



# Maricopa County

Department of Finance

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Date: November 13, 2008  
To: David Smith, County Manager  
From: Tom Manos, Chief Financial Officer   
Subject: FY 08-09 Executive Summary – October 2008

Attached is the General Fund and Detention Fund financial activity through October 31, 2008. The Executive Summary includes the beginning unreserved fund balance (unaudited), adopted revenues and expenditures, fund balance designations and undesignated ending fund balance. The reported General Fund beginning fund balance represents a net gain of \$21.3m over the estimate that was used when preparing the FY 08-09 budget.

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

Note: The General Fund negative revenue variance of \$40m is primarily related to property tax revenue of \$33m. Although the variance is explained in greater detail below, it is believed that most of the variance is a timing difference and should self-correct in November. Therefore, the total revenue budget deficit is estimated to be approximately \$7m.

FY 08-09 Executive Summary comments regarding variances for certain revenue and expenditure line items are provided below.

## General Fund Variance Analysis

### Revenues

- **Property Tax Revenue YTD variance of (\$33,659,399):** 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 includes an estimated delinquency rate and a one-time reduction due to the impact of a state-wide property tax settlement with Qwest Communications.

The FY 08-09 YTD Property Tax revenue is 9.8 percent lower than the FY 07-08 YTD actual with a current year negative budget variance of 17.8 percent. October revenues were 20.0 percent lower than the same month in the prior year. However, the monthly variance appears to be a timing issue as current collections for the first week in November 2008 have already exceed the total monthly collections for November 2007 by 29.3 percent. The first property tax installment was due (postmarked) by the end of the workday on November 3, 2008. Therefore, property taxes can be received during

the first week of November and not be delinquent. The amounts collected for the current month of November 2008 have increased the FY 08-09 YTD collections to 46.5 percent of the adopted levy. Total FY 07-08 YTD collections of the adopted levy were 50.2 percent by the end of November. However, according to the most recent revised economic forecast from EDP, approximately 25,000 properties in Maricopa County are in the foreclosure process. Arizona was among the three states with the highest foreclosure rates, and Phoenix was the sixth among the top ten cities according to the Arizona Republic on November 13, 2008. The November 2008 Executive Variance Report property tax revenue analysis will determine if the property foreclosures have any impact on the amounts received by the County. Initial analysis suggests that the negative variance is largely attributed to timing differences.

- **Vehicle License Tax Revenue YTD variance of (\$1,197,995):** The FY 08-09 Vehicle License Tax (VLT) revenue was budgeted at a 2.0 percent decline from the FY 07-08 forecast. October YTD actual collections for FY 08-09 reflect a 5.0 percent decline compared to FY 07-08. This declining revenue trend is expected to continue through FY 08-09. The revised forecast from EDP anticipates a 10.0 percent decline from the Pessimistic scenario from FY 07-08 actual collections. The revised Pessimistic forecast would equate to a year-end budget shortfall of \$13m according to the OMB presentation to the Board of Supervisors on November 6, 2008. In the September 2008 – Joint Legislative Budget Committee – 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.
- **Sales Tax Revenue YTD variance of (\$7,172,662):** The FY 08-09 Sales Tax revenue is 7.0 percent lower than the FY 07-08 YTD actuals with a current year negative budget variance of 4.7 percent. The FY 08-09 Sales Tax revenue budget is based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from FY 07-08. The most recent revised revenue forecast from EDP points to an 8.2 percent decline in the Pessimistic scenario from the FY 07-08 collections. The revised Pessimistic forecast would equate to a year-end budget shortfall of \$36m according to the OMB presentation to the Board of Supervisors on November 6, 2008.

