



# Maricopa County

Department of Finance

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Date: December 14, 2009  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SLS*  
Subject: FY 09-10 Executive Summary – November 2009

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Attached is the General Fund and Detention Fund financial activity through November 30, 2009. The Executive Summary includes the beginning unreserved fund balance, revised revenue and expenditure budgets, fund balance designations and undesignated ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$11.5m over the estimate that was used when preparing the FY 09-10 budget. The unaudited beginning fund balance will be updated for any adjustments that are made prior to the issuance of the County's FY 08-09 audited financial statements. It is anticipated that the FY 08-09 audited financial statements will be issued by the end of December 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 designations are for budget stabilization and capital projects. 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. The designations in the Detention Fund are for budget stabilization and future capital improvements.

The November 2009 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their 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 \$1,115,821:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$1.1m or .7 percent. The FY 09-10 Sales Tax revenue budget of \$368.4m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from Elliot D. Pollack (EDP), with an additional 2.0 percent downward adjustment based on the economic uncertainty. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

In the November 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the October sales tax decline marked the 21<sup>st</sup> consecutive month of year-over-year reductions and the 12<sup>th</sup> consecutive month of double digit declines compared to the previous year. In addition, the state's unemployment rate in October 2009 rose from 9.1 percent to 9.3 percent, the highest reading in more than 26 years. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

Furthermore, according to the November 30, 2009 issue of RBC Capital Markets – Municipal Bond Market Review, state tax revenues, which include corporate income taxes, personal income taxes and sales taxes, have declined for the fourth quarter in a row. States in the west saw the largest declines in tax revenues – a marked change from a few years ago when those states were seeing the largest increases. Notable declines for western states include Arizona at 16.3 percent. Most importantly, the RBC Capital Markets review indicates that state tax revenues historically have not seen large increases until well into an economic recovery. So, it is unlikely that we will see meaningful growth in state tax revenues until late in 2010, if then.

- **Property Tax Revenue (Operating) YTD variance of (\$4,405,791):** The FY 09-10 Property Tax revenue reflects a YTD negative budget variance of \$4.4m or 1.7 percent. The FY 09-10 Property Tax revenue budget of \$487.4m reflects a 6.8 percent increase from the FY 08-09 budget. The budget also includes an estimated delinquency rate. FY 09-10 YTD collections through November 30, 2009 are 48.9 percent of the adopted levy compared to a historical average of 50.2 percent. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$719,314):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$719.3 thousand or 1.3 percent. The FY 09-10 VLT revenue budget of \$118.4m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of (\$1,874,473):** The FY 09-10 Interest Revenue reflects a YTD negative budget variance of \$1.8m or 62.5 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. It is estimated that total FY 09-10 interest revenue will be approximately \$7.0m, creating an estimated negative variance of approximately \$5.0m for the year. This interest earnings estimate will be revised in December 2009 after the Treasurer's Pool has posted the second quarter apportionment. Interest revenue is recorded quarterly and the negative variance is related to lower General Fund cash balances and decreased investment yields for the Treasurer's Pool.
- **Total Non-Recurring Revenues YTD variance of \$17,123:** Current YTD revenues are 63.0 percent over budget, but reflect a very insignificant dollar amount. The positive variance is due to miscellaneous revenues received in Non-Departmental for fleet management and general government activity for County island fire district reimbursements.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,952,274:** Current YTD expenditures are 2.8 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Clerk of the Superior Court, Public Defender (Public Defense System), Juvenile Probation (Judicial Branch), Sheriff's Office and Assessor.
- **Supplies Expenditures (Operating) YTD variance of \$947,714:** Current YTD expenditures are 21.3 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court, Adult Probation (Juvenile Probation), Juvenile Probation (Judicial Branch), Public Health, Environmental Services, Elections, and Public Works.
- **Services Expenditures (Operating) YTD variance of \$15,402,830:** Current YTD expenditures are 26.8 percent under budget. Non-Departmental comprises the largest positive variance as general government activity contingency and capital facilities development expenditures, including facilities construction, are under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$17,234,498:** Current YTD expenditures are 17.7 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. The ALTCS budget amount has a current YTD positive variance of \$18.9m that was partially offset by Risk Management charges that appear to have been incorrectly posted to this object code. Risk Management will correct these postings by December 2009. The ALTCS budget currently is based on the normal base contribution of \$164.6m. However, after the County budget was adopted, the ALTCS contribution was revised in the State of Arizona budget to \$119.3m reflecting a \$45.3m decrease for Federal Medical Assistance Percentages (FMAP) federal stimulus fund distribution to counties. While considerable, this amount is a one-time savings.
- **Total Non-Recurring Expenditure YTD variance of \$13,694,425:** Current YTD expenditures are 13.1 percent under budget. Non-Departmental comprises the largest positive variance as general government activity contingency, financial services, general disease surveillance, and IT infrastructure, including data network, are under budget.

#### General Fund Departmental Expenditure Variances

**County Attorney Civil Expenditures (Operating) YTD variance of (\$938,792):** Current YTD expenditures are 53.1 percent over budget. The County Attorney's Office is aware of the budgetary shortfall for the Civil Division. The department is having on-going discussions with the Office of Management and Budget to remedy any variances.

**Public Defense System Expenditures (Operating) YTD variance of (\$3,865,110):** Current YTD expenditures for the constellation are 13.4 percent over budget which includes negative variances for Contract Counsel (\$4,399,666) and Juvenile Defender (\$37,650) that are partially offset by savings in the other offices within the Public Defense System. These expenditures, however, are a reduction from the spending for the same period in FY 08-09. This is the first reduction in spending since FY 02-03. The FY 09-10 reduction follows the FY 08-09 spending which was the lowest annual increase in spending since FY 98-99.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$4,399,666):** Current YTD expenditures in that department are 87.6 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$37,650):** Current YTD expenditures in that department are 2.2 percent over budget. However, the budget needs to be adjusted to reflect the updated furlough budget plan. The latest plan reduces other staffed department budgets and increases this department's budget. That adjustment would bring Juvenile Public Defender within budget.

**Public Works Expenditures (Non-Recurring/Non-Project) YTD variance of (\$45,019):** The department is within its total expenditure budget as current YTD expenditures are 5.5 percent under budget. However, current YTD expenditures are 27.6 percent over budget within the non-recurring/non-project appropriations. The negative variance occurred due to a timing issue, but will be within budget by year-end.

**Non-Departmental Expenditures (Non-Recurring/Project) YTD variances of (\$19,613):** The department is within its total expenditure budget as current YTD expenditures are 12.0 percent under budget. However, current YTD expenditures are 29.2 percent over budget for the Courts Area – General major maintenance project. This is a major maintenance project budgeted equally for twelve months. Variances may occur throughout the year as projects are completed but will be within budget by year-end.

### **Detention Fund Variance Analysis**

#### **Detention Fund Revenues**

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of (\$533,338):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$533.3 thousand or 1.2 percent. The FY 09-10 Jail Tax revenue budget of \$109.2m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from Elliot D. Pollack (EDP), with an additional 2.0 percent downward adjustment based on the economic uncertainty. As noted previously, the sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$1,463,990):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$1.4m or 10.7 percent. The negative revenue variance is primarily from \$1,465,244 of Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$554,298):** The FY 09-10 Interest Revenue reflects a YTD negative budget variance of \$554.3m or 34.1 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. It is estimated that total FY 09-10 interest revenue will be approximately \$3.2m, creating an estimated negative variance of approximately \$3.3m for the year. This interest earnings estimate will be revised in December 2009 after the Treasurer's Pool has posted the second quarter apportionment. Interest revenue is recorded quarterly and the negative variance is related to decreased investment yields for the Treasurer's Pool.

#### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$5,431,218:** Current YTD expenditures are 5.7 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office and Juvenile Probation.
- **Services Expenditures (Operating) YTD variance of \$5,661,640:** Current YTD expenditures are 25.5 percent under budget. Non-Departmental comprises the largest positive variance as capital facility development and general government activity contingency expenditures are under budget.

- **Total Non-Recurring Expenditures YTD variance of (\$937,633):** Current YTD expenditures are 48.1 percent over budget. The negative variance is mostly attributable to Non-Departmental for capital facilities development expenditures.

#### Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets. However, the department below has negative variances within the operating, non-recurring/non-project, and/or non-recurring/project appropriations.

