



# Maricopa County

Department of Finance

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

Attached is the General Fund and Detention Fund financial activity through May 31, 2009. The Executive Summary includes the beginning unreserved fund balance, adopted revenues and expenditures, fund balance designations and undesignated ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$26.6m over the estimate that was used when preparing the FY 08-09 budget.

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

The May 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.

## **General Fund Variance Analysis**

### **General Fund Revenues**

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

***Sales Tax Revenue (Operating) YTD variance of (\$45,604,588)***: The FY 08-09 Sales Tax YTD actual revenue of \$375.1m is less than budgeted revenue of \$420.7m resulting in a negative budget variance of \$45.6m or 10.8 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$53.4m or 12.5 percent. The FY 08-09 Sales Tax revenue budget is currently based on the April 2008 Pessimistic forecast from Elliot D. Pollack (EDP) and reflects a decline of 2.0 percent from the FY 07-08 forecast. The March 2009 Pessimistic forecast from EDP indicates 14.0 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$62.7m.

In the May 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the National Conference of State Legislatures conducted a state survey of tax collections through April compared to the same period in the prior year. The survey ranked Arizona's tax performance among the worst in the country. Specifically, Arizona's sales tax year-to-date decline of 12.9 percent was the 3<sup>rd</sup> worst showing out of 38 states reporting.

Furthermore, Arizona's unemployment rate unexpectedly fell from 7.8 percent in March to 7.7 percent in April, the first month-over-month decline since May 2007. By contrast, the U.S. unemployment rate increased from 8.5 percent to 8.9 percent. The reason for the unexpected drop in the state's unemployment rate is not currently known. However, one possible explanation is that the number of laid-off workers who have given up looking for new jobs or have settled for part-time work (and are therefore no longer counted as unemployed) is significantly higher in Arizona. This phenomenon, which tends to become more pronounced during recessions, results in an understatement of the "real" unemployment rate. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$1,752,534):** The FY 08-09 Property Tax YTD actual revenue of \$448.9m is less than budgeted YTD revenue of \$450.6m resulting in a negative budget variance of \$1.7m or 0.4 percent. The Property Tax revenue budget for FY 08-09 reflects a 7.8 percent increase from the FY 07-08 adopted primary levy. The budget also includes an estimated delinquency rate and a reduction for the annual impact of a state-wide property tax settlement with Qwest Communications. Excluding the Qwest Communications property tax settlement payment of \$2,843,067, there would be a positive property tax budget variance of \$1,090,533. FY 08-09 YTD collections through May 31, 2009 are 94.9 percent of the adopted levy compared to a historical average of 95.8 percent.

It is difficult to determine at this point if property foreclosures will have any impact on the total amounts received by the County as Arizona ranks seventh in mortgage delinquencies and third in foreclosures started according to the Arizona Republic on May 29, 2009. Finance and OMB will continue to closely monitor property tax collections.

**Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$8,747,216):** The FY 08-09 VLT YTD actual revenue of \$117.7m is less than budgeted revenue of \$126.4m resulting in a negative budget variance of \$8.7m or 6.9 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$11.3m or 8.8 percent. The FY 08-09 VLT revenue budget is currently based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from the FY 07-08 forecast. The March 2009 Pessimistic forecast from EDP indicates 11.5 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$14.6m.

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

- **Interest Revenue (Operating) YTD variance of \$3,069,175:** Current YTD revenues have a positive budget variance of 34.1 percent. General Fund annualized interest revenue was budgeted conservatively at \$12m. Interest revenue is recorded quarterly and the positive variance is expected to remain through the fiscal year.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,036,989:** Current YTD expenditures are 2.4 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Enterprise Technology, Justice Courts, Public Health, Assessor, and Elections.
- **Services Expenditures (Operating) YTD variance of (\$546,602):** Current YTD expenditures are 0.5 percent over budget. The largest negative variance is related to legal services expenditures for Public Defense Services (Indigent Representation). Specifically, the dependency and adult felony representation programs are over budget. See General Fund Departmental Expenditure Variances section below for additional information on the department's negative variance.
- **Intergovernmental Payments (Operating) YTD variance of (\$27,394):** Current YTD expenditures are 0.01 percent over budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. However, the negative variance is primarily attributed to administrative service expenditures for the Health Care Programs.

- **Capital Outlay Expenditures (Operating) YTD variance of \$1,715,425:** Current YTD expenditures are 43.2 percent under budget. The largest positive variances are related to Non-Departmental and Superior Court (Judicial Branch) as fleet management and IT business application development projects are under budget, respectively. The fleet management program has incurred a small amount of the budgeted expenditures due in part to the County's current capital freeze.
- **Total Non-Recurring Expenditures YTD variance of \$14,433,966:** Current YTD expenditures are 8.0 percent under budget. Non-Departmental comprises the largest positive variance as expenditures associated with IT infrastructure projects, such as business applications, data network and application developments, are under budget.