#### Expenditures

- **Personal Services Expenditures YTD variance of \$2,012,344:** Overall, personal services expenditures are 1.3 percent under budget. Departments under budget that make up the largest portion of this variance are Enterprise Technology, Elections, Assessor, and Superior Court.
- **Services Expenditures YTD variance of \$16,644,520:** There are several departments that are under budget for the year. The largest variance is in Non-Departmental as expenditures are under budget in facilities maintenance contracts and IT Infrastructure projects. In addition, the large budget items for Settlements was budgeted in equal amounts per month, but no expenditures have been incurred.
- **Capital Outlay Expenditures YTD variance of \$1,239,502:** The variances are occurring in the Major Maintenance programs. Many of these projects are currently in the design phase or contract negotiation, so the majority of the expenditures may not occur until the last half of the fiscal year. In addition, some of these projects are multi-year and the expenditures may not occur this fiscal year, however, the amounts have been budgeted to ensure complete project funding.
- **Transfers Out YTD variance of (\$361,699):** The majority of the Transfers Out were budgeted and occurred in July. These are non-recurring transfers to the Capital Projects Fund for the Court Tower and various other capital projects. The negative YTD variance is the result of a CIP transfer that was calendarized monthly; however, the entire fiscal year amount was transferred in August.

General Fund Departmental Expenditure Variances:

**County Attorney Civil** – General Fund expenditures are over budget YTD by \$464,073. The negative variance is due to increased costs associated with Hart v. Hill where approximately \$606,345 has been spent year to date. Contingency funding of \$400,000 is reserved in the FY 08-09 Non-Departmental budget for Hart v. Hill costs.

**Office of Public Defense Services** – General Fund expenditures within the Indigent Representation appropriation group are over budget YTD by \$2,500,628. The departments reporting a negative variance are as follows:

- **Juvenile Defender** – YTD variance of (\$191,356). The negative variance is due to the pending changes to move budgeted funding from Public Defender to Juvenile Defender. Once the pending changes are completed, both departments will be within budget (YTD) and on target to end the fiscal year within budget.
- **Public Defense Services** – YTD variance of (\$2,926,511). The negative variance is due to increases in demand for legal representation in adult felony matters. While new demand for Public Defense Services is projected to increase 4.0 percent, the larger 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, the number of capital cases continues to grow; the current inventory of capital cases is about 10.0 percent higher (147 v. 133) than it was during the crisis that occurred in March 2007. The department is working with OMB on a Corrective Action Plan to bring expenditures within budget by year-end.

**Justice Courts** – General Fund expenditures are over budget YTD by \$5,602. The department is working with OMB to increase the appropriation in the Justice Courts Special Revenue Fund 245 to transfer expenditures that cannot be supported in the General Fund. The department is working with OMB on a Corrective Action Plan and projects expenditures to be under budget by December 2008.

**Detention Fund Variance Analysis**

Revenues

- **Jail Excise Tax (Sales Taxes) Revenue YTD variance of (\$3,236,009):** The FY 08-09 Jail Excise Tax revenue is 9.4 percent lower than the FY 07-08 YTD actuals with a current year negative budget variance of 7.0 percent. The FY 08-09 Jail Excise Tax revenue budget is based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from FY 07-08. The most recent revised revenue forecast from EDP points to an 8.6 percent decline in the Pessimistic scenario from the FY 07-08 collections. The revised Pessimistic forecast would equate to a year-end budget shortfall of \$12m according to the OMB presentation to the Board of Supervisors on November 6, 2008.
- **Miscellaneous (Jail Per Diem and Other) Revenue YTD variance of \$1,276,645:** Revenue associated with the Jail Per Diem and Booking fees is over budget by approximately 14.0 percent YTD. These revenues 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 amount is difficult to determine due to timing differences in collecting city/town revenues and actual city/town arrests.

Expenditures

- **Personal Services YTD variance of \$52,571:** The favorable variance in personal services is primarily due to the hiring freeze that is currently in place.

- **Supplies YTD variance of (\$76,079).** The negative variance in supplies is due to the timing of purchases and the calendarization of these expenditures.
- **Services YTD variance of \$7,446,649:** This favorable variance is the result of unspent contingency funds.

Detention Fund Departmental Expenditure Variance

**Correctional Health F255** – Detention Fund expenditures are over budget YTD by \$26,885. The variance is primarily due to payroll expenditures, the physician loan repayment program, and outside medical costs. Payroll expenditures are over budget as there were personnel positions that were transferred to the department without a corresponding budget or funding source. However, these payroll expenditures have been offset by a reduction in registry, contract labor, and overtime costs. The physician loan repayment was made in August, whereas the expenditure was budgeted in equal monthly installments throughout the fiscal year. In addition, the department is currently reviewing outside medical expenditures as there is a negative variance in this category.

