



Maricopa County

Department of Finance

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Date: January 15, 2009
To: David Smith, County Manager
From: Shelby Scharbach, Acting Finance Director *SS*
Subject: FY 08-09 Executive Summary – December 2008

Attached is the General Fund and Detention Fund financial activity through December 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.

The December 2008 Executive Summary comments are provided below for significant revenue and expenditure categories and YTD budget variances of $\pm 15\%$.

Two new reports have been included as part of the financial activity for the General Fund and Detention Fund. These reports present the recurring and non-recurring amounts for the General Fund and Detention Fund.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue YTD variance of (\$15,296,727):** The FY 08-09 Sales Tax YTD actual revenue of \$210.7m is less than budgeted revenue of \$226.0m resulting in a negative budget variance of \$15.3m or 6.8 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$20.3m or 8.8 percent. The FY 08-09 Sales 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. Subsequently, on January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast indicating a year-end budget shortfall of \$44.0m or 9.6 percent which is an increased shortfall from \$36.0m as presented to the Board on November 6, 2008.

In the December 2008 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the Arizona Department of Commerce reported that the

State lost 83,100 or 3.1 percent of nonfarm jobs in November compared to the same month last year. Further, November marked the 7th consecutive month with rising unemployment. The state's unemployment rate increased to 6.3 percent from 6.1 percent in the prior month. The nation's unemployment rate in October was 6.5 percent. The sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.

- **Property Tax Revenue YTD variance of (\$1,207,849):** The FY 08-09 Property Tax YTD actual revenue of \$248.5m is less than budgeted YTD revenue of \$249.7m resulting in a negative budget variance of \$1.2m or .5 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 one-time reduction of \$1,421,533 due to the impact of a state-wide property tax settlement with Qwest Communications. Excluding the Qwest Communications property tax settlement, there would be a positive property tax budget variance of \$213,684.

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, and 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 (\$4,294,081):** The FY 08-09 VLT YTD actual revenue of \$67.5m is less than budgeted revenue of \$71.8m resulting in a negative budget variance of \$4.3m or 6.0 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$6.1m or 8.3 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. Subsequently, on January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast indicating a year-end budget shortfall of \$17.0m or 12.3 percent which is an increased shortfall from \$13m as presented to the Board on November 6, 2008.

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 \$3,146,058:** General Fund annualized interest revenue was budgeted conservatively at \$12m. Interest revenue is recorded quarterly and the positive variance is attributed to higher cash balances during the 2nd quarter related to the collection of property taxes. The positive budget variance is expected to remain through the fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures YTD variance of \$4,365,715:** Current YTD expenditures are 1.9 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Enterprise Technology, Assessor, Clerk of the Superior Court, and County Attorney.
- **Services Expenditures YTD variance of \$20,333,383:** Current YTD expenditures are 22.0 percent under budget. Non-Departmental comprises the largest positive variance as expenditures associated with both facility renovations and IT infrastructure projects, such as data network and application developments, are under budget.
- **Intergovernmental Payments YTD variance of \$906,542:** Current YTD expenditures are .8 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 positive variance is mostly due to the ALTCS contributions being less than the adopted budget amounts. The positive variance related to the ALTCS payments is expected to remain through the fiscal year.

- **Capital Outlay Expenditures YTD variance of \$1,302,300:** Current YTD expenditures are 54.3 percent under budget. Non-Departmental (recurring) comprises the largest positive variance for expenditures associated with vehicle replacement. This activity was budgeted in equal amounts per month, but no expenditures have been incurred due in part to the County's current capital freeze.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures YTD variance of (\$452,995): Current YTD expenditures are 8.1 percent over budget. The negative variance is due to increased legal costs associated with Hart v. Hill which currently have exceeded \$700,000.

Office of Public Defense Services Expenditures YTD variance of (\$4,453,958): Current YTD expenditures are 12.2 percent over budget which includes negative variances for; Public Defender of (\$84,418) and Public Defense Services of (\$4,875,990).