General Fund Departmental Expenditure Variances

**County Attorney Civil Expenditures (Operating & Non-Recurring/Non-Project) YTD variances of (\$302,660) and (\$107,672):** Current YTD operating and non-recurring/non-project expenditures are 3.2 percent and 14.4 percent over budget, respectively. The negative operating expenditure variance is due to excessive costs for outside counsel this fiscal year and various budget adjustments. The department has worked with OMB to arrive at a solution for the issue. As a result, a Board of Supervisors agenda item has been put forth by OMB that will increase the Civil Division's operating budget by \$1.2 million to avoid any overruns. Regarding the negative non-recurring/non-project variance, a budget adjustment was approved by the Board of Supervisors in May 2009 increasing the expenditure budget by another \$700,000. The budget was calendarized evenly between the months of May and June 2009. The total expenditures transferred to this line item during the month of May 2009 exceed the calendarized budget, but not the 12-month budget for this line. The County Attorney will not exceed the budget for this line item.

**Indigent Representation Expenditures (Operating) YTD variance of (\$7,629,018):** Current YTD operating expenditures are 11.3 percent over budget. The negative variance is mainly comprised of \$8,802,231 for Public Defense Services and is partially offset by positive variances in the other Indigent Representation offices. See the Expenditures by Agency (Grouped Appropriations) report for the remaining offices with positive variances.

- **Public Defense Services Expenditures (Operating) YTD variance of (\$8,802,231)** – Current YTD operating expenditures are 67.4 percent over budget. The negative expenditures variance is due primarily to demand-related increases for legal representation in dependency and adult felony matters. Demand for dependency representation in FY 08-09 is projecting to be 39.0 percent higher than the demand experienced in FY 07-08, and contract attorney expenses are reflective of that fact. Similarly, while new demand for adult felony representation is declining in FY 08-09, that decline is based on the prior year's elevated numbers. FY 07-08 adult felony demand was 10.0 percent higher than budgeted, and the effects are still at issue. The financial impact in FY 08-09 is significantly driven by cases assigned in the prior fiscal year that continue to require legal services from contract attorneys as they are pending final resolution. Additionally, capital cases continue to require extraordinary amounts of resources. The current inventory of capital cases is about 2.5 percent higher (136 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above adult appeal (30%) and mental health (28%) are all experiencing increased demand for services. The department is working with OMB on Corrective Action Plans to maximize cost avoidance.

**Public Fiduciary Expenditures (Operating) YTD variance of (\$9,879):** The department is within its total expenditure budget as current YTD expenditures are 0.2 percent under budget. However, current YTD operating expenditures are 0.4 percent over budget. The negative operating expenditure variance is due primarily to payroll expenditures as more than 13.0 percent of the staff in the Office of the Public Fiduciary (five of the thirty-seven FTE's) took advantage of the FY 08-09 Post Retirement Health Plan Enhancement Program (RHEP). The Personal Time (PTO) payout for these employees totals just under \$60,000. While some savings in other line items may allow the department to partially offset this significant cost, the budget is simply insufficient to fund it completely. The department has been working with OMB in developing a Board of Supervisors agenda item that requests funding be set aside in the General Government budget specifically to address this issue.

**Sheriff Expenditures (Non-Recurring/Non-Project) YTD variance of (\$401):** The department is within its total expenditure budget as current YTD expenditures are 4.3 percent under budget. However, current YTD non-recurring/non-project expenditures are 0.6 percent over budget. The negative non-recurring/non-project variance is a result of budget calendarization and is expected to self correct at fiscal year-end.

**Non-Departmental Expenditures (Non-Recurring/Project) YTD variances of (\$5,494), (\$79,238) and (\$111,894):** The department is within its total expenditure budget as current YTD expenditures are 3.8 percent under budget. However, current YTD expenditures are 9.0 percent, 112.0 percent and 24.7 percent over budget for the following major maintenance projects: Glendale Regional Day, Equipment Services and Southeast Regional Infrastructure Improvements, respectively. The Office of Management and Budget is investigating these negative variances.

## **Detention Fund Variance Analysis**

### **Detention Fund Revenues**

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of (\$15,885,775):** The FY 08-09 Jail Excise YTD actual revenue of \$111.5m is less than budgeted revenue of \$127.3m resulting in a negative budget variance of \$15.8m or 12.5 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$17.7m or 13.7 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. The March 2009 Pessimistic forecast from EDP indicates 15.0 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$20.9m. As noted previously, the sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.
- **Intergovernmental Revenue (Operating) YTD variance of \$5,804,321:** The FY 08-09 Intergovernmental YTD actual revenue of \$30.7m exceeds budgeted revenue of \$24.9m resulting in a positive budget variance of \$5.8m or 23.2 percent. The revenue variance is primarily \$5,751,532 of Jail Per Diem and Booking fees. The Jail Per Diem and Booking fees have historically been budgeted conservatively, as it is unknown how jurisdictions' utilization of County jails may change as a result of the annual calculation and implementation of the jail per diem rates. Based on current rates and utilization levels, this revenue source is forecasted to exceed budgeted revenue.
- **Interest Revenue (Operating) YTD variance of \$1,547,238:** Current YTD revenues have a positive budget variance of 32.6 percent. Detention Fund annualized interest revenue was budgeted conservatively at \$6.3m. Interest revenue is recorded quarterly and the positive variance is expected to remain through the fiscal year.
- **Total Non-Recurring Revenues YTD variance of \$3,022,483:** The positive variance is due to grant revenues for the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2008 but budgeted in the month of June 2009. As such, the positive variance related to the SCAAP grant revenue is expected to self correct at fiscal year-end.

### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of (\$1,363,299):** Current YTD expenditures are 0.7 percent over budget. The negative variances are attributed to Correctional Health and the Sheriff's Office. However, overall expenditures are within budget for these two departments in the Detention Fund.
- **Services Expenditures (Operating) YTD variance of \$11,159,161:** Current YTD expenditures are 19.7 percent under budget. This favorable variance is primarily the result of unspent contingency funds, internal service fund charges, inmate meals, and capital facility management expenditures.
- **Total Non-Recurring Expenditures YTD variance of \$1,279,707:** Current YTD expenditures are 47.4 percent under budget. Non-Departmental comprises the largest positive variance as capital facility management expenditures are under budget.

Detention Fund Departmental Expenditure Variance

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

**Non-Departmental Expenditures (Non-Recurring/Non-Project) YTD variance of (\$1,786,767):** The department is within its total expenditure budget as current YTD expenditures are 29.3 percent under budget. However, current YTD non-recurring/non-project expenditures are 30.3 percent over budget. The Office of Management and Budget is investigating these negative variances.

**Sheriff Expenditures (Non-Recurring/Project) YTD variance of (\$73,110):** The department is within its total expenditure budget as current YTD expenditures are 0.6 percent under budget. However, current YTD expenditures are 33.7 percent over budget for the JMS Migration Project. The negative variance is a result of budget calendarization and a miscode of a purchase order function code. This variance is expected to clear by fiscal year-end with the combination of a correcting entry and the budget calendarization.

HURF Revenue Variance Analysis

**Intergovernmental Revenue YTD variance of (\$18,332,143):** The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$83.8m is less than budgeted YTD revenue of \$102.1m resulting in a negative budget variance of \$18.3m or 17.9 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$12.1m or 12.7 percent. The March 2009 Pessimistic forecast from EDP indicates 14.5 percent lower revenue than the prior year. Year-end budget shortfall is estimated to be \$23.7m.

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

Several departments had variances through May 31, 2009. OMB analysts will work with department liaisons to analyze YTD expenditures and accurately forecast the fiscal year-end financial position. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Please review and let me know if you have any questions that we can address.

cc: Sandi Wilson  
Assistant County Managers  
DOF Finance Managers  
OMB Deputy Directors  
OMB Budget Supervisors



# General Fund

## Executive Summary

As of May 31, 2009

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	459,033,619	420,702,704	375,098,116	(45,604,588)
Property Taxes	456,457,388	450,666,362	448,913,828	(1,752,534)
Vehicle License Taxes	137,859,289	126,455,955	117,708,739	(8,747,216)
Intergovernmental	12,662,812	10,705,145	11,159,664	454,519
Miscellaneous	79,191,720	70,873,481	78,014,148	7,140,667
Interest	12,000,000	9,000,000	12,069,175	3,069,175
Transfers In	9,365,597	8,585,131	8,585,115	(16)
<b>Total Operating Revenues</b>	<b>1,166,570,425</b>	<b>1,096,988,778</b>	<b>1,051,548,785</b>	<b>(45,439,993)</b>
<b>Total Non-Recurring Revenues</b>	<b>2,174,046</b>	<b>1,991,763</b>	<b>2,706,137</b>	<b>714,374</b>
<b>Total Revenues</b>	<b>1,168,744,471</b>	<b>1,098,980,541</b>	<b>1,054,254,923</b>	<b>(44,725,618)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	455,080,607	417,150,889	407,113,900	10,036,989
Supplies	13,691,482	12,583,217	10,995,006	1,588,211
Services	240,275,023	117,617,258	118,163,860	(546,602)
Intergovernmental Payments	228,143,806	209,139,309	209,166,703	(27,394)
Debt Service	16,725,204	15,379,821	14,227,968	1,151,853
Capital Outlay	4,191,202	3,968,614	2,253,189	1,715,425
Transfers Out	208,463,081	166,929,725	166,893,867	35,858
<b>Total Operating Expenditures</b>	<b>1,166,570,405</b>	<b>942,768,833</b>	<b>928,814,493</b>	<b>13,954,340</b>
<b>Total Non-Recurring Expenditures</b>	<b>276,801,690</b>	<b>180,628,805</b>	<b>166,194,839</b>	<b>14,433,966</b>
<b>Total Expenditures</b>	<b>1,443,372,095</b>	<b>1,123,397,638</b>	<b>1,095,009,332</b>	<b>28,388,306</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(274,627,624)</b>	<b>(24,417,097)</b>	<b>(40,754,409)</b>	<b>(16,337,312)</b>
<b>Beginning Fund Balance</b>	<b>485,477,495</b>	<b>485,477,495</b>	<b>512,125,107</b>	<b>26,647,612</b>
<i>Revenues</i>	1,168,744,471	1,098,980,541	1,054,254,923	(44,725,618)
<i>Expenditures</i>	1,443,372,095	1,123,397,638	1,095,009,332	28,388,306
<b>Fund Balance with Designations</b>	<b>210,849,871</b>	<b>461,060,398</b>	<b>471,370,698</b>	<b>10,310,300</b>
<i>Fund Balance Designations</i>	210,849,851	210,849,851	210,849,851	-
<b>Undesignated Ending Fund Balance</b>	<b>20</b>	<b>250,210,547</b>	<b>260,520,847</b>	<b>10,310,300</b>

