



# Maricopa County

Department of Finance

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

Attached is the General Fund and Detention Fund financial activity through March 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 March 2010 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 \$746,505:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$746.5 thousand or 0.3 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 March 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the February 2010 sales tax decline marked the 25<sup>th</sup> consecutive month of year-over-year reductions, but broke a string of 15 consecutive months of double digit declines compared to the previous year.

In addition, the state's unemployment rate in February increased from 9.2 percent to 9.5 percent, the highest figure since August 2009. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$1,521,813:** The FY 09-10 Property Tax revenue reflects a YTD positive budget variance of \$1.5m or 0.5 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 March 31, 2010 are 60.9 percent of the adopted levy compared to a historical average of 61.5 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 (\$1,501,890):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$1.5m or 1.7 percent. The FY 09-10 VLT revenue budget of \$118.4m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$3,093,527:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$3.1m or 64.4 percent. The positive variance is mostly due to 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 (\$4,642,012):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$4.6m or 51.6 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. The past two quarterly yields of 0.98 percent and 1.16 percent, respectively, are the two lowest yields for the Treasurer's Pool in over 10 years. It is estimated that total FY 09-10 interest revenue will be approximately \$5.5m. This would result in an estimated negative variance of approximately \$6.5m for the year.
- **Total Non-Recurring Revenues YTD variance of \$36,157,441:** 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 \$10,835,756:** Current YTD expenditures are 3.4 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Sheriff's Office, Clerk of the Superior Court, Juvenile Probation (Judicial Branch), Public Defender (Public Defense System) and Adult Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$16,780,241:** Current YTD expenditures are 16.6 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 \$34,441,335:** Current YTD expenditures are 19.5 percent under budget. These expenditures are mainly comprised of the County's ALTCS and AHCCCS contributions to the State. The variance is related to the ALTCS contribution as the budget is currently based on the normal base contribution of \$164.6m. However, after the County budget was adopted, the ALTCS contribution was revised in the State of Arizona budget to \$119.3m reflecting a \$45.3m decrease for FMAP federal stimulus fund distribution to counties. While considerable, this amount is a one-time savings.
- **Total Non-Recurring Expenditures YTD variance of \$14,659,710:** Current YTD expenditures are 12.8 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget primarily for services expenditures: influenza response, financial services, executive management, and IT infrastructure, such as data network and application developments.

General Fund Departmental Expenditure Variances

**Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$2,303):** Current YTD expenditures are 0.9 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

**County Attorney Civil Expenditures (Operating) YTD variance of (\$1,974,310):** Current YTD expenditures are 61.9 percent over budget. The County Attorney's Office is aware of the budgetary overrun. Discussions are ongoing with the Office of Management and Budget to address the overrun.

**Public Defense System Expenditures (Operating) YTD variance of (\$7,161,898):** Current YTD expenditures for the constellation are 13.5 percent over budget which includes negative variances for Contract Counsel (\$8,175,561) and Juvenile Defender (\$27,291) 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 (\$8,175,561):** Current YTD expenditures in this department are 83.4 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$27,291):** Current YTD expenditures in this department are 0.9 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):** Total YTD expenditures are 11.7 percent under budget. However, current YTD expenditures are over budget for the following major maintenance projects: Administrative Building Improvements (\$59,997), Courts Area – General (\$36,502), Durango Administrative Building & Shops (\$38,817), Old Court House Building Improvements (\$4,998), Generator Data Center (\$3,523) and West Court Infrastructure Improvements (\$79,641), respectively. 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 (\$2,159,660):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$2.1m or 2.6 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 \$35,628:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$35.6 thousand or 0.1 percent. The positive revenue variance is primarily related to Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$2,333,915):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$2.3m or 47.9 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. The past two quarterly yields of 0.98 percent and 1.16 percent, respectively, are the two lowest yields for the Treasurer's Pool in over 10 years. It is estimated that total FY 09-10 interest revenue will be approximately \$3.3m. This would result in an estimated negative variance of approximately \$3.2m for the year.

- **Total Non-Recurring Revenues YTD variance of \$4,006,872:** The positive variance is unbudgeted revenue from the State Criminal Alien Assistance Program (SCAAP) received in December 2009.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$9,264,637:** Current YTD expenditures are 5.4 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office and Juvenile Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$5,744,630:** Current YTD expenditures are 14.4 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: capital facilities development and general government contingencies.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$83,290):** Current YTD expenditures are 32.6 percent over budget. The Sheriff's Office comprises the negative variance which is related to spending for the Jail Management System (JMS). An August 2009 Internal Audit report on the Sheriff Custody Command Division stated that JMS expenditures "appeared to be improperly charged" to the Inmate Services Fund (252) where the expenditures are budgeted. Therefore, OMB requested that JMS expenditures for this fiscal year be charged to the Detention Fund. The negative variance is expected for the remaining of the fiscal year.

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):** Total YTD expenditures are 26.7 percent under budget. However, there is a negative YTD variance in non-recurring/non-project expenditures that is offset by positive variances in Major Maintenance projects and an accounting error by Public Works. The variance is caused by the fact that Major Maintenance project expenditures are significantly under budget so far this fiscal year.

HURF Revenue Variance Analysis

**Intergovernmental Revenue YTD variance of (\$33,876):** The FY 09-10 State-Shared Highway User YTD actual revenue of \$62,094,265 is less than budgeted YTD revenue of \$62,128,141 resulting in a negative budget variance of \$33.8 thousand or 0.1 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 March 31, 2010

## Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	274,730,784	275,477,289	746,505
Property Taxes	487,350,934	313,957,611	315,479,424	1,521,813
Vehicle License Taxes	118,385,455	90,303,803	88,801,913	(1,501,890)
Intergovernmental	11,129,095	4,806,497	7,900,024	3,093,527
Miscellaneous	82,825,758	61,275,968	66,881,348	5,605,380
Interest	12,000,000	9,000,000	4,357,988	(4,642,012)
Transfers In	10,142,704	7,607,029	7,607,020	(9)
<b>Total Operating Revenues</b>	<b>1,090,265,006</b>	<b>761,681,692</b>	<b>766,505,006</b>	<b>4,823,314</b>
<b>Total Non-Recurring Revenues</b>	<b>42,264</b>	<b>42,264</b>	<b>36,199,705</b>	<b>36,157,441</b>
<b>Total Revenues</b>	<b>1,090,307,270</b>	<b>761,723,956</b>	<b>802,704,711</b>	<b>40,980,755</b>

## Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,755,334	315,528,031	304,692,275	10,835,756
Supplies	10,839,873	8,041,943	6,852,563	1,189,380
Services	216,144,492	100,966,248	84,186,007	16,780,241
Intergovernmental Payments	257,464,053	176,533,436	142,092,101	34,441,335
Debt Service	10,318,353	7,739,669	7,240,175	499,494
Capital Outlay	1,496,189	(365,359)	(342,086)	(23,273)
Transfers Out	174,246,714	130,685,040	130,658,027	27,013
<b>Total Operating Expenditures</b>	<b>1,090,265,008</b>	<b>739,129,008</b>	<b>675,379,063</b>	<b>63,749,945</b>
<b>Total Non-Recurring Expenditures</b>	<b>183,885,092</b>	<b>114,896,306</b>	<b>100,236,596</b>	<b>14,659,710</b>
<b>Total Expenditures</b>	<b>1,274,150,100</b>	<b>854,025,314</b>	<b>775,615,659</b>	<b>78,409,655</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(183,842,830)</b>	<b>(92,301,358)</b>	<b>27,089,052</b>	<b>119,390,410</b>
<b>Beginning Fund Balance (audited)</b>	<b>398,528,018</b>	<b>398,528,018</b>	<b>410,035,269</b>	<b>11,507,251</b>
<b>Revenues</b>	<b>1,090,307,270</b>	<b>761,723,956</b>	<b>802,704,711</b>	<b>40,980,755</b>
<b>Expenditures</b>	<b>1,274,150,100</b>	<b>854,025,314</b>	<b>775,615,659</b>	<b>78,409,655</b>
<b>Fund Balance with Designations</b>	<b>214,685,188</b>	<b>306,226,660</b>	<b>437,124,321</b>	<b>130,897,661</b>
<b>Fund Balance Designations</b>	<b>214,677,610</b>	<b>214,677,610</b>	<b>214,677,610</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>7,578</b>	<b>91,549,050</b>	<b>222,446,711</b>	<b>130,897,661</b>

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of March 31, 2010

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	17,260,374	16,420,727	839,647	4.86 %
BOARD OF SUPERVISORS D1 F100	346,428	261,861	261,392	469	0.18 %
BOARD OF SUPERVISORS D2 F100	346,428	258,862	261,165	(2,303)	(0.89) %
BOARD OF SUPERVISORS D3 F100	346,428	259,850	250,077	9,773	3.76 %
BOARD OF SUPERVISORS D4 F100	346,428	261,193	248,236	12,957	4.96 %
BOARD OF SUPERVISORS D5 F100	346,428	261,788	232,709	29,079	11.11 %
CALL CENTER F100	1,363,590	1,026,085	1,023,020	3,065	0.30 %
CLERK OF THE BOARD F100	1,278,008	942,205	503,459	438,746	46.57 %
COUNTY MANAGER F100	2,434,692	1,837,648	1,663,436	174,212	9.48 %
ELECTIONS F100	8,212,297	6,624,666	6,141,306	483,360	7.30 %
ENTERPRISE TECHNOLOGY F100	7,307,209	5,595,107	5,040,828	554,279	9.91 %
FINANCE F100	3,363,503	2,503,750	2,444,569	59,181	2.36 %
GENERAL COUNSEL F100	5,205,817	3,953,177	2,433,832	1,519,345	38.43 %
INTERNAL AUDIT F100	1,553,494	1,173,352	1,146,212	27,140	2.31 %
MANAGEMENT AND BUDGET F100	3,186,167	2,332,633	2,195,869	136,764	5.86 %
MATERIALS MANAGEMENT F100	2,126,254	1,638,588	1,295,246	343,342	20.95 %
PUBLIC WORKS F100	11,993,457	8,988,767	8,345,547	643,220	7.16 %
RECORDER F100	2,095,117	1,577,204	1,264,740	312,464	19.81 %
RESEARCH AND REPORTING F100	391,970	312,389	234,024	78,365	25.09 %
SPECIAL LITIGATION F100	2,135,828	1,644,295	887,554	756,741	46.02 %
TREASURER F100	3,321,766	2,359,864	2,214,205	145,659	6.17 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,284,732	2,145,948	138,784	6.07 %
<b>Subtotal</b>	<b>83,566,994</b>	<b>63,358,390</b>	<b>56,654,102</b>	<b>6,704,288</b>	<b>10.58 %</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	22,634,203	21,268,143	1,366,060	6.04 %
CONSTABLES F100	2,432,501	1,823,914	1,698,978	124,936	6.85 %
CORRECTIONAL HEALTH F100	3,049,876	2,288,459	2,261,473	26,986	1.18 %
COUNTY ATTORNEY CIVIL F100	4,239,577	3,188,158	5,162,468	(1,974,310)	(61.93) %
COUNTY ATTORNEY F100	56,599,487	42,398,396	42,054,995	343,401	0.81 %
EMERGENCY MANAGEMENT F100	173,881	131,323	117,188	14,135	10.76 %
JUDICIAL BRANCH *	137,875,209	103,756,199	98,554,857	5,201,342	5.01 %
JUSTICE COURTS F100	14,488,923	10,854,464	10,484,328	370,136	3.41 %
MEDICAL EXAMINER F100	6,684,432	5,023,930	4,817,588	206,342	4.11 %
PUBLIC DEFENSE SYSTEM *	71,858,542	52,920,991	60,082,889	(7,161,898)	(13.53) %
PUBLIC FIDUCIARY F100	2,477,439	1,839,894	1,737,584	102,310	5.56 %
SHERIFF F100	62,407,305	46,898,332	45,756,509	1,141,823	2.43 %
<b>Subtotal</b>	<b>392,343,311</b>	<b>293,758,263</b>	<b>293,997,000</b>	<b>(238,737)</b>	<b>(0.08) %</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	193,427	193,427	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	2,632,271	2,295,273	336,998	12.80 %
HUMAN SERVICES F100	2,313,610	1,641,680	786,142	855,538	52.11 %
PUBLIC HEALTH F100	10,787,840	8,224,665	6,987,473	1,237,192	15.04 %
<b>Subtotal</b>	<b>16,779,425</b>	<b>12,692,043</b>	<b>10,262,315</b>	<b>2,429,728</b>	<b>19.14 %</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	527,097	485,761	41,336	7.84 %
<b>Subtotal</b>	<b>694,615</b>	<b>527,097</b>	<b>485,761</b>	<b>41,336</b>	<b>7.84 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
SUPERINTENDENT OF SCHOOLS F100	2,320,086	1,722,261	1,374,511	347,750	20.19 %
<b>Subtotal</b>	<b>2,320,086</b>	<b>1,722,261</b>	<b>1,374,511</b>	<b>347,750</b>	<b>20.19 %</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	177,446,375	141,703,161	35,743,214	20.14 %
NON DEPARTMENTAL F100	539,604,512	304,520,885	271,138,809	33,382,076	10.96 %
<b>Subtotal</b>	<b>778,445,669</b>	<b>481,967,260</b>	<b>412,841,970</b>	<b>69,125,290</b>	<b>14.34 %</b>
<b>Total Expenditures</b>	<b>1,274,150,100</b>	<b>854,025,314</b>	<b>775,615,659</b>	<b>78,409,655</b>	<b>9.18 %</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 March 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	58,854,159	44,220,247	42,383,149	1,837,098	4.15 %
JUVENILE PROBATION F100	16,449,965	12,381,204	10,697,230	1,683,974	13.60 %
SUPERIOR COURT F100	62,571,085	47,154,748	45,474,479	1,680,269	3.56 %
<b>Total Judicial Branch</b>	<b>137,875,209</b>	<b>103,756,199</b>	<b>98,554,857</b>	<b>5,201,342</b>	<b>5.01 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	14,353,929	9,808,553	17,984,114	(8,175,561)	(83.35) %
JUVENILE DEFENDER F100	4,164,849	3,119,843	3,147,134	(27,291)	(0.87) %
LEGAL ADVOCATE F100	8,770,615	6,559,940	6,481,183	78,757	1.20 %
LEGAL DEFENDER F100	9,855,901	7,372,084	7,302,100	69,984	0.95 %
PUBLIC DEFENDER F100	34,713,248	26,060,571	25,168,358	892,213	3.42 %
<b>Total Public Defense System</b>	<b>71,858,542</b>	<b>52,920,991</b>	<b>60,082,889</b>	<b>(7,161,898)</b>	<b>(13.53) %</b>