- **Public Defense Services Expenditures YTD variance of (\$4,875,990) –** Current YTD expenditures are 73.5 percent over budget. The negative variance is due primarily to increases in demand for legal representation in dependency and adult felony matters. Demand for dependency representation in FY 08-09 is projecting to be 48 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 increase only marginally, 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, the number of capital cases continues to grow. The current inventory of capital cases is about 16.0 percent higher (155 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above, adult civil (6%), adult appeal (7%), and mental health (15%) are all experiencing increased demand for services. The department is working with OMB on a Corrective Action Plan.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue YTD variance of (\$5,888,596):** The FY 08-09 Jail Excise YTD actual revenue of \$63.2m is less than budgeted revenue of \$69.1m resulting in a negative budget variance of \$5.9m or 8.5 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$7.5m or 10.7 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. Subsequently, on January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast indicating a year-end budget shortfall of \$15.0m or 10.9 percent which is an increased shortfall from \$12.0m as presented to the Board on November 6, 2008. 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 \$6,117,213:** The FY 08-09 Intergovernmental YTD actual revenue of \$19.7m is more than budgeted revenue of \$13.6m resulting in a positive budget variance of \$6.1m or 44.9 percent. The revenue variance is primarily \$3,087,723 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 but budgeted in the month of June. As such, the positive variance related to the SCAAP grant revenue is expected to self correct at fiscal year-end.

Detention Fund Expenditures

- **Personnel Services Expenditures YTD variance of (\$546,287):** Current YTD expenditures are .5 percent over budget. Departments over budget that make up the largest portion of this variance are Correctional Health Services and the Sheriff's Office. However, overall expenditures within the Detention Fund are within budget for these two departments.
- **Services Expenditures YTD variance of \$8,729,781:** Current YTD expenditures are 27.5 percent under budget. This favorable variance is the result of unspent contingency funds.
- **Capital Outlay Expenditures YTD variance of \$272,183:** Current YTD expenditures are 56.6 percent under budget. Non-Departmental (recurring) comprises the largest positive variance for expenditures associated with vehicle replacement. This activity was budgeted in equal amounts per month, but no expenditures have been incurred due in part to the County's current capital freeze.

Detention Fund Departmental Expenditure Variance

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

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$9,806,650):** The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$45.9m is less than budgeted YTD revenue of \$55.7m resulting in a negative budget variance of \$9.8m or 17.6 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$5.9m or 11.5 percent. The revised Pessimistic forecast from October 2008 indicates a year-end budget shortfall of \$22m or 19.8 percent.

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 December 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
DOF Finance Managers
OMB Deputy Directors
OMB Budget Supervisors



General Fund

Executive Summary

As of December 31, 2008

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	459,033,619	226,015,962	210,719,235	(15,296,727)
Property Taxes	456,457,388	249,673,023	248,465,174	(1,207,849)
Vehicle License Taxes	137,859,289	71,872,999	67,578,918	(4,294,081)
Intergovernmental	12,964,808	5,051,351	4,553,646	(497,705)
Miscellaneous	78,643,659	36,042,456	37,578,276	1,535,820
Interest	12,000,000	6,000,000	9,146,058	3,146,058
Transfers In	11,621,745	6,713,944	6,938,968	225,024
Total Revenues	1,168,580,508	601,369,735	584,980,274	(16,389,461)
 Expenditures				
Personnel Services	460,171,485	232,776,131	228,410,416	4,365,715
Supplies	13,785,174	7,415,976	6,655,576	760,400
Services	371,746,242	92,228,796	71,895,413	20,333,383
Intergovernmental Payments	228,143,806	114,690,018	113,783,476	906,542
Debt Service	16,746,660	8,279,231	7,758,174	521,057
Capital Outlay	6,730,441	2,400,458	1,098,158	1,302,300
Transfers Out	345,577,643	233,251,502	233,095,480	156,022
Total Expenditures	1,442,901,451	691,042,112	662,696,693	28,345,419
Excess (Deficiency) of Revenues Over Expenditures	(274,320,943)	(89,672,377)	(77,716,419)	11,955,958
Beginning Fund Balance	485,477,495	485,477,495	506,777,757 ⁽¹⁾	21,300,262
Revenues	1,168,580,508	601,369,735	584,980,274	(16,389,461)
Expenditures	1,442,901,451	691,042,112	662,696,693	28,345,419
Fund Balance with Designations	211,156,552	395,805,118	429,061,338	33,256,220
Fund Balance Designations (2)	210,849,851	210,849,851	210,849,851	-
Undesignated Ending Fund Balance	306,701	184,955,267	218,211,487	33,256,220

