



Maricopa County

Department of Finance

Shelby L. Scharbach
CPA, CGFM
Chief Financial Officer
301 West Jefferson Street
Suite 960
Phoenix, AZ 85003-2143
Phone: 602.506-3561
Fax: 602.506-4451
www.maricopa.gov/finance

Date: May 16, 2011
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SSS*
Subject: FY 10-11 Executive Summary – April 2011

Attached is the General Fund and Detention Fund financial activity through April 30, 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 \$6,601,420:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$6.6m or 2.2 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 April 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the March 2011 sales tax collections were up 6.8 percent compared to March 2010, the largest increase since February 2007.

In addition, the April release of revised unemployment data indicates that the jobless rate in the month of March 2011 dropped slightly to 9.5 percent after being at 9.6 percent for four months in a row.

- **Property Tax Revenue (Operating) YTD variance of (\$8,274,143):** The FY 10-11 Property Tax revenue reflects a YTD negative budget variance of \$8.3m or 1.9 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. The second half property tax installment was due (postmarked) by the end of the workday on May 2, 2011. Therefore, property taxes received on May 2, 2011 are not delinquent and will be reported in the May 2011 Executive Summary report. FY 10-11 YTD collections through April 30, 2011 are 84.6 percent of the adopted levy compared to a historical average of 85.1 percent. 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 \$1,036,611:** The FY 10-11 VLT revenue reflects a YTD positive budget variance of \$1.0m or 1.1 percent. The FY 10-11 VLT revenue budget of \$113.3m is based on the FY 10-11 Pessimistic forecast from EDP, which reflects no change from the FY 09-10 forecast. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$1,205,776:** The FY 10-11 Intergovernmental revenue reflects a YTD positive budget variance of \$1.2m or 16.3 percent. The positive variance is primarily related to Payment Lieu of Taxes (PILT) received but not budgeted.
- **Total Non-Recurring Revenues YTD variance of \$2,629,156:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$2.6m or 39.1 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 Investment 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 \$9,633,823:** 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), Public Works, Legal Defender (Public Defense System), Juvenile Probation (Judicial Branch), Elections, General Counsel, and Assessor's Office, respectively.
- **Supplies Expenditures (Operating) YTD variance of (\$1,247,131):** Current YTD expenditures are 15.2 percent over budget. Non-Departmental comprises the largest portion of this variance. The remaining variance is comprised of expenditures being over budget for the Sheriff's Office and Public Works, respectively.
- **Services Expenditures (Operating) YTD variance of \$22,452,841:** Current YTD expenditure are 18.9 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 and IT infrastructure such as business applications. These variances reflect IT infrastructure project expenditures that are delayed in comparison with the calendarized budget.
- **Intergovernmental Payments (Operating) YTD variance of \$25,367,120:** 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 April, resulting in a positive variance of \$23.8m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.

- **Debt Service Expenditures (Operating) YTD variance of \$2,595,759:** Current YTD expenditures are 79.1 percent under budget. The largest positive variance is comprised of debt service payments related to IT infrastructure projects being under budget for various departments.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,051,084):** Current YTD expenditures are 97.0 percent over budget. Non-Departmental comprises a large portion of the negative variance as Countywide air quality monitoring, fleet procurement and removal, and capital facilities development projects are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$49,616,096:** Current YTD expenditures are 22.6 percent under budget. The expenditures incurred to date of \$169.8m are material to the total expenditures of the General Fund. The majority of the expenditures incurred are related to budgeted transfers of \$187.0m from the General Fund to the General Fund County Improvements Fund and the Technology Capital Improvement Fund.

The positive variance is partially comprised of \$18.4m 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 \$21.8m 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 (\$7,873): Current YTD expenditures are 2.7 percent over budget. The current variance is due to vacation payout. The department expects to be within budget by the end of the fiscal year as a result of vacancy savings.

Call Center Expenditures (Operating) YTD variance of (\$2,633): Current YTD expenditures are 0.2 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget, but will be within budget by year-end.

General Counsel Expenditures (Operating) YTD variance of (\$996,400): Current YTD expenditures are 58.9 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget, but will be within budget by year-end.

Special Litigation Expenditures (Operating) YTD variance of (\$326,664): Current YTD expenditures are 35.5 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 (\$193,886): Current YTD expenditures are 5.1 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 (Non-Recurring) YTD variance of (\$112,143):** Current YTD non-recurring expenditures are 8.8 percent over budget. The current variance reflects outside legal costs for special bar complaints. County Attorney's Office is working with OMB to eliminate this variance and be within budget by year-end.

Public Fiduciary (Operating) YTD variance of (\$12,169): Current YTD expenditures are 0.6 percent over budget. The current negative variance is due to personnel vacation payout during the month of April. Public Fiduciary is working with OMB to resolve personnel changes that should allow the department to be within budget by year-end.

Human Services Expenditures (Operating) YTD variance of (\$651,759): Current YTD expenditures are 90.2 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget, but will be within budget by year-end.

