



Maricopa County

Department of Finance

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Date: March 15, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 09-10 Executive Summary – February 2010

Attached is the General Fund and Detention Fund financial activity through February 28, 2010. The Executive Summary includes the beginning unreserved fund balance, revised revenue and expenditure budgets, fund balance designations and undesignated ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$11.5m over the estimate that was used when preparing the FY 09-10 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 designations are for budget stabilization and capital projects. For the General Fund, this includes an amount designated to cover cash shortfalls during the fiscal year due to the property tax collection cycle, as well as a reserve. The designations in the Detention Fund are for budget stabilization and future capital improvements.

The February 2010 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 15 percent, and for departments with negative variances in either their operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$1,757,264:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$1.7m or .7 percent. The FY 09-10 Sales Tax revenue budget of \$368.4m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from Elliot D. Pollack (EDP), with an additional 2.0 percent downward adjustment based on the economic uncertainty. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

In the February 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the January 2010 sales tax decline marked the 24th consecutive month of year-over-year reductions and the 15th consecutive month of double digit declines compared to the previous year.

Furthermore, according to The Arizona Republic on March 4, 2010, the state's unemployment rate in January 2010 remained flat at 9.2 percent. Revised monthly figures reported for April 2008 through December 2009 also show the rate and number of job losses in Arizona was worse than initially reported. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$3,372,206:** The FY 09-10 Property Tax revenue reflects a YTD positive budget variance of \$3.3m or 1.2 percent. The FY 09-10 Property Tax revenue budget of \$487.4m reflects a 6.8 percent increase from the FY 08-09 budget. The budget also includes an estimated delinquency rate.

FY 09-10 YTD collections through February 28, 2010 are 56.3 percent of the adopted levy compared to a historical average of 56.7 percent.

On February 8, 2010, Maricopa County held its largest sale of delinquent property-tax liens on record, an estimated \$70.0m worth of unpaid taxes on about 42,000 homes and other properties. The General Fund portion of the tax liens auction proceeds was approximately \$4.6m of the total \$46.0m sold, which contributed to this month's positive variance. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$2,232,285):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$2.2m or 2.7 percent. The FY 09-10 VLT revenue budget of \$118.4m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$1,042,096:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$1.0m or 22.0 percent. The positive variance is mostly due to higher revenues in the Elections department for the November 2009 General Elections. The increased revenues were a result of higher election processing and billings related to School Districts overrides.
- **Interest Revenue (Operating) YTD variance of (\$2,788,406):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$2.7m or 46.5 percent, as adjusted. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. The FY 09-10 second quarter investment yield was .98 percent, which is the lowest quarterly yield for the Treasurer's Pool in over 10 years. Based on the decreased investment yields and the lower General Fund cash balances, it is estimated that, using an average annual yield of 1.5 percent, total FY 09-10 interest revenue will be approximately \$5.5m. Thus, resulting in an estimated negative variance of approximately \$6.5m for the year. The Department of Finance will continue to monitor the investment yields and update the above estimate as determined necessary.
- **Total Non-Recurring Revenues YTD variance of \$36,168,455:** The positive variance is mostly due to the FY 08-09 Federal Medical Assistance Percentages (FMAP) stimulus refund to counties for the Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS). This refund was received in December 2009 and is separate from the one-time savings reflected in General Fund Intergovernmental Payment expenditures, as described below, which are related to decreased FY 09-10 ALTCS contributions to the State as a result of the FMAP stimulus fund distribution to counties.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$9,051,977:** Current YTD expenditures are 3.3 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Clerk of the Superior Court, Sheriff's Office, Juvenile Probation (Judicial Branch), Public Defender (Public Defense System) and Assessor.
- **Supplies Expenditures (Operating) YTD variance of \$1,292,134:** Current YTD expenditures are 18.2 percent under budget. Departments under budget that make up the largest portion of this variance are Environmental Services, Adult Probation (Judicial Branch), Public Health, Superior Court (Judicial Branch), Juvenile Probation (Judicial Branch), Medical Examiner and Elections.
- **Services Expenditures (Operating) YTD variance of \$15,246,337:** Current YTD expenditures are 16.8 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: general government contingencies, capital facilities development, and IT infrastructure, such as data network.
- **Intergovernmental Payments (Operating) YTD variance of \$30,320,187:** Current YTD expenditures are 19.5 percent under budget. These expenditures are mainly comprised of the County's ALTCS and AHCCCS contributions to the State. The variance is related to the ALTCS contribution as the budget is currently based on the normal base contribution of \$164.6m. However, after the County budget was adopted, the ALTCS contribution was revised in the State of Arizona

budget to \$119.3m reflecting a \$45.3m decrease for FMAP federal stimulus fund distribution to counties. While considerable, this amount is a one-time savings.

- **Total Non-Recurring Expenditure YTD variance of \$13,457,911:** Current YTD expenditures are 12.1 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget primarily for services expenditures: influenza response, financial services, executive management, and IT infrastructure, such as data network and application developments.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures (Operating) YTD variance of (\$1,863,426): Current YTD expenditures are 70.2 percent over budget. The County Attorney's Office is aware of the budgetary shortfall for the Civil Division. The department is having on-going discussions with the Office of Management and Budget to remedy any variances.

Public Defense System Expenditures (Operating) YTD variance of (\$6,002,550): Current YTD expenditures for the constellation are 12.8 percent over budget which includes negative variances for Contract Counsel (\$6,966,501) and Juvenile Defender (\$22,152) that are partially offset by savings in the other offices in the Public Defense System. These expenditures, however, are a reduction from the spending for the same period in FY 08-09. This is the first reduction in spending since at least FY 02-03. The FY 09-10 reduction follows the FY 08-09 spending which was the lowest annual increase in spending since FY 98-99.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$6,966,501):** Current YTD expenditures in this department are 80.9 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$22,152):** Current YTD expenditures in this department are 0.8 percent over budget. This department is not making budgeted salary savings, but the money being spent on in-house attorneys is far less than the outside counsel alternative. Therefore, the overall system's expenditures would be even greater, if not for this relatively-small, but necessary variance.