**Non-Departmental Expenditures (Non-Recurring/Non-Project & Non-Recurring/Project) YTD variances of (\$2,777,891) and (\$46,871), respectively:** The department is within its total expenditure budget as current YTD expenditures are 34.9 percent under budget. However, there is a negative YTD variance in non-recurring/non-project expenditures that is offset by positive variances in non-recurring/project expenditures and an accounting error by Public Works - Facilities. The variance is caused by the fact that Major Maintenance project expenditures are significantly behind budget so far this fiscal year.

#### HURF Revenue Variance Analysis

**Intergovernmental Revenue YTD variance of \$410,066:** The FY 09-10 State-Shared Highway User YTD actual revenue of \$35.8m exceeds budgeted YTD revenue of \$35.4m resulting in a positive budget variance of \$410.0 thousand or 1.2 percent. The FY 09-10 total budget of \$84.3m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

In the November 2009 – JLBC – Monthly Fiscal Highlights Report, the JLBC noted that the downward trend in HURF collections is due to a variety of factors related to the general economic downturn. Even with lower fuel prices, consumers have been driving less. Lower population growth has also contributed to fewer miles driven, as well as reduced vehicle license tax and registration fee growth. And finally, motor carrier fees are down due to the continued trend of fewer registered commercial vehicles.

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 Finance Managers



# General Fund

## Executive Summary

As of November 30, 2009

### Revenues

| Operating                           | Revised FY<br>Budget | YTD Budget         | YTD Actual         | Variance           |
|-------------------------------------|----------------------|--------------------|--------------------|--------------------|
| Sales Taxes                         | 368,431,060          | 149,963,115        | 151,078,936        | 1,115,821          |
| Property Taxes                      | 487,350,934          | 253,076,053        | 248,670,262        | (4,405,791)        |
| Vehicle License Taxes               | 118,385,455          | 53,665,383         | 52,946,069         | (719,314)          |
| Intergovernmental                   | 11,114,095           | 3,551,508          | 3,622,899          | 71,391             |
| Miscellaneous                       | 82,825,528           | 31,111,032         | 31,414,846         | 303,814            |
| Interest                            | 12,000,000           | 3,000,000          | 1,125,527          | (1,874,473)        |
| Transfers In                        | 10,142,704           | 4,226,129          | 4,226,108          | (21)               |
| <b>Total Operating Revenues</b>     | <b>1,090,249,776</b> | <b>498,593,220</b> | <b>493,084,646</b> | <b>(5,508,574)</b> |
| <b>Total Non-Recurring Revenues</b> | <b>27,164</b>        | <b>27,164</b>      | <b>44,287</b>      | <b>17,123</b>      |
| <b>Total Revenues</b>               | <b>1,090,276,940</b> | <b>498,620,384</b> | <b>493,128,933</b> | <b>(5,491,451)</b> |

### Expenditures

| Operating                               | Revised FY<br>Budget | YTD Budget         | YTD Actual         | Variance          |
|---|----------------------|--------------------|--------------------|-------------------|
| Personnel Services                      | 419,455,772          | 175,566,006        | 170,613,732        | 4,952,274         |
| Supplies                                | 10,778,884           | 4,440,184          | 3,492,470          | 947,714           |
| Services                                | 216,458,781          | 57,451,905         | 42,049,075         | 15,402,830        |
| Intergovernmental Payments              | 257,464,053          | 97,338,639         | 80,104,141         | 17,234,498        |
| Debt Service                            | 10,349,385           | 4,314,199          | 4,040,757          | 273,442           |
| Capital Outlay                          | 1,496,189            | (205,752)          | (192,693)          | (13,059)          |
| Transfers Out                           | 174,246,714          | 72,602,800         | 72,595,300         | 7,500             |
| <b>Total Operating Expenditures</b>     | <b>1,090,249,778</b> | <b>411,507,981</b> | <b>372,702,782</b> | <b>38,805,199</b> |
| <b>Total Non-Recurring Expenditures</b> | <b>183,869,992</b>   | <b>104,593,651</b> | <b>90,899,226</b>  | <b>13,694,425</b> |
| <b>Total Expenditures</b>               | <b>1,274,119,770</b> | <b>516,101,632</b> | <b>463,602,008</b> | <b>52,499,624</b> |

|  |                      |                     |                    |                   |
|--|----------------------|---------------------|--------------------|-------------------|
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(183,842,830)</b> | <b>(17,481,248)</b> | <b>29,526,925</b>  | <b>47,008,173</b> |
| <b>Beginning Fund Balance (unaudited)</b>                    | <b>398,528,018</b>   | <b>398,528,018</b>  | <b>410,035,269</b> | <b>11,507,251</b> |
| <i>Revenues</i>  | 1,090,276,940        | 498,620,384         | 493,128,933        | (5,491,451)       |
| <i>Expenditures</i>  | 1,274,119,770        | 516,101,632         | 463,602,008        | 52,499,624        |
| <b>Fund Balance with Designations</b>                        | <b>214,685,188</b>   | <b>381,046,770</b>  | <b>439,562,194</b> | <b>58,515,424</b> |
| <i>Fund Balance Designations</i>                             | 214,677,610          | 214,677,610         | 214,677,610        | -                 |
| <b>Undesignated Ending Fund Balance</b>                      | <b>7,578</b>         | <b>166,369,160</b>  | <b>224,884,584</b> | <b>58,515,424</b> |

