



Maricopa County

Department of Finance

Shelby L. Scharbach
CPA, CGFM
Chief Financial Officer
301 West Jefferson Street
Suite 960
Phoenix, AZ 85003-2143
Phone: 602.506-3561
Fax: 602.506-4451
www.maricopa.gov/finance

Date: November 16, 2009
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 09-10 Executive Summary – October 2009

Attached is the General Fund and Detention Fund financial activity through October 31, 2009. 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 unaudited beginning fund balance represents a net gain of \$11.5m over the estimate that was used when preparing the FY 09-10 budget. The unaudited beginning fund balance will be updated for any adjustments that are made prior to the issuance of the County's FY 08-09 audited financial statements. It is anticipated that the FY 08-09 audited financial statements will be issued in December 2009.

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 current fund balance designations have been adjusted for the Board of Supervisor's Agenda C-49-10-018-2-00, approved on November 4th, which required a \$27.3m reduction in fund balance designation in the Detention Fund, and a \$27.3m increase in fund balance designation in the General Fund. This change was made to recognize that a fund transfer of this amount was anticipated in the FY 2009-10 budget, but was not actually made.

The October 2009 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 \$2,431,148:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$2.4m or 2.0 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 October 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that September and YTD sales tax collections are down 15.9 percent and 17.0 percent from the prior year, respectively. The September decline marked the 20th consecutive month of year-over-year reductions and the 11th consecutive month of double digit declines compared to the previous year.

Furthermore, the state's unemployment rate in September was 9.1 percent, the same as in the prior month. While this is a slight improvement from the 9.2 percent unemployment rate reported for the month of July, it is important to note that according to CNNMoney.com on November 12, 2009, many economists expect the national unemployment rate to remain elevated even as the economy recovers. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$25,758,717):** The FY 09-10 Property Tax revenue reflects a YTD negative budget variance of \$25.7m or 13.3 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. The first half property taxes were due October 1, 2009 and became delinquent after November 2, 2009. Therefore, property taxes received November 2nd were not delinquent, and it is anticipated that the property tax variance will improve during the month of November. 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 (\$12,823):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$12.8 thousand or 0.03 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.
- **Interest Revenue (Operating) YTD variance of (\$2,866,420):** The FY 09-10 Interest Revenue reflects a YTD negative budget variance of \$2.9m or 71.7 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$1.0m for each month. Interest revenue is recorded quarterly and the negative variance is related to lower General Fund cash balances and decreased investment yields for the Treasurer's Pool.
- **Total Non-Recurring Revenues YTD variance of \$16,673:** Current YTD revenues are 61.4 percent over budget, but reflect a very insignificant dollar amount. The positive variance is due to miscellaneous revenues received in Non-Departmental for fleet management and general government activity for County island fire district reimbursements.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,401,391:** 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), Clerk of the Superior Court, Public Defender (Public Defense System), Assessor, Juvenile Probation (Judicial Branch), and Adult Probation (Judicial Branch).
- **Supplies Expenditures (Operating) YTD variance of \$1,326,564:** Current YTD expenditures are 32.2 percent under budget. The largest positive variances are related to the Sheriff's Office as supplies for Sheriff Patrol and Investigations are under budget.
- **Services Expenditures (Operating) YTD variance of \$12,402,596:** Current YTD expenditures are 27.1 percent under budget. Non-Departmental comprises the largest positive variance as general government activity contingency and capital facilities development expenditures, including facilities construction management and facilities project development support are under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$13,564,432:** Current YTD expenditures are 17.5 percent under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. The ALTCS budget amount has a current YTD positive variance of \$15.1m that was partially offset by overages in other areas. The ALTCS budget currently is 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 Federal Medical Assistance Percentages (FMAP) federal stimulus fund distribution to counties. While considerable, this amount is a one-time savings.

- **Total Non-Recurring Expenditure YTD variance of \$8,436,737:** Current YTD expenditures are 8.6 percent under budget. Non-Departmental comprises the largest positive variance as financial services, information technology programs, general disease surveillance, and capital facilities development expenditures, including facilities construction management are under budget.

General Fund Departmental Expenditure Variances

Board of Supervisors District 5 Expenditures (Operating) YTD variance of (\$2,134): Current YTD expenditures are 1.8 percent over budget. The negative variance is attributable to the payout of vacation time to an employee who recently retired. The vacant position will not be filled until the office is within budget.

County Attorney Civil Expenditures (Operating) YTD variance of (\$616,334): Current YTD expenditures are 45.4 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 (\$2,940,647): Current YTD expenditures for the constellation are 12.8 percent over budget which includes negative variances for Contract Counsel (\$3,324,825) and Juvenile Defender (\$30,222) that are partially offset by savings in the other offices within 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 FY 02-03. The FY 09-10 reduction follows the FY 08-09 spending which was the lowest annual increase in spending since FY98-99.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$3,324,825):** Current YTD expenditures in that department are 86.8 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$30,222):** Current YTD expenditures in that department are 2.2 percent over budget. However, the budget needs to be adjusted to reflect the updated furlough budget plan. The latest plan reduces other staffed department budgets and increases this department's budget. That adjustment would bring Juvenile Public Defender within budget.