# Detention Fund

## Executive Summary

As of March 31, 2010

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	82,883,114	80,723,454	(2,159,660)
Intergovernmental	32,870,240	24,652,682	24,688,310	35,628
Interest	6,500,000	4,875,000	2,541,086	(2,333,915)
Transfers In	174,201,714	130,651,284	130,651,290	6
<b>Total Operating Revenues</b>	<b>322,818,421</b>	<b>243,062,080</b>	<b>238,604,140</b>	<b>(4,457,940)</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>243,062,080</b>	<b>242,611,012</b>	<b>(451,068)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	171,448,350	162,183,713	9,264,637
Supplies	11,923,506	8,970,920	9,704,991	(734,071)
Services	81,383,164	39,916,139	34,171,509	5,744,630
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	639,117	647,181	(8,064)
Capital Outlay	340,393	255,292	338,582	(83,290)
<b>Total Operating Expenditures</b>	<b>322,818,421</b>	<b>221,229,818</b>	<b>207,045,977</b>	<b>14,183,841</b>
<b>Total Non-Recurring Expenditures</b>	<b>52,443,440</b>	<b>2,565,966</b>	<b>2,580,636</b>	<b>(14,670)</b>
<b>Total Expenditures</b>	<b>375,261,861</b>	<b>223,795,784</b>	<b>209,626,612</b>	<b>14,169,172</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(52,443,440)</b>	<b>19,266,296</b>	<b>32,984,400</b>	<b>13,718,104</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>243,062,080</b>	<b>242,611,012</b>	<b>(451,068)</b>
<i>Expenditures</i>	<b>375,261,861</b>	<b>223,795,784</b>	<b>209,626,612</b>	<b>14,169,172</b>
<b>Fund Balance with Designations</b>	<b>132,516,713</b>	<b>204,226,449</b>	<b>223,447,905</b>	<b>19,221,456</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>71,709,736</b>	<b>90,931,192</b>	<b>19,221,456</b>



**Detention Fund**  
**Expenditures by Agency**  
*As of March 31, 2010*

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

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	36,646,995	36,231,663	415,332	1.13%
COUNTY MANAGER F255	1,458,856	1,096,544	837,418	259,126	23.63%
JUVENILE PROBATION F255	33,651,118	25,259,199	22,352,770	2,906,429	11.51%
NON DEPARTMENTAL F255	105,023,573	20,896,535	15,320,506	5,576,029	26.68%
PUBLIC WORKS F255	2,645,658	1,985,838	1,736,201	249,637	12.57%
SHERIFF F255	183,677,997	137,910,673	133,148,054	4,762,619	3.45%
	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>375,261,861</u></b>	<b><u>223,795,784</u></b>	<b><u>209,626,612</u></b>	<b><u>14,169,172</u></b>	<b><u>6.33%</u></b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures by Agency

