110,559,533	-
Total Operating Expenditures	279,315,599	149,186,440	130,433,706	18,752,734
Non-Recurring				
Personnel Services	1,008,379	902,600	1,078,332	(175,732)
Supplies	2,800,000	-	200,507	(200,507)
Services	98,856,875	14,399,477	3,399,802	10,999,675
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	7,029,514	3,447,870	3,581,644
Transfers Out	187,155,963	187,049,991	187,049,990	1
Total Non-Recurring Expenditures	311,011,818	222,072,571	207,728,470	14,344,101
Total Expenditures	590,327,417	371,259,011	338,162,175	33,096,836



General Fund

Expenditures by Agency

As of January 31, 2011

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	13,357,471	12,835,904	521,567	3.90 %
BOARD OF SUPERVISORS D1 F100	346,428	203,115	205,103	(1,988)	(0.98) %
BOARD OF SUPERVISORS D2 F100	346,428	203,302	213,145	(9,843)	(4.84) %
BOARD OF SUPERVISORS D3 F100	346,428	202,518	198,390	4,128	2.04 %
BOARD OF SUPERVISORS D4 F100	346,428	204,080	199,481	4,599	2.25 %
BOARD OF SUPERVISORS D5 F100	346,428	216,552	167,336	49,216	22.73 %
BUS STRAT HLTH CARE PROG F100	242,044,524	139,978,679	137,212,482	2,766,197	1.98 %
CALL CENTER F100	1,363,590	807,685	803,261	4,424	0.55 %
CLERK OF THE BOARD F100	920,094	614,254	349,289	264,965	43.14 %
COUNTY MANAGER F100	2,802,434	1,693,657	1,408,504	285,153	16.84 %
ELECTIONS F100	20,300,000	17,227,590	14,390,888	2,836,702	16.47 %
ENTERPRISE TECHNOLOGY F100	6,633,085	3,978,036	3,222,252	755,784	19.00 %
FINANCE F100	3,248,204	1,904,728	1,750,750	153,978	8.08 %
GENERAL COUNSEL F100	5,835,533	3,417,766	2,409,470	1,008,296	29.50 %
HUMAN RESOURCES F100	2,923,840	1,714,831	1,518,707	196,124	11.44 %
INTERNAL AUDIT F100	1,572,354	927,693	899,306	28,387	3.06 %
MANAGEMENT AND BUDGET F100	3,311,167	1,916,161	1,645,133	271,028	14.14 %
MATERIALS MANAGEMENT F100	1,952,701	1,187,436	879,817	307,619	25.91 %
PUBLIC WORKS F100	44,514,611	26,054,506	16,200,425	9,854,081	37.82 %
RECORDER F100	2,095,117	1,228,904	1,053,079	175,825	14.31 %
RESEARCH AND REPORTING F100	322,241	163,638	172,763	(9,125)	(5.58) %
SPECIAL LITIGATION F100	1,944,953	1,136,794	1,071,031	65,763	5.78 %
TREASURER F100	3,865,769	2,280,785	2,240,785	40,000	1.75 %
Subtotal	370,175,000	220,620,181	201,047,301	19,572,880	8.87 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	17,820,984	16,549,819	1,271,165	7.13 %
CONSTABLES F100	2,429,547	1,423,121	1,346,825	76,296	5.36 %
CORRECTIONAL HEALTH F100	3,071,763	1,795,443	1,733,846	61,597	3.43 %
COUNTY ATTORNEY CIVIL F100	3,383,769	1,973,863	2,274,828	(300,965)	(15.25) %
COUNTY ATTORNEY F100	56,814,153	33,096,427	32,822,313	274,114	0.83 %
EMERGENCY MANAGEMENT F100	173,881	102,172	91,572	10,600	10.37 %
JUDICIAL BRANCH *	145,799,447	85,760,933	82,150,043	3,610,890	4.21 %
JUSTICE COURTS F100	14,353,098	8,415,643	8,325,185	90,458	1.07 %
MEDICAL EXAMINER F100	6,757,790	3,968,420	3,939,526	28,894	0.73 %
PUBLIC DEFENSE SYSTEM *	79,620,654	45,000,182	43,429,719	1,570,463	3.49 %
PUBLIC FIDUCIARY F100	2,459,102	1,421,019	1,429,111	(8,092)	(0.57) %
SHERIFF F100	61,380,923	36,048,492	33,759,412	2,289,080	6.35 %
Subtotal	406,429,426	236,826,699	227,852,199	8,974,500	3.79 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	150,444	150,444	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	2,107,340	2,202,881	(95,541)	(4.53) %
HUMAN SERVICES F100	2,063,610	508,676	274,295	234,381	46.08 %
PUBLIC HEALTH F100	10,787,840	6,531,298	5,885,335	645,963	9.89 %
Subtotal	16,900,193	9,297,758	8,512,954	784,804	8.44 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	404,495	315,751	88,744	21.94 %
Subtotal	693,436	404,495	315,751	88,744	21.94 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,234,718	1,092,673	142,045	11.50 %
Subtotal	2,046,590	1,234,718	1,092,673	142,045	11.50 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	279,315,599	149,186,440	130,433,706	18,752,734	12.57 %
Subtotal	279,315,599	149,186,440	130,433,706	18,752,734	12.57 %
Total Operating Expenditures	1,075,560,244	617,570,291	569,254,584	48,315,707	7.82 %