**HURF Revenue Variance Analysis**

- **Intergovernmental Revenue YTD variance of (\$5,438,461):** The FY 08-09 State Shared Highway User revenue YTD budget is \$37,152,992 and YTD Actual is \$31,714,531. October YTD revenue is 10.0 percent lower than the FY 07-08 YTD actual cash received with a current year negative budget variance of 14.6 percent. The most recent revised forecast from EDP points to a 12.0 percent decline or \$12m in the Pessimistic scenario from the FY 07-08 collections. In the September 2008 – Joint Legislative Budget Committee – Monthly Fiscal Highlights Report, the JLBC noted that the FY 2008 HURF collections declined due to economic factors for the first time since FY 1992. 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 revised Pessimistic forecast would equate to a year-end budget shortfall of \$22m. The HURF revenue is included in the Transportation Operations Fund 232 and is not part of the General Fund variances.

Several departments had significant variances through October 31, 2008. 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  
Shelby Scharbach  
DOF Finance Managers  
OMB Deputy Directors  
OMB Budget Supervisors



# General Fund

## Executive Summary

### As of October 31, 2008

<b>Revenues</b>	<b>Revised FY Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>
Property Taxes	456,457,388	181,032,807	147,373,408	(33,659,399)
Vehicle License Taxes	137,859,289	49,603,812	48,405,817	(1,197,995)
Sales Taxes	459,033,619	151,157,734	143,985,072	(7,172,662)
Intergovernmental	12,964,808	678,705	456,621	(222,084)
Interest	12,000,000	3,000,000	3,710,776	710,776
Miscellaneous	78,967,517	23,678,507	24,946,786	1,268,279
Transfers In	11,621,745	5,078,012	5,003,008	(75,004)
<b>Total Revenues</b>	<b>1,168,904,366</b>	<b>414,229,577</b>	<b>373,881,487</b>	<b>(40,348,090)</b>
 <b>Expenditures</b>				
Personnel Services	467,198,383	157,015,350	155,003,006	2,012,344
Supplies	13,810,554	5,278,236	4,562,186	716,050
Services	324,123,590	60,388,818	43,744,298	16,644,520
Intergovernmental Payments	229,517,906	76,460,014	75,648,686	811,328
Debt Service	16,746,660	5,505,390	5,070,865	434,525
Capital Outlay	6,730,441	1,684,719	445,217	1,239,502
Transfers Out	379,416,476	238,206,857	238,568,556	(361,699)
<b>Total Expenditures</b>	<b>1,437,544,010</b>	<b>544,539,384</b>	<b>523,042,813</b>	<b>21,496,571</b>
 <b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<b>(268,639,644)</b>	<b>(130,309,807)</b>	<b>(149,161,326)</b>	<b>(18,851,519)</b>
<b>Beginning Fund Balance</b>	<b>485,477,495</b>	<b>485,477,495</b>	<b>506,777,757 <sup>(1)</sup></b>	<b>21,300,262</b>
<i>Revenues</i>	<b>1,168,904,366</b>	<b>414,229,577</b>	<b>373,881,487</b>	<b>(40,348,090)</b>
<i>Expenditures</i>	<b>1,437,544,010</b>	<b>544,539,384</b>	<b>523,042,813</b>	<b>21,496,571</b>
<b>Fund Balance with Designations</b>	<b>216,837,851</b>	<b>355,167,688</b>	<b>357,616,431</b>	<b>2,448,743</b>
<i>Fund Balance Designations (2)</i>	<b>210,849,851</b>	<b>210,849,851</b>	<b>210,849,851</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>5,988,000</b>	<b>144,317,837</b>	<b>146,766,580</b>	<b>2,448,743</b>