Non-Departmental Expenditures (Non-Recurring/Project) YTD variances of (\$94,131) and (\$19,692): The department is within its total expenditure budget as current YTD expenditures are 9.2 percent under budget. However, current YTD expenditures are 175.1 percent and 18.5 percent over budget for the following major maintenance projects: Courts Area – General and West Court Infrastructure Improvements, respectively. These projects are major maintenance projects budgeted equally for twelve months. Variances may occur throughout the year as projects are completed but will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of \$171,330:** The FY 09-10 Jail Excise Tax revenue reflects a YTD positive budget variance of \$171.3 thousand or .5 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 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.
- **Intergovernmental Revenue (Operating) YTD variance of (\$27,103):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$27.1 thousand or .2 percent. The negative revenue variance is primarily from \$28,223 of Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$554,298):** The FY 09-10 Interest Revenue reflects a YTD negative budget variance of \$554.3m or 34.1 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. Interest revenue is recorded quarterly and the negative variance is related to decreased investment yields for the Treasurer's Pool.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,231,108:** Current YTD expenditures are 5.5 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office, Juvenile Probation, and Correctional Health.
- **Services Expenditures (Operating) YTD variance of \$4,703,541:** Current YTD expenditures are 26.8 percent under budget. Non-Departmental comprises the largest positive variance as capital facility development and general government activity contingency expenditures are under budget.
- **Total Non-Recurring Expenditures YTD variance of (\$366,850):** Current YTD expenditures are 19.8 percent over budget. The negative variance is mostly attributable to expenditures recorded in Non-Departmental for general government activity supplies and equipment.

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) YTD variance of (\$2,484,837): The department is within its total expenditure budget as current YTD expenditures are 39.2 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 - Facilities. 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 \$567,696: The FY 09-10 State-Shared Highway User YTD actual revenue of \$29.3m exceeds budgeted YTD revenue of \$28.8m resulting in a positive budget variance of \$567.7 thousand or 2.0 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 October 31, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	119,780,397	122,211,545	2,431,148
Property Taxes	487,350,934	193,285,308	167,526,591	(25,758,717)
Vehicle License Taxes	118,385,455	43,381,332	43,368,509	(12,823)
Intergovernmental	11,114,095	348,758	375,255	26,497
Miscellaneous	82,825,528	24,739,671	25,166,315	426,644
Interest	12,000,000	4,000,000	1,133,580	(2,866,420)
Transfers In	10,142,704	3,380,904	3,380,880	(24)
Total Operating Revenues	1,090,249,776	388,916,370	363,162,675	(25,753,695)
Total Non-Recurring Revenues	27,164	27,164	43,837	16,673
Total Revenues	1,090,276,940	388,943,534	363,206,512	(25,737,022)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,093,058	141,586,153	138,184,762	3,401,391
Supplies	11,890,596	4,124,105	2,797,541	1,326,564
Services	215,709,781	45,773,479	33,370,883	12,402,596
Intergovernmental Payments	257,464,053	77,725,811	64,161,379	13,564,432
Debt Service	10,349,385	3,451,995	3,232,897	219,098
Capital Outlay	1,496,189	(159,600)	(160,543)	943
Transfers Out	174,246,714	58,082,240	58,078,490	3,750
Total Operating Expenditures	1,090,249,776	330,584,183	299,665,408	30,918,775
Total Non-Recurring Expenditures	183,869,992	97,598,821	89,162,084	8,436,737
Total Expenditures	1,274,119,768	428,183,004	388,827,492	39,355,512
Excess (Deficiency) of Revenues Over Expenditures	(183,842,828)	(39,239,470)	(25,620,980)	13,618,490
Beginning Fund Balance (unaudited)	398,528,018	398,528,018	410,035,269	11,507,251
<i>Revenues</i>	1,090,276,940	388,943,534	363,206,512	(25,737,022)
<i>Expenditures</i>	1,274,119,768	428,183,004	388,827,492	39,355,512
Fund Balance with Designations	214,685,190	359,288,548	384,414,289	25,125,741
<i>Fund Balance Designations</i>	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	7,580	144,610,938	169,736,679	25,125,741

