



Maricopa County

Department of Finance

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Date: August 16, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 09-10 Executive Summary – June 2010

Attached is the General Fund and Detention Fund financial activity through June 30, 2010. The Executive Summary includes the beginning unreserved fund balance, revised revenue and expenditure budgets, fund balance designations and undesignated ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$11.5m over the estimate that was used when preparing the FY 09-10 budget.

Fund balance designations are the County's self-imposed limitations on financial resources that would otherwise be available for use. The primary fund balance designations are for budget stabilization and capital projects. For the General Fund, this includes an amount designated to cover cash shortfalls during the fiscal year due to the property tax collection cycle, as well as a reserve. The designations in the Detention Fund are for budget stabilization and future capital improvements.

The June 2010 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 15 percent, and for departments with negative variances in either their 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.

The following financial information and commentaries are through the June 30, 2010 (third close). The financial information does not include all adjusting entries, such as accounts payable and shared sales taxes accruals, which are scheduled through August 31, 2010. It is anticipated that the audited financial statements will be available in December 2010.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of (\$2,645,492):** The FY 09-10 Sales Tax revenue reflects a YTD negative budget variance of \$2.6m or 0.7 percent. The FY 09-10 Sales Tax revenue budget of \$368.4m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from Elliot D. Pollack (EDP), with an additional 2.0 percent downward adjustment based on the economic uncertainty. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

In the June 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the May 2010 sales tax collections were down 0.6 percent compared to May 2009. As noted last month, April 2010 sales tax broke the string of 26 consecutive months of year-over-year reductions. However, the increase was partially due to the collection of sales tax which was due in prior months. Adjusting for the prior months' collections, April 2010 revenues were about equal to April 2009. May 2010 collections continue that trend, with collections approximately equal to May 2009.

In addition, the state's unemployment rate of 9.6 percent in May 2010 increased from the 9.5 percent in April 2010. The state's jobless rate has more than doubled since it reached a record-low 3.7 percent during the second quarter of 2007. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$641,935:** The FY 09-10 Property Tax revenue reflects a YTD budget positive variance of \$641.9 thousand or 0.1 percent. The FY 09-10 Property Tax revenue budget of \$487.4m reflects a 6.8 percent increase from the FY 08-09 budget. The budget also includes an estimated delinquency rate. FY 09-10 YTD collections through June 30, 2010 are 95.7 percent of the adopted levy compared to a historical average of 96.7 percent. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$2,049,736):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$2.0 million or 1.7 percent. The FY 09-10 VLT revenue budget of \$118.4m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of (\$5,414,939):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$5.4m or 45.1 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. However, the annual interest rate of 1.18 percent has been the lowest average annual yield for the Treasurer's Pool in over 10 years. Year-end budget shortfall was estimated to be \$6.5m.
- **Total Non-Recurring Revenues YTD variance of \$1,201,694:** Non-Departmental miscellaneous revenue comprises the largest positive variance.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$15,378,658:** 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, Superior Court (Judicial Branch), Clerk of the Superior Court, Public Health, Public Defender (Public Defense System), Public Works, and Juvenile Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$89,770,071:** Current YTD expenditures are 40.6 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: general government contingencies, facilities project development support, capital facilities development, and IT infrastructure such as business applications and data network.
- **Intergovernmental Payments (Operating) YTD variance of \$3,575,295:** Current YTD expenditures are 1.39 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. However, Non-Departmental general contingencies comprise the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,975,807):** Current YTD expenditures are 73.3 percent over budget. Non-Departmental and Clerk of the Superior Court comprise most of the negative variance as the following activities are over budget: court security and IT infrastructure, such as data network.
- **Total Non-Recurring Expenditures YTD variance of \$156,706,215:** Current YTD expenditures are 84.2 percent under budget. The positive variance is due to \$81.5m of the FY 08-09 Federal Medical Assistance Percentages (FMAP) stimulus monies for ALTCS and AHCCCS. Specifically, \$45.4m of this positive variance is related to the reduced monthly ALTCS contributions as the budget is currently based on the normal base contribution of \$164.6m. However, after the County budget was adopted, the ALTCS contribution was revised in the State of Arizona budget to \$119.3m reflecting a yearly

decrease of \$45.4m for FMAP federal stimulus fund distributions to counties. Another \$36.1m is related to the FMAP stimulus refund to counties for ALTCS and AHCCCS, which was received in December 2009. While considerable, these amounts are a one-time savings.

The remaining \$75.2m of positive variances are related to Non-Departmental as the following activities are under budget primarily for services expenditures: general government contingencies, financial services, and IT infrastructure, such as data network and application developments.

General Fund Departmental Expenditure Variances

Non-Departmental Expenditures (Non-Recurring): Total YTD expenditures are 30.3 percent under budget. However, current YTD expenditures are over budget for the following major maintenance project: Energy Management Studies (\$620,176). The timing of actual expenditures for these types of projects is difficult to predict on a month-to-month basis, and some projects may appear to be over budget due to project spending earlier than anticipated.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$2,388,458):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$2.3m or 2.2 percent. The FY 09-10 Jail Tax revenue budget of \$109.2m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from EDP, with an additional 2.0 percent downward adjustment based on the economic uncertainty. As noted previously, the sales tax decline is partially attributable to the high unemployment rate as consumers are spending less. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$1,628,230):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$1.6m or 5.0 percent. The negative revenue variance is primarily related to Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$2,798,175):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$2.7m or 43.0 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. However, the annual interest rate of 1.18 percent has been the lowest average annual yield for the Treasurer's Pool in over 10 years. Year-end budget shortfall was estimated to be \$3.2m.
- **Total Non-Recurring Revenues YTD variance of \$4,011,255:** The positive variance is mostly unbudgeted revenue from the State Criminal Alien Assistance Program (SCAAP) received in December 2009.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,557,770:** Current YTD expenditures are 4.6 percent under budget. Departments under budget that make up the largest portion of this variance are the Sheriff's Office and Juvenile Probation (Judicial Branch), respectively.
- **Supplies Expenditures (Operating) YTD variance of (\$2,187,650):** Current YTD expenditures are 18.3 percent over budget. The Sheriff's Office comprises the largest negative variance as inmate meal expenditures are over budget.
- **Services Expenditures (Operating) YTD variance of \$28,932,752:** Current YTD expenditures are 35.6 percent under budget. Non-Departmental general government contingencies comprise the largest positive variance.