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

As of November 30, 2009

### Total Expenditures (Operating and Non-Recurring)

|                                       | <u>Revised Budget</u> | <u>YTD Budget</u>  | <u>YTD Actual</u>  | <u>Variance</u>   | <u>% of Variance</u> |
|---------------------------------------|-----------------------|--------------------|--------------------|-------------------|----------------------|
| <b>General Government</b>             |                       |                    |                    |                   |                      |
| ASSESSOR F100                         | 22,816,543            | 9,322,915          | 8,835,778          | 487,137           | 5.23 %               |
| BOARD OF SUPERVISORS D1 F100          | 346,428               | 147,301            | 145,096            | 2,205             | 1.50 %               |
| BOARD OF SUPERVISORS D2 F100          | 346,428               | 144,175            | 143,363            | 812               | 0.56 %               |
| BOARD OF SUPERVISORS D3 F100          | 346,428               | 144,026            | 138,301            | 5,725             | 3.97 %               |
| BOARD OF SUPERVISORS D4 F100          | 346,428               | 146,053            | 137,735            | 8,318             | 5.70 %               |
| BOARD OF SUPERVISORS D5 F100          | 346,428               | 147,317            | 142,836            | 4,481             | 3.04 %               |
| CALL CENTER F100                      | 1,363,590             | 581,016            | 574,516            | 6,500             | 1.12 %               |
| CLERK OF THE BOARD F100               | 1,346,191             | 561,520            | 274,240            | 287,280           | 51.16 %              |
| COUNTY MANAGER F100                   | 2,434,692             | 1,030,837          | 919,526            | 111,311           | 10.80 %              |
| ELECTIONS F100                        | 8,212,297             | 4,488,862          | 2,494,318          | 1,994,544         | 44.43 %              |
| ENTERPRISE TECHNOLOGY F100            | 7,614,262             | 3,239,544          | 2,897,709          | 341,835           | 10.55 %              |
| FINANCE F100                          | 3,282,573             | 1,364,739          | 1,359,901          | 4,838             | 0.35 %               |
| INTERNAL AUDIT F100                   | 1,553,494             | 649,981            | 636,228            | 13,753            | 2.12 %               |
| MANAGEMENT AND BUDGET F100            | 3,186,167             | 1,301,438          | 1,241,658          | 59,780            | 4.59 %               |
| MATERIALS MANAGEMENT F100             | 1,938,254             | 796,606            | 691,196            | 105,410           | 13.23 %              |
| PUBLIC WORKS F100                     | 11,993,457            | 4,879,684          | 4,611,383          | 268,301           | 5.50 %               |
| RECORDER F100                         | 2,095,117             | 878,589            | 703,552            | 175,037           | 19.92 %              |
| RESEARCH AND REPORTING F100           | 391,970               | 192,859            | 135,593            | 57,266            | 29.69 %              |
| TREASURER F100                        | 2,618,874             | 1,097,701          | 1,064,264          | 33,437            | 3.05 %               |
| WORKFORCE MGMT AND DEV F100           | 3,049,142             | 1,270,018          | 1,223,003          | 47,015            | 3.70 %               |
| <b>Subtotal</b>                       | <b>75,628,763</b>     | <b>32,385,181</b>  | <b>28,370,197</b>  | <b>4,014,984</b>  | <b>12.40 %</b>       |
| <b>Public Safety</b>                  |                       |                    |                    |                   |                      |
| CLERK OF SUPERIOR COURT F100          | 30,056,139            | 12,628,120         | 11,751,935         | 876,185           | 6.94 %               |
| CONSTABLES F100                       | 2,422,901             | 1,022,806          | 947,114            | 75,692            | 7.40 %               |
| CORRECTIONAL HEALTH F100              | 3,049,876             | 1,267,682          | 1,198,598          | 69,084            | 5.45 %               |
| COUNTY ATTORNEY CIVIL F100            | 4,239,577             | 1,768,041          | 2,706,833          | (938,792)         | (53.10) %            |
| COUNTY ATTORNEY F100                  | 56,599,487            | 23,597,705         | 23,418,340         | 179,365           | 0.76 %               |
| EMERGENCY MANAGEMENT F100             | 173,881               | 72,322             | 63,967             | 8,355             | 11.55 %              |
| GENERAL LITIGATION F100               | 5,205,817             | 2,270,866          | 1,153,841          | 1,117,025         | 49.19 %              |
| JUDICIAL BRANCH *                     | 137,835,797           | 57,976,099         | 54,802,183         | 3,173,916         | 5.47 %               |
| JUSTICE COURTS F100                   | 14,488,923            | 6,008,469          | 5,805,981          | 202,488           | 3.37 %               |
| MEDICAL EXAMINER F100                 | 6,684,432             | 2,780,492          | 2,696,695          | 83,797            | 3.01 %               |
| PUBLIC DEFENSE SYSTEM *               | 71,858,542            | 28,830,351         | 32,695,461         | (3,865,110)       | (13.41) %            |
| PUBLIC FIDUCIARY F100                 | 2,477,439             | 1,013,412          | 937,362            | 76,050            | 7.50 %               |
| SHERIFF F100                          | 62,386,575            | 26,130,018         | 25,690,800         | 439,218           | 1.68 %               |
| SPECIAL LITIGATION F100               | 2,135,828             | 983,258            | 333,503            | 649,755           | 66.08 %              |
| <b>Subtotal</b>                       | <b>399,615,214</b>    | <b>166,349,641</b> | <b>164,202,613</b> | <b>2,147,028</b>  | <b>1.29 %</b>        |
| <b>Health, Welfare and Sanitation</b> |                       |                    |                    |                   |                      |
| ANIMAL CARE AND CONTROL F100          | 257,903               | 107,459            | 107,459            | -                 | -                    |
| ENVIRONMENTAL SERVICES F100           | 3,420,072             | 1,434,585          | 1,263,679          | 170,906           | 11.91 %              |
| HUMAN SERVICES F100                   | 2,313,610             | 919,138            | 397,936            | 521,202           | 56.71 %              |
| PUBLIC HEALTH F100                    | 10,787,840            | 4,607,953          | 4,066,909          | 541,044           | 11.74 %              |
| <b>Subtotal</b>                       | <b>16,779,425</b>     | <b>7,069,135</b>   | <b>5,835,983</b>   | <b>1,233,152</b>  | <b>17.44 %</b>       |
| <b>Culture and Recreation</b>         |                       |                    |                    |                   |                      |
| PARKS AND RECREATION F100             | 694,615               | 285,005            | 249,143            | 35,862            | 12.58 %              |
| <b>Subtotal</b>                       | <b>694,615</b>        | <b>285,005</b>     | <b>249,143</b>     | <b>35,862</b>     | <b>12.58 %</b>       |
| <b>Education</b>                      |                       |                    |                    |                   |                      |
| SUPERINTENDENT OF SCHOOLS F100        | 2,035,900             | 801,432            | 772,637            | 28,795            | 3.59 %               |
| <b>Subtotal</b>                       | <b>2,035,900</b>      | <b>801,432</b>     | <b>772,637</b>     | <b>28,795</b>     | <b>3.59 %</b>        |
| <b>Other Gov Fund</b>                 |                       |                    |                    |                   |                      |
| HEALTH CARE PROGRAMS F100             | 238,841,157           | 97,763,659         | 78,036,180         | 19,727,479        | 20.18 %              |
| NON DEPARTMENTAL F100                 | 540,524,696           | 211,447,579        | 186,135,255        | 25,312,324        | 11.97 %              |
| <b>Subtotal</b>                       | <b>779,365,853</b>    | <b>309,211,238</b> | <b>264,171,435</b> | <b>45,039,803</b> | <b>14.57 %</b>       |
| <b>Total Expenditures</b>             | <b>1,274,119,770</b>  | <b>516,101,632</b> | <b>463,602,008</b> | <b>52,499,624</b> | <b>10.17 %</b>       |

\* 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 November 30, 2009

#### Total Expenditures (Operating and Non-Recurring)

|                                    | Revised Budget     | YTD Budget        | YTD Actual        | Variance           | % of Variance    |
|------------------------------------|--------------------|-------------------|-------------------|--------------------|------------------|
| <b>Judicial Branch</b>             |                    |                   |                   |                    |                  |
| ADULT PROBATION F100               | 58,854,159         | 24,662,762        | 23,675,837        | 986,925            | 4.00 %           |
| JUVENILE PROBATION F100            | 16,449,965         | 6,852,124         | 6,042,283         | 809,841            | 11.82 %          |
| SUPERIOR COURT F100                | 62,531,673         | 26,461,213        | 25,084,064        | 1,377,149          | 5.20 %           |
| <b>Total Judicial Branch</b>       | <b>137,835,797</b> | <b>57,976,099</b> | <b>54,802,183</b> | <b>3,173,916</b>   | <b>5.47 %</b>    |
| <b>Public Defense System</b>       |                    |                   |                   |                    |                  |
| CONTRACT COUNSEL F100              | 14,353,929         | 5,023,609         | 9,423,275         | (4,399,666)        | (87.58) %        |
| JUVENILE DEFENDER F100             | 4,164,849          | 1,724,783         | 1,762,433         | (37,650)           | (2.18) %         |
| LEGAL ADVOCATE F100                | 8,770,615          | 3,623,819         | 3,537,746         | 86,073             | 2.38 %           |
| LEGAL DEFENDER F100                | 9,855,901          | 4,073,481         | 4,008,728         | 64,753             | 1.59 %           |
| PUBLIC DEFENDER F100               | 34,713,248         | 14,384,659        | 13,963,279        | 421,380            | 2.93 %           |
| <b>Total Public Defense System</b> | <b>71,858,542</b>  | <b>28,830,351</b> | <b>32,695,461</b> | <b>(3,865,110)</b> | <b>(13.41) %</b> |

Note: Totals may not foot due to rounding.



# Detention Fund Executive Summary

As of November 30, 2009

## Revenues

| Operating                           | Revised FY<br>Budget | YTD Budget         | YTD Actual         | Variance           |
|-------------------------------------|----------------------|--------------------|--------------------|--------------------|
| Sales Taxes                         | 109,246,467          | 45,388,829         | 44,855,491         | (533,338)          |
| Intergovernmental                   | 32,870,240           | 13,695,935         | 12,231,945         | (1,463,990)        |
| Interest                            | 6,500,000            | 1,625,000          | 1,070,702          | (554,298)          |
| Transfers In                        | 174,201,714          | 72,584,044         | 72,584,050         | 6                  |
| <b>Total Operating Revenues</b>     | <b>322,818,421</b>   | <b>133,293,808</b> | <b>130,742,188</b> | <b>(2,551,620)</b> |
| <b>Total Non-Recurring Revenues</b> | <b>-</b>             | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>Total Revenues</b>               | <b>322,818,421</b>   | <b>133,293,808</b> | <b>130,742,188</b> | <b>(2,551,620)</b> |

## Expenditures

| Operating                               | Revised FY<br>Budget | YTD Budget         | YTD Actual         | Variance          |
|---|----------------------|--------------------|--------------------|-------------------|
| Personnel Services                      | 228,200,370          | 95,292,290         | 89,861,072         | 5,431,218         |
| Supplies                                | 12,043,996           | 5,042,084          | 5,538,292          | (496,208)         |
| Services                                | 81,383,164           | 22,173,224         | 16,511,584         | 5,661,640         |
| Intergovernmental Payments              | -                    | -                  | 0                  | (0)               |
| Debt Service                            | 850,498              | 355,063            | 377,199            | (22,136)          |
| Capital Outlay                          | 340,393              | 141,824            | 137,830            | 3,994             |
| <b>Total Operating Expenditures</b>     | <b>322,818,421</b>   | <b>123,004,485</b> | <b>112,425,977</b> | <b>10,578,508</b> |
| <b>Total Non-Recurring Expenditures</b> | <b>52,443,440</b>    | <b>1,948,854</b>   | <b>2,886,487</b>   | <b>(937,633)</b>  |
| <b>Total Expenditures</b>               | <b>375,261,861</b>   | <b>124,953,339</b> | <b>115,312,464</b> | <b>9,640,875</b>  |