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of October 31, 2009

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	7,503,613	7,129,035	374,578	4.99 %
BOARD OF SUPERVISORS D1 F100	346,428	119,542	117,283	2,259	1.89 %
BOARD OF SUPERVISORS D2 F100	346,428	116,424	115,892	532	0.46 %
BOARD OF SUPERVISORS D3 F100	346,428	116,242	111,237	5,005	4.31 %
BOARD OF SUPERVISORS D4 F100	346,428	118,289	110,891	7,398	6.25 %
BOARD OF SUPERVISORS D5 F100	346,428	119,572	121,706	(2,134)	(1.78) %
CALL CENTER F100	1,363,590	470,542	468,997	1,545	0.33 %
CLERK OF THE BOARD F100	1,346,191	450,980	218,970	232,010	51.45 %
COUNTY MANAGER F100	2,434,692	836,462	747,201	89,261	10.67 %
ELECTIONS F100	8,212,297	3,474,476	1,833,978	1,640,498	47.22 %
ENTERPRISE TECHNOLOGY F100	7,614,262	2,623,125	2,391,361	231,764	8.84 %
FINANCE F100	3,282,573	1,101,505	1,098,225	3,280	0.30 %
INTERNAL AUDIT F100	1,553,494	523,990	511,826	12,164	2.32 %
MANAGEMENT AND BUDGET F100	3,186,167	1,050,340	1,028,530	21,810	2.08 %
MATERIALS MANAGEMENT F100	1,938,254	636,752	554,098	82,654	12.98 %
PUBLIC WORKS F100	11,993,457	3,883,818	3,622,597	261,221	6.73 %
RECORDER F100	2,095,117	707,609	563,535	144,074	20.36 %
RESEARCH AND REPORTING F100	391,970	156,790	115,517	41,273	26.32 %
TREASURER F100	2,618,874	880,427	868,579	11,848	1.35 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,024,478	973,419	51,059	4.98 %
Subtotal	75,628,763	25,914,976	22,702,877	3,212,099	12.39 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	10,181,213	9,474,772	706,441	6.94 %
CONSTABLES F100	2,422,901	828,082	762,030	66,052	7.98 %
CORRECTIONAL HEALTH F100	3,049,876	1,017,868	1,007,947	9,921	0.97 %
COUNTY ATTORNEY CIVIL F100	4,239,577	1,433,216	1,974,066	(540,850)	(37.74) %
COUNTY ATTORNEY F100	56,599,487	18,958,134	18,868,818	89,316	0.47 %
EMERGENCY MANAGEMENT F100	173,881	58,285	51,728	6,557	11.25 %
GENERAL LITIGATION F100	5,205,817	1,856,016	954,045	901,971	48.60 %
JUDICIAL BRANCH *	137,835,797	46,939,853	44,245,329	2,694,524	5.74 %
JUSTICE COURTS F100	14,488,923	4,852,867	4,701,037	151,830	3.13 %
MEDICAL EXAMINER F100	6,684,432	2,234,199	2,146,472	87,727	3.93 %
PUBLIC DEFENSE SYSTEM *	71,858,542	22,939,568	25,880,215	(2,940,647)	(12.82) %
PUBLIC FIDUCIARY F100	2,477,439	811,995	729,971	82,024	10.10 %
SHERIFF F100	62,386,573	21,291,008	20,824,119	466,889	2.19 %
SPECIAL LITIGATION F100	2,135,828	820,888	243,121	577,767	70.38 %
Subtotal	399,615,212	134,223,192	131,863,671	2,359,521	1.76 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	85,967	85,967	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	1,176,447	1,033,389	143,058	12.16 %
HUMAN SERVICES F100	2,313,610	738,503	294,559	443,944	60.11 %
PUBLIC HEALTH F100	10,787,840	3,735,247	3,342,697	392,550	10.51 %
Subtotal	16,779,425	5,736,164	4,756,612	979,552	17.08 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	223,655	196,283	27,372	12.24 %
Subtotal	694,615	223,655	196,283	27,372	12.24 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,035,900	645,886	609,390	36,496	5.65 %
Subtotal	2,035,900	645,886	609,390	36,496	5.65 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	237,341,157	78,229,732	62,442,837	15,786,895	20.18 %
NON DEPARTMENTAL F100	542,024,696	183,209,399	166,255,822	16,953,577	9.25 %
Subtotal	779,365,853	261,439,131	228,698,659	32,740,472	12.52 %
Total Expenditures	1,274,119,768	428,183,004	388,827,492	39,355,512	9.19 %

* 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 October 31, 2009

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
Judicial Branch					
ADULT PROBATION F100	58,854,159	19,953,947	19,109,572	844,375	4.23 %
JUVENILE PROBATION F100	16,449,965	5,522,129	4,912,529	609,600	11.04 %
SUPERIOR COURT F100	62,531,673	21,463,777	20,223,228	1,240,549	5.78 %
Total Judicial Branch	137,835,797	46,939,853	44,245,329	2,694,524	5.74 %
Public Defense System					
CONTRACT COUNSEL F100	14,353,929	3,830,995	7,155,820	(3,324,825)	(86.79) %
JUVENILE DEFENDER F100	4,164,849	1,389,191	1,419,413	(30,222)	(2.18) %
LEGAL ADVOCATE F100	8,770,615	2,904,679	2,852,159	52,520	1.81 %
LEGAL DEFENDER F100	9,855,901	3,263,521	3,215,737	47,784	1.46 %
PUBLIC DEFENDER F100	34,713,248	11,551,182	11,237,087	314,095	2.72 %
Total Public Defense System	71,858,542	22,939,568	25,880,215	(2,940,647)	(12.82) %

Note: Totals may not foot due to rounding.