Note: Totals may not foot due to rounding



# General Fund

## Expenditures by Agency

### As of May 31, 2009

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,064,278	22,134,943	21,345,143	789,800	3.57 %
BOARD OF SUPERVISORS D1 F100	372,646	341,483	321,143	20,340	5.96 %
BOARD OF SUPERVISORS D2 F100	372,649	341,654	327,500	14,154	4.14 %
BOARD OF SUPERVISORS D3 F100	372,649	329,366	307,117	22,249	6.76 %
BOARD OF SUPERVISORS D4 F100	372,648	318,870	301,265	17,605	5.52 %
BOARD OF SUPERVISORS D5 F100	372,643	342,112	323,910	18,202	5.32 %
CALL CENTER F100	1,606,369	1,473,492	1,443,701	29,791	2.02 %
CLERK OF THE BOARD F100	716,421	656,690	611,601	45,089	6.87 %
COMMUNICATIONS F100	770,219	754,181	587,819	166,362	22.06 %
COUNTY MANAGER F100	1,380,631	1,279,429	1,224,928	54,501	4.26 %
ELECTIONS F100	20,096,904	19,529,182	18,810,032	719,150	3.68 %
ENTERPRISE TECHNOLOGY F100	10,340,526	9,699,220	8,336,299	1,362,921	14.05 %
FACILITIES MANAGEMENT F100	12,829,165	11,763,928	11,452,955	310,973	2.64 %
FINANCE F100	3,787,037	3,476,163	3,376,992	99,171	2.85 %
INTERNAL AUDIT F100	1,843,786	1,700,062	1,618,769	81,293	4.78 %
MANAGEMENT AND BUDGET F100	3,597,903	3,254,321	3,080,971	173,350	5.33 %
MATERIALS MANAGEMENT F100	1,979,326	1,827,197	1,755,890	71,307	3.90 %
RECORDER F100	2,279,710	2,081,877	1,813,330	268,547	12.90 %
RESEARCH AND REPORTING F100	327,743	306,821	293,887	12,934	4.22 %
TREASURER F100	2,909,938	2,723,259	2,681,507	41,752	1.53 %
WORKFORCE MGMT AND DEV F100	6,145,531	5,628,028	4,052,154	1,575,874	28.00 %
<b>Subtotal</b>	<b>96,538,722</b>	<b>89,962,278</b>	<b>84,066,913</b>	<b>5,895,365</b>	<b>6.55 %</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	31,293,003	29,081,800	28,173,494	908,306	3.12 %
CONSTABLES F100	2,399,544	2,193,598	2,048,943	144,655	6.59 %
CORRECTIONAL HEALTH F100	3,423,762	3,164,387	3,157,690	6,697	0.21 %
COUNTY ATTORNEY CIVIL F100	11,112,600	10,079,491	10,489,823	(410,332)	-4.07 %
COUNTY ATTORNEY F100	62,837,039	57,656,069	57,180,158	475,911	0.83 %
EMERGENCY MANAGEMENT F100	219,330	205,248	176,407	28,841	14.05 %
GENERAL LITIGATION F100	721,871	541,540	528,282	13,258	2.45 %
INDIGENT REPRESENTATION *	75,878,995	67,350,462	74,979,480	(7,629,018)	-11.33 %
JUDICIAL BRANCH *	148,672,346	136,156,850	131,980,658	4,176,192	3.07 %
JUSTICE COURTS F100	14,234,238	13,004,401	12,504,724	499,677	3.84 %
JUSTICE SYSTEM PLANNING F100	387,378	393,342	272,399	120,943	30.75 %
MEDICAL EXAMINER F100	7,565,426	6,939,626	6,717,554	222,072	3.20 %
PUBLIC FIDUCIARY F100	2,593,974	2,431,600	2,427,933	3,667	0.15 %
SHERIFF F100	74,885,981	68,272,325	65,324,246	2,948,079	4.32 %
<b>Subtotal</b>	<b>436,225,487</b>	<b>397,470,739</b>	<b>395,961,789</b>	<b>1,508,950</b>	<b>0.38 %</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	301,247	279,755	279,755	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,569,613	3,201,765	3,162,976	38,789	1.21 %
HUMAN SERVICES F100	2,517,013	2,307,263	1,609,685	697,578	30.23 %
PUBLIC HEALTH F100	12,388,109	11,370,767	10,353,656	1,017,111	8.94 %
<b>Subtotal</b>	<b>18,775,982</b>	<b>17,159,550</b>	<b>15,406,072</b>	<b>1,753,478</b>	<b>10.22 %</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	1,176,016	1,117,685	1,111,573	6,112	0.55 %
<b>Subtotal</b>	<b>1,176,016</b>	<b>1,117,685</b>	<b>1,111,573</b>	<b>6,112</b>	<b>0.55 %</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	2,126,134	1,855,965	270,169	12.71 %
<b>Subtotal</b>	<b>2,320,833</b>	<b>2,126,134</b>	<b>1,855,965</b>	<b>270,169</b>	<b>12.71 %</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	232,265,570	213,283,086	209,464,573	3,818,513	1.79 %
NON-DEPARTMENTAL F100	656,069,485	402,278,166	387,142,446	15,135,720	3.76 %
<b>Subtotal</b>	<b>888,335,055</b>	<b>615,561,252</b>	<b>596,607,019</b>	<b>18,954,233</b>	<b>3.08 %</b>
<b>Total Expenditures</b>	<b>1,443,372,095</b>	<b>1,123,397,638</b>	<b>1,095,009,332</b>	<b>28,388,306</b>	<b>2.53 %</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 May 31, 2009