1. Unaudited 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
<b>Total:</b>	<b>210,849,851</b>

\* Totals may not foot due to rounding

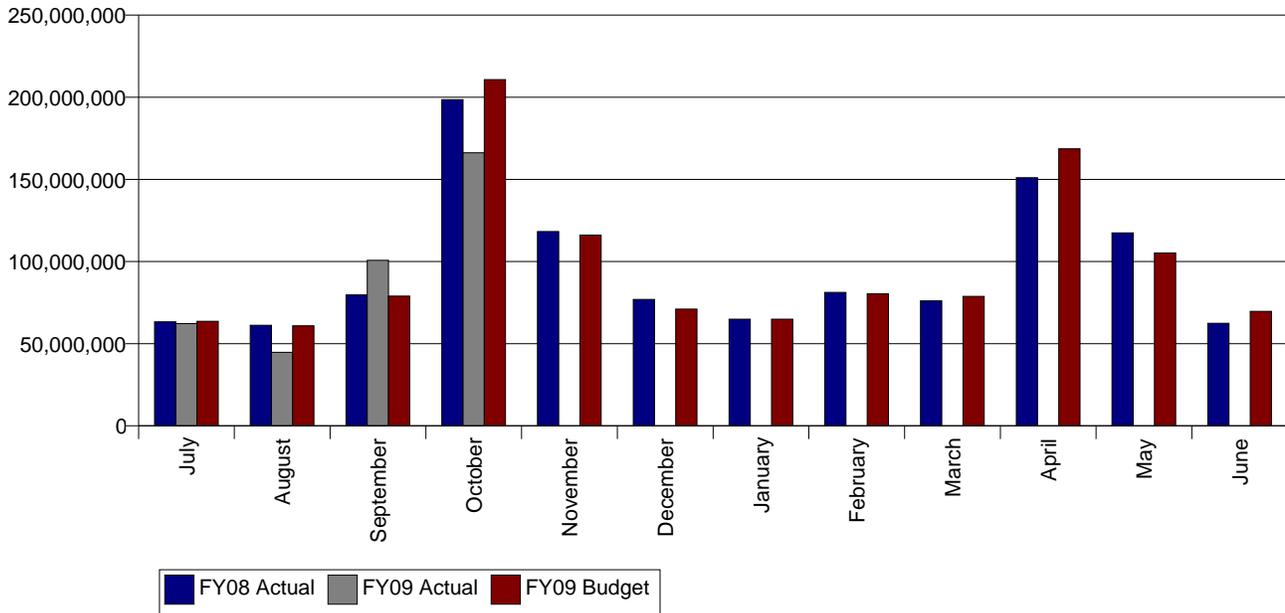


# General Fund

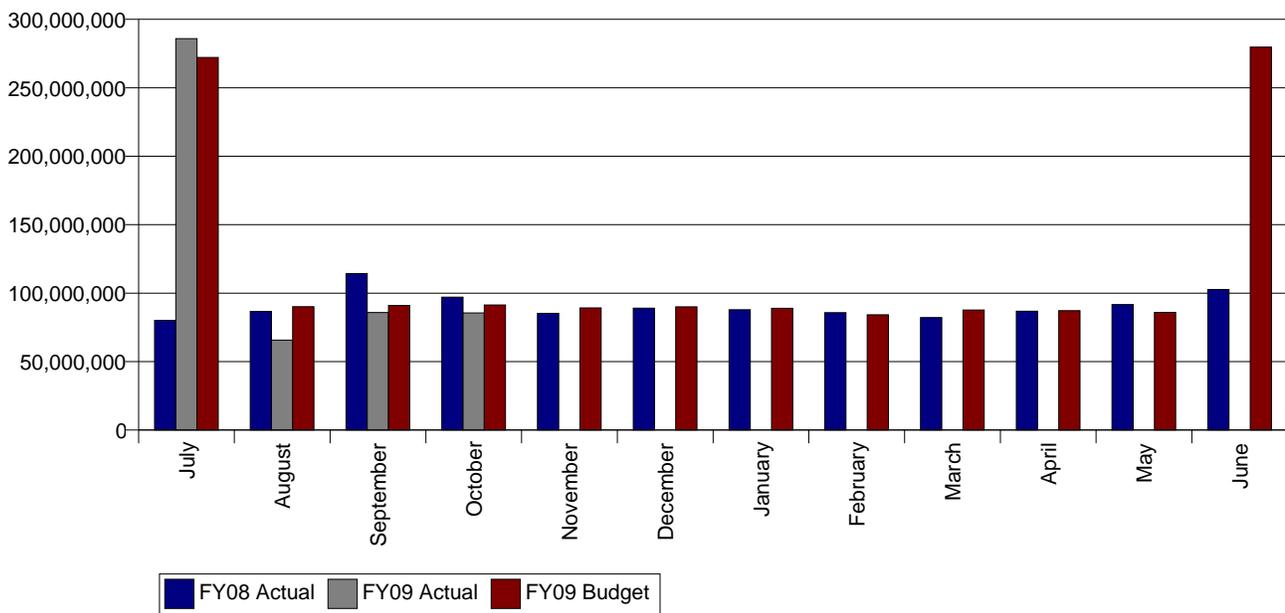
## Executive Summary

As of October 31, 2008

### Revenues



### Expenditures





# General Fund

## Category Detailed by Agency

As of October 31, 2008

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	8,362,239	7,903,586	458,653	5.48 %
BOARD OF SUPERVISORS D1 F100	372,646	127,114	120,087	7,027	5.53 %
BOARD OF SUPERVISORS D2 F100	372,649	128,191	123,203	4,988	3.89 %
BOARD OF SUPERVISORS D3 F100	372,649	119,829	112,844	6,985	5.83 %
BOARD OF SUPERVISORS D4 F100	372,648	116,629	112,124	4,505	3.86 %
BOARD OF SUPERVISORS D5 F100	372,643	130,015	125,317	4,698	3.61 %
CALL CENTER F100	1,628,190	567,407	538,290	29,117	5.13 %
CLERK OF THE BOARD F100	716,421	243,762	225,409	18,353	7.53 %
COMMUNICATIONS F100	932,091	345,039	200,224	144,815	41.97 %
COUNTY MANAGER F100	1,429,968	491,218	469,746	21,472	4.37 %
ELECTIONS F100	20,096,904	9,392,485	8,230,045	1,162,440	12.38 %
ENTERPRISE TECHNOLOGY F100	10,785,417	4,557,829	3,462,126	1,095,703	24.04 %
FACILITIES MANAGEMENT F100	12,908,663	4,400,566	4,351,640	48,926	1.11 %
FINANCE F100	3,787,037	1,282,580	1,269,248	13,332	1.04 %
INTERNAL AUDIT F100	1,843,786	632,035	601,129	30,906	4.89 %
MANAGEMENT & BUDGET F100	3,746,301	1,268,242	1,187,630	80,612	6.36 %
MATERIALS MANAGEMENT F100	2,029,600	694,457	650,399	44,058	6.34 %
RECORDER F100	2,279,710	747,556	735,400	12,156	1.63 %
RESEARCH & REPORTING F100	327,743	141,794	123,565	18,229	12.86 %
TREASURER F100	2,909,938	1,012,668	997,067	15,601	1.54 %
WORKFORCE MGMT AND DEV F100	6,145,531	2,089,494	1,267,670	821,824	39.33 %
<b>Subtotal</b>	<b>98,353,837</b>	<b>36,851,149</b>	<b>32,806,749</b>	<b>4,044,400</b>	<b>10.97 %</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	32,214,103	11,128,109	10,473,440	654,669	5.88 %
CONSTABLES F100	2,361,217	779,434	753,782	25,652	3.29 %
