



Maricopa County

Department of Finance

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Date: February 12, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 09-10 Executive Summary – January 2010

Attached is the General Fund and Detention Fund financial activity through January 31, 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 January 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 \$2,346,654:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$2.3m or 1.1 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 January 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the December 2009 sales tax decline marked the 23rd consecutive month of year-over-year reductions and the 14th consecutive month of double digit declines compared to the previous year. In addition, the state's unemployment rate in December 2009 was 9.1 percent, an increase of .3 percent over the prior month. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$71,378):** The FY 09-10 Property Tax revenue reflects a YTD negative budget variance of \$71.4 thousand or .03 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 January 31, 2010 are 53.7 percent of the adopted levy compared to a historical average of 54.3 percent. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$1,599,136):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$1.6m or 2.2 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 \$860,897:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$860.9 thousand or 18.5 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 (\$3,702,267):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$3.7m or 61.7 percent. 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 \$36,166,742:** 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 \$7,634,143:** Current YTD expenditures are 3.1 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 \$1,319,175:** Current YTD expenditures are 21.2 percent under budget. Departments under budget that make up the largest portion of this variance are Environmental Services, Superior Court (Judicial Branch), Public Health, Adult Probation (Judicial Branch), Juvenile Probation (Judicial Branch), Public Works and Elections.
- **Services Expenditures (Operating) YTD variance of \$13,389,476:** 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 \$26,449,346:** Current YTD expenditures are 19.4 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 \$13,418,266:** Current YTD expenditures are 12.3 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: general government contingencies, executive management, and IT infrastructure, such as data network and business application developments.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures (Operating) YTD variance of (\$1,578,600): Current YTD expenditures are 63.3 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 (\$5,270,368): Current YTD expenditures for the constellation are 12.8 percent over budget which includes negative variances for Contract Counsel (\$6,115,381) and Juvenile Defender (\$14,450) 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 (\$6,115,381):** Current YTD expenditures in this department are 82.4 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$14,450):** Current YTD expenditures in this department are .6 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/Project) YTD variances of (\$109,997), (\$27,709), (\$55,471), (\$6,733), (\$22,020) and (\$5,747): Total YTD expenditures are 11.1 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, East Courts Infrastructure Improvements, Energy Management Studies and Generator Data Center. 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 (\$1,086,599):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.1m or 1.7 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 \$100,092:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$100.1 thousand or .5 percent. The positive 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 \$6,836,224:** Current YTD expenditures are 5.1 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 \$5,939,961:** Current YTD expenditures are 19.1 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: capital facility 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/Non-Project & Non-Recurring/Project) YTD variances of (\$2,471,906) and (\$38,796), respectively: Total YTD expenditures are 32.6 percent under budget. However, there is a negative YTD variance in non-recurring/non-project expenditures that is offset by positive variances in non-recurring/project expenditures and an accounting error by Public Works. 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 (\$162,590): The FY 09-10 State-Shared Highway User YTD actual revenue of \$48.4m is less than budgeted YTD revenue of \$48.5m resulting in a negative budget variance of \$162.6 thousand or .3 percent. The FY 09-10 total budget of \$84.3m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

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

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

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

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

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



General Fund Executive Summary

As of January 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	208,730,298	211,076,952	2,346,654
Property Taxes	487,350,934	274,290,922	274,219,544	(71,378)
Vehicle License Taxes	118,385,455	72,056,787	70,457,651	(1,599,136)
Intergovernmental	11,129,095	4,647,062	5,507,959	860,897
Miscellaneous	82,825,758	44,497,108	44,254,827	(242,281)
Interest	12,000,000	6,000,000	2,297,733	(3,702,267)
Transfers In	10,142,704	5,916,579	5,916,564	(15)
Total Operating Revenues	1,090,265,006	616,138,756	613,731,230	(2,407,526)
Total Non-Recurring Revenues	32,664	32,664	36,199,406	36,166,742
Total Revenues	1,090,297,670	616,171,420	649,930,636	33,759,216

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,755,334	246,097,177	238,463,034	7,634,143
Supplies	10,839,873	6,228,499	4,909,324	1,319,175
Services	216,144,492	79,888,426	66,498,950	13,389,476
Intergovernmental Payments	257,464,053	136,092,205	109,642,859	26,449,346
Debt Service	10,318,353	6,020,516	5,658,059	362,457
Capital Outlay	1,496,189	(298,055)	(267,972)	(30,083)
Transfers Out	174,246,714	101,643,920	101,624,407	19,513
Total Operating Expenditures	1,090,265,008	575,672,688	526,528,661	49,144,027
Total Non-Recurring Expenditures	183,875,492	109,480,562	96,062,296	13,418,266
Total Expenditures	1,274,140,500	685,153,250	622,590,958	62,562,292
Excess (Deficiency) of Revenues Over Expenditures	(183,842,830)	(68,981,830)	27,339,679	96,321,509
Beginning Fund Balance (audited)	398,528,018	398,528,018	410,035,269	11,507,251
Revenues	1,090,297,670	616,171,420	649,930,636	33,759,216
Expenditures	1,274,140,500	685,153,250	622,590,958	62,562,292
Fund Balance with Designations	214,685,188	329,546,188	437,374,948	107,828,760
Fund Balance Designations	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	7,578	114,868,578	222,697,338	107,828,760