Non-Departmental Expenditures (Non-Recurring) YTD variances of (\$84,997), (\$21,404), (\$51,756), (\$4,991) and (\$106,228): Total YTD expenditures are 10.9 percent under budget. However, current YTD expenditures are over budget for the following major maintenance projects: Administrative Building Improvements, Courts Area – General, Durango Administrative Building & Shops, Generator Data Center, and West Court Infrastructure Improvements. The timing of actual expenditures for these projects is difficult to predict on a month-to-month basis, and some projects may appear to be over budget due to project spending earlier than anticipated. No projects are expected to exceed budget at fiscal year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,683,551):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.6m or 2.3 percent. The FY 09-10 Jail Tax revenue budget of \$109.2m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from EDP, with an additional 2.0 percent downward adjustment based on the economic uncertainty. As noted previously, the sales tax decline is partially attributable to the high unemployment rate as consumers are spending less. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$693,643):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$693.6 thousand or 3.2 percent. The negative revenue variance is primarily related to Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$1,524,904):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$1.5m or 46.9 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. The FY 09-10 second quarter investment yield was .98 percent, which is the lowest quarterly yield for the Treasurer's Pool in over 10 years. Based on the decreased investment yields and the lower cash balances, it is estimated

that, using an average annual yield of 1.5 percent, total FY 09-10 interest revenue will be approximately \$2.5m. Thus, resulting in an estimated negative variance of approximately \$4m for the year. The Department of Finance will continue to monitor the investment yields and update the above estimate as determined necessary.

- **Total Non-Recurring Revenues YTD variance of \$4,006,872:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2009, but has not been budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$7,837,948:** Current YTD expenditures are 5.2 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office and Juvenile Probation (Judicial Branch).
- **Services Expenditures (Operating) YTD variance of \$5,963,039:** Current YTD expenditures are 16.8 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: capital facilities development and general government contingencies.

Detention Fund Departmental Expenditure Variance

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

Non-Departmental Expenditures (Non-Recurring) YTD variances of (\$30,846) and (\$2,515,973): Total YTD expenditures are 3.9 percent over budget. There is a negative YTD variance in non-recurring/non-project expenditures that is offset by positive variances in non-recurring/project expenditures and an accounting error by Public Works. The variance is caused by the fact that Major Maintenance project expenditures are significantly behind budget so far this fiscal year.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of (\$329,507): The FY 09-10 State-Shared Highway User YTD actual revenue of \$55.4m is less than budgeted YTD revenue of \$55.7m resulting in a negative budget variance of \$329.5 thousand or .6 percent. The FY 09-10 total budget of \$84.3m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

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

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



General Fund Executive Summary

As of February 28, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	245,439,032	247,196,296	1,757,264
Property Taxes	487,350,934	289,346,738	292,718,944	3,372,206
Vehicle License Taxes	118,385,455	81,588,935	79,356,650	(2,232,285)
Intergovernmental	11,129,095	4,739,248	5,781,341	1,042,093
Miscellaneous	82,825,758	55,036,988	61,326,320	6,289,332
Interest	12,000,000	6,000,000	3,211,594	(2,788,406)
Transfers In	10,142,704	6,761,804	6,761,792	(12)
Total Operating Revenues	1,090,265,006	688,912,745	696,352,936	7,440,191
Total Non-Recurring Revenues	42,264	32,664	36,201,119	36,168,455
Total Revenues	1,090,307,270	688,945,409	732,554,054	43,608,645

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,755,334	278,411,825	269,359,848	9,051,977
Supplies	10,839,873	7,115,443	5,823,309	1,292,134
Services	216,144,492	90,819,662	75,573,325	15,246,337
Intergovernmental Payments	257,464,053	155,630,034	125,309,847	30,320,187
Debt Service	10,318,353	6,880,140	6,459,542	420,598
Capital Outlay	1,496,189	(331,707)	(308,132)	(23,575)
Transfers Out	174,246,714	116,164,480	116,141,217	23,263
Total Operating Expenditures	1,090,265,008	654,689,877	598,358,956	56,330,921
Total Non-Recurring Expenditures	183,885,092	111,447,123	97,989,212	13,457,911
Total Expenditures	1,274,150,100	766,137,000	696,348,168	69,788,832

Excess (Deficiency) of Revenues Over Expenditures	(183,842,830)	(77,191,591)	36,205,886	113,397,477
Beginning Fund Balance (audited)	398,528,018	398,528,018	410,035,269	11,507,251
Revenues	1,090,307,270	688,945,409	732,554,054	43,608,645
Expenditures	1,274,150,100	766,137,000	696,348,168	69,788,832
Fund Balance with Designations	214,685,188	321,336,427	446,241,155	124,904,728
Fund Balance Designations	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	7,578	106,658,817	231,563,545	124,904,728



