



Maricopa County

Department of Finance

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Date: May 18, 2009
To: David Smith, County Manager
From: Shelby Scharbach, Finance Director *SS*
Subject: FY 08-09 Executive Summary – April 2009

Attached is the General Fund and Detention Fund financial activity through April 30, 2009. The Executive Summary includes the beginning unreserved fund balance, adopted revenues and expenditures, fund balance designations and undesignated ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$26.6m over the estimate that was used when preparing the FY 08-09 budget.

Fund balance designations are the County's self-imposed limitations on financial resources that would otherwise be available for use. The primary fund balance designation in both the General Fund and Detention Fund is for budget stabilization. For the General Fund, this includes an amount designated to cover cash shortfalls during the fiscal year due to the property tax collection cycle, as well as a reserve. Designations have also been established in the General Fund for the reserve to support the County's migration to fully self-insured employee benefits. Designations have been established in the Detention Fund for future capital projects.

The April 2009 Executive Variance Summary has been enhanced to provide financial information to meet the needs of the multiple end-users of this reporting package. Also, a "Detailed Expenditure Reports" section has been added for departmental informational and monitoring purposes, which includes agency expenditures detailed by operating, non-recurring/non-project, and non-recurring/projects. In addition, the May 2009 Executive Summary will include commentaries from departments with negative variances in either their operating and/or non-recurring budgets.

The April 2009 Executive Summary comments are provided below for significant revenue and expenditure categories and YTD budget variances of ± 15 percent.

General Fund Variance Analysis

General Fund Revenues

The FY 09-10 General Fund revenue budget presented to the Board of Supervisors on April 13, 2009 reflected a structural deficit of \$65.6m comprised primarily of Sales Tax, Property Tax and Vehicle License Tax revenues shortfalls. See below for additional information regarding these revenue shortfalls.

Sales Tax Revenue YTD variance of (\$37,531,016): The FY 08-09 Sales Tax YTD actual revenue of \$341.7m is less than budgeted revenue of \$379.2m resulting in a negative budget variance of \$37.5m or 9.9 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$45.9m or 11.8 percent. The FY 08-09 Sales Tax revenue budget is currently based on the April 2008 Pessimistic forecast from Elliot D. Pollack (EDP) and reflects a decline of 2.0 percent from the FY 07-08 forecast. The March 2009 Pessimistic forecast from EDP indicates 14.0 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$62.7m.

In the April 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the decrease in March sales tax collection of 19.3

percent is the largest decrease relative to last year so far this fiscal year. The Arizona Department of Commerce's March employment report indicates that the state has lost 183,100 jobs or 6.9 percent of its workforce in the last 12 months. The current level of payroll employees in the state, 2.48m, is roughly the same as in June 2005. The state's unemployment rate of 7.8 percent in March is the highest since August 1983 and is expected to increase for some time. The sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.

- **Property Tax Revenue YTD variance of (\$7,512,668):** The FY 08-09 Property Tax YTD actual revenue of \$399.8m is less than budgeted YTD revenue of \$407.3m resulting in a negative budget variance of \$7.5m or 1.8 percent. The Property Tax revenue budget for FY 08-09 reflects a 7.8 percent increase from the FY 07-08 adopted primary levy. The budget also includes an estimated delinquency rate and a reduction of \$2,842,220 due to the annual impact of a state-wide property tax settlement with Qwest Communications. The second half property tax installment was due (postmarked) by the end of the workday on May 1, 2009, therefore, property taxes received on May 1, 2009 are not delinquent and will be reported in the May 2009 Executive Summary report. FY 08-09 YTD collections through April 30, 2009 are 84.3 percent of the adopted levy compared to a historical average of 85.9 percent.

It is difficult to determine at this point if property foreclosures will have any impact on the total amounts received by the County as Arizona was among the three states with the highest foreclosure rates. Phoenix was the sixth among the top ten cities according to the Arizona Republic on November 13, 2008. Finance and OMB will continue to closely monitor property tax collections.

Vehicle License Tax (VLT) Revenue YTD variance of (\$8,184,268): The FY 08-09 VLT YTD actual revenue of \$107.8m is less than budgeted revenue of \$116.0m resulting in a negative budget variance of \$8.2m or 7.1 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$10.1m or 8.6 percent. The FY 08-09 VLT revenue budget is currently based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from the FY 07-08 forecast. The March 2009 Pessimistic forecast from EDP indicates 11.5 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$14.6m.

In the September 2008 – JLBC – Monthly Fiscal Highlights Report, the Arizona Department of Transportation noted the modest job growth and fewer people moving to Arizona as the factors contributing to the decline in VLT revenue collections.