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of January 31, 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	13,356,145	12,667,543	688,602	5.16 %
BOARD OF SUPERVISORS D1 F100	346,428	205,169	204,064	1,105	0.54 %
BOARD OF SUPERVISORS D2 F100	346,428	202,149	201,477	672	0.33 %
BOARD OF SUPERVISORS D3 F100	346,428	202,520	194,955	7,565	3.74 %
BOARD OF SUPERVISORS D4 F100	346,428	204,698	193,700	10,998	5.37 %
BOARD OF SUPERVISORS D5 F100	346,428	205,134	188,537	16,597	8.09 %
CALL CENTER F100	1,363,590	804,863	797,661	7,202	0.89 %
CLERK OF THE BOARD F100	1,346,191	787,007	387,193	399,814	50.80 %
COUNTY MANAGER F100	2,434,692	1,441,898	1,292,459	149,439	10.36 %
ELECTIONS F100	8,212,297	5,233,547	5,043,515	190,032	3.63 %
ENTERPRISE TECHNOLOGY F100	7,307,209	4,453,695	4,112,095	341,600	7.67 %
FINANCE F100	3,363,503	1,964,984	1,896,658	68,326	3.48 %
GENERAL COUNSEL F100	5,205,817	3,116,876	1,852,250	1,264,626	40.57 %
INTERNAL AUDIT F100	1,553,494	910,980	892,281	18,699	2.05 %
MANAGEMENT AND BUDGET F100	3,186,167	1,823,506	1,757,828	65,678	3.60 %
MATERIALS MANAGEMENT F100	2,126,254	1,313,925	994,080	319,845	24.34 %
PUBLIC WORKS F100	11,993,457	6,942,127	6,460,718	481,409	6.93 %
RECORDER F100	2,095,117	1,231,023	985,547	245,476	19.94 %
RESEARCH AND REPORTING F100	391,970	246,436	186,037	60,399	24.51 %
SPECIAL LITIGATION F100	2,135,828	1,315,703	647,434	668,269	50.79 %
TREASURER F100	3,321,766	1,719,533	1,564,755	154,778	9.00 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,782,717	1,702,448	80,269	4.50 %
Subtotal	83,635,177	49,464,635	44,223,235	5,241,400	10.60 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	17,669,867	16,618,125	1,051,742	5.95 %
CONSTABLES F100	2,422,901	1,427,048	1,329,949	97,099	6.80 %
CORRECTIONAL HEALTH F100	3,049,876	1,782,427	1,762,175	20,252	1.14 %
COUNTY ATTORNEY CIVIL F100	4,239,577	2,495,769	4,074,369	(1,578,600)	(63.25) %
COUNTY ATTORNEY F100	56,599,487	33,034,208	32,760,010	274,198	0.83 %
EMERGENCY MANAGEMENT F100	173,881	102,123	96,952	5,171	5.06 %
JUDICIAL BRANCH *	137,875,209	81,228,857	77,045,240	4,183,617	5.15 %
JUSTICE COURTS F100	14,488,923	8,451,126	8,217,107	234,019	2.77 %
MEDICAL EXAMINER F100	6,684,432	3,913,144	3,777,691	135,453	3.46 %
PUBLIC DEFENSE SYSTEM *	71,858,542	41,075,749	46,346,117	(5,270,368)	(12.83) %
PUBLIC FIDUCIARY F100	2,477,439	1,430,120	1,339,162	90,958	6.36 %
SHERIFF F100	62,407,305	36,650,751	36,013,038	637,713	1.74 %
Subtotal	392,333,711	229,261,189	229,379,934	(118,745)	(0.05) %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	150,443	150,443	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	2,062,219	1,760,540	301,679	14.63 %
HUMAN SERVICES F100	2,313,610	1,280,409	652,353	628,056	49.05 %
PUBLIC HEALTH F100	10,787,840	6,439,268	5,468,139	971,129	15.08 %
Subtotal	16,779,425	9,932,339	8,031,475	1,900,864	19.14 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	410,107	361,456	48,651	11.86 %
Subtotal	694,615	410,107	361,456	48,651	11.86 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,035,900	1,123,248	1,053,259	69,989	6.23 %
Subtotal	2,035,900	1,123,248	1,053,259	69,989	6.23 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	238,841,157	136,878,522	110,190,944	26,687,578	19.50 %
NON DEPARTMENTAL F100	539,820,515	258,083,210	229,350,656	28,732,554	11.13 %
Subtotal	778,661,672	394,961,732	339,541,600	55,420,132	14.03 %
Total Expenditures	1,274,140,500	685,153,250	622,590,958	62,562,292	9.13 %

* 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 January 31, 2010

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	58,854,159	34,593,738	33,205,416	1,388,322	4.01 %
JUVENILE PROBATION F100	16,449,965	9,689,213	8,447,275	1,241,938	12.82 %
SUPERIOR COURT F100	62,571,085	36,945,906	35,392,549	1,553,357	4.20 %
Total Judicial Branch	137,875,209	81,228,857	77,045,240	4,183,617	5.15 %
Public Defense System	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONTRACT COUNSEL F100	14,353,929	7,418,975	13,534,356	(6,115,381)	(82.43) %
JUVENILE DEFENDER F100	4,164,849	2,435,186	2,449,636	(14,450)	(0.59) %
LEGAL ADVOCATE F100	8,770,615	5,108,817	5,087,950	20,867	0.41 %
LEGAL DEFENDER F100	9,855,901	5,741,160	5,679,389	61,771	1.08 %
PUBLIC DEFENDER F100	34,713,248	20,371,611	19,594,786	776,825	3.81 %
Total Public Defense System	71,858,542	41,075,749	46,346,117	(5,270,368)	(12.83) %

Note: Totals may not foot due to rounding.



