



Maricopa County

Department of Finance

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Date: April 18, 2011
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SSS*
Subject: FY 10-11 Executive Summary – March 2011

Attached is the General Fund and Detention Fund financial activity through March 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 \$3,896,119:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$3.8m or 1.4 percent. The FY 10-11 Sales Tax revenue budget of \$369.7m reflects an increase of 2.0 percent from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from Elliot D. Pollack (EDP) of 4.0 percent. EDP has since revised their forecast, and the Pessimistic scenario is equivalent to the budget estimate. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.

In the March 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the February 2011 sales tax collections were up 6.0 percent compared to February 2010.

In addition, the March release of revised unemployment data indicates that the jobless rate in the state has remained at 9.6 percent in each of the prior four months.

- **Property Tax Revenue (Operating) YTD variance of \$3,337,244:** The FY 10-11 Property Tax revenue reflects a YTD positive budget variance of \$3.3m or 1.1 percent. The FY 10-11 Property Tax revenue budget of \$487.3m reflects no change from the FY 09-10 budget and levy. The budget also includes an estimated delinquency rate. FY 10-11 YTD collections through March 31, 2011 are 56.5 percent of the adopted levy compared to a historical average of 61.3 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 \$1,011,983:** The FY 10-11 VLT revenue reflects a YTD positive budget variance of \$1.0m or 1.2 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 \$2,426,137:** The FY 10-11 total Non-Recurring revenues reflect a YTD positive budget variance of \$2.4m or 36.1 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 \$10,449,959:** Current YTD expenditures are 3.2 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), Legal Defender (Public Defense System), Elections, Public Works, Juvenile Probation (Judicial Branch), Sheriff's Office, Attorney's Office, Assessor's Office, and Office of Management and Budget, respectively.
- **Services Expenditures (Operating) YTD variance of \$27,082,287:** Current YTD expenditure are 24.2 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 \$22,820,169:** 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 March, resulting in a positive variance of \$21.5m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$2,342,222:** Current YTD expenditures are 79.3 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 (\$1,342,080):** Current YTD expenditures are 137.2 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 \$45,339,845:** Current YTD expenditures are 20.7 percent under budget. The expenditures incurred to date of \$173.3m 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 Improvement Fund and the Technology Capital Improvement Fund.

The positive variance is partially comprised of \$16.1m of extended Federal Medical Assistance Percentages (FMAP) savings for the ALTCS contributions. In September, the State began apportioning Maricopa County's share of extended FMAP savings that were approved by Congress after development of the FY 10-11 budget. In addition, the positive variance is due to the FY 09-10 Federal Medical Assistance Percentages (FMAP) stimulus refund to counties for the Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS). This refund was received in December 2010 in the amount of \$9.4m. The remaining variance of \$19.8m 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 (\$19,511): Current YTD expenditures are 7.5 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.

County Attorney Civil Expenditures (Operating) YTD variance of (\$686,878): Current YTD expenditures are 27.7 percent over budget. On March 30, 2011, the Board approved a revised budget for the Civil Division. The variance is expected to be corrected in April 2011.

Environmental Services Expenditures (Operating) YTD variance of (\$4,928): Current YTD expenditures are 0.2 percent over budget. The current negative variance is due to the purchase of a new and more environmentally "friendly" insecticide. It is expected that this variance will be eliminated by the end of the fiscal year.

Human Services Expenditures (Operating) YTD variance of (\$44,710): Current YTD expenditures are 6.9 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 \$1,581,878: Current YTD expenditures for the constellation are 2.6 percent under budget. However, there is a negative variance for the Contract Counsel non-recurring expenditures (\$554,406) that is offset by savings in other offices of the Public Defense System.

- **Public Defense System Expenditures (Non-Recurring) YTD variance of (\$554,406):** Current YTD non-recurring expenditures for the constellation are 18.5 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 \$3,012,358:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$3.0m or 3.8 percent. The FY 10-11 Jail Tax revenue budget of \$104.2m reflects no change from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from EDP. EDP has since revised its Pessimistic forecast which is now nearly equal to the budget estimate. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$82,647:** The FY 10-11 Intergovernmental YTD actual revenue of \$23.7 is more than budgeted revenue of \$23.6m resulting in a positive budget variance of \$82.6 thousand or 0.3 percent. The positive revenue variance is primarily related to Jail Per Diem, Booking, and Housing fees.
- **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 \$8,241,019:** Current YTD expenditures are 4.8 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 \$19,525,120:** Current YTD expenditures are 37.1 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 \$436,594:** 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 \$409,668:** Current YTD expenditures are 96.2 percent under budget. Most of the positive variance is comprised of IT infrastructure projects being under budget for the Sheriff's Office.
- **Total Non-Recurring Expenditures YTD variance of \$11,388,278:** Current YTD expenditures are 5.7 percent under budget. The expenditures incurred to date of \$187.5m are material to the total expenditures of the Detention Fund. The majority of the expenditures incurred-to-date are related to budgeted transfers of \$187.0m from the Detention Fund to the Detention Capital Projects Fund. The positive variance is mostly comprised of a temporary \$10.0m reversal of the budgeted transfers. The reversal will allow for a positive cash flow in the fund during the year and will be adjusted by year-end.