- **Capital Outlay Expenditures (Operating) YTD variance of (\$353,822):** Current YTD expenditures are 103.9 percent over budget. The Sheriff's Office comprises the negative variance which is related to spending for the Jail Management System (JMS). An August 2009 Internal Audit report on the Sheriff Custody Command Division stated that JMS expenditures "appeared to be improperly charged" to the Inmate Services Fund (252) where the expenditures are budgeted. Therefore, OMB requested that JMS expenditures for this fiscal year be charged to the Detention Fund.
- **Total Non-Recurring Expenditures YTD variance of \$46,022,745:** Current YTD expenditures are 91.4 percent under budget. Non-Departmental general government contingencies comprise the largest positive variance.

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets, and within their operating, non-recurring/non-project, and/or non-recurring/project appropriations.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of \$886,085: The FY 09-10 State-Shared Highway User YTD actual revenue of \$85,187,719 is more than budgeted YTD revenue of \$84,301,634 resulting in a positive budget variance of \$886.0 thousand or 1.1 percent. The FY 09-10 total budget of \$84.3m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Please review and let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Finance Managers



General Fund Executive Summary

As of June 30, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	368,431,060	365,785,568	(2,645,492)
Property Taxes	487,350,934	487,350,934	487,992,869	641,935
Vehicle License Taxes	118,385,455	118,385,455	116,335,719	(2,049,736)
Intergovernmental	15,829,095	15,829,095	17,550,735	1,721,640
Miscellaneous	82,825,758	82,825,758	88,708,089	5,882,331
Interest	12,000,000	12,000,000	6,585,061	(5,414,939)
Transfers In	10,028,577	10,028,577	10,028,577	-
Total Operating Revenues	1,094,850,879	1,094,850,879	1,092,986,618	(1,864,261)
Total Non-Recurring Revenues	2,212,574	2,212,574	3,414,268	1,201,694
Total Revenues	1,097,063,453	1,097,063,453	1,096,400,885	(662,568)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	418,255,332	418,255,332	402,876,674	15,378,658
Supplies	10,839,873	10,839,873	11,551,903	(712,030)
Services	221,030,365	221,030,365	131,260,294	89,770,071
Intergovernmental Payments	257,464,053	257,464,053	253,888,758	3,575,295
Debt Service	10,318,353	10,318,353	9,494,793	823,560
Capital Outlay	2,696,189	2,696,189	4,671,996	(1,975,807)
Transfers Out	174,246,714	174,246,714	174,230,250	16,464
Total Operating Expenditures	1,094,850,879	1,094,850,879	987,974,667	106,876,212
Total Non-Recurring Expenditures	186,062,982	186,062,982	29,356,767	156,706,215
Total Expenditures	1,280,913,861	1,280,913,861	1,017,331,435	263,582,426

Excess (Deficiency) of Revenues Over Expenditures	(183,850,408)	(183,850,408)	79,069,451	262,919,859
Beginning Fund Balance (audited)	398,528,018	398,528,018	410,035,269	11,507,251
<i>Revenues</i>	1,097,063,453	1,097,063,453	1,096,400,885	(662,568)
<i>Expenditures</i>	1,280,913,861	1,280,913,861	1,017,331,435	263,582,426
Fund Balance with Designations	214,677,610	214,677,610	489,104,720	274,427,110
<i>Fund Balance Designations</i>	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	-	-	274,427,110	274,427,110



General Fund

Expenditures by Agency

As of June 30, 2010

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	22,816,543	22,816,543	22,401,487	415,056	1.82 %
BOARD OF SUPERVISORS D1 F100	346,428	346,428	346,125	303	0.09 %
BOARD OF SUPERVISORS D2 F100	346,428	346,428	346,230	198	0.06 %
BOARD OF SUPERVISORS D3 F100	346,428	346,428	338,453	7,975	2.30 %
BOARD OF SUPERVISORS D4 F100	346,428	346,428	330,821	15,607	4.51 %
BOARD OF SUPERVISORS D5 F100	346,428	346,428	329,348	17,080	4.93 %
CALL CENTER F100	1,363,590	1,363,590	1,354,846	8,744	0.64 %
CLERK OF THE BOARD F100	1,278,008	1,278,008	675,991	602,017	47.11 %
COUNTY MANAGER F100	2,434,692	2,434,692	2,212,161	222,531	9.14 %
ELECTIONS F100	12,912,297	12,912,297	12,039,223	873,074	6.76 %
ENTERPRISE TECHNOLOGY F100	7,307,209	7,307,209	6,792,856	514,353	7.04 %
FINANCE F100	3,363,503	3,363,503	3,310,000	53,503	1.59 %
GENERAL COUNSEL F100	5,205,817	5,205,817	3,613,426	1,592,391	30.59 %
INTERNAL AUDIT F100	1,553,494	1,553,494	1,545,857	7,637	0.49 %
MANAGEMENT AND BUDGET F100	3,186,167	3,186,167	2,840,288	345,879	10.86 %
MATERIALS MANAGEMENT F100	2,126,254	2,126,254	1,853,605	272,649	12.82 %
PUBLIC WORKS F100	11,993,457	11,993,457	11,181,278	812,179	6.77 %
RECORDER F100	2,095,117	2,095,117	1,649,606	445,511	21.26 %
RESEARCH AND REPORTING F100	391,970	391,970	309,132	82,838	21.13 %
SPECIAL LITIGATION F100	2,135,828	2,135,828	1,507,925	627,903	29.40 %
TREASURER F100	3,321,766	3,321,766	3,195,103	126,663	3.81 %
WORKFORCE MGMT AND DEV F100	3,049,142	3,049,142	2,741,343	307,799	10.09 %
Subtotal	88,266,994	88,266,994	80,915,105	7,351,889	8.33 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	30,056,139	28,432,126	1,624,013	5.40 %
CONSTABLES F100	2,442,982	2,442,982	2,303,675	139,307	5.70 %
CORRECTIONAL HEALTH F100	3,049,876	3,049,876	3,042,953	6,923	0.23 %
COUNTY ATTORNEY CIVIL F100	7,739,577	7,739,577	7,279,715	459,862	5.94 %
COUNTY ATTORNEY F100	56,599,487	56,599,487	56,494,837	104,650	0.18 %
EMERGENCY MANAGEMENT F100	173,881	173,881	161,157	12,724	7.32 %
JUDICIAL BRANCH *	137,875,209	137,875,209	134,897,962	2,977,247	2.16 %
JUSTICE COURTS F100	14,488,923	14,488,923	13,966,406	522,517	3.61 %
MEDICAL EXAMINER F100	6,684,432	6,684,432	6,563,450	120,982	1.81 %
PUBLIC DEFENSE SYSTEM *	84,358,542	84,358,542	82,510,211	1,848,331	2.19 %
PUBLIC FIDUCIARY F100	2,477,439	2,477,439	2,353,147	124,292	5.02 %
SHERIFF F100	62,407,303	62,407,303	61,553,975	853,328	1.37 %
Subtotal	408,353,790	408,353,790	399,559,612	8,794,178	2.15 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,902	1	0.00 %
ENVIRONMENTAL SERVICES F100	3,420,072	3,420,072	3,357,194	62,878	1.84 %
HUMAN SERVICES F100	2,313,610	2,313,610	2,049,091	264,519	11.43 %
PUBLIC HEALTH F100	10,787,840	10,787,840	9,068,803	1,719,037	15.93 %
Subtotal	16,779,425	16,779,425	14,732,990	2,046,435	12.20 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	694,615	692,865	1,750	0.25 %
Subtotal	694,615	694,615	692,865	1,750	0.25 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,413,954	2,413,954	2,312,946	101,008	4.18 %
Subtotal	2,413,954	2,413,954	2,312,946	101,008	4.18 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	238,841,157	238,841,157	152,950,050	85,891,107	35.96 %
NON DEPARTMENTAL F100	525,563,926	525,563,926	366,167,867	159,396,059	30.33 %
Subtotal	764,405,083	764,405,083	519,117,917	245,287,166	32.09 %
Total Expenditures	1,280,913,861	1,280,913,861	1,017,331,435	263,582,426	20.58 %