### As of March 31, 2010

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	17,260,374	16,420,727	839,647	4.86 %
BOARD OF SUPERVISORS D1 F100	346,428	261,861	261,392	469	0.18 %
BOARD OF SUPERVISORS D2 F100	346,428	258,862	261,165	(2,303)	(0.89) %
BOARD OF SUPERVISORS D3 F100	346,428	259,850	250,077	9,773	3.76 %
BOARD OF SUPERVISORS D4 F100	346,428	261,193	248,236	12,957	4.96 %
BOARD OF SUPERVISORS D5 F100	346,428	261,788	232,709	29,079	11.11 %
CALL CENTER F100	1,363,590	1,026,085	1,023,020	3,065	0.30 %
CLERK OF THE BOARD F100	650,135	488,318	468,376	19,942	4.08 %
COUNTY MANAGER F100	2,434,692	1,837,648	1,663,436	174,212	9.48 %
ELECTIONS F100	8,212,297	6,624,666	6,141,306	483,360	7.30 %
ENTERPRISE TECHNOLOGY F100	7,307,209	5,595,107	5,040,828	554,279	9.91 %
FINANCE F100	3,282,573	2,465,320	2,444,569	20,751	0.84 %
GENERAL COUNSEL F100	5,041,817	3,789,177	2,433,832	1,355,345	35.77 %
INTERNAL AUDIT F100	1,553,494	1,173,352	1,146,212	27,140	2.31 %
MANAGEMENT AND BUDGET F100	3,186,167	2,332,633	2,195,869	136,764	5.86 %
MATERIALS MANAGEMENT F100	1,978,254	1,510,877	1,285,393	225,484	14.92 %
PUBLIC WORKS F100	11,340,005	8,498,677	7,998,335	500,342	5.89 %
RECORDER F100	2,095,117	1,577,204	1,264,740	312,464	19.81 %
RESEARCH AND REPORTING F100	391,970	312,389	234,024	78,365	25.09 %
SPECIAL LITIGATION F100	1,979,828	1,488,295	887,554	600,741	40.36 %
TREASURER F100	3,241,766	2,279,864	2,172,832	107,032	4.69 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,284,732	2,145,948	138,784	6.07 %
<b>Subtotal</b>	<b>81,656,739</b>	<b>61,848,272</b>	<b>56,220,581</b>	<b>5,627,691</b>	<b>9.10 %</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	22,634,203	21,268,143	1,366,060	6.04 %
CONSTABLES F100	2,403,317	1,804,330	1,681,336	122,994	6.82 %
CORRECTIONAL HEALTH F100	3,049,876	2,288,459	2,261,473	26,986	1.18 %
COUNTY ATTORNEY CIVIL F100	4,013,122	3,018,319	4,992,629	(1,974,310)	(65.41) %
COUNTY ATTORNEY F100	56,599,487	42,398,396	42,054,995	343,401	0.81 %
EMERGENCY MANAGEMENT F100	173,881	131,323	117,188	14,135	10.76 %
JUDICIAL BRANCH *	137,875,209	103,756,199	98,554,857	5,201,342	5.01 %
JUSTICE COURTS F100	14,488,923	10,854,464	10,484,328	370,136	3.41 %
MEDICAL EXAMINER F100	6,684,432	5,023,930	4,817,588	206,342	4.11 %
PUBLIC DEFENSE SYSTEM *	71,858,542	52,920,991	60,082,889	(7,161,898)	(13.53) %
PUBLIC FIDUCIARY F100	2,477,439	1,839,894	1,737,584	102,310	5.56 %
SHERIFF F100	62,401,805	46,892,832	45,757,058	1,135,774	2.42 %
<b>Subtotal</b>	<b>392,082,172</b>	<b>293,563,340</b>	<b>293,810,068</b>	<b>(246,728)</b>	<b>(0.08) %</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	193,427	193,427	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	2,562,271	2,295,273	266,998	10.42 %
HUMAN SERVICES F100	2,063,610	1,551,680	786,142	765,538	49.34 %
PUBLIC HEALTH F100	10,787,840	8,224,665	6,987,473	1,237,192	15.04 %
<b>Subtotal</b>	<b>16,459,425</b>	<b>12,532,043</b>	<b>10,262,315</b>	<b>2,269,728</b>	<b>18.11 %</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	527,097	485,761	41,336	7.84 %
<b>Subtotal</b>	<b>694,615</b>	<b>527,097</b>	<b>485,761</b>	<b>41,336</b>	<b>7.84 %</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	1,438,075	1,374,511	63,564	4.42 %
<b>Subtotal</b>	<b>2,035,900</b>	<b>1,438,075</b>	<b>1,374,511</b>	<b>63,564</b>	<b>4.42 %</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	177,446,375	141,703,161	35,743,214	20.14 %
NON DEPARTMENTAL F100	358,495,000	191,773,806	171,522,667	20,251,139	10.56 %
<b>Subtotal</b>	<b>597,336,157</b>	<b>369,220,181</b>	<b>313,225,827</b>	<b>55,994,354</b>	<b>15.17 %</b>
<b>Total Operating Expenditures</b>	<b>1,090,265,008</b>	<b>739,129,008</b>	<b>675,379,063</b>	<b>63,749,945</b>	<b>8.63 %</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

### As of March 31, 2010

#### Expenditures

##### Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	627,873	453,887	35,083	418,804	92.27 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,930	38,430	-	38,430	100.00 %
<b>GENERAL COUNSEL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	164,000	164,000	-	164,000	100.00 %
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	148,000	127,711	9,853	117,858	92.28 %
<b>PUBLIC WORKS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	653,452	490,090	347,212	142,878	29.15 %
<b>SPECIAL LITIGATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	156,000	156,000	-	156,000	100.00 %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	80,000	41,373	38,627	48.28 %
<b>Subtotal</b>	<b><u>1,910,255</u></b>	<b><u>1,510,118</u></b>	<b><u>433,521</u></b>	<b><u>1,076,597</u></b>	<b><u>71.29 %</u></b>
<b>Public Safety</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	29,184	19,584	17,642	1,942	9.91 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	226,455	169,839	169,839	-	-
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	5,500	5,500	-	5,500	100.00 %
SCSV - SHERIFF CEN SVC COMP VOICE SYS	-	-	(549)	549	-
<b>Subtotal</b>	<b><u>261,139</u></b>	<b><u>194,923</u></b>	<b><u>186,932</u></b>	<b><u>7,991</u></b>	<b><u>4.10 %</u></b>
<b>Health, Welfare and Sanitation</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	70,000	70,000	-	70,000	100.00 %
<b>HUMAN SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	250,000	90,000	-	90,000	100.00 %
<b>Subtotal</b>	<b><u>320,000</u></b>	<b><u>160,000</u></b>	<b><u>-</u></b>	<b><u>160,000</u></b>	<b><u>100.00 %</u></b>
<b>Education</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>SUPERINTENDENT OF SCHOOLS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	284,186	284,186	-	284,186	100.00 %
<b>Subtotal</b>	<b><u>284,186</u></b>	<b><u>284,186</u></b>	<b><u>-</u></b>	<b><u>284,186</u></b>	<b><u>100.00 %</u></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