* 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 January 31, 2011

Expenditures

Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	561,139	342,418	105,000	237,418	69.34 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(15,397,725)	(36,309,140)	20,911,415	(135.81) %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	340,479	172,135	168,344	49.44 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	1,428,548	106,467	1,322,081	92.55 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	189,140	-	189,140	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	37,500	-	37,500	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	41,922	32,419	9,503	22.67 %
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	182,377	-	182,377	100.00 %
CCBI - CENTRAL COURT BLDG	3,450,000	2,012,500	315,990	1,696,510	84.30 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,043,432	11,300	1,032,132	98.92 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	91,081	(91,081)	-
DPTI - DURANGO PARKING GARAGE	450,000	262,500	13,624	248,876	94.81 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	284,802	44,897	239,905	84.24 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	233,331	(15,117)	248,448	106.48 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	58,800	30,218	28,582	48.61 %
GLDR - GLENDALE REG DAY REPORTING	85,000	74,375	74,731	(356)	(0.48) %
JUST - COURT TOWER	-	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	(7,981,906)	(4,646,634)	(942,733)	(3,703,901)	79.71 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	191,135	6,077	185,058	96.82 %
PPFE - PROGRAM FEES	600,000	391,900	415,986	(24,086)	(6.15) %
RCCR - CODE COMPLIANCE RESERVE	200,000	116,900	44,479	72,421	61.95 %
SECR - BUILDING SECURITY PROJECTS	400,000	231,000	247,970	(16,970)	(7.35) %
SFTY - LIFE/SAFETY PROJECTS	400,000	234,500	242,233	(7,733)	(3.30) %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	58,100	-	58,100	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	630,700	621,278	9,422	1.49 %
SWHS - SHERIFF WAREHOUSE	416,000	245,000	406,647	(161,647)	(65.98) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	348,600	-	348,600	100.00 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	(17,660,863)	(9,422,973)	(34,284,472)	24,861,499	(263.84) %

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

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

Note: Totals may not foot due to rounding.

Continued on next page



General Fund

Expenditures by Agency

As of January 31, 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	193,421	131,985	61,436	31.76 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,245,808	1,151,453	1,151,453	-	-
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	2,277,079	2,690,638	(413,559)	(18.16) %
Subtotal	<u>5,921,405</u>	<u>3,621,953</u>	<u>3,974,076</u>	<u>(352,123)</u>	<u>(9.72) %</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	5,247	82,753	94.04 %
Subtotal	<u>88,000</u>	<u>88,000</u>	<u>5,247</u>	<u>82,753</u>	<u>94.04 %</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	311,011,818	222,072,571	207,735,616	14,336,955	6.46 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
Subtotal	<u>311,011,818</u>	<u>222,072,571</u>	<u>207,728,470</u>	<u>14,344,101</u>	<u>6.46 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>216,611,342</u>	<u>177,445,141</u>	<u>39,166,201</u>	<u>18.08 %</u>
Total Expenditures	<u>1,375,172,395</u>	<u>834,181,633</u>	<u>746,699,725</u>	<u>87,481,908</u>	<u>10.49 %</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 January 31, 2011