- **Interest Revenue YTD variance of \$3,069,182:** General Fund annualized interest revenue was budgeted conservatively at \$12m. Interest revenue is recorded quarterly and the positive variance is expected to remain through the fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$11,028,187:** Current YTD expenditures are 2.9 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Justice Courts, Enterprise Technology, Clerk of the Superior Court, Assessor, and Public Health.
- **Services Expenditures (Operating) YTD variance of \$10,926,502:** Current YTD expenditures are 9.5 percent under budget. Non-Departmental comprises the largest positive variance as data network expenditures associated with IT infrastructure projects are under budget.
- **Intergovernmental Payments (Operating) YTD variance of (\$62,694):** Current YTD expenditures are .03 percent over budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. However, the negative variance is primarily attributed to administrative service expenditures.
- **Capital Outlay Expenditures (Operating) YTD variance of \$1,406,832:** Current YTD expenditures are 38.5 percent under budget. The largest positive variance is related to the Sheriff's Office capital and vehicle equipment for the IT and patrolling activities being under budget. These activities have incurred a small amount of expenditures due in part to the County's current capital freeze.

- **Total Non-Recurring Expenditures YTD variance of \$12,019,716:** Current YTD expenditures are 6.7 percent under budget. The positive variance is related to services expenditures (non-recurring). Specifically, Non-Departmental comprises the largest positive variance as expenditures associated with IT infrastructure projects, such as business applications, data network and application developments, are under budget.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures YTD variance of (\$889,678): Current YTD expenditures are 10.1 percent over budget. No response was received from the Department for the current month variance. However, the prior month negative variance of \$684,006 was due to unanticipated cost overruns with the *Graves v. Arpaio* litigation as well as an error in the adopted FY 2009 Civil budget account.

Indigent Representation Expenditures YTD variance of (\$6,594,329): Current YTD expenditures are 10.8 percent over budget which includes negative variances for Juvenile Defender of \$8,871 and Public Defense Services of \$7,775,347. See the Expenditures by Agency (Grouped Appropriations) report for the remaining agencies with positive variances.

- **Public Defense Services Expenditures YTD variance of (\$7,775,347)** – Current YTD expenditures are 66.1 percent over budget. The negative variance is due primarily to demand-related increases for legal representation in dependency and adult felony matters. Demand for dependency representation in FY 08-09 is projecting to be 48.0 percent higher than the demand experienced in FY 07-08, and contract attorney expenses are reflective of that fact. Similarly, while new demand for adult felony representation is projected to remain relatively flat, the financial impact is from cases assigned in the prior fiscal year that continue to require legal services from contract attorneys as they are pending final resolution (FY 07-08 demand was 10.0 percent higher than projected). Additionally, capital cases continue to require extraordinary amounts of resources. The current inventory of capital cases is about 7.5 percent higher (143 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above, adult appeal (34%) and mental health (29%) are all experiencing increased demand for services. The department continues to work with OMB on Corrective Action Plans to maximize cost avoidance.

Parks and Recreation Expenditures YTD variance of (\$4,125): Current YTD expenditures are .4 percent over budget. In efforts to balance the FY 2008-09 budget, Parks and Recreation reduced their General Fund budget in the amount of \$250,288 which caused the unfavorable variance in April 2009. The negative variance is expected to self correct at fiscal year-end.

Health Care Program Expenditures YTD variance of (\$636,249): Current YTD expenditures are .3 percent over budget. The negative variance is primarily related to the budget calendarization for the pre-AHCCS liability and tuberculosis services. The negative variance is expected to self correct at fiscal year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of (\$13,169,503):** The FY 08-09 Jail Excise YTD actual revenue of \$101.8m is less than budgeted revenue of \$114.9m resulting in a negative budget variance of \$13.1m or 11.5 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$15.6m or 13.3 percent. The FY 08-09 Jail Excise Tax revenue budget is currently based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from the FY 07-08 forecast. The March 2009 Pessimistic forecast from EDP indicates 15.0 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$20.9m. As noted previously, the sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.
- **Intergovernmental Revenue (Operating) YTD variance of \$5,737,052:** The FY 08-09 Intergovernmental YTD actual revenue of \$28.4m exceeds budgeted revenue of \$22.7m resulting in a positive budget variance of \$5.7m or 25.3 percent. The revenue variance is primarily \$5,687,828 of Jail Per Diem and Booking fees. The Jail Per Diem and Booking fees have historically been budgeted conservatively, as it is unknown how jurisdictions' utilization of County jails may change as a result of the annual calculation and implementation of the jail per diem rates. Based on current rates and utilization levels, this revenue source is forecasted to exceed budgeted revenue.

