



Maricopa County

Department of Finance

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Date: April 21, 2009
To: David Smith, County Manager
From: Shelby Scharbach, Finance Director *SS*
Subject: FY 08-09 Executive Summary – March 2009

Attached is the General Fund and Detention Fund financial activity through March 31, 2009. The Executive Summary includes the beginning unreserved fund balance (audited), 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. In addition, the audited beginning fund balance also reflects an increase of \$5.3m compared to the unaudited amount reported in the prior-month of February 2009.

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 March 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 4/13/09 reflects 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 (\$31,882,920): The FY 08-09 Sales Tax YTD actual revenue of \$311.1m is less than budgeted revenue of \$343.0m resulting in a negative budget variance of \$31.9m or 9.3 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$38.7m or 11.1 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 March 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that February 2009 marked the 14th consecutive month of year-over-year sales tax reductions. Also, the Arizona Department of Commerce reported that the State has lost 173,000 jobs or 6.5% of its workforce in the last 12 months. The State's unemployment rate rose to 7.4% in the same month, a level not seen since September 1992. In addition, the Bureau of Labor Statistics reported on April 3, 2009, that the nation's unemployment rate rose from 8.1 percent in February 2009 to 8.5 percent in March 2009. The sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.

- **Property Tax Revenue YTD variance of (\$2,337,374):** The FY 08-09 Property Tax YTD actual revenue of \$291.7m is less than budgeted YTD revenue of \$294.0m resulting in a negative budget variance of \$2.3m or .1 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.

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 (\$7,305,966): The FY 08-09 VLT YTD actual revenue of \$96.8m is less than budgeted revenue of \$104.1m resulting in a negative budget variance of \$7.3m or 7.0 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$9.6m or 9.0 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 \$3,069,000:** 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 YTD variance of \$8,677,674:** Current YTD expenditures are 2.5 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Enterprise Technology, Assessor, Justice Courts, and Clerk of the Superior Court.
- **Services Expenditures YTD variance of \$21,911,320:** Current YTD expenditures are 17.0 percent under budget. Non-Departmental comprises the largest positive variance as expenditures associated IT infrastructure projects, such as business applications, data network and application developments, are under budget.
- **Intergovernmental Payments YTD variance of \$289,608:** Current YTD expenditures are .2 percent under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. However, the positive variance is primarily attributed to Non-Departmental expenditures.
- **Capital Outlay Expenditures YTD variance of \$866,474:** Current YTD expenditures are 18.1 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.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures YTD variance of (\$684,006): Current YTD expenditures are 8.4 percent over budget. The negative variance is due to unanticipated cost overruns with the *Graves v. Arpaio* litigation as well as an error in the adopted FY 2009 Civil budget account for approximately \$648,000 of the shortfall. The County Attorney's Office is in negotiations with OMB to address the remaining variance.

Office of Public Defense Services Expenditures YTD variance of (\$5,863,173): Current YTD expenditures are 10.7 percent over budget which includes negative variances for Juvenile Defender of \$13,903 and Public Defense Services of \$6,970,535.

- **Public Defense Services Expenditures YTD variance of (\$6,970,535)** – Current YTD expenditures are 66.5 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 9.0 percent higher (145 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above, adult civil (1%), adult appeal (7%), and mental health (18%) 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 (\$54,900): Current YTD expenditures are 5.4 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 March 2009. The negative variance is expected to self correct at fiscal year-end.

Health Care Program Expenditures YTD variance of (\$1,704,259): Current YTD expenditures are 1.0 percent over budget. The negative variance is primarily related to the budget calendarization for the pre-AHCCCS liability. 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 YTD variance of (\$11,193,186): The FY 08-09 Jail Excise YTD actual revenue of \$92.8m is less than budgeted revenue of \$104.0m resulting in a negative budget variance of \$11.2m or 10.8 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$13.4m or 12.6 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 (Jail Per Diem and Other) Revenue YTD variance of \$7,771,675:** The FY 08-09 Intergovernmental YTD actual revenue of \$28.2m exceeds budgeted revenue of \$20.4m resulting in a positive budget variance of \$7.8m or 38.0 percent. The revenue variance is primarily \$4,700,165 of Jail Per Diem and Booking fees and \$3,022,483 of grant revenues. 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. The grant revenue variance was related to 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.
- **Interest Revenue YTD variance of \$1,398,859:** 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.