CORRECTIONAL HEALTH F100	3,581,457	1,211,624	1,138,289	73,335	6.05 %
COUNTY ATTORNEY CIVIL F100	10,315,927	3,490,187	3,954,260	(464,073)	-13.30 %
COUNTY ATTORNEY F100	62,837,039	21,436,475	21,356,063	80,412	0.38 %
EMERGENCY MANAGEMENT F100	234,996	70,790	60,135	10,655	15.05 %
INDIGENT REPRESENTATION *	75,878,995	24,083,277	26,583,905	(2,500,628)	-10.38 %
JUDICIAL BRANCH *	148,680,506	50,672,218	49,989,179	683,039	1.35 %
JUSTICE COURTS F100	14,234,238	4,748,561	4,754,163	(5,602)	-0.12 %
JUSTICE SYSTEM PLANNING F100	542,057	184,065	105,386	78,679	42.75 %
MEDICAL EXAMINER F100	7,738,016	2,652,558	2,491,059	161,499	6.09 %
PUBLIC FIDUCIARY F100	2,650,584	888,931	849,093	39,838	4.48 %
SHERIFF F100	75,115,906	25,117,836	23,942,395	1,175,441	4.68 %
<b>Subtotal</b>	<b>436,385,041</b>	<b>146,464,065</b>	<b>146,451,148</b>	<b>12,917</b>	<b>0.01 %</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 & CONTROL F100	322,919	107,639	107,639	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	1,314,026	1,272,317	41,709	3.17 %
HUMAN SERVICES F100	2,517,013	839,010	673,733	165,277	19.70 %
PUBLIC HEALTH F100	12,462,708	4,222,340	3,771,014	451,326	10.69 %
<b>Subtotal</b>	<b>18,990,284</b>	<b>6,483,015</b>	<b>5,824,703</b>	<b>658,312</b>	<b>10.15 %</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 & RECREATION F100	1,426,304	479,559	463,946	15,613	3.26 %
<b>Subtotal</b>	<b>1,426,304</b>	<b>479,559</b>	<b>463,946</b>	<b>15,613</b>	<b>3.26 %</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	2,320,833	786,830	710,315	76,515	9.72 %
<b>Subtotal</b>	<b>2,320,833</b>	<b>786,830</b>	<b>710,315</b>	<b>76,515</b>	<b>9.72 %</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	234,768,067	76,387,968	76,196,089	191,879	0.25 %
NON-DEPARTMENTAL F100	645,299,644	277,086,798	260,589,863	16,496,935	5.95 %
<b>Subtotal</b>	<b>880,067,711</b>	<b>353,474,766</b>	<b>336,785,952</b>	<b>16,688,814</b>	<b>4.72 %</b>
<b>Total Expenditures</b>	<b>1,437,544,010</b>	<b>544,539,384</b>	<b>523,042,813</b>	<b>21,496,571</b>	<b>3.95 %</b>