- **Interest Revenue (Operating) YTD variance of \$1,547,238:** Detention Fund annualized interest revenue was budgeted conservatively at \$6.3m. Interest revenue is recorded quarterly and the positive variance is expected to remain through the fiscal year.
- **Total Non-Recurring Revenues YTD variance of \$3,022,483:** The positive variance is due to grant revenues for the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2008 but budgeted in the month of June 2009. As such, the positive variance related to the SCAAP grant revenue is expected to self correct at fiscal year-end.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of (\$894,256):** Current YTD expenditures are .5 percent over budget. The negative variances are attributed to the Sheriff's Office and Correctional Health Services. However, overall expenditures within the Detention Fund are within budget for these two departments.
- **Services Expenditures (Operating) YTD variance of \$15,573,782:** Current YTD expenditures are 29.8 percent under budget. This favorable variance is primarily the result of unspent contingency funds, internal service fund charges, inmate meals and adult detention management expenditures.
- **Capital Outlay (Operating) Expenditures YTD variance of (\$59,259):** Current YTD expenditures are 14.6 percent over budget. The negative variance is primarily related to the Sheriff's Office capital equipment for IT being over budget.
- **Total Non-Recurring Expenditures YTD variance of (\$3,476,841):** Current YTD expenditures are 178.2 percent over budget. The negative variance is primarily related to the budget calendarization for capital facility management expenditures.

Detention Fund Departmental Expenditure Variance

All departments within the Detention Fund are within their respective budgets for combined operating and non-recurring expenditures.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of (\$17,883,455): The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$75.0m is less than budgeted YTD revenue of \$92.8m resulting in a negative budget variance of \$17.8m or 19.3 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$12.0m or 13.8 percent. The March 2009 Pessimistic forecast from EDP indicates 14.5 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$23.7m.

In the September 2008 – JLBC – Monthly Fiscal Highlights Report, the JLBC noted that the FY 07-08 HURF collections declined due to economic factors for the first time since FY 91-92. Further, the Arizona Department of Transportation believes that increasing fuel costs reduced consumption, which was one of the factors in the decline in fuel tax collections. The HURF revenue is included in the Transportation Operations Fund 232 and is not part of the General Fund variances.

Several departments had variances through April 30, 2009. OMB analysts will work with department liaisons to analyze YTD expenditures and accurately forecast the fiscal year-end financial position. 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
Assistant County Managers
DOF Finance Managers
OMB Deputy Directors
OMB Budget Supervisors



General Fund

Executive Summary

As of April 30, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	459,033,619	379,234,362	341,703,346	(37,531,016)
Property Taxes	456,457,388	407,331,562	399,818,894	(7,512,668)
Vehicle License Taxes	137,859,289	116,026,220	107,841,952	(8,184,268)
Intergovernmental	12,662,812	7,845,524	8,116,282	270,758
Miscellaneous	78,967,517	64,407,286	71,040,914	6,633,628
Interest	12,000,000	9,000,000	12,069,175	3,069,175
Transfers In	9,365,597	7,804,665	7,804,650	(15)
Total Operating Revenues	1,166,346,222	991,649,619	948,395,212	(43,254,407)
Total Non-Recurring Revenues	2,174,046	1,984,479	2,700,125	715,646
Total Revenues	1,168,520,268	993,634,098	951,095,337	(42,538,761)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	456,831,406	382,030,615	371,002,428	11,028,187
Supplies	13,691,482	11,515,560	10,009,055	1,506,505
Services	249,173,922	114,628,043	103,701,541	10,926,502
Intergovernmental Payments	228,143,806	190,138,816	190,201,510	(62,694)
Debt Service	16,747,127	14,018,201	12,974,458	1,043,743
Capital Outlay	4,191,202	3,656,824	2,249,992	1,406,832
Transfers Out	197,567,277	141,874,703	141,808,106	66,597
Total Operating Expenditures	1,166,346,222	857,862,762	831,947,091	25,915,671
Total Non-Recurring Expenditures	276,801,690	178,725,419	166,705,703	12,019,716
Total Expenditures	1,443,147,912	1,036,588,181	998,652,794	37,935,387

Excess (Deficiency) of Revenues Over Expenditures	(274,627,644)	(42,954,083)	(47,557,456)	(4,603,373)
Beginning Fund Balance	485,477,495	485,477,495	512,125,107	26,647,612
<i>Revenues</i>	1,168,520,268	993,634,098	951,095,337	(42,538,761)
<i>Expenditures</i>	1,443,147,912	1,036,588,181	998,652,794	37,935,387
Fund Balance with Designations	210,849,851	442,523,412	464,567,651	22,044,239
<i>Fund Balance Designations</i>	210,849,851	210,849,851	210,849,851	-
Undesignated Ending Fund Balance	-	231,673,561	253,717,800	22,044,239