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	29,907,898	29,519,010	388,888	1.30%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	848,843	567,392	281,451	33.16%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	19,427,657	17,155,745	2,271,912	11.69%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	10,106,898	496,887	9,610,011	95.08%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	15,871,458	10,301,382	5,570,076	35.09%
SHERIFF F255					
OPER - OPERATING	182,132,904	106,635,665	104,287,870	2,347,795	2.20%
Subtotal	312,253,563	182,798,419	162,328,286	20,470,133	11.20%
Total Operating Expenditures	312,253,563	182,798,419	162,328,286	20,470,133	11.20%

Non-Recurring

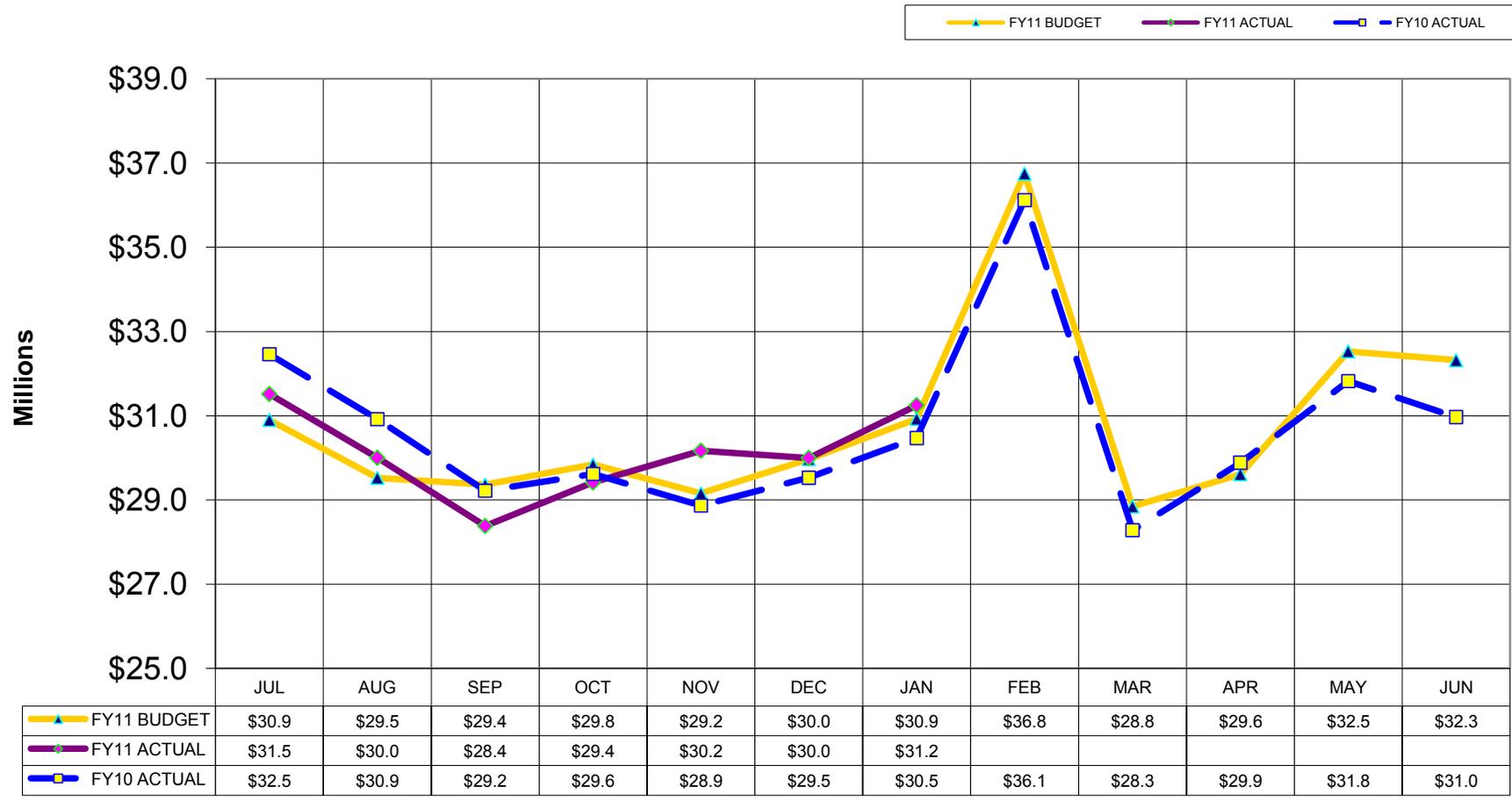
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	229,813	115,084	114,729	49.92%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,153,085	187,395,424	10,757,661	5.43%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	161,000	10,697	150,303	93.36%
DDJS - DURANGO JAIL	300,981	175,000	124,371	50,629	28.93%
EJIS - ESTRELLA JAIL	1,535,066	895,475	756,964	138,511	15.47%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	145,831	-	145,831	100.00%
ENVR - ENVIRONMENTAL PROJECTS	100,000	58,331	1,340	56,991	97.70%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	393,456	-	393,456	100.00%
LBJC - LBJ COMPLEX	2,261,602	1,319,269	1,021,816	297,453	22.55%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(4,083,632)	(1,732,439)	(2,351,193)	57.58%
PPFE - PROGRAM FEES	400,000	233,331	133,963	99,368	42.59%
RCCR - CODE COMPLIANCE RESERVE	150,000	116,662	-	116,662	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	291,669	106,857	184,812	63.36%
SESS - SE SUBSTATION	377,730	220,346	21,853	198,493	90.08%
SFTY - LIFE/SAFETY PROJECTS	400,000	233,331	22,762	210,569	90.24%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	313,110	-	313,110	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%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	291,670	48,222	243,448	83.47%
Subtotal	223,196,444	199,295,937	188,056,708	11,239,229	5.64%
Total Non-Recurring Expenditures	223,196,444	199,295,937	188,056,708	11,239,229	5.64%
Total Expenditures	535,450,007	382,094,356	350,384,994	31,709,362	8.30%