Detention Fund Executive Summary

As of January 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	63,415,742	62,329,143	(1,086,599)
Intergovernmental	32,870,240	19,174,309	19,274,401	100,092
Interest	6,500,000	3,250,000	1,725,096	(1,524,904)
Transfers In	174,201,714	101,617,664	101,617,670	6
Total Operating Revenues	322,818,421	187,457,715	184,946,309	(2,511,406)
Total Non-Recurring Revenues	-	-	4,006,872	4,006,872
Total Revenues	322,818,421	187,457,715	188,953,181	1,495,466

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	133,745,991	126,909,767	6,836,224
Supplies	11,923,506	7,029,158	7,578,657	(549,499)
Services	81,383,164	31,045,210	25,105,249	5,939,961
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	497,089	528,079	(30,990)
Capital Outlay	340,393	198,558	192,962	5,596
Total Operating Expenditures	322,818,421	172,516,006	160,314,714	12,201,292
Total Non-Recurring Expenditures	52,443,440	2,231,388	2,356,977	(125,589)
Total Expenditures	375,261,861	174,747,394	162,671,692	12,075,702

Excess (Deficiency) of Revenues

Over Expenditures	(52,443,440)	12,710,321	26,281,490	13,571,169
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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	187,457,715	188,953,181	1,495,466
<i>Expenditures</i>	375,261,861	174,747,394	162,671,692	12,075,702
Fund Balance with Designations	132,516,713	197,670,474	216,744,995	19,074,521
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	-	65,153,761	84,228,282	19,074,521



Detention Fund
Expenditures by Agency
As of January 31, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	48,804,659	28,573,887	28,220,634	353,253	1.24%
COUNTY MANAGER F255	1,458,856	885,031	657,749	227,282	25.68%
JUVENILE PROBATION F255	33,651,118	19,692,042	17,445,832	2,246,210	11.41%
NON DEPARTMENTAL F255	105,023,573	16,488,497	11,113,950	5,374,547	32.60%
PUBLIC WORKS F255	2,645,658	1,548,186	1,352,775	195,411	12.62%
SHERIFF F255	183,677,997	107,559,751	103,880,751	3,679,000	3.42%
	-	-	-	-	-
Total Expenditures	375,261,861	174,747,394	162,671,692	12,075,702	6.91%

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of January 31, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	13,356,145	12,667,543	688,602	5.16 %
BOARD OF SUPERVISORS D1 F100	346,428	205,169	204,064	1,105	0.54 %
BOARD OF SUPERVISORS D2 F100	346,428	202,149	201,477	672	0.33 %
BOARD OF SUPERVISORS D3 F100	346,428	202,520	194,955	7,565	3.74 %
BOARD OF SUPERVISORS D4 F100	346,428	204,698	193,700	10,998	5.37 %
BOARD OF SUPERVISORS D5 F100	346,428	205,134	188,537	16,597	8.09 %
CALL CENTER F100	1,363,590	804,863	797,661	7,202	0.89 %
CLERK OF THE BOARD F100	650,135	380,861	354,785	26,076	6.85 %
COUNTY MANAGER F100	2,434,692	1,441,898	1,292,459	149,439	10.36 %
ELECTIONS F100	8,212,297	5,233,547	5,043,515	190,032	3.63 %
ENTERPRISE TECHNOLOGY F100	7,307,209	4,453,695	4,112,095	341,600	7.67 %
FINANCE F100	3,282,573	1,926,554	1,896,658	29,896	1.55 %
GENERAL COUNSEL F100	5,041,817	2,952,876	1,852,250	1,100,626	37.27 %
INTERNAL AUDIT F100	1,553,494	910,980	892,281	18,699	2.05 %
MANAGEMENT AND BUDGET F100	3,186,167	1,823,506	1,757,828	65,678	3.60 %
MATERIALS MANAGEMENT F100	1,978,254	1,199,636	994,080	205,556	17.13 %
PUBLIC WORKS F100	11,340,005	6,615,399	6,182,920	432,479	6.54 %
RECORDER F100	2,095,117	1,231,023	985,547	245,476	19.94 %
RESEARCH AND REPORTING F100	391,970	246,436	186,037	60,399	24.51 %
SPECIAL LITIGATION F100	1,979,828	1,159,703	647,434	512,269	44.17 %
TREASURER F100	3,241,766	1,639,533	1,564,755	74,778	4.56 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,782,717	1,702,448	80,269	4.50 %
Subtotal	81,656,739	48,179,042	43,913,028	4,266,014	8.85 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	17,669,867	16,618,125	1,051,742	5.95 %
CONSTABLES F100	2,403,317	1,407,464	1,323,641	83,823	5.96 %
CORRECTIONAL HEALTH F100	3,049,876	1,782,427	1,762,175	20,252	1.14 %
COUNTY ATTORNEY CIVIL F100	4,013,122	2,363,672	3,942,272	(1,578,600)	(66.79) %
COUNTY ATTORNEY F100	56,599,487	33,034,208	32,760,010	274,198	0.83 %
EMERGENCY MANAGEMENT F100	173,881	102,123	96,952	5,171	5.06 %
JUDICIAL BRANCH *	137,875,209	81,228,857	77,045,240	4,183,617	5.15 %
JUSTICE COURTS F100	14,488,923	8,451,126	8,217,107	234,019	2.77 %
MEDICAL EXAMINER F100	6,684,432	3,913,144	3,777,691	135,453	3.46 %
PUBLIC DEFENSE SYSTEM *	71,858,542	41,075,749	46,346,117	(5,270,368)	(12.83) %
PUBLIC FIDUCIARY F100	2,477,439	1,430,120	1,339,162	90,958	6.36 %
SHERIFF F100	62,401,805	36,645,251	36,013,587	631,664	1.72 %
Subtotal	392,082,172	229,104,008	229,242,079	(138,071)	(0.06) %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	150,443	150,443	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	1,992,219	1,760,540	231,679	11.63 %
HUMAN SERVICES F100	2,063,610	1,210,409	652,353	558,056	46.10 %
PUBLIC HEALTH F100	10,787,840	6,439,268	5,468,139	971,129	15.08 %
Subtotal	16,459,425	9,792,339	8,031,475	1,760,864	17.98 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	410,107	361,456	48,651	11.86 %
Subtotal	694,615	410,107	361,456	48,651	11.86 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	1,123,248	1,053,259	69,989	6.23 %
Subtotal	2,035,900	1,123,248	1,053,259	69,989	6.23 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	136,878,522	110,190,944	26,687,578	19.50 %
NON DEPARTMENTAL F100	358,495,000	150,185,422	133,736,421	16,449,001	10.95 %
Subtotal	597,336,157	287,063,944	243,927,365	43,136,579	15.03 %
Total Operating Expenditures	1,090,265,008	575,672,688	526,528,661	49,144,027	8.54 %