Detention Fund Expenditures

- **Personnel Services Expenditures YTD variance of (\$1,100,594):** Current YTD expenditures are .7 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 YTD variance of \$10,836,113:** Current YTD expenditures are 22.8 percent under budget. This favorable variance is primarily the result of unspent contingency funds, internal service fund charges, inmate meals and adult detention management activities within the Sheriff's Office.
- **Capital Outlay Expenditures YTD variance of \$153,523:** Current YTD expenditures are 21.8 percent under budget. The largest positive variance is related to the Sheriff's Office adult detention management activity.

Detention Fund Departmental Expenditure Variance

All departments within the Detention Fund are within their respective budgets.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of (\$16,882,223): The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$66.7m is less than budgeted YTD revenue of \$83.6m resulting in a negative budget variance of \$16.9m or 20.2 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$11.2m or 14.4 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 March 31, 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 March 31, 2009

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	459,033,619	342,964,728	311,081,808	(31,882,920)
Property Taxes	456,457,388	294,055,600	291,718,226	(2,337,374)
Vehicle License Taxes	137,859,289	104,098,663	96,792,697	(7,305,966)
Intergovernmental	12,734,883	7,621,557	7,574,972	(46,585)
Miscellaneous	79,188,344	58,453,307	64,621,885	6,168,578
Interest	12,000,000	9,000,000	12,069,000	3,069,000
Transfers In	11,246,745	8,905,347	9,280,363	375,016
Total Revenues	1,168,520,268	825,099,202	793,138,950	(31,960,252)
 Expenditures				
Personnel Services	458,386,920	344,327,844	335,650,170	8,677,674
Supplies	13,743,045	10,533,071	9,577,639	955,432
Services	372,777,983	129,037,752	107,126,432	21,911,320
Intergovernmental Payments	228,143,806	171,138,323	170,848,715	289,608
Debt Service	16,747,127	12,632,544	11,718,374	914,170
Capital Outlay	6,727,136	4,776,551	3,910,077	866,474
Transfers Out	345,580,948	275,729,156	275,642,764	86,392
Total Expenditures	1,442,106,965	948,175,241	914,474,170	33,701,071
Excess (Deficiency) of Revenues Over Expenditures	(273,586,697)	(123,076,039)	(121,335,220)	1,740,819
Beginning Fund Balance	485,477,495	485,477,495	512,125,107 ⁽¹⁾	26,647,612
<i>Revenues</i>	1,168,520,268	825,099,202	793,138,950	(31,960,252)
<i>Expenditures</i>	1,442,106,965	948,175,241	914,474,170	33,701,071
Fund Balance with Designations	211,890,798	362,401,456	390,789,887	23,041,081
<i>Fund Balance Designations (2)</i>	210,849,851	210,849,851	210,849,851	-
Undesignated Ending Fund Balance	1,040,947	151,551,605	179,940,036	28,388,431

1. Audited Beginning Unreserved Fund Balance
2. Fund Balance Designations:

Budget Stabilization:

Cash Flow/Property Tax 58,000,000

Reserve 118,549,851

Benefits Self-Funding Reserve 34,300,000

Total: **210,849,851**

* Totals may not foot due to rounding

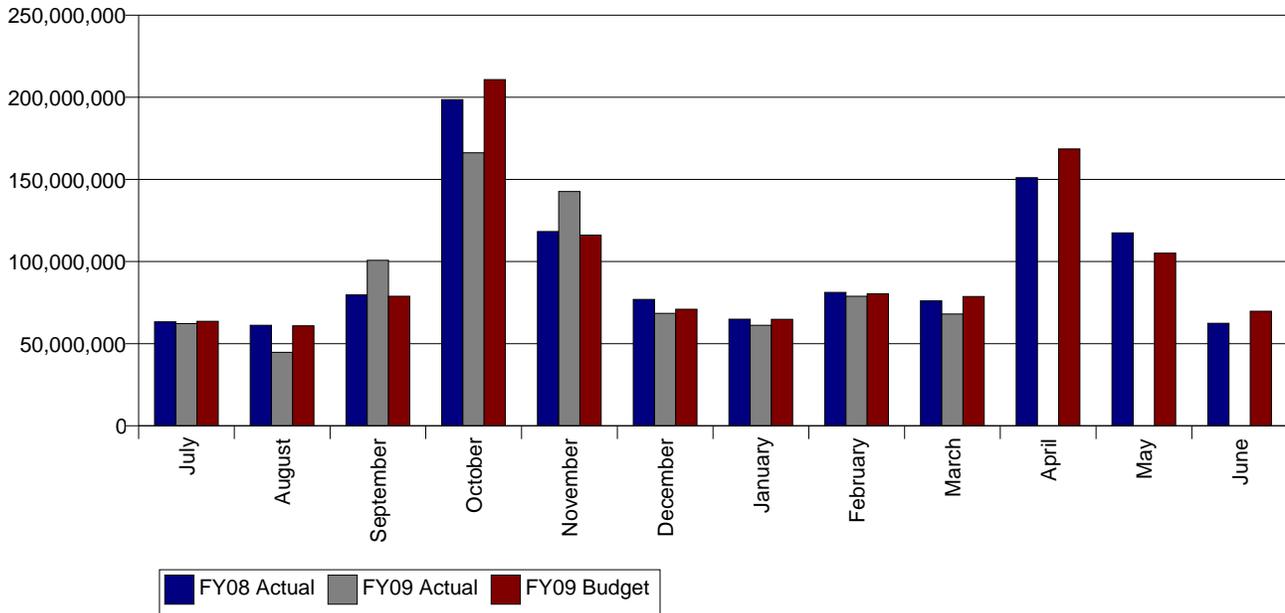


General Fund

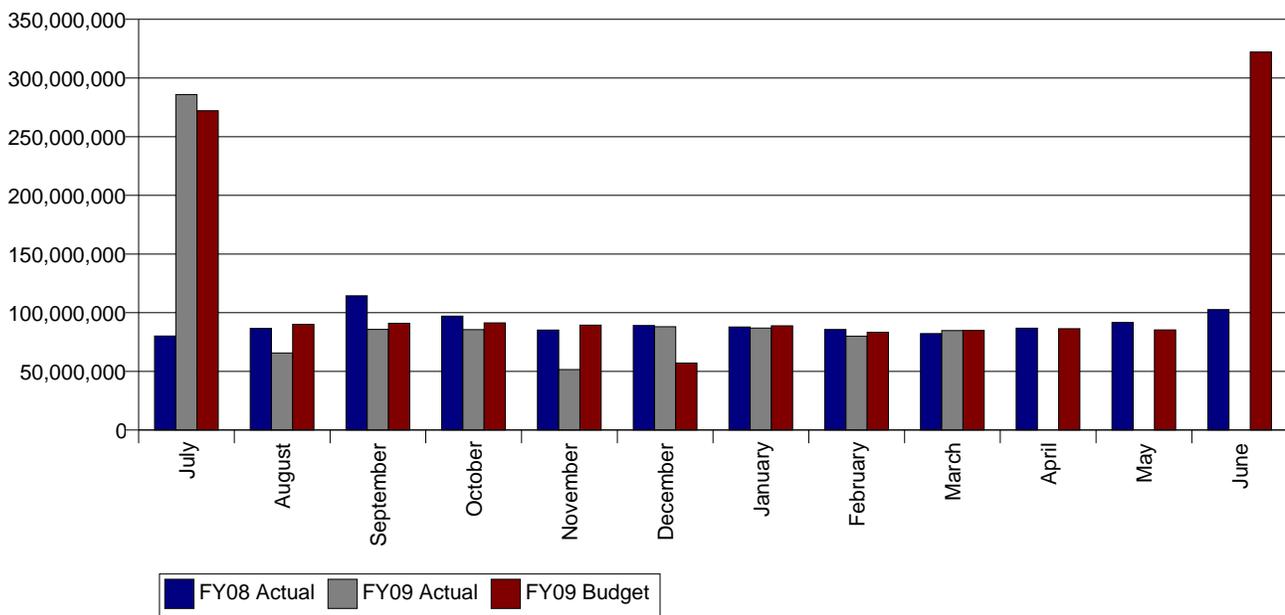
Executive Summary

As of March 31, 2009

Revenues



Expenditures





General Fund

Category Detailed by Agency

As of March 31, 2009

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,064,278	18,596,164	17,689,191	906,973	4.88 %
BOARD OF SUPERVISORS D1 F100	372,646	279,901	261,448	18,453	6.59 %
BOARD OF SUPERVISORS D2 F100	372,649	279,817	268,993	10,824	3.87 %
BOARD OF SUPERVISORS D3 F100	372,649	268,715	248,950	19,765	7.36 %
BOARD OF SUPERVISORS D4 F100	372,648	260,393	247,115	13,278	5.10 %
BOARD OF SUPERVISORS D5 F100	372,643	280,856	264,474	16,382	5.83 %
CALL CENTER F100	1,606,369	1,224,500	1,191,702	32,798	2.68 %
CLERK OF THE BOARD F100	716,421	538,555	509,638	28,917	5.37 %
COMMUNICATIONS F100	770,219	715,401	477,800	237,601	33.21 %
COUNTY MANAGER F100	1,380,631	1,078,204	998,998	79,206	7.35 %
ELECTIONS F100	20,096,904	17,994,310	17,881,184	113,126	0.63 %
ENTERPRISE TECHNOLOGY F100	10,785,417	8,454,811	6,940,157	1,514,654	17.91 %
FACILITIES MANAGEMENT F100	12,829,165	9,673,467	9,416,433	257,034	2.66 %
FINANCE F100	3,787,037	2,838,728	2,802,083	36,645	1.29 %
INTERNAL AUDIT F100	1,843,786	1,392,332	1,330,863	61,469	4.41 %
MANAGEMENT AND BUDGET F100	3,597,903	2,646,847	2,528,784	118,063	4.46 %
MATERIALS MANAGEMENT F100	1,979,326	1,529,193	1,436,110	93,083	6.09 %
RECORDER F100	2,279,710	1,692,624	1,531,744	160,880	9.50 %
RESEARCH AND REPORTING F100	327,743	260,927	240,779	20,148	7.72 %
TREASURER F100	2,909,938	2,202,299	2,167,789	34,510	1.57 %
WORKFORCE MGMT AND DEV F100	6,145,531	4,616,596	3,156,597	1,459,999	31.63 %
Subtotal	96,983,613	76,824,640	71,590,834	5,233,806	6.81 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	24,289,652	23,164,230	1,125,422	4.63 %