Detention Fund

Executive Summary

As of October 31, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	36,105,417	36,276,747	171,330
Intergovernmental	32,870,240	10,956,748	10,929,645	(27,103)
Interest	6,500,000	1,625,000	1,070,702	(554,298)
Transfers In	174,201,714	58,067,234	58,067,240	6
Total Operating Revenues	322,818,421	106,754,399	106,344,334	(410,065)
Total Non-Recurring Revenues	-	-	-	-
Total Revenues	322,818,421	106,754,399	106,344,334	(410,065)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,200,390	76,771,308	72,540,200	4,231,108
Supplies	12,621,885	4,245,268	4,457,926	(212,658)
Services	80,805,255	17,546,596	12,843,055	4,703,541
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	284,051	301,759	(17,708)
Capital Outlay	340,393	113,457	110,264	3,193
Total Operating Expenditures	322,818,421	98,960,680	90,253,205	8,707,475
Total Non-Recurring Expenditures	52,443,440	1,849,276	2,216,126	(366,850)
Total Expenditures	375,261,861	100,809,956	92,469,331	8,340,625

Excess (Deficiency) of Revenues Over Expenditures

	(52,443,440)	5,944,443	13,875,003	7,930,560
Beginning Fund Balance (unaudited)	184,960,153	184,960,153	190,463,505	5,503,352
<i>Revenues</i>	322,818,421	106,754,399	106,344,334	(410,065)
<i>Expenditures</i>	375,261,861	100,809,956	92,469,331	8,340,625
Fund Balance with Designations	132,516,713	190,904,596	204,338,508	13,433,912
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	-	58,387,883	71,821,795	13,433,912



Detention Fund
Expenditures by Agency
As of October 31, 2009

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	48,804,659	16,385,921	16,014,484	371,437	2.27%
COUNTY MANAGER F255	1,458,856	463,362	410,933	52,429	11.31%
JUVENILE PROBATION F255	33,651,118	11,298,408	9,875,089	1,423,319	12.60%
NON DEPARTMENTAL F255	105,023,573	9,996,195	6,074,977	3,921,218	39.23%
PUBLIC WORKS F255	2,645,658	888,495	804,069	84,426	9.50%
SHERIFF F255	183,677,997	61,777,575	59,289,779	2,487,796	4.03%
	-	-	-	-	-
Total Expenditures	375,261,861	100,809,956	92,469,331	8,340,625	8.27%

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of October 31, 2009

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	7,503,613	7,129,035	374,578	4.99 %
BOARD OF SUPERVISORS D1 F100	346,428	119,542	117,283	2,259	1.89 %
BOARD OF SUPERVISORS D2 F100	346,428	116,424	115,892	532	0.46 %
BOARD OF SUPERVISORS D3 F100	346,428	116,242	111,237	5,005	4.31 %
BOARD OF SUPERVISORS D4 F100	346,428	118,289	110,891	7,398	6.25 %
BOARD OF SUPERVISORS D5 F100	346,428	119,572	121,706	(2,134)	(1.78) %
CALL CENTER F100	1,363,590	470,542	468,997	1,545	0.33 %
CLERK OF THE BOARD F100	650,135	218,803	205,975	12,828	5.86 %
COUNTY MANAGER F100	2,434,692	836,462	747,201	89,261	10.67 %
ELECTIONS F100	8,212,297	3,474,476	1,833,978	1,640,498	47.22 %
ENTERPRISE TECHNOLOGY F100	7,614,262	2,623,125	2,391,361	231,764	8.84 %
FINANCE F100	3,282,573	1,101,505	1,098,225	3,280	0.30 %
INTERNAL AUDIT F100	1,553,494	523,990	511,826	12,164	2.32 %
MANAGEMENT AND BUDGET F100	3,186,167	1,050,340	1,028,530	21,810	2.08 %
MATERIALS MANAGEMENT F100	1,884,254	636,752	554,098	82,654	12.98 %
PUBLIC WORKS F100	11,340,005	3,802,136	3,622,597	179,539	4.72 %
RECORDER F100	2,095,117	707,609	563,535	144,074	20.36 %
RESEARCH AND REPORTING F100	391,970	156,790	115,517	41,273	26.32 %
TREASURER F100	2,618,874	880,427	868,579	11,848	1.35 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,024,478	973,419	51,059	4.98 %
Subtotal	74,225,255	25,601,117	22,689,882	2,911,235	11.37 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	10,181,213	9,474,772	706,441	6.94 %
CONSTABLES F100	2,403,317	808,498	762,030	46,468	5.75 %
CORRECTIONAL HEALTH F100	3,049,876	1,017,868	1,007,947	9,921	0.97 %
COUNTY ATTORNEY CIVIL F100	4,013,122	1,357,732	1,974,066	(616,334)	(45.39) %
COUNTY ATTORNEY F100	56,599,487	18,958,134	18,868,818	89,316	0.47 %
EMERGENCY MANAGEMENT F100	173,881	58,285	51,728	6,557	11.25 %
GENERAL LITIGATION F100	5,041,817	1,692,016	954,045	737,971	43.61 %
JUDICIAL BRANCH *	137,835,797	46,939,853	44,245,329	2,694,524	5.74 %
JUSTICE COURTS F100	14,488,923	4,852,867	4,701,037	151,830	3.13 %
MEDICAL EXAMINER F100	6,684,432	2,234,199	2,146,472	87,727	3.93 %
PUBLIC DEFENSE SYSTEM *	71,858,542	22,939,568	25,880,215	(2,940,647)	(12.82) %
PUBLIC FIDUCIARY F100	2,477,439	811,995	729,971	82,024	10.10 %
SHERIFF F100	62,386,573	21,291,008	20,824,668	466,340	2.19 %
SPECIAL LITIGATION F100	1,979,828	664,888	243,121	421,767	63.43 %
Subtotal	399,049,173	133,808,124	131,864,220	1,943,904	1.45 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	85,967	85,967	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	1,106,447	1,033,389	73,058	6.60 %
HUMAN SERVICES F100	2,063,610	698,503	294,559	403,944	57.83 %
PUBLIC HEALTH F100	10,787,840	3,735,247	3,342,697	392,550	10.51 %
Subtotal	16,459,425	5,626,164	4,756,612	869,552	15.46 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	223,655	196,283	27,372	12.24 %
Subtotal	694,615	223,655	196,283	27,372	12.24 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	645,886	609,390	36,496	5.65 %
Subtotal	2,035,900	645,886	609,390	36,496	5.65 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	237,341,157	78,229,732	62,442,837	15,786,895	20.18 %
NON DEPARTMENTAL F100	360,444,251	86,449,505	77,106,184	9,343,321	10.81 %
Subtotal	597,785,408	164,679,237	139,549,022	25,130,215	15.26 %
Total Operating Expenditures	1,090,249,776	330,584,183	299,665,408	30,918,775	9.35 %