Detention Fund Departmental Expenditure Variance

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

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$830,706:** The FY 10-11 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$62,855,632 is more than budgeted YTD revenue of \$62,024,926 resulting in a positive budget variance of \$830.7 thousand or 1.3 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 March 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	275,282,543	279,178,662	3,896,119
Property Taxes	487,350,934	315,064,422	318,401,666	3,337,244
Vehicle License Taxes	113,380,026	84,616,606	85,628,589	1,011,983
Intergovernmental	14,101,475	7,192,856	8,117,608	924,752
Miscellaneous	80,365,452	62,270,427	67,076,318	4,805,891
Interest	-	-	(284)	(284)
Transfers In	10,621,605	7,966,206	7,966,200	(6)
Total Operating Revenues	1,075,560,244	752,393,060	766,368,760	13,975,700
Total Non-Recurring Revenues	8,467,572	6,717,572	9,143,709	2,426,137
Total Revenues	1,084,027,816	759,110,632	775,512,469	16,401,837

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	431,471,506	324,070,500	313,620,541	10,449,959
Supplies	9,838,153	7,356,196	8,269,267	(913,071)
Services	178,267,534	112,034,902	84,952,615	27,082,287
Intergovernmental Payments	266,641,186	199,672,768	176,852,599	22,820,169
Debt Service	3,930,937	2,954,639	612,417	2,342,222
Capital Outlay	1,288,755	977,852	2,319,932	(1,342,080)
Transfers Out	184,122,173	139,994,339	139,984,296	10,043
Total Operating Expenditures	1,075,560,244	787,061,196	726,611,667	60,449,529
Total Non-Recurring Expenditures	299,612,151	218,669,461	173,329,616	45,339,845
Total Expenditures	1,375,172,395	1,005,730,657	899,941,282	105,789,375

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(246,620,025)	(124,428,814)	122,191,211
Beginning Fund Balance (audited)	453,144,579	453,144,579	489,009,836	35,865,257
<i>Revenues</i>	1,084,027,816	759,110,632	775,512,469	16,401,837
<i>Expenditures</i>	1,375,172,395	1,005,730,657	899,941,282	105,789,375
Ending Fund Balance	162,000,000	206,524,554	364,581,022	158,056,468
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	44,524,554	202,581,022	158,056,468

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of March 31, 2011

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,353,782	17,695,782	16,775,489	920,293	5.20 %
BOARD OF SUPERVISORS D1 F100	346,428	260,207	279,718	(19,511)	(7.50) %
BOARD OF SUPERVISORS D2 F100	346,428	260,337	254,279	6,058	2.33 %
BOARD OF SUPERVISORS D3 F100	346,428	259,847	251,159	8,688	3.34 %
BOARD OF SUPERVISORS D4 F100	346,428	260,819	252,093	8,726	3.35 %
BOARD OF SUPERVISORS D5 F100	346,428	268,292	226,150	42,142	15.71 %
BUS STRAT HLTH CARE PROG F100	215,648,424	160,278,891	131,433,951	28,844,940	18.00 %
CALL CENTER F100	1,363,590	1,028,941	1,025,951	2,990	0.29 %
CLERK OF THE BOARD F100	1,503,345	1,173,913	815,939	357,974	30.49 %
COUNTY MANAGER F100	5,229,662	3,969,308	2,017,906	1,951,402	49.16 %
ELECTIONS F100	20,300,000	18,659,285	15,011,003	3,648,282	19.55 %
ENTERPRISE TECHNOLOGY F100	6,922,085	5,193,562	3,951,802	1,241,760	23.91 %
FINANCE F100	3,448,204	2,500,305	2,208,261	292,044	11.68 %
GENERAL COUNSEL F100	5,879,933	4,431,472	3,059,538	1,371,934	30.96 %
HUMAN RESOURCES F100	2,923,840	2,194,307	1,991,882	202,425	9.22 %
INTERNAL AUDIT F100	1,572,354	1,184,438	1,126,970	57,468	4.85 %
MANAGEMENT AND BUDGET F100	3,311,167	2,459,183	2,040,130	419,053	17.04 %
MATERIALS MANAGEMENT F100	2,021,461	1,546,344	1,160,856	385,488	24.93 %
PUBLIC WORKS F100	49,025,070	37,711,099	23,900,406	13,810,693	36.62 %
RECORDER F100	2,095,117	1,575,653	1,319,287	256,366	16.27 %
RESEARCH AND REPORTING F100	322,241	209,009	205,159	3,850	1.84 %
SPECIAL LITIGATION F100	1,995,953	1,511,910	1,392,791	119,119	7.88 %
TREASURER F100	3,865,769	2,915,766	2,847,986	67,780	2.32 %
Subtotal	352,514,137	267,548,670	213,548,708	53,999,962	20.18 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	22,795,535	21,119,945	1,675,590	7.35 %
CONSTABLES F100	2,724,875	2,058,411	1,914,512	143,899	6.99 %
CORRECTIONAL HEALTH F100	3,071,763	2,305,018	2,227,371	77,647	3.37 %
COUNTY ATTORNEY CIVIL F100	4,769,627	3,757,039	4,413,897	(656,858)	(17.48) %
COUNTY ATTORNEY F100	56,814,153	42,629,365	41,840,490	788,875	1.85 %
EMERGENCY MANAGEMENT F100	173,881	130,850	115,941	14,909	11.39 %
JUDICIAL BRANCH *	145,799,447	109,754,730	104,581,113	5,173,617	4.71 %
JUSTICE COURTS F100	14,353,098	10,777,548	10,601,076	176,472	1.64 %
MEDICAL EXAMINER F100	6,757,790	5,085,831	5,066,429	19,402	0.38 %
PUBLIC DEFENSE SYSTEM *	84,000,923	61,228,008	59,646,130	1,581,878	2.58 %
PUBLIC FIDUCIARY F100	2,459,102	1,827,456	1,817,865	9,591	0.52 %
SHERIFF F100	61,380,923	46,132,292	44,010,282	2,122,010	4.60 %
Subtotal	412,490,881	308,482,083	297,355,051	11,127,032	3.61 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	193,428	193,428	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	2,874,996	2,798,671	76,325	2.65 %
HUMAN SERVICES F100	2,063,610	651,152	695,862	(44,710)	(6.87) %
PUBLIC HEALTH F100	10,787,840	8,321,660	7,340,356	981,304	11.79 %
Subtotal	16,988,193	12,041,236	11,028,317	1,012,919	8.41 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	516,290	445,283	71,007	13.75 %
Subtotal	693,436	516,290	445,283	71,007	13.75 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,298,381	1,807,899	1,454,392	353,507	19.55 %
Subtotal	2,298,381	1,807,899	1,454,392	353,507	19.55 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	590,187,367	415,334,479	376,109,531	39,224,948	9.44 %
Subtotal	590,187,367	415,334,479	376,109,531	39,224,948	9.44 %
Total Expenditures	1,375,172,395	1,005,730,657	899,941,282	105,789,375	10.52 %