CONSTABLES F100	2,399,544	1,789,814	1,658,554	131,260	7.33 %
CORRECTIONAL HEALTH F100	3,423,762	2,654,806	2,597,913	56,893	2.14 %
COUNTY ATTORNEY CIVIL F100	10,188,397	8,152,816	8,836,822	(684,006)	-8.39 %
COUNTY ATTORNEY F100	62,837,039	47,265,705	46,732,654	533,051	1.13 %
EMERGENCY MANAGEMENT F100	219,330	177,282	129,601	47,681	26.90 %
GENERAL LITIGATION F100	721,871	180,512	0	180,512	100.00 %
INDIGENT REPRESENTATION *	75,878,995	55,066,450	60,929,623	(5,863,173)	-10.65 %
JUDICIAL BRANCH *	149,322,346	112,307,111	108,430,878	3,876,233	3.45 %
JUSTICE COURTS F100	14,234,238	10,604,268	10,353,917	250,351	2.36 %
JUSTICE SYSTEM PLANNING F100	387,378	407,099	228,931	178,168	43.77 %
MEDICAL EXAMINER F100	7,565,426	5,739,121	5,547,948	191,173	3.33 %
PUBLIC FIDUCIARY F100	2,593,974	2,001,476	1,943,022	58,454	2.92 %
SHERIFF F100	74,885,981	55,822,554	53,128,081	2,694,473	4.83 %
Subtotal	436,872,384	326,458,666	323,682,174	2,776,492	0.85 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	301,247	236,771	236,771	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,705,870	2,645,317	60,553	2.24 %
HUMAN SERVICES F100	2,517,013	1,887,764	1,394,824	492,940	26.11 %
PUBLIC HEALTH F100	12,388,109	9,370,413	8,355,361	1,015,052	10.83 %
Subtotal	18,894,013	14,200,818	12,632,273	1,568,545	11.05 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,176,016	1,008,912	1,063,812	(54,900)	-5.44 %
Subtotal	1,176,016	1,008,912	1,063,812	(54,900)	-5.44 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,743,204	1,476,324	266,880	15.31 %
Subtotal	2,320,833	1,743,204	1,476,324	266,880	15.31 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	232,265,570	169,713,954	171,418,213	(1,704,259)	-1.00 %
NON-DEPARTMENTAL F100	653,594,536	358,225,047	332,610,540	25,614,507	7.15 %
Subtotal	885,860,106	527,939,001	504,028,754	23,910,247	4.53 %
Total Expenditures	1,442,106,965	948,175,241	914,474,170	33,701,071	3.55 %