Public Defense System Expenditures (Total) YTD variance of \$1,231,777: Current YTD expenditures for the constellation are 1.8 percent under budget. However, there are negative variance for the Public Defender (\$135,681) and the Contract Counsel non-recurring expenditures (\$597,215) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$135,681):** Current YTD expenditures in this department are 0.5 percent over budget. This department is not meeting budgeted salary savings, but the money being spent on in-house attorneys is far less than the outside counsel alternative. Therefore, the overall system's expenditures would be even greater, if not for this relatively-small, but necessary negative variance.
- **Public Defense System Expenditures (Non-Recurring) YTD variance of (\$597,215):** Current YTD non-recurring expenditures for the constellation are 17.9 percent over budget. The entire budget and the negative variance is in the Office of Contract Counsel. One-time capital case expenditures are exceeding YTD budget in one-time funds. The expenditures are the result of ongoing expenses for mandated contract legal representation on capital cases, exacerbated by the fact that a large number of cases have been resolved in a short period of time.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$4,057,809:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$4.1m or 4.7 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 (\$1,501,532):** The FY 10-11 Intergovernmental YTD actual revenue of \$24.8m is less than budgeted revenue of \$26.3m, resulting in a negative budget variance of \$1.5m or 5.7 percent. The negative revenue variance is primarily related to Jail Per Diem, Booking, and Housing fees being under budget.
- **Total Non-Recurring Revenues YTD variance of \$3,314,743:** 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 Investment 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 \$9,548,021:** Current YTD expenditures are 5.0 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 \$21,878,595:** Current YTD expenditures are 37.5 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 \$485,247:** Current YTD expenditures are 74.0 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 \$455,475:** Current YTD expenditures are 96.3 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 \$11,077,804:** Current YTD expenditures are 5.5 percent under budget. The expenditures incurred to date of \$188.9 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 \$495,885:** The FY 10-11 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$70,472,701 is more than budgeted YTD revenue of \$69,976,816, resulting in a positive budget variance of \$495.8 thousand or 0.7 percent. The FY 10-11 HURF revenue budget 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 April 30, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	304,894,310	311,495,730	6,601,420
Property Taxes	487,350,934	439,841,062	431,566,919	(8,274,143)
Vehicle License Taxes	113,380,026	94,800,959	95,837,570	1,036,611
Intergovernmental	14,101,475	7,409,063	8,614,839	1,205,776
Miscellaneous	80,365,452	67,913,800	73,585,980	5,672,180
Transfers In	10,621,605	8,851,339	8,851,335	(4)
Total Operating Revenues	1,075,560,244	923,710,533	929,952,373	6,241,840
Total Non-Recurring Revenues	8,467,572	6,717,572	9,346,728	2,629,156
Total Revenues	1,084,027,816	930,428,105	939,299,102	8,870,997

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	433,728,852	359,474,469	349,840,646	9,633,823
Supplies	9,835,856	8,213,961	9,461,092	(1,247,131)
Services	176,012,485	118,843,094	96,390,253	22,452,841
Intergovernmental Payments	266,641,186	222,095,545	196,728,425	25,367,120
Debt Service	3,930,937	3,279,805	684,046	2,595,759
Capital Outlay	1,288,755	1,083,164	2,134,248	(1,051,084)
Transfers Out	184,122,173	154,703,617	154,689,824	13,793
Total Operating Expenditures	1,075,560,244	867,693,655	809,928,534	57,765,121
Total Non-Recurring Expenditures	299,612,151	219,397,931	169,781,835	49,616,096
Total Expenditures	1,375,172,395	1,087,091,586	979,710,369	107,381,217

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(156,663,481)	(40,411,267)	116,252,214
Beginning Fund Balance (audited)	453,144,579	453,144,579	489,009,836	35,865,257
<i>Revenues</i>	1,084,027,816	930,428,105	939,299,102	8,870,997
<i>Expenditures</i>	1,375,172,395	1,087,091,586	979,710,369	107,381,217
Ending Fund Balance	162,000,000	296,481,098	448,598,569	152,117,471
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	134,481,098	286,598,569	152,117,471



General Fund

Expenditures by Agency

As of April 30, 2011

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,353,782	19,494,328	18,649,241	845,087	4.34 %
BOARD OF SUPERVISORS D1 F100	346,428	288,160	296,033	(7,873)	(2.73) %
BOARD OF SUPERVISORS D2 F100	346,428	288,243	287,141	1,102	0.38 %
BOARD OF SUPERVISORS D3 F100	346,428	287,924	283,248	4,676	1.62 %
BOARD OF SUPERVISORS D4 F100	346,428	288,608	282,964	5,644	1.96 %
BOARD OF SUPERVISORS D5 F100	346,428	293,627	254,996	38,631	13.16 %
BUS STRAT HLTH CARE PROG F100	215,648,424	178,204,955	146,691,026	31,513,929	17.68 %
CALL CENTER F100	1,363,590	1,137,319	1,139,951	(2,632)	(0.23) %
CLERK OF THE BOARD F100	1,503,345	1,282,291	882,701	399,590	31.16 %
COUNTY MANAGER F100	5,229,662	4,389,399	2,295,857	2,093,542	47.70 %
ELECTIONS F100	20,300,000	19,168,533	15,580,248	3,588,285	18.72 %
ENTERPRISE TECHNOLOGY F100	6,922,085	5,690,844	4,396,769	1,294,075	22.74 %
FINANCE F100	3,448,204	2,772,637	2,443,126	329,511	11.88 %
GENERAL COUNSEL F100	2,732,665	1,736,655	2,688,640	(951,985)	(54.82) %
HUMAN RESOURCES F100	2,923,840	2,429,287	2,319,495	109,792	4.52 %
INTERNAL AUDIT F100	1,572,354	1,305,592	1,269,598	35,994	2.76 %
MANAGEMENT AND BUDGET F100	3,311,167	2,724,893	2,328,962	395,931	14.53 %
MATERIALS MANAGEMENT F100	2,021,461	1,702,629	1,308,489	394,140	23.15 %
PUBLIC WORKS F100	49,025,070	41,467,627	26,986,221	14,481,406	34.92 %
RECORDER F100	2,095,117	1,745,412	1,472,552	272,860	15.63 %
RESEARCH AND REPORTING F100	322,241	234,984	232,168	2,816	1.20 %
SPECIAL LITIGATION F100	1,297,584	971,402	1,247,066	(275,664)	(28.38) %
TREASURER F100	3,865,769	3,225,640	3,164,491	61,149	1.90 %
Subtotal	348,668,500	291,130,989	236,500,984	54,630,005	18.76 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	25,303,303	23,544,553	1,758,750	6.95 %
CONSTABLES F100	2,724,875	2,274,712	2,166,417	108,295	4.76 %
CORRECTIONAL HEALTH F100	3,071,763	2,557,421	2,478,871	78,550	3.07 %
COUNTY ATTORNEY CIVIL F100	6,926,644	5,097,914	5,403,943	(306,029)	(6.00) %
COUNTY ATTORNEY F100	56,814,153	47,196,242	46,834,071	362,171	0.77 %
EMERGENCY MANAGEMENT F100	173,881	145,634	129,814	15,820	10.86 %
JUDICIAL BRANCH *	145,799,447	121,586,444	116,563,969	5,022,475	4.13 %
JUSTICE COURTS F100	14,353,098	11,929,912	11,900,723	29,189	0.24 %
MEDICAL EXAMINER F100	6,757,790	5,624,564	5,621,502	3,062	0.05 %
PUBLIC DEFENSE SYSTEM *	84,000,923	67,991,193	66,759,416	1,231,777	1.81 %
PUBLIC FIDUCIARY F100	2,459,102	2,027,041	2,039,210	(12,169)	(0.60) %
SHERIFF F100	61,380,923	51,055,829	50,057,228	998,601	1.96 %
Subtotal	414,647,898	342,790,209	333,499,716	9,290,493	2.71 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,919	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	3,263,012	3,097,172	165,840	5.08 %
HUMAN SERVICES F100	2,063,610	722,390	1,374,149	(651,759)	(90.22) %
PUBLIC HEALTH F100	10,787,840	9,197,182	8,180,454	1,016,728	11.05 %
Subtotal	16,988,193	13,397,503	12,866,694	530,809	3.96 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	574,703	490,963	83,740	14.57 %
Subtotal	693,436	574,703	490,963	83,740	14.57 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,298,381	1,974,784	1,673,337	301,447	15.26 %
Subtotal	2,298,381	1,974,784	1,673,337	301,447	15.26 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	591,875,987	437,223,398	394,678,674	42,544,724	9.73 %
Subtotal	591,875,987	437,223,398	394,678,674	42,544,724	9.73 %
Total Expenditures	1,375,172,395	1,087,091,586	979,710,369	107,381,217	9.88 %