* 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 March 31, 2011

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	58,576,613	43,995,885	42,034,809	1,961,076	4.46 %
JUVENILE PROBATION F100	16,124,198	12,106,817	10,699,185	1,407,632	11.63 %
SUPERIOR COURT F100	71,098,636	53,652,028	51,847,119	1,804,909	3.36 %
Total Judicial Branch	145,799,447	109,754,730	104,581,113	5,173,617	4.71 %
Public Defense System					
CONTRACT COUNSEL F100	25,303,044	17,276,674	17,515,388	(238,714)	(1.38) %
JUVENILE DEFENDER F100	4,613,930	3,389,665	3,301,487	88,178	2.60 %
LEGAL ADVOCATE F100	9,272,332	6,931,670	6,448,338	483,332	6.97 %
LEGAL DEFENDER F100	10,566,830	7,897,529	6,780,273	1,117,256	14.15 %
PUBLIC DEFENDER F100	34,244,787	25,732,470	25,600,643	131,827	0.51 %
Total Public Defense System	84,000,923	61,228,008	59,646,130	1,581,878	2.58 %



Detention Fund

Executive Summary

As of March 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	78,678,742	81,691,100	3,012,358
Intergovernmental	31,570,240	23,677,681	23,760,328	82,647
Transfers In	176,466,336	132,349,752	132,349,752	-
Total Operating Revenues	312,253,563	234,706,175	237,801,180	3,095,005
Total Non-Recurring Revenues	2,600,000	1,950,000	5,264,743	3,314,743
Total Revenues	314,853,563	236,656,175	243,065,924	6,409,749

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	172,087,739	163,846,720	8,241,019
Supplies	11,703,407	8,800,785	9,684,501	(883,716)
Services	70,025,998	52,566,279	33,041,159	19,525,120
Intergovernmental Payments	-	-	1,498	(1,498)
Debt Service	787,214	590,409	153,815	436,594
Capital Outlay	567,665	425,753	16,085	409,668
Total Operating Expenditures	312,253,563	234,470,965	206,743,778	27,727,187
Total Non-Recurring Expenditures	223,196,444	199,766,007	188,377,729	11,388,278
Total Expenditures	535,450,007	434,236,972	395,121,508	39,115,464

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(197,580,797)</u>	<u>(152,055,584)</u>	<u>45,525,213</u>
Beginning Fund Balance (audited)	220,596,444	220,596,444	220,497,178	(99,266)
<i>Revenues</i>	314,853,563	236,656,175	243,065,924	6,409,749
<i>Expenditures</i>	535,450,007	434,236,972	395,121,508	39,115,464
Ending Fund Balance	-	23,015,647	68,441,594	45,425,947
Restricted Fund Balance	-	23,015,647	68,441,594	45,425,947
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of March 31, 2011

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	38,643,695	38,012,370	631,325	1.63%
COUNTY MANAGER F255	1,458,856	1,090,551	716,061	374,490	34.34%
JUVENILE PROBATION F255	33,206,895	24,922,972	21,981,308	2,941,664	11.80%
NON DEPARTMENTAL F255	228,469,579	211,308,939	188,117,922	23,191,017	10.97%
PUBLIC WORKS F255	28,057,549	21,152,791	14,530,622	6,622,169	31.31%
SHERIFF F255	182,632,904	137,118,024	131,763,225	5,354,799	3.91%
Total Expenditures	535,450,007	434,236,972	395,121,508	39,115,464	9.01%

Detailed Expenditure Reports



General Fund Expenditures Summary As of March 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	1,785,413	2,205,242	(419,829)
Supplies	2,914,000	10,503	811,812	(801,309)
Services	160,750,417	42,281,178	24,246,058	18,035,120
Intergovernmental Payments	29,918,276	22,374,351	895,360	21,478,991
Debt Service	12,706,344	12,702,509	12,559,748	142,761
Capital Outlay	10,499,612	9,053,973	8,264,760	789,213
Transfers Out	371,243,136	327,126,552	327,126,551	1
Total Non- Departmental Expenditures - 470	590,187,367	415,334,479	376,109,531	39,224,948