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

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>Indigent Representation</b>					
JUVENILE DEFENDER F100	4,281,765	3,933,451	3,932,902	549	0.01 %
LEGAL ADVOCATE F100	9,529,764	8,383,725	8,019,179	364,546	4.35 %
LEGAL DEFENDER F100	10,511,194	9,191,399	8,939,641	251,758	2.74 %
PUBLIC DEFENDER F100	36,141,386	32,788,837	32,232,476	556,361	1.70 %
PUBLIC DEFENSE SERVICES F100	15,414,886	13,053,050	21,855,281	(8,802,231)	-67.43 %
<b>Total Indigent Representation</b>	<b>75,878,995</b>	<b>67,350,462</b>	<b>74,979,480</b>	<b>(7,629,018)</b>	<b>-11.33 %</b>
<b>Judicial Branch</b>					
ADULT PROBATION F100	61,112,616	56,021,028	55,846,319	174,709	0.31 %
JUVENILE PROBATION F100	17,562,469	16,055,193	14,787,999	1,267,194	7.89 %
SUPERIOR COURT F100	69,997,261	64,080,629	61,346,341	2,734,288	4.27 %
<b>Total Judicial Branch</b>	<b>148,672,346</b>	<b>136,156,850</b>	<b>131,980,658</b>	<b>4,176,192</b>	<b>3.07 %</b>

Note: Totals may not foot due to rounding.



# Detention Fund Executive Summary

As of May 31, 2009

## Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	127,394,812	111,509,037	(15,885,775)
Intergovernmental	27,246,500	24,975,959	30,780,280	5,804,321
Interest	6,335,889	4,751,917	6,299,155	1,547,238
Transfers In	197,452,665	155,908,345	155,908,346	1
<b>Total Operating Revenues</b>	<b>369,242,022</b>	<b>313,031,033</b>	<b>304,496,818</b>	<b>(8,534,215)</b>
<b>Total Non-Recurring Revenues</b>	<b>3,022,483</b>	<b>-</b>	<b>3,022,483</b>	<b>3,022,483</b>
<b>Total Revenues</b>	<b>372,264,505</b>	<b>313,031,033</b>	<b>307,519,301</b>	<b>(5,511,732)</b>

## Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	221,461,812	202,828,584	204,191,883	(1,363,299)
Supplies	15,079,958	13,899,443	14,089,650	(190,207)
Services	130,497,688	56,725,226	45,566,065	11,159,161
Debt Service	1,716,146	1,579,180	1,373,426	205,754
Capital Outlay	486,418	445,884	380,474	65,410
<b>Total Operating Expenditures</b>	<b>369,242,022</b>	<b>275,478,317</b>	<b>265,601,499</b>	<b>9,876,818</b>
<b>Total Non-Recurring Expenditures</b>	<b>60,001,628</b>	<b>2,701,426</b>	<b>1,421,719</b>	<b>1,279,707</b>
<b>Total Expenditures</b>	<b>429,243,650</b>	<b>278,179,743</b>	<b>267,023,217</b>	<b>11,156,526</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(56,979,145)</b>	<b>34,851,290</b>	<b>40,496,084</b>	<b>5,644,794</b>
<b>Beginning Fund Balance</b>	<b>141,979,145</b>	<b>141,979,145</b>	<b>155,482,299</b>	<b>13,503,154</b>
<b>Revenues</b>	<b>372,264,505</b>	<b>313,031,033</b>	<b>307,519,301</b>	<b>(5,511,732)</b>
<b>Expenditures</b>	<b>429,243,650</b>	<b>278,179,743</b>	<b>267,023,217</b>	<b>11,156,526</b>
<b>Fund Balance with Designations</b>	<b>85,000,000</b>	<b>176,830,435</b>	<b>195,978,383</b>	<b>19,147,948</b>
<b>Fund Balance Designations</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>91,830,435</b>	<b>110,978,383</b>	<b>19,147,948</b>



**Detention Fund**  
**Expenditures by Agency**  
*As of May 31, 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	49,103,731	45,015,586	44,984,212	31,374	0.07%
FACILITIES MANAGEMENT F255	2,743,527	2,513,775	2,290,724	223,051	8.87%
GEN GOV DETENTION FUND F255	-	-	-	-	0.00%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,593,777	1,341,758	252,019	15.81%
JUVENILE PROBATION F255	34,651,905	31,706,686	29,821,697	1,884,989	5.95%
NON-DEPARTMENTAL F255	154,766,619	26,676,715	18,854,408	7,822,307	29.32%
SHERIFF F255	186,282,064	170,673,204	169,730,418	942,786	0.55%
<b>Total Expenditures</b>	<b><u>429,243,650</u></b>	<b><u>278,179,743</u></b>	<b><u>267,023,217</u></b>	<b><u>11,156,526</u></b>	<b><u>4.01%</u></b>

