



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

Attached is the General Fund and Detention Fund financial activity through May 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 \$10,479,842:** The FY 10-11 Sales Tax revenue reflects a YTD positive budget variance of \$10.5m or 3.1 percent. The FY 10-11 Sales Tax revenue budget of \$369.7m reflects an increase of 2.0 percent from the FY 09-10 forecast, which is below the April FY 10-11 Pessimistic forecast from Elliot D. Pollack (EDP) of 4.0 percent. EDP has since revised their forecast, and the Pessimistic scenario is equivalent to the budget estimate. For additional monthly revenue information and comparisons to FY 09-10 actual revenue, see the chart provided at the end of the reporting package.

In the May 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the April 2011 sales tax collections were down 2.7 percent compared to April 2010. This decline was due to technical adjustments in the prior year than economic conditions. Excluding these adjustments, the April 2011 collection would have been about a 5.5 percent increase over the prior year.

In addition, the unemployment rate fell for the second consecutive month. The state's jobless rate in the month of April 2011 dropped to 9.3 percent being the lowest since April 2009.

- **Property Tax Revenue (Operating) YTD variance of \$62,591** The FY 10-11 Property Tax revenue reflects a YTD positive budget variance of \$62.5 thousand or 0.01 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 May 31, 2011, are 94.4 percent of the adopted levy compared to a historical average of 95.5 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 \$1,080,682:** The FY 10-11 VLT revenue reflects a YTD positive budget variance of \$1.1m or 1.0 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 \$2,629,436:** 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 \$8,029,562:** Current YTD expenditures are 2.0 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Public Works, Legal Defender (Public Defense System), Adult Probation (Judicial Branch), Elections, General Counsel, and Assessor's Office, respectively.
- **Services Expenditures (Operating) YTD variance of \$25,242,760:** Current YTD expenditures are 19.3 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 and data network. These variances reflect IT infrastructure project expenditures that are delayed in comparison with the calendarized budget.
- **Intergovernmental Payments (Operating) YTD variance of \$28,082,989:** Current YTD expenditures are 11.5 percent under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State, as well as, the special FY 10-11 State contribution of \$28.6m. The \$28.6m contribution was budgeted assuming payment of one-twelfth of the total amount each month, but no payments have been made yet through May, resulting in a positive variance of \$26.2m. The remaining variance is comprised of payments to the State for sexually violent predators being under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$2,869,263:** Current YTD expenditures are 79.6 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 (\$793,378):** Current YTD expenditures are 65.4 percent over budget. Non-Departmental comprises a large portion of the

negative variance as capital facilities development projects and fleet procurement and removal are over budget.

- **Total Non-Recurring Expenditures YTD variance of \$49,876,256:** Current YTD expenditures are 22.7 percent under budget. The expenditures incurred to date of \$170.1m 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 \$20.7m 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 \$19.7m is mostly comprised of capital outlay and general government contingencies in Non-Departmental and IT infrastructure such as data network and business applications being under budget.

General Fund Departmental Expenditure Variances

Board of Supervisors District 1 Expenditures (Operating) YTD variance of (\$2,018): Current YTD expenditures are 0.6 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.

Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$6,977): Current YTD expenditures are 2.2 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 (\$4,499): Current YTD expenditures are 0.4 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 (\$1,378): Current YTD expenditures are 0.1 percent over budget. The current negative variance is due to expenditures that were charged incorrectly to the department. The County Attorney will prepare adjusting entries to move the incorrect transactions, and will be within budget by year-end.

Research and Reporting Expenditures (Operating) YTD variance of (\$6,806): Current YTD expenditures are 2.7 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 (\$840): Current YTD expenditures are 0.1 percent over budget. The current negative variance is due to expenditures that were charged incorrectly to the department. The County Attorney will prepare adjusting entries to move the incorrect transactions, and will be within budget by year-end.

County Attorney Civil Expenditures (Operating) YTD variance of (\$127,245): Current YTD expenditures are 2.6 percent over budget. The current negative variance is due to expenditures that were charged incorrectly to the department. The County Attorney will prepare adjusting entries to move the incorrect transactions, and will be within budget by year-end.

Medical Examiner (Operating) YTD variance of (\$35,727): Current YTD expenditures are 0.6 percent over budget. The current negative variance is due to the Vacation Buy-Back and Benefits Holiday. The remaining of the variance is due to expenditures that will be moved to the department's Grant Fund, and will be within budget by year-end.

Environmental Services Expenditures (Operating) YTD variance of (\$52,968): Current YTD expenditures are 1.5 percent over budget. The current negative variance is due to the purchase of a new and more environmentally “friendly” insecticide. On October 6, 2010 the Board approved an additional \$180,000 of expenditure authority for this FY 10-11 expenditure. It is expected that this variance will be eliminated by the end of the fiscal year.

Human Services Expenditures (Operating) YTD variance of (\$683,211): Current YTD expenditures are 86.1 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 \$884,151: Current YTD expenditures for the constellation are 1.2 percent under budget. However, there are negative variance for the Public Defender (\$294,845) and the Contract Counsel non-recurring expenditures (\$739,508) that are offset by savings in other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$294,845):** Current YTD expenditures in this department are 0.9 percent over budget. The net of the Vacation Buy-Back program, less the premium gain-sharing represents approximately 30 percent of the negative variance. The remaining variance is primarily due to the department 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 (\$739,508):** Current YTD non-recurring expenditures for the constellation are 20.0 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 \$5,487,565:** The FY 10-11 Jail Excise Tax revenue reflects a YTD positive budget variance of \$5.4m or 5.7 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 (\$323,663):** The FY 10-11 Intergovernmental YTD actual revenue of \$28.6m is less than budgeted revenue of \$28.9m, resulting in a negative budget variance of \$323.6 thousand or 1.1 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 \$11,386,747:** Current YTD expenditures are 5.4 percent under budget. Departments under budget that make up the largest

portion of this variance are Sheriff's Office, Juvenile Probation (Judicial Branch), and Correctional Health, respectively.

- **Services Expenditures (Operating) YTD variance of \$23,006,444:** Current YTD expenditures are 35.8 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 \$533,901:** 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 \$453,029:** Current YTD expenditures are 87.1 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 \$10,854,585:** Current YTD expenditures are 5.4 percent under budget. The expenditures incurred to date of \$189.3m 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 (\$437,065):** The FY 10-11 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$79,154,874 is less than budgeted YTD revenue of \$79,591,939, resulting in a negative budget variance of \$437.1 thousand or 0.5 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 May 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	337,423,154	347,902,996	10,479,842
Property Taxes	487,350,934	479,722,054	479,784,645	62,591
Vehicle License Taxes	113,380,026	103,825,458	104,906,140	1,080,682
Intergovernmental	14,101,475	10,835,269	12,220,188	1,384,919
Miscellaneous	80,365,452	73,446,974	79,660,515	6,213,541
Interest	-	-	(1,310)	(1,310)
Transfers In	10,621,605	9,736,472	9,835,492	99,020
Total Operating Revenues	1,075,560,244	1,014,989,381	1,034,308,667	19,319,286
Total Non-Recurring Revenues	8,467,572	6,717,572	9,347,008	2,629,436
Total Revenues	1,084,027,816	1,021,706,953	1,043,655,675	21,948,722

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	432,051,419	395,164,520	387,134,958	8,029,562
Supplies	10,788,892	9,919,329	11,201,421	(1,282,092)
Services	176,713,885	130,778,152	105,535,392	25,242,760
Intergovernmental Payments	266,641,186	244,424,347	216,341,358	28,082,989
Debt Service	3,928,934	3,603,975	734,712	2,869,263
Capital Outlay	1,313,755	1,213,477	2,006,855	(793,378)
Transfers Out	184,122,173	169,412,895	169,395,352	17,543
Total Operating Expenditures	1,075,560,244	954,516,695	892,350,048	62,166,647
Total Non-Recurring Expenditures	299,612,151	219,996,630	170,120,374	49,876,256
Total Expenditures	1,375,172,395	1,174,513,325	1,062,470,422	112,042,903

Excess (Deficiency) of Revenues Over Expenditures	(291,144,579)	(152,806,372)	(18,814,747)	133,991,625
Beginning Fund Balance (audited)	453,144,579	453,144,579	489,009,836	35,865,257
Revenues	1,084,027,816	1,021,706,953	1,043,655,675	21,948,722
Expenditures	1,375,172,395	1,174,513,325	1,062,470,422	112,042,903
Ending Fund Balance	162,000,000	300,338,207	470,195,089	169,856,882
Restricted Fund Balance	-	-	-	-
Committed Fund Balance	162,000,000	162,000,000	162,000,000	-
Unassigned Ending Fund Balance	-	138,338,207	308,195,089	169,856,882

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of May 31, 2011

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	23,353,782	21,366,398	20,515,322	851,076	3.98 %
BOARD OF SUPERVISORS D1 F100	346,428	317,299	319,317	(2,018)	(0.64) %
BOARD OF SUPERVISORS D2 F100	346,428	317,472	324,449	(6,977)	(2.20) %
BOARD OF SUPERVISORS D3 F100	346,428	317,174	311,100	6,074	1.92 %
BOARD OF SUPERVISORS D4 F100	346,428	317,557	314,743	2,814	0.89 %
BOARD OF SUPERVISORS D5 F100	346,428	320,031	287,732	32,299	10.09 %
BUS STRAT HLTH CARE PROG F100	215,648,424	196,178,573	163,546,285	32,632,288	16.63 %
CALL CENTER F100	1,363,590	1,250,194	1,254,693	(4,499)	(0.36) %
CLERK OF THE BOARD F100	1,503,345	1,393,092	949,778	443,314	31.82 %
COUNTY MANAGER F100	5,229,662	4,815,535	2,528,061	2,287,474	47.50 %
ELECTIONS F100	20,300,000	19,931,064	16,378,257	3,552,807	17.83 %
ENTERPRISE TECHNOLOGY F100	6,922,085	6,404,356	4,726,399	1,677,957	26.20 %
FINANCE F100	3,448,204	3,055,532	2,696,396	359,136	11.75 %
GENERAL COUNSEL F100	2,732,665	2,732,665	2,689,628	43,037	1.57 %
HUMAN RESOURCES F100	2,923,840	2,672,697	2,582,661	90,036	3.37 %
INTERNAL AUDIT F100	1,572,354	1,438,982	1,410,457	28,525	1.98 %
MANAGEMENT AND BUDGET F100	3,311,167	3,000,448	2,559,455	440,993	14.70 %
MATERIALS MANAGEMENT F100	2,021,461	1,862,322	1,557,585	304,737	16.36 %
PUBLIC WORKS F100	49,025,070	45,256,095	30,437,929	14,818,166	32.74 %
RECORDER F100	2,095,117	1,920,304	1,631,468	288,836	15.04 %
RESEARCH AND REPORTING F100	322,241	252,561	259,367	(6,806)	(2.69) %
SPECIAL LITIGATION F100	1,297,584	1,297,584	1,247,424	50,160	3.87 %
TREASURER F100	3,865,769	3,547,202	3,498,756	48,446	1.37 %
Subtotal	348,668,500	319,965,137	262,027,263	57,937,874	18.11 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,185,299	27,719,465	25,943,813	1,775,652	6.41 %
CONSTABLES F100	2,724,875	2,499,297	2,377,992	121,305	4.85 %
CORRECTIONAL HEALTH F100	3,071,763	2,814,592	2,784,718	29,874	1.06 %
COUNTY ATTORNEY CIVIL F100	7,179,747	6,274,942	6,385,819	(110,877)	(1.77) %
COUNTY ATTORNEY F100	56,814,153	52,147,454	51,877,186	270,268	0.52 %
EMERGENCY MANAGEMENT F100	173,881	159,317	143,151	16,166	10.15 %
JUDICIAL BRANCH *	145,799,447	133,802,153	129,644,057	4,158,096	3.11 %
JUSTICE COURTS F100	14,353,098	13,141,769	13,127,612	14,157	0.11 %
MEDICAL EXAMINER F100	6,757,790	6,187,209	6,222,936	(35,727)	(0.58) %
PUBLIC DEFENSE SYSTEM *	84,000,923	75,103,845	74,219,694	884,151	1.18 %
PUBLIC FIDUCIARY F100	2,459,102	2,233,883	2,224,295	9,588	0.43 %
SHERIFF F100	61,380,923	56,222,276	55,666,688	555,588	0.99 %
Subtotal	414,901,001	378,306,202	370,617,961	7,688,241	2.03 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,411	-	-
ENVIRONMENTAL SERVICES F100	3,878,840	3,580,420	3,552,884	27,536	0.77 %
HUMAN SERVICES F100	2,063,610	793,628	1,476,839	(683,211)	(86.09) %
PUBLIC HEALTH F100	10,787,840	10,105,427	9,071,328	1,034,099	10.23 %
Subtotal	16,988,193	14,715,886	14,337,461	378,425	2.57 %
Culture and Recreation					
PARKS AND RECREATION F100	693,436	631,536	545,670	85,866	13.60 %
Subtotal	693,436	631,536	545,670	85,866	13.60 %
Education					
EDUCATION SERVICES F100	2,298,381	2,136,776	1,832,138	304,638	14.26 %
Subtotal	2,298,381	2,136,776	1,832,138	304,638	14.26 %
Other Gov Fund					
NON DEPARTMENTAL F100	591,622,884	458,757,788	413,109,929	45,647,859	9.95 %
Subtotal	591,622,884	458,757,788	413,109,929	45,647,859	9.95 %
Total Expenditures	1,375,172,395	1,174,513,325	1,062,470,422	112,042,903	9.54 %

* 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 May 31, 2011

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F100	58,376,613	53,603,528	52,124,719	1,478,809	2.76 %
JUVENILE PROBATION F100	15,124,198	13,791,438	13,412,127	379,311	2.75 %
SUPERIOR COURT F100	72,298,636	66,407,187	64,107,211	2,299,976	3.46 %
Total Judicial Branch	<u>145,799,447</u>	<u>133,802,153</u>	<u>129,644,057</u>	<u>4,158,096</u>	<u>3.11 %</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	21,455,535	21,924,376	(468,841)	(2.19) %
JUVENILE DEFENDER F100	4,613,930	4,144,050	4,104,971	39,079	0.94 %
LEGAL ADVOCATE F100	9,272,332	8,462,838	8,003,785	459,053	5.42 %
LEGAL DEFENDER F100	10,566,830	9,643,827	8,494,121	1,149,706	11.92 %
PUBLIC DEFENDER F100	34,244,787	31,397,595	31,692,440	(294,845)	(0.94) %
Total Public Defense System	<u>84,000,923</u>	<u>75,103,845</u>	<u>74,219,694</u>	<u>884,151</u>	<u>1.18 %</u>



Detention Fund

Executive Summary

As of May 31, 2011

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	104,216,987	95,816,074	101,303,639	5,487,565
Intergovernmental	31,570,240	28,939,387	28,615,724	(323,663)
Transfers In	176,466,336	161,760,808	161,760,808	-
Total Operating Revenues	312,253,563	286,516,269	291,680,171	5,163,902
Total Non-Recurring Revenues	2,600,000	1,950,000	5,264,743	3,314,743
Total Revenues	314,853,563	288,466,269	296,944,914	8,478,645

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	229,169,279	209,923,242	198,536,495	11,386,747
Supplies	11,703,407	10,735,461	12,069,522	(1,334,061)
Services	70,025,998	64,230,961	41,224,517	23,006,444
Intergovernmental Payments	-	-	1,498	(1,498)
Debt Service	787,214	721,612	187,711	533,901
Capital Outlay	567,665	520,361	67,332	453,029
Total Operating Expenditures	312,253,563	286,131,637	252,087,075	34,044,562
Total Non-Recurring Expenditures	223,196,444	200,202,739	189,348,154	10,854,585
Total Expenditures	535,450,007	486,334,376	441,435,229	44,899,147

Excess (Deficiency) of Revenues Over Expenditures

	<u>(220,596,444)</u>	<u>(197,868,107)</u>	<u>(144,490,314)</u>	<u>53,377,793</u>
Beginning Fund Balance (audited)	220,596,444	220,596,444	220,497,178	(99,266)
<i>Revenues</i>	314,853,563	288,466,269	296,944,914	8,478,645
<i>Expenditures</i>	535,450,007	486,334,376	441,435,229	44,899,147
Ending Fund Balance	-	22,728,337	76,006,864	53,278,527
Restricted Fund Balance	-	22,728,337	76,006,864	53,278,527
Committed Fund Balance	-	-	-	-
Unassigned Ending Fund Balance	-	-	-	-



Detention Fund
Expenditures by Agency
As of May 31, 2011

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	61,624,224	47,138,870	46,737,007	401,863	0.85%
COUNTY MANAGER F255	1,458,856	1,334,645	883,933	450,712	33.77%
JUVENILE PROBATION F255	33,206,895	30,418,277	27,278,828	3,139,449	10.32%
NON DEPARTMENTAL F255	228,469,579	214,357,895	188,529,079	25,828,816	12.05%
PUBLIC WORKS F255	28,057,549	25,779,287	18,674,064	7,105,223	27.56%
SHERIFF F255	182,632,904	167,305,402	159,332,317	7,973,085	4.77%
Total Expenditures	535,450,007	486,334,376	441,435,229	44,899,147	9.23%

Detailed Expenditure Reports



General Fund Expenditures Summary As of May 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	2,000,107	2,530,478	(530,371)
Supplies	2,914,000	12,837	874,906	(862,069)
Services	162,185,934	49,967,489	30,012,411	19,955,078
Intergovernmental Payments	29,918,276	27,516,943	1,276,286	26,240,657
Debt Service	12,706,344	12,705,069	12,560,810	144,259
Capital Outlay	10,499,612	10,017,735	9,317,431	700,304
Transfers Out	371,243,136	356,537,608	356,537,607	1
Total Non- Departmental Expenditures - 470	591,622,884	458,757,788	413,109,929	45,647,859

Expenditures - Excluding 470

Personnel Services	432,660,433	395,538,854	386,680,235	8,858,619
Supplies	11,201,760	10,423,309	10,729,314	(306,005)
Services	126,070,174	114,053,110	88,567,415	25,485,695
Intergovernmental Payments	210,326,810	192,710,979	162,378,534	30,332,445
Debt Service	3,913,579	3,589,895	725,870	2,864,025
Capital Outlay	(658,245)	(591,860)	265,417	(857,277)
Transfers Out	35,000	31,250	13,707	17,543
Total Expenditures - Excluding 470	783,549,511	715,755,537	649,360,492	66,395,045
Total Expenditures	1,375,172,395	1,174,513,325	1,062,470,422	112,042,903



General Fund

Non-Departmental Expenditures Summary

As of May 31, 2011

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,147,203	1,052,887	1,349,926	(297,039)
Supplies	114,000	12,837	543,891	(531,054)
Services	63,722,212	28,753,015	24,514,499	4,238,516
Intergovernmental Payments	29,918,276	27,516,943	1,276,286	26,240,657
Debt Service	15,355	14,080	8,842	5,238
Capital Outlay	2,000,000	1,833,337	1,947,485	(114,148)
Transfers Out	184,087,173	169,381,645	169,381,645	-
Total Operating Expenditures	281,004,219	228,564,744	199,022,573	29,542,171
Non-Recurring				
Personnel Services	1,008,379	947,220	1,180,553	(233,333)
Supplies	2,800,000	-	331,015	(331,015)
Services	98,463,722	21,214,474	5,497,912	15,716,562
Intergovernmental Payments	-	-	-	-
Debt Service	12,690,989	12,690,989	12,551,968	139,021
Capital Outlay	8,499,612	8,184,398	7,369,946	814,452
Transfers Out	187,155,963	187,155,963	187,155,962	1
Total Non-Recurring Expenditures	310,618,665	230,193,044	214,087,357	16,105,687
Total Expenditures	591,622,884	458,757,788	413,109,929	45,647,859



General Fund

Expenditures by Agency

As of May 31, 2011

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,792,643	20,844,155	20,197,878	646,277	3.10 %
BOARD OF SUPERVISORS D1 F100	346,428	317,299	319,317	(2,018)	(0.64) %
BOARD OF SUPERVISORS D2 F100	346,428	317,472	324,449	(6,977)	(2.20) %
BOARD OF SUPERVISORS D3 F100	346,428	317,174	311,100	6,074	1.92 %
BOARD OF SUPERVISORS D4 F100	346,428	317,557	314,743	2,814	0.89 %
BOARD OF SUPERVISORS D5 F100	346,428	320,031	287,732	32,299	10.09 %
BUS STRAT HLTH CARE PROG F100	242,044,524	220,374,998	216,232,822	4,142,176	1.88 %
CALL CENTER F100	1,363,590	1,250,194	1,254,693	(4,499)	(0.36) %
CLERK OF THE BOARD F100	920,094	858,530	751,335	107,195	12.49 %
COUNTY MANAGER F100	2,802,434	2,570,683	2,222,708	347,975	13.54 %
ELECTIONS F100	20,300,000	19,931,064	16,378,257	3,552,807	17.83 %
ENTERPRISE TECHNOLOGY F100	6,633,085	6,135,498	4,703,159	1,432,339	23.35 %
FINANCE F100	3,248,204	2,968,032	2,658,242	309,790	10.44 %
GENERAL COUNSEL F100	2,688,265	2,688,265	2,689,643	(1,378)	(0.05) %
HUMAN RESOURCES F100	2,923,840	2,672,697	2,582,661	90,036	3.37 %
INTERNAL AUDIT F100	1,572,354	1,438,982	1,410,457	28,525	1.98 %
MANAGEMENT AND BUDGET F100	3,311,167	3,000,448	2,559,455	440,993	14.70 %
MATERIALS MANAGEMENT F100	1,952,701	1,798,507	1,506,672	291,835	16.23 %
PUBLIC WORKS F100	44,514,611	40,824,552	28,714,669	12,109,883	29.66 %
RECORDER F100	2,095,117	1,920,304	1,631,468	288,836	15.04 %
RESEARCH AND REPORTING F100	322,241	252,561	259,367	(6,806)	(2.69) %
SPECIAL LITIGATION F100	1,246,584	1,246,584	1,247,424	(840)	(0.07) %
TREASURER F100	3,865,769	3,547,202	3,498,756	48,446	1.37 %
Subtotal	366,329,363	335,912,789	312,057,007	23,855,782	7.10 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,185,299	27,719,465	25,943,813	1,775,652	6.41 %
CONSTABLES F100	2,429,547	2,224,349	2,204,186	20,163	0.91 %
CORRECTIONAL HEALTH F100	3,071,763	2,814,592	2,784,718	29,874	1.06 %
COUNTY ATTORNEY CIVIL F100	5,540,786	4,831,414	4,958,659	(127,245)	(2.63) %
COUNTY ATTORNEY F100	56,814,153	52,147,454	51,877,186	270,268	0.52 %
EMERGENCY MANAGEMENT F100	173,881	159,317	143,151	16,166	10.15 %
JUDICIAL BRANCH *	145,799,447	133,802,153	129,644,057	4,158,096	3.11 %
JUSTICE COURTS F100	14,353,098	13,141,769	13,127,612	14,157	0.11 %
MEDICAL EXAMINER F100	6,757,790	6,187,209	6,222,936	(35,727)	(0.58) %
PUBLIC DEFENSE SYSTEM *	79,620,654	71,410,874	69,787,214	1,623,660	2.27 %
PUBLIC FIDUCIARY F100	2,459,102	2,233,883	2,224,295	9,588	0.43 %
SHERIFF F100	61,380,923	56,222,276	55,666,688	555,588	0.99 %
Subtotal	408,586,443	372,894,755	364,584,515	8,310,240	2.23 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,411	-	-
ENVIRONMENTAL SERVICES F100	3,790,840	3,492,420	3,545,388	(52,968)	(1.52) %
HUMAN SERVICES F100	2,063,610	793,628	1,476,839	(683,211)	(86.09) %
PUBLIC HEALTH F100	10,787,840	10,105,427	9,071,328	1,034,099	10.23 %
Subtotal	16,900,193	14,627,886	14,329,965	297,921	2.04 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	693,436	631,536	545,670	85,866	13.60 %
Subtotal	693,436	631,536	545,670	85,866	13.60 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,046,590	1,884,985	1,810,318	74,667	3.96 %
Subtotal	2,046,590	1,884,985	1,810,318	74,667	3.96 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	281,004,219	228,564,744	199,022,573	29,542,171	12.93 %
Subtotal	281,004,219	228,564,744	199,022,573	29,542,171	12.93 %
Total Operating Expenditures	1,075,560,244	954,516,695	892,350,048	62,166,647	6.51 %

* 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 May 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	522,243	317,443	204,800	39.22 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	(26,396,100)	(24,196,425)	(52,686,538)	28,490,113	(117.75) %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	583,251	534,562	198,444	336,118	62.88 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	2,427,228	2,244,852	305,353	1,939,499	86.40 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	289,000	268,858	23,240	245,618	91.36 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	200,000	87,500	38,154	49,346	56.40 %
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	63,815	50,913	12,902	20.22 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	1,546,027	1,546,027	659,994	886,033	57.31 %
CACX - COURTS AREA - GENERAL	307,377	282,377	413	281,964	99.85 %
CCBI - CENTRAL COURT BLDG	3,450,000	3,162,500	869,701	2,292,799	72.50 %
DCGN - DATA CENTER GENERATOR	1,543,432	1,543,432	254,596	1,288,836	83.50 %
DJUV - DURANGO JUVENILE COURTROOM	-	-	220,965	(220,965)	-
DPTI - DURANGO PARKING GARAGE	450,000	412,500	29,039	383,461	92.96 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	488,232	447,546	335,756	111,790	24.98 %
ENRG - ENERGY MANAGEMENT STUDIES	400,000	366,663	183,391	183,272	49.98 %
ENVR - ENVIRONMENTAL PROJECTS	100,000	92,400	155,494	(63,094)	(68.28) %
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)	(7,296,357)	(4,170,287)	(3,126,070)	42.84 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	327,660	300,355	7,706	292,649	97.43 %
PPFE - PROGRAM FEES	600,000	558,700	703,207	(144,507)	(25.86) %
RCCR - CODE COMPLIANCE RESERVE	200,000	183,700	44,479	139,221	75.79 %
SECR - BUILDING SECURITY PROJECTS	400,000	363,000	289,239	73,761	20.32 %
SFTY - LIFE/SAFETY PROJECTS	400,000	368,500	264,040	104,460	28.35 %
SICU - SE REG INFRASTRUC IMPRVMTS	100,000	91,300	101,070	(9,770)	(10.70) %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	1,081,259	991,100	866,813	124,287	12.54 %
SWHS - SHERIFF WAREHOUSE	416,000	385,000	577,059	(192,059)	(49.89) %
WCII - WEST COURT INFRASTRUC IMPRVMT	597,378	547,800	255,853	291,947	53.29 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	51,000	51,000	-	51,000	100.00 %
Subtotal	(17,660,863)	(15,947,652)	(50,029,745)	34,082,093	(213.71) %

* 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 May 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	274,948	173,806	101,142	36.79 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,638,961	1,443,528	1,427,160	16,368	1.13 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,380,269	3,692,971	4,432,479	(739,508)	(20.02) %
Subtotal	<u>6,314,558</u>	<u>5,411,447</u>	<u>6,033,446</u>	<u>(621,999)</u>	<u>(11.49) %</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	7,496	80,504	91.48 %
Subtotal	<u>88,000</u>	<u>88,000</u>	<u>7,496</u>	<u>80,504</u>	<u>91.48 %</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	310,618,665	230,193,044	214,094,503	16,098,541	6.99 %
PPFE - PROGRAM FEES	-	-	(2,255)	2,255	-
SFTY - LIFE/SAFETY PROJECTS	-	-	(4,891)	4,891	-
Subtotal	<u>310,618,665</u>	<u>230,193,044</u>	<u>214,087,357</u>	<u>16,105,687</u>	<u>7.00 %</u>
Total Non-Recurring Expenditures	<u>299,612,151</u>	<u>219,996,630</u>	<u>170,120,374</u>	<u>49,876,256</u>	<u>22.67 %</u>
Total Expenditures	<u>1,375,172,395</u>	<u>1,174,513,325</u>	<u>1,062,470,422</u>	<u>112,042,903</u>	<u>9.54 %</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 May 31, 2011

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	51,042,379	46,777,745	46,522,063	255,682	0.55%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,334,645	883,933	450,712	33.77%
JUVENILE PROBATION F255					
OPER - OPERATING	33,206,895	30,418,277	27,278,828	3,139,449	10.32%
NON DEPARTMENTAL F255					
OPER - OPERATING	17,326,108	15,882,266	819,116	15,063,150	94.84%
PUBLIC WORKS F255					
OPER - OPERATING	27,086,421	24,871,636	17,325,748	7,545,888	30.34%
SHERIFF F255					
OPER - OPERATING	182,132,904	166,847,068	159,257,387	7,589,681	4.55%
Subtotal	312,253,563	286,131,637	252,087,075	34,044,562	11.90%
Total Operating Expenditures	312,253,563	286,131,637	252,087,075	34,044,562	11.90%

Non-Recurring

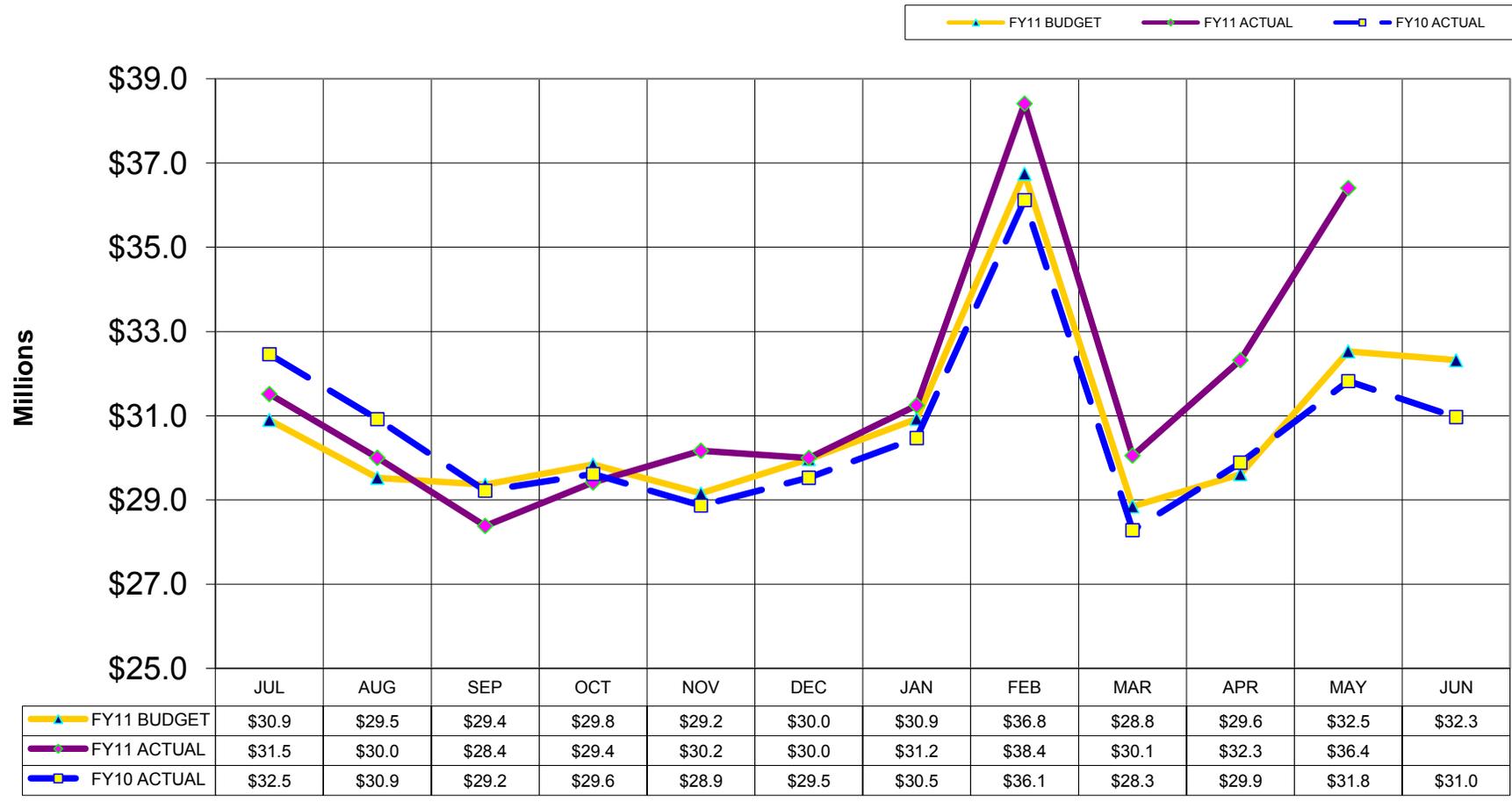
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	10,581,845	361,125	214,944	146,181	40.48%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	211,143,471	198,475,629	187,709,963	10,765,666	5.42%
PUBLIC WORKS F255					
DDII - JUVENILE DETENTION BLDG	277,085	253,000	94,871	158,129	62.50%
DDJS - DURANGO JAIL	300,981	275,000	125,180	149,820	54.48%
EJIS - ESTRELLA JAIL	1,535,066	1,407,175	1,120,563	286,612	20.37%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	229,163	44,113	185,050	80.75%
ENVR - ENVIRONMENTAL PROJECTS	100,000	91,663	1,340	90,323	98.54%
FAJI - 4TH AVE JAIL- MAINTENANCE	674,495	618,288	344,951	273,337	44.21%
LBJC - LBJ COMPLEX	2,261,602	2,073,137	1,417,223	655,914	31.64%
NRNP - NON-RECURRING/NON-PROJECT	(6,940,763)	(6,367,916)	(2,439,007)	(3,928,909)	61.70%
PPFE - PROGRAM FEES	400,000	366,663	257,219	109,444	29.85%
RCCR - CODE COMPLIANCE RESERVE	150,000	150,000	-	150,000	100.00%
SECR - BUILDING SECURITY PROJECTS	500,000	458,337	130,270	328,067	71.58%
SESS - SE SUBSTATION	377,730	346,258	143,564	202,694	58.54%
SFTY - LIFE/SAFETY PROJECTS	400,000	366,663	22,762	343,901	93.79%
SJUI - SE JUV INFRASTRUC IMPRVMTS	536,742	492,030	-	492,030	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	458,334	74,930	383,404	83.65%
Subtotal	223,196,444	200,202,739	189,348,154	10,854,585	5.42%
Total Non-Recurring Expenditures	223,196,444	200,202,739	189,348,154	10,854,585	5.42%
Total Expenditures	535,450,007	486,334,376	441,435,229	44,899,147	9.23%

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.

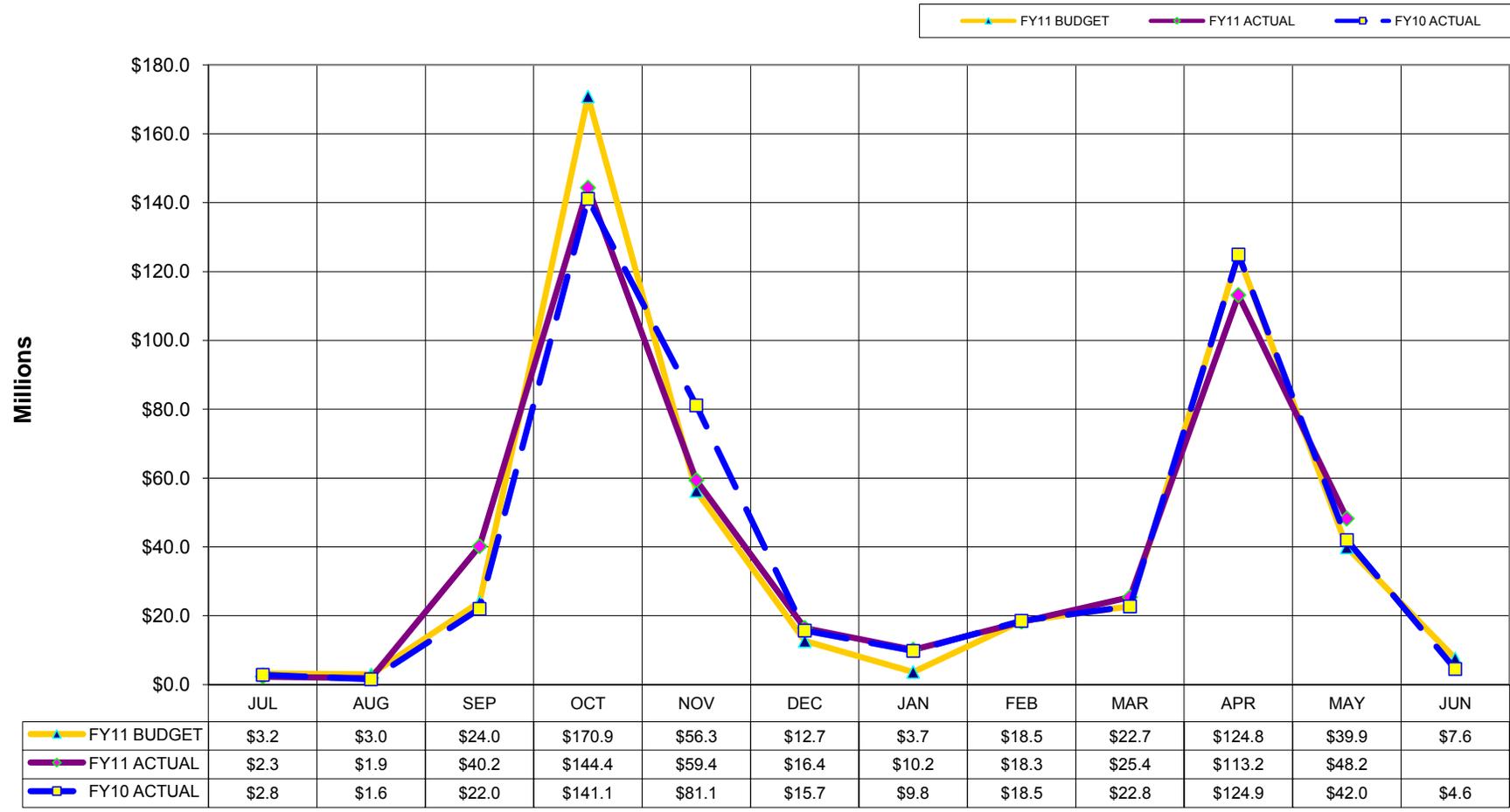
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



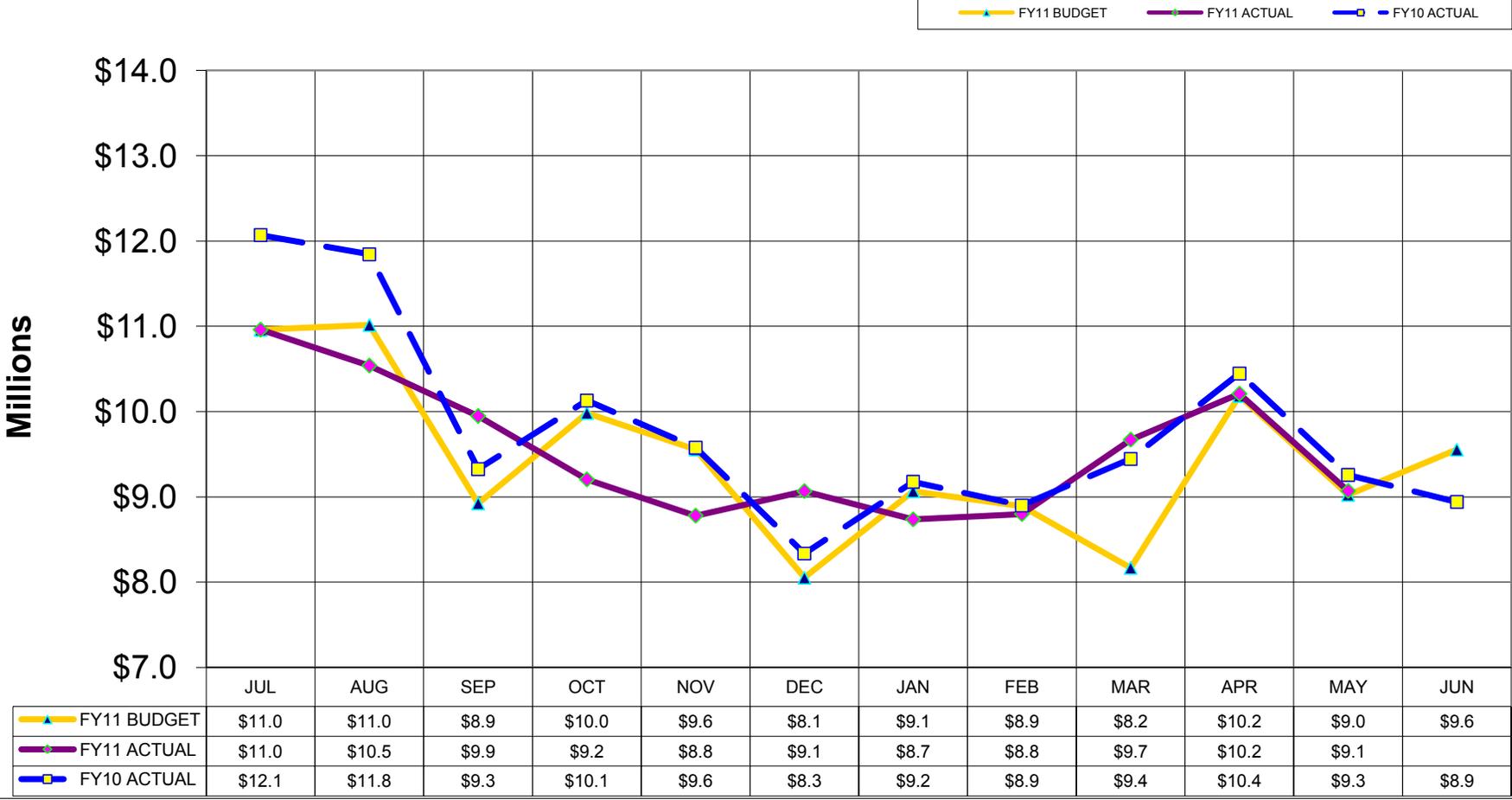
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



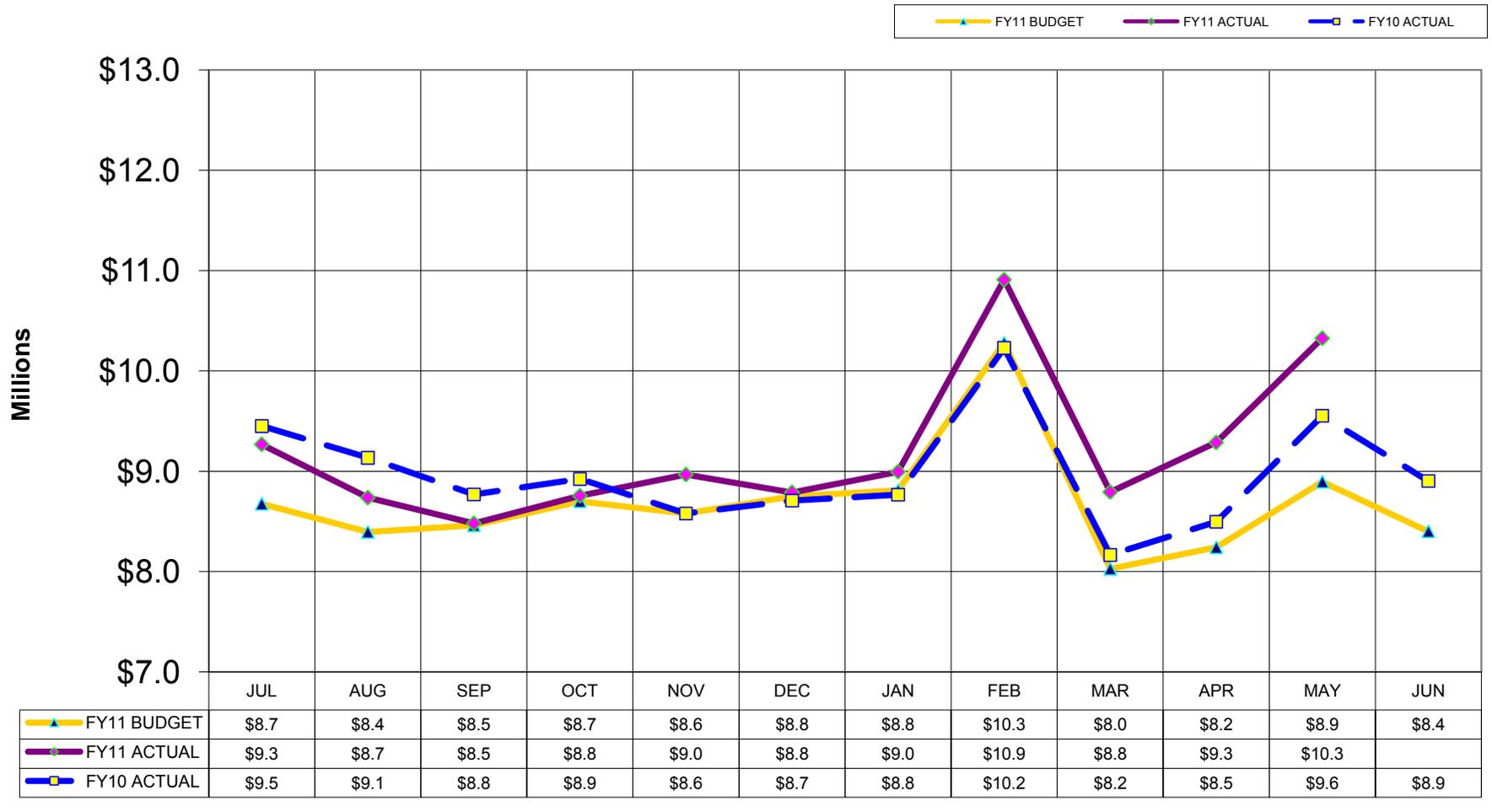
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



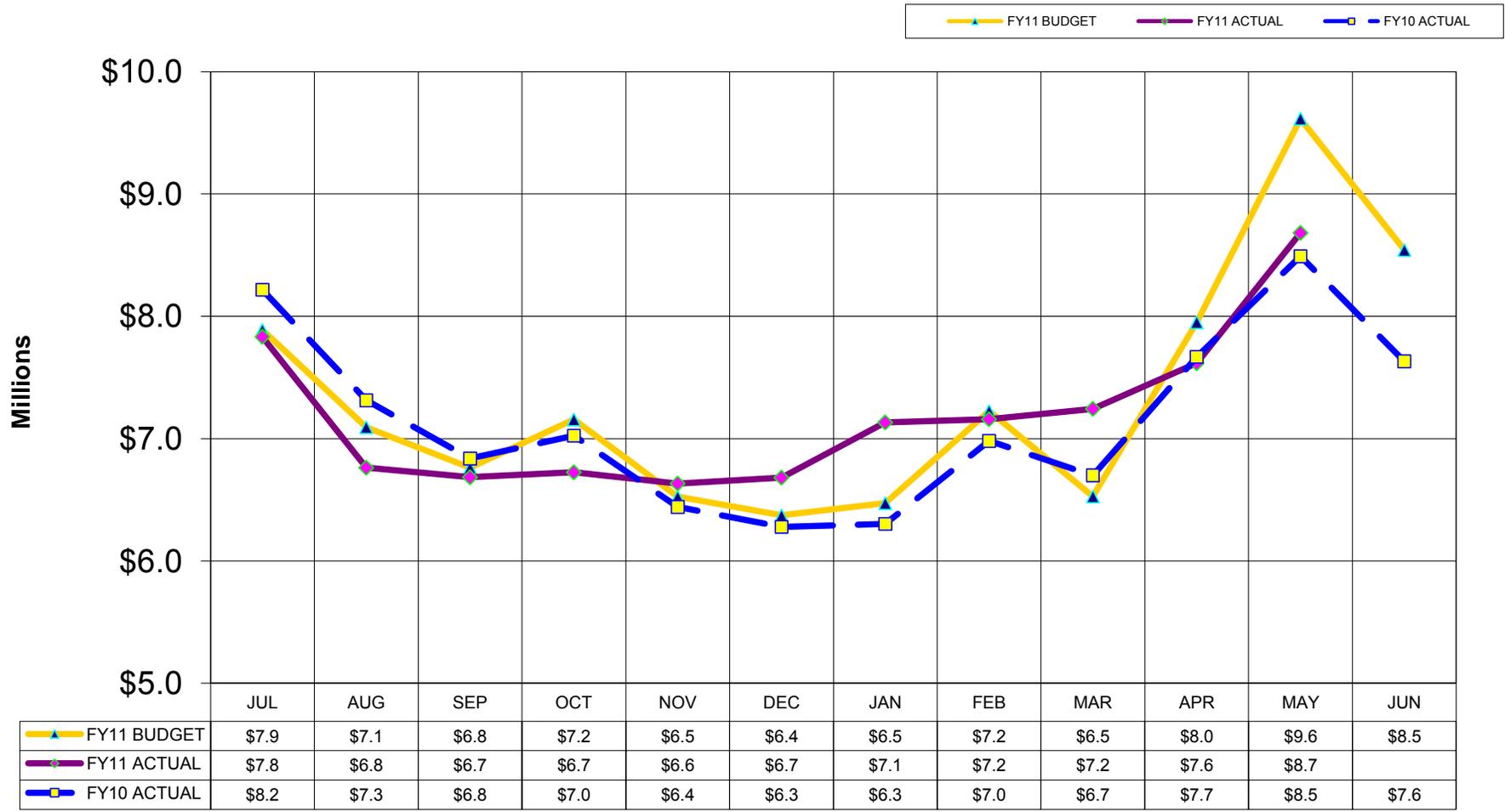
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).