Note: Totals may not foot due to rounding



General Fund

Expenditures by Agency

As of April 30, 2009

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,064,278	20,391,777	19,590,324	801,453	3.93 %
BOARD OF SUPERVISORS D1 F100	372,646	311,334	290,850	20,484	6.58 %
BOARD OF SUPERVISORS D2 F100	372,649	311,248	298,754	12,494	4.01 %
BOARD OF SUPERVISORS D3 F100	372,649	299,617	278,614	21,003	7.01 %
BOARD OF SUPERVISORS D4 F100	372,648	290,200	274,758	15,442	5.32 %
BOARD OF SUPERVISORS D5 F100	372,643	312,238	293,792	18,446	5.91 %
CALL CENTER F100	1,606,369	1,351,562	1,321,470	30,092	2.23 %
CLERK OF THE BOARD F100	716,421	598,915	560,650	38,265	6.39 %
COMMUNICATIONS F100	770,219	736,303	531,269	205,034	27.85 %
COUNTY MANAGER F100	1,380,631	1,181,391	1,115,500	65,891	5.58 %
ELECTIONS F100	20,096,904	18,618,597	18,301,873	316,724	1.70 %
ENTERPRISE TECHNOLOGY F100	10,785,417	9,293,773	7,784,232	1,509,541	16.24 %
FACILITIES MANAGEMENT F100	12,829,165	10,739,137	10,489,490	249,647	2.32 %
FINANCE F100	3,787,037	3,171,995	3,091,963	80,032	2.52 %
INTERNAL AUDIT F100	1,843,786	1,549,347	1,477,140	72,208	4.66 %
MANAGEMENT AND BUDGET F100	3,597,903	2,956,330	2,796,603	159,727	5.40 %
MATERIALS MANAGEMENT F100	1,979,326	1,681,886	1,593,777	88,109	5.24 %
RECORDER F100	2,279,710	1,890,958	1,673,390	217,568	11.51 %
RESEARCH AND REPORTING F100	327,743	280,497	267,013	13,485	4.81 %
TREASURER F100	2,909,938	2,439,992	2,408,498	31,494	1.29 %
WORKFORCE MGMT AND DEV F100	6,145,531	5,129,052	3,653,501	1,475,551	28.77 %
Subtotal	96,983,613	83,536,149	78,093,458	5,442,691	6.52 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	26,974,874	25,728,281	1,246,593	4.62 %
CONSTABLES F100	2,399,544	1,995,805	1,858,367	137,438	6.89 %
CORRECTIONAL HEALTH F100	3,423,762	2,913,977	2,912,395	1,582	0.05 %
COUNTY ATTORNEY CIVIL F100	10,188,397	8,840,984	9,730,662	(889,678)	-10.06 %
COUNTY ATTORNEY F100	62,837,039	52,467,501	52,021,710	445,791	0.85 %
EMERGENCY MANAGEMENT F100	219,330	191,499	148,857	42,642	22.27 %
GENERAL LITIGATION F100	721,871	361,025	194,388	166,637	46.16 %
INDIGENT REPRESENTATION *	75,878,995	61,256,795	67,851,124	(6,594,329)	-10.77 %
JUDICIAL BRANCH *	149,322,346	124,904,096	120,287,199	4,616,897	3.70 %
JUSTICE COURTS F100	14,234,238	11,834,762	11,096,636	738,126	6.24 %
JUSTICE SYSTEM PLANNING F100	387,378	401,094	248,480	152,614	38.05 %
MEDICAL EXAMINER F100	7,565,426	6,352,298	6,135,707	216,591	3.41 %
PUBLIC FIDUCIARY F100	2,593,974	2,220,449	2,138,829	81,620	3.68 %
SHERIFF F100	74,885,981	62,177,750	58,998,072	3,179,678	5.11 %
Subtotal	436,872,384	362,892,909	359,350,706	3,542,203	0.98 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	301,247	258,263	258,263	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,988,516	2,879,282	109,234	3.66 %
HUMAN SERVICES F100	2,517,013	2,097,514	1,494,891	602,623	28.73 %
PUBLIC HEALTH F100	12,388,109	10,388,677	9,373,043	1,015,634	9.78 %
Subtotal	18,894,013	15,732,970	14,005,479	1,727,491	10.98 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,176,016	1,062,982	1,067,107	(4,125)	-0.39 %
Subtotal	1,176,016	1,062,982	1,067,107	(4,125)	-0.39 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,937,903	1,684,344	253,559	13.08 %
Subtotal	2,320,833	1,937,903	1,684,344	253,559	13.08 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	232,265,570	189,824,834	190,461,083	(636,249)	-0.34 %
NON-DEPARTMENTAL F100	654,635,483	381,600,434	353,990,617	27,609,817	7.24 %
Subtotal	886,901,053	571,425,268	544,451,699	26,973,569	4.72 %
Total Expenditures	1,443,147,912	1,036,588,181	998,652,794	37,935,387	3.66 %