* 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 June 30, 2010

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	58,104,159	58,104,159	56,839,853	1,264,306	2.18 %
JUVENILE PROBATION F100	15,699,965	15,699,965	14,134,930	1,565,035	9.97 %
SUPERIOR COURT F100	64,071,085	64,071,085	63,923,179	147,906	0.23 %
Total Judicial Branch	<u>137,875,209</u>	<u>137,875,209</u>	<u>134,897,962</u>	<u>2,977,247</u>	<u>2.16 %</u>
Public Defense System					
CONTRACT COUNSEL F100	26,853,929	26,853,929	26,334,255	519,674	1.94 %
JUVENILE DEFENDER F100	4,164,849	4,164,849	4,157,277	7,572	0.18 %
LEGAL ADVOCATE F100	8,770,615	8,770,615	8,705,854	64,761	0.74 %
LEGAL DEFENDER F100	9,855,901	9,855,901	9,679,899	176,002	1.79 %
PUBLIC DEFENDER F100	34,713,248	34,713,248	33,632,926	1,080,322	3.11 %
Total Public Defense System	<u>84,358,542</u>	<u>84,358,542</u>	<u>82,510,211</u>	<u>1,848,331</u>	<u>2.19 %</u>



Detention Fund

Executive Summary

As of June 30, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	109,246,467	106,858,009	(2,388,458)
Intergovernmental	32,870,240	32,870,240	31,242,010	(1,628,230)
Interest	6,500,000	6,500,000	3,701,825	(2,798,175)
Transfers In	174,201,714	174,201,714	174,201,720	6
Total Operating Revenues	322,818,421	322,818,421	316,003,564	(6,814,857)
Total Non-Recurring Revenues	-	-	4,011,255	4,011,255
Total Revenues	322,818,421	322,818,421	320,014,818	(2,803,603)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	228,320,860	217,763,090	10,557,770
Supplies	11,923,506	11,923,506	14,111,156	(2,187,650)
Services	81,379,164	81,379,164	52,446,412	28,932,752
Intergovernmental Payments	-	-	3,139	(3,139)
Debt Service	850,498	850,498	778,085	72,413
Capital Outlay	340,393	340,393	694,215	(353,822)
Transfers Out	4,000	4,000	4,000	-
Total Operating Expenditures	322,818,421	322,818,421	285,800,096	37,018,325
Total Non-Recurring Expenditures	50,377,479	50,377,479	4,354,734	46,022,745
Total Expenditures	373,195,900	373,195,900	290,154,831	83,041,069

Excess (Deficiency) of Revenues Over Expenditures	(50,377,479)	(50,377,479)	29,859,987	80,237,466
Beginning Fund Balance (audited)	184,960,153	184,960,153	190,463,505	5,503,352
<i>Revenues</i>	322,818,421	322,818,421	320,014,818	(2,803,603)
<i>Expenditures</i>	373,195,900	373,195,900	290,154,831	83,041,069
Fund Balance with Designations	134,582,674	134,582,674	220,323,492	85,740,818
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	2,065,961	2,065,961	87,806,779	85,740,818



Detention Fund
Expenditures by Agency
As of June 30, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	48,804,659	48,703,024	101,635	0.21%
COUNTY MANAGER F255	1,458,856	1,458,856	1,309,458	149,398	10.24%
JUVENILE PROBATION F255	33,651,118	33,651,118	30,132,249	3,518,869	10.46%
NON DEPARTMENTAL F255	102,957,612	102,957,612	27,334,589	75,623,023	73.45%
PUBLIC WORKS F255	2,645,658	2,645,658	2,433,002	212,656	8.04%
SHERIFF F255	183,677,997	183,677,997	180,242,510	3,435,487	1.87%
	-	-	-	-	-
Total Expenditures	<u>373,195,900</u>	<u>373,195,900</u>	<u>290,154,831</u>	<u>83,041,069</u>	<u>22.25%</u>