\* Totals may not foot due to rounding



# General Fund

## Agency Detail of Grouped Appropriations

### As of October 31, 2008

<b>Indigent Representation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
JUVENILE DEFENDER F100	3,654,409	1,234,270	1,425,626	(191,356)	-15.50 %
LEGAL ADVOCATE F100	9,529,764	3,108,957	2,839,650	269,307	8.66 %
LEGAL DEFENDER F100	10,511,194	3,380,191	3,262,061	118,130	3.49 %
PUBLIC DEFENDER F100	36,768,742	12,290,621	12,060,819	229,802	1.87 %
PUBLIC DEFENSE SERVICES F100	15,414,886	4,069,238	6,995,749	(2,926,511)	-71.92 %
<b>Subtotal</b>	<b><u>75,878,995</u></b>	<b><u>24,083,277</u></b>	<b><u>26,583,905</u></b>	<b><u>(2,500,628)</u></b>	<b><u>-10.38 %</u></b>

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
ADULT PROBATION F100	61,112,616	20,832,572	20,780,279	52,293	0.25 %
JUVENILE PROBATION F100	17,220,629	5,910,002	5,662,108	247,894	4.19 %
SUPERIOR COURT F100	70,347,261	23,929,644	23,546,793	382,851	1.60 %
<b>Subtotal</b>	<b><u>148,680,506</u></b>	<b><u>50,672,218</u></b>	<b><u>49,989,179</u></b>	<b><u>683,039</u></b>	<b><u>1.35 %</u></b>