General Fund

Expenditures by Agency

As of February 28, 2010

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	22,816,543	15,268,262	14,486,684	781,578	5.12 %
BOARD OF SUPERVISORS D1 F100	346,428	231,752	230,909	843	0.36 %
BOARD OF SUPERVISORS D2 F100	346,428	228,689	228,393	296	0.13 %
BOARD OF SUPERVISORS D3 F100	346,428	229,440	220,623	8,817	3.84 %
BOARD OF SUPERVISORS D4 F100	346,428	231,223	219,210	12,013	5.20 %
BOARD OF SUPERVISORS D5 F100	346,428	231,716	208,033	23,683	10.22 %
CALL CENTER F100	1,363,590	909,783	903,588	6,195	0.68 %
CLERK OF THE BOARD F100	1,346,191	895,339	442,656	452,683	50.56 %
COUNTY MANAGER F100	2,434,692	1,628,581	1,464,561	164,020	10.07 %
ELECTIONS F100	8,212,297	5,628,426	5,480,715	147,711	2.62 %
ENTERPRISE TECHNOLOGY F100	7,307,209	5,002,994	4,544,754	458,240	9.16 %
FINANCE F100	3,363,503	2,218,669	2,150,681	67,988	3.06 %
GENERAL COUNSEL F100	5,205,817	3,522,976	2,110,644	1,412,332	40.09 %
INTERNAL AUDIT F100	1,553,494	1,033,913	1,008,683	25,230	2.44 %
MANAGEMENT AND BUDGET F100	3,186,167	2,061,001	1,956,282	104,719	5.08 %
MATERIALS MANAGEMENT F100	2,126,254	1,466,970	1,122,134	344,836	23.51 %
PUBLIC WORKS F100	11,993,457	7,912,209	7,386,079	526,130	6.65 %
RECORDER F100	2,095,117	1,395,227	1,113,874	281,353	20.17 %
RESEARCH AND REPORTING F100	391,970	277,352	208,301	69,051	24.90 %
SPECIAL LITIGATION F100	2,135,828	1,474,221	762,984	711,237	48.24 %
TREASURER F100	3,321,766	2,026,159	1,831,288	194,871	9.62 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,017,577	1,913,251	104,326	5.17 %
Subtotal	83,635,177	55,892,479	49,994,329	5,898,150	10.55 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	20,003,805	18,820,091	1,183,714	5.92 %
CONSTABLES F100	2,432,501	1,614,397	1,489,986	124,411	7.71 %
CORRECTIONAL HEALTH F100	3,049,876	2,028,475	2,002,895	25,580	1.26 %
COUNTY ATTORNEY CIVIL F100	4,239,577	2,807,152	4,670,578	(1,863,426)	(66.38) %
COUNTY ATTORNEY F100	56,599,487	37,487,147	37,091,399	395,748	1.06 %
EMERGENCY MANAGEMENT F100	173,881	115,510	103,944	11,566	10.01 %
JUDICIAL BRANCH *	137,875,209	91,730,657	86,895,590	4,835,067	5.27 %
JUSTICE COURTS F100	14,488,923	9,567,475	9,224,514	342,961	3.58 %
MEDICAL EXAMINER F100	6,684,432	4,434,973	4,276,902	158,071	3.56 %
PUBLIC DEFENSE SYSTEM *	71,858,542	46,780,545	52,783,095	(6,002,550)	(12.83) %
PUBLIC FIDUCIARY F100	2,477,439	1,624,597	1,514,536	110,061	6.77 %
SHERIFF F100	62,407,305	41,413,969	40,662,978	750,991	1.81 %
Subtotal	392,343,311	259,608,702	259,536,508	72,194	0.03 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	171,935	171,935	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	2,308,246	1,994,904	313,342	13.57 %
HUMAN SERVICES F100	2,313,610	1,461,044	652,353	808,691	55.35 %
PUBLIC HEALTH F100	10,787,840	7,288,651	6,205,332	1,083,319	14.86 %
Subtotal	16,779,425	11,229,876	9,024,524	2,205,352	19.64 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	466,712	425,010	41,702	8.94 %
Subtotal	694,615	466,712	425,010	41,702	8.94 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,320,086	1,556,236	1,207,229	349,007	22.43 %
Subtotal	2,320,086	1,556,236	1,207,229	349,007	22.43 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	238,841,157	156,412,451	125,916,033	30,496,418	19.50 %
NON DEPARTMENTAL F100	539,536,329	280,970,544	250,244,536	30,726,008	10.94 %
Subtotal	778,377,486	437,382,995	376,160,569	61,222,426	14.00 %
Total Expenditures	1,274,150,100	766,137,000	696,348,168	69,788,832	9.11 %

* 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 February 28, 2010

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	58,854,159	39,093,402	37,422,226	1,671,176	4.27 %
JUVENILE PROBATION F100	16,449,965	10,936,891	9,483,951	1,452,940	13.28 %
SUPERIOR COURT F100	62,571,085	41,700,364	39,989,414	1,710,950	4.10 %
Total Judicial Branch	137,875,209	91,730,657	86,895,590	4,835,067	5.27 %
Public Defense System	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONTRACT COUNSEL F100	14,353,929	8,606,519	15,573,020	(6,966,501)	(80.94) %
JUVENILE DEFENDER F100	4,164,849	2,757,305	2,779,457	(22,152)	(0.80) %
LEGAL ADVOCATE F100	8,770,615	5,801,529	5,723,013	78,516	1.35 %
LEGAL DEFENDER F100	9,855,901	6,519,603	6,433,042	86,561	1.33 %
PUBLIC DEFENDER F100	34,713,248	23,095,589	22,274,563	821,026	3.55 %
Total Public Defense System	71,858,542	46,780,545	52,783,095	(6,002,550)	(12.83) %



Detention Fund Executive Summary

As of February 28, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	74,241,350	72,557,799	(1,683,551)
Intergovernmental	32,870,240	21,913,496	21,219,853	(693,643)
Interest	6,500,000	3,250,000	1,725,096	(1,524,904)
Transfers In	174,201,714	116,134,474	116,134,480	6
Total Operating Revenues	322,818,421	215,539,320	211,637,228	(3,902,092)
Total Non-Recurring Revenues	-	-	4,006,872	4,006,872
Total Revenues	322,818,421	215,539,320	215,644,100	104,780

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	151,578,370	143,740,422	7,837,948
Supplies	11,923,506	7,999,791	8,566,428	(566,637)
Services	81,383,164	35,482,186	29,519,147	5,963,039
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	568,104	602,657	(34,553)
Capital Outlay	340,393	226,925	228,432	(1,507)
Total Operating Expenditures	322,818,421	195,855,376	182,657,085	13,198,291
Total Non-Recurring Expenditures	52,443,440	2,330,966	2,422,679	(91,713)
Total Expenditures	375,261,861	198,186,342	185,079,764	13,106,578

Excess (Deficiency) of Revenues

Over Expenditures	(52,443,440)	17,352,978	30,564,336	13,211,358
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Beginning Fund Balance (audited)	184,960,153	184,960,153	190,463,505	5,503,352
<i>Revenues</i>	322,818,421	215,539,320	215,644,100	104,780
<i>Expenditures</i>	375,261,861	198,186,342	185,079,764	13,106,578
Fund Balance with Designations	132,516,713	202,313,131	221,027,841	18,714,710
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	-	69,796,418	88,511,128	18,714,710