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of June 30, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	22,816,543	22,401,487	415,056	1.82 %
BOARD OF SUPERVISORS D1 F100	346,428	346,428	346,125	303	0.09 %
BOARD OF SUPERVISORS D2 F100	346,428	346,428	346,230	198	0.06 %
BOARD OF SUPERVISORS D3 F100	346,428	346,428	338,453	7,975	2.30 %
BOARD OF SUPERVISORS D4 F100	346,428	346,428	330,821	15,607	4.51 %
BOARD OF SUPERVISORS D5 F100	346,428	346,428	329,348	17,080	4.93 %
CALL CENTER F100	1,363,590	1,363,590	1,354,846	8,744	0.64 %
CLERK OF THE BOARD F100	650,135	650,135	613,255	36,880	5.67 %
COUNTY MANAGER F100	2,434,692	2,434,692	2,212,161	222,531	9.14 %
ELECTIONS F100	12,912,297	12,912,297	12,039,223	873,074	6.76 %
ENTERPRISE TECHNOLOGY F100	7,307,209	7,307,209	6,792,856	514,353	7.04 %
FINANCE F100	3,282,573	3,282,573	3,231,569	51,004	1.55 %
GENERAL COUNSEL F100	5,041,817	5,041,817	3,545,888	1,495,929	29.67 %
INTERNAL AUDIT F100	1,553,494	1,553,494	1,545,857	7,637	0.49 %
MANAGEMENT AND BUDGET F100	3,186,167	3,186,167	2,840,288	345,879	10.86 %
MATERIALS MANAGEMENT F100	1,978,254	1,978,254	1,771,591	206,663	10.45 %
PUBLIC WORKS F100	11,340,005	11,340,005	10,580,265	759,740	6.70 %
RECORDER F100	2,095,117	2,095,117	1,649,606	445,511	21.26 %
RESEARCH AND REPORTING F100	391,970	391,970	309,132	82,838	21.13 %
SPECIAL LITIGATION F100	1,979,828	1,979,828	1,487,293	492,535	24.88 %
TREASURER F100	3,241,766	3,241,766	3,151,405	90,361	2.79 %
WORKFORCE MGMT AND DEV F100	3,049,142	3,049,142	2,741,343	307,799	10.09 %
Subtotal	86,356,739	86,356,739	79,959,044	6,397,695	7.41 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	30,056,139	28,432,126	1,624,013	5.40 %
CONSTABLES F100	2,403,317	2,403,317	2,269,393	133,924	5.57 %
CORRECTIONAL HEALTH F100	3,049,876	3,049,876	3,042,953	6,923	0.23 %
COUNTY ATTORNEY CIVIL F100	4,013,122	4,013,122	3,789,081	224,041	5.58 %
COUNTY ATTORNEY F100	56,599,487	56,599,487	56,494,837	104,650	0.18 %
EMERGENCY MANAGEMENT F100	173,881	173,881	161,157	12,724	7.32 %
JUDICIAL BRANCH *	137,875,209	137,875,209	134,897,962	2,977,247	2.16 %
JUSTICE COURTS F100	14,488,923	14,488,923	13,966,406	522,517	3.61 %
MEDICAL EXAMINER F100	6,684,432	6,684,432	6,563,450	120,982	1.81 %
PUBLIC DEFENSE SYSTEM *	84,358,542	84,358,542	82,510,211	1,848,331	2.19 %
PUBLIC FIDUCIARY F100	2,477,439	2,477,439	2,353,147	124,292	5.02 %
SHERIFF F100	62,401,803	62,401,803	61,554,524	847,279	1.36 %
Subtotal	404,582,170	404,582,170	396,035,246	8,546,924	2.11 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,902	1	0.00 %
ENVIRONMENTAL SERVICES F100	3,350,072	3,350,072	3,327,053	23,019	0.69 %
HUMAN SERVICES F100	2,063,610	2,063,610	2,049,091	14,519	0.70 %
PUBLIC HEALTH F100	10,787,840	10,787,840	9,068,803	1,719,037	15.93 %
Subtotal	16,459,425	16,459,425	14,702,849	1,756,576	10.67 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	694,615	692,865	1,750	0.25 %
Subtotal	694,615	694,615	692,865	1,750	0.25 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	2,035,900	1,952,943	82,957	4.07 %
Subtotal	2,035,900	2,035,900	1,952,943	82,957	4.07 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	238,841,157	234,452,167	4,388,990	1.84 %
NON DEPARTMENTAL F100	345,880,873	345,880,873	260,179,554	85,701,319	24.78 %
Subtotal	584,722,030	584,722,030	494,631,721	90,090,309	15.41 %
Total Operating Expenditures	1,094,850,879	1,094,850,879	987,974,667	106,876,212	9.76 %

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

Note: Totals may not foot due to rounding.

Continued on next page



General Fund

Expenditures by Agency

As of June 30, 2010

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF THE BOARD F100 NRNP - NON-RECURRING/NON-PROJECT	627,873	627,873	62,736	565,137	90.01 %
FINANCE F100 NRNP - NON-RECURRING/NON-PROJECT	80,930	80,930	78,431	2,499	3.09 %
GENERAL COUNSEL F100 NRNP - NON-RECURRING/NON-PROJECT	164,000	164,000	67,539	96,461	58.82 %
MATERIALS MANAGEMENT F100 NRNP - NON-RECURRING/NON-PROJECT	148,000	148,000	82,014	65,986	44.59 %
PUBLIC WORKS F100 NRNP - NON-RECURRING/NON-PROJECT	653,452	653,452	601,013	52,439	8.02 %
SPECIAL LITIGATION F100 NRNP - NON-RECURRING/NON-PROJECT	156,000	156,000	20,631	135,369	86.77 %
TREASURER F100 NRNP - NON-RECURRING/NON-PROJECT	80,000	80,000	43,698	36,302	45.38 %
Subtotal	<u>1,910,255</u>	<u>1,910,255</u>	<u>956,062</u>	<u>954,193</u>	<u>49.95 %</u>
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	39,665	39,665	34,282	5,384	13.57 %
COUNTY ATTORNEY CIVIL F100 NRNP - NON-RECURRING/NON-PROJECT	3,726,455	3,726,455	3,490,634	235,821	6.33 %
SHERIFF F100 NRNP - NON-RECURRING/NON-PROJECT SCSV - SHERIFF CEN SVC COMP VOICE SYS	5,500 -	5,500 -	- (549)	5,500 549	100.00 % -
Subtotal	<u>3,771,620</u>	<u>3,771,620</u>	<u>3,524,366</u>	<u>247,254</u>	<u>6.56 %</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	70,000	70,000	30,141	39,859	56.94 %
HUMAN SERVICES F100 NRNP - NON-RECURRING/NON-PROJECT	250,000	250,000	-	250,000	100.00 %
Subtotal	<u>320,000</u>	<u>320,000</u>	<u>30,141</u>	<u>289,859</u>	<u>90.58 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SUPERINTENDENT OF SCHOOLS F100 NRNP - NON-RECURRING/NON-PROJECT	378,054	378,054	360,003	18,051	4.77 %
Subtotal	<u>378,054</u>	<u>378,054</u>	<u>360,003</u>	<u>18,051</u>	<u>4.77 %</u>