* 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 October 31, 2009

Expenditures

Non-Recurring/Non-Project

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF THE BOARD F100	696,056	232,177	12,995	219,182	94.40 %
MATERIALS MANAGEMENT F100	54,000	-	-	-	-
PUBLIC WORKS F100	653,452	81,682	-	81,682	100.00 %
Subtotal	1,403,508	313,859	12,995	300,864	95.86 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONSTABLES F100	19,584	19,584	-	19,584	100.00 %
COUNTY ATTORNEY CIVIL F100	226,455	75,484	-	75,484	100.00 %
GENERAL LITIGATION F100	164,000	164,000	-	164,000	100.00 %
SPECIAL LITIGATION F100	156,000	156,000	-	156,000	100.00 %
Subtotal	566,039	415,068	-	415,068	100.00 %
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	40,000	-	40,000	100.00 %
Subtotal	320,000	110,000	-	110,000	100.00 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	172,740,039	92,980,299	88,747,306	4,232,993	4.55 %
Subtotal	172,740,039	92,980,299	88,747,306	4,232,993	4.55 %
Total Non-Recurring/Non-Project Expenditures	175,029,586	93,819,226	88,760,302	5,058,924	5.39 %

* 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 October 31, 2009

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	25,000	-	25,000	100.00 %
AVSO - AVONDALE SHERIFF SUB	93,612	31,204	8,935	22,269	71.37 %
CACX - COURTS AREA - GENERAL	161,269	53,757	147,888	(94,131)	(175.10) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	4,759	1,221,041	99.61 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	51,756	10,710	41,046	79.31 %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	69,252	6,441	62,811	90.70 %
EEII - EAST CRTS INFRASTRUC IMPRVMNTS	166,004	55,340	-	55,340	100.00 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(26,453)	26,453	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	291,672	24,255	267,417	91.68 %
EVEN - EASTSIDE VETERINARY CENTER	425,250	170,100	-	170,100	100.00 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	1,667	-	1,667	100.00 %
PPFE - PROGRAM FEES	200,000	66,668	5,546	61,122	91.68 %
RCCR - CODE COMPLIANCE RESERVE	400,000	133,336	347	132,989	99.74 %
SECR - BUILDING SECURITY PROJECTS	500,000	166,672	55,215	111,457	66.87 %
SFTY - LIFE/SAFETY PROJECTS	500,000	166,672	24,147	142,525	85.51 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	180,208	-	180,208	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMNTNS	2,366,419	809,723	14,502	795,221	98.21 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	2,500	-	2,500	100.00 %
SPAP - SOUTHPORT ADULT PROBATION	72,360	24,120	-	24,120	100.00 %
UACE - U OF A COOP EXTENSION	369,500	147,800	-	147,800	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMNT	319,044	106,348	126,040	(19,692)	(18.52) %
Subtotal	8,840,406	3,779,595	402,331	3,377,264	89.36 %
Total Non-Recurring/Project Expenditures	8,840,406	3,779,595	401,782	3,377,813	89.37 %
Total Expenditures	1,274,119,768	428,183,004	388,827,492	39,355,512	9.19 %

Note: Totals may not foot due to rounding.