* 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 January 31, 2010

Expenditures

Non-Recurring/Non-Project

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF THE BOARD F100	696,056	406,146	32,409	373,737	92.02 %
FINANCE F100	80,930	38,430	-	38,430	100.00 %
GENERAL COUNSEL F100	164,000	164,000	-	164,000	100.00 %
MATERIALS MANAGEMENT F100	148,000	114,289	-	114,289	100.00 %
PUBLIC WORKS F100	653,452	326,728	277,798	48,930	14.98 %
SPECIAL LITIGATION F100	156,000	156,000	-	156,000	100.00 %
TREASURER F100	80,000	80,000	-	80,000	100.00 %
Subtotal	1,978,438	1,285,593	310,206	975,387	75.87 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONSTABLES F100	19,584	19,584	6,307	13,277	67.79 %
COUNTY ATTORNEY CIVIL F100	226,455	132,097	132,097	-	-
SHERIFF F100	5,500	5,500	-	5,500	100.00 %
Subtotal	251,539	157,181	138,404	18,777	11.95 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ENVIRONMENTAL SERVICES F100	70,000	70,000	-	70,000	100.00 %
HUMAN SERVICES F100	250,000	70,000	-	70,000	100.00 %
Subtotal	320,000	140,000	-	140,000	100.00 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	172,073,903	102,006,574	94,303,097	7,703,477	7.55 %
Subtotal	172,073,903	102,006,574	94,303,097	7,703,477	7.55 %
Total Non-Recurring/Non-Project Expenditures	174,623,880	103,589,348	94,751,707	8,837,641	8.53 %

* 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 January 31, 2010

Expenditures

Non-Recurring/Project

Public Safety

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

Other Gov Fund

NON DEPARTMENTAL F100	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	100,000	209,997	(109,997)	(110.00) %
AVSO - AVONDALE SHERIFF SUB	93,612	54,607	54,001	606	1.11 %
CACX - COURTS AREA - GENERAL	161,269	94,074	121,783	(27,709)	(29.45) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	80,017	1,145,783	93.47 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	90,573	146,044	(55,471)	(61.24) %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	121,191	11,269	109,922	90.70 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	96,839	103,572	(6,733)	(6.95) %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	22,020	(22,020)	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	510,420	33,927	476,493	93.35 %
EVET - EASTSIDE VETERINARY CENTER	425,250	297,675	64,073	233,602	78.48 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	6,668	-	6,668	100.00 %
PPFE - PROGRAM FEES	200,000	116,669	754	115,915	99.35 %
RCCR - CODE COMPLIANCE RESERVE	400,000	233,335	64,578	168,757	72.32 %
SECR - BUILDING SECURITY PROJECTS	500,000	291,670	72,645	219,025	75.09 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	154,206	-	154,206	100.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	291,670	84,932	206,738	70.88 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	315,364	-	315,364	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,366,419	1,393,484	84,250	1,309,234	93.95 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	10,000	15,747	(5,747)	(57.47) %
SPAP - SOUTHPORT ADULT PROBATION	72,360	42,210	-	42,210	100.00 %
UACE - U OF A COOP EXTENSION	369,500	258,650	12,661	245,989	95.10 %
WCII - WEST COURT INFRASTRUC IMPRVMTN	319,044	186,109	128,869	57,240	30.76 %
Subtotal	9,251,612	5,891,214	1,311,138	4,580,076	77.74 %

Total Non-Recurring/Project Expenditures	9,251,612	5,891,214	1,310,589	4,580,625	77.75 %
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Total Expenditures	1,274,140,500	685,153,250	622,590,958	62,562,292	9.13 %
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Note: Totals may not foot due to rounding.