* 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, 2009

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
Indigent Representation					
JUVENILE DEFENDER F100	4,281,765	3,581,131	3,590,002	(8,871)	-0.25 %
LEGAL ADVOCATE F100	9,529,764	7,654,491	7,228,734	425,757	5.56 %
LEGAL DEFENDER F100	10,511,194	8,368,113	8,113,587	254,526	3.04 %
PUBLIC DEFENDER F100	36,141,386	29,881,490	29,371,883	509,607	1.71 %
PUBLIC DEFENSE SERVICES F100	15,414,886	11,771,570	19,546,917	(7,775,347)	-66.05 %
Total Indigent Representation	75,878,995	61,256,795	67,851,124	(6,594,329)	-10.77 %
Judicial Branch					
ADULT PROBATION F100	61,112,616	51,110,993	50,926,556	184,437	0.36 %
JUVENILE PROBATION F100	17,862,469	14,930,065	13,498,776	1,431,289	9.59 %
SUPERIOR COURT F100	70,347,261	58,863,038	55,861,867	3,001,171	5.10 %
Total Judicial Branch	149,322,346	124,904,096	120,287,199	4,616,897	3.70 %

Note: Totals may not foot due to rounding.



Detention Fund Executive Summary

As of April 30, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	114,965,092	101,795,589	(13,169,503)
Intergovernmental	27,246,500	22,705,418	28,442,470	5,737,052
Interest	6,335,889	4,751,917	6,299,155	1,547,238
Transfers In	197,452,665	141,734,859	141,734,860	1
Total Operating Revenues	369,242,022	284,157,286	278,272,073	(5,885,213)
Total Non-Recurring Revenues	3,022,483	-	3,022,483	3,022,483
Total Revenues	372,264,505	284,157,286	281,294,556	(2,862,730)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	221,882,397	185,336,704	186,230,960	(894,256)
Supplies	15,079,958	12,688,934	12,744,644	(55,710)
Services	130,077,103	52,208,965	36,635,183	15,573,782
Debt Service	1,716,146	1,442,221	1,255,524	186,697
Capital Outlay	486,418	405,350	464,609	(59,259)
Total Operating Expenditures	369,242,022	252,082,174	237,330,919	14,751,255
Total Non-Recurring Expenditures	60,001,628	1,951,015	5,427,856	(3,476,841)
Total Expenditures	429,243,650	254,033,189	242,758,775	11,274,414

Excess (Deficiency) of Revenues

Over Expenditures	(56,979,145)	30,124,097	38,535,781	8,411,684
Beginning Fund Balance	141,979,145	141,979,145	155,482,299	13,503,154
<i>Revenues</i>	372,264,505	284,157,286	281,294,556	(2,862,730)
<i>Expenditures</i>	429,243,650	254,033,189	242,758,775	11,274,414
Fund Balance with Designations	85,000,000	172,103,242	194,018,080	21,914,838
<i>Fund Balance Designations</i>	85,000,000	85,000,000	85,000,000	-
Undesignated Ending Fund Balance	-	87,103,242	109,018,080	21,914,838



Detention Fund
Expenditures by Agency
As of April 30, 2009

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	49,103,731	41,034,046	40,939,626	94,420	0.23%
FACILITIES MANAGEMENT F255	2,743,527	2,291,000	2,072,303	218,697	9.55%
GEN GOV DETENTION FUND F255	-	-	-	-	0.00%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,458,938	1,202,966	255,972	17.55%
JUVENILE PROBATION F255	35,072,490	29,277,975	27,425,572	1,852,403	6.33%
NON-DEPARTMENTAL F255	154,346,034	24,399,027	16,470,131	7,928,896	32.50%
SHERIFF F255	186,282,064	155,572,203	154,648,178	924,025	0.59%
Total Expenditures	429,243,650	254,033,189	242,758,775	11,274,414	4.44%