### Excess (Deficiency) of Revenues Over Expenditures

|   |                     |                    |                    |                    |
|---|---------------------|--------------------|--------------------|--------------------|
|   | <u>(52,443,440)</u> | <u>8,340,469</u>   | <u>15,429,724</u>  | <u>7,089,255</u>   |
| <b>Beginning Fund Balance (unaudited)</b> | <b>184,960,153</b>  | <b>184,960,153</b> | <b>190,463,505</b> | <b>5,503,352</b>   |
| <i>Revenues</i>                           | <b>322,818,421</b>  | <b>133,293,808</b> | <b>130,742,188</b> | <b>(2,551,620)</b> |
| <i>Expenditures</i>                       | <b>375,261,861</b>  | <b>124,953,339</b> | <b>115,312,464</b> | <b>9,640,875</b>   |
| <b>Fund Balance with Designations</b>     | <b>132,516,713</b>  | <b>193,300,622</b> | <b>205,893,229</b> | <b>12,592,607</b>  |
| <i>Fund Balance Designations</i>          | <b>132,516,713</b>  | <b>132,516,713</b> | <b>132,516,713</b> | <b>-</b>           |
| <b>Undesignated Ending Fund Balance</b>   | <b>-</b>            | <b>60,783,909</b>  | <b>73,376,516</b>  | <b>12,592,607</b>  |



**Detention Fund**  
**Expenditures by Agency**  
*As of November 30, 2009*

**Total Expenditures (Operating and Non-Recurring)**

| Agency                    | <u>Revised Budget</u>     | <u>YTD Budget</u>         | <u>YTD Actual</u>         | <u>Variance</u>         | <u>% of Variance</u> |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|----------------------|
| CORRECTIONAL HEALTH F255  | 48,804,659                | 20,386,282                | 19,954,895                | 431,387                 | 2.12%                |
| COUNTY MANAGER F255       | 1,458,856                 | 575,273                   | 481,349                   | 93,924                  | 16.33%               |
| JUVENILE PROBATION F255   | 33,651,118                | 14,043,288                | 12,285,043                | 1,758,245               | 12.52%               |
| NON DEPARTMENTAL F255     | 105,023,573               | 12,132,503                | 7,896,081                 | 4,236,422               | 34.92%               |
| PUBLIC WORKS F255         | 2,645,658                 | 1,104,102                 | 973,503                   | 130,599                 | 11.83%               |
| SHERIFF F255              | 183,677,997               | 76,711,891                | 73,721,593                | 2,990,298               | 3.90%                |
|                           | -                         | -                         | -                         | -                       | -                    |
| <b>Total Expenditures</b> | <b><u>375,261,861</u></b> | <b><u>124,953,339</u></b> | <b><u>115,312,464</u></b> | <b><u>9,640,875</u></b> | <b><u>7.72%</u></b>  |

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures by Agency

### As of November 30, 2009

#### Expenditures

##### Operating

| General Government                    | Revised Budget        | YTD Budget         | YTD Actual         | Variance          | % of Variance        |
|---------------------------------------|-----------------------|--------------------|--------------------|-------------------|----------------------|
| ASSESSOR F100                         | 22,816,543            | 9,322,915          | 8,835,778          | 487,137           | 5.23 %               |
| BOARD OF SUPERVISORS D1 F100          | 346,428               | 147,301            | 145,096            | 2,205             | 1.50 %               |
| BOARD OF SUPERVISORS D2 F100          | 346,428               | 144,175            | 143,363            | 812               | 0.56 %               |
| BOARD OF SUPERVISORS D3 F100          | 346,428               | 144,026            | 138,301            | 5,725             | 3.97 %               |
| BOARD OF SUPERVISORS D4 F100          | 346,428               | 146,053            | 137,735            | 8,318             | 5.70 %               |
| BOARD OF SUPERVISORS D5 F100          | 346,428               | 147,317            | 142,836            | 4,481             | 3.04 %               |
| CALL CENTER F100                      | 1,363,590             | 581,016            | 574,516            | 6,500             | 1.12 %               |
| CLERK OF THE BOARD F100               | 650,135               | 271,462            | 257,543            | 13,919            | 5.13 %               |
| COUNTY MANAGER F100                   | 2,434,692             | 1,030,837          | 919,526            | 111,311           | 10.80 %              |
| ELECTIONS F100                        | 8,212,297             | 4,488,862          | 2,494,318          | 1,994,544         | 44.43 %              |
| ENTERPRISE TECHNOLOGY F100            | 7,614,262             | 3,239,544          | 2,897,709          | 341,835           | 10.55 %              |
| FINANCE F100                          | 3,282,573             | 1,364,739          | 1,359,901          | 4,838             | 0.35 %               |
| INTERNAL AUDIT F100                   | 1,553,494             | 649,981            | 636,228            | 13,753            | 2.12 %               |
| MANAGEMENT AND BUDGET F100            | 3,186,167             | 1,301,438          | 1,241,658          | 59,780            | 4.59 %               |
| MATERIALS MANAGEMENT F100             | 1,884,254             | 790,051            | 691,196            | 98,855            | 12.51 %              |
| PUBLIC WORKS F100                     | 11,340,005            | 4,716,320          | 4,402,999          | 313,321           | 6.64 %               |
| RECORDER F100                         | 2,095,117             | 878,589            | 703,552            | 175,037           | 19.92 %              |
| RESEARCH AND REPORTING F100           | 391,970               | 192,859            | 135,593            | 57,266            | 29.69 %              |
| TREASURER F100                        | 2,618,874             | 1,097,701          | 1,064,264          | 33,437            | 3.05 %               |
| WORKFORCE MGMT AND DEV F100           | 3,049,142             | 1,270,018          | 1,223,003          | 47,015            | 3.70 %               |
| <b>Subtotal</b>                       | <b>74,225,255</b>     | <b>31,925,204</b>  | <b>28,145,116</b>  | <b>3,780,088</b>  | <b>11.84 %</b>       |
| <b>Public Safety</b>                  | <b>Revised Budget</b> | <b>YTD Budget</b>  | <b>YTD Actual</b>  | <b>Variance</b>   | <b>% of Variance</b> |
| CLERK OF SUPERIOR COURT F100          | 30,056,139            | 12,628,120         | 11,751,935         | 876,185           | 6.94 %               |
| CONSTABLES F100                       | 2,403,317             | 1,003,222          | 940,807            | 62,415            | 6.22 %               |
| CORRECTIONAL HEALTH F100              | 3,049,876             | 1,267,682          | 1,198,598          | 69,084            | 5.45 %               |
| COUNTY ATTORNEY CIVIL F100            | 4,013,122             | 1,673,686          | 2,706,833          | (1,033,147)       | (61.73) %            |
| COUNTY ATTORNEY F100                  | 56,599,487            | 23,597,705         | 23,418,340         | 179,365           | 0.76 %               |
| EMERGENCY MANAGEMENT F100             | 173,881               | 72,322             | 63,967             | 8,355             | 11.55 %              |
| GENERAL LITIGATION F100               | 5,041,817             | 2,106,866          | 1,153,841          | 953,025           | 45.23 %              |
| JUDICIAL BRANCH *                     | 137,835,797           | 57,976,099         | 54,802,183         | 3,173,916         | 5.47 %               |
| JUSTICE COURTS F100                   | 14,488,923            | 6,008,469          | 5,805,981          | 202,488           | 3.37 %               |
| MEDICAL EXAMINER F100                 | 6,684,432             | 2,780,492          | 2,696,695          | 83,797            | 3.01 %               |
| PUBLIC DEFENSE SYSTEM *               | 71,858,542            | 28,830,351         | 32,695,461         | (3,865,110)       | (13.41) %            |
| PUBLIC FIDUCIARY F100                 | 2,477,439             | 1,013,412          | 937,362            | 76,050            | 7.50 %               |
| SHERIFF F100                          | 62,386,575            | 26,130,018         | 25,691,350         | 438,668           | 1.68 %               |
| SPECIAL LITIGATION F100               | 1,979,828             | 827,258            | 333,503            | 493,755           | 59.69 %              |
| <b>Subtotal</b>                       | <b>399,049,175</b>    | <b>165,915,702</b> | <b>164,196,855</b> | <b>1,718,847</b>  | <b>1.04 %</b>        |
| <b>Health, Welfare and Sanitation</b> | <b>Revised Budget</b> | <b>YTD Budget</b>  | <b>YTD Actual</b>  | <b>Variance</b>   | <b>% of Variance</b> |
| ANIMAL CARE AND CONTROL F100          | 257,903               | 107,459            | 107,459            | -                 | -                    |
| ENVIRONMENTAL SERVICES F100           | 3,350,072             | 1,364,585          | 1,263,679          | 100,906           | 7.39 %               |
| HUMAN SERVICES F100                   | 2,063,610             | 869,138            | 397,936            | 471,202           | 54.21 %              |
| PUBLIC HEALTH F100                    | 10,787,840            | 4,607,953          | 4,066,909          | 541,044           | 11.74 %              |
| <b>Subtotal</b>                       | <b>16,459,425</b>     | <b>6,949,135</b>   | <b>5,835,983</b>   | <b>1,113,152</b>  | <b>16.02 %</b>       |
| <b>Culture and Recreation</b>         | <b>Revised Budget</b> | <b>YTD Budget</b>  | <b>YTD Actual</b>  | <b>Variance</b>   | <b>% of Variance</b> |
| PARKS AND RECREATION F100             | 694,615               | 285,005            | 249,143            | 35,862            | 12.58 %              |
| <b>Subtotal</b>                       | <b>694,615</b>        | <b>285,005</b>     | <b>249,143</b>     | <b>35,862</b>     | <b>12.58 %</b>       |
| <b>Education</b>                      | <b>Revised Budget</b> | <b>YTD Budget</b>  | <b>YTD Actual</b>  | <b>Variance</b>   | <b>% of Variance</b> |
| SUPERINTENDENT OF SCHOOLS F100        | 2,035,900             | 801,432            | 772,637            | 28,795            | 3.59 %               |
| <b>Subtotal</b>                       | <b>2,035,900</b>      | <b>801,432</b>     | <b>772,637</b>     | <b>28,795</b>     | <b>3.59 %</b>        |
| <b>Other Gov Fund</b>                 | <b>Revised Budget</b> | <b>YTD Budget</b>  | <b>YTD Actual</b>  | <b>Variance</b>   | <b>% of Variance</b> |
| HEALTH CARE PROGRAMS F100             | 238,841,157           | 97,763,659         | 78,036,180         | 19,727,479        | 20.18 %              |
| NON DEPARTMENTAL F100                 | 358,944,251           | 107,867,844        | 95,466,868         | 12,400,976        | 11.50 %              |
| <b>Subtotal</b>                       | <b>597,785,408</b>    | <b>205,631,503</b> | <b>173,503,048</b> | <b>32,128,455</b> | <b>15.62 %</b>       |
| <b>Total Operating Expenditures</b>   | <b>1,090,249,778</b>  | <b>411,507,981</b> | <b>372,702,782</b> | <b>38,805,199</b> | <b>9.43 %</b>        |

