



# 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: January 19, 2010  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SS*  
Subject: FY 09-10 Executive Summary – December 2009

Attached is the General Fund and Detention Fund financial activity through December 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 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 December 2009 Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their operating and/or non-recurring budgets. 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 \$1,645,627:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$1.6m or .9 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 December 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the November sales tax decline marked the 22<sup>nd</sup> consecutive month of year-over-year reductions and the 13<sup>th</sup> consecutive month of double digit declines compared to the previous year. In addition, the state's unemployment rate in November 2009 decreased from 9.3 percent to 8.9 percent. One explanation for the drop in the unemployment rate is that Arizona has a disproportionate share of mobile workers that have opted to leave the state after losing their jobs in order to search for employment elsewhere. Such individuals will not be included in the state's unemployment statistics. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

Furthermore, according to the November 30, 2009 issue of RBC Capital Markets – Municipal Bond Market Review, state tax revenues, which include corporate income taxes, personal income taxes and sales taxes, have declined for the fourth quarter in a row. States in the west saw the largest declines in tax revenues – a marked change from a few years ago when those states were seeing the largest increases. Notable declines for western states include Arizona at 16.3 percent. Most importantly, the RBC Capital Markets review indicates that state tax revenues historically have not seen large increases until well into an economic recovery. So, it is unlikely that we will see meaningful growth in state tax revenues until late in 2010, if then.

- **Property Tax Revenue (Operating) YTD variance of (\$2,188,252):** The FY 09-10 Property Tax revenue reflects a YTD negative budget variance of \$2.1m or .8 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 December 31, 2009 are 51.9 percent of the adopted levy compared to a historical average of 52.7 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 (\$731,251):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$731.2 thousand or 1.2 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 \$1,063,375:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$1.0m or 26.5 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 \$36,165,788:** The positive variance is 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 than the one-time savings reflected in General Fund Intergovernmental Payment expenditures, as described below, which are related to the 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 \$6,457,082:** Current YTD expenditures are 3.0 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), Juvenile Probation (Judicial Branch), Sheriff's Office and Assessor.
- **Supplies Expenditures (Operating) YTD variance of \$1,160,308:** Current YTD expenditures are 21.9 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Adult Probation (Judicial Branch), Public Health, Juvenile Probation (Judicial Branch), Environmental Services, Public Works and Elections.
- **Services Expenditures (Operating) YTD variance of \$14,804,898:** Current YTD expenditures are 21.7 percent under budget. Non-Departmental comprises the largest positive variance as general government activity contingency, data network for IT infrastructure, and capital facilities development expenditures, including facilities project development, are under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$23,055,949:** Current YTD expenditures are 19.8 percent under budget. These expenditures are mainly comprised of the County's ALTCS and AHCCCS contributions to the State. The ALTCS budget amount has a current YTD positive variance of \$22.7m. 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 FMAP federal stimulus fund distribution to counties. While considerable, this amount is a one-time savings. Furthermore, decreased financial services expenditures for the administrative services program comprises the remaining variance.

- **Total Non-Recurring Expenditure YTD variance of \$14,080,057:** Current YTD expenditures are 13.2 percent under budget. Non-Departmental comprises the largest positive variance as general government activity contingency, financial services, executive management, general disease surveillance, and IT infrastructure activities, including data network and business application developments, are under budget.

#### General Fund Departmental Expenditure Variances

**County Attorney Civil Expenditures (Operating) YTD variance of (\$1,396,858):** Current YTD expenditures are 64.8 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 (\$4,707,374):** Current YTD expenditures for the constellation are 13.5 percent over budget which includes negative variances for Contract Counsel (\$5,468,432) and Juvenile Defender (\$22,358) 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 (\$5,468,432):** Current YTD expenditures in this department are 87.8 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$22,358):** Current YTD expenditures in this department are 1.1 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 (\$23,661):** The department is within its total expenditure budget as current YTD expenditures are 11.8 percent under budget. However, current YTD expenditures are 29.3 percent over budget for the Courts Area – General major maintenance project. This is a major maintenance project 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 (\$765,176):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$765.1 thousand or 1.4 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 (\$292,695):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$292.7 thousand or 1.8 percent. The negative revenue variance is primarily \$293.9 thousand of 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 was not budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,507,640:** Current YTD expenditures are 5.6 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 \$5,392,356:** Current YTD expenditures are 20.3 percent under budget. Non-Departmental comprises the largest positive variance as capital facility development and general government activity contingency expenditures are under budget.

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 (\$2,487,387) and (\$46,746), respectively:** The department is within its total expenditure budget as current YTD expenditures are 33.2 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 (\$4,931):** The FY 09-10 State-Shared Highway User YTD actual revenue of \$42,111,010 is less than budgeted YTD revenue of \$42,115,941 resulting in a negative budget variance of \$4.9 thousand or .01 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 December 31, 2009

### Revenues

#### Operating

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Sales Taxes	368,431,060	178,960,559	180,606,186	1,645,627
Property Taxes	487,350,934	266,571,171	264,382,919	(2,188,252)
Vehicle License Taxes	118,385,455	62,013,167	61,281,916	(731,251)
Intergovernmental	11,114,095	4,014,292	5,077,667	1,063,375
Miscellaneous	82,825,758	37,661,815	37,230,805	(431,010)
Interest	12,000,000	6,000,000	2,297,733	(3,702,267)
Transfers In	10,142,704	5,071,354	5,071,336	(18)
<b>Total Operating Revenues</b>	<b><u>1,090,250,006</u></b>	<b><u>560,292,358</u></b>	<b><u>555,948,562</u></b>	<b><u>(4,343,796)</u></b>
<b>Total Non-Recurring Revenues</b>	<b><u>32,664</u></b>	<b><u>27,164</u></b>	<b><u>36,192,952</u></b>	<b><u>36,165,788</u></b>
<b>Total Revenues</b>	<b><u>1,090,282,670</u></b>	<b><u>560,319,522</u></b>	<b><u>592,141,514</u></b>	<b><u>31,821,992</u></b>