* 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 April 30, 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	58,576,613	48,833,919	46,640,549	2,193,370	4.49 %
JUVENILE PROBATION F100	16,124,198	13,456,577	11,960,530	1,496,047	11.12 %
SUPERIOR COURT F100	71,098,636	59,295,948	57,962,890	1,333,058	2.25 %
Total Judicial Branch	<u>145,799,447</u>	<u>121,586,444</u>	<u>116,563,969</u>	<u>5,022,475</u>	<u>4.13 %</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	19,364,939	19,631,935	(266,996)	(1.38) %
JUVENILE DEFENDER F100	4,613,930	3,756,735	3,703,982	52,753	1.40 %
LEGAL ADVOCATE F100	9,272,332	7,676,600	7,225,838	450,762	5.87 %
LEGAL DEFENDER F100	10,566,830	8,741,121	7,610,180	1,130,941	12.94 %
PUBLIC DEFENDER F100	34,244,787	28,451,798	28,587,479	(135,681)	(0.48) %
Total Public Defense System	<u>84,000,923</u>	<u>67,991,193</u>	<u>66,759,416</u>	<u>1,231,777</u>	<u>1.81 %</u>



Detention Fund

Executive Summary

As of April 30, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	86,920,328	90,978,137	4,057,809
Intergovernmental	31,570,240	26,308,534	24,807,002	(1,501,532)
Transfers In	176,466,336	147,055,280	147,055,280	-
Total Operating Revenues	312,253,563	260,284,142	262,840,420	2,556,278
Total Non-Recurring Revenues	2,600,000	1,950,000	5,264,743	3,314,743
Total Revenues	314,853,563	262,234,142	268,105,163	5,871,021

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	190,671,550	181,123,529	9,548,021
Supplies	11,703,407	9,768,123	10,801,344	(1,033,221)
Services	70,025,998	58,399,924	36,521,329	21,878,595
Intergovernmental Payments	-	-	1,498	(1,498)
Debt Service	787,214	656,010	170,763	485,247
Capital Outlay	567,665	473,057	17,582	455,475
Total Operating Expenditures	312,253,563	259,968,664	228,636,046	31,332,618
Total Non-Recurring Expenditures	223,196,444	199,984,373	188,906,569	11,077,804
Total Expenditures	535,450,007	459,953,037	417,542,615	42,410,422

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(197,718,895)</u>	<u>(149,437,452)</u>	<u>48,281,443</u>
Beginning Fund Balance (audited)	220,596,444	220,596,444	220,497,178	(99,266)
<i>Revenues</i>	314,853,563	262,234,142	268,105,163	5,871,021
<i>Expenditures</i>	535,450,007	459,953,037	417,542,615	42,410,422
Ending Fund Balance	-	22,877,549	71,059,726	48,182,177
Restricted Fund Balance	-	22,877,549	71,059,726	48,182,177
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of April 30, 2011

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	42,829,659	42,340,437	489,222	1.14%
COUNTY MANAGER F255	1,458,856	1,213,346	804,021	409,325	33.74%
JUVENILE PROBATION F255	33,206,895	27,627,011	24,464,873	3,162,138	11.45%
NON DEPARTMENTAL F255	228,469,579	212,833,417	188,453,766	24,379,651	11.45%
PUBLIC WORKS F255	28,057,549	23,462,694	16,103,601	7,359,093	31.37%
SHERIFF F255	182,632,904	151,986,910	145,375,917	6,610,993	4.35%
Total Expenditures	535,450,007	459,953,037	417,542,615	42,410,422	9.22%

Detailed Expenditure Reports



General Fund Expenditures Summary As of April 30, 2011

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,155,582	1,894,635	2,393,527	(498,892)
Supplies	2,914,000	11,670	841,058	(829,388)
Services	162,439,037	46,265,260	27,052,990	19,212,270
Intergovernmental Payments	29,918,276	24,980,110	1,182,786	23,797,324
Debt Service	12,706,344	12,703,789	12,560,279	143,510
Capital Outlay	10,499,612	9,535,854	8,815,956	719,898
Transfers Out	371,243,136	341,832,080	341,832,079	1
Total Non- Departmental Expenditures - 470	591,875,987	437,223,398	394,678,674	42,544,724

Expenditures - Excluding 470

Personnel Services	434,094,030	359,714,123	349,453,998	10,260,125
Supplies	10,239,457	8,704,058	8,990,406	(286,348)
Services	125,368,774	103,592,323	79,915,631	23,676,692
Intergovernmental Payments	210,326,810	175,118,685	145,724,275	29,394,410
Debt Service	3,915,582	3,267,005	675,735	2,591,270
Capital Outlay	(683,245)	(555,506)	257,942	(813,448)
Transfers Out	35,000	27,500	13,707	13,793
Total Expenditures - Excluding 470	783,296,408	649,868,188	585,031,694	64,836,494
Total Expenditures	1,375,172,395	1,087,091,586	979,710,369	107,381,217