Detention Fund
Expenditures by Agency
As of January 31, 2010

Expenditures

Operating

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	28,573,887	28,220,634	353,253	1.24%
COUNTY MANAGER F255	1,458,856	885,031	657,749	227,282	25.68%
JUVENILE PROBATION F255	33,651,118	19,692,042	17,445,832	2,246,210	11.41%
NON DEPARTMENTAL F255	52,580,133	14,257,109	8,756,973	5,500,136	38.58%
PUBLIC WORKS F255	2,645,658	1,548,186	1,352,775	195,411	12.62%
SHERIFF F255	183,677,997	107,559,751	103,880,751	3,679,000	3.42%
	-	-	-	-	-
Total Operating Expenditures	322,818,421	172,516,006	160,314,714	12,201,292	7.07%

Non-Recurring/Non-Project

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F255	45,300,177	(1,907,368)	564,538	(2,471,906)	129.60%
Total Non-Recurring/Non-Project Expenditures	45,300,177	(1,907,368)	564,538	(2,471,906)	129.60%



Detention Fund

Expenditures by Agency

As of January 31, 2010

Expenditures

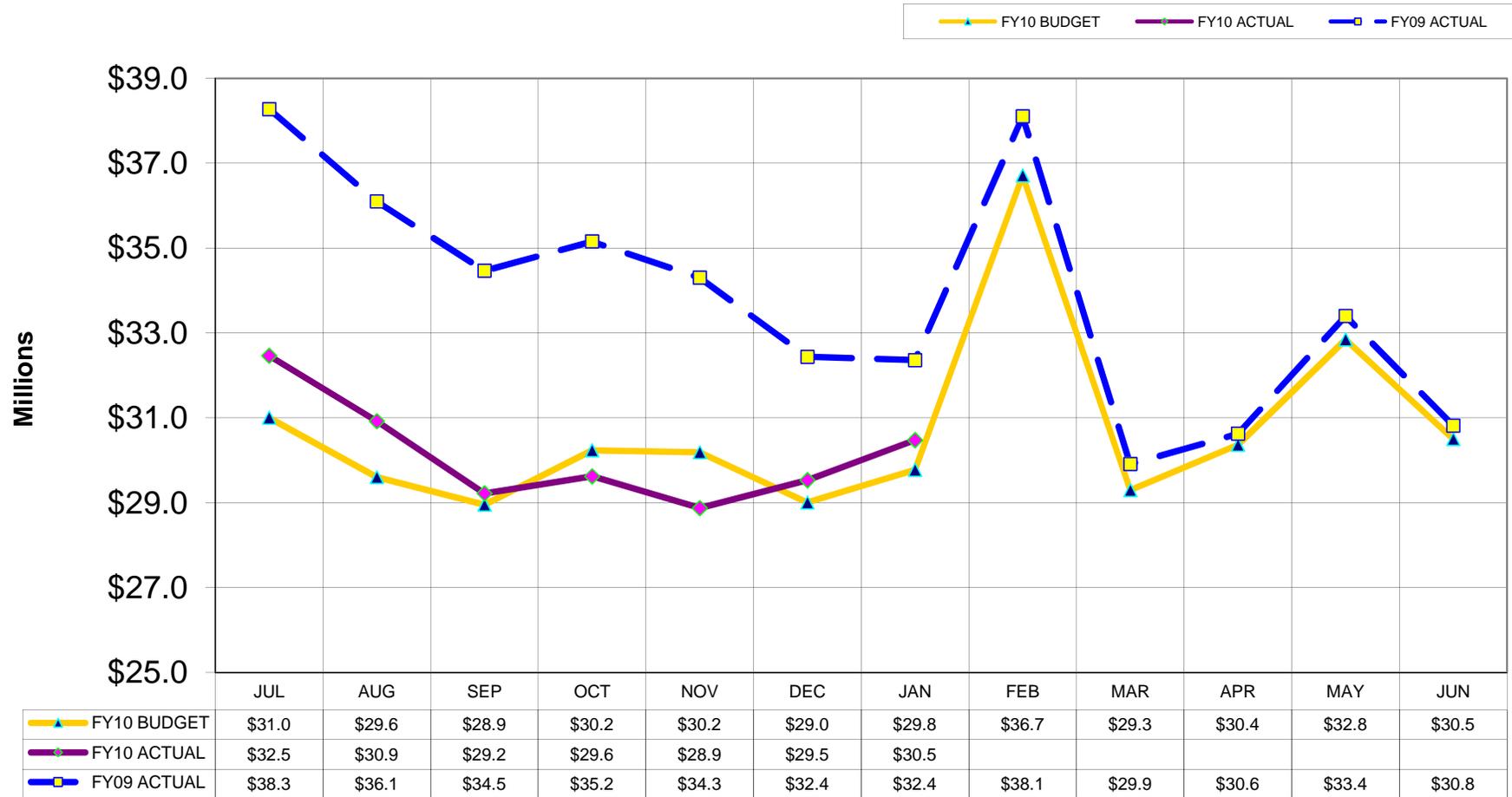
NON DEPARTMENTAL F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
DDJS - DURANGO JAIL	2,846,317	1,660,352	1,127,667	532,685	32.08%
EJIS - ESTRELLA JAIL	1,371,128	799,828	59,985	739,843	92.50%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	145,835	39,878	105,957	72.66%
ENVR - ENVIRONMENTAL PROJECTS	200,000	116,662	-	116,662	100.00%
LBJC - LBJ COMPLEX	95,400	55,650	94,446	(38,796)	(69.71)%
PPFE - PROGRAM FEES	200,000	116,662	2,314	114,348	98.02%
RCCR - CODE COMPLIANCE RESERVE	200,000	116,662	-	116,662	100.00%
SECR - BUILDING SECURITY PROJECTS	300,000	175,000	23,750	151,250	86.43%
SFTY - LIFE/SAFETY PROJECTS	500,000	291,662	-	291,662	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	76,736	64,900	11,836	15.42%
SODC - GENERATOR SUPP SO DATA CTR	202,500	90,000	-	90,000	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	493,707	379,499	114,208	23.13%
Subtotal:	7,143,263	4,138,756	1,792,439	2,346,317	56.69%
Total Non-Recurring/Project Expenditures	7,143,263	4,138,756	1,792,439	2,346,317	56.69%
Total Expenditures	375,261,861	174,747,394	162,671,692	12,075,702	6.91%