## ***Detailed Expenditure Reports***



# General Fund

## Expenditures by Agency

### As of May 31, 2009

#### Expenditures

##### Operating

	<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	24,064,278	22,134,943	21,345,143	789,800	3.57 %
BOARD OF SUPERVISORS D1 F100	372,646	341,483	321,143	20,340	5.96 %
BOARD OF SUPERVISORS D2 F100	372,649	341,654	327,500	14,154	4.14 %
BOARD OF SUPERVISORS D3 F100	372,649	329,366	307,117	22,249	6.76 %
BOARD OF SUPERVISORS D4 F100	372,648	318,870	301,265	17,605	5.52 %
BOARD OF SUPERVISORS D5 F100	372,643	342,112	323,910	18,202	5.32 %
CALL CENTER F100	1,606,369	1,473,492	1,443,701	29,791	2.02 %
CLERK OF THE BOARD F100	716,421	656,690	611,601	45,089	6.87 %
COMMUNICATIONS F100	770,219	754,181	587,819	166,362	22.06 %
COUNTY MANAGER F100	1,380,631	1,279,429	1,224,928	54,501	4.26 %
ELECTIONS F100	20,096,904	19,529,182	18,810,032	719,150	3.68 %
ENTERPRISE TECHNOLOGY F100	10,340,526	9,699,220	8,336,299	1,362,921	14.05 %
FACILITIES MANAGEMENT F100	12,829,165	11,763,928	11,452,955	310,973	2.64 %
FINANCE F100	3,787,037	3,476,163	3,376,992	99,171	2.85 %
INTERNAL AUDIT F100	1,843,786	1,700,062	1,618,769	81,293	4.78 %
MANAGEMENT AND BUDGET F100	3,597,903	3,254,321	3,080,971	173,350	5.33 %
MATERIALS MANAGEMENT F100	1,979,326	1,827,197	1,755,890	71,307	3.90 %
RECORDER F100	2,279,710	2,081,877	1,813,330	268,547	12.90 %
RESEARCH AND REPORTING F100	327,743	306,821	293,887	12,934	4.22 %
TREASURER F100	2,909,938	2,723,259	2,681,507	41,752	1.53 %
WORKFORCE MGMT AND DEV F100	6,145,531	5,628,028	4,052,154	1,575,874	28.00 %
<b>Subtotal</b>	<b>96,538,722</b>	<b>89,962,278</b>	<b>84,066,913</b>	<b>5,895,365</b>	<b>6.55 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	31,293,003	29,081,800	28,173,494	908,306	3.12 %
CONSTABLES F100	2,361,217	2,156,549	2,048,943	107,606	4.99 %
CORRECTIONAL HEALTH F100	3,423,762	3,164,387	3,157,690	6,697	0.21 %
COUNTY ATTORNEY CIVIL F100	10,012,600	9,329,491	9,632,151	(302,660)	-3.24 %
COUNTY ATTORNEY F100	62,837,039	57,656,069	57,180,158	475,911	0.83 %
EMERGENCY MANAGEMENT F100	219,330	205,248	176,407	28,841	14.05 %
GENERAL LITIGATION F100	721,871	541,540	528,282	13,258	2.45 %
INDIGENT REPRESENTATION *	75,878,995	67,350,462	74,979,480	(7,629,018)	-11.33 %
JUDICIAL BRANCH *	148,672,346	136,156,850	131,980,658	4,176,192	3.07 %
JUSTICE COURTS F100	14,234,238	13,004,401	12,504,724	499,677	3.84 %
JUSTICE SYSTEM PLANNING F100	387,378	393,342	272,399	120,943	30.75 %
MEDICAL EXAMINER F100	7,565,426	6,939,626	6,717,554	222,072	3.20 %
PUBLIC FIDUCIARY F100	2,556,334	2,393,960	2,403,839	(9,879)	-0.41 %
SHERIFF F100	72,223,633	65,995,699	63,797,540	2,198,159	3.33 %
<b>Subtotal</b>	<b>432,387,172</b>	<b>394,369,424</b>	<b>393,553,317</b>	<b>816,107</b>	<b>0.21 %</b>
<b>Health, Welfare and Sanitation</b>					
ANIMAL CARE AND CONTROL F100	301,247	279,755	279,755	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,569,613	3,201,765	3,162,976	38,789	1.21 %
HUMAN SERVICES F100	2,517,013	2,307,263	1,609,685	697,578	30.23 %
PUBLIC HEALTH F100	12,388,109	11,370,767	10,353,656	1,017,111	8.94 %
<b>Subtotal</b>	<b>18,775,982</b>	<b>17,159,550</b>	<b>15,406,072</b>	<b>1,753,478</b>	<b>10.22 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	1,176,016	1,117,685	1,111,573	6,112	0.55 %
<b>Subtotal</b>	<b>1,176,016</b>	<b>1,117,685</b>	<b>1,111,573</b>	<b>6,112</b>	<b>0.55 %</b>
<b>Education</b>					
SUPERINTENDENT OF SCHOOLS F100	2,320,833	2,126,134	1,855,965	270,169	12.71 %
<b>Subtotal</b>	<b>2,320,833</b>	<b>2,126,134</b>	<b>1,855,965</b>	<b>270,169</b>	<b>12.71 %</b>
<b>Other Gov Fund</b>					
HEALTH CARE PROGRAMS F100	232,265,570	213,283,086	209,464,573	3,818,513	1.79 %
NON-DEPARTMENTAL F100	383,106,110	224,750,676	223,356,079	1,394,597	0.62 %
<b>Subtotal</b>	<b>615,371,680</b>	<b>438,033,762</b>	<b>432,820,652</b>	<b>5,213,110</b>	<b>1.19 %</b>
<b>Total Operating Expenditures</b>	<b>1,166,570,405</b>	<b>942,768,833</b>	<b>928,814,493</b>	<b>13,954,340</b>	<b>1.48 %</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 May 31, 2009