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

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of June 30, 2010

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
HEALTH CARE PROGRAMS F100					
NRNP - NON-RECURRING/NON-PROJECT	-	-	(81,502,117)	81,502,117	-
NON DEPARTMENTAL F100					
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	225,000	224,265	735	0.33 %
AVSO - AVONDALE SHERIFF SUB	93,612	93,612	83,269	10,343	11.05 %
CACX - COURTS AREA - GENERAL	161,269	161,269	157,454	3,815	2.37 %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	430,151	795,649	64.91 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	155,268	155,268	0	0.00 %
DTCC - DOWNTOWN JUSTICE CENTER	107,756	107,756	107,491	265	0.25 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	166,004	163,718	2,286	1.38 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	620,176	(620,176)	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	875,000	141,311	733,689	83.85 %
EVET - EASTSIDE VETERINARY CENTER	425,250	425,250	405,498	19,752	4.64 %
NRNP - NON-RECURRING/NON-PROJECT	170,431,441	170,431,441	99,103,404	71,328,037	41.85 %
NWJC - NORTHWEST JUSTICE COURTS	100,000	100,000	51,684	48,316	48.32 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	15,000	15,000	-	-
PPFE - PROGRAM FEES	200,000	200,000	166,104	33,896	16.95 %
RCCR - CODE COMPLIANCE RESERVE	400,000	400,000	360,212	39,788	9.95 %
SECR - BUILDING SECURITY PROJECTS	500,000	500,000	471,815	28,185	5.64 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	411,206	411,206	-	-
SFTY - LIFE/SAFETY PROJECTS	500,000	500,000	339,426	160,574	32.11 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	540,624	405,316	135,308	25.03 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,211,419	2,211,419	1,415,305	796,114	36.00 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	22,500	18,523	3,977	17.68 %
SPAP - SOUTHPORT ADULT PROBATION	72,360	72,360	72,274	86	0.12 %
UACE - U OF A COOP EXTENSION	369,500	369,500	220,972	148,528	40.20 %
WCII - WEST COURT INFRASTRUC IMPRVMT	474,044	474,044	448,471	25,573	5.39 %
Subtotal	<u>179,683,053</u>	<u>179,683,053</u>	<u>24,486,196</u>	<u>155,196,857</u>	<u>86.37 %</u>
Total Non-Recurring Expenditures	<u>186,062,982</u>	<u>186,062,982</u>	<u>29,356,767</u>	<u>156,706,215</u>	<u>84.22 %</u>
Total Expenditures	<u>1,280,913,861</u>	<u>1,280,913,861</u>	<u>1,017,331,435</u>	<u>263,582,426</u>	<u>20.58 %</u>

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

Note: Totals may not foot due to rounding.



Detention Fund Expenditures by Agency As of June 30, 2010

Expenditures

Operating

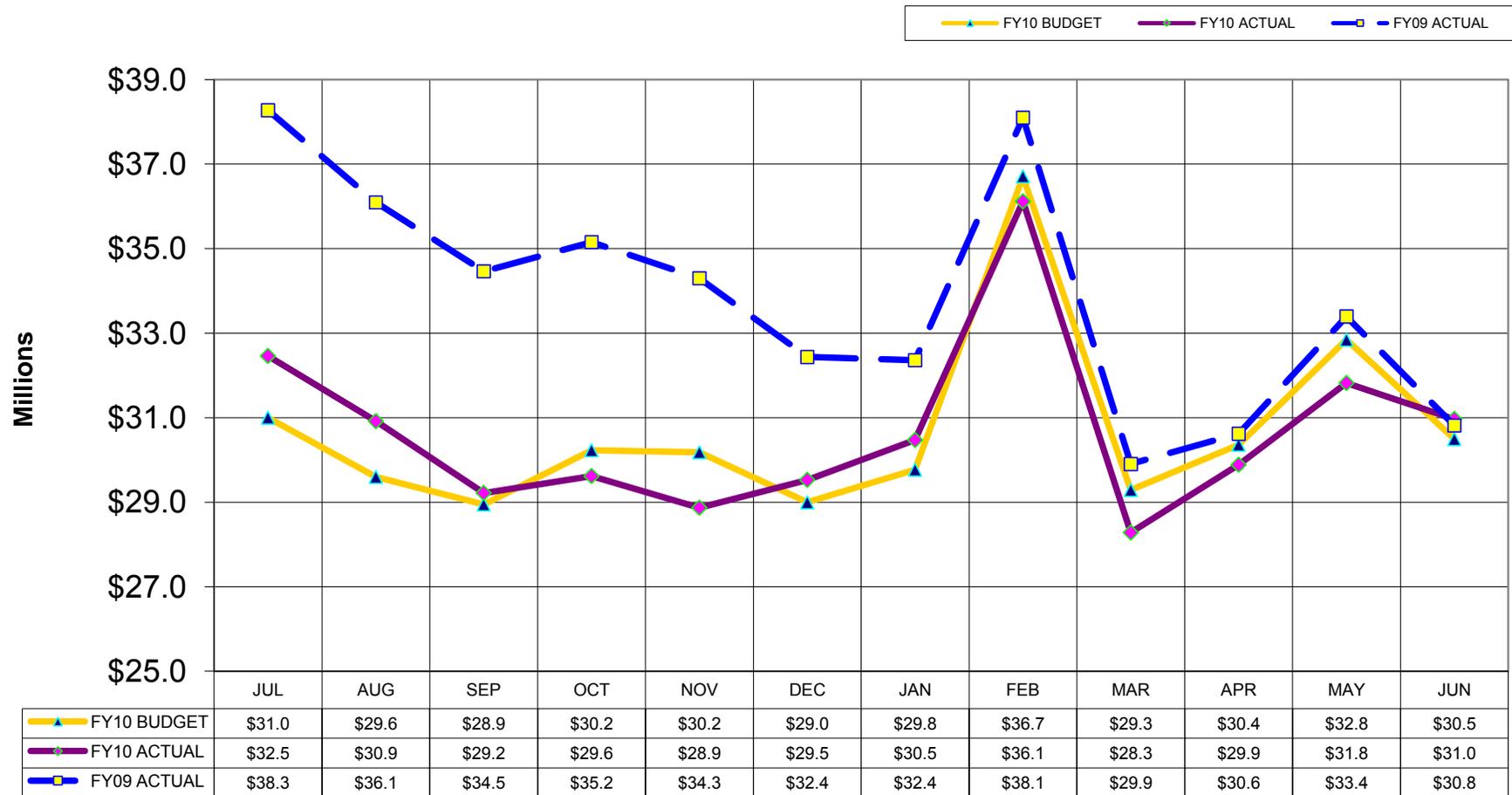
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	48,804,659	48,804,659	48,703,024	101,635	0.21%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,458,856	1,309,458	149,398	10.24%
JUVENILE PROBATION F255					
OPER - OPERATING	33,651,118	33,651,118	30,132,249	3,518,869	10.46%
NON DEPARTMENTAL F255					
OPER - OPERATING	52,580,133	52,580,133	22,979,854	29,600,279	56.30%
PUBLIC WORKS F255					
OPER - OPERATING	2,645,658	2,645,658	2,433,002	212,656	8.04%
SHERIFF F255					
OPER - OPERATING	183,677,997	183,677,997	180,242,510	3,435,487	1.87%
Subtotal	322,818,421	322,818,421	285,800,096	37,018,325	11.47%
Total Operating Expenditures	322,818,421	322,818,421	285,800,096	37,018,325	11.47%