Expenditures - Excluding 470

Personnel Services	431,836,684	324,303,863	313,399,723	10,904,140
Supplies	10,241,754	7,837,044	7,798,559	38,485
Services	129,312,443	98,281,211	71,252,657	27,028,554
Intergovernmental Payments	210,326,810	157,501,342	130,639,949	26,861,393
Debt Service	3,915,582	2,943,119	604,638	2,338,481
Capital Outlay	(683,245)	(494,151)	122,519	(616,670)
Transfers Out	35,000	23,750	13,707	10,043
Total Expenditures - Excluding 470	784,985,028	590,396,178	523,831,751	66,564,427
Total Expenditures	1,375,172,395	1,005,730,657	899,941,282	105,789,375



General Fund

Non-Departmental Expenditures Summary

As of March 31, 2011

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	860,503	1,045,372	(184,869)
Supplies	114,000	10,503	537,253	(526,750)
Services	62,033,592	24,347,651	20,029,648	4,318,003
Intergovernmental Payments	29,918,276	22,374,351	895,360	21,478,991
Debt Service	15,355	11,520	7,780	3,740
Capital Outlay	2,000,000	1,500,003	2,226,942	(726,939)
Transfers Out	184,087,173	139,970,589	139,970,589	-
Total Operating Expenditures	279,315,599	189,075,120	164,712,943	24,362,177
Non-Recurring				
Personnel Services	1,008,379	924,910	1,159,871	(234,961)
Supplies	2,800,000	-	274,559	(274,559)
Services	98,716,825	17,933,527	4,216,410	13,717,117
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	7,553,970	6,037,818	1,516,152
Transfers Out	187,155,963	187,155,963	187,155,962	1
Total Non-Recurring Expenditures	310,871,768	226,259,359	211,396,588	14,862,771
Total Expenditures	590,187,367	415,334,479	376,109,531	39,224,948



General Fund

Expenditures by Agency

As of March 31, 2011

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	17,249,852	16,560,774	689,078	3.99 %
BOARD OF SUPERVISORS D1 F100	346,428	260,207	279,718	(19,511)	(7.50) %
BOARD OF SUPERVISORS D2 F100	346,428	260,337	254,279	6,058	2.33 %
BOARD OF SUPERVISORS D3 F100	346,428	259,847	251,159	8,688	3.34 %
BOARD OF SUPERVISORS D4 F100	346,428	260,819	252,093	8,726	3.35 %
BOARD OF SUPERVISORS D5 F100	346,428	268,292	226,150	42,142	15.71 %
BUS STRAT HLTH CARE PROG F100	242,044,524	180,075,966	176,751,240	3,324,726	1.85 %
CALL CENTER F100	1,363,590	1,028,941	1,025,951	2,990	0.29 %
CLERK OF THE BOARD F100	920,094	736,392	630,833	105,559	14.33 %
COUNTY MANAGER F100	2,802,434	2,132,608	1,789,867	342,741	16.07 %
ELECTIONS F100	20,300,000	18,659,285	15,011,003	3,648,282	19.55 %
ENTERPRISE TECHNOLOGY F100	6,633,085	4,964,563	3,943,258	1,021,305	20.57 %
FINANCE F100	3,248,204	2,437,805	2,188,371	249,434	10.23 %
GENERAL COUNSEL F100	5,835,533	4,387,072	3,059,553	1,327,519	30.26 %
HUMAN RESOURCES F100	2,923,840	2,194,307	1,991,882	202,425	9.22 %
INTERNAL AUDIT F100	1,572,354	1,184,438	1,126,970	57,468	4.85 %
MANAGEMENT AND BUDGET F100	3,311,167	2,459,183	2,040,130	419,053	17.04 %
MATERIALS MANAGEMENT F100	1,952,701	1,494,726	1,119,438	375,288	25.11 %
PUBLIC WORKS F100	44,514,611	33,447,689	22,219,196	11,228,493	33.57 %
RECORDER F100	2,095,117	1,575,653	1,319,287	256,366	16.27 %
RESEARCH AND REPORTING F100	322,241	209,009	205,159	3,850	1.84 %
SPECIAL LITIGATION F100	1,944,953	1,460,910	1,392,791	68,119	4.66 %
TREASURER F100	3,865,769	2,915,766	2,847,986	67,780	2.32 %
Subtotal	370,175,000	279,923,667	256,487,090	23,436,577	8.37 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	22,795,535	21,119,945	1,675,590	7.35 %
CONSTABLES F100	2,429,547	1,824,226	1,807,178	17,048	0.93 %
CORRECTIONAL HEALTH F100	3,071,763	2,305,018	2,227,371	77,647	3.37 %
COUNTY ATTORNEY CIVIL F100	3,383,769	2,537,824	3,224,702	(686,878)	(27.07) %
COUNTY ATTORNEY F100	56,814,153	42,629,365	41,840,490	788,875	1.85 %
EMERGENCY MANAGEMENT F100	173,881	130,850	115,941	14,909	11.39 %
JUDICIAL BRANCH *	145,799,447	109,754,730	104,581,113	5,173,617	4.71 %
JUSTICE COURTS F100	14,353,098	10,777,548	10,601,076	176,472	1.64 %
MEDICAL EXAMINER F100	6,757,790	5,085,831	5,066,429	19,402	0.38 %
PUBLIC DEFENSE SYSTEM *	79,620,654	58,236,100	56,099,815	2,136,285	3.67 %
PUBLIC FIDUCIARY F100	2,459,102	1,827,456	1,817,865	9,591	0.52 %
SHERIFF F100	61,380,923	46,132,292	44,010,282	2,122,010	4.60 %
Subtotal	406,429,426	304,036,775	292,512,207	11,524,568	3.79 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	193,428	193,428	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	2,786,996	2,791,924	(4,928)	(0.18) %
HUMAN SERVICES F100	2,063,610	651,152	695,862	(44,710)	(6.87) %
PUBLIC HEALTH F100	10,787,840	8,321,660	7,340,356	981,304	11.79 %
Subtotal	16,900,193	11,953,236	11,021,570	931,666	7.79 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	516,290	445,283	71,007	13.75 %
Subtotal	693,436	516,290	445,283	71,007	13.75 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,556,108	1,432,573	123,535	7.94 %
Subtotal	2,046,590	1,556,108	1,432,573	123,535	7.94 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	279,315,599	189,075,120	164,712,943	24,362,177	12.88 %
Subtotal	279,315,599	189,075,120	164,712,943	24,362,177	12.88 %
Total Operating Expenditures	1,075,560,244	787,061,196	726,611,667	60,449,529	7.68 %