Detention Fund
Expenditures by Agency
As of February 28, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	32,469,619	32,084,739	384,880	1.19%
COUNTY MANAGER F255	1,458,856	989,426	750,681	238,745	24.13%
JUVENILE PROBATION F255	33,651,118	22,355,129	19,792,436	2,562,693	11.46%
NON DEPARTMENTAL F255	105,023,573	18,624,805	13,058,142	5,566,663	29.89%
PUBLIC WORKS F255	2,645,658	1,757,363	1,540,626	216,737	12.33%
SHERIFF F255	183,677,997	121,990,000	117,853,140	4,136,860	3.39%
	-	-	-	-	-
Total Expenditures	<u>375,261,861</u>	<u>198,186,342</u>	<u>185,079,764</u>	<u>13,106,578</u>	<u>6.61%</u>

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of February 28, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	15,268,262	14,486,684	781,578	5.12 %
BOARD OF SUPERVISORS D1 F100	346,428	231,752	230,909	843	0.36 %
BOARD OF SUPERVISORS D2 F100	346,428	228,689	228,393	296	0.13 %
BOARD OF SUPERVISORS D3 F100	346,428	229,440	220,623	8,817	3.84 %
BOARD OF SUPERVISORS D4 F100	346,428	231,223	219,210	12,013	5.20 %
BOARD OF SUPERVISORS D5 F100	346,428	231,716	208,033	23,683	10.22 %
CALL CENTER F100	1,363,590	909,783	903,588	6,195	0.68 %
CLERK OF THE BOARD F100	650,135	431,476	402,606	28,870	6.69 %
COUNTY MANAGER F100	2,434,692	1,628,581	1,464,561	164,020	10.07 %
ELECTIONS F100	8,212,297	5,628,426	5,480,715	147,711	2.62 %
ENTERPRISE TECHNOLOGY F100	7,307,209	5,002,994	4,544,754	458,240	9.16 %
FINANCE F100	3,282,573	2,180,239	2,150,681	29,558	1.36 %
GENERAL COUNSEL F100	5,041,817	3,358,976	2,110,644	1,248,332	37.16 %
INTERNAL AUDIT F100	1,553,494	1,033,913	1,008,683	25,230	2.44 %
MANAGEMENT AND BUDGET F100	3,186,167	2,061,001	1,956,282	104,719	5.08 %
MATERIALS MANAGEMENT F100	1,978,254	1,346,438	1,117,084	229,354	17.03 %
PUBLIC WORKS F100	11,340,005	7,503,800	7,073,574	430,226	5.73 %
RECORDER F100	2,095,117	1,395,227	1,113,874	281,353	20.17 %
RESEARCH AND REPORTING F100	391,970	277,352	208,301	69,051	24.90 %
SPECIAL LITIGATION F100	1,979,828	1,318,221	762,984	555,237	42.12 %
TREASURER F100	3,241,766	1,946,159	1,831,288	114,871	5.90 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,017,577	1,913,251	104,326	5.17 %
Subtotal	81,656,739	54,461,245	49,636,724	4,824,521	8.86 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	20,003,805	18,820,091	1,183,714	5.92 %
CONSTABLES F100	2,403,317	1,594,813	1,483,679	111,134	6.97 %
CORRECTIONAL HEALTH F100	3,049,876	2,028,475	2,002,895	25,580	1.26 %
COUNTY ATTORNEY CIVIL F100	4,013,122	2,656,184	4,519,610	(1,863,426)	(70.15) %
COUNTY ATTORNEY F100	56,599,487	37,487,147	37,091,399	395,748	1.06 %
EMERGENCY MANAGEMENT F100	173,881	115,510	103,944	11,566	10.01 %
JUDICIAL BRANCH *	137,875,209	91,730,657	86,895,590	4,835,067	5.27 %
JUSTICE COURTS F100	14,488,923	9,567,475	9,224,514	342,961	3.58 %
MEDICAL EXAMINER F100	6,684,432	4,434,973	4,276,902	158,071	3.56 %
PUBLIC DEFENSE SYSTEM *	71,858,542	46,780,545	52,783,095	(6,002,550)	(12.83) %
PUBLIC FIDUCIARY F100	2,477,439	1,624,597	1,514,536	110,061	6.77 %
SHERIFF F100	62,401,805	41,408,469	40,663,527	744,942	1.80 %
Subtotal	392,082,172	259,432,650	259,379,782	52,868	0.02 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	171,935	171,935	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	2,238,246	1,994,904	243,342	10.87 %
HUMAN SERVICES F100	2,063,610	1,381,044	652,353	728,691	52.76 %
PUBLIC HEALTH F100	10,787,840	7,288,651	6,205,332	1,083,319	14.86 %
Subtotal	16,459,425	11,079,876	9,024,524	2,055,352	18.55 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	466,712	425,010	41,702	8.94 %
Subtotal	694,615	466,712	425,010	41,702	8.94 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	1,272,050	1,207,229	64,821	5.10 %
Subtotal	2,035,900	1,272,050	1,207,229	64,821	5.10 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	156,412,451	125,916,033	30,496,418	19.50 %
NON DEPARTMENTAL F100	358,495,000	171,564,893	152,769,654	18,795,239	10.96 %
Subtotal	597,336,157	327,977,344	278,685,688	49,291,656	15.03 %
Total Operating Expenditures	1,090,265,008	654,689,877	598,358,956	56,330,921	8.60 %

* 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 February 28, 2010

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	696,056	463,863	40,050	423,813	91.37 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	80,930	38,430	-	38,430	100.00 %
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	164,000	164,000	-	164,000	100.00 %
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	148,000	120,532	5,050	115,482	95.81 %
PUBLIC WORKS F100					
NRNP - NON-RECURRING/NON-PROJECT	653,452	408,409	312,505	95,904	23.48 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	156,000	156,000	-	156,000	100.00 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	80,000	-	80,000	100.00 %
Subtotal	<u>1,978,438</u>	<u>1,431,234</u>	<u>357,605</u>	<u>1,073,629</u>	<u>75.01 %</u>
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	29,184	19,584	6,307	13,277	67.79 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	226,455	150,968	150,968	-	-
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	5,500	5,500	-	5,500	100.00 %
SCSV - SHERIFF CEN SVC COMP VOICE SYS	-	-	(549)	549	-
Subtotal	<u>261,139</u>	<u>176,052</u>	<u>156,726</u>	<u>19,326</u>	<u>10.98 %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	70,000	70,000	-	70,000	100.00 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	80,000	-	80,000	100.00 %
Subtotal	<u>320,000</u>	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>100.00 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SUPERINTENDENT OF SCHOOLS F100					
NRNP - NON-RECURRING/NON-PROJECT	284,186	284,186	-	284,186	100.00 %
Subtotal	<u>284,186</u>	<u>284,186</u>	<u>-</u>	<u>284,186</u>	<u>100.00 %</u>