### As of March 31, 2010

#### Expenditures

##### Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	150,000	209,997	(59,997)	(40.00) %
AVSO - AVONDALE SHERIFF SUB	93,612	70,209	54,001	16,208	23.09 %
CACX - COURTS AREA - GENERAL	161,269	120,952	157,454	(36,502)	(30.18) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	94,286	1,131,514	92.31 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	116,451	155,268	(38,817)	(33.33) %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	155,817	12,373	143,444	92.06 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	124,505	103,572	20,934	16.81 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(12,858)	12,858	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	656,252	71,890	584,362	89.05 %
EVET - EASTSIDE VETERINARY CENTER	425,250	382,725	171,485	211,240	55.19 %
NRNP - NON-RECURRING/NON-PROJECT	171,857,900	105,416,748	97,083,487	8,333,261	7.91 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	10,002	15,000	(4,998)	(49.97) %
PPFE - PROGRAM FEES	200,000	150,003	27,766	122,237	81.49 %
RCCR - CODE COMPLIANCE RESERVE	400,000	300,001	133,575	166,426	55.48 %
SECR - BUILDING SECURITY PROJECTS	500,000	375,002	289,590	85,412	22.78 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	257,006	-	257,006	100.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	375,002	147,217	227,785	60.74 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	405,468	1,750	403,718	99.57 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,366,419	1,814,033	426,357	1,387,676	76.50 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	15,000	18,523	(3,523)	(23.49) %
SPAP - SOUTHPORT ADULT PROBATION	72,360	54,270	-	54,270	100.00 %
UACE - U OF A COOP EXTENSION	369,500	332,550	136,489	196,062	58.96 %
WCII - WEST COURT INFRASTRUC IMPRVMT	319,044	239,283	318,924	(79,641)	(33.28) %
<b>Subtotal</b>	<b><u>181,109,512</u></b>	<b><u>112,747,079</u></b>	<b><u>99,616,143</u></b>	<b><u>13,130,936</u></b>	<b><u>11.65 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>183,885,092</u></b>	<b><u>114,896,306</u></b>	<b><u>100,236,596</u></b>	<b><u>14,659,710</u></b>	<b><u>12.76 %</u></b>
<b>Total Expenditures</b>	<b><u>1,274,150,100</u></b>	<b><u>854,025,314</u></b>	<b><u>775,615,659</u></b>	<b><u>78,409,655</u></b>	<b><u>9.18 %</u></b>

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

Note: Totals may not foot due to rounding.



## Detention Fund Expenditures by Agency As of March 31, 2010

### Expenditures

#### Operating

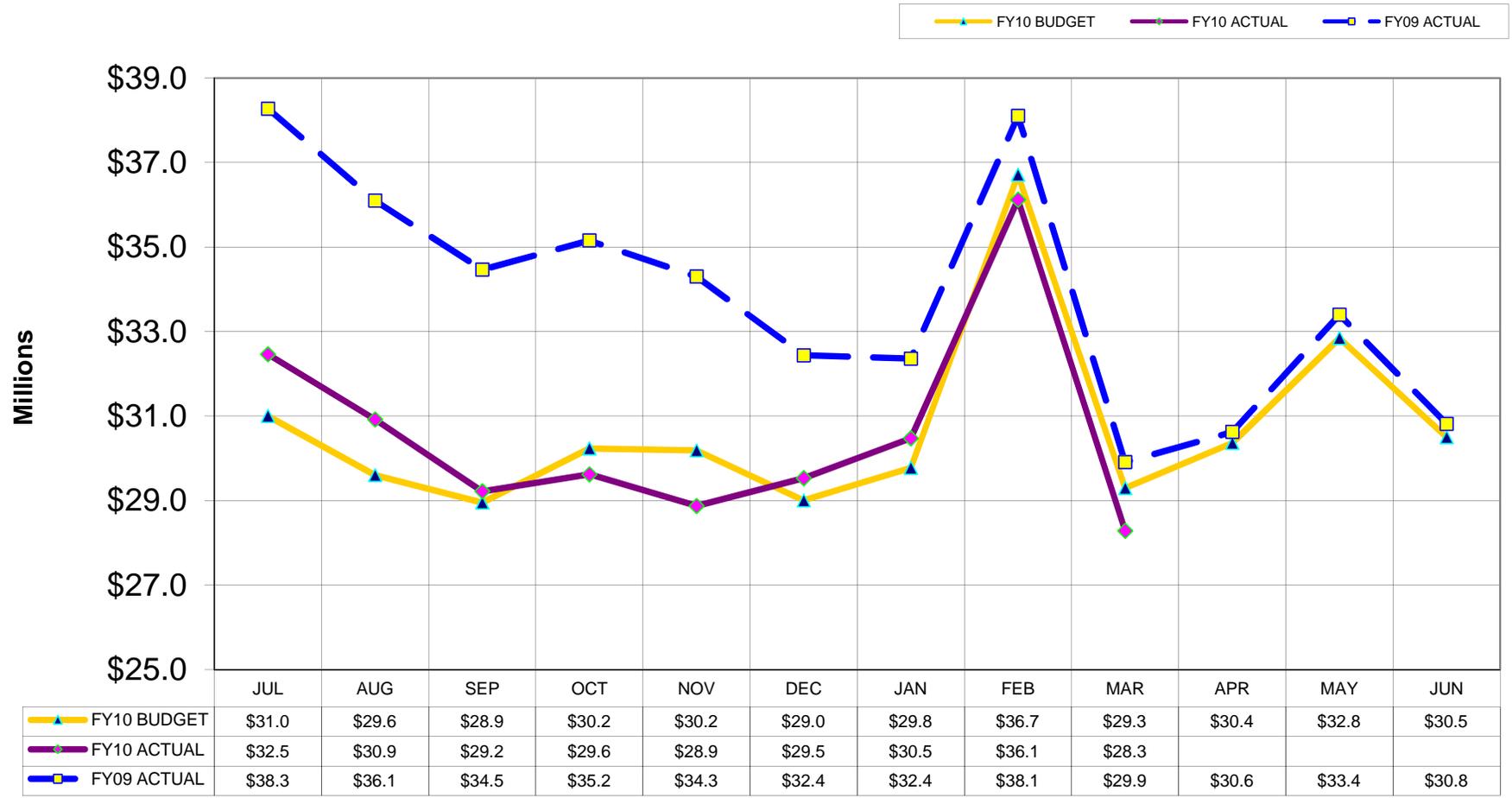
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	48,804,659	36,646,995	36,231,663	415,332	1.13%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,458,856	1,096,544	837,418	259,126	23.63%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,651,118	25,259,199	22,352,770	2,906,429	11.51%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	52,580,133	18,330,569	12,739,870	5,590,699	30.50%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	2,645,658	1,985,838	1,736,201	249,637	12.57%
<b>SHERIFF F255</b>					
OPER - OPERATING	183,677,997	137,910,673	133,148,054	4,762,619	3.45%
<b>Subtotal</b>	<b>322,818,421</b>	<b>221,229,818</b>	<b>207,045,977</b>	<b>14,183,841</b>	<b>6.41%</b>
<b>Total Operating Expenditures</b>	<b>322,818,421</b>	<b>221,229,818</b>	<b>207,045,977</b>	<b>14,183,841</b>	<b>6.41%</b>

#### Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>NON DEPARTMENTAL F255</b>					
DDJS - DURANGO JAIL	2,846,317	2,134,738	1,862,105	272,633	12.77%
EJIS - ESTRELLA JAIL	1,371,128	1,028,348	68,166	960,182	93.37%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	187,501	11,751	175,750	93.73%
ENVR - ENVIRONMENTAL PROJECTS	200,000	149,994	-	149,994	100.00%
LBJC - LBJ COMPLEX	95,400	71,550	94,446	(22,896)	(32.00)%
NRNP - NON-RECURRING/NON-PROJECT	45,300,177	(2,774,580)	(333,469)	(2,441,111)	87.98%
PPFE - PROGRAM FEES	200,000	149,994	26,609	123,385	82.26%
RCCR - CODE COMPLIANCE RESERVE	200,000	149,994	7,422	142,572	95.05%
SECR - BUILDING SECURITY PROJECTS	300,000	225,000	125,889	99,111	44.05%
SFTY - LIFE/SAFETY PROJECTS	500,000	374,994	31,175	343,819	91.69%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	98,658	64,900	33,758	34.22%
SODC - GENERATOR SUPP SO DATA CTR	202,500	135,000	-	135,000	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	634,775	621,642	13,133	2.07%
<b>Subtotal</b>	<b>52,443,440</b>	<b>2,565,966</b>	<b>2,580,636</b>	<b>(14,670)</b>	<b>(0.57)%</b>
<b>Total Non-Recurring Expenditures</b>	<b>52,443,440</b>	<b>2,565,966</b>	<b>2,580,636</b>	<b>(14,670)</b>	<b>(0.57)%</b>
<b>Total Expenditures</b>	<b>375,261,861</b>	<b>223,795,784</b>	<b>209,626,612</b>	<b>14,169,172</b>	<b>6.33%</b>

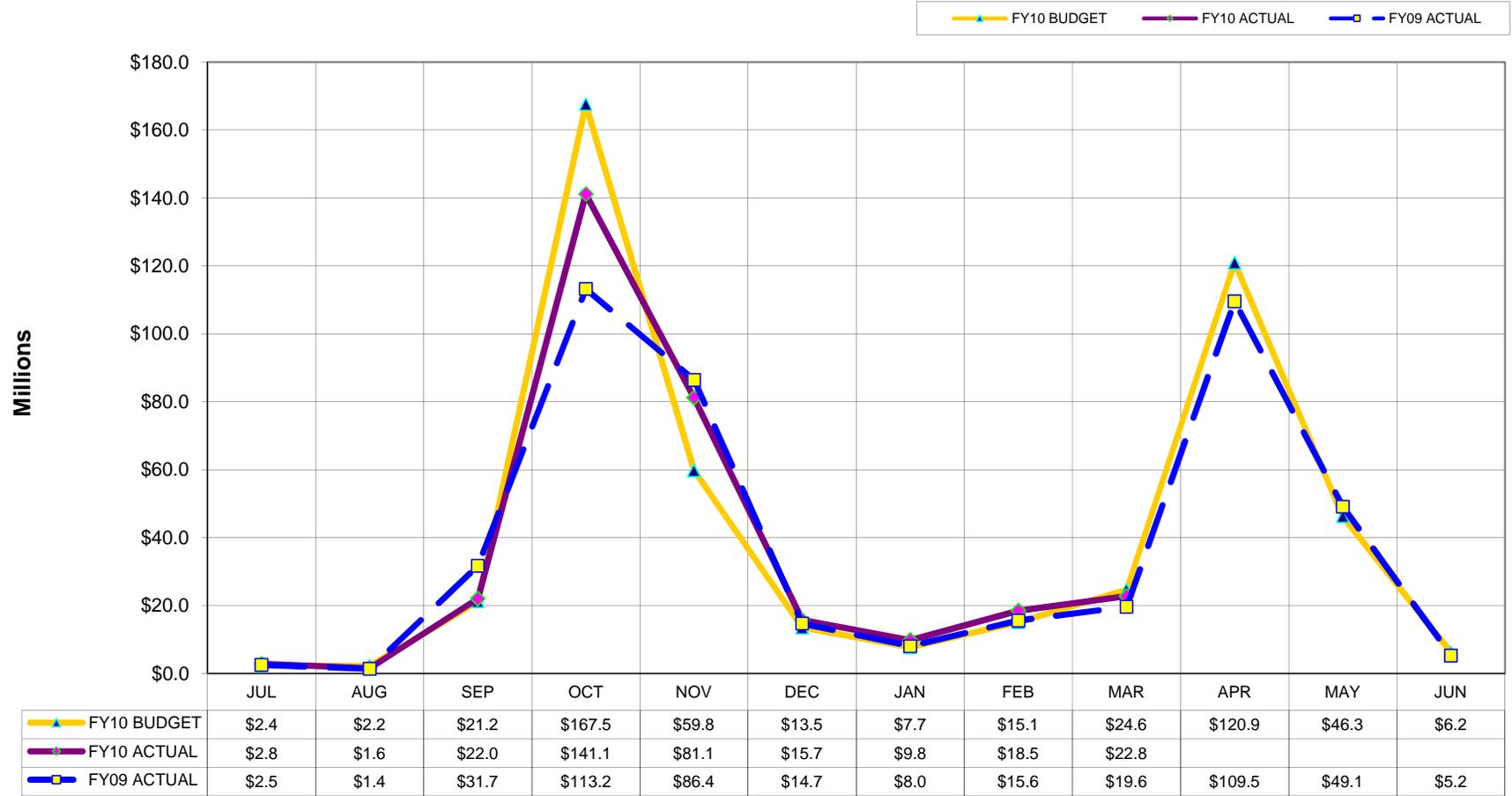
***Charts for Significant Revenue Sources***