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of April 30, 2009

Expenditures

Operating

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	24,064,278	20,391,777	19,590,324	801,453	3.93 %
BOARD OF SUPERVISORS D1 F100	372,646	311,334	290,850	20,484	6.58 %
BOARD OF SUPERVISORS D2 F100	372,649	311,248	298,754	12,494	4.01 %
BOARD OF SUPERVISORS D3 F100	372,649	299,617	278,614	21,003	7.01 %
BOARD OF SUPERVISORS D4 F100	372,648	290,200	274,758	15,442	5.32 %
BOARD OF SUPERVISORS D5 F100	372,643	312,238	293,792	18,446	5.91 %
CALL CENTER F100	1,606,369	1,351,562	1,321,470	30,092	2.23 %
CLERK OF THE BOARD F100	716,421	598,915	560,650	38,265	6.39 %
COMMUNICATIONS F100	770,219	736,303	531,269	205,034	27.85 %
COUNTY MANAGER F100	1,380,631	1,181,391	1,115,500	65,891	5.58 %
ELECTIONS F100	20,096,904	18,618,597	18,301,873	316,724	1.70 %
ENTERPRISE TECHNOLOGY F100	10,785,417	9,293,773	7,784,232	1,509,541	16.24 %
FACILITIES MANAGEMENT F100	12,829,165	10,739,137	10,489,490	249,647	2.32 %
FINANCE F100	3,787,037	3,171,995	3,091,963	80,032	2.52 %
INTERNAL AUDIT F100	1,843,786	1,549,347	1,477,139	72,208	4.66 %
MANAGEMENT AND BUDGET F100	3,597,903	2,956,330	2,796,603	159,727	5.40 %
MATERIALS MANAGEMENT F100	1,979,326	1,681,886	1,593,777	88,109	5.24 %
RECORDER F100	2,279,710	1,890,958	1,673,390	217,568	11.51 %
RESEARCH AND REPORTING F100	327,743	280,497	267,013	13,485	4.81 %
TREASURER F100	2,909,938	2,439,992	2,408,498	31,494	1.29 %
WORKFORCE MGMT AND DEV F100	6,145,531	5,129,052	3,653,501	1,475,551	28.77 %
Subtotal	96,983,613	83,536,149	78,093,458	5,442,691	6.52 %
Public Safety					
CLERK OF SUPERIOR COURT F100	32,214,103	26,974,874	25,728,281	1,246,593	4.62 %
CONSTABLES F100	2,361,217	1,960,034	1,858,367	101,667	5.19 %
CORRECTIONAL HEALTH F100	3,423,762	2,913,977	2,912,395	1,582	0.05 %
COUNTY ATTORNEY CIVIL F100	9,788,397	8,440,984	9,330,662	(889,678)	-10.54 %
COUNTY ATTORNEY F100	62,837,039	52,467,501	52,021,710	445,791	0.85 %
EMERGENCY MANAGEMENT F100	219,330	191,499	148,857	42,642	22.27 %
GENERAL LITIGATION F100	721,871	361,025	194,388	166,637	46.16 %
INDIGENT REPRESENTATION *	75,878,995	61,256,795	67,851,124	(6,594,329)	-10.77 %
JUDICIAL BRANCH *	149,322,346	124,904,096	120,287,199	4,616,897	3.70 %
JUSTICE COURTS F100	14,234,238	11,834,762	11,096,636	738,126	6.24 %
JUSTICE SYSTEM PLANNING F100	387,378	401,094	248,480	152,614	38.05 %
MEDICAL EXAMINER F100	7,565,426	6,352,298	6,135,707	216,591	3.41 %
PUBLIC FIDUCIARY F100	2,556,334	2,182,809	2,114,735	68,074	3.12 %
SHERIFF F100	72,223,633	60,286,849	57,859,411	2,427,438	4.03 %
Subtotal	433,734,069	360,528,597	357,787,952	2,740,645	0.76 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	301,247	258,263	258,263	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,988,516	2,879,282	109,234	3.66 %
HUMAN SERVICES F100	2,517,013	2,097,514	1,494,891	602,623	28.73 %
PUBLIC HEALTH F100	12,388,109	10,388,677	9,373,043	1,015,634	9.78 %
Subtotal	18,894,013	15,732,970	14,005,479	1,727,491	10.98 %
Culture and Recreation					
PARKS AND RECREATION F100	1,176,016	1,062,982	1,067,107	(4,125)	-0.39 %
Subtotal	1,176,016	1,062,982	1,067,107	(4,125)	-0.39 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,937,903	1,684,344	253,559	13.08 %
Subtotal	2,320,833	1,937,903	1,684,344	253,559	13.08 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	232,265,570	189,824,834	190,461,083	(636,249)	-0.34 %
NON-DEPARTMENTAL F100	380,972,108	205,239,327	188,847,669	16,391,658	7.99 %
Subtotal	613,237,678	395,064,161	379,308,751	15,755,410	3.99 %
Total Operating Expenditures	1,166,346,222	857,862,762	831,947,091	25,915,671	3.02 %

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

Note: Totals may not foot due to rounding.