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of February 28, 2010

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	125,000	209,997	(84,997)	(68.00) %
AVSO - AVONDALE SHERIFF SUB	93,612	62,408	54,001	8,407	13.47 %
CACX - COURTS AREA - GENERAL	161,269	107,513	128,917	(21,404)	(19.91) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	94,286	1,131,514	92.31 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	103,512	155,268	(51,756)	(50.00) %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	138,504	11,269	127,235	91.86 %
EEII - EAST CRTS INFRASTRUC IMPRVMTNS	166,004	110,672	103,572	7,101	6.42 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(17,183)	17,183	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	583,336	65,427	517,909	88.78 %
EVET - EASTSIDE VETERINARY CENTER	425,250	340,200	148,777	191,423	56.27 %
NRNP - NON-RECURRING/NON-PROJECT	171,789,717	102,810,566	95,337,137	7,473,429	7.27 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	8,335	2,280	6,056	72.65 %
PPFE - PROGRAM FEES	200,000	133,336	3,468	129,868	97.40 %
RCCR - CODE COMPLIANCE RESERVE	400,000	266,668	129,652	137,016	51.38 %
SECR - BUILDING SECURITY PROJECTS	500,000	333,336	193,839	139,497	41.85 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	205,606	-	205,606	100.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	333,336	86,085	247,251	74.17 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	360,416	-	360,416	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,366,419	1,588,071	299,088	1,288,983	81.17 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	12,500	17,491	(4,991)	(39.93) %
SPAP - SOUTHPORT ADULT PROBATION	72,360	48,240	-	48,240	100.00 %
UACE - U OF A COOP EXTENSION	369,500	295,600	132,589	163,012	55.15 %
WCII - WEST COURT INFRASTRUC IMPRVMT	319,044	212,696	318,924	(106,228)	(49.94) %
Subtotal	181,041,329	109,405,651	97,474,882	11,930,769	10.91 %
Total Non-Recurring Expenditures	183,885,092	111,447,123	97,989,212	13,457,911	12.08 %
Total Expenditures	1,274,150,100	766,137,000	696,348,168	69,788,832	9.11 %

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

Note: Totals may not foot due to rounding.

Continued on next page



Detention Fund

Expenditures by Agency

As of February 28, 2010

Expenditures

Operating

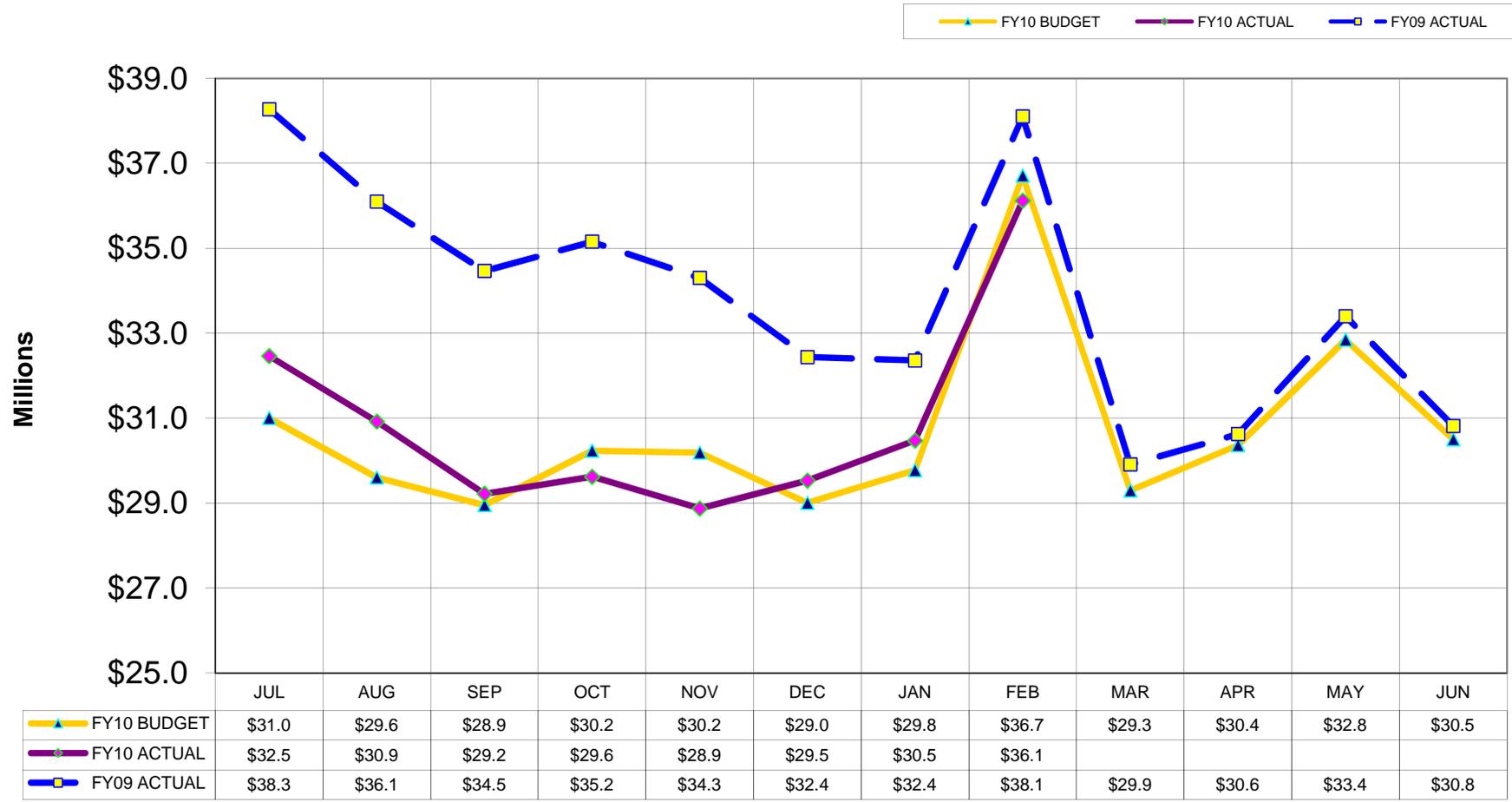
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	48,804,659	32,469,619	32,084,739	384,880	1.19%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	989,426	750,681	238,745	24.13%
JUVENILE PROBATION F255					
OPER - OPERATING	33,651,118	22,355,129	19,792,436	2,562,693	11.46%
NON DEPARTMENTAL F255					
OPER - OPERATING	52,580,133	16,293,839	10,635,463	5,658,376	34.73%
PUBLIC WORKS F255					
OPER - OPERATING	2,645,658	1,757,363	1,540,626	216,737	12.33%
SHERIFF F255					
OPER - OPERATING	183,677,997	121,990,000	117,853,140	4,136,860	3.39%
Subtotal	322,818,421	195,855,376	182,657,085	13,198,291	6.74%
Total Operating Expenditures	322,818,421	195,855,376	182,657,085	13,198,291	6.74%