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



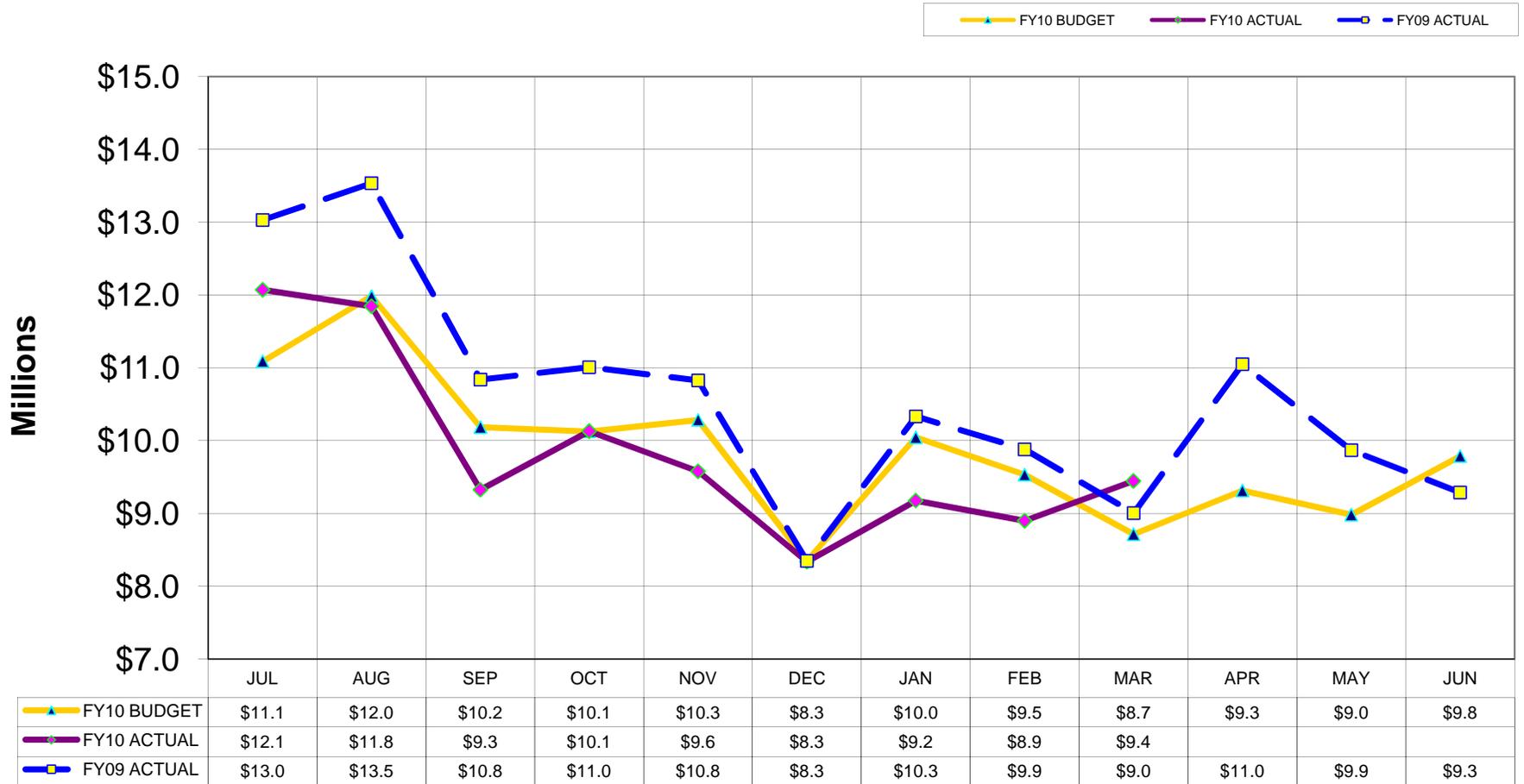
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## Monthly Property Tax Revenues Budget Vs. Actual