\* 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 November 30, 2009

#### Expenditures

##### *Non-Recurring/Non-Project*

| General Government                                  | Revised Budget     | YTD Budget         | YTD Actual        | Variance         | % of Variance   |
|---|--------------------|--------------------|-------------------|------------------|-----------------|
| CLERK OF THE BOARD F100                             | 696,056            | 290,058            | 16,697            | 273,361          | 94.24 %         |
| MATERIALS MANAGEMENT F100                           | 54,000             | 6,555              | -                 | 6,555            | 100.00 %        |
| PUBLIC WORKS F100                                   | 653,452            | 163,364            | 208,383           | (45,019)         | (27.56) %       |
| <b>Subtotal</b>                                     | <b>1,403,508</b>   | <b>459,977</b>     | <b>225,081</b>    | <b>234,896</b>   | <b>51.07 %</b>  |
|   |                    |                    |                   |                  |                 |
| Public Safety                                       | Revised Budget     | YTD Budget         | YTD Actual        | Variance         | % of Variance   |
| CONSTABLES F100                                     | 19,584             | 19,584             | 6,307             | 13,277           | 67.79 %         |
| COUNTY ATTORNEY CIVIL F100                          | 226,455            | 94,355             | -                 | 94,355           | 100.00 %        |
| GENERAL LITIGATION F100                             | 164,000            | 164,000            | -                 | 164,000          | 100.00 %        |
| SPECIAL LITIGATION F100                             | 156,000            | 156,000            | -                 | 156,000          | 100.00 %        |
| <b>Subtotal</b>                                     | <b>566,039</b>     | <b>433,939</b>     | <b>6,307</b>      | <b>427,632</b>   | <b>98.55 %</b>  |
|   |                    |                    |                   |                  |                 |
| Health, Welfare and Sanitation                      | Revised Budget     | YTD Budget         | YTD Actual        | Variance         | % of Variance   |
| ENVIRONMENTAL SERVICES F100                         | 70,000             | 70,000             | -                 | 70,000           | 100.00 %        |
| HUMAN SERVICES F100                                 | 250,000            | 50,000             | -                 | 50,000           | 100.00 %        |
| <b>Subtotal</b>                                     | <b>320,000</b>     | <b>120,000</b>     | <b>-</b>          | <b>120,000</b>   | <b>100.00 %</b> |
|   |                    |                    |                   |                  |                 |
| Other Gov Fund                                      | Revised Budget     | YTD Budget         | YTD Actual        | Variance         | % of Variance   |
| NON DEPARTMENTAL F100                               | 172,328,833        | 99,096,263         | 90,299,206        | 8,797,057        | 8.88 %          |
| <b>Subtotal</b>                                     | <b>172,328,833</b> | <b>99,096,263</b>  | <b>90,299,206</b> | <b>8,797,057</b> | <b>8.88 %</b>   |
|   |                    |                    |                   |                  |                 |
| <b>Total Non-Recurring/Non-Project Expenditures</b> | <b>174,618,380</b> | <b>100,110,179</b> | <b>90,530,594</b> | <b>9,579,585</b> | <b>9.57 %</b>   |

\* 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 November 30, 2009

### Expenditures

#### Non-Recurring/Project

##### Public Safety

| SHERIFF F100                          | Revised Budget | YTD Budget | YTD Actual   | Variance   | % of Variance |
|---------------------------------------|----------------|------------|--------------|------------|---------------|
| SCSV - SHERIFF CEN SVC COMP VOICE SYS | -              | -          | (549)        | 549        | -             |
| <b>Subtotal</b>                       | <b>-</b>       | <b>-</b>   | <b>(549)</b> | <b>549</b> | <b>-</b>      |

##### Other Gov Fund

| NON DEPARTMENTAL F100                 | Revised Budget   | YTD Budget       | YTD Actual     | Variance         | % of Variance  |
|---------------------------------------|------------------|------------------|----------------|------------------|----------------|
| ABII - ADMIN BUILDING IMPROVEMENTS    | 225,000          | 50,000           | -              | 50,000           | 100.00 %       |
| AVSO - AVONDALE SHERIFF SUB           | 93,612           | 39,005           | 8,935          | 30,070           | 77.09 %        |
| CACX - COURTS AREA - GENERAL          | 161,269          | 67,196           | 86,809         | (19,613)         | (29.19) %      |
| CCBI - CENTRAL COURT BLDG             | 1,225,800        | 1,225,800        | 8,326          | 1,217,474        | 99.32 %        |
| DABS - DRNGO ADMIN BLDG & SHOPS       | 155,268          | 64,695           | 16,060         | 48,635           | 75.18 %        |
| DTCC - DOWNTOWN JUSTICE CENTER        | 207,756          | 86,565           | 11,269         | 75,296           | 86.98 %        |
| EEII - EAST CRTS INFRASTRUC IMPRVMTS  | 166,004          | 69,173           | 450            | 68,723           | 99.35 %        |
| ENRG - ENERGY MANAGEMENT STUDIES      | -                | -                | (27,615)       | 27,615           | -              |
| ENVR - ENVIRONMENTAL PROJECTS         | 875,000          | 364,588          | 31,377         | 333,211          | 91.39 %        |
| EJET - EASTSIDE VETERINARY CENTER     | 425,250          | 212,625          | -              | 212,625          | 100.00 %       |
| OOHI - OLD COURT HOUSE BLDG IMPRVMTS  | 15,000           | 3,334            | -              | 3,334            | 100.00 %       |
| PPFE - PROGRAM FEES                   | 200,000          | 83,335           | -              | 83,335           | 100.00 %       |
| RCCR - CODE COMPLIANCE RESERVE        | 400,000          | 166,669          | 347            | 166,322          | 99.79 %        |
| SECR - BUILDING SECURITY PROJECTS     | 500,000          | 208,338          | 61,023         | 147,315          | 70.71 %        |
| SEFP - SEF RELOCATION TO PHOENIX      | 411,206          | 51,406           | -              | 51,406           | 100.00 %       |
| SFTY - LIFE/SAFETY PROJECTS           | 500,000          | 208,338          | 24,936         | 183,402          | 88.03 %        |
| SICU - SE REG INFRASTRUC IMPRVMTS     | 540,624          | 225,260          | -              | 225,260          | 100.00 %       |
| SIPN - SEC CTR INFRASTRUC IMPRVMTNS   | 2,366,419        | 1,004,310        | 20,140         | 984,170          | 97.99 %        |
| SODC - GENERATOR SUPP SO DATA CTR     | 22,500           | 5,000            | -              | 5,000            | 100.00 %       |
| SPAP - SOUTHPORT ADULT PROBATION      | 72,360           | 30,150           | -              | 30,150           | 100.00 %       |
| UACE - U OF A COOP EXTENSION          | 369,500          | 184,750          | -              | 184,750          | 100.00 %       |
| WCII - WEST COURT INFRASTRUC IMPRVMTN | 319,044          | 132,935          | 127,123        | 5,812            | 4.37 %         |
| <b>Subtotal</b>                       | <b>9,251,612</b> | <b>4,483,472</b> | <b>369,180</b> | <b>4,114,292</b> | <b>91.77 %</b> |