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F255					
DDJS - DURANGO JAIL	2,846,317	1,897,545	1,580,012	317,533	16.73%
EJIS - ESTRELLA JAIL	1,371,128	914,088	68,166	845,922	92.54%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	166,668	11,751	154,917	92.95%
ENVR - ENVIRONMENTAL PROJECTS	200,000	133,328	-	133,328	100.00%
LBJC - LBJ COMPLEX	95,400	63,600	94,446	(30,846)	(48.50)%
NRNP - NON-RECURRING/NON-PROJECT	45,300,177	(2,408,685)	107,288	(2,515,973)	104.45%
PPFE - PROGRAM FEES	200,000	133,328	5,632	127,697	95.78%
RCCR - CODE COMPLIANCE RESERVE	200,000	133,328	-	133,328	100.00%
SECR - BUILDING SECURITY PROJECTS	300,000	200,000	110,986	89,014	44.51%
SFTY - LIFE/SAFETY PROJECTS	500,000	333,328	-	333,328	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	87,697	64,900	22,797	25.99%
SODC - GENERATOR SUPP SO DATA CTR	202,500	112,500	-	112,500	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	564,241	379,499	184,742	32.74%
Subtotal	52,443,440	2,330,966	2,422,679	(91,713)	(3.93)%
Total Non-Recurring Expenditures	52,443,440	2,330,966	2,422,679	(91,713)	(3.93)%
Total Expenditures	375,261,861	198,186,342	185,079,764	13,106,578	6.61%

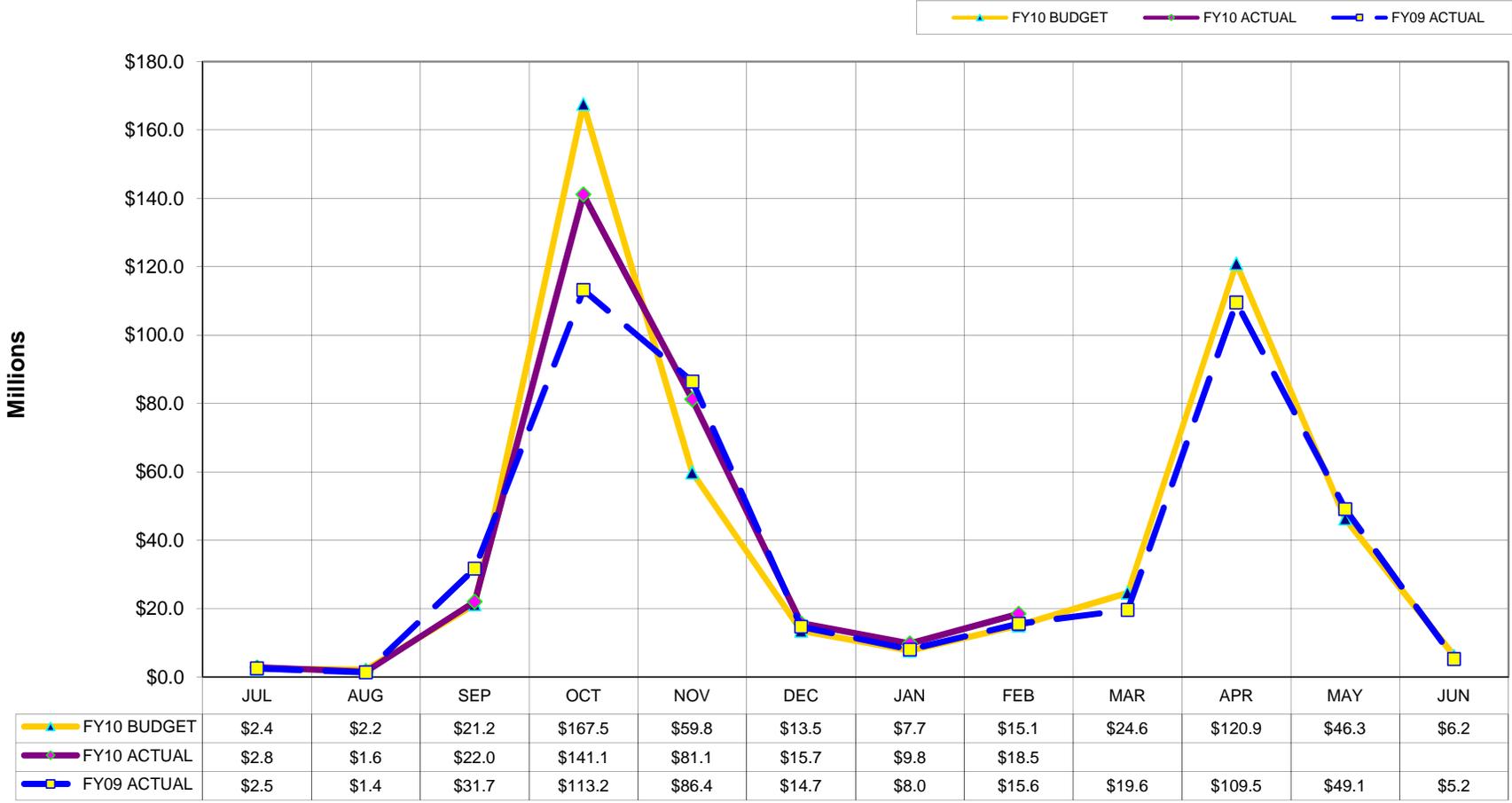
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