\* Totals may not foot due to rounding



# Detention Fund

## Executive Summary

As of October 31, 2008

<b>Revenues</b>	<b>Revised FY Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>
Sales Taxes	138,206,968	46,254,597	43,018,588	(3,236,009)
Interest	6,335,889	1,583,973	2,030,523	446,550
Miscellaneous	27,246,500	9,082,168	10,358,813	1,276,645
Transfers In	197,452,665	56,693,943	56,693,944	1
<b>Total Revenues</b>	<b>369,242,022</b>	<b>113,614,681</b>	<b>112,101,867</b>	<b>(1,512,814)</b>
<b>Expenditures</b>				
Personnel Services	226,435,237	75,695,466	75,642,895	52,571
Supplies	15,092,161	5,525,276	5,601,355	(76,079)
Services	181,097,130	21,274,818	13,828,169	7,446,649
Debt Service	1,716,146	594,119	518,039	76,080
Capital Outlay	929,493	331,111	162,380	168,731
Transfers Out	951,000	951,000	951,000	-
<b>Total Expenditures</b>	<b>426,221,167</b>	<b>104,371,790</b>	<b>96,703,837</b>	<b>7,667,953</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(56,979,145)</b>	<b>9,242,891</b>	<b>15,398,030</b>	<b>6,155,139</b>
<b>Beginning Fund Balance</b>	<b>141,979,145</b>	<b>141,979,145</b>	<b>155,482,299 <sup>(1)</sup></b>	<b>13,503,154</b>
<b>Revenues</b>	<b>369,242,022</b>	<b>113,614,681</b>	<b>112,101,867</b>	<b>(1,512,814)</b>
<b>Expenditures</b>	<b>426,221,167</b>	<b>104,371,790</b>	<b>96,703,837</b>	<b>7,667,953</b>
<b>Fund Balance with Designations</b>	<b>85,000,000</b>	<b>151,222,036</b>	<b>170,880,329</b>	<b>19,658,293</b>
<b>Fund Balance Designations (2)</b>	<b>85,000,000</b>	<b>85,000,000</b>	<b>85,000,000</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>-</b>	<b>66,222,036</b>	<b>85,880,329</b>	<b>19,658,293</b>

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

Budget Stabilization	35,000,000
Future Capital Projects	50,000,000
<b>Total:</b>	<b>85,000,000</b>