**Total Non-Recurring/Project Expenditures** **9,251,612**      **4,483,472**      **368,631**      **4,114,841**      **91.78 %**

**Total Expenditures** **1,274,119,770**      **516,101,632**      **463,602,008**      **52,499,624**      **10.17 %**

Note: Totals may not foot due to rounding.



**Detention Fund**  
**Expenditures by Agency**  
*As of November 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            | 48,804,659            | 20,386,282         | 19,954,895         | 431,387           | 2.12%                |
| COUNTY MANAGER F255                 | 1,458,856             | 575,273            | 481,349            | 93,924            | 16.33%               |
| JUVENILE PROBATION F255             | 33,651,118            | 14,043,288         | 12,285,043         | 1,758,245         | 12.52%               |
| NON DEPARTMENTAL F255               | 52,580,133            | 10,183,649         | 5,009,594          | 5,174,055         | 50.81%               |
| PUBLIC WORKS F255                   | 2,645,658             | 1,104,102          | 973,503            | 130,599           | 11.83%               |
| SHERIFF F255                        | 183,677,997           | 76,711,891         | 73,721,593         | 2,990,298         | 3.90%                |
|                                     | -                     | -                  | -                  | -                 | -                    |
| <b>Total Operating Expenditures</b> | <b>322,818,421</b>    | <b>123,004,485</b> | <b>112,425,977</b> | <b>10,578,508</b> | <b>8.60%</b>         |

**Non-Recurring/Non-Project**

| Agency  | <u>Revised Budget</u> | <u>YTD Budget</u> | <u>YTD Actual</u> | <u>Variance</u>    | <u>% of Variance</u> |
|---|-----------------------|-------------------|-------------------|--------------------|----------------------|
| NON DEPARTMENTAL F255                               | 45,300,177            | (988,112)         | 1,789,779         | (2,777,891)        | 281.13%              |
| <b>Total Non-Recurring/Non-Project Expenditures</b> | <b>45,300,177</b>     | <b>(988,112)</b>  | <b>1,789,779</b>  | <b>(2,777,891)</b> | <b>281.13%</b>       |