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

Total: **210,849,851**

* Totals may not foot due to rounding

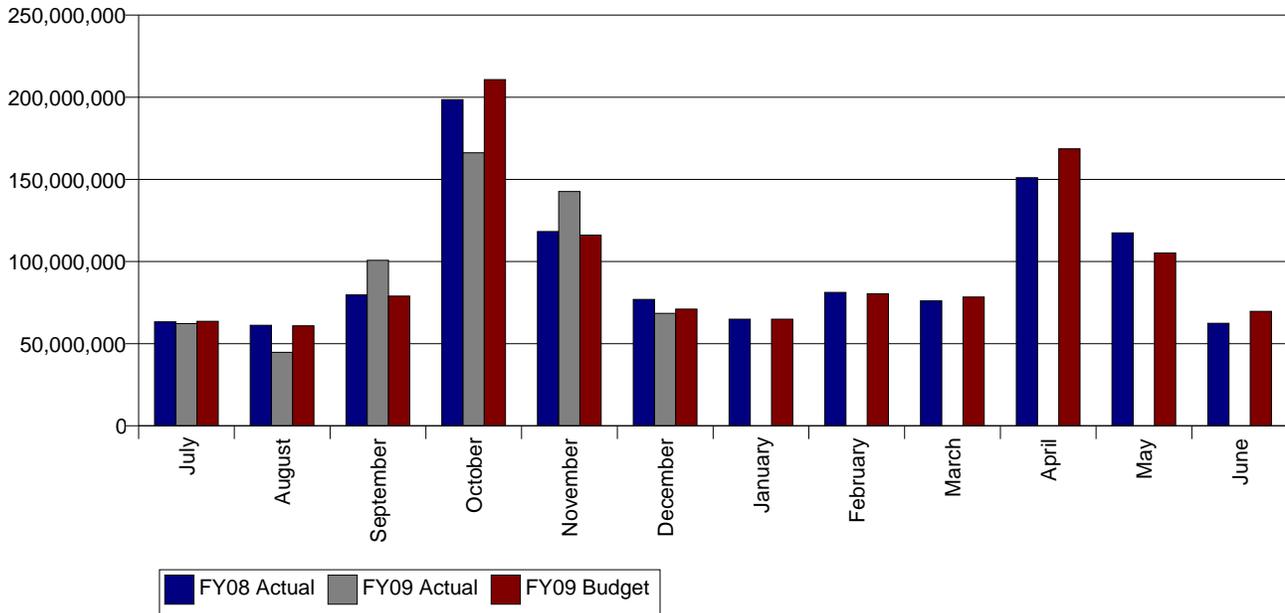


General Fund

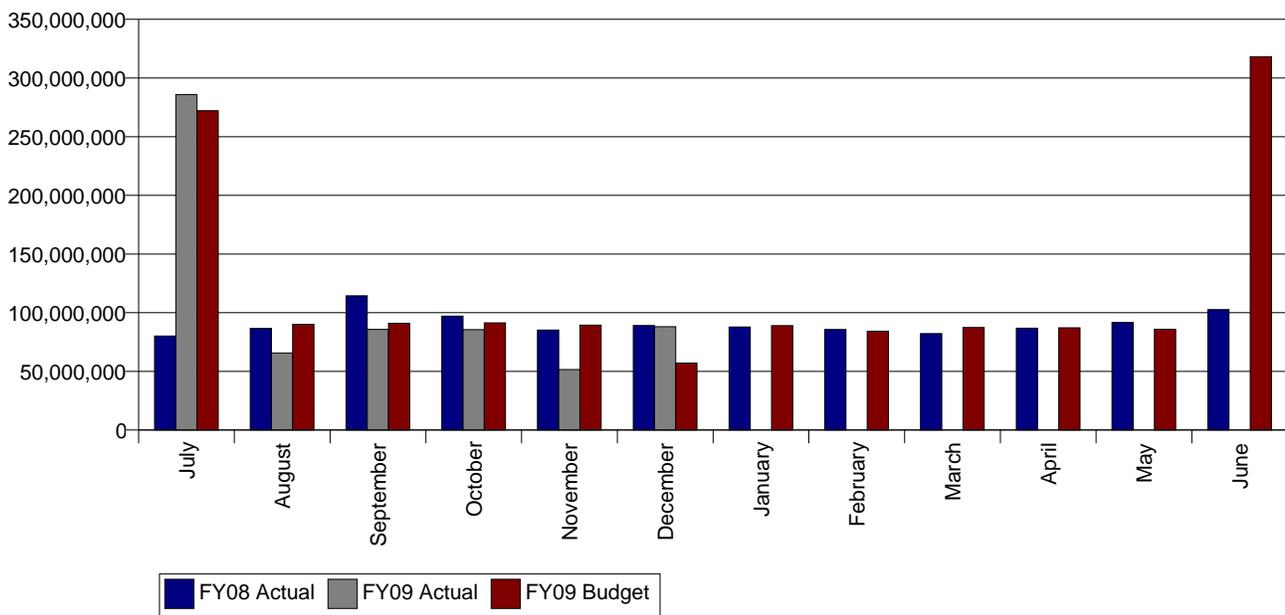
Executive Summary

As of December 31, 2008

Revenues



Expenditures





General Fund

Category Detailed by Agency

As of December 31, 2008

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	12,427,677	11,568,738	858,939	6.91 %
BOARD OF SUPERVISORS D1 F100	372,646	187,437	175,155	12,282	6.55 %
BOARD OF SUPERVISORS D2 F100	372,649	187,881	180,579	7,302	3.89 %
BOARD OF SUPERVISORS D3 F100	372,649	178,308	166,430	11,878	6.66 %
BOARD OF SUPERVISORS D4 F100	372,648	173,237	166,114	7,123	4.11 %
BOARD OF SUPERVISORS D5 F100	372,643	189,257	178,413	10,844	5.73 %
CALL CENTER F100	1,628,190	840,681	810,775	29,906	3.56 %
CLERK OF THE BOARD F100	716,421	362,147	336,848	25,299	6.99 %
COMMUNICATIONS F100	932,091	489,846	307,324	182,522	37.26 %
COUNTY MANAGER F100	1,429,968	727,873	666,695	61,178	8.40 %
ELECTIONS F100	20,096,904	15,793,897	13,995,054	1,798,843	11.39 %
ENTERPRISE TECHNOLOGY F100	10,785,417	6,102,211	4,809,239	1,292,972	21.19 %
FACILITIES MANAGEMENT F100	12,908,663	6,529,050	6,277,257	251,793	3.86 %
FINANCE F100	3,787,037	1,910,514	1,876,603	33,911	1.77 %
INTERNAL AUDIT F100	1,843,786	937,266	896,711	40,555	4.33 %
MANAGEMENT & BUDGET F100	3,746,301	1,880,293	1,738,871	141,422	7.52 %
MATERIALS MANAGEMENT F100	2,029,600	1,030,101	965,568	64,533	6.26 %
RECORDER F100	2,279,710	1,115,496	1,076,775	38,721	3.47 %
RESEARCH & REPORTING F100	327,743	177,617	173,287	4,330	2.44 %
TREASURER F100	2,909,938	1,511,169	1,449,755	61,414	4.06 %
WORKFORCE MGMT AND DEV F100	6,145,531	3,102,905	2,281,653	821,252	26.47 %
Subtotal	98,353,837	55,854,863	50,097,845	5,757,018	10.31 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	16,458,080	15,626,863	831,217	5.05 %