### Expenditures

#### Operating

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	419,742,075	212,425,196	205,968,114	6,457,082
Supplies	10,838,132	5,294,206	4,133,898	1,160,308
Services	216,144,492	68,347,055	53,542,157	14,804,898
Intergovernmental Payments	257,464,053	116,659,042	93,603,093	23,055,949
Debt Service	10,318,353	5,160,887	4,849,978	310,909
Capital Outlay	1,496,189	(251,903)	(227,731)	(24,172)
Transfers Out	174,246,714	87,123,360	87,107,597	15,763
<b>Total Operating Expenditures</b>	<b><u>1,090,250,008</u></b>	<b><u>494,757,843</u></b>	<b><u>448,977,106</u></b>	<b><u>45,780,737</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>183,875,492</u></b>	<b><u>106,451,457</u></b>	<b><u>92,371,400</u></b>	<b><u>14,080,057</u></b>
<b>Total Expenditures</b>	<b><u>1,274,125,500</u></b>	<b><u>601,209,300</u></b>	<b><u>541,348,506</u></b>	<b><u>59,860,794</u></b>

#### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b><u>(183,842,830)</u></b>	<b><u>(40,889,778)</u></b>	<b><u>50,793,008</u></b>	<b><u>91,682,786</u></b>
--------------------------	-----------------------------	----------------------------	--------------------------	--------------------------

<b>Beginning Fund Balance (audited)</b>	<b><u>398,528,018</u></b>	<b><u>398,528,018</u></b>	<b><u>410,035,269</u></b>	<b><u>11,507,251</u></b>
<b>Revenues</b>	<b><u>1,090,282,670</u></b>	<b><u>560,319,522</u></b>	<b><u>592,141,514</u></b>	<b><u>31,821,992</u></b>
<b>Expenditures</b>	<b><u>1,274,125,500</u></b>	<b><u>601,209,300</u></b>	<b><u>541,348,506</u></b>	<b><u>59,860,794</u></b>
<b>Fund Balance with Designations</b>	<b><u>214,685,188</u></b>	<b><u>357,638,240</u></b>	<b><u>460,828,277</u></b>	<b><u>103,190,037</u></b>
<b>Fund Balance Designations</b>	<b><u>214,677,610</u></b>	<b><u>214,677,610</u></b>	<b><u>214,677,610</u></b>	<b><u>-</u></b>
<b>Undesignated Ending Fund Balance</b>	<b><u>7,578</u></b>	<b><u>142,960,630</u></b>	<b><u>246,150,667</u></b>	<b><u>103,190,037</u></b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of December 31, 2009

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	11,257,729	10,617,793	639,936	5.68 %
BOARD OF SUPERVISORS D1 F100	346,428	177,410	175,818	1,592	0.90 %
BOARD OF SUPERVISORS D2 F100	346,428	174,348	173,442	906	0.52 %
BOARD OF SUPERVISORS D3 F100	346,428	174,436	167,180	7,256	4.16 %
BOARD OF SUPERVISORS D4 F100	346,428	177,024	166,702	10,322	5.83 %
BOARD OF SUPERVISORS D5 F100	346,428	177,389	165,906	11,483	6.47 %
CALL CENTER F100	1,363,590	697,321	688,429	8,892	1.28 %
CLERK OF THE BOARD F100	1,346,191	676,469	336,888	339,581	50.20 %
COUNTY MANAGER F100	2,434,692	1,240,029	1,103,886	136,143	10.98 %
ELECTIONS F100	8,212,297	4,871,582	3,031,118	1,840,464	37.78 %
ENTERPRISE TECHNOLOGY F100	7,307,209	3,888,392	3,462,507	425,885	10.95 %
FINANCE F100	3,363,503	1,656,822	1,638,191	18,631	1.12 %
INTERNAL AUDIT F100	1,553,494	783,127	768,491	14,636	1.87 %
MANAGEMENT AND BUDGET F100	3,186,167	1,574,113	1,500,391	73,722	4.68 %
MATERIALS MANAGEMENT F100	2,126,254	1,155,371	840,274	315,097	27.27 %
PUBLIC WORKS F100	11,993,457	5,946,261	5,570,268	375,993	6.32 %
RECORDER F100	2,095,117	1,060,496	847,589	212,907	20.08 %
RESEARCH AND REPORTING F100	391,970	217,144	160,836	56,308	25.93 %
TREASURER F100	3,321,766	1,404,209	1,295,433	108,776	7.75 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,537,174	1,464,333	72,841	4.74 %
<b>Subtotal</b>	<b>76,293,532</b>	<b>38,846,846</b>	<b>34,175,475</b>	<b>4,671,371</b>	<b>12.03 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	30,056,139	15,240,050	14,217,916	1,022,134	6.71 %
CONSTABLES F100	2,422,901	1,232,317	1,150,718	81,599	6.62 %
CORRECTIONAL HEALTH F100	3,049,876	1,531,776	1,496,850	34,926	2.28 %
COUNTY ATTORNEY CIVIL F100	4,239,577	2,156,547	3,553,405	(1,396,858)	(64.77) %
COUNTY ATTORNEY F100	56,599,487	28,503,255	28,202,213	301,042	1.06 %
EMERGENCY MANAGEMENT F100	173,881	86,627	77,703	8,924	10.30 %
GENERAL LITIGATION F100	5,205,817	2,702,027	1,507,256	1,194,771	44.22 %
JUDICIAL BRANCH *	137,875,209	70,097,981	66,186,657	3,911,324	5.58 %
JUSTICE COURTS F100	14,488,923	7,276,529	7,028,874	247,655	3.40 %
MEDICAL EXAMINER F100	6,684,432	3,367,359	3,242,533	124,826	3.71 %
PUBLIC DEFENSE SYSTEM *	71,858,542	34,972,599	39,679,973	(4,707,374)	(13.46) %
PUBLIC FIDUCIARY F100	2,477,439	1,228,708	1,150,058	78,650	6.40 %
SHERIFF F100	62,392,305	31,636,974	30,826,006	810,968	2.56 %
SPECIAL LITIGATION F100	2,135,828	1,153,332	554,648	598,684	51.91 %
<b>Subtotal</b>	<b>399,660,356</b>	<b>201,186,081</b>	<b>198,874,810</b>	<b>2,311,271</b>	<b>1.15 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
ANIMAL CARE AND CONTROL F100	257,903	128,951	128,951	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	1,701,760	1,522,131	179,629	10.56 %
HUMAN SERVICES F100	2,313,610	1,099,773	524,849	574,924	52.28 %
PUBLIC HEALTH F100	10,787,840	5,547,627	4,761,681	785,946	14.17 %
<b>Subtotal</b>	<b>16,779,425</b>	<b>8,478,111</b>	<b>6,937,612</b>	<b>1,540,499</b>	<b>18.17 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	694,615	350,857	319,515	31,342	8.93 %
<b>Subtotal</b>	<b>694,615</b>	<b>350,857</b>	<b>319,515</b>	<b>31,342</b>	<b>8.93 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
SUPERINTENDENT OF SCHOOLS F100	2,035,900	968,460	931,537	36,923	3.81 %
<b>Subtotal</b>	<b>2,035,900</b>	<b>968,460</b>	<b>931,537</b>	<b>36,923</b>	<b>3.81 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
HEALTH CARE PROGRAMS F100	238,841,157	117,297,585	93,645,235	23,652,350	20.16 %
NON DEPARTMENTAL F100	539,820,515	234,081,360	206,464,322	27,617,038	11.80 %
<b>Subtotal</b>	<b>778,661,672</b>	<b>351,378,945</b>	<b>300,109,557</b>	<b>51,269,388</b>	<b>14.59 %</b>
<b>Total Expenditures</b>	<b>1,274,125,500</b>	<b>601,209,300</b>	<b>541,348,506</b>	<b>59,860,794</b>	<b>9.96 %</b>