Detention Fund
Expenditures by Agency
As of October 31, 2009

Expenditures

Operating

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	48,804,659	16,385,921	16,014,484	371,437	2.27%
COUNTY MANAGER F255	1,458,856	463,362	410,933	52,429	11.31%
JUVENILE PROBATION F255	33,651,118	11,298,408	9,875,089	1,423,319	12.60%
NON DEPARTMENTAL F255	52,580,133	8,146,919	3,858,850	4,288,069	52.63%
PUBLIC WORKS F255	2,645,658	888,495	804,069	84,426	9.50%
SHERIFF F255	183,677,997	61,777,575	59,289,779	2,487,796	4.03%
	-	-	-	-	-
Total Operating Expenditures	322,818,421	98,960,680	90,253,205	8,707,475	8.80%

Non-Recurring/Non-Project

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F255	45,300,177	(486,795)	1,998,041	(2,484,837)	510.45%
Total Non-Recurring/Non-Project Expenditures	45,300,177	(486,795)	1,998,041	(2,484,837)	510.45%



Detention Fund
Expenditures by Agency
As of October 31, 2009

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	948,773	58,128	890,645	93.87%
EJIS - ESTRELLA JAIL	1,371,128	457,048	16,071	440,977	96.48%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	83,336	12,979	70,357	84.43%
ENVR - ENVIRONMENTAL PROJECTS	200,000	66,664	-	66,664	100.00%
LBJC - LBJ COMPLEX	95,400	31,800	-	31,800	100.00%
PPFE - PROGRAM FEES	200,000	66,664	-	66,664	100.00%
RCCR - CODE COMPLIANCE RESERVE	200,000	66,664	-	66,664	100.00%
SECR - BUILDING SECURITY PROJECTS	300,000	100,000	-	100,000	100.00%
SFTY - LIFE/SAFETY PROJECTS	500,000	166,664	-	166,664	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	43,853	-	43,853	100.00%
SODC - GENERATOR SUPP SO DATA CTR	202,500	22,500	-	22,500	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	282,105	130,907	151,198	53.60%
Subtotal:	7,143,263	2,336,071	218,085	2,117,986	90.66%
Total Non-Recurring/Project Expenditures	7,143,263	2,336,071	218,085	2,117,986	90.66%
Total Expenditures	375,261,861	100,809,956	92,469,331	8,340,625	8.27%

Charts for Significant Revenue Sources

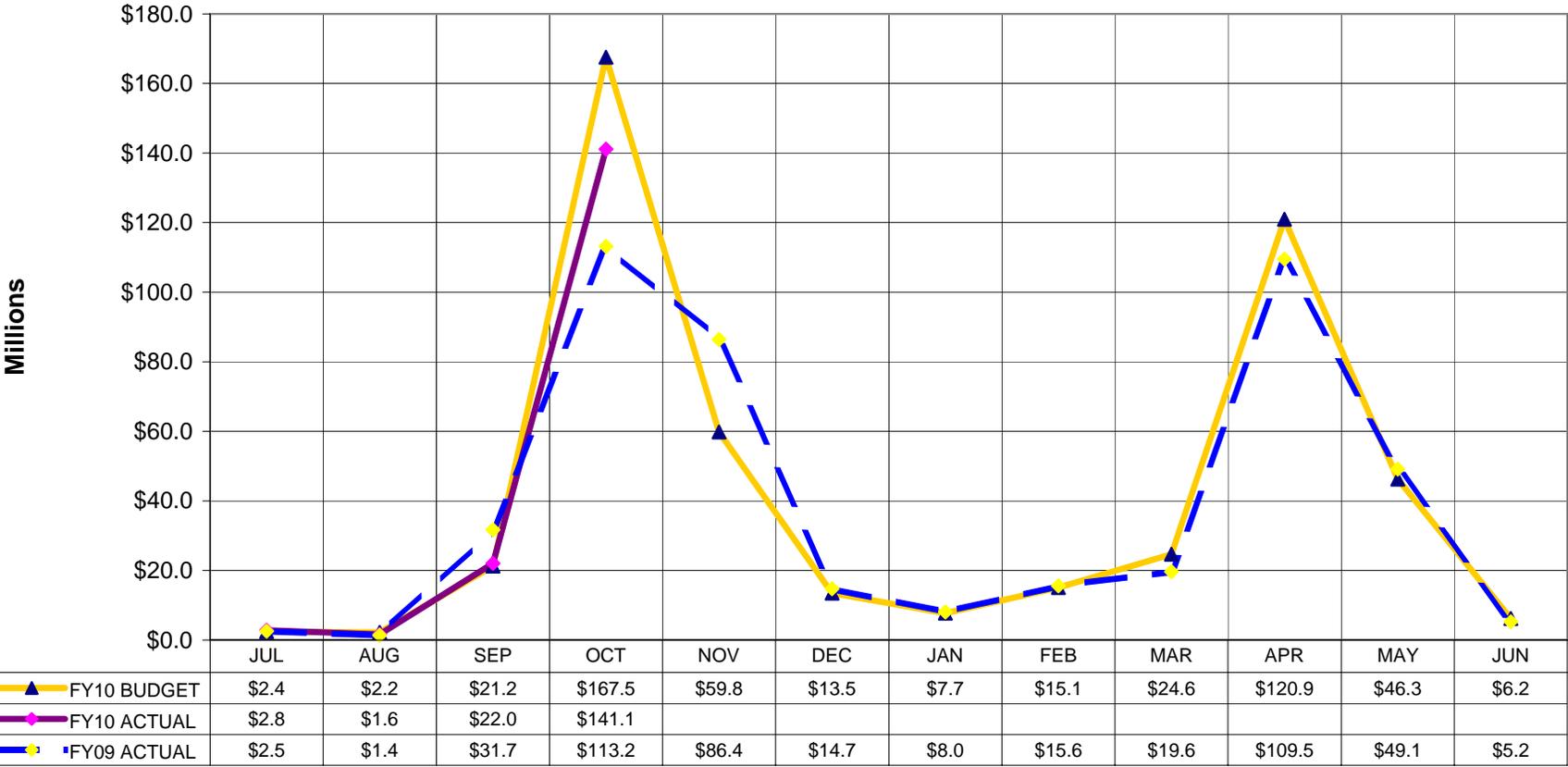
Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