# Detention Fund

## Expenditures by Agency

As of November 30, 2009

### Expenditures

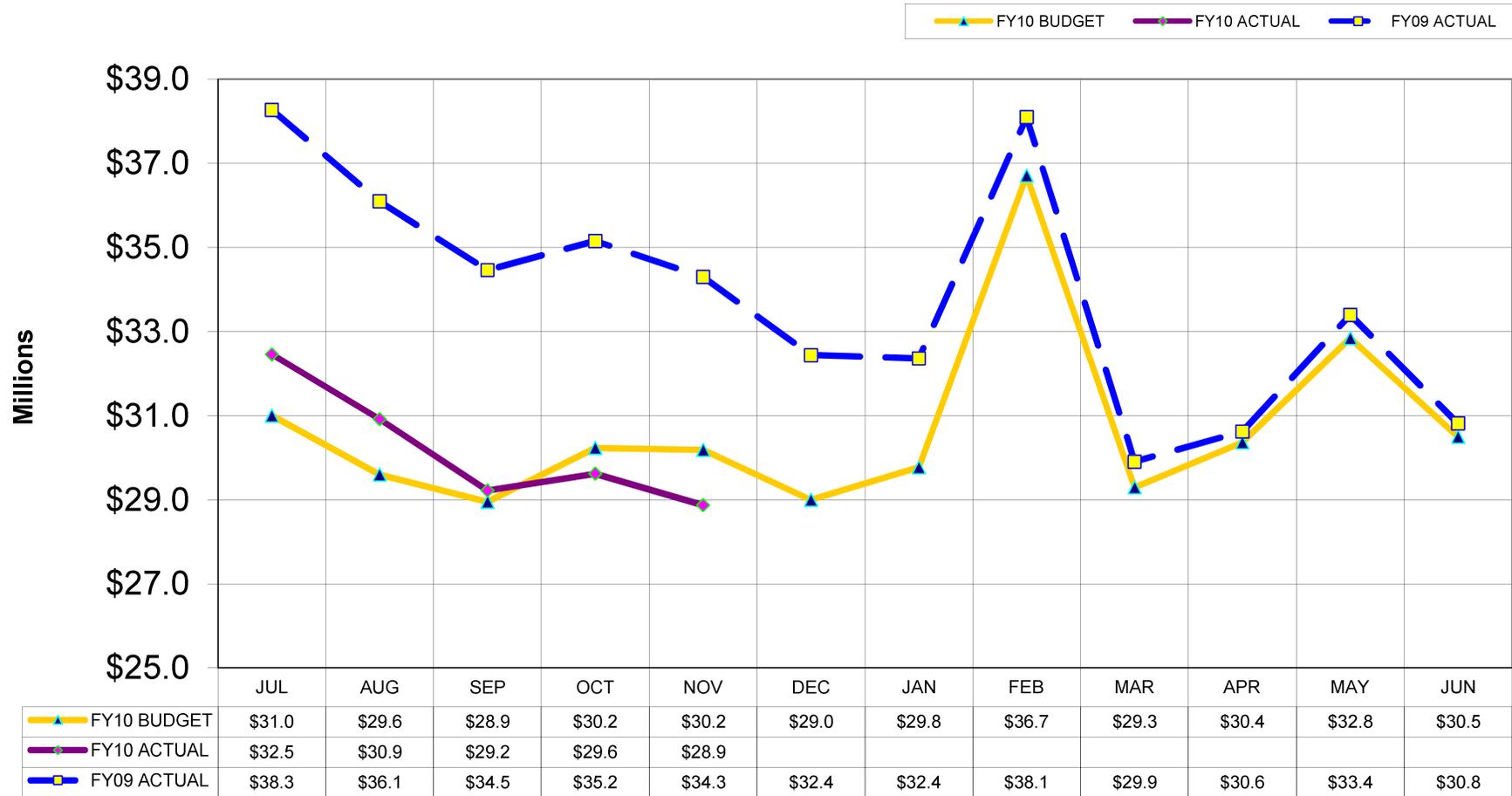
#### NON DEPARTMENTAL F255

##### *Non-Recurring/Project*

|   | <u>Revised Budget</u> | <u>YTD Budget</u>  | <u>YTD Actual</u>  | <u>Variance</u>  | <u>% of Variance</u> |
|---|-----------------------|--------------------|--------------------|------------------|----------------------|
| DDJS - DURANGO JAIL                             | 2,846,317             | 1,185,966          | 682,389            | 503,577          | 42.46%               |
| EJIS - ESTRELLA JAIL                            | 1,371,128             | 571,308            | 28,457             | 542,851          | 95.02%               |
| ENRG - ENERGY MANAGEMENT STUDIES                | 250,000               | 104,169            | (0)                | 104,169          | 100.00%              |
| ENVR - ENVIRONMENTAL PROJECTS                   | 200,000               | 83,330             | -                  | 83,330           | 100.00%              |
| LBJC - LBJ COMPLEX                              | 95,400                | 39,750             | 86,621             | (46,871)         | (117.92)%            |
| PPFE - PROGRAM FEES                             | 200,000               | 83,330             | -                  | 83,330           | 100.00%              |
| RCCR - CODE COMPLIANCE RESERVE                  | 200,000               | 83,330             | -                  | 83,330           | 100.00%              |
| SECR - BUILDING SECURITY PROJECTS               | 300,000               | 125,000            | 23,750             | 101,250          | 81.00%               |
| SFTY - LIFE/SAFETY PROJECTS                     | 500,000               | 208,330            | -                  | 208,330          | 100.00%              |
| SJUI - SE JUV INFRASTRUC IMPRVMTS               | 131,541               | 54,814             | 64,900             | (10,086)         | (18.40)%             |
| SODC - GENERATOR SUPP SO DATA CTR               | 202,500               | 45,000             | -                  | 45,000           | 100.00%              |
| TIJU - TOWERS JAIL SVC BLDG                     | 846,377               | 352,639            | 210,591            | 142,048          | 40.28%               |
| <b>Subtotal:</b>                                | <b>7,143,263</b>      | <b>2,936,966</b>   | <b>1,096,709</b>   | <b>1,840,257</b> | <b>62.66%</b>        |
| <b>Total Non-Recurring/Project Expenditures</b> | <b>7,143,263</b>      | <b>2,936,966</b>   | <b>1,096,709</b>   | <b>1,840,257</b> | <b>62.66%</b>        |
| <b>Total Expenditures</b>                       | <b>375,261,861</b>    | <b>124,953,339</b> | <b>115,312,464</b> | <b>9,640,875</b> | <b>7.72%</b>         |

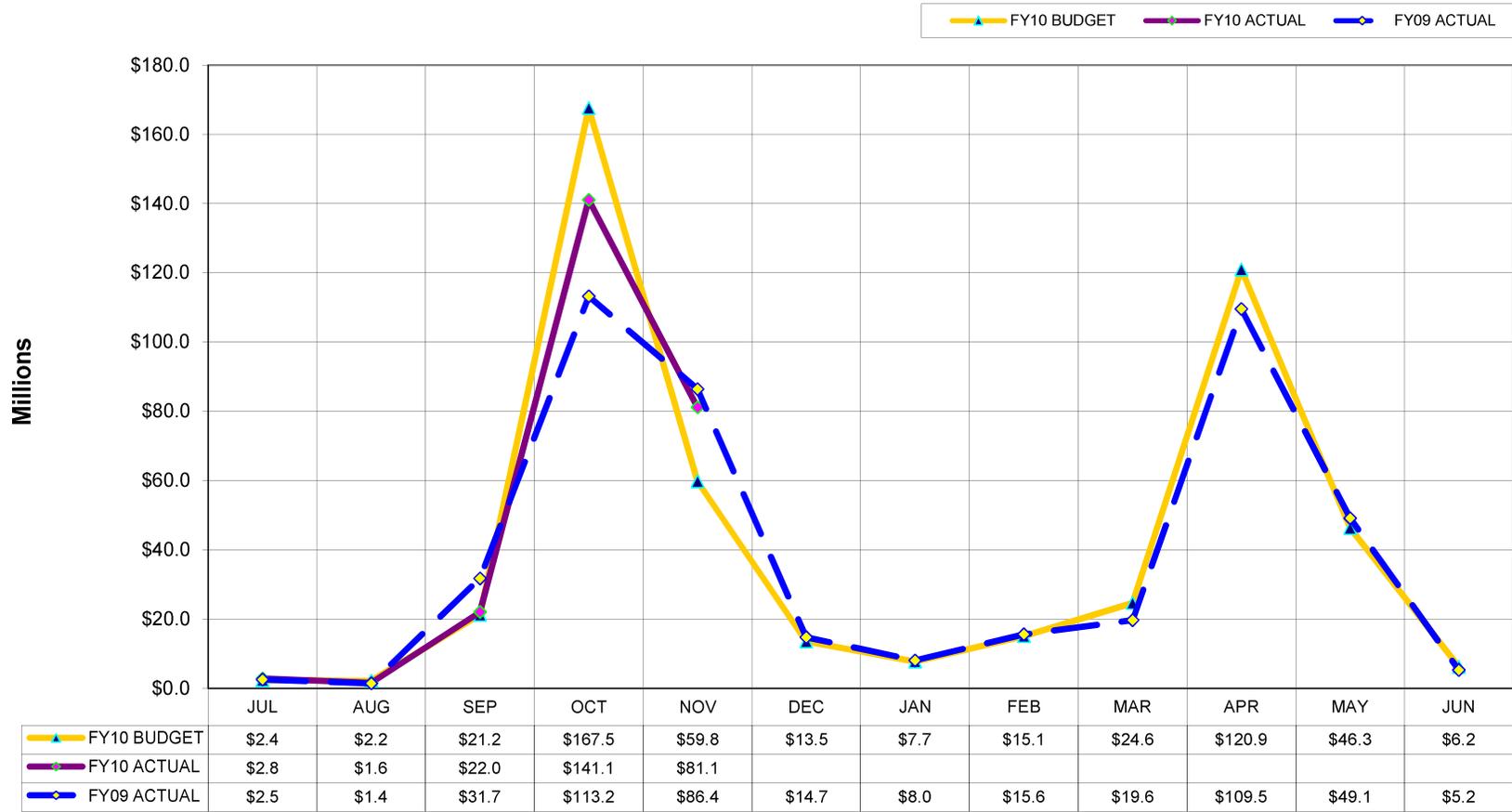
***Charts for Significant Revenue Sources***

## Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



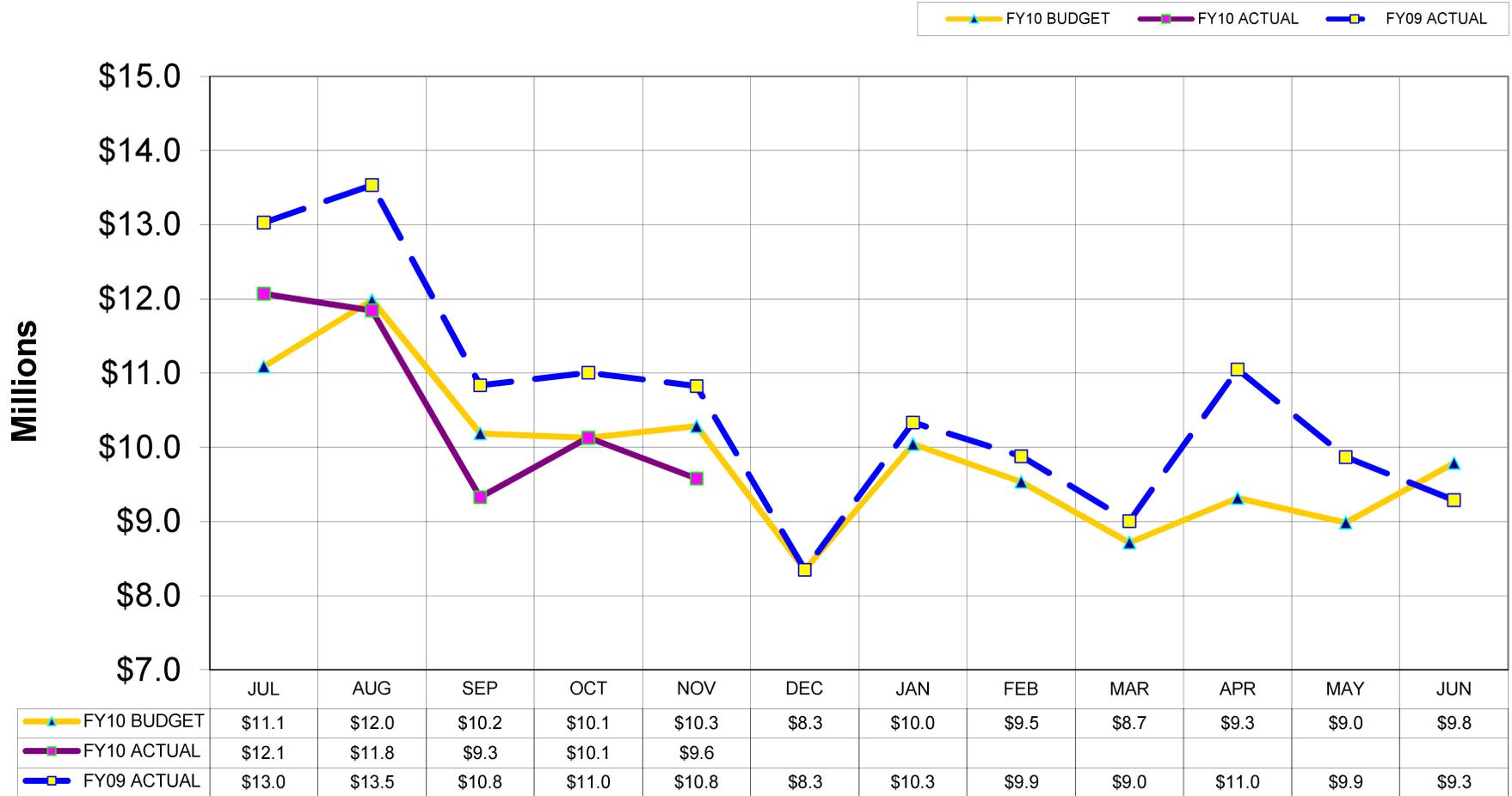
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Property Tax Revenues Budget Vs. Actual