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.

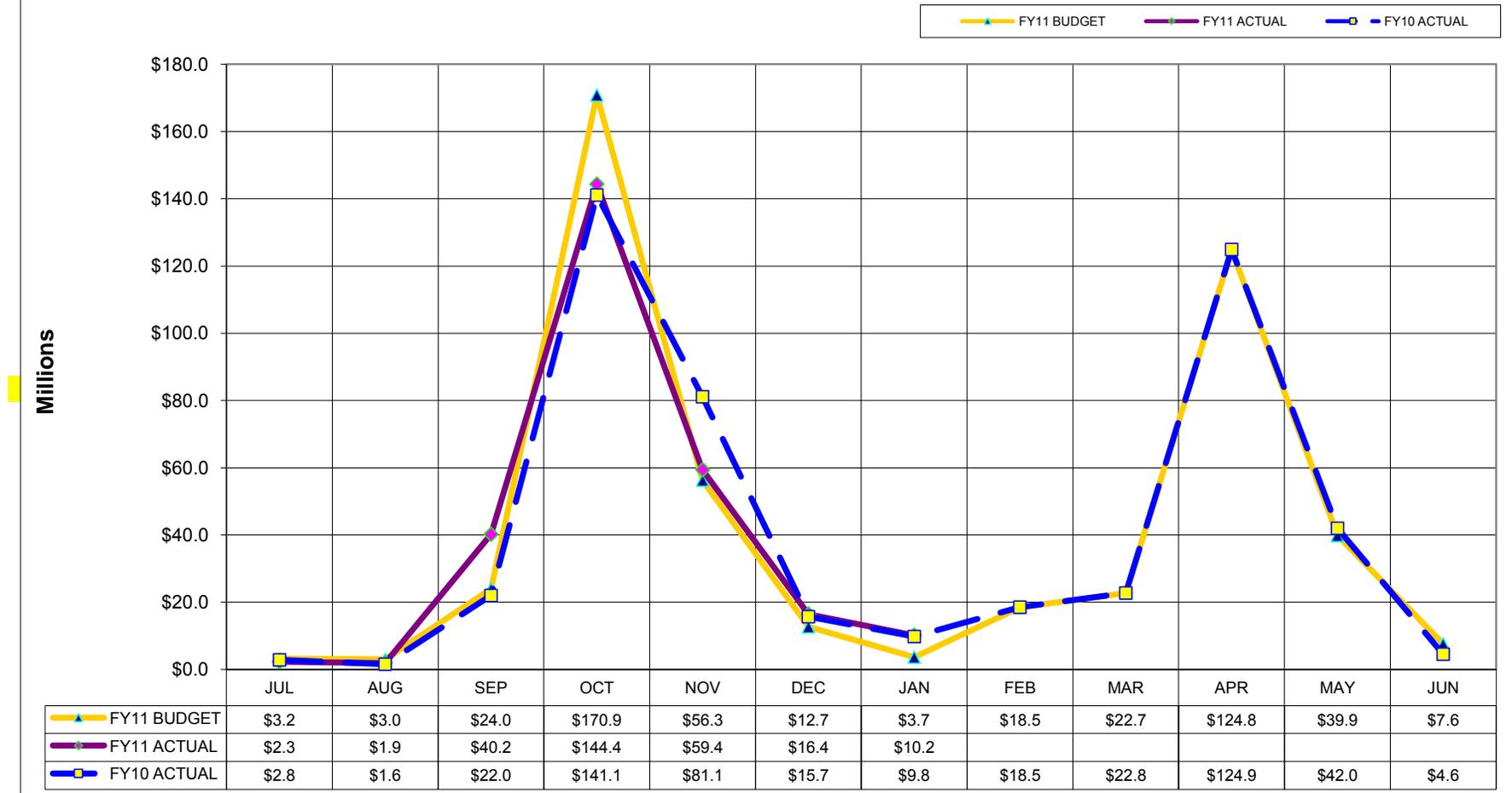
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