* Totals may not foot due to rounding



General Fund

Category Detailed by Agency

As of March 31, 2009

Operating

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	24,064,278	18,596,164	17,689,191	906,973	4.88 %
BOARD OF SUPERVISORS D1 F100	372,646	279,901	261,448	18,453	6.59 %
BOARD OF SUPERVISORS D2 F100	372,649	279,817	268,993	10,824	3.87 %
BOARD OF SUPERVISORS D3 F100	372,649	268,715	248,950	19,765	7.36 %
BOARD OF SUPERVISORS D4 F100	372,648	260,393	247,115	13,278	5.10 %
BOARD OF SUPERVISORS D5 F100	372,643	280,856	264,474	16,382	5.83 %
CALL CENTER F100	1,606,369	1,224,500	1,191,702	32,798	2.68 %
CLERK OF THE BOARD F100	716,421	538,555	509,638	28,917	5.37 %
COMMUNICATIONS F100	770,219	715,401	477,800	237,601	33.21 %
COUNTY MANAGER F100	1,380,631	1,078,204	998,998	79,206	7.35 %
ELECTIONS F100	20,096,904	17,994,310	17,881,184	113,126	0.63 %
ENTERPRISE TECHNOLOGY F100	10,785,417	8,454,811	6,940,157	1,514,654	17.91 %
FACILITIES MANAGEMENT F100	12,829,165	9,673,467	9,416,433	257,034	2.66 %
FINANCE F100	3,787,037	2,838,728	2,802,083	36,645	1.29 %
INTERNAL AUDIT F100	1,843,786	1,392,332	1,330,863	61,469	4.41 %
MANAGEMENT AND BUDGET F100	3,597,903	2,646,847	2,528,784	118,063	4.46 %
MATERIALS MANAGEMENT F100	1,979,326	1,529,193	1,436,110	93,083	6.09 %
RECORDER F100	2,279,710	1,692,624	1,531,744	160,880	9.50 %
RESEARCH AND REPORTING F100	327,743	260,927	240,779	20,148	7.72 %
TREASURER F100	2,909,938	2,202,299	2,167,789	34,510	1.57 %
WORKFORCE MGMT AND DEV F100	6,145,531	4,616,596	3,156,597	1,459,999	31.63 %
Subtotal	96,983,613	76,824,640	71,590,834	5,233,806	6.81 %
Public Safety					
CLERK OF SUPERIOR COURT F100	32,214,103	24,289,652	23,164,230	1,125,422	4.63 %
CONSTABLES F100	2,361,217	1,755,320	1,658,554	96,766	5.51 %
CORRECTIONAL HEALTH F100	3,423,762	2,654,806	2,597,913	56,893	2.14 %
COUNTY ATTORNEY CIVIL F100	9,788,397	7,752,816	8,436,822	(684,006)	-8.82 %
COUNTY ATTORNEY F100	62,837,039	47,265,705	46,732,654	533,051	1.13 %
EMERGENCY MANAGEMENT F100	219,330	177,282	129,601	47,681	26.90 %
GENERAL LITIGATION F100	721,871	180,512	0	180,512	100.00 %
INDIGENT REPRESENTATION *	75,878,995	55,066,450	60,929,623	(5,863,173)	-10.65 %
JUDICIAL BRANCH *	149,322,346	112,307,111	108,430,878	3,876,233	3.45 %
JUSTICE COURTS F100	14,234,238	10,604,268	10,353,917	250,351	2.36 %
JUSTICE SYSTEM PLANNING F100	387,378	407,099	228,931	178,168	43.77 %
MEDICAL EXAMINER F100	7,565,426	5,739,121	5,547,948	191,173	3.33 %
PUBLIC FIDUCIARY F100	2,556,334	1,963,836	1,918,928	44,908	2.29 %
SHERIFF F100	72,223,633	54,317,380	52,303,260	2,014,120	3.71 %
Subtotal	433,734,069	324,481,358	322,433,259	2,048,099	0.63 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	301,247	236,771	236,771	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,705,870	2,645,317	60,553	2.24 %
HUMAN SERVICES F100	2,517,013	1,887,764	1,394,824	492,940	26.11 %
PUBLIC HEALTH F100	12,388,109	9,370,413	8,355,361	1,015,052	10.83 %
Subtotal	18,894,013	14,200,818	12,632,273	1,568,545	11.05 %
Culture and Recreation					
PARKS AND RECREATION F100	1,176,016	1,008,912	1,063,812	(54,900)	-5.44 %
Subtotal	1,176,016	1,008,912	1,063,812	(54,900)	-5.44 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,743,204	1,476,324	266,880	15.31 %
Subtotal	2,320,833	1,743,204	1,476,324	266,880	15.31 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	232,265,570	169,713,954	171,418,213	(1,704,259)	-1.00 %
NON-DEPARTMENTAL F100	380,831,161	185,727,978	169,856,510	15,871,468	8.55 %
Subtotal	613,096,731	355,441,932	341,274,724	14,167,208	3.99 %
Total Operating Expenditures	1,166,205,275	773,700,864	750,471,225	23,229,639	3.00 %