* 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 March 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	445,930	214,716	231,214	51.85 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(19,797,075)	(45,317,290)	25,520,215	(128.91) %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	437,521	185,106	252,415	57.69 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	1,836,700	228,039	1,608,661	87.58 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	228,999	8,544	220,455	96.27 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	62,500	19,889	42,611	68.18 %
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	51,618	41,419	10,199	19.76 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	1,546,027	15,048	1,530,979	99.03 %
CACX - COURTS AREA - GENERAL	307,377	232,377	413	231,964	99.82 %
CCBI - CENTRAL COURT BLDG	3,450,000	2,587,500	739,241	1,848,259	71.43 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,543,432	147,515	1,395,917	90.44 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	185,341	(185,341)	-
DPTI - DURANGO PARKING GARAGE	450,000	337,500	17,584	319,916	94.79 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	366,174	80,268	285,906	78.08 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	299,997	24,051	275,946	91.98 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	75,600	56,997	18,603	24.61 %
GLDR - GLENDALE REG DAY REPORTING	85,000	85,000	74,731	10,269	12.08 %
JUST - COURT TOWER	-	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	(7,981,906)	(5,928,842)	(2,292,040)	(3,636,802)	61.34 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	245,745	6,215	239,530	97.47 %
PPFE - PROGRAM FEES	600,000	475,300	646,562	(171,262)	(36.03) %
RCCR - CODE COMPLIANCE RESERVE	200,000	150,300	44,479	105,821	70.41 %
SECR - BUILDING SECURITY PROJECTS	400,000	297,000	287,807	9,193	3.10 %
SFTY - LIFE/SAFETY PROJECTS	400,000	301,500	264,040	37,460	12.42 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	74,700	-	74,700	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	810,900	806,235	4,665	0.58 %
SWHS - SHERIFF WAREHOUSE	416,000	315,000	576,723	(261,723)	(83.09) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	448,200	-	448,200	100.00 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	(17,660,863)	(12,374,997)	(42,938,382)	30,563,385	(246.98) %

* 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 March 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	234,185	107,334	126,851	54.17 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,385,858	1,219,215	1,189,195	30,020	2.46 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	2,991,908	3,546,314	(554,406)	(18.53) %
Subtotal	<u>6,061,455</u>	<u>4,445,308</u>	<u>4,842,843</u>	<u>(397,535)</u>	<u>(8.94) %</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	226,259,359	211,403,734	14,855,625	6.57 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
Subtotal	<u>310,871,768</u>	<u>226,259,359</u>	<u>211,396,588</u>	<u>14,862,771</u>	<u>6.57 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>218,669,461</u>	<u>173,329,616</u>	<u>45,339,845</u>	<u>20.73 %</u>
Total Expenditures	<u>1,375,172,395</u>	<u>1,005,730,657</u>	<u>899,941,282</u>	<u>105,789,375</u>	<u>10.52 %</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 March 31, 2011

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	38,348,226	37,842,884	505,342	1.32%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,090,551	716,061	374,490	34.34%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	24,922,972	21,981,308	2,941,664	11.80%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	12,994,582	658,002	12,336,580	94.94%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	20,371,612	13,843,875	6,527,737	32.04%
SHERIFF F255					
OPER - OPERATING	182,132,904	136,743,022	131,701,649	5,041,373	3.69%
Subtotal	312,253,563	234,470,965	206,743,778	27,727,187	11.83%
Total Operating Expenditures	312,253,563	234,470,965	206,743,778	27,727,187	11.83%

Non-Recurring

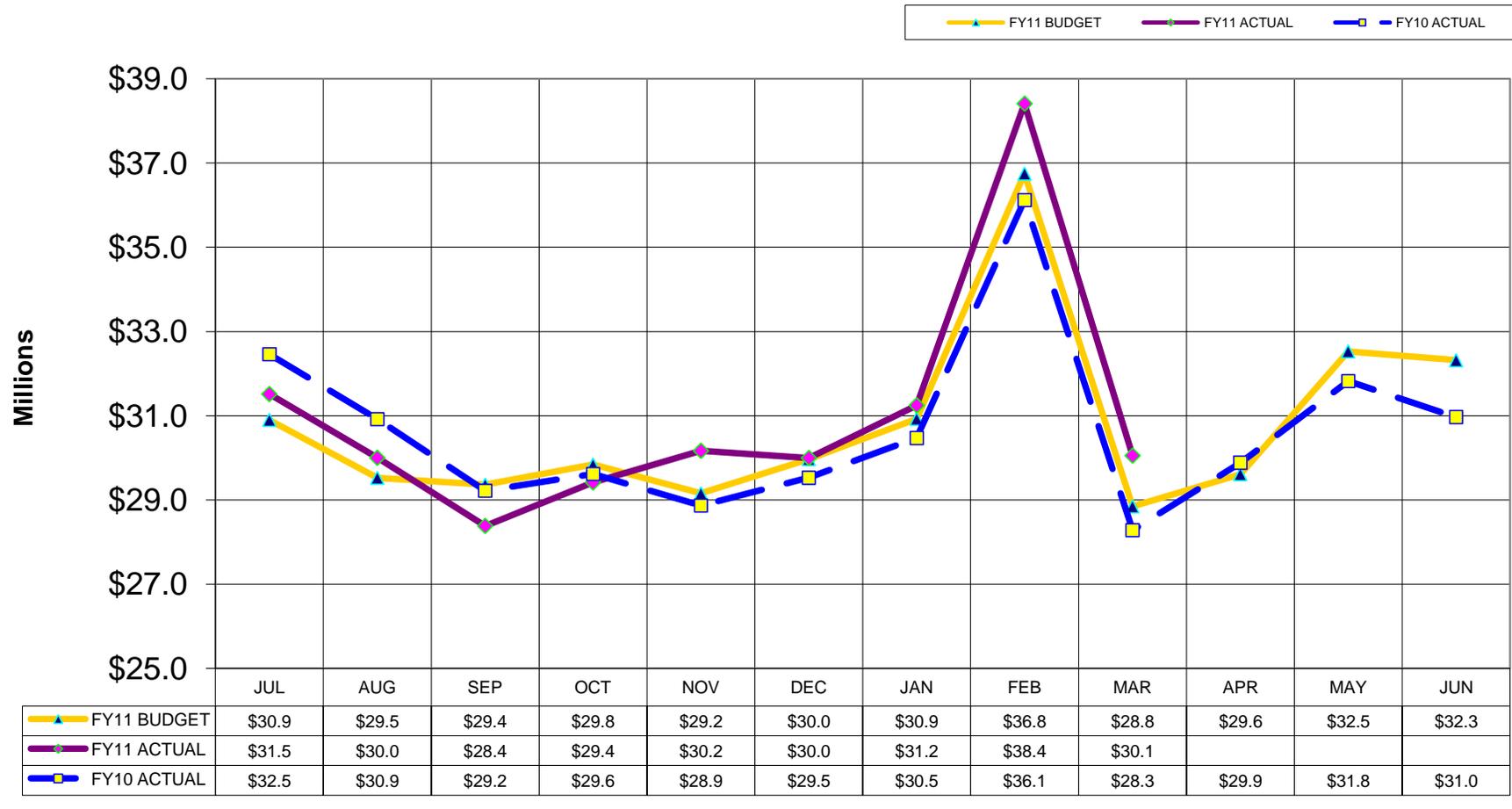
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	295,469	169,486	125,983	42.64%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,314,357	187,459,920	10,854,437	5.47%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	207,000	85,578	121,422	58.66%
DDJS - DURANGO JAIL	300,981	225,000	125,180	99,820	44.36%
EJIS - ESTRELLA JAIL	1,535,066	1,151,325	1,120,188	31,137	2.70%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	187,497	(100,593)	288,090	153.65%
ENVR - ENVIRONMENTAL PROJECTS	100,000	74,997	1,340	73,657	98.21%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	505,872	265,402	240,470	47.54%
LBJC - LBJ COMPLEX	2,261,602	1,696,203	1,247,284	448,919	26.47%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(5,225,774)	(2,440,691)	(2,785,083)	53.30%
PPFE - PROGRAM FEES	400,000	299,997	194,504	105,493	35.16%
RCCR - CODE COMPLIANCE RESERVE	150,000	150,000	-	150,000	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	375,003	113,816	261,187	69.65%
SESS - SE SUBSTATION	377,730	283,302	21,853	261,449	92.29%
SFTY - LIFE/SAFETY PROJECTS	400,000	299,997	22,762	277,235	92.41%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	402,570	-	402,570	100.00%
SODC - GENERATOR SUPP SO DATA CTR	50,000	50,000	-	50,000	100.00%
SPEW - SHERIFF PROPERTY & EVIDENCE	41,149	41,149	29,794	11,355	27.59%
STAC - SHERIFF TRAINING ACADEMY	57,041	57,041	330	56,711	99.42%
SHERIFF F255					
JMSM - SHERIFF JMS MIGRATION	500,000	375,002	61,576	313,426	83.58%
Subtotal	223,196,444	199,766,007	188,377,729	11,388,278	5.70%
Total Non-Recurring Expenditures	223,196,444	199,766,007	188,377,729	11,388,278	5.70%
Total Expenditures	535,450,007	434,236,972	395,121,508	39,115,464	9.01%

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.

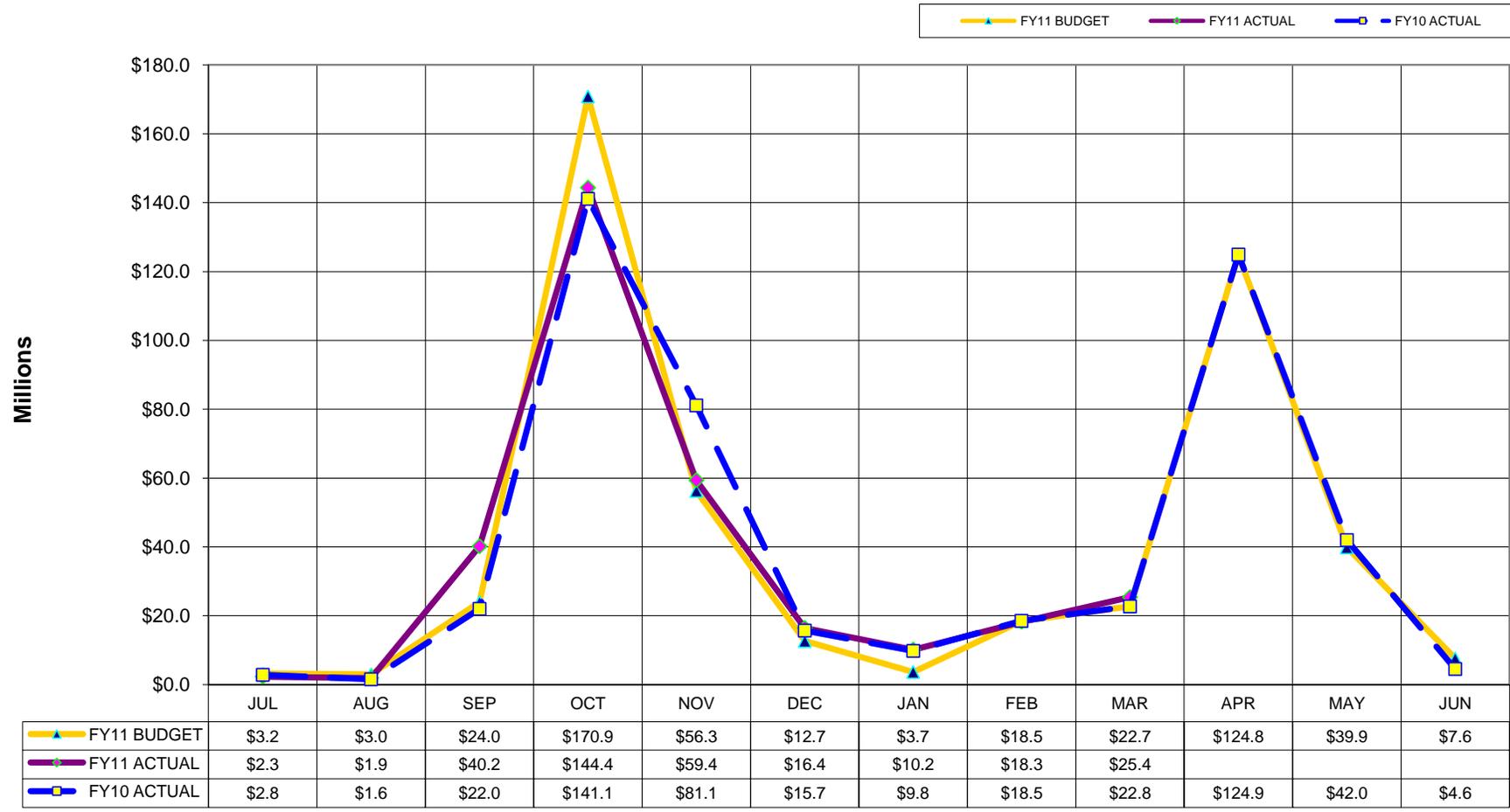
Charts for Significant Revenue Sources

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



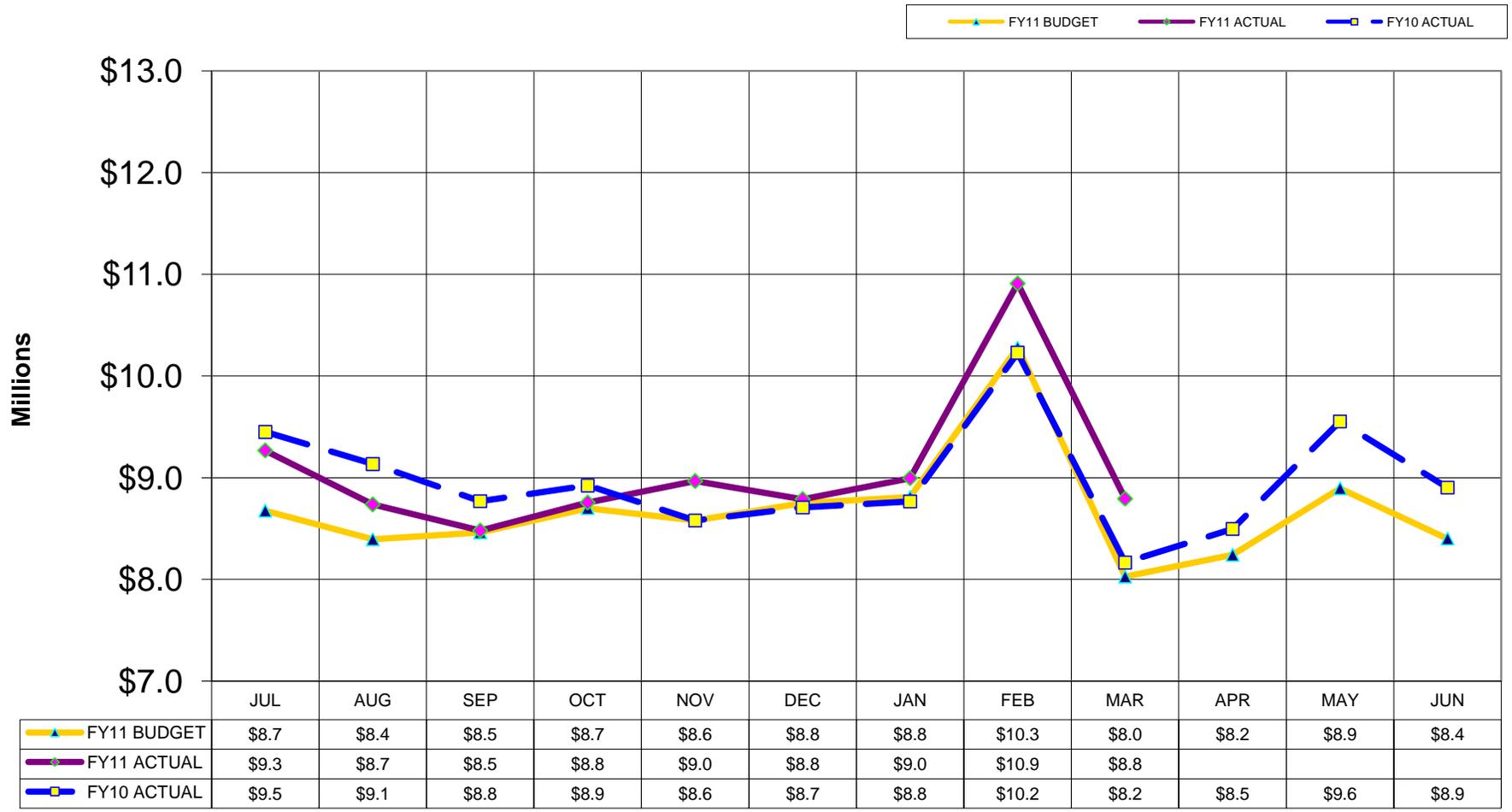
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



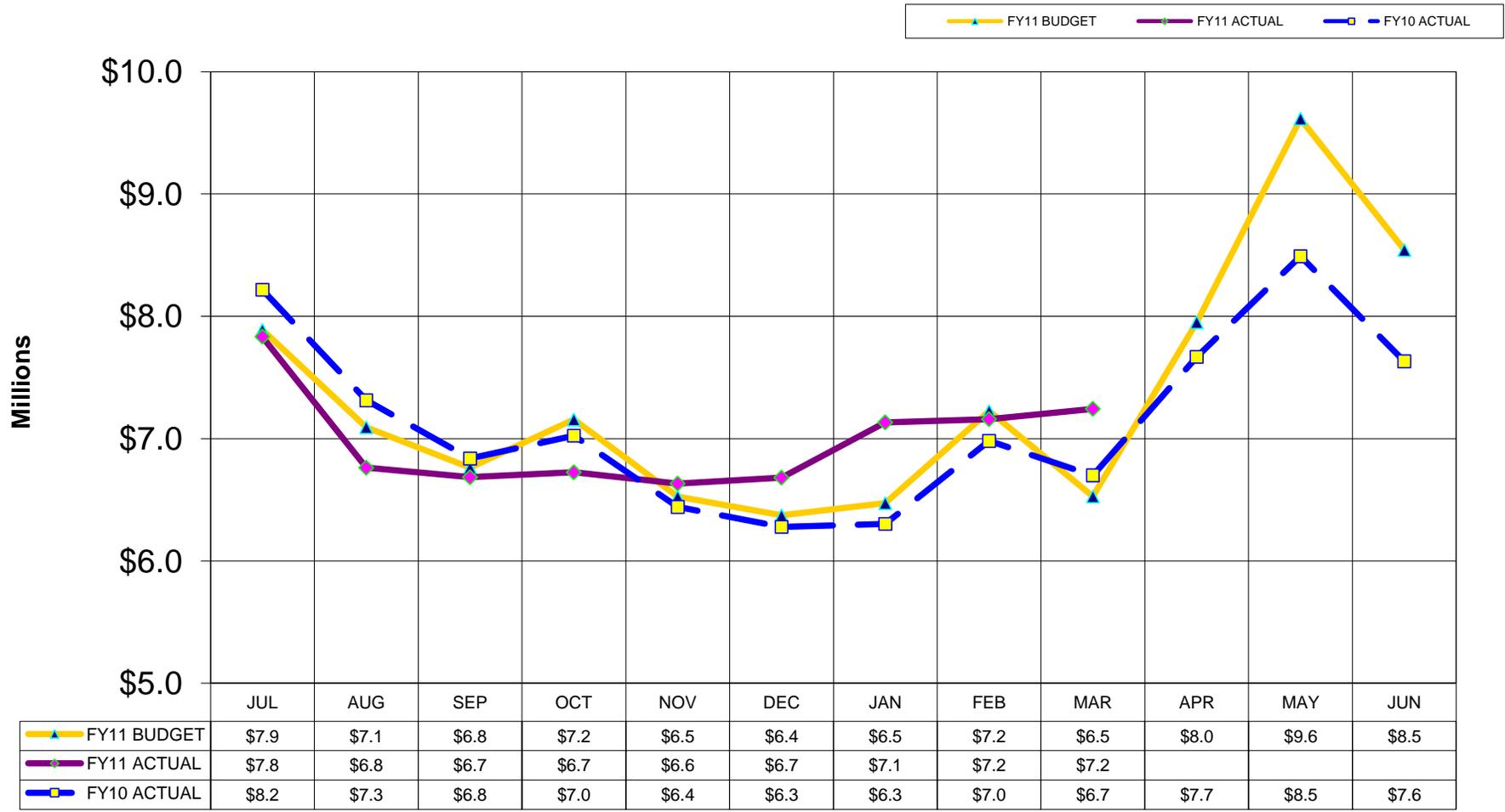
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).