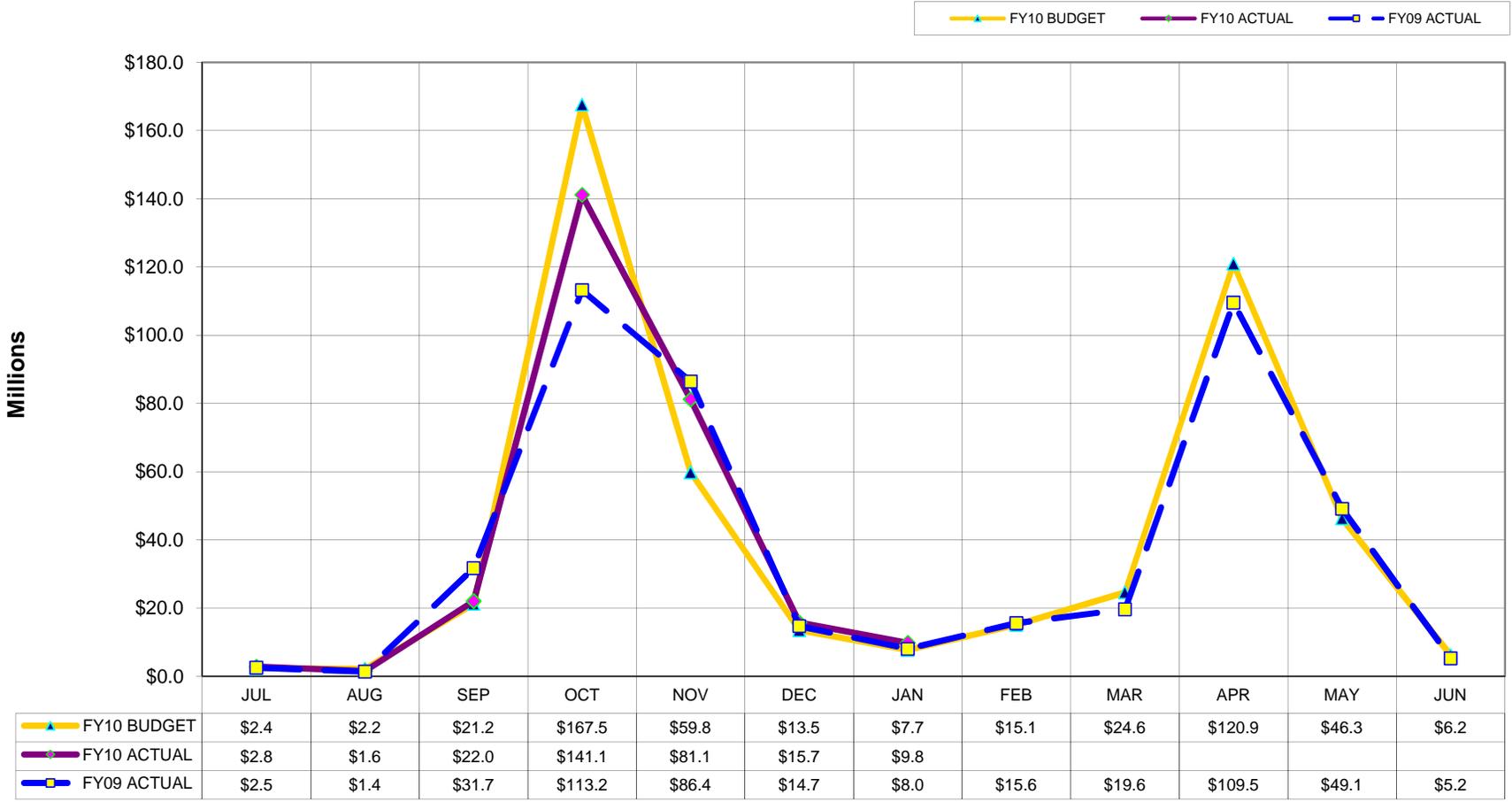
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



