



Maricopa County

Department of Finance

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

Attached is the General Fund and Detention Fund financial activity through September 30, 2009. The Executive Summary includes the beginning unreserved fund balance, adopted revenues and expenditures, fund balance designations and undesignated ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$38.9m 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 designation is for budget stabilization. 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 September 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.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$3,044,923:** The FY 09-10 Sales Tax YTD actual revenue of \$92.6m exceeds budgeted YTD revenue of \$89.6m resulting in a positive budget variance of \$3.0m or 3.4 percent. This is the first time that sales tax revenue has met budget since March 2007. In comparison, FY 09-10 YTD actual revenue has declined from FY 08-09 by \$16.2m or 14.9 percent; the budget assumed declines of 18 to 19 percent for this period. The FY 09-10 Sales Tax revenue budget 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% downward adjustment based on the economic uncertainty during that period. The revenue budget is line with the July EDP forecast. Sales Tax revenues are now meeting budget for the first time since FY 06-07.

In the September 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that August sales tax revenues are down 16.7 percent compared to last year. The August decline marked the 19th consecutive month of year-over-year reductions and the 10th consecutive month of double digit declines compared to the previous year.

Furthermore, the state's unemployment rate stayed essentially flat in August at 9.1 percent. The state's unemployment rate in August 2008 was 5.9 percent. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$692,128:** The FY 09-10 Property Tax YTD actual revenue of \$26.4m exceeds budgeted YTD revenue of \$25.7m resulting in a positive budget variance of \$0.7m or 2.7 percent. The first half property taxes are due October 1, 2009 and become delinquent after November 2, 2009. The Property Tax revenue budget for FY 09-10 reflects a 5.1 percent increase from the FY 08-09 adopted primary levy. The budget also includes an estimated delinquency rate.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$16,505):** The FY 09-10 VLT YTD actual revenue of \$33.2m is less than budgeted revenue of \$33.3m resulting in a negative budget variance of \$16.5 thousand or 0.05 percent. In comparison, FY 09-10 YTD actual revenue has declined from FY 08-09 by \$4.2m or 11.1 percent. The FY 09-10 VLT revenue budget is currently based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast.
- **Interest Revenue (Operating) YTD variance of (\$1,857,042):** The FY 09-10 Interest Revenue YTD actual revenue of \$1.1m is less than the budgeted YTD revenue of \$3.0m resulting in a negative budget variance of \$1.9m or 61.9 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. 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 \$13,220:** Current YTD revenues are 48.7 percent over budget. 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 \$2,317,740:** Current YTD expenditures are 2.2 percent under budget. Departments under budget that make up the largest portion of this variance are Clerk of the Superior Court, Superior Court (Judicial Branch), Public Defender (Public Defense System), Juvenile Probation (Judicial Branch), Adult Probation (Judicial Branch), and Assessor.
- **Supplies Expenditures (Operating) YTD variance of \$1,077,767:** Current YTD expenditures are 33.6 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 \$9,641,813:** Current YTD expenditures are 28.2 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 \$10,416,325:** Current YTD expenditures are 17.9 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 \$11.3m that was partially offset by overages in other areas. The ALTCS budget currently is based on the projected contribution of \$164.6m; however, the County's 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.

General Fund Departmental Expenditure Variances

County Attorney Civil Expenditures (Operating) YTD variance of (\$446,952): Current YTD expenditures are 44.1 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 (2,149,540): Current YTD expenditures for the System are 12.7 percent over budget which includes negative variances for Contract Counsel (\$2,414,057) and Juvenile Defender (\$35,527) 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 1999.