CONSTABLES F100	2,361,217	1,157,525	1,102,405	55,120	4.76 %
CORRECTIONAL HEALTH F100	3,581,457	1,810,221	1,684,525	125,696	6.94 %
COUNTY ATTORNEY CIVIL F100	10,715,927	5,600,325	6,053,320	(452,995)	-8.09 %
COUNTY ATTORNEY F100	62,837,039	31,853,733	31,357,320	496,413	1.56 %
EMERGENCY MANAGEMENT F100	234,996	122,987	86,569	36,418	29.61 %
INDIGENT REPRESENTATION *	75,878,995	36,397,684	40,851,642	(4,453,958)	-12.24 %
JUDICIAL BRANCH *	149,322,346	75,454,463	73,710,272	1,744,191	2.31 %
JUSTICE COURTS F100	14,234,238	7,033,476	6,980,409	53,067	0.75 %
JUSTICE SYSTEM PLANNING F100	542,057	273,428	154,854	118,574	43.37 %
MEDICAL EXAMINER F100	7,738,016	3,929,810	3,874,331	55,479	1.41 %
PUBLIC FIDUCIARY F100	2,650,584	1,320,561	1,280,009	40,552	3.07 %
SHERIFF F100	74,835,347	36,985,565	35,923,517	1,062,048	2.87 %
Subtotal	437,146,322	218,397,858	218,686,036	(288,178)	-0.13 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE & CONTROL F100	322,919	161,459	161,459	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	1,870,608	1,830,510	40,098	2.14 %
HUMAN SERVICES F100	2,517,013	1,258,512	988,293	270,219	21.47 %
PUBLIC HEALTH F100	12,462,708	6,284,875	5,789,251	495,624	7.89 %
Subtotal	18,990,284	9,575,454	8,769,513	805,941	8.42 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS & RECREATION F100	1,426,304	720,662	669,630	51,032	7.08 %
Subtotal	1,426,304	720,662	669,630	51,032	7.08 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,171,784	1,022,320	149,464	12.76 %
Subtotal	2,320,833	1,171,784	1,022,320	149,464	12.76 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	233,393,967	114,581,952	114,331,785	250,167	0.22 %
NON-DEPARTMENTAL F100	651,269,904	290,739,539	269,119,564	21,619,975	7.44 %
Subtotal	884,663,871	405,321,491	383,451,349	21,870,142	5.40 %
Total Expenditures	1,442,901,451	691,042,112	662,696,693	28,345,419	4.10 %