General Fund

Category Detailed by Agency

As of March 31, 2009

Non-Recurring

	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	34,494	0	34,494	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	2,662,348	1,505,174	824,821	680,353	45.20 %
Subtotal	3,138,315	1,977,308	1,248,915	728,393	36.84 %
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	272,763,375	172,497,069	162,754,030	9,743,039	5.65 %
Subtotal	272,763,375	172,497,069	162,754,030	9,743,039	5.65 %
Total Non-Recurring Expenditures	275,901,690	174,474,377	164,002,945	10,471,432	6.00 %
Total Expenditures	1,442,106,965	948,175,241	914,474,170	33,701,071	3.55 %

* Totals may not foot due to rounding



General Fund

Agency Detail of Grouped Appropriations

As of March 31, 2009

Indigent Representation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
JUVENILE DEFENDER F100	4,281,765	3,225,446	3,239,349	(13,903)	-0.43 %
LEGAL ADVOCATE F100	9,529,764	6,882,743	6,469,101	413,642	6.01 %
LEGAL DEFENDER F100	10,511,194	7,531,665	7,281,811	249,854	3.32 %
PUBLIC DEFENDER F100	36,141,386	26,939,898	26,482,129	457,769	1.70 %
PUBLIC DEFENSE SERVICES F100	15,414,886	10,486,698	17,457,233	(6,970,535)	-66.47 %
Subtotal Expenditures	<u>75,878,995</u>	<u>55,066,450</u>	<u>60,929,623</u>	<u>(5,863,173)</u>	<u>-10.65 %</u>

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	61,112,616	45,866,286	45,916,166	(49,880)	-0.11 %
JUVENILE PROBATION F100	17,862,469	13,422,161	12,195,287	1,226,874	9.14 %
SUPERIOR COURT F100	70,347,261	53,018,664	50,319,425	2,699,239	5.09 %
Subtotal Expenditures	<u>149,322,346</u>	<u>112,307,111</u>	<u>108,430,878</u>	<u>3,876,233</u>	<u>3.45 %</u>

* Totals may not foot due to rounding



Detention Fund

Executive Summary

As of March 31, 2009

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	104,019,219	92,826,033	(11,193,186)
Intergovernmental	30,268,983	20,434,877	28,206,552	7,771,675
Interest	6,335,889	4,751,917	6,299,155	1,547,238
Transfers In	197,452,665	127,561,373	127,561,374	1
Total Revenues	372,264,505	256,767,386	254,893,114	(1,874,272)
 Expenditures				
Personnel Services	221,882,397	166,695,728	167,796,322	(1,100,594)
Supplies	15,079,958	11,478,423	11,546,870	(68,447)
Services	188,716,571	47,564,521	36,728,408	10,836,113
Debt Service	1,716,146	1,304,485	1,136,807	167,678
Capital Outlay	897,578	705,098	551,575	153,523
Transfers Out	951,000	951,000	951,000	-
Total Expenditures	429,243,650	228,699,255	218,710,981	9,988,274
 Excess (Deficiency) of Revenues Over Expenditures				
	(56,979,145)	28,068,131	36,182,133	8,114,002
 Beginning Fund Balance				
	141,979,145	141,979,145	155,482,299 ⁽¹⁾	13,503,154
Revenues				
	372,264,505	256,767,386	254,893,114	(1,874,272)
Expenditures				
	429,243,650	228,699,255	218,710,981	9,988,274
 Fund Balance with Designations				
	85,000,000	170,047,276	191,664,432	21,617,156
Fund Balance Designations (2)				
	85,000,000	85,000,000	85,000,000	-
 Undesignated Ending Fund Balance				
	-	85,047,276	106,664,432	21,617,156