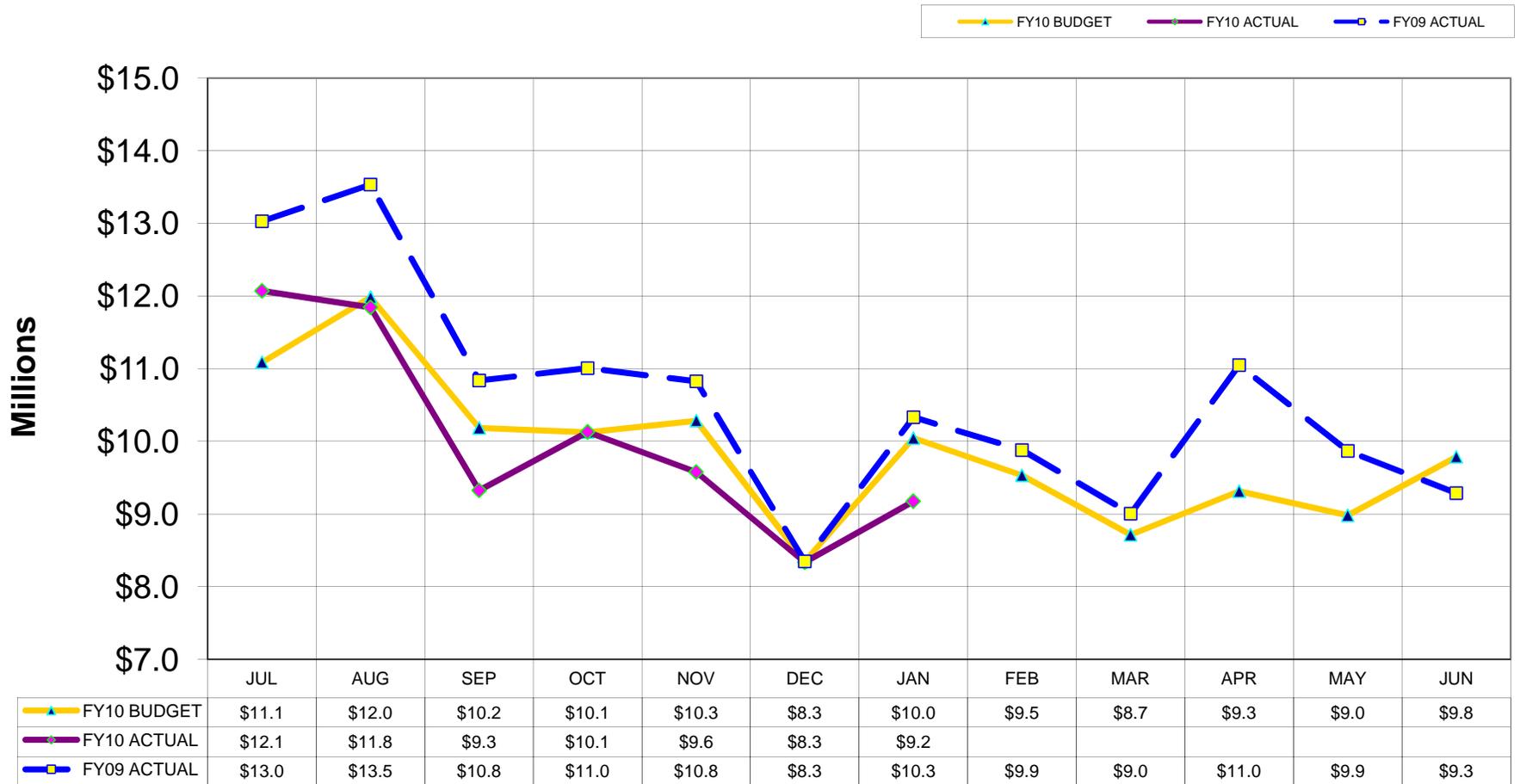
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



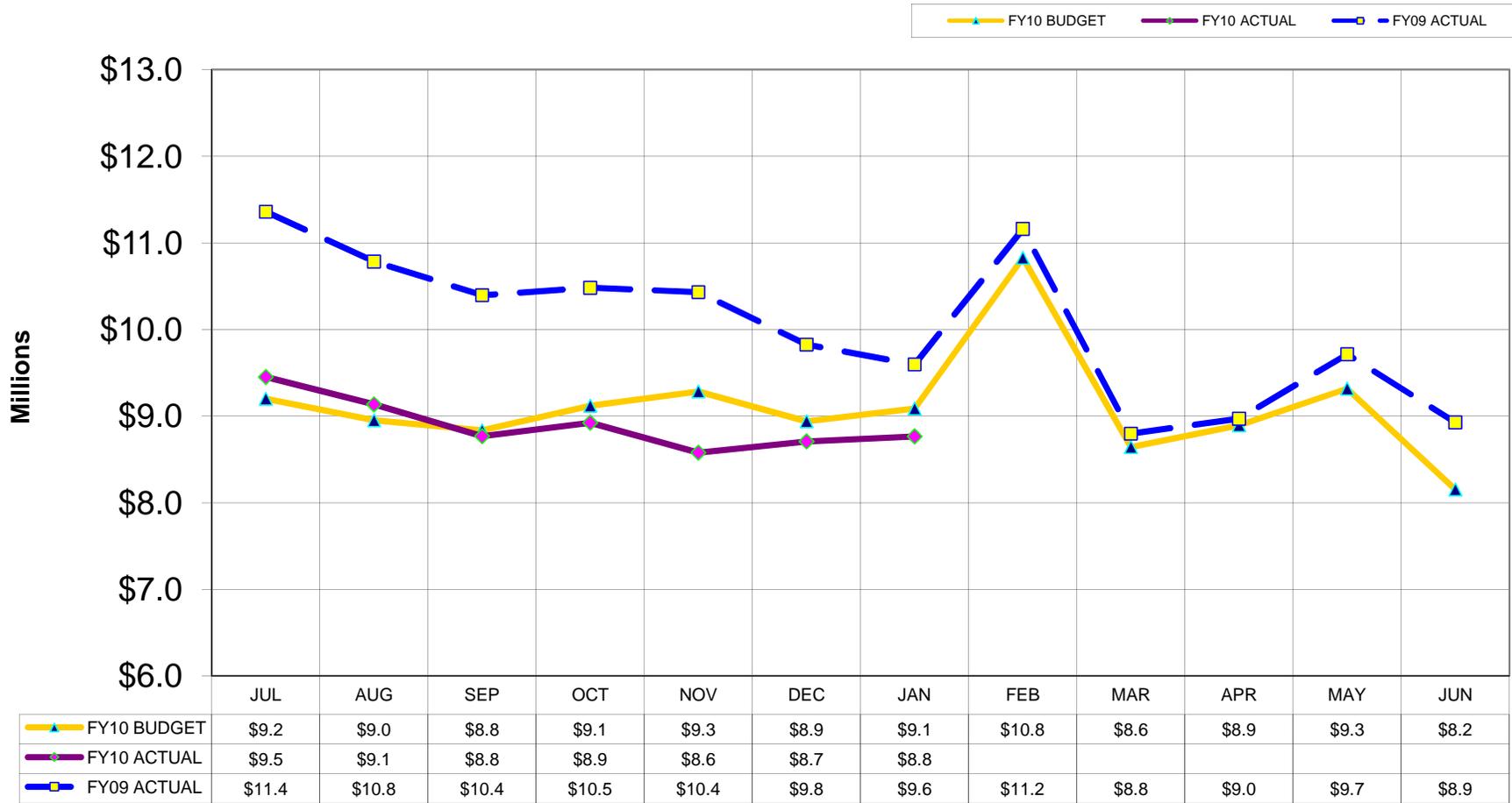
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