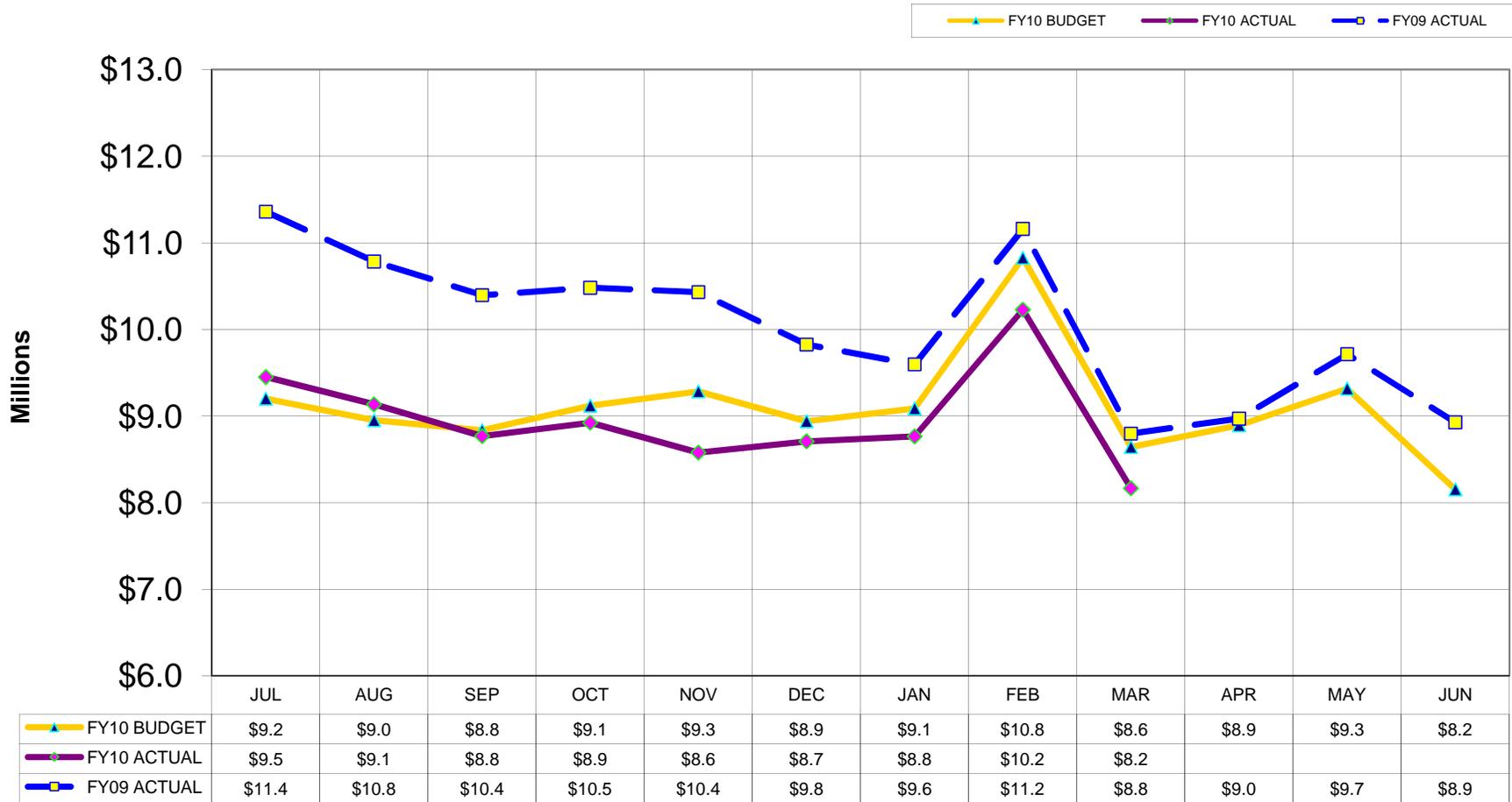
Amounts are presented in the month when the cash payment is received (cash basis).

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



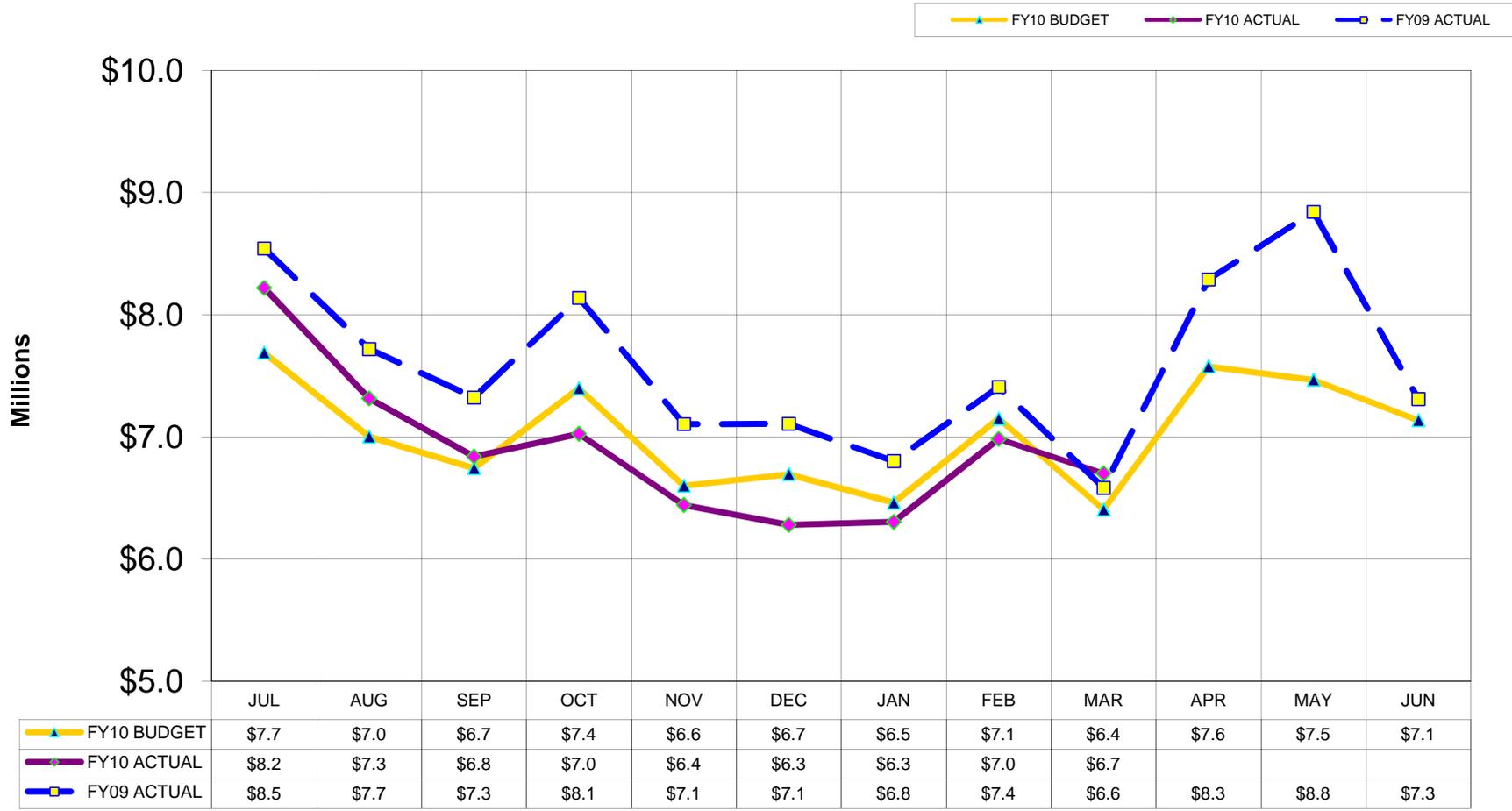
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

## 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).