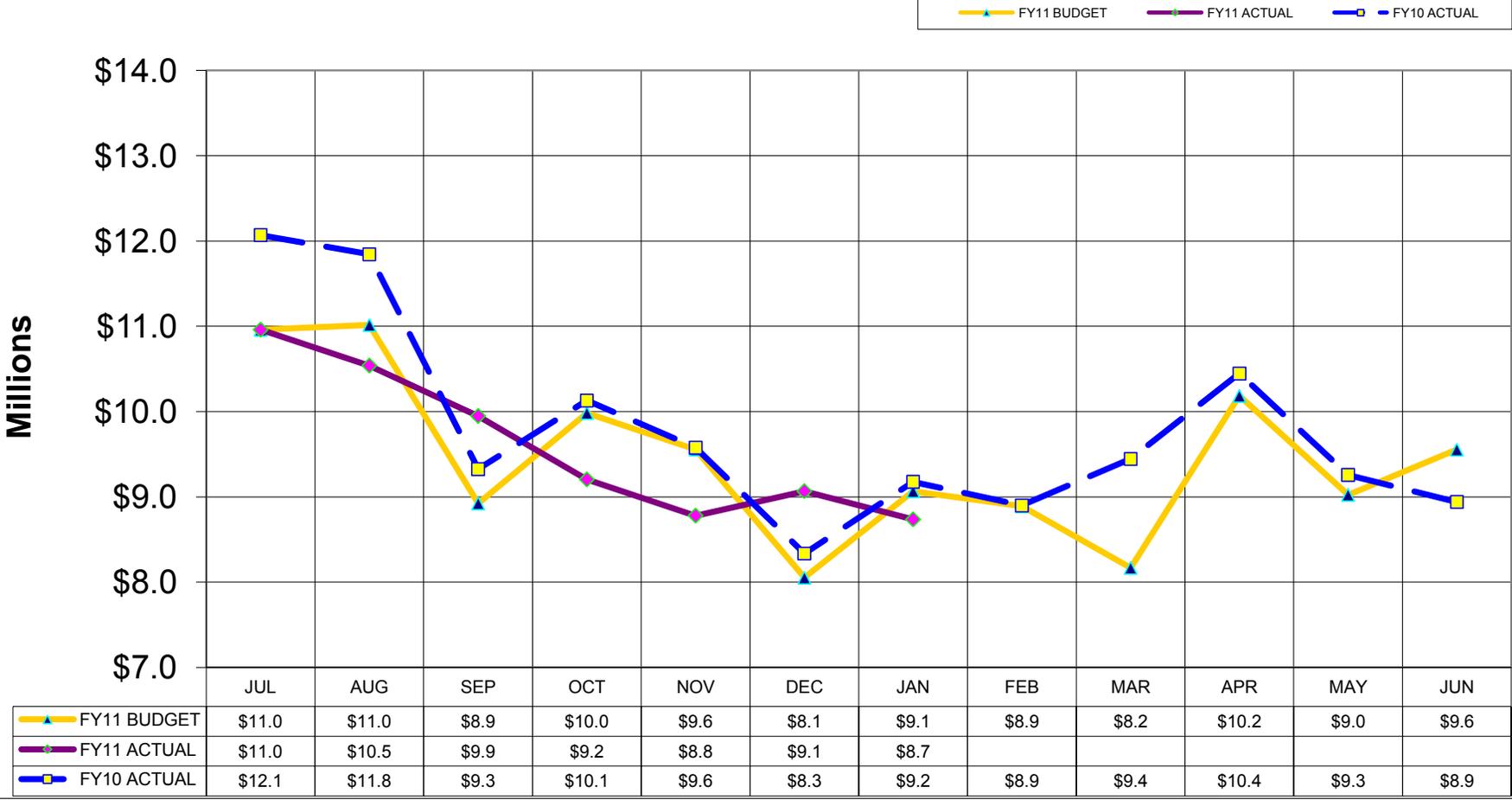
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