1. Audited Beginning Unreserved Fund Balance
2. Fund Balance Designations:

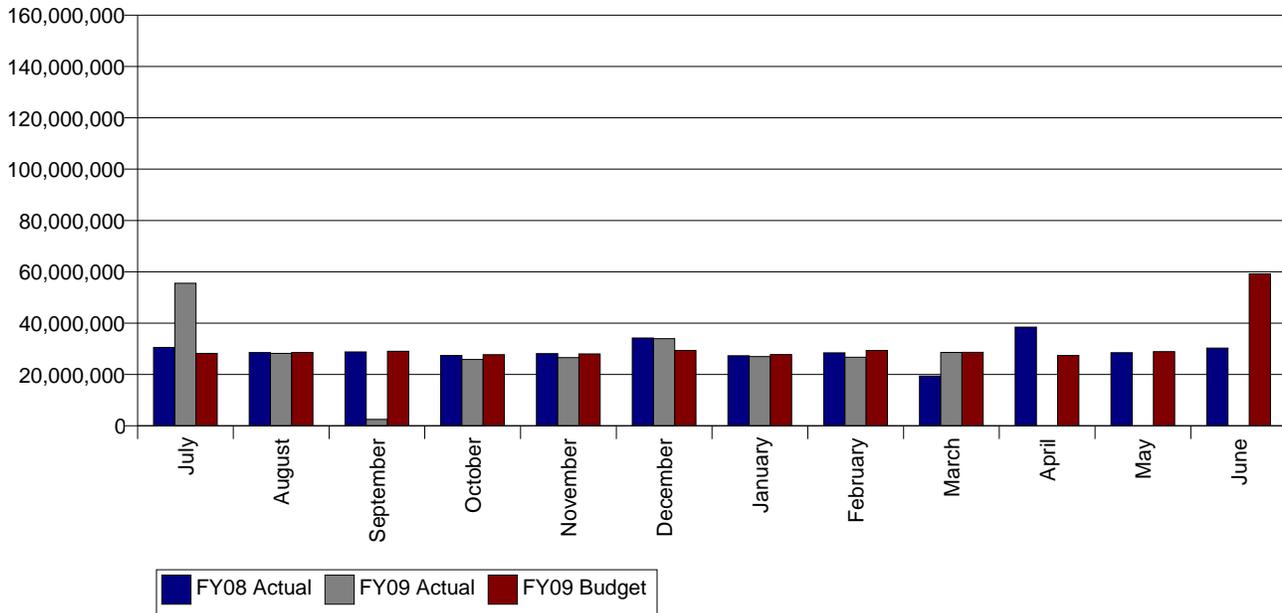
Budget Stabilization	35,000,000
Future Capital Projects	50,000,000
Total:	85,000,000