General Fund

Non-Departmental Expenditures Summary

As of April 30, 2011

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	958,570	1,253,372	(294,802)
Supplies	114,000	11,670	537,230	(525,560)
Services	63,722,212	26,564,708	22,180,245	4,384,463
Intergovernmental Payments	29,918,276	24,980,110	1,182,786	23,797,324
Debt Service	15,355	12,800	8,311	4,489
Capital Outlay	2,000,000	1,666,670	2,082,352	(415,682)
Transfers Out	184,087,173	154,676,117	154,676,117	-
Total Operating Expenditures	281,004,219	208,870,645	181,920,413	26,950,232
Non-Recurring				
Personnel Services	1,008,379	936,065	1,140,155	(204,090)
Supplies	2,800,000	-	303,828	(303,828)
Services	98,716,825	19,700,552	4,872,745	14,827,807
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	7,869,184	6,733,603	1,135,581
Transfers Out	187,155,963	187,155,963	187,155,962	1
Total Non-Recurring Expenditures	310,871,768	228,352,753	212,758,262	15,594,491
Total Expenditures	591,875,987	437,223,398	394,678,674	42,544,724



General Fund

Expenditures by Agency

As of April 30, 2011

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	19,010,980	18,434,201	576,779	3.03 %
BOARD OF SUPERVISORS D1 F100	346,428	288,160	296,033	(7,873)	(2.73) %
BOARD OF SUPERVISORS D2 F100	346,428	288,243	287,141	1,102	0.38 %
BOARD OF SUPERVISORS D3 F100	346,428	287,924	283,248	4,676	1.62 %
BOARD OF SUPERVISORS D4 F100	346,428	288,608	282,964	5,644	1.96 %
BOARD OF SUPERVISORS D5 F100	346,428	293,627	254,996	38,631	13.16 %
BUS STRAT HLTH CARE PROG F100	242,044,524	200,201,705	196,512,390	3,689,315	1.84 %
CALL CENTER F100	1,363,590	1,137,319	1,139,952	(2,633)	(0.23) %
CLERK OF THE BOARD F100	920,094	796,418	687,083	109,335	13.73 %
COUNTY MANAGER F100	2,802,434	2,348,623	2,030,175	318,448	13.56 %
ELECTIONS F100	20,300,000	19,168,533	15,580,248	3,588,285	18.72 %
ENTERPRISE TECHNOLOGY F100	6,633,085	5,442,128	4,380,242	1,061,886	19.51 %
FINANCE F100	3,248,204	2,697,637	2,412,524	285,113	10.57 %
GENERAL COUNSEL F100	2,688,265	1,692,255	2,688,655	(996,400)	(58.88) %
HUMAN RESOURCES F100	2,923,840	2,429,287	2,319,495	109,792	4.52 %
INTERNAL AUDIT F100	1,572,354	1,305,592	1,269,598	35,994	2.76 %
MANAGEMENT AND BUDGET F100	3,311,167	2,724,893	2,328,962	395,931	14.53 %
MATERIALS MANAGEMENT F100	1,952,701	1,643,759	1,262,033	381,726	23.22 %
PUBLIC WORKS F100	44,514,611	37,120,295	26,429,941	10,690,354	28.80 %
RECORDER F100	2,095,117	1,745,412	1,472,552	272,860	15.63 %
RESEARCH AND REPORTING F100	322,241	234,984	232,168	2,816	1.20 %
SPECIAL LITIGATION F100	1,246,584	920,402	1,247,066	(326,664)	(35.49) %
TREASURER F100	3,865,769	3,225,640	3,164,491	61,149	1.90 %
Subtotal	366,329,363	305,292,424	284,996,158	20,296,266	6.65 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	25,303,303	23,544,553	1,758,750	6.95 %
CONSTABLES F100	2,429,547	2,020,146	1,997,850	22,296	1.10 %
CORRECTIONAL HEALTH F100	3,071,763	2,557,421	2,478,871	78,550	3.07 %
COUNTY ATTORNEY CIVIL F100	5,540,786	3,829,818	4,023,704	(193,886)	(5.06) %
COUNTY ATTORNEY F100	56,814,153	47,196,242	46,834,071	362,171	0.77 %
EMERGENCY MANAGEMENT F100	173,881	145,634	129,814	15,820	10.86 %
JUDICIAL BRANCH *	145,799,447	121,586,444	116,563,969	5,022,475	4.13 %
JUSTICE COURTS F100	14,353,098	11,929,912	11,900,723	29,189	0.24 %
MEDICAL EXAMINER F100	6,757,790	5,624,564	5,621,502	3,062	0.05 %
PUBLIC DEFENSE SYSTEM *	79,620,654	64,647,033	62,818,041	1,828,992	2.83 %
PUBLIC FIDUCIARY F100	2,459,102	2,027,041	2,039,210	(12,169)	(0.60) %
SHERIFF F100	61,380,923	51,055,829	50,057,228	998,601	1.96 %
Subtotal	408,586,443	337,923,387	328,009,535	9,913,852	2.93 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,919	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	3,175,012	3,090,425	84,587	2.66 %
HUMAN SERVICES F100	2,063,610	722,390	1,374,149	(651,759)	(90.22) %
PUBLIC HEALTH F100	10,787,840	9,197,182	8,180,454	1,016,728	11.05 %
Subtotal	16,900,193	13,309,503	12,859,947	449,556	3.38 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	574,703	490,963	83,740	14.57 %
Subtotal	693,436	574,703	490,963	83,740	14.57 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,722,993	1,651,517	71,476	4.15 %
Subtotal	2,046,590	1,722,993	1,651,517	71,476	4.15 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	281,004,219	208,870,645	181,920,413	26,950,232	12.90 %
Subtotal	281,004,219	208,870,645	181,920,413	26,950,232	12.90 %
Total Operating Expenditures	1,075,560,244	867,693,655	809,928,534	57,765,121	6.66 %