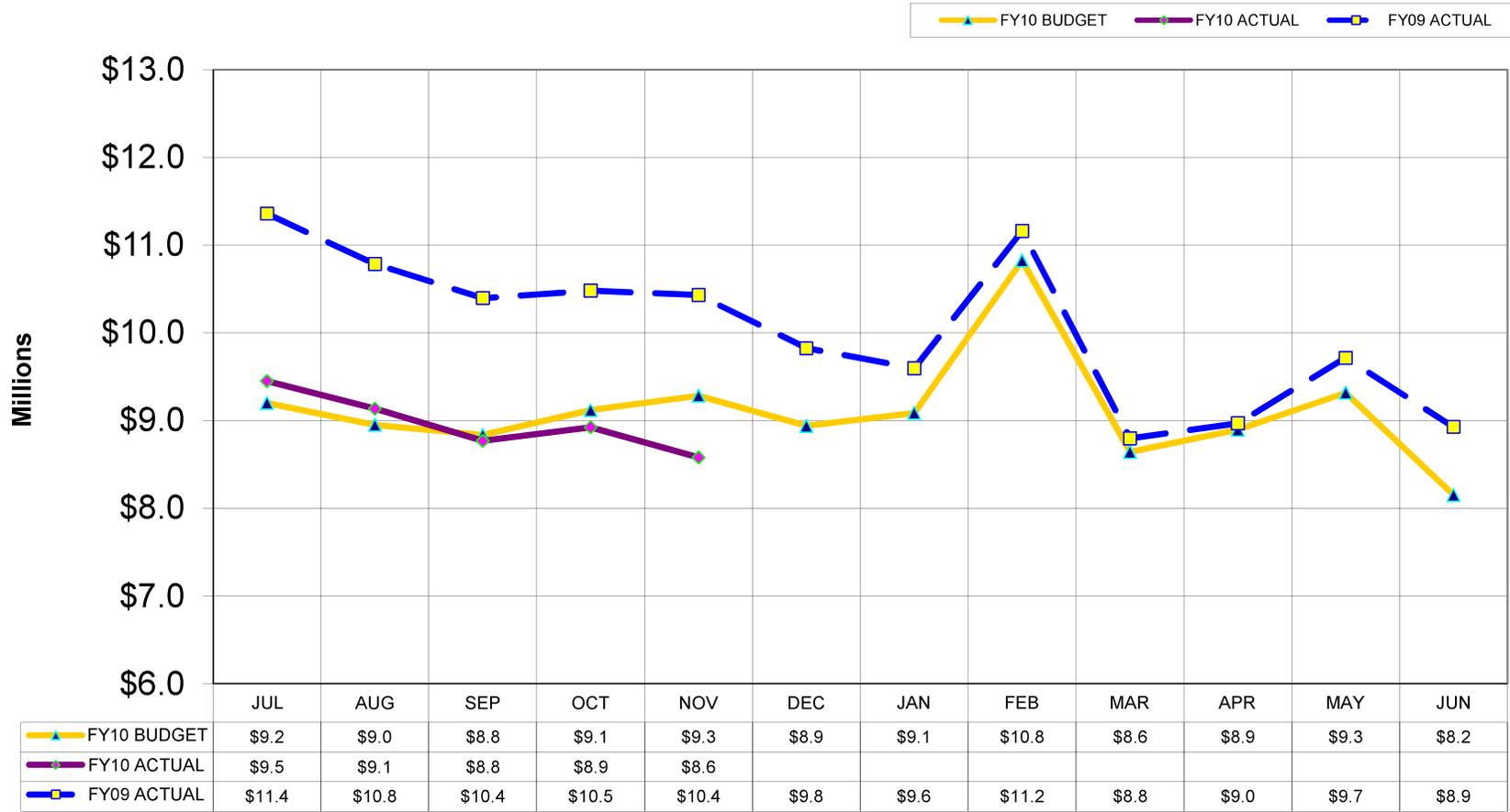
Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



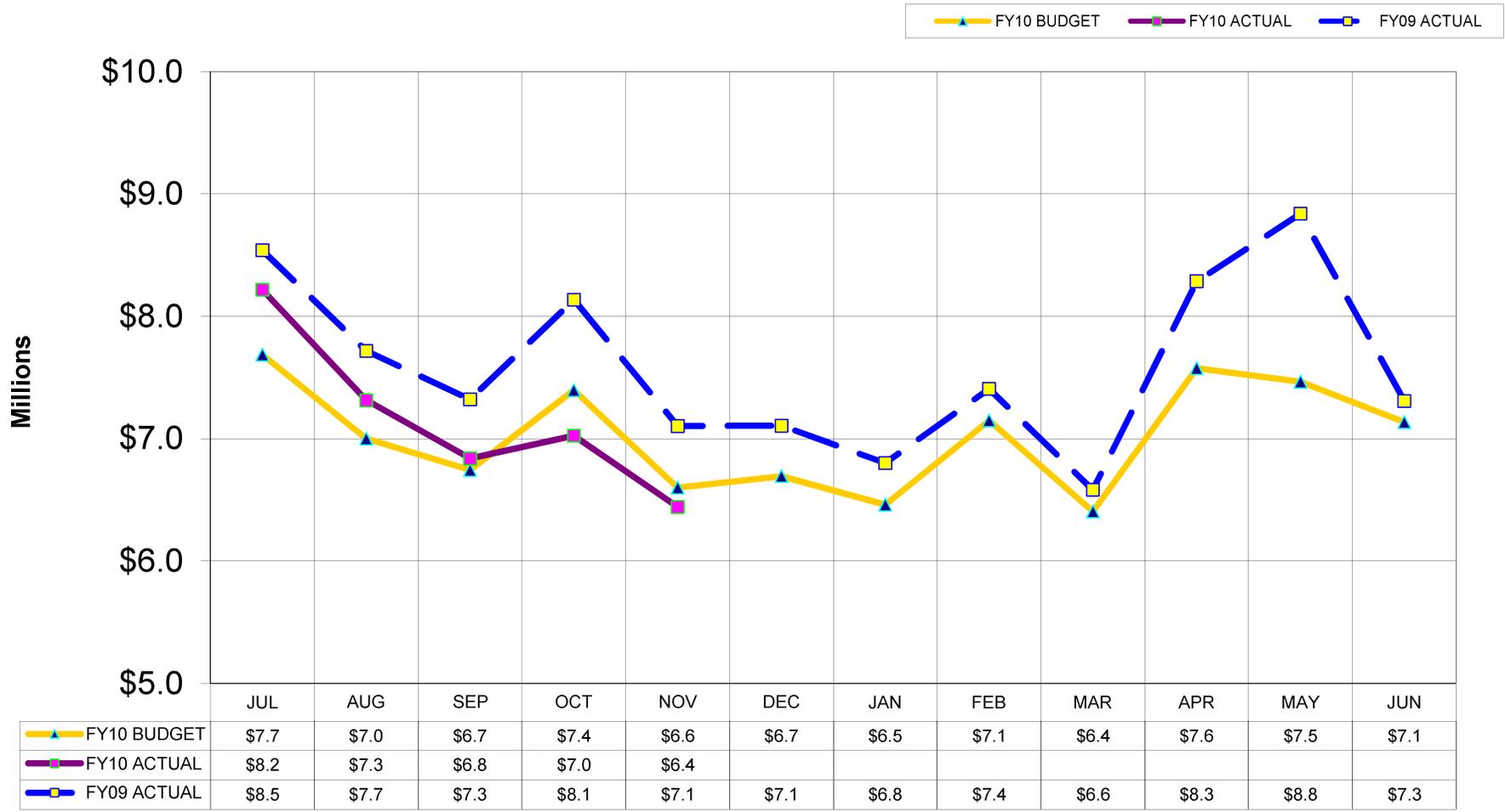
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## 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).