\* Totals may not foot due to rounding

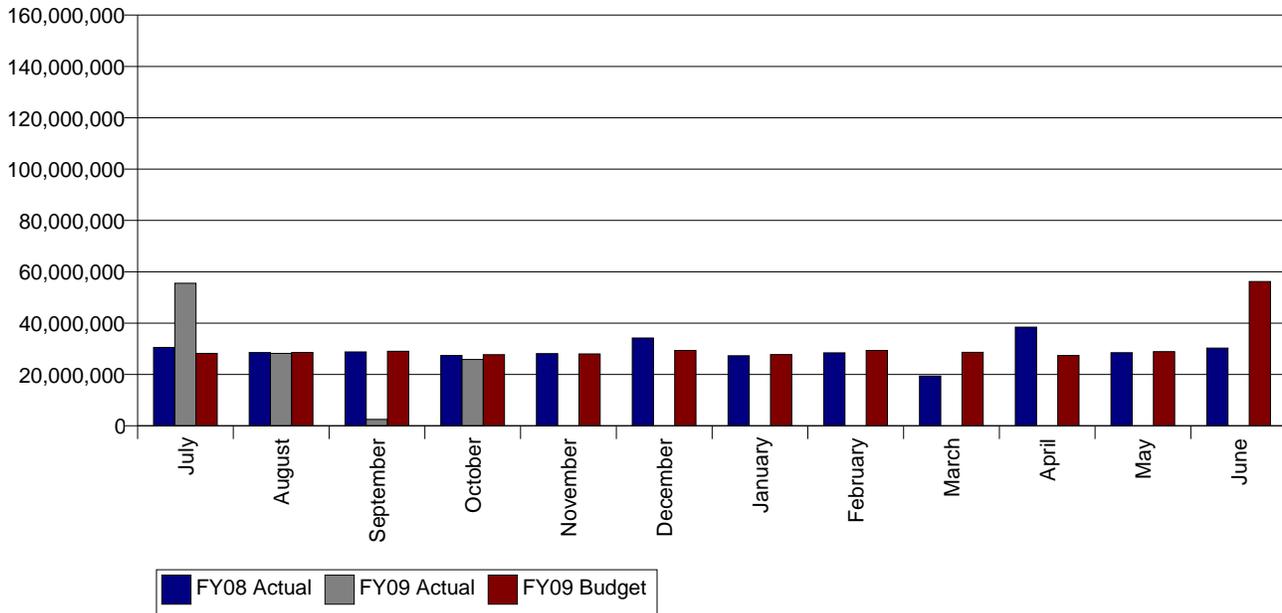


# Detention Fund

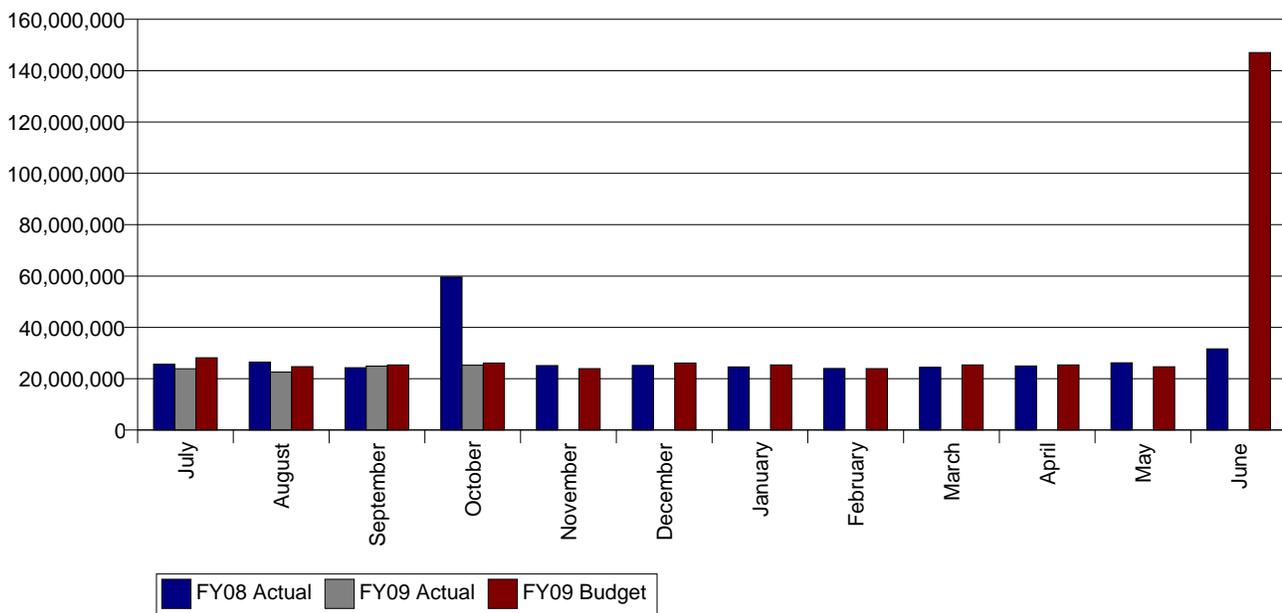
## Executive Summary

As of October 31, 2008

### Revenues



### Expenditures





**Detention Fund**  
**Category Detailed by Agency**  
*As of October 31, 2008*

**Revenues**

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
262 - CORRECTIONAL HEALTH F255	6,500	2,168	1,502	(666)	(30.73)%
472 - NON-DEPARTMENTAL F255	341,995,522	104,532,513	101,744,088	(2,788,425)	(2.67)%
507 - SHERIFF F255	27,240,000	9,080,000	10,356,277	1,276,277	14.06%
	<b><u>369,242,022</u></b>	<b><u>113,614,681</u></b>	<b><u>112,101,867</u></b>	<b><u>(1,512,814)</u></b>	<b><u>(1.33)%</u></b>

**Expenditures**

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
262 - CORRECTIONAL HEALTH F255	49,229,949	16,626,141	16,653,026	(26,885)	(0.16)%
276 - JUVENILE PROBATION F255	35,714,330	12,101,028	11,139,545	961,483	7.95%
420 - JUSTICE SYSTEM PLANNING F100	1,695,804	755,226	620,913	134,313	17.78%
472 - NON-DEPARTMENTAL F255	150,555,493	10,540,013	4,628,150	5,911,863	56.09%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	186,282,064	63,423,613	62,855,586	568,027	0.90%
701 - FACILITIES MANAGEMENT F255	2,743,527	925,769	806,618	119,151	12.87%
	<b><u>426,221,167</u></b>	<b><u>104,371,790</u></b>	<b><u>96,703,837</u></b>	<b><u>7,667,953</u></b>	<b><u>7.35%</u></b>

\* Totals may not foot due to rounding