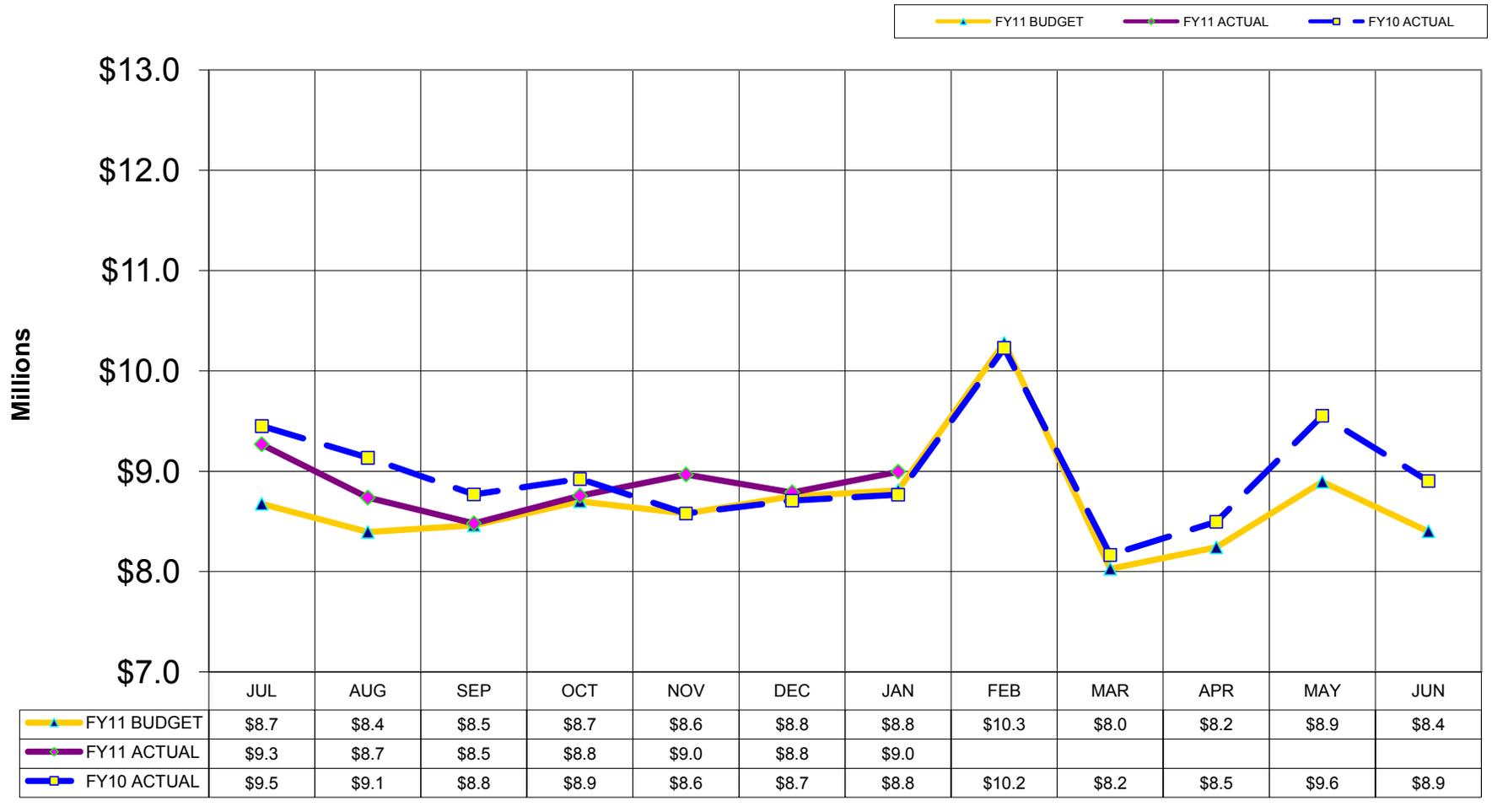
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