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

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency (Grouped Appropriations)

### As of December 31, 2009

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

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>Judicial Branch</b>					
ADULT PROBATION F100	58,854,159	29,789,918	28,632,790	1,157,128	3.88 %
JUVENILE PROBATION F100	16,449,965	8,375,952	7,315,601	1,060,351	12.66 %
SUPERIOR COURT F100	62,571,085	31,932,111	30,238,266	1,693,845	5.30 %
<b>Total Judicial Branch</b>	<b>137,875,209</b>	<b>70,097,981</b>	<b>66,186,657</b>	<b>3,911,324</b>	<b>5.58 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	14,353,929	6,226,361	11,694,793	(5,468,432)	(87.83) %
JUVENILE DEFENDER F100	4,164,849	2,087,321	2,109,679	(22,358)	(1.07) %
LEGAL ADVOCATE F100	8,770,615	4,382,274	4,294,515	87,759	2.00 %
LEGAL DEFENDER F100	9,855,901	4,926,677	4,838,698	87,979	1.79 %
PUBLIC DEFENDER F100	34,713,248	17,349,966	16,742,288	607,678	3.50 %
<b>Total Public Defense System</b>	<b>71,858,542</b>	<b>34,972,599</b>	<b>39,679,973</b>	<b>(4,707,374)</b>	<b>(13.46) %</b>

Note: Totals may not foot due to rounding.



# Detention Fund

## Executive Summary

### As of December 31, 2009

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	54,328,636	53,563,460	(765,176)
Intergovernmental	32,870,240	16,435,122	16,142,427	(292,695)
Interest	6,500,000	3,250,000	1,725,096	(1,524,904)
Transfers In	174,201,714	87,100,854	87,100,860	6
<b>Total Operating Revenues</b>	<b>322,818,421</b>	<b>161,114,612</b>	<b>158,531,843</b>	<b>(2,582,769)</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>4,006,872</b>	<b>4,006,872</b>
<b>Total Revenues</b>	<b>322,818,421</b>	<b>161,114,612</b>	<b>162,538,715</b>	<b>1,424,103</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	115,225,809	108,718,169	6,507,640
Supplies	11,923,506	5,971,293	6,722,371	(751,078)
Services	81,383,164	26,611,228	21,218,872	5,392,356
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	426,077	452,639	(26,562)
Capital Outlay	340,393	170,191	165,396	4,795
<b>Total Operating Expenditures</b>	<b>322,818,421</b>	<b>148,404,598</b>	<b>137,277,447</b>	<b>11,127,151</b>
<b>Total Non-Recurring Expenditures</b>	<b>52,443,440</b>	<b>2,048,432</b>	<b>2,231,070</b>	<b>(182,638)</b>
<b>Total Expenditures</b>	<b>375,261,861</b>	<b>150,453,030</b>	<b>139,508,518</b>	<b>10,944,512</b>

#### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(52,443,440)</b>	<b>10,661,582</b>	<b>23,030,197</b>	<b>12,368,615</b>
--------------------------	---------------------	-------------------	-------------------	-------------------

<b>Beginning Fund Balance (audited)</b>	<b>184,960,153</b>	<b>184,960,153</b>	<b>190,463,505</b>	<b>5,503,352</b>
<i>Revenues</i>	<b>322,818,421</b>	<b>161,114,612</b>	<b>162,538,715</b>	<b>1,424,103</b>
<i>Expenditures</i>	<b>375,261,861</b>	<b>150,453,030</b>	<b>139,508,518</b>	<b>10,944,512</b>
<b>Fund Balance with Designations</b>	<b>132,516,713</b>	<b>195,621,735</b>	<b>213,493,702</b>	<b>17,871,967</b>
<i>Fund Balance Designations</i>	<b>132,516,713</b>	<b>132,516,713</b>	<b>132,516,713</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>-</b>	<b>63,105,022</b>	<b>80,976,989</b>	<b>17,871,967</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of December 31, 2009**

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

<b>Agency</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CORRECTIONAL HEALTH F255	48,804,659	24,576,151	24,220,169	355,982	1.45%
COUNTY MANAGER F255	1,458,856	694,671	563,448	131,223	18.89%
JUVENILE PROBATION F255	33,651,118	16,948,154	14,822,621	2,125,533	12.54%
NON DEPARTMENTAL F255	105,023,573	14,268,811	9,526,998	4,741,813	33.23%
PUBLIC WORKS F255	2,645,658	1,332,579	1,171,924	160,655	12.06%
SHERIFF F255	183,677,997	92,632,664	89,203,357	3,429,307	3.70%
	-	-	-	-	-
<b>Total Expenditures</b>	<b>375,261,861</b>	<b>150,453,030</b>	<b>139,508,518</b>	<b>10,944,512</b>	<b>7.27%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures by Agency