* Totals may not foot due to rounding



General Fund

Category Detailed by Agency

As of December 31, 2008

Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	12,427,677	11,568,738	858,939	6.91 %
BOARD OF SUPERVISORS D1 F100	372,646	187,437	175,155	12,282	6.55 %
BOARD OF SUPERVISORS D2 F100	372,649	187,881	180,579	7,302	3.89 %
BOARD OF SUPERVISORS D3 F100	372,649	178,308	166,430	11,878	6.66 %
BOARD OF SUPERVISORS D4 F100	372,648	173,237	166,114	7,123	4.11 %
BOARD OF SUPERVISORS D5 F100	372,643	189,257	178,413	10,844	5.73 %
CALL CENTER F100	1,628,190	840,681	810,775	29,906	3.56 %
CLERK OF THE BOARD F100	716,421	362,147	336,848	25,299	6.99 %
COMMUNICATIONS F100	932,091	489,846	307,324	182,522	37.26 %
COUNTY MANAGER F100	1,429,968	727,873	666,695	61,178	8.40 %
ELECTIONS F100	20,096,904	15,793,897	13,995,054	1,798,843	11.39 %
ENTERPRISE TECHNOLOGY F100	10,785,417	6,102,211	4,809,239	1,292,972	21.19 %
FACILITIES MANAGEMENT F100	12,908,663	6,529,050	6,277,257	251,793	3.86 %
FINANCE F100	3,787,037	1,910,514	1,876,603	33,911	1.77 %
INTERNAL AUDIT F100	1,843,786	937,266	896,711	40,555	4.33 %
MANAGEMENT & BUDGET F100	3,746,301	1,880,293	1,738,871	141,422	7.52 %
MATERIALS MANAGEMENT F100	2,029,600	1,030,101	965,568	64,533	6.26 %
RECORDER F100	2,279,710	1,115,496	1,076,775	38,721	3.47 %
RESEARCH & REPORTING F100	327,743	177,617	173,287	4,330	2.44 %
TREASURER F100	2,909,938	1,511,169	1,449,755	61,414	4.06 %
WORKFORCE MGMT AND DEV F100	6,145,531	3,102,905	2,281,653	821,252	26.47 %
Subtotal	98,353,837	55,854,863	50,097,845	5,757,018	10.31 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	16,458,080	15,626,863	831,217	5.05 %
CONSTABLES F100	2,361,217	1,157,525	1,102,405	55,120	4.76 %
CORRECTIONAL HEALTH F100	3,581,457	1,810,221	1,684,525	125,696	6.94 %
COUNTY ATTORNEY CIVIL F100	10,315,927	5,200,325	6,053,320	(852,995)	-16.40 %
COUNTY ATTORNEY F100	62,837,039	31,853,733	31,357,320	496,413	1.56 %
EMERGENCY MANAGEMENT F100	234,996	122,987	86,569	36,418	29.61 %
INDIGENT REPRESENTATION *	75,878,995	36,397,684	40,851,642	(4,453,958)	-12.24 %
JUDICIAL BRANCH *	149,322,346	75,454,463	73,710,272	1,744,191	2.31 %
JUSTICE COURTS F100	14,234,238	7,033,476	6,980,409	53,067	0.75 %
JUSTICE SYSTEM PLANNING F100	542,057	273,428	154,854	118,574	43.37 %
MEDICAL EXAMINER F100	7,738,016	3,929,810	3,874,331	55,479	1.41 %
PUBLIC FIDUCIARY F100	2,612,944	1,320,561	1,280,068	40,493	3.07 %
SHERIFF F100	72,172,999	36,637,572	35,923,517	714,055	1.95 %
Subtotal	434,046,334	217,649,865	218,686,094	(1,036,229)	-0.48 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE & CONTROL F100	322,919	161,459	161,459	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	1,870,608	1,830,510	40,098	2.14 %
HUMAN SERVICES F100	2,517,013	1,258,512	988,293	270,219	21.47 %
PUBLIC HEALTH F100	12,462,708	6,284,875	5,789,251	495,624	7.89 %
Subtotal	18,990,284	9,575,454	8,769,513	805,941	8.42 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS & RECREATION F100	1,426,304	720,662	669,630	51,032	7.08 %
Subtotal	1,426,304	720,662	669,630	51,032	7.08 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,171,784	1,022,320	149,464	12.76 %
Subtotal	2,320,833	1,171,784	1,022,320	149,464	12.76 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	233,393,967	114,581,952	114,331,785	250,167	0.22 %
NON-DEPARTMENTAL F100	377,764,029	127,055,783	107,020,415	20,035,368	15.77 %
Subtotal	611,157,996	241,637,735	221,352,200	20,285,535	8.40 %

Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ENTERPRISE TECHNOLOGY F100	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
COUNTY ATTORNEY CIVIL F100	400,000	400,000	0	400,000	100.00 %
PUBLIC FIDUCIARY F100	37,640	0	(58)	58	0.00 %
SHERIFF F100	2,662,348	347,993	0	347,993	100.00 %
Subtotal	3,099,988	747,993	(58)	748,051	100.01 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON-DEPARTMENTAL F100	273,505,875	163,683,756	162,099,149	1,584,607	0.97 %
Subtotal	273,505,875	163,683,756	162,099,149	1,584,607	0.97 %
Total Expenditures	1,442,901,451	691,042,112	662,696,693	28,345,419	4.10 %

* Totals may not foot due to rounding



General Fund

Agency Detail of Grouped Appropriations

As of December 31, 2008

Indigent Representation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
JUVENILE DEFENDER F100	4,281,765	2,155,233	2,147,145	8,088	0.38 %
LEGAL ADVOCATE F100	9,529,764	4,614,713	4,262,518	352,195	7.63 %
LEGAL DEFENDER F100	10,511,194	5,047,659	4,901,491	146,168	2.90 %
PUBLIC DEFENDER F100	36,141,386	17,942,884	18,027,302	(84,418)	-0.47 %
PUBLIC DEFENSE SERVICES F100	15,414,886	6,637,195	11,513,185	(4,875,990)	-73.46 %
Subtotal Expenditures	<u>75,878,995</u>	<u>36,397,684</u>	<u>40,851,642</u>	<u>(4,453,958)</u>	<u>-12.24 %</u>

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	61,112,616	30,893,878	31,037,290	(143,412)	-0.46 %
JUVENILE PROBATION F100	17,862,469	9,061,770	8,245,882	815,888	9.00 %
SUPERIOR COURT F100	70,347,261	35,498,815	34,427,100	1,071,715	3.02 %
Subtotal Expenditures	<u>149,322,346</u>	<u>75,454,463</u>	<u>73,710,272</u>	<u>1,744,191</u>	<u>2.31 %</u>

* Totals may not foot due to rounding



Detention Fund Executive Summary

As of December 31, 2008

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	69,161,948	63,273,352	(5,888,596)
Intergovernmental	30,268,983	13,623,252	19,740,465	6,117,213
Interest	6,335,889	3,167,945	4,566,804	1,398,859
Transfers In	197,452,665	85,040,915	85,040,916	1
Total Revenues	372,264,505	170,994,060	172,621,536	1,627,476
 Expenditures				
Personnel Services	221,993,397	112,139,643	112,685,930	(546,287)
Supplies	15,092,161	7,924,696	8,235,039	(310,343)
Services	188,561,453	31,750,514	23,020,733	8,729,781
Debt Service	1,716,146	891,179	780,655	110,524
Capital Outlay	929,493	480,707	208,524	272,183
Transfers Out	951,000	951,000	951,000	-
Total Expenditures	429,243,650	154,137,739	145,881,882	8,255,857
 Excess (Deficiency) of Revenues Over Expenditures				
	(56,979,145)	16,856,321	26,739,654	9,883,333
 Beginning Fund Balance				
	141,979,145	141,979,145	155,482,299 ⁽¹⁾	13,503,154
 <i>Revenues</i>				
	372,264,505	170,994,060	172,621,536	1,627,476
 <i>Expenditures</i>				
	429,243,650	154,137,739	145,881,882	8,255,857
 Fund Balance with Designations				
	85,000,000	158,835,466	182,221,953	23,386,487
 <i>Fund Balance Designations (2)</i>				
	85,000,000	85,000,000	85,000,000	-
 Undesignated Ending Fund Balance				
	-	73,835,466	97,221,953	23,386,487