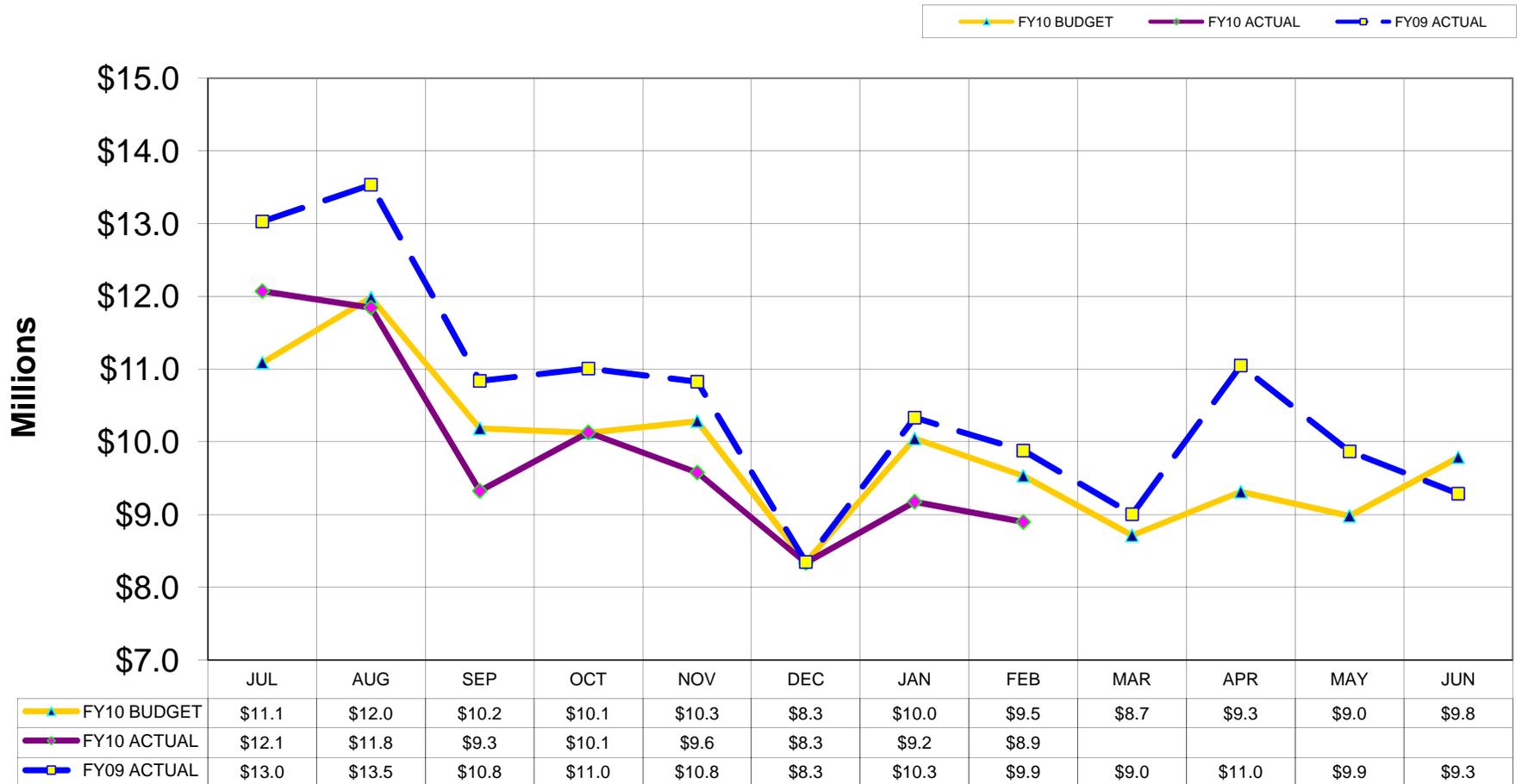
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