### As of December 31, 2009

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	11,257,729	10,617,793	639,936	5.68 %
BOARD OF SUPERVISORS D1 F100	346,428	177,410	175,818	1,592	0.90 %
BOARD OF SUPERVISORS D2 F100	346,428	174,348	173,442	906	0.52 %
BOARD OF SUPERVISORS D3 F100	346,428	174,436	167,180	7,256	4.16 %
BOARD OF SUPERVISORS D4 F100	346,428	177,024	166,702	10,322	5.83 %
BOARD OF SUPERVISORS D5 F100	346,428	177,389	165,906	11,483	6.47 %
CALL CENTER F100	1,363,590	697,321	688,429	8,892	1.28 %
CLERK OF THE BOARD F100	650,135	328,204	312,454	15,750	4.80 %
COUNTY MANAGER F100	2,434,692	1,240,029	1,103,886	136,143	10.98 %
ELECTIONS F100	8,212,297	4,871,582	3,031,118	1,840,464	37.78 %
ENTERPRISE TECHNOLOGY F100	7,307,209	3,888,392	3,462,507	425,885	10.95 %
FINANCE F100	3,282,573	1,656,822	1,638,191	18,631	1.12 %
INTERNAL AUDIT F100	1,553,494	783,127	768,491	14,636	1.87 %
MANAGEMENT AND BUDGET F100	3,186,167	1,574,113	1,500,391	73,722	4.68 %
MATERIALS MANAGEMENT F100	1,978,254	1,047,637	840,274	207,363	19.79 %
PUBLIC WORKS F100	11,340,005	5,701,215	5,327,178	374,037	6.56 %
RECORDER F100	2,095,117	1,060,496	847,589	212,907	20.08 %
RESEARCH AND REPORTING F100	391,970	217,144	160,836	56,308	25.93 %
TREASURER F100	3,241,766	1,324,209	1,295,433	28,776	2.17 %
WORKFORCE MGMT AND DEV F100	3,049,142	1,537,174	1,464,333	72,841	4.74 %
<b>Subtotal</b>	<b>74,635,094</b>	<b>38,065,801</b>	<b>33,907,951</b>	<b>4,157,850</b>	<b>10.92 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	30,056,139	15,240,050	14,217,916	1,022,134	6.71 %
CONSTABLES F100	2,403,317	1,212,733	1,144,411	68,322	5.63 %
CORRECTIONAL HEALTH F100	3,049,876	1,531,776	1,496,850	34,926	2.28 %
COUNTY ATTORNEY CIVIL F100	4,013,122	2,043,321	3,440,179	(1,396,858)	(68.36) %
COUNTY ATTORNEY F100	56,599,487	28,503,255	28,202,213	301,042	1.06 %
EMERGENCY MANAGEMENT F100	173,881	86,627	77,703	8,924	10.30 %
GENERAL LITIGATION F100	5,041,817	2,538,027	1,507,256	1,030,771	40.61 %
JUDICIAL BRANCH *	137,875,209	70,097,981	66,186,657	3,911,324	5.58 %
JUSTICE COURTS F100	14,488,923	7,276,529	7,028,874	247,655	3.40 %
MEDICAL EXAMINER F100	6,684,432	3,367,359	3,242,533	124,826	3.71 %
PUBLIC DEFENSE SYSTEM *	71,858,542	34,972,599	39,679,973	(4,707,374)	(13.46) %
PUBLIC FIDUCIARY F100	2,477,439	1,228,708	1,150,058	78,650	6.40 %
SHERIFF F100	62,386,805	31,636,974	30,826,555	810,419	2.56 %
SPECIAL LITIGATION F100	1,979,828	997,332	554,648	442,684	44.39 %
<b>Subtotal</b>	<b>399,088,817</b>	<b>200,733,271</b>	<b>198,755,825</b>	<b>1,977,446</b>	<b>0.99 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
ANIMAL CARE AND CONTROL F100	257,903	128,951	128,951	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	1,631,760	1,522,131	109,629	6.72 %
HUMAN SERVICES F100	2,063,610	1,039,773	524,849	514,924	49.52 %
PUBLIC HEALTH F100	10,787,840	5,547,627	4,761,681	785,946	14.17 %
<b>Subtotal</b>	<b>16,459,425</b>	<b>8,348,111</b>	<b>6,937,612</b>	<b>1,410,499</b>	<b>16.90 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	694,615	350,857	319,515	31,342	8.93 %
<b>Subtotal</b>	<b>694,615</b>	<b>350,857</b>	<b>319,515</b>	<b>31,342</b>	<b>8.93 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
SUPERINTENDENT OF SCHOOLS F100	2,035,900	968,460	931,537	36,923	3.81 %
<b>Subtotal</b>	<b>2,035,900</b>	<b>968,460</b>	<b>931,537</b>	<b>36,923</b>	<b>3.81 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
HEALTH CARE PROGRAMS F100	238,841,157	117,297,585	93,645,235	23,652,350	20.16 %
NON DEPARTMENTAL F100	358,495,000	128,993,758	114,479,430	14,514,328	11.25 %
<b>Subtotal</b>	<b>597,336,157</b>	<b>246,291,343</b>	<b>208,124,665</b>	<b>38,166,678</b>	<b>15.50 %</b>
<b>Total Operating Expenditures</b>	<b>1,090,250,008</b>	<b>494,757,843</b>	<b>448,977,106</b>	<b>45,780,737</b>	<b>9.25 %</b>

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

Note: Totals may not foot due to rounding.

Continued on next page



# General Fund

## Expenditures by Agency

### As of December 31, 2009

#### Expenditures

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

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	696,056	348,265	24,434	323,831	92.98 %
FINANCE F100	80,930	-	-	-	-
MATERIALS MANAGEMENT F100	148,000	107,734	-	107,734	100.00 %
PUBLIC WORKS F100	653,452	245,046	243,091	1,955	0.80 %
TREASURER F100	80,000	80,000	-	80,000	100.00 %
<b>Subtotal</b>	<b><u>1,658,438</u></b>	<b><u>781,045</u></b>	<b><u>267,524</u></b>	<b><u>513,521</u></b>	<b><u>65.75 %</u></b>
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONSTABLES F100	19,584	19,584	6,307	13,277	67.79 %
COUNTY ATTORNEY CIVIL F100	226,455	113,226	113,226	-	-
GENERAL LITIGATION F100	164,000	164,000	-	164,000	100.00 %
SHERIFF F100	5,500	-	-	-	-
SPECIAL LITIGATION F100	156,000	156,000	-	156,000	100.00 %
<b>Subtotal</b>	<b><u>571,539</u></b>	<b><u>452,810</u></b>	<b><u>119,533</u></b>	<b><u>333,277</u></b>	<b><u>73.60 %</u></b>
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	70,000	70,000	-	70,000	100.00 %
HUMAN SERVICES F100	250,000	60,000	-	60,000	100.00 %
<b>Subtotal</b>	<b><u>320,000</u></b>	<b><u>130,000</u></b>	<b><u>-</u></b>	<b><u>130,000</u></b>	<b><u>100.00 %</u></b>
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	172,073,903	99,900,259	91,375,309	8,524,950	8.53 %
<b>Subtotal</b>	<b><u>172,073,903</u></b>	<b><u>99,900,259</u></b>	<b><u>91,375,309</u></b>	<b><u>8,524,950</u></b>	<b><u>8.53 %</u></b>
<b>Total Non-Recurring/Non-Project Expenditures</b>	<b><u>174,623,880</u></b>	<b><u>101,264,114</u></b>	<b><u>91,762,366</u></b>	<b><u>9,501,748</u></b>	<b><u>9.38 %</u></b>

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

Note: Totals may not foot due to rounding.