1. Unaudited 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

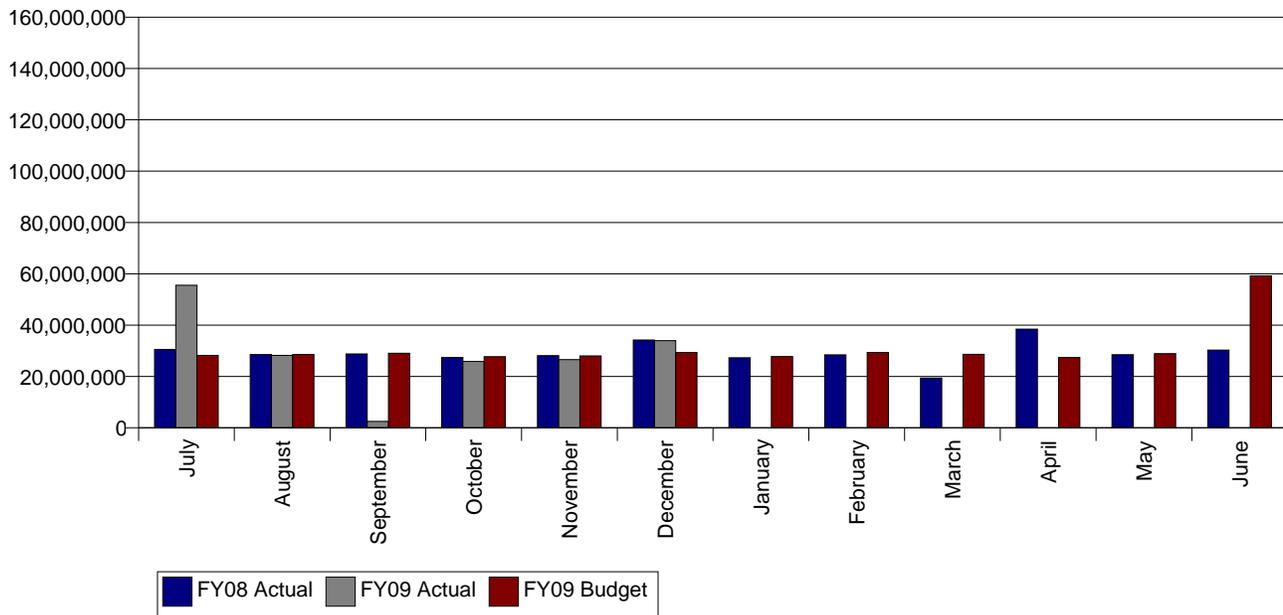


Detention Fund

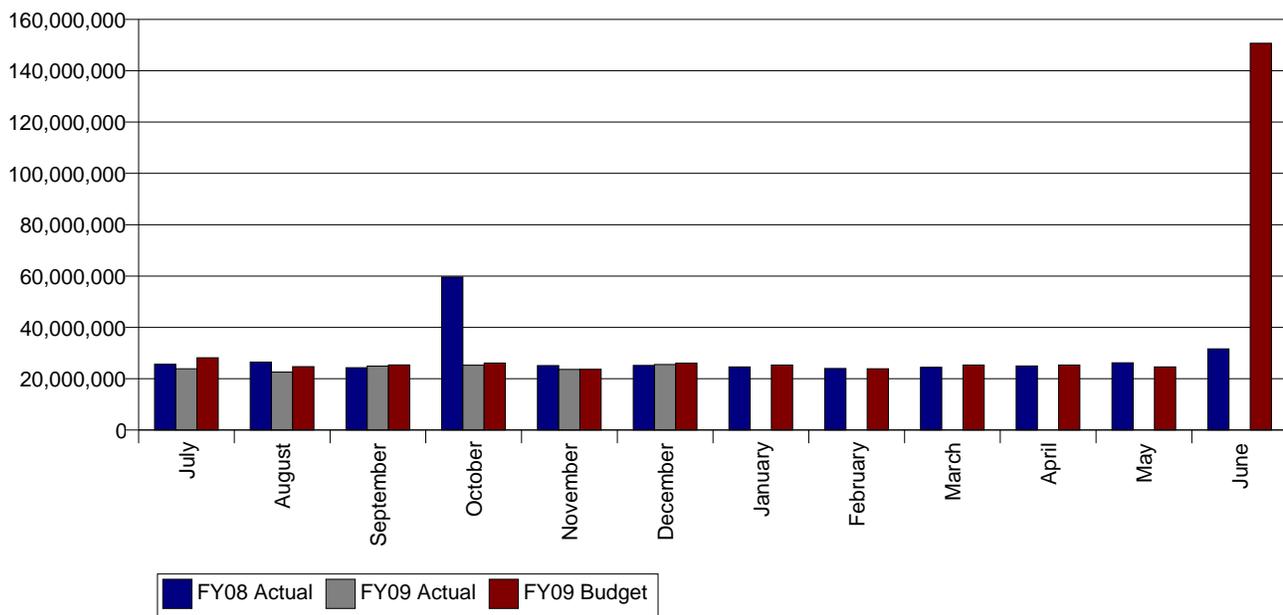
Executive Summary

As of December 31, 2008

Revenues



Expenditures





Detention Fund
Category Detailed by Agency
As of December 31, 2008

Revenues

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	3,252	2,092	(1,160)	(35.68)%
472 - NON-DEPARTMENTAL F255	345,018,005	157,370,808	155,911,722	(1,459,086)	(0.93)%
507 - SHERIFF F255	27,240,000	13,620,000	16,707,723	3,087,723	22.67%
Subtotal	372,264,505	170,994,060	172,621,536	1,627,476	0.95%

Expenditures

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,229,949	24,797,205	24,754,957	42,248	0.17%
276 - JUVENILE PROBATION F255	35,072,490	17,685,340	16,752,183	933,157	5.28%
420 - JUSTICE SYSTEM PLANNING F100	1,695,804	1,016,390	819,101	197,289	19.41%
472 - NON-DEPARTMENTAL F255	154,219,816	15,112,055	8,571,315	6,540,740	43.28%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	186,282,064	94,140,719	93,701,915	438,804	0.47%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,386,030	1,282,412	103,618	7.48%
Subtotal	429,243,650	154,137,739	145,881,882	8,255,857	5.36%

* Totals may not foot due to rounding



Detention Fund

Category Detailed by Agency

As of December 31, 2008

Revenues

Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	3,252	2,107	(1,145)	(35.21)%
472 - NON-DEPARTMENTAL F255	341,995,522	157,370,808	152,889,239	(4,481,569)	(2.85)%
507 - SHERIFF F255	27,240,000	13,620,000	16,707,723	3,087,723	22.67%
Subtotal	369,242,022	170,994,060	169,599,068	(1,394,992)	(0.82)%

Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	-	-	(15)	(15)	0.00%
472 - NON-DEPARTMENTAL F255	3,022,483	-	3,022,483	3,022,483	0.00%
Subtotal	3,022,483	-	3,022,468	3,022,468	0.00%

Total Revenues	372,264,505	170,994,060	172,621,536	1,627,476	0.95%
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Expenditures

Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,084,489	24,724,477	24,754,957	(30,480)	(0.12)%
276 - JUVENILE PROBATION F255	35,072,490	17,685,340	16,752,183	933,157	5.28%
420 - JUSTICE SYSTEM PLANNING F100	1,695,804	1,016,390	819,101	197,289	19.41%
472 - NON-DEPARTMENTAL F255	94,774,808	16,490,989	5,675,536	10,815,453	65.58%
507 - SHERIFF F255	185,870,904	93,935,141	93,702,089	233,052	0.25%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,386,030	1,282,763	103,267	7.45%
Subtotal	369,242,022	155,238,367	142,986,628	12,251,739	7.89%

Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	145,460	72,728	-	72,728	100.00%
472 - NON-DEPARTMENTAL F255	59,445,008	(1,378,934)	2,895,778	(4,274,712)	310.00%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	411,160	205,578	(174)	205,752	100.08%
701 - FACILITIES MANAGEMENT F255	-	-	(351)	351	0.00%
Subtotal	60,001,628	(1,100,628)	2,895,254	(3,995,882)	363.05%

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Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
472 - NON-DEPARTMENTAL F255	-	-	-	-	-
Subtotal	-	-	-	-	-

Total Expenditures	429,243,650	154,137,739	145,881,882	8,255,857	5.36%
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* Totals may not foot due to rounding