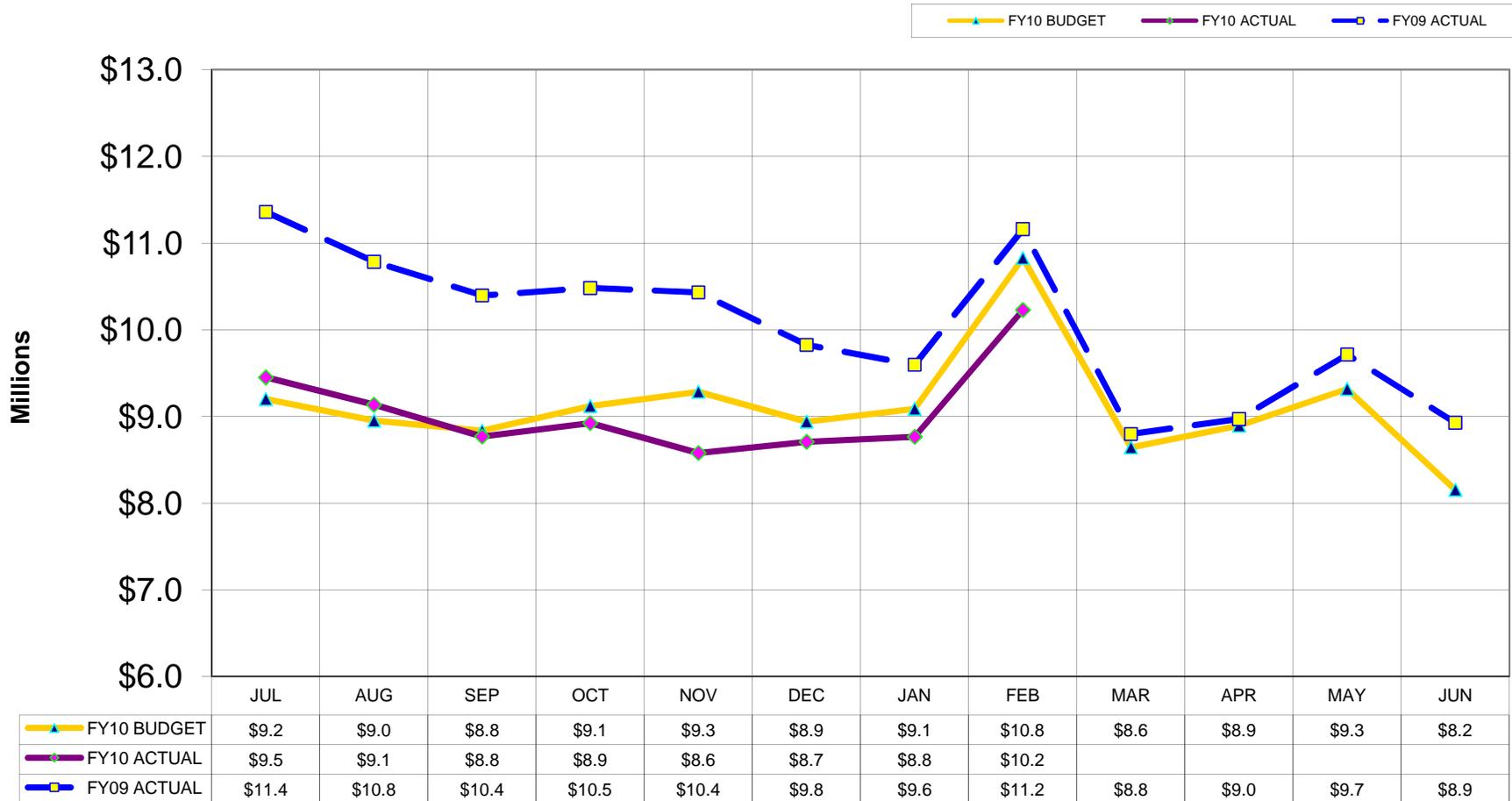
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



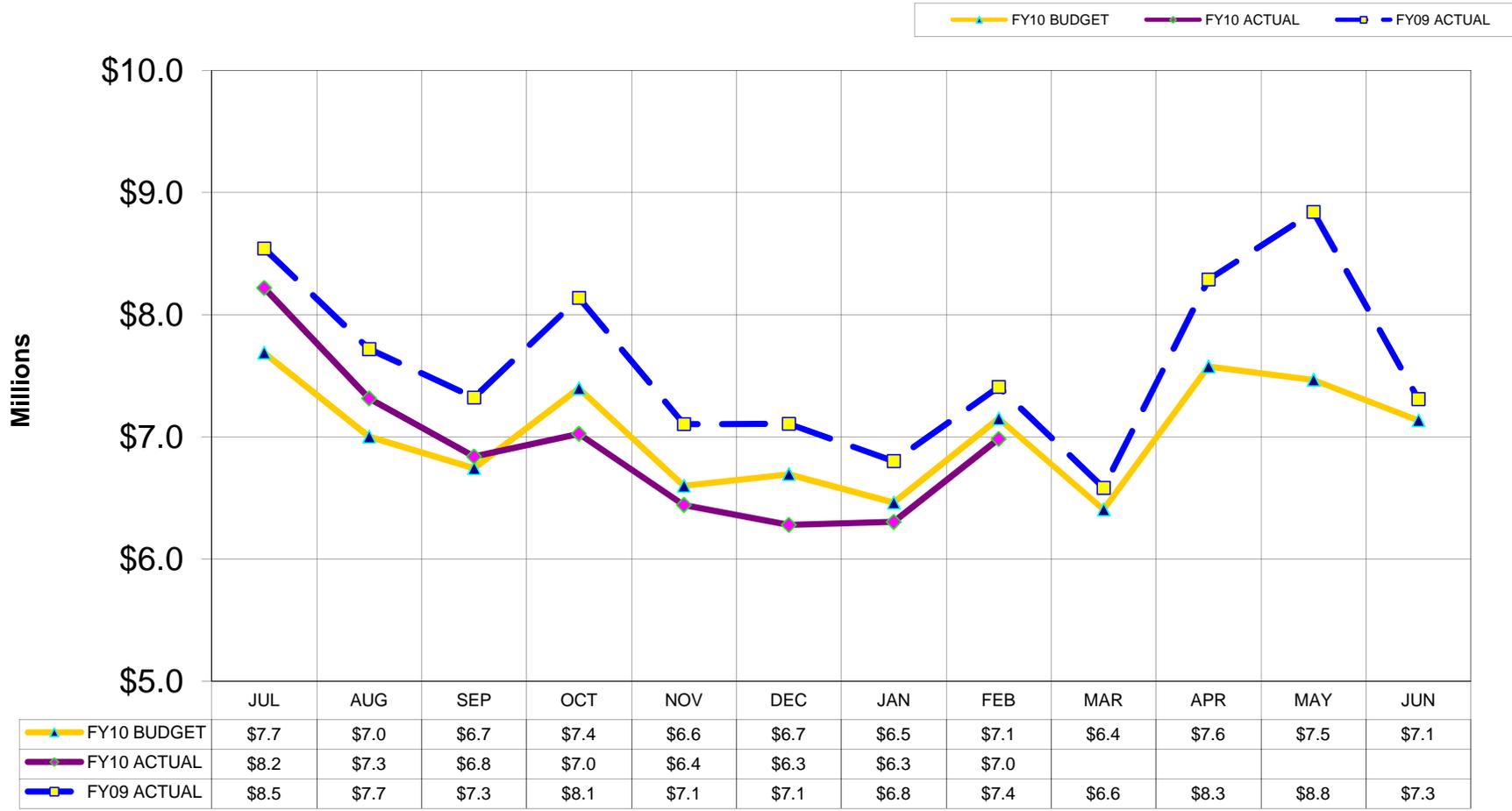
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Jail Tax Revenues Budget Vs. Actual



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

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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