- **Contract Counsel Expenditures (Operating) YTD variance of (2,414,057):** Current YTD expenditures in the department are 91.7 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$35,527):** Current YTD expenditures in the department are 3.4 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 (\$106,143) and (\$21,379): The department is within its total expenditure budget as current YTD expenditures are 8.2 percent under budget. However, current YTD expenditures are 263.3 percent and 26.8 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 \$366,557:** The FY 09-10 Jail Excise YTD actual revenue of \$27.4m exceeds budgeted YTD revenue of \$27.0m resulting in a positive budget variance of \$0.4m or 1.4 percent. In comparison, FY 09-10 YTD actual revenue has declined from FY 08-09 by \$5.2m or 15.9 percent. The FY 09-10 Jail Tax revenue budget 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% downward adjustment based on the economic uncertainty during that period. The revenue budget is now in line with the July EDP forecast. Jail Tax revenues are now meeting budget for the first time since FY 06-07.
- **Intergovernmental Revenue (Operating) YTD variance of (\$172,799):** The FY 09-10 Intergovernmental YTD actual revenue of \$8.0m is less than budgeted revenue of \$8.2m resulting in a negative budget variance of \$0.2m or 2.1 percent. The revenue variance is primarily from (\$174,092) of Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$554,298):** The FY 09-10 Interest Revenue YTD actual revenue of \$1.1m is less than the budgeted YTD revenue of \$1.6m resulting in a negative budget variance of \$0.5m 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 \$3,116,467:** 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, Juvenile Probation, and Correctional Health.
- **Services Expenditures (Operating) YTD variance of \$3,821,066:** Current YTD expenditures are 29.0 percent under budget. Non-Departmental comprises the largest positive variance as capital facility management and general government activity contingency expenditures are under budget.
- **Total Non-Recurring Expenditures YTD variance of (\$455,727):** Current YTD expenditures are 24.7 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 (\$1,992,666): The department is within its total expenditure budget as current YTD expenditures are 39.7 percent under budget. However, current YTD non-recurring/non-project expenditures are over budget. The negative YTD variance is the result of services-allocation out expenditures that were budgeted as non-recurring; however, the services-allocation in expenditures were budgeted as operating. The Office of Management and Budget is investigating these negative variances.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of \$939,686: The FY 09-10 State Shared Highway User revenue YTD actual revenue of \$22.4m exceeds budgeted YTD revenue of \$21.4m resulting in a positive budget variance of \$1.0m or 4.4 percent. In comparison, FY 09-10 YTD actual revenue has declined from FY 08-09 by \$1.2m or 5.1 percent. The FY 09-10 State Shared Highway User revenue budget is currently based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast.

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 accurately forecast the fiscal year-end financial position. 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 September 30, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	89,548,792	92,593,715	3,044,923
Property Taxes	487,350,934	25,736,633	26,428,761	692,128
Vehicle License Taxes	118,385,455	33,255,702	33,239,197	(16,505)
Intergovernmental	11,114,095	208,084	234,927	26,843
Miscellaneous	82,763,428	18,667,494	18,153,713	(513,781)
Interest	12,000,000	3,000,000	1,142,958	(1,857,042)
Transfers In	10,142,704	2,535,679	2,535,652	(27)
Total Operating Revenues	1,090,187,676	172,952,384	174,328,923	1,376,539
Total Non-Recurring Revenues	27,164	27,164	40,384	13,220
Total Revenues	1,090,214,840	172,979,548	174,369,308	1,389,760

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,030,958	106,382,884	104,065,144	2,317,740
Supplies	11,890,596	3,210,603	2,132,836	1,077,767
Services	215,709,781	34,194,594	24,552,781	9,641,813
Intergovernmental Payments	257,464,053	58,300,147	47,883,822	10,416,325
Debt Service	10,349,385	2,589,786	2,425,037	164,749
Capital Outlay	1,496,189	(125,948)	(120,642)	(5,306)
Transfers Out	174,246,714	43,561,680	43,561,680	-
Total Operating Expenditures	1,090,187,676	248,113,746	224,500,659	23,613,087
Total Non-Recurring Expenditures	183,869,992	93,853,756	87,527,860	6,325,896
Total Expenditures	1,274,057,668	341,967,502	312,028,519	29,938,983