* 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 April 30, 2011

Expenditures

Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	561,139	483,348	215,041	268,307	55.51 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(21,996,750)	(49,821,365)	27,824,615	(126.49) %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	485,873	195,618	290,255	59.74 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	2,040,776	265,682	1,775,094	86.98 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	248,716	16,527	232,189	93.35 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	75,000	30,603	44,397	59.20 %
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	58,870	46,456	12,414	21.09 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	1,546,027	138,233	1,407,794	91.06 %
CACX - COURTS AREA - GENERAL	307,377	257,377	413	256,964	99.84 %
CCBI - CENTRAL COURT BLDG	3,450,000	2,875,000	802,911	2,072,089	72.07 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,543,432	162,656	1,380,776	89.46 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	205,030	(205,030)	-
DPTI - DURANGO PARKING GARAGE	450,000	375,000	29,039	345,961	92.26 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	406,860	190,481	216,379	53.18 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	333,330	36,351	296,979	89.09 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	84,000	122,409	(38,409)	(45.73) %
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)	(6,612,744)	(4,177,243)	(2,435,501)	36.83 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	273,050	7,706	265,344	97.18 %
PPFE - PROGRAM FEES	600,000	517,000	684,587	(167,587)	(32.42) %
RCCR - CODE COMPLIANCE RESERVE	200,000	167,000	44,479	122,521	73.37 %
SECR - BUILDING SECURITY PROJECTS	400,000	330,000	289,239	40,761	12.35 %
SFTY - LIFE/SAFETY PROJECTS	400,000	335,000	264,040	70,960	21.18 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	83,000	48,310	34,690	41.80 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	901,000	810,332	90,668	10.06 %
SWHS - SHERIFF WAREHOUSE	416,000	350,000	577,059	(227,059)	(64.87) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	498,000	245,516	252,484	50.70 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	(17,660,863)	(14,161,435)	(48,495,174)	34,333,739	(242.45) %

* 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 April 30, 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	254,566	168,567	85,999	33.78 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,385,858	1,268,096	1,380,239	(112,143)	(8.84) %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	3,344,160	3,941,375	(597,215)	(17.86) %
Subtotal	<u>6,061,455</u>	<u>4,866,822</u>	<u>5,490,181</u>	<u>(623,359)</u>	<u>(12.81) %</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	6,746	81,254	92.33 %
Subtotal	<u>88,000</u>	<u>88,000</u>	<u>6,746</u>	<u>81,254</u>	<u>92.33 %</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	310,871,768	228,352,753	212,765,408	15,587,345	6.83 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
Subtotal	<u>310,871,768</u>	<u>228,352,753</u>	<u>212,758,262</u>	<u>15,594,491</u>	<u>6.83 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>219,397,931</u>	<u>169,781,835</u>	<u>49,616,096</u>	<u>22.61 %</u>
Total Expenditures	<u>1,375,172,395</u>	<u>1,087,091,586</u>	<u>979,710,369</u>	<u>107,381,217</u>	<u>9.88 %</u>

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

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

Note: Totals may not foot due to rounding.



Detention Fund

Expenditures by Agency

As of April 30, 2011

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	42,501,362	42,143,805	357,557	0.84%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,213,346	804,021	409,325	33.74%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	27,627,011	24,464,873	3,162,138	11.45%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	14,438,424	738,559	13,699,865	94.88%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	22,618,279	15,177,124	7,441,155	32.90%
SHERIFF F255					
OPER - OPERATING	182,132,904	151,570,242	145,307,664	6,262,578	4.13%
Subtotal	312,253,563	259,968,664	228,636,046	31,332,618	12.05%
Total Operating Expenditures	312,253,563	259,968,664	228,636,046	31,332,618	12.05%