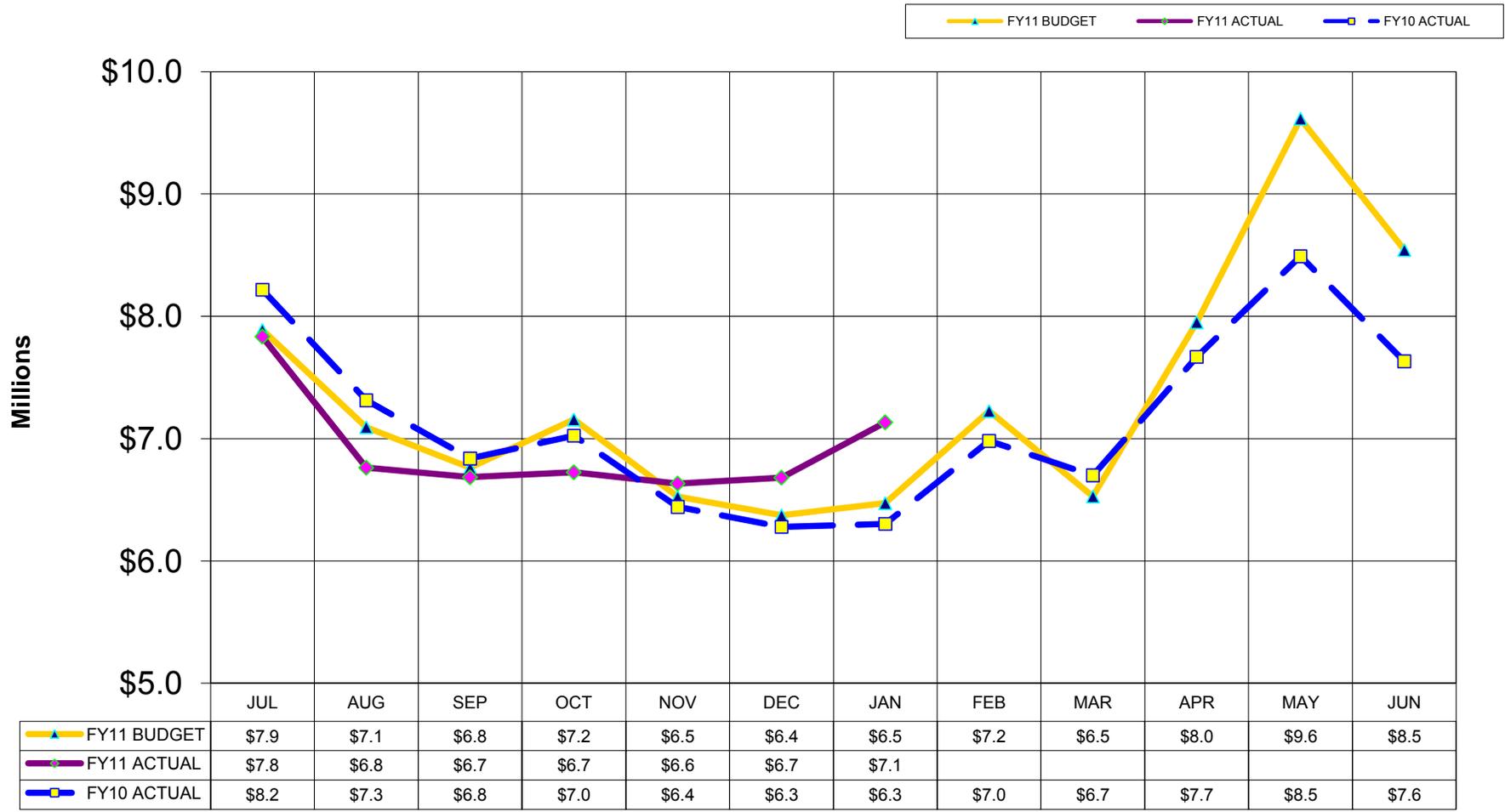
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).