#### Expenditures

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

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>General Government</b>					
ASSESSOR F100	0	0	0	0	0.00 %
COUNTY MANAGER F100	0	0	0	0	0.00 %
ENTERPRISE TECHNOLOGY F100	0	0	0	0	0.00 %
FACILITIES MANAGEMENT F100	0	0	0	0	0.00 %
TREASURER F100	0	0	0	0	0.00 %
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>
<b>Public Safety</b>					
CONSTABLES F100	38,327	37,049	0	37,049	100.00 %
COUNTY ATTORNEY CIVIL F100	1,100,000	750,000	857,672	(107,672)	-14.36 %
COUNTY ATTORNEY F100	0	0	0	0	0.00 %
INDIGENT REPRESENTATION *	0	0	0	0	0.00 %
JUDICIAL BRANCH *	0	0	(0)	0	0.00 %
PUBLIC FIDUCIARY F100	37,640	37,640	24,094	13,546	35.99 %
SHERIFF F100	72,071	72,071	72,472	(401)	-0.56 %
<b>Subtotal</b>	<b>1,248,038</b>	<b>896,760</b>	<b>954,238</b>	<b>(57,478)</b>	<b>-6.41 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	0	0	0	(0)	0.00 %
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0.00 %</b>
<b>Other Gov Fund</b>					
NON-DEPARTMENTAL F100	265,998,375	171,231,538	160,031,769	11,199,769	6.54 %
<b>Subtotal</b>	<b>265,998,375</b>	<b>171,231,538</b>	<b>160,031,769</b>	<b>11,199,769</b>	<b>6.54 %</b>
<b>Total Non-Recurring/Non-Project Expenditures</b>	<b>267,246,413</b>	<b>172,128,298</b>	<b>160,986,007</b>	<b>11,142,291</b>	<b>6.47 %</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 May 31, 2009

#### Expenditures

##### Non-Recurring/Project

##### Public Safety

###### PUBLIC FIDUCIARY F100

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

###### SHERIFF F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SCSV - SHERIFF CEN SVC COMP VOICE SYS	551,843	505,857	456,256	49,601	9.81 %
SMDC - SHERIFF MOBILE DATA COMPUTING	2,038,434	1,698,698	997,978	700,720	41.25 %
<b>Subtotal</b>	<b>2,590,277</b>	<b>2,204,555</b>	<b>1,454,234</b>	<b>750,321</b>	<b>34.04 %</b>

##### Other Gov Fund

###### GEN GOV APPROPTEED FND BALANCE

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

###### NON-DEPARTMENTAL F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ABII - ADMIN BUILDING IMPROVEMENTS	323,000	296,076	251,937	44,139	14.91 %
APGL - GLENDALE - REGIONAL DAY	67,000	61,413	66,907	(5,494)	-8.95 %
CHBD - CHAMBERS BUILDING	0	0	(43)	43	0.00 %
DDII - JUVENILE DETENTION BLDG	350,000	320,826	301,334	19,492	6.08 %
ENRG - ENERGY MANAGEMENT STUDIES	712,000	652,663	269,274	383,389	58.74 %
ENVR - ENVIRONMENTAL PROJECTS	150,000	137,500	106,559	30,941	22.50 %
EQSV - EQUIPMENT SERVICES	159,000	70,750	149,988	(79,238)	-112.00 %
ESAI - EMERGENCY SVCS ADMIN IMP	0	0	0	0	0.00 %
FSVJ - FIRST AVENUE JAIL	900,000	900,000	109,579	790,421	87.82 %
HTCH - 333 WEST HATCHER	414,000	379,500	361,487	18,013	4.75 %
LBJC - LBJ COMPLEX	92,000	92,000	80,882	11,118	12.09 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	30,000	27,500	0	27,500	100.00 %
PHNC - PUBLIC HEALTH CLINIC	26,000	23,826	0	23,826	100.00 %
PPFE - PROGRAM FEES	200,000	183,326	147,578	35,748	19.50 %
RCCR - CODE COMPLIANCE RESERVE	400,000	366,663	309,052	57,611	15.71 %
SECR - BUILDING SECURITY PROJECTS	400,000	366,663	162,311	204,352	55.73 %
SFTY - LIFE/SAFETY PROJECTS	500,000	458,326	382,450	75,876	16.56 %
SICU - SE REG INFRASTRUC IMPRVMTS	599,000	452,833	564,727	(111,894)	-24.71 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	143,000	131,087	118,278	12,809	9.77 %
SPAP - SOUTHPORT ADULT PROBATION	0	0	0	0	0.00 %
WCII - WEST COURT INFRASTRUC IMPRVMTN	1,500,000	1,375,000	375,178	999,822	72.71 %
	0	0	(2,879)	2,879	0.00 %
<b>Subtotal</b>	<b>6,965,000</b>	<b>6,295,952</b>	<b>3,754,598</b>	<b>2,541,354</b>	<b>40.36 %</b>