Non-Recurring

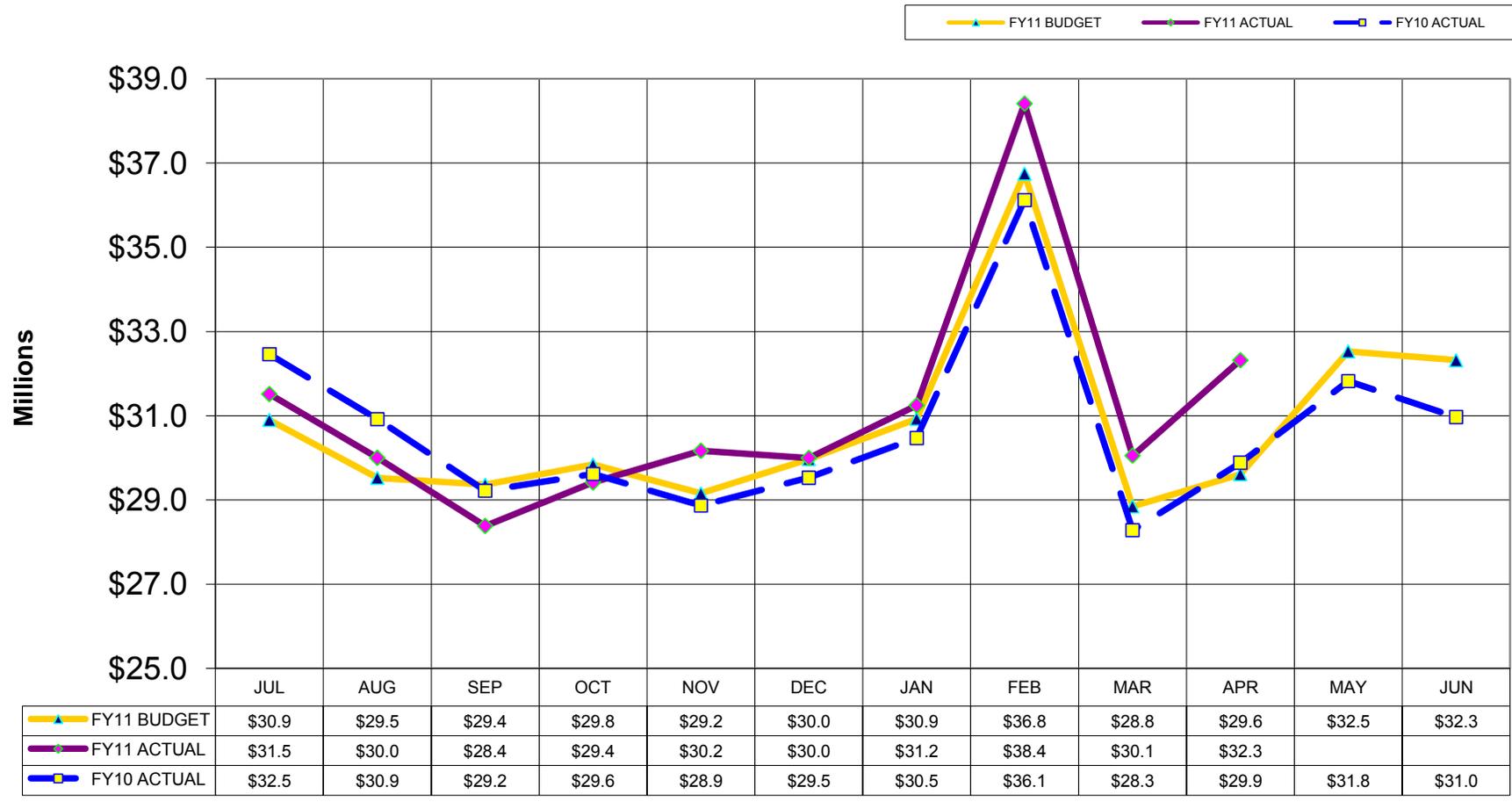
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	328,297	196,632	131,665	40.11%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,394,993	187,715,207	10,679,786	5.38%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	230,000	88,538	141,462	61.51%
DDJS - DURANGO JAIL	300,981	250,000	125,180	124,820	49.93%
EJIS - ESTRELLA JAIL	1,535,066	1,279,250	1,120,563	158,687	12.40%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	208,330	(99,557)	307,887	147.79%
ENVR - ENVIRONMENTAL PROJECTS	100,000	83,330	1,340	81,990	98.39%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	562,080	265,402	296,678	52.78%
LBJC - LBJ COMPLEX	2,261,602	1,884,670	1,278,408	606,262	32.17%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(5,796,845)	(2,440,691)	(3,356,154)	57.90%
PPFE - PROGRAM FEES	400,000	333,330	228,671	104,659	31.40%
RCCR - CODE COMPLIANCE RESERVE	150,000	150,000	-	150,000	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	416,670	131,136	285,534	68.53%
SESS - SE SUBSTATION	377,730	314,780	119,457	195,323	62.05%
SFTY - LIFE/SAFETY PROJECTS	400,000	333,330	22,762	310,568	93.17%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	447,300	-	447,300	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	55,475	1,566	2.75%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	416,668	68,253	348,415	83.62%
Subtotal	223,196,444	199,984,373	188,906,569	11,077,804	5.54%
Total Non-Recurring Expenditures	223,196,444	199,984,373	188,906,569	11,077,804	5.54%
Total Expenditures	535,450,007	459,953,037	417,542,615	42,410,422	9.22%

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.

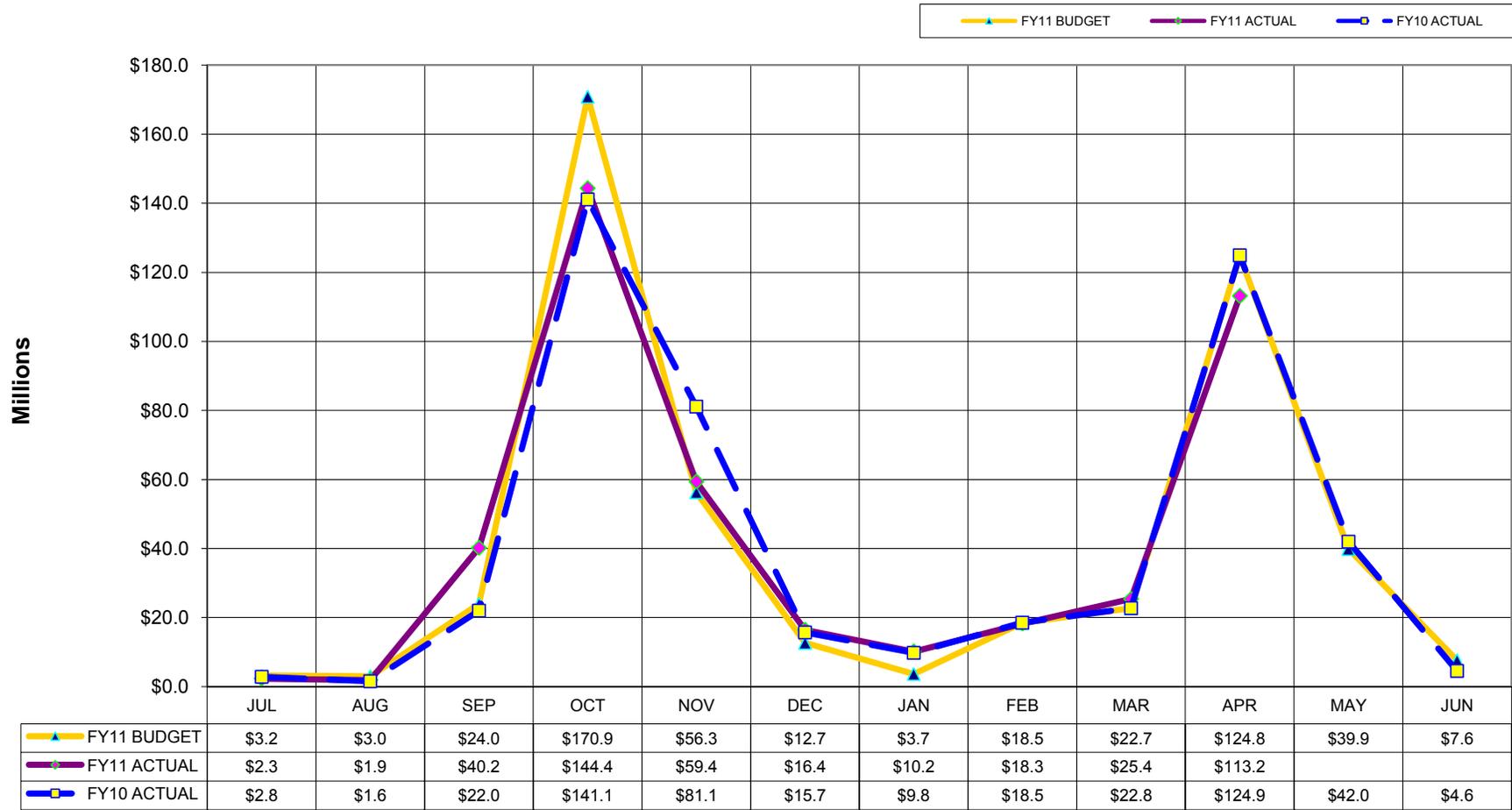
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