Continued on next page



# General Fund

## Expenditures by Agency

As of December 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	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(549)</b>	<b>549</b>	<b>-</b>

##### Other Gov Fund

NON DEPARTMENTAL F100	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	75,000	-	75,000	100.00 %
AVSO - AVONDALE SHERIFF SUB	93,612	46,806	8,935	37,871	80.91 %
CACX - COURTS AREA - GENERAL	161,269	80,635	104,296	(23,661)	(29.34) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	80,017	1,145,783	93.47 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	77,634	16,060	61,574	79.31 %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	103,878	11,269	92,609	89.15 %
EEII - EAST CRTS INFRASTRUC IMPRVMNTS	166,004	83,006	4,845	78,162	94.16 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(19,965)	19,965	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	437,504	31,377	406,127	92.83 %
EJET - EASTSIDE VETERINARY CENTER	425,250	255,150	-	255,150	100.00 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	5,001	-	5,001	100.00 %
PPFE - PROGRAM FEES	200,000	100,002	-	100,002	100.00 %
RCCR - CODE COMPLIANCE RESERVE	400,000	200,002	64,578	135,424	67.71 %
SECR - BUILDING SECURITY PROJECTS	500,000	250,004	61,023	188,981	75.59 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	102,806	-	102,806	100.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	250,004	81,055	168,949	67.58 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	270,312	-	270,312	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMNTS	2,366,419	1,198,897	23,358	1,175,539	98.05 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	7,500	5,177	2,323	30.97 %
SPAP - SOUTHPORT ADULT PROBATION	72,360	36,180	-	36,180	100.00 %
UACE - U OF A COOP EXTENSION	369,500	221,700	8,689	213,011	96.08 %
WCII - WEST COURT INFRASTRUC IMPRVMNT	319,044	159,522	128,869	30,653	19.22 %
<b>Subtotal</b>	<b>9,251,612</b>	<b>5,187,343</b>	<b>609,583</b>	<b>4,577,760</b>	<b>88.25 %</b>

<b>Total Non-Recurring/Project Expenditures</b>	<b>9,251,612</b>	<b>5,187,343</b>	<b>609,034</b>	<b>4,578,309</b>	<b>88.26 %</b>
---	------------------	------------------	----------------	------------------	----------------

<b>Total Expenditures</b>	<b>1,274,125,500</b>	<b>601,209,300</b>	<b>541,348,506</b>	<b>59,860,794</b>	<b>9.96 %</b>
---------------------------	----------------------	--------------------	--------------------	-------------------	---------------

Note: Totals may not foot due to rounding.



**Detention Fund**  
**Expenditures by Agency**  
**As of December 31, 2009**

**Expenditures**

**Operating**

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	24,576,151	24,220,169	355,982	1.45%
COUNTY MANAGER F255	1,458,856	694,671	563,448	131,223	18.89%
JUVENILE PROBATION F255	33,651,118	16,948,154	14,822,621	2,125,533	12.54%
NON DEPARTMENTAL F255	52,580,133	12,220,379	7,295,928	4,924,451	40.30%
PUBLIC WORKS F255	2,645,658	1,332,579	1,171,924	160,655	12.06%
SHERIFF F255	183,677,997	92,632,664	89,203,357	3,429,307	3.70%
	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>322,818,421</b>	<b>148,404,598</b>	<b>137,277,447</b>	<b>11,127,151</b>	<b>7.50%</b>

**Non-Recurring/Non-Project**

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F255	45,300,177	(1,489,429)	997,958	(2,487,387)	167.00%
<b>Total Non-Recurring/Non-Project Expenditures</b>	<b>45,300,177</b>	<b>(1,489,429)</b>	<b>997,958</b>	<b>(2,487,387)</b>	<b>167.00%</b>