* Totals may not foot due to rounding

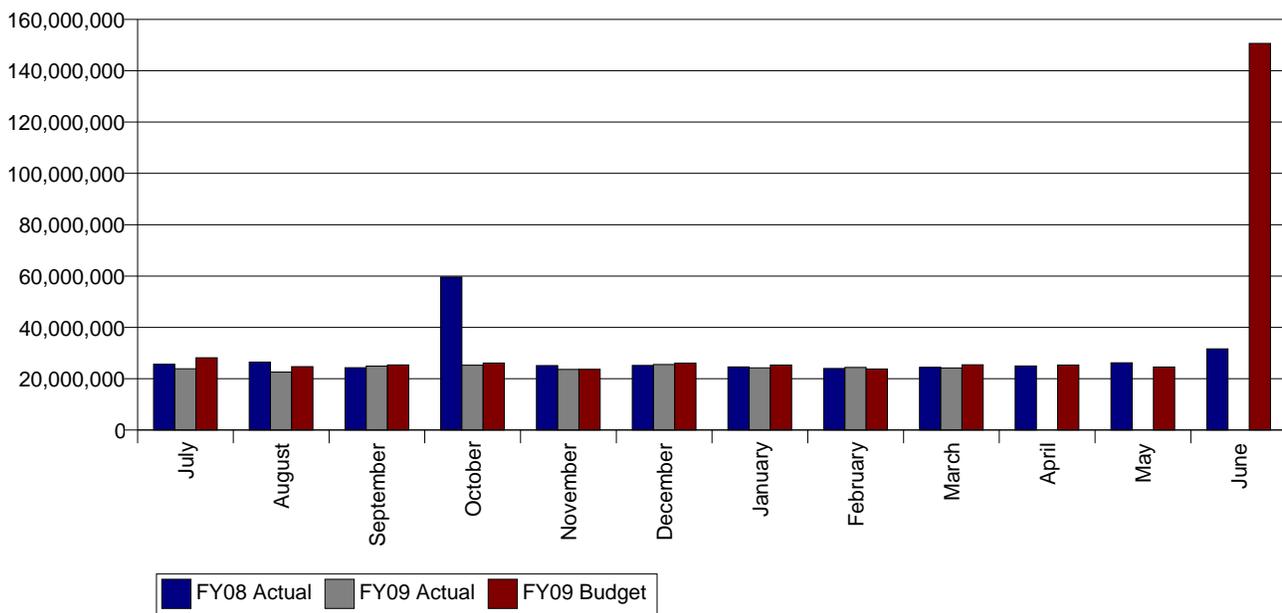


Detention Fund Executive Summary As of March 31, 2009

Revenues



Expenditures





Detention Fund
Category Detailed by Agency
As of March 31, 2009

Revenues

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	4,877	2,710	(2,167)	(44.44)%
472 - NON-DEPARTMENTAL F255	345,018,005	236,332,509	229,722,948	(6,609,561)	(2.80)%
507 - SHERIFF F255	27,240,000	20,430,000	25,167,457	4,737,457	23.19%
Subtotal	372,264,505	256,767,386	254,893,114	(1,874,272)	(0.73)%

Expenditures

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,103,731	36,942,837	36,697,372	245,465	0.66%
276 - JUVENILE PROBATION F255	35,072,490	26,331,504	24,832,799	1,498,705	5.69%
420 - JUSTICE SYSTEM PLANNING F255	1,695,804	1,331,988	1,099,978	232,010	17.42%
472 - NON-DEPARTMENTAL F255	154,346,034	22,071,339	14,910,277	7,161,062	32.45%
482 - GEN GOV DETENTION FUND F255	-	-	-	-	0.00%
507 - SHERIFF F255	186,282,064	139,960,287	139,308,712	651,575	0.47%
701 - FACILITIES MANAGEMENT F255	2,743,527	2,061,300	1,861,843	199,457	9.68%
Subtotal	429,243,650	228,699,255	218,710,981	9,988,274	4.37%

* Totals may not foot due to rounding



Detention Fund

Category Detailed by Agency

As of March 31, 2009

Revenues

Operating

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	4,877	2,710	(2,167)	(44.44)%
472 - NON-DEPARTMENTAL F255	341,995,522	236,332,509	226,700,465	(9,632,044)	(4.08)%
507 - SHERIFF F255	27,240,000	20,430,000	25,167,457	4,737,457	23.19%
Subtotal	369,242,022	256,767,386	251,870,631	(4,896,755)	(1.91)%

Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	-	-	-	-	0.00%
472 - NON-DEPARTMENTAL F255	3,022,483	-	3,022,483	3,022,483	0.00%
Subtotal	3,022,483	-	3,022,483	3,022,483	0.00%

Total Revenues	372,264,505	256,767,386	254,893,114	(1,874,272)	(0.73)%
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Expenditures

Operating

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	48,958,271	36,833,743	36,588,278	245,465	0.67%
276 - JUVENILE PROBATION F255	35,072,490	26,331,504	24,832,799	1,498,705	5.69%
420 - JUSTICE SYSTEM PLANNING F255	1,695,804	1,331,988	1,099,978	232,010	17.42%
472 - NON-DEPARTMENTAL F255	94,901,026	21,338,196	10,034,828	11,303,368	52.97%
507 - SHERIFF F255	185,870,904	139,651,920	139,143,147	508,773	0.36%
701 - FACILITIES MANAGEMENT F255	2,743,527	2,061,300	1,861,843	199,457	9.68%
Subtotal	369,242,022	227,548,651	213,560,872	13,987,779	6.15%

Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	145,460	109,094	109,094	-	0.00%
472 - NON-DEPARTMENTAL F255	59,445,008	733,143	4,875,449	(4,142,306)	(565.01)%
482 - GEN GOV DETENTION FUND F255	-	-	-	-	0.00%
507 - SHERIFF F255	411,160	308,367	165,566	142,801	46.31%
701 - FACILITIES MANAGEMENT F255	-	-	-	-	0.00%
Subtotal	60,001,628	1,150,604	5,150,109	(3,999,505)	(347.60)%

Total Expenditures	429,243,650	228,699,255	218,710,981	9,988,274	4.37%
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* Totals may not foot due to rounding