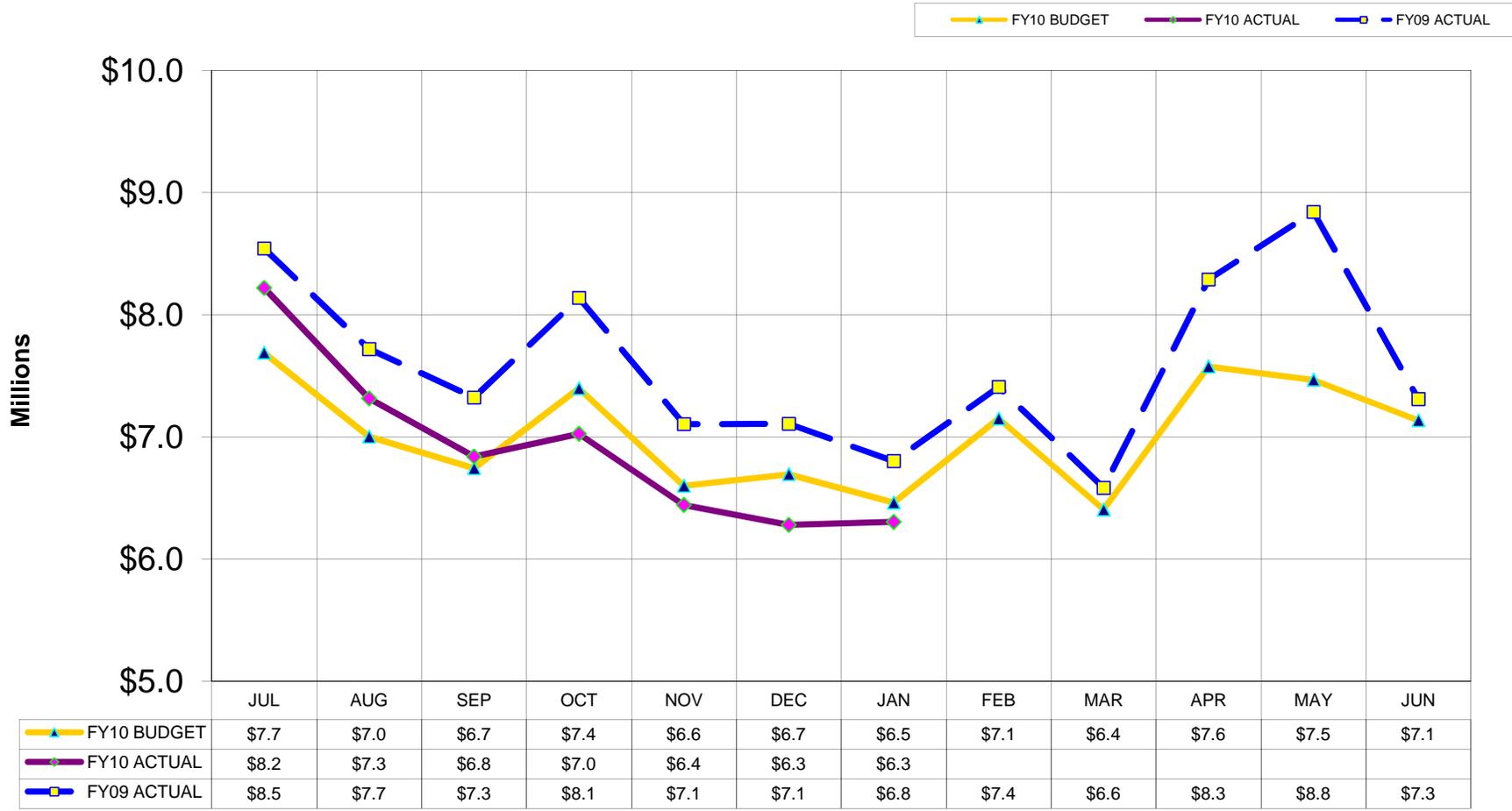
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).