# Detention Fund

## Expenditures by Agency

As of December 31, 2009

### Expenditures

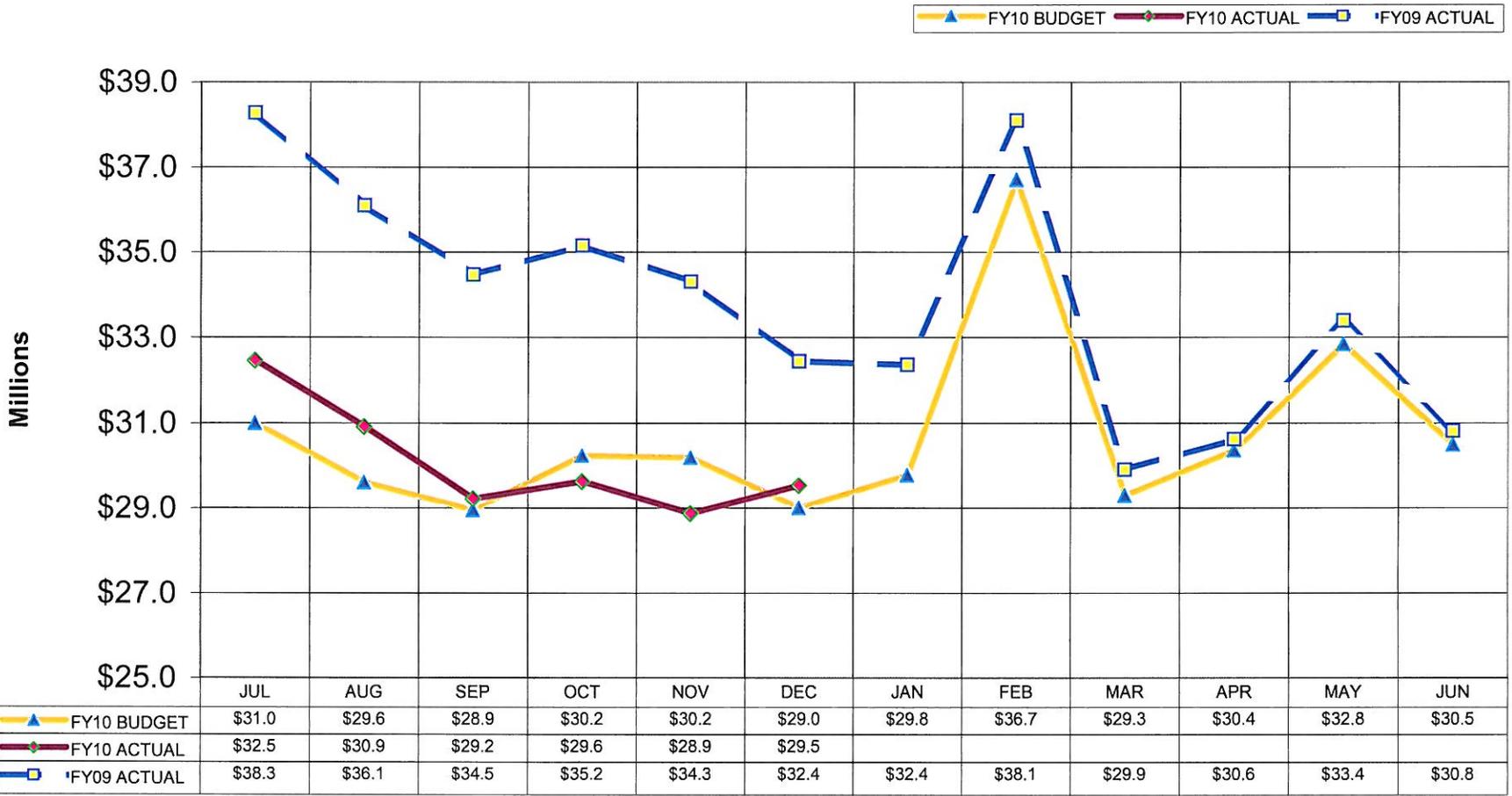
#### NON DEPARTMENTAL F255

##### *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	1,423,159	775,886	647,273	45.48%
EJIS - ESTRELLA JAIL	1,371,128	685,568	38,310	647,258	94.41%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	125,002	(0)	125,002	100.00%
ENVR - ENVIRONMENTAL PROJECTS	200,000	99,996	-	99,996	100.00%
LBJC - LBJ COMPLEX	95,400	47,700	94,446	(46,746)	(98.00)%
PPFE - PROGRAM FEES	200,000	99,996	2,314	97,682	97.69%
RCCR - CODE COMPLIANCE RESERVE	200,000	99,996	-	99,996	100.00%
SECR - BUILDING SECURITY PROJECTS	300,000	150,000	23,750	126,250	84.17%
SFTY - LIFE/SAFETY PROJECTS	500,000	249,996	-	249,996	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	65,775	64,900	875	1.33%
SODC - GENERATOR SUPP SO DATA CTR	202,500	67,500	-	67,500	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	423,173	233,507	189,666	44.82%
<b>Subtotal:</b>	<b>7,143,263</b>	<b>3,537,861</b>	<b>1,233,113</b>	<b>2,304,748</b>	<b>65.15%</b>
<b>Total Non-Recurring/Project Expenditures</b>	<b>7,143,263</b>	<b>3,537,861</b>	<b>1,233,113</b>	<b>2,304,748</b>	<b>65.15%</b>
<b>Total Expenditures</b>	<b>375,261,861</b>	<b>150,453,030</b>	<b>139,508,518</b>	<b>10,944,512</b>	<b>7.27%</b>

***Charts for Significant Revenue Sources***

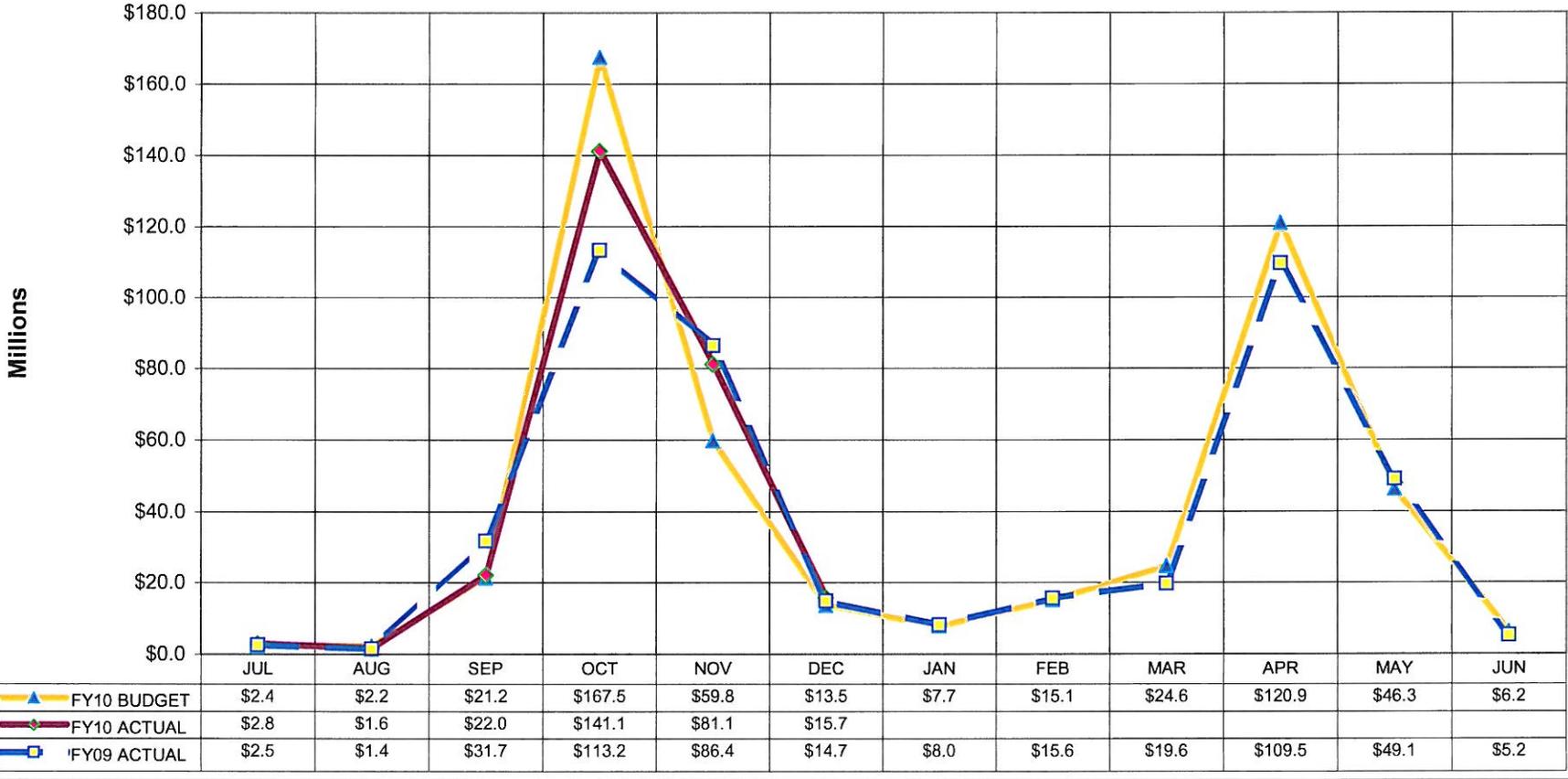
## Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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).