▲ — FY10 BUDGET
 ◆ — FY10 ACTUAL
 ◆ - - - FY09 ACTUAL



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

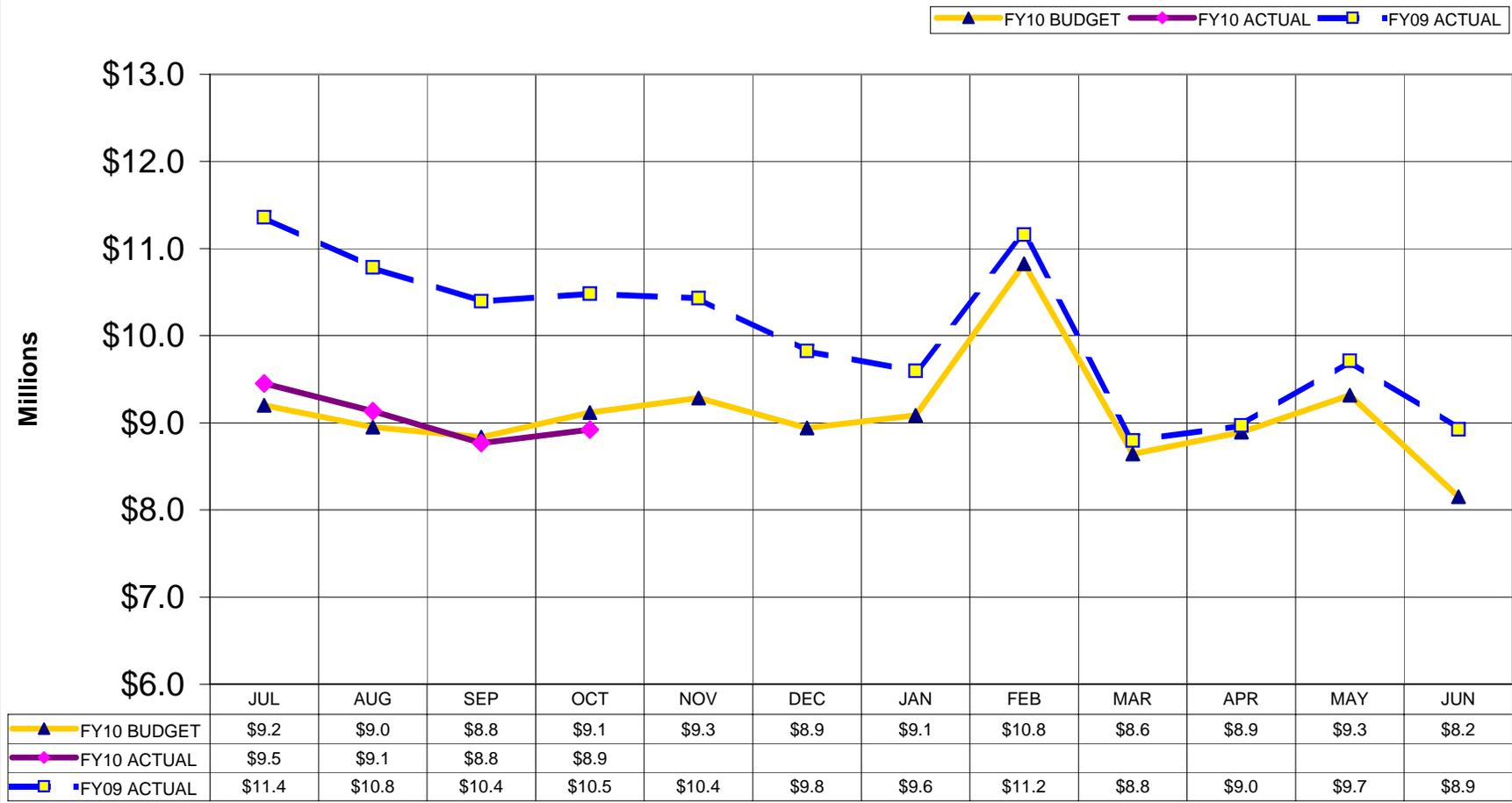
Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual

▲ FY10 BUDGET
 ■ FY10 ACTUAL
 ■ FY09 ACTUAL



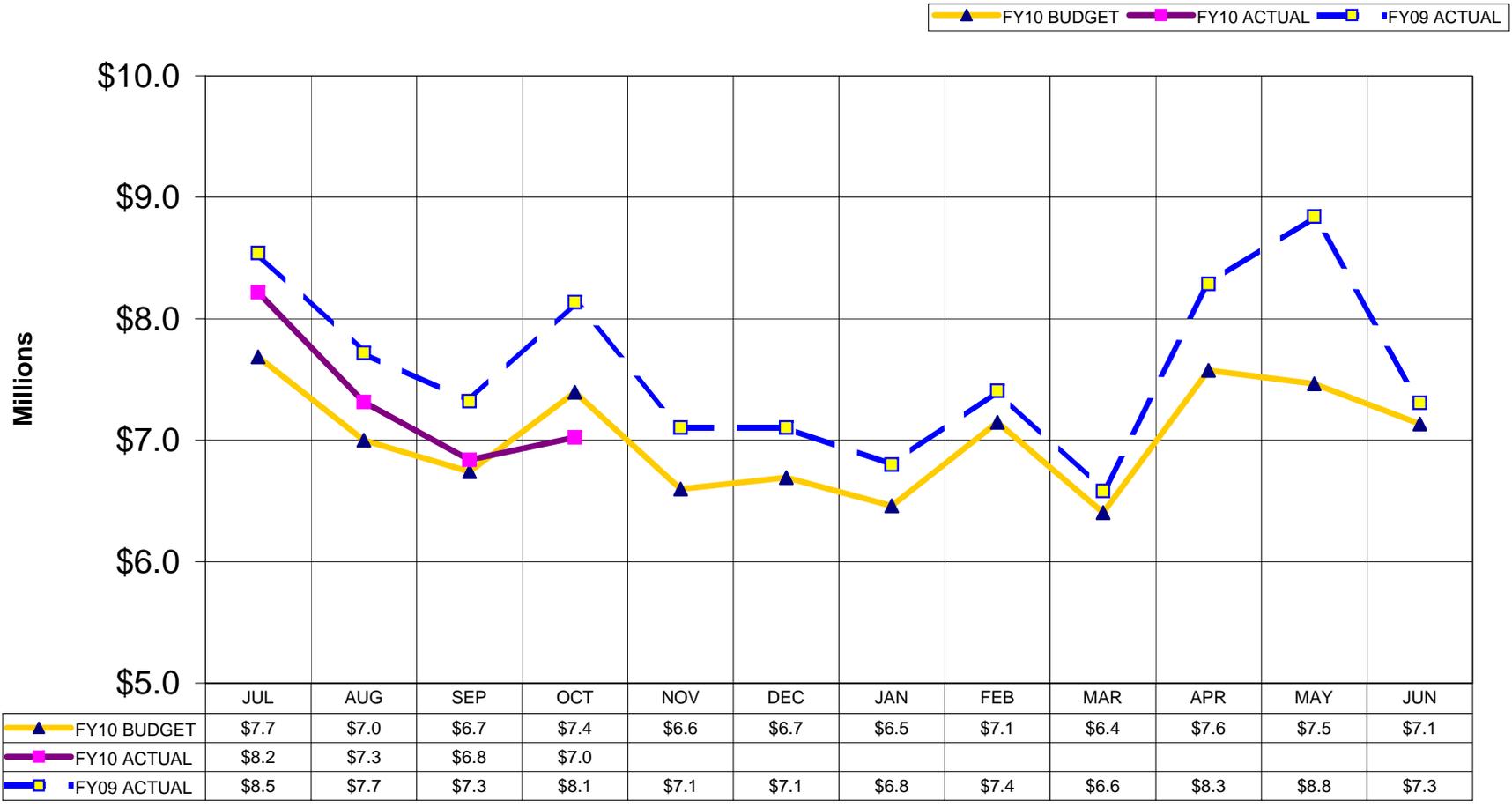
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).