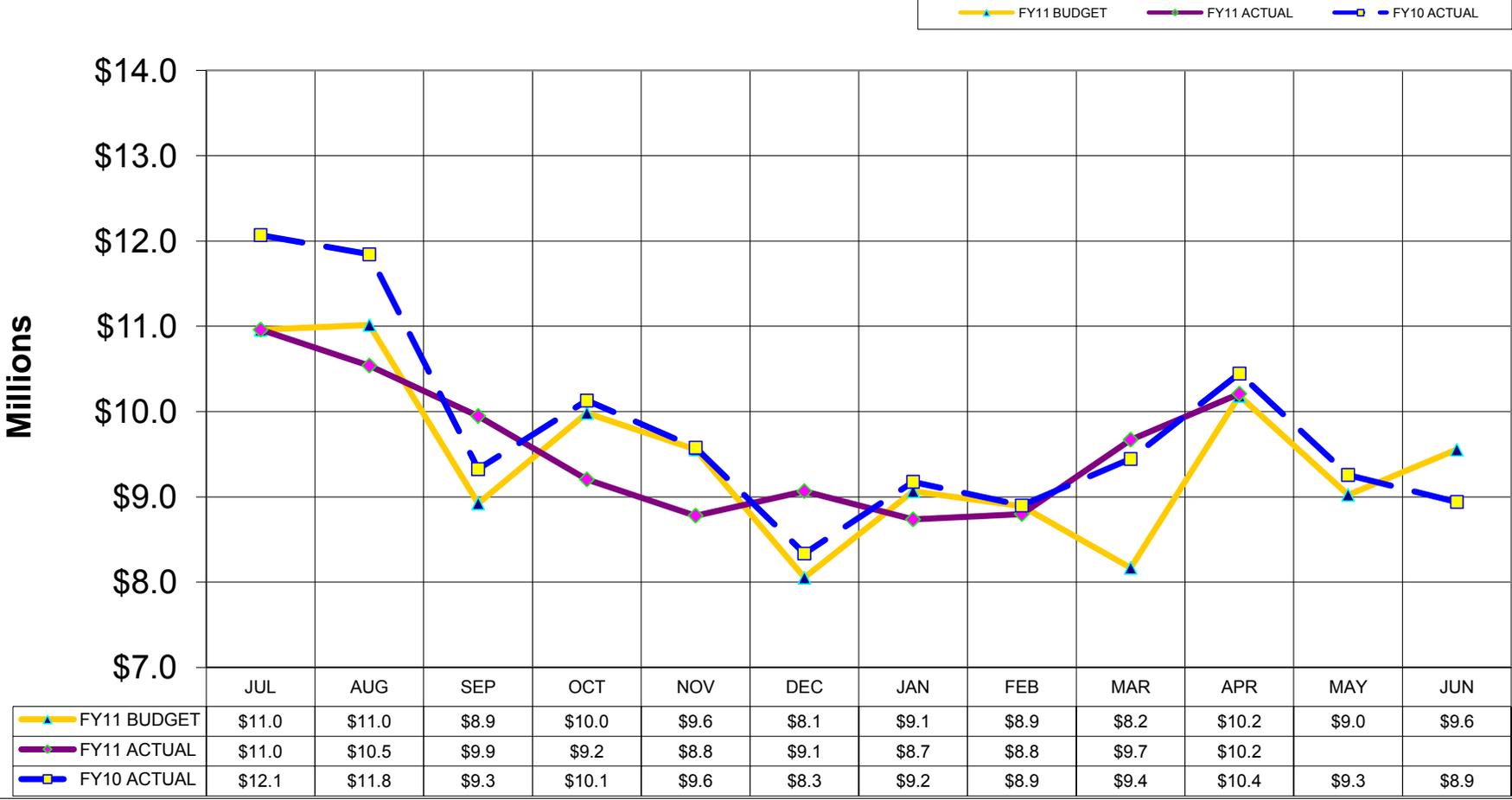
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