Excess (Deficiency) of Revenues Over Expenditures	(183,842,828)	(168,987,954)	(137,659,212)	31,328,742
Beginning Fund Balance (unaudited)	371,157,184	371,157,184	410,035,269	38,878,085
<i>Revenues</i>	1,090,214,840	172,979,548	174,369,308	1,389,760
<i>Expenditures</i>	1,274,057,668	341,967,502	312,028,519	29,938,983
Fund Balance with Designations	187,314,356	202,169,230	272,376,057	70,206,827
<i>Fund Balance Designations</i>	187,306,776	187,306,776	187,306,776	-
Undesignated Ending Fund Balance	7,580	14,862,454	85,069,281	70,206,827

Note: Totals may not foot due to rounding



General Fund

Expenditures by Agency

As of September 30, 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	5,667,892	5,390,066	277,826	4.90 %
BOARD OF SUPERVISORS D1 F100	346,428	90,609	88,320	2,289	2.53 %
BOARD OF SUPERVISORS D2 F100	346,428	87,362	87,253	109	0.13 %
BOARD OF SUPERVISORS D3 F100	346,428	87,296	83,386	3,910	4.48 %
BOARD OF SUPERVISORS D4 F100	346,428	88,467	82,963	5,504	6.22 %
BOARD OF SUPERVISORS D5 F100	346,428	90,663	89,103	1,560	1.72 %
CALL CENTER F100	1,363,590	357,442	352,972	4,470	1.25 %
CLERK OF THE BOARD F100	1,346,191	338,235	164,728	173,507	51.30 %
COUNTY MANAGER F100	2,434,692	631,080	559,707	71,373	11.31 %
ELECTIONS F100	8,212,297	2,668,934	1,419,255	1,249,679	46.82 %
ENTERPRISE TECHNOLOGY F100	7,614,262	1,991,147	1,820,638	170,509	8.56 %
FINANCE F100	3,282,573	827,103	823,213	3,890	0.47 %
INTERNAL AUDIT F100	1,553,494	392,552	382,256	10,296	2.62 %
MANAGEMENT AND BUDGET F100	3,186,167	787,755	770,078	17,677	2.24 %
MATERIALS MANAGEMENT F100	1,884,254	478,315	404,748	73,567	15.38 %
PUBLIC WORKS F100	11,340,005	2,852,593	2,712,491	140,102	4.91 %
RECORDER F100	2,095,117	530,701	418,983	111,718	21.05 %
RESEARCH AND REPORTING F100	391,970	119,162	81,478	37,684	31.62 %
TREASURER F100	2,618,874	660,163	651,547	8,616	1.31 %
WORKFORCE MGMT AND DEV F100	3,049,142	768,252	730,738	37,514	4.88 %
Subtotal	74,921,311	19,515,723	17,113,923	2,401,800	12.31 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	7,641,172	7,134,353	506,819	6.63 %
CONSTABLES F100	2,422,901	625,953	572,967	52,986	8.46 %
CORRECTIONAL HEALTH F100	3,049,876	763,415	756,694	6,721	0.88 %
COUNTY ATTORNEY CIVIL F100	4,239,577	1,071,099	1,461,438	(390,339)	(36.44) %
COUNTY ATTORNEY F100	56,599,487	14,239,829	14,200,372	39,457	0.28 %
EMERGENCY MANAGEMENT F100	173,881	43,998	38,259	5,739	13.04 %
GENERAL LITIGATION F100	5,205,817	1,433,011	663,583	769,428	53.69 %
JUDICIAL BRANCH *	137,835,797	35,330,593	33,264,644	2,065,949	5.85 %
JUSTICE COURTS F100	14,488,923	3,641,005	3,575,004	66,001	1.81 %
MEDICAL EXAMINER F100	6,684,432	1,667,602	1,601,294	66,308	3.98 %
PUBLIC DEFENSE SYSTEM *	71,858,542	16,983,150	19,132,690	(2,149,540)	(12.66) %
PUBLIC FIDUCIARY F100	2,477,439	603,639	538,647	64,992	10.77 %
SHERIFF F100	62,324,473	16,059,915	15,758,837	301,078	1.87 %
SPECIAL LITIGATION F100	2,135,828	