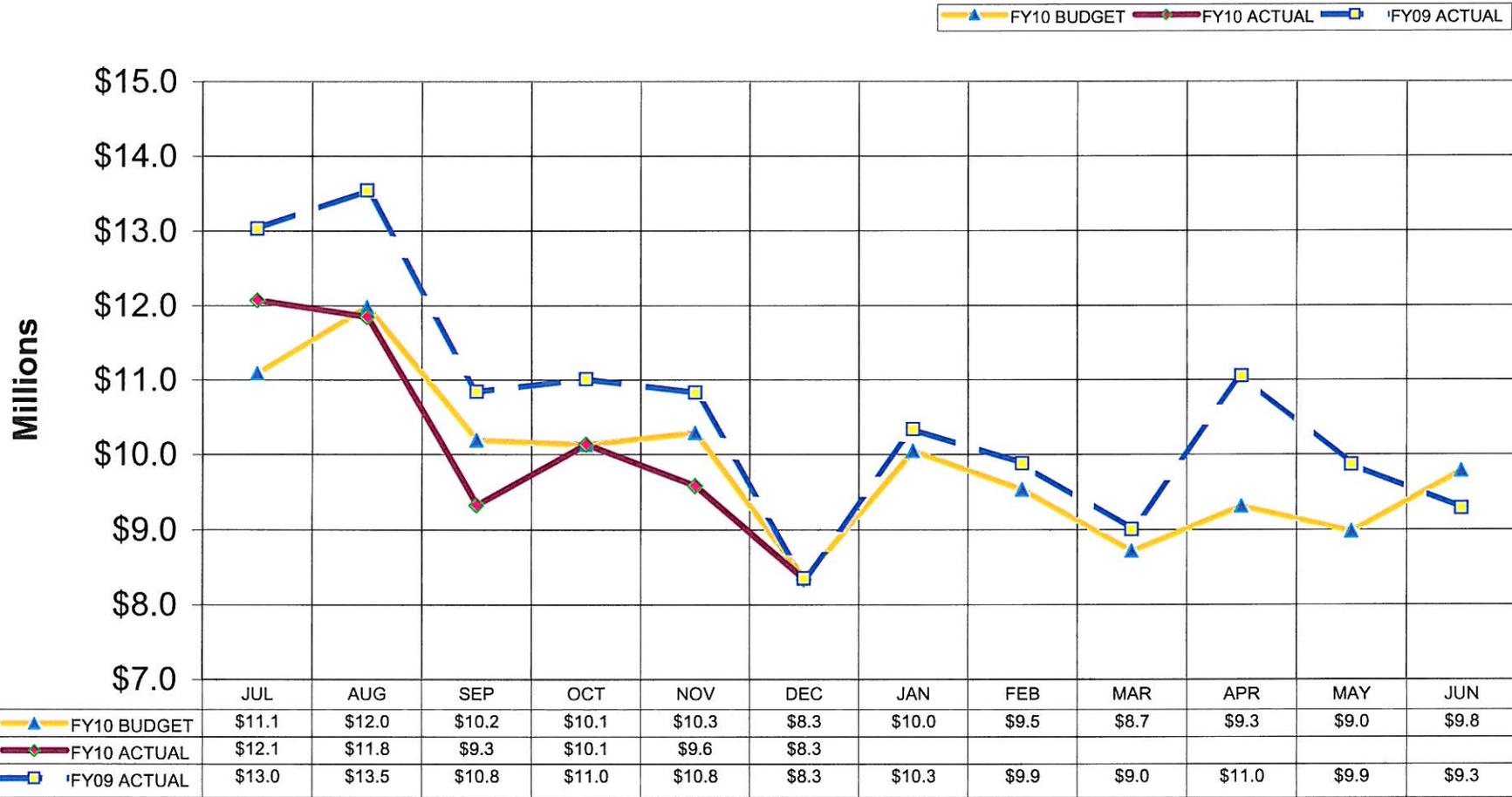
# Monthly Property Tax Revenues Budget Vs. Actual