**Total Non-Recurring/Project Expenditures** **9,555,277**      **8,500,507**      **5,208,832**      **3,291,675**      **38.72 %**

**Total Expenditures** **1,443,372,095**      **1,123,397,638**      **1,095,009,332**      **28,388,306**      **2.53%**



## Detention Fund

### Expenditures by Agency

As of May 31, 2009

#### Expenditures

##### Operating

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,958,271	44,882,248	44,850,874	31,374	0.07%
FACILITIES MANAGEMENT F255	2,743,527	2,513,775	2,290,724	223,051	8.87%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,593,777	1,341,758	252,019	15.81%
JUVENILE PROBATION F255	34,651,905	31,706,686	29,821,697	1,884,989	5.95%
NON-DEPARTMENTAL F255	95,321,611	24,485,522	17,881,472	6,604,050	26.97%
SHERIFF F255	185,870,904	170,296,309	169,414,973	881,336	0.52%
<b>Total Operating Expenditures</b>	<b>369,242,022</b>	<b>275,478,317</b>	<b>265,601,499</b>	<b>9,876,818</b>	<b>3.59%</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>
CORRECTIONAL HEALTH F255	145,460	133,338	133,338	-	0.00%
FACILITIES MANAGEMENT F255	-	-	-	-	0.00%
NON-DEPARTMENTAL F255	50,671,008	(5,894,900)	(4,108,133)	(1,786,767)	30.31%
SHERIFF F255	-	-	(0)	0	0.00%
<b>Total Non-Recurring/Non-Project Expenditures</b>	<b>50,816,468</b>	<b>(5,761,562)</b>	<b>(3,974,795)</b>	<b>(1,786,767)</b>	<b>31.01%</b>



## Detention Fund

### Expenditures by Agency

As of May 31, 2009

#### Expenditures

##### GEN GOV DETENTION FUND F255

###### Non-Recurring/Project

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

##### NON-DEPARTMENTAL F255

###### Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
DDII - JUVENILE DETENTION BLDG	100,000	75,000	-	75,000	100.00%
DDJS - DURANGO JAIL	2,689,000	2,464,913	1,942,664	522,249	21.19%
EJIS - ESTRELLA JAIL	1,619,000	1,485,000	1,401,793	83,207	5.60%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	229,163	116,944	112,219	48.97%
ENVR - ENVIRONMENTAL PROJECTS	215,000	197,076	-	197,076	100.00%
FAJI - 4TH AVE JAIL- MAINTENANCE	514,000	471,163	145,861	325,302	69.04%
INSC - INMATE COURT HOLDING	-	-	-	-	0.00%
LBJC - LBJ COMPLEX	413,000	413,000	407,545	5,455	1.32%
PPFE - PROGRAM FEES	100,000	75,000	22,648	52,352	69.80%
RCCR - CODE COMPLIANCE RESERVE	200,000	183,326	7,810	175,516	95.74%
SECR - BUILDING SECURITY PROJECTS	200,000	183,326	30,980	152,346	83.10%
SFTY - LIFE/SAFETY PROJECTS	500,000	458,326	202,926	255,400	55.72%
TIJU - TOWERS JAIL SVC BLDG	1,974,000	1,850,800	803,154	1,047,646	56.61%
	-	-	(1,254)	1,254	0.00%
<b>Subtotal:</b>	<b>8,774,000</b>	<b>8,086,093</b>	<b>5,081,070</b>	<b>3,005,023</b>	<b>37.16%</b>

##### SHERIFF F255

###### Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JMSM - SHERIFF JMS MIGRATION	236,703	216,977	290,087	(73,110)	(33.69)%
SCSV - SHERIFF CEN SVC COMP VOICE SY	174,457	159,918	25,357	134,561	84.14%
<b>Subtotal:</b>	<b>411,160</b>	<b>376,895</b>	<b>315,445</b>	<b>61,450</b>	<b>16.30%</b>
<b>Total Non-Recurring/Project Expenditures</b>	<b>9,185,160</b>	<b>8,462,988</b>	<b>5,396,514</b>	<b>3,066,474</b>	<b>36.23%</b>
<b>Total Expenditures</b>	<b>429,243,650</b>	<b>278,179,743</b>	<b>267,023,217</b>	<b>11,156,526</b>	<b>4.01%</b>