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F255					
DDJS - DURANGO JAIL	2,846,317	2,846,317	2,843,674	2,643	0.09%
EJIS - ESTRELLA JAIL	1,371,128	1,371,128	520,388	850,740	62.05%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	250,000	149,422	100,578	40.23%
ENVR - ENVIRONMENTAL PROJECTS	200,000	200,000	195,984	4,016	2.01%
LBJC - LBJ COMPLEX	95,400	95,400	94,446	954	1.00%
NRNP - NON-RECURRING/NON-PROJECT	43,234,216	43,234,216	(1,430,381)	44,664,597	103.31%
PPFE - PROGRAM FEES	200,000	200,000	108,873	91,127	45.56%
RCCR - CODE COMPLIANCE RESERVE	200,000	200,000	173,567	26,433	13.22%
SECR - BUILDING SECURITY PROJECTS	300,000	300,000	250,576	49,424	16.47%
SFTY - LIFE/SAFETY PROJECTS	500,000	500,000	429,432	70,568	14.11%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	131,541	64,900	66,641	50.66%
SODC - GENERATOR SUPP SO DATA CTR	202,500	202,500	109,962	92,538	45.70%
TIJU - TOWERS JAIL SVC BLDG	846,377	846,377	843,891	2,486	0.29%
Subtotal	50,377,479	50,377,479	4,354,734	46,022,745	91.36%
Total Non-Recurring Expenditures	50,377,479	50,377,479	4,354,734	46,022,745	91.36%
Total Expenditures	373,195,900	373,195,900	290,154,831	83,041,069	22.25%

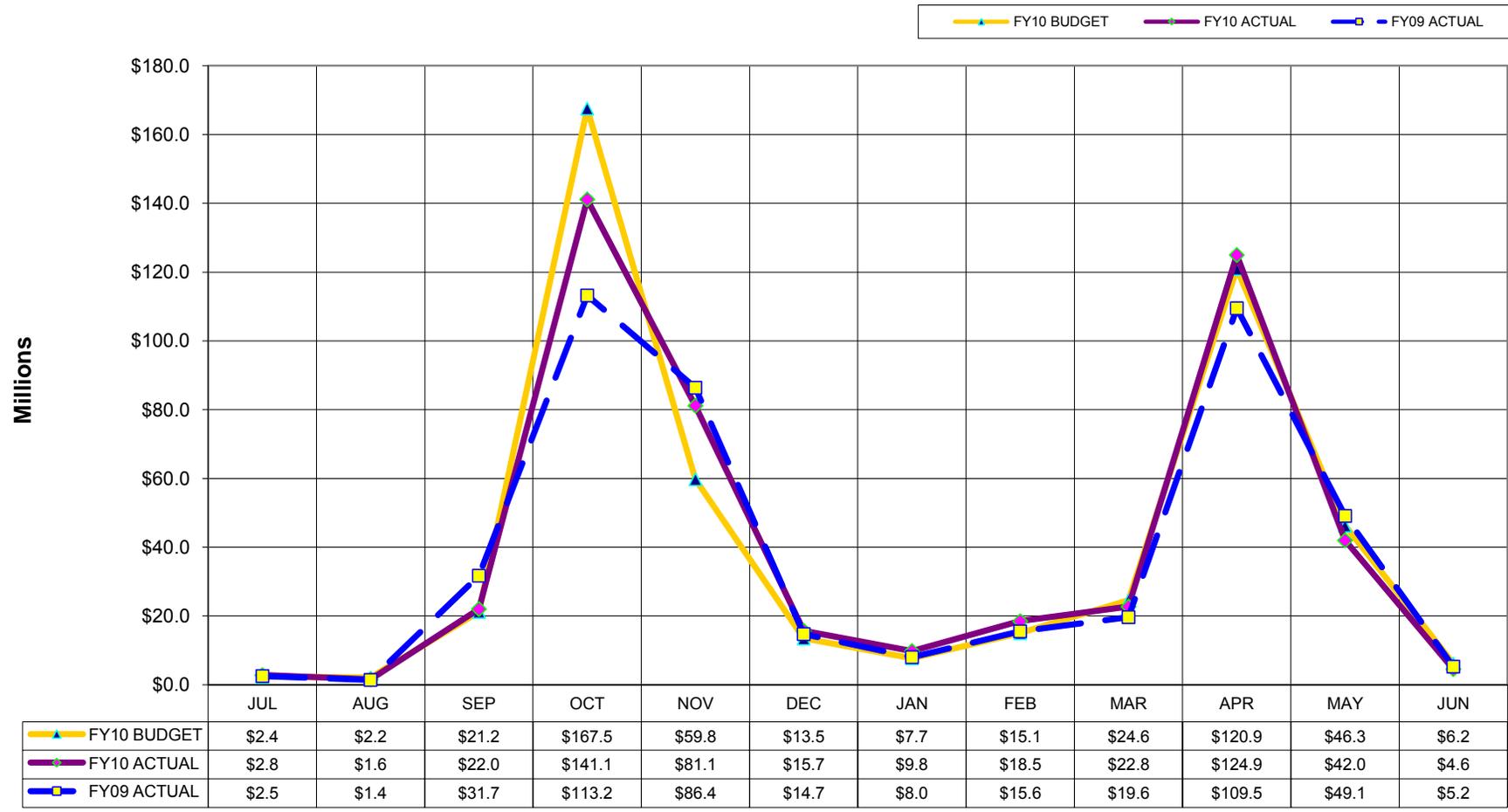
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