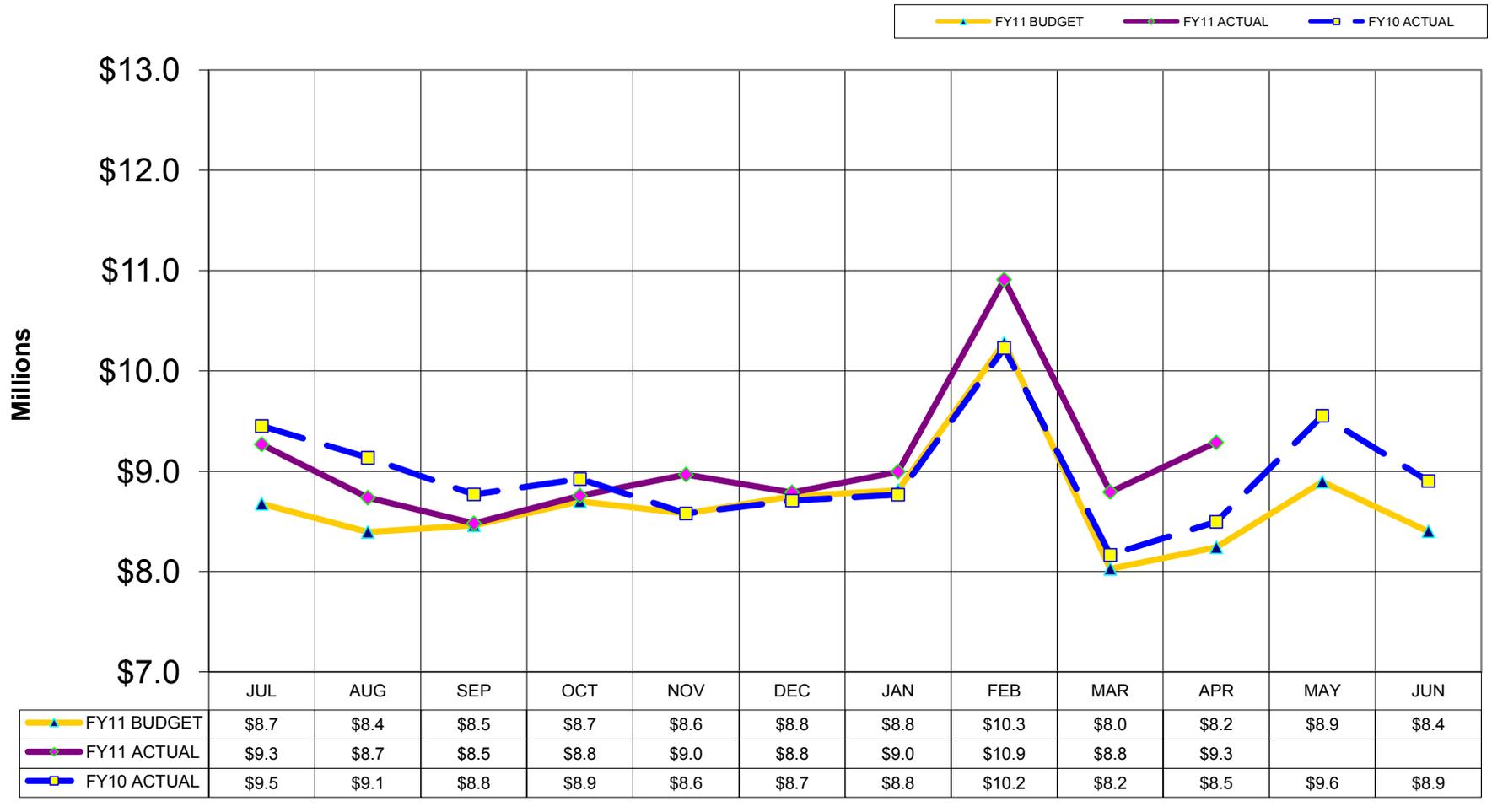
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



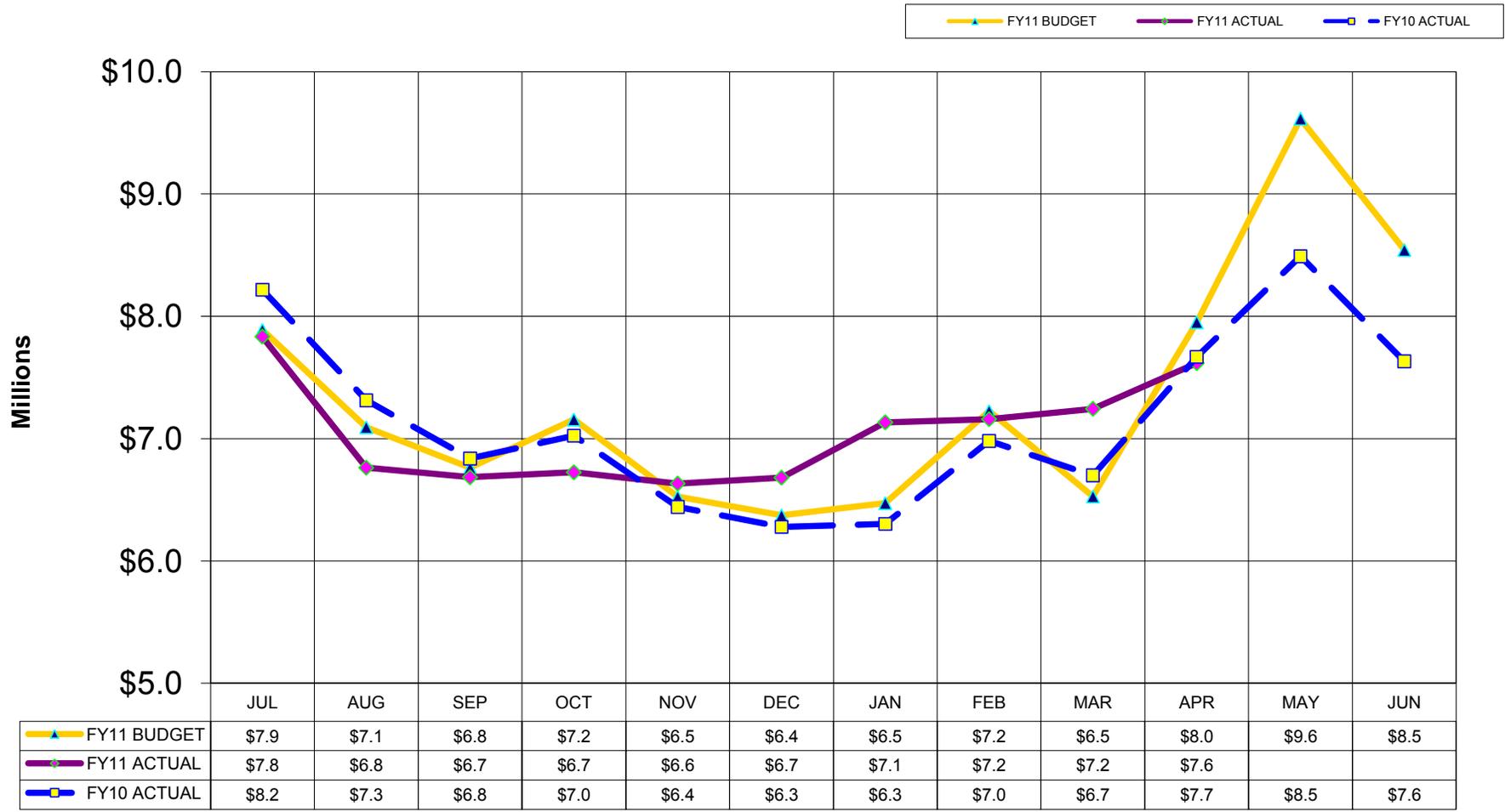
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).