▲ FY10 BUDGET   
 ◆ FY10 ACTUAL   
 ■ 'FY09 ACTUAL



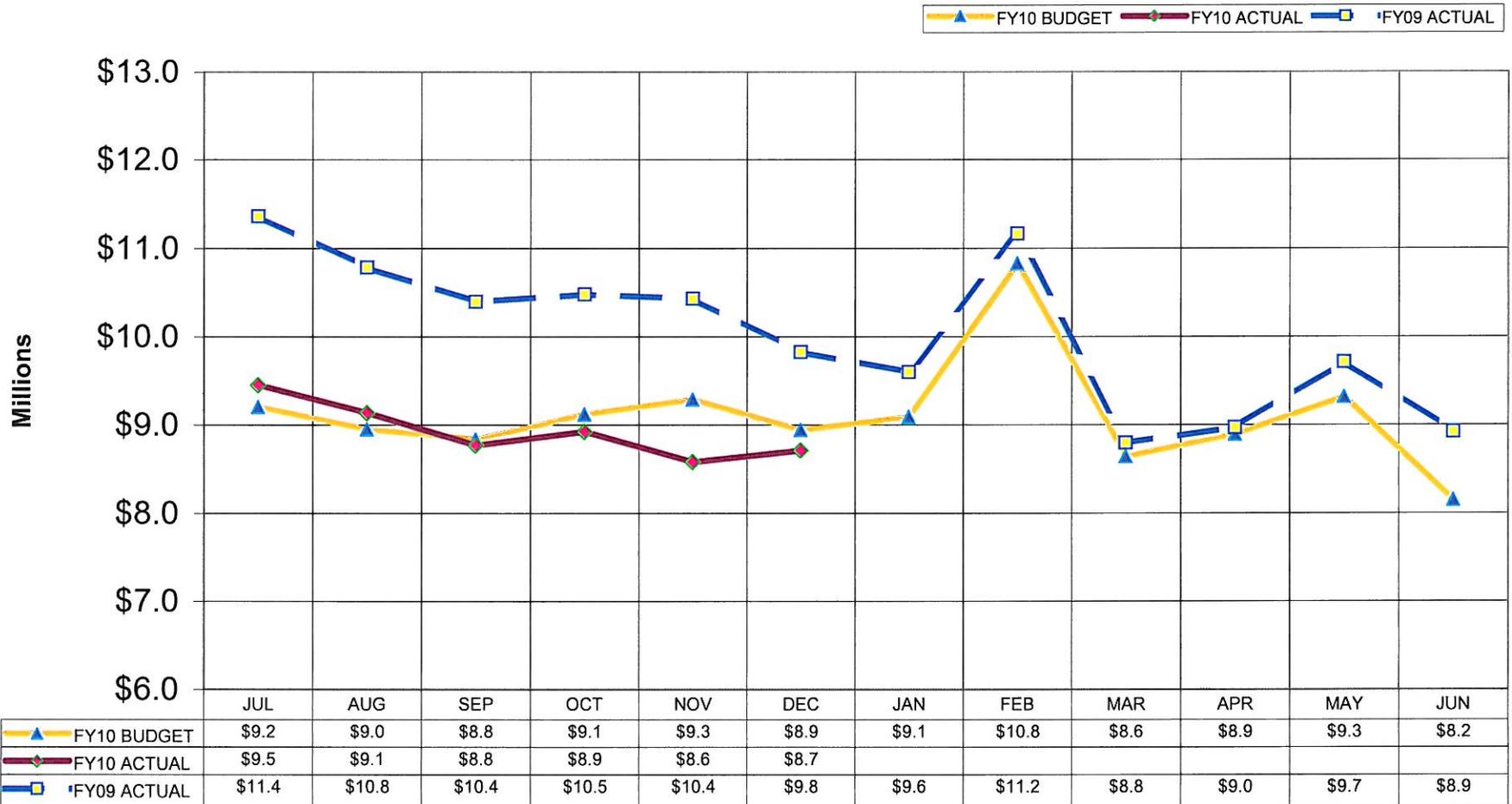
Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



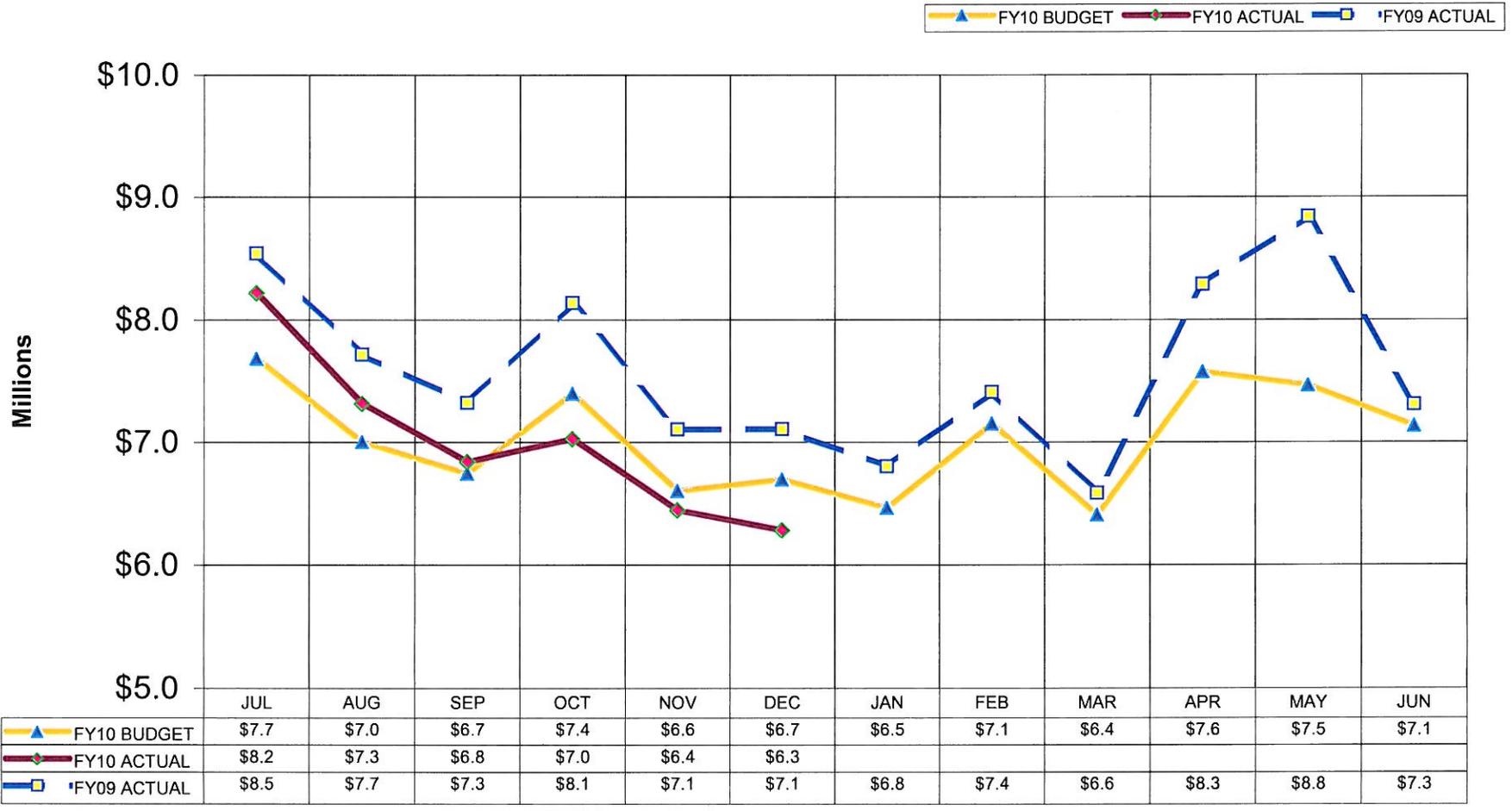
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## 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).