Continued on next page



General Fund

Expenditures by Agency

As of April 30, 2009

Expenditures

Non-Recurring/Non-Project

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	0	0	0	0	0.00 %
COUNTY MANAGER F100	0	0	0	0	0.00 %
ENTERPRISE TECHNOLOGY F100	0	0	0	0	0.00 %
FACILITIES MANAGEMENT F100	0	0	0	0	0.00 %
TREASURER F100	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %
Public Safety					
CONSTABLES F100	38,327	35,771	0	35,771	100.00 %
COUNTY ATTORNEY CIVIL F100	400,000	400,000	400,000	0	0.00 %
COUNTY ATTORNEY F100	0	0	0	0	0.00 %
INDIGENT REPRESENTATION *	0	0	0	0	0.00 %
JUDICIAL BRANCH *	0	0	(0)	0	0.00 %
PUBLIC FIDUCIARY F100	37,640	37,640	24,094	13,546	35.99 %
SHERIFF F100	72,071	72,071	72,472	(401)	-0.56 %
Subtotal	548,038	545,482	496,566	48,916	8.97 %
Culture and Recreation					
PARKS AND RECREATION F100	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %
Other Gov Fund					
NON-DEPARTMENTAL F100	268,736,809	170,711,651	162,130,005	8,581,646	5.03 %
Subtotal	268,736,809	170,711,651	162,130,005	8,581,646	5.03 %
Total Non-Recurring/Non-Project Expenditures	269,284,847	171,257,133	162,626,571	8,630,562	5.04 %

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

Note: Totals may not foot due to rounding.

Continued on next page



General Fund

Expenditures by Agency

As of April 30, 2009

Expenditures

Non-Recurring/Project

Public Safety

PUBLIC FIDUCIARY F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
9999 - DEFAULT FUNCTION CODE	0	0	58	(58)	0.00 %
	0	0	(58)	58	0.00 %
Subtotal	0	0	0	0	0.00 %

SHERIFF F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SCSV - SHERIFF CEN SVC COMP VOICE SYS	551,843	459,870	144,872	314,998	68.50 %
SMDC - SHERIFF MOBILE DATA COMPUTING	2,038,434	1,358,960	921,317	437,643	32.20 %
Subtotal	2,590,277	1,818,830	1,066,189	752,641	41.38 %

Other Gov Fund

GEN GOV APPROPTED FND BALANCE

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
9999 - DEFAULT FUNCTION CODE	0	0	386	(386)	0.00 %
ABII - ADMIN BUILDING IMPROVEMENTS	0	0	0	0	0.00 %
	0	0	(386)	386	0.00 %
Subtotal	0	0	0	0	0.00 %

NON-DEPARTMENTAL F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ABII - ADMIN BUILDING IMPROVEMENTS	323,000	269,160	195,214	73,946	27.47 %
APGL - GLENDALE - REGIONAL DAY	67,000	55,830	66,907	(11,077)	-19.84 %
CHBD - CHAMBERS BUILDING	0	0	(43)	43	0.00 %
DDII - JUVENILE DETENTION BLDG	350,000	291,660	264,268	27,392	9.39 %
ENRG - ENERGY MANAGEMENT STUDIES	712,000	593,330	269,274	324,056	54.62 %
ENVR - ENVIRONMENTAL PROJECTS	150,000	125,000	13,017	111,983	89.59 %
EQSV - EQUIPMENT SERVICES	159,000	0	129,829	(129,829)	0.00 %
ESAI - EMERGENCY SVCS ADMIN IMP	0	0	0	0	0.00 %
FSVJ - FIRST AVENUE JAIL	900,000	900,000	0	900,000	100.00 %
HTCH - 333 WEST HATCHER	414,000	345,000	1,125	343,875	99.67 %
LBJC - LBJ COMPLEX	92,000	92,000	80,882	11,118	12.09 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	30,000	25,000	0	25,000	100.00 %
PHNC - PUBLIC HEALTH CLINIC	26,000	21,660	0	21,660	100.00 %
PPFE - PROGRAM FEES	200,000	166,660	147,578	19,082	11.45 %
RCCR - CODE COMPLIANCE RESERVE	400,000	333,330	289,810	43,520	13.06 %
SECR - BUILDING SECURITY PROJECTS	400,000	333,330	140,596	192,734	57.82 %
SFTY - LIFE/SAFETY PROJECTS	500,000	416,660	372,590	44,070	10.58 %
SICU - SE REG INFRASTRUC IMPRVMTS	599,000	311,666	564,727	(253,061)	-81.20 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	143,000	119,170	118,278	892	0.75 %
SMDC - SHERIFF MOBILE DATA COMPUTING	(2,038,434)				
SPAP - SOUTHPORT ADULT PROBATION	0	0	0	0	0.00 %
WCII - WEST COURT INFRASTRUC IMPRVMTN	1,500,000	1,250,000	361,769	888,231	71.06 %
	0	0	(2,879)	2,879	0.00 %
Subtotal	4,926,566	5,649,456	3,012,943	2,636,513	46.67 %