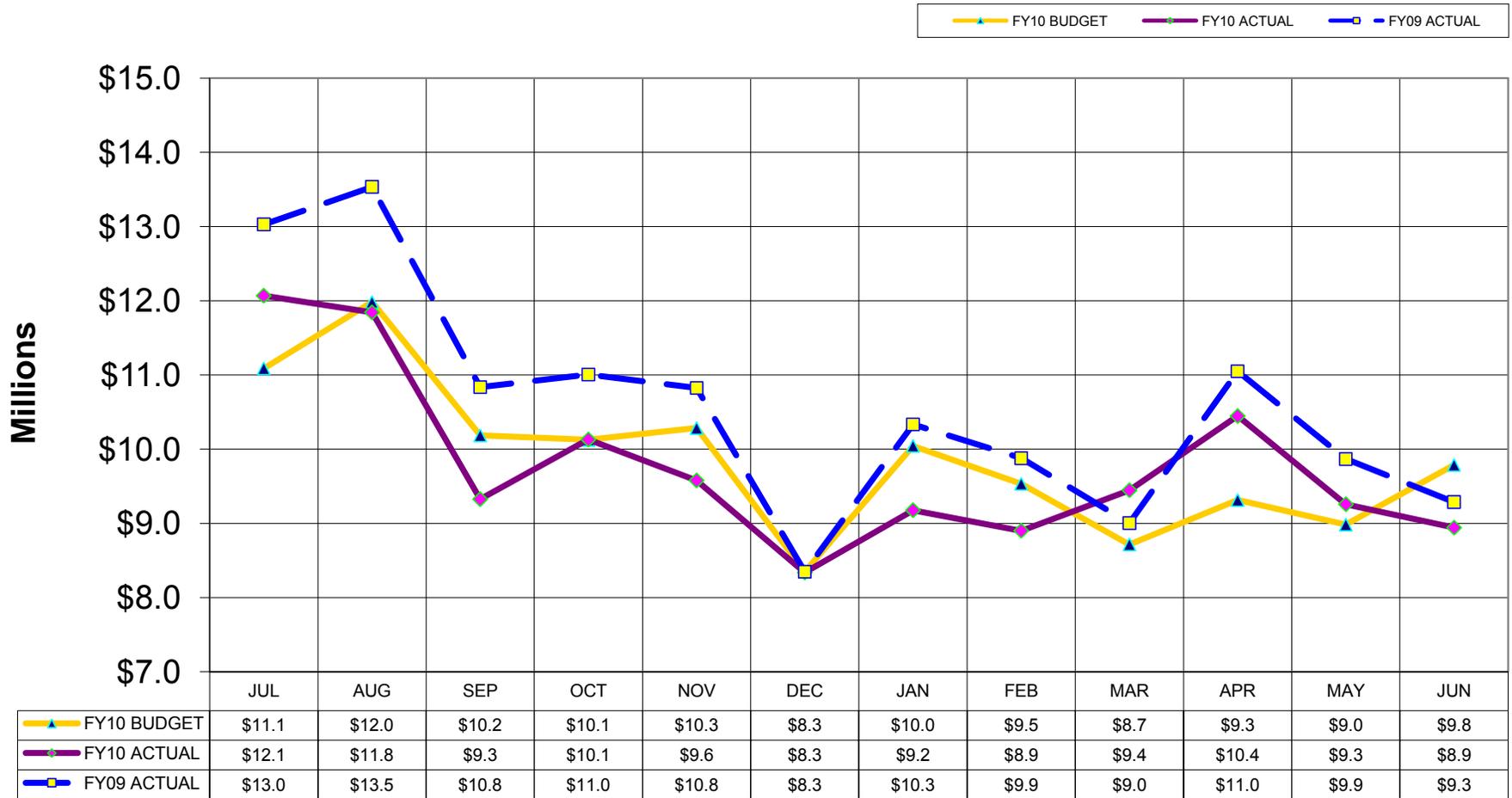
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



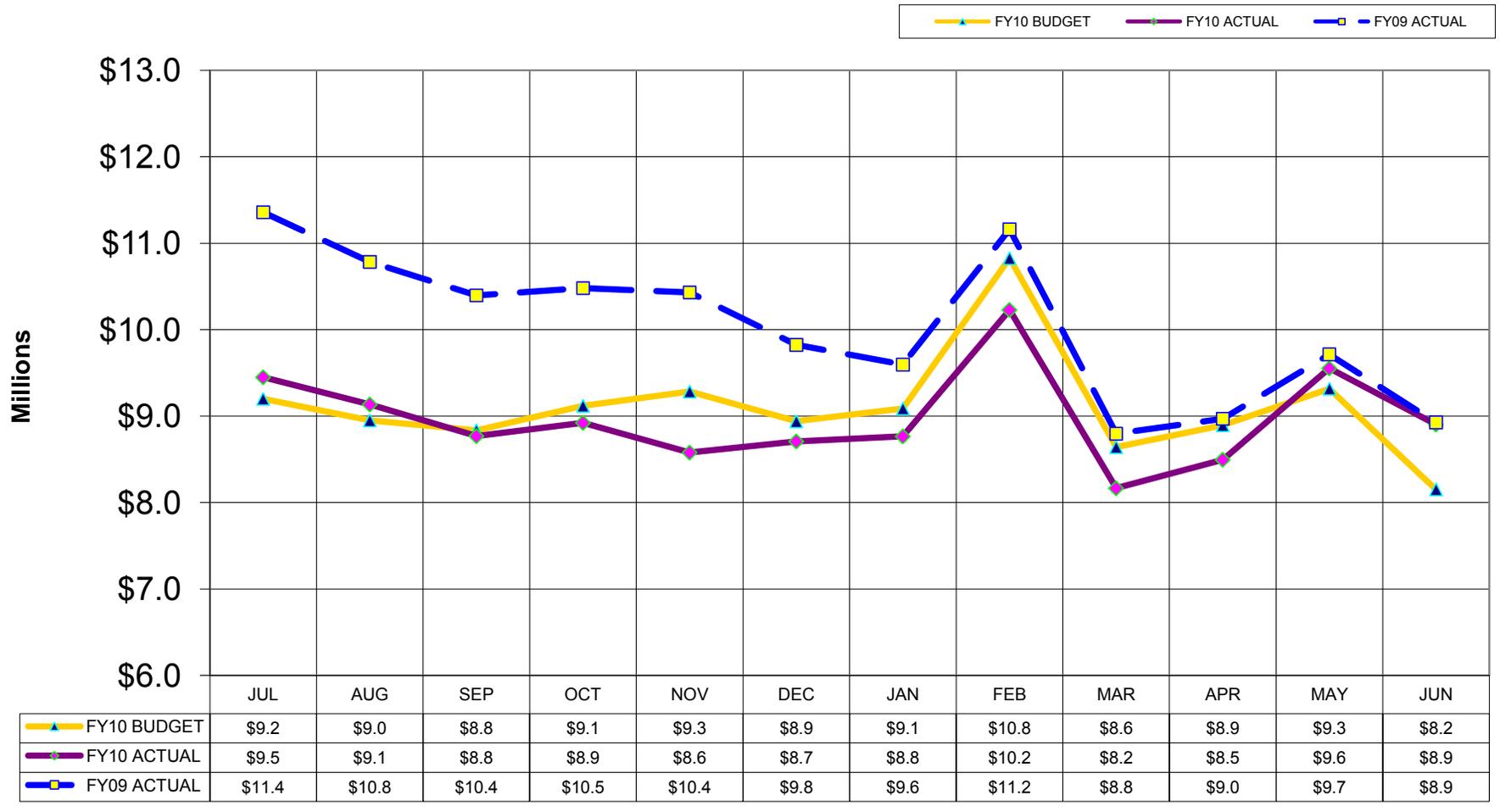
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



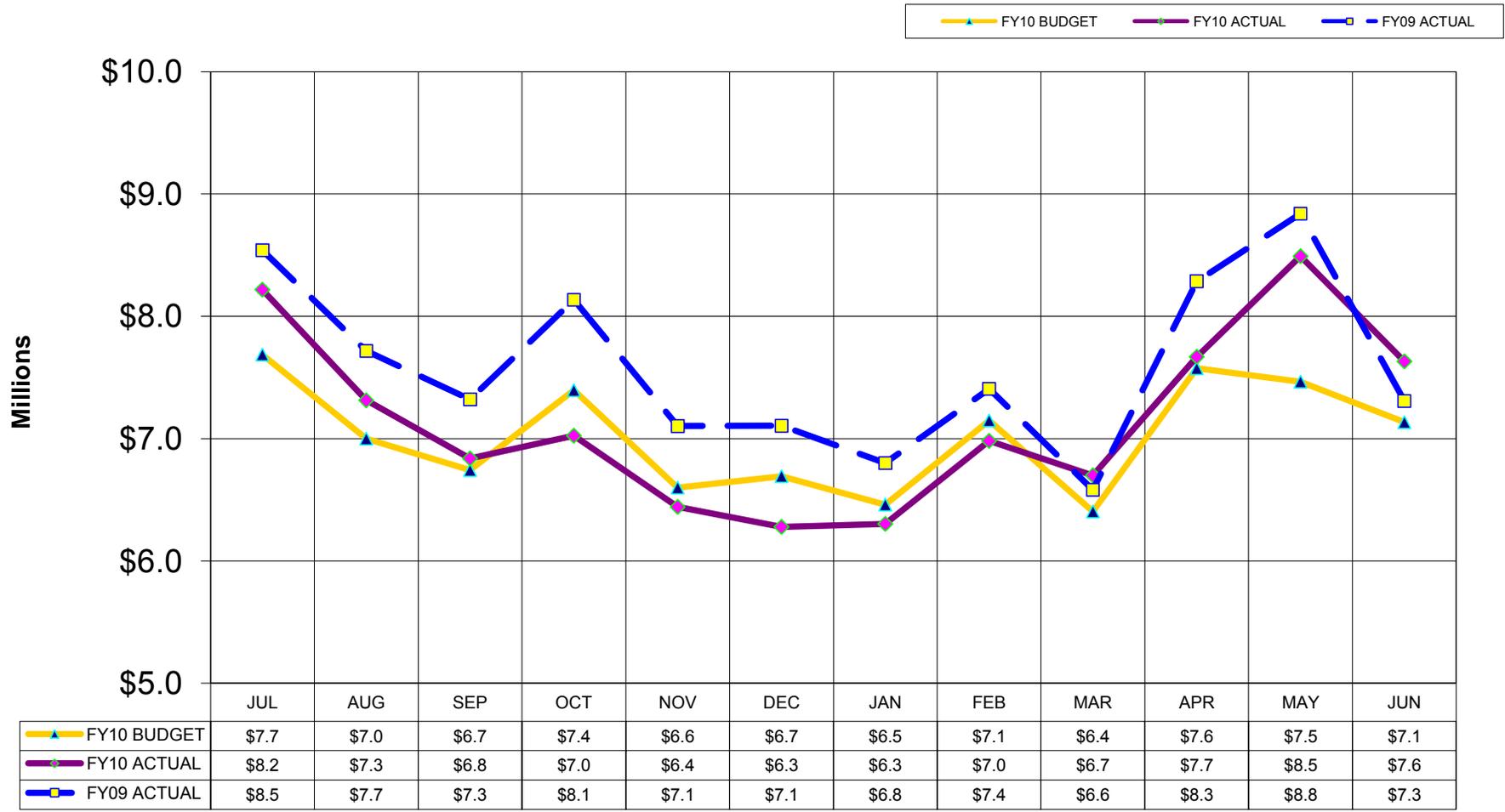
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).