Total Non-Recurring/Project Expenditures **7,516,843** **7,468,286** **4,079,132** **3,389,154** **45.38 %**

Total Expenditures **1,443,147,912** **1,036,588,181** **998,652,794** **37,935,387** **3.66%**

Note: Totals may not foot due to rounding.



Detention Fund

Expenditures by Agency

As of April 30, 2009

Expenditures

Operating

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,958,271	40,912,830	40,818,410	94,420	0.23%
FACILITIES MANAGEMENT F255	2,743,527	2,291,000	2,072,303	218,697	9.55%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,458,938	1,202,966	255,972	17.55%
JUVENILE PROBATION F255	35,072,490	29,277,975	27,425,572	1,852,403	6.33%
NON-DEPARTMENTAL F255	94,901,026	22,911,859	11,329,057	11,582,803	50.55%
SHERIFF F255	185,870,904	155,229,572	154,482,613	746,959	0.48%
Total Operating Expenditures	369,242,022	252,082,174	237,330,919	14,751,255	5.85%

Non-Recurring/Non-Project

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	145,460	121,216	121,216	-	0.00%
FACILITIES MANAGEMENT F255	-	-	-	-	0.00%
NON-DEPARTMENTAL F255	50,671,008	(5,910,462)	952,029	(6,862,491)	116.11%
SHERIFF F255	-	-	0	(0)	0.00%
Total Non-Recurring/Non-Project Expenditures	50,816,468	(5,789,246)	1,073,245	(6,862,491)	118.54%



Detention Fund

Expenditures by Agency

As of April 30, 2009

Expenditures

GEN GOV DETENTION FUND F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
9999 - DEFAULT FUNCTION CODE	-	-	213	(213)	0.00%
	-	-	(213)	213	0.00%
Subtotal:	-	-	-	-	0.00%

NON-DEPARTMENTAL F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
DDII - JUVENILE DETENTION BLDG	100,000	50,000	-	50,000	100.00%
DDJS - DURANGO JAIL	2,689,000	2,240,830	1,706,074	534,756	23.86%
EJIS - ESTRELLA JAIL	1,619,000	1,350,000	987,780	362,220	26.83%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	208,330	116,944	91,386	43.87%
ENVR - ENVIRONMENTAL PROJECTS	215,000	179,160	-	179,160	100.00%
FAJI - 4TH AVE JAIL- MAINTENANCE	514,000	428,330	94,835	333,495	77.86%
INSC - INMATE COURT HOLDING	-	-	-	-	0.00%
LBJC - LBJ COMPLEX	413,000	413,000	365,289	47,711	11.55%
PPFE - PROGRAM FEES	100,000	50,000	22,648	27,352	54.70%
RCCR - CODE COMPLIANCE RESERVE	200,000	166,660	7,810	158,850	95.31%
SECR - BUILDING SECURITY PROJECTS	200,000	166,660	30,980	135,680	81.41%
SFTY - LIFE/SAFETY PROJECTS	500,000	416,660	164,269	252,391	60.57%
TIJU - TOWERS JAIL SVC BLDG	1,974,000	1,728,000	693,670	1,034,330	59.86%
	-	-	(1,254)	1,254	0.00%
Subtotal:	8,774,000	7,397,630	4,189,045	3,208,585	43.37%

SHERIFF F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JMSM - SHERIFF JMS MIGRATION	236,703	197,251	165,566	31,685	16.06%
SCSV - SHERIFF CEN SVC COMP VOICE SY	174,457	145,380	-	145,380	100.00%
Subtotal:	411,160	342,631	165,566	177,065	51.68%
Total Non-Recurring/Project Expenditures	9,185,160	7,740,261	4,354,611	3,385,650	43.74%
Total Expenditures	429,243,650	254,033,189	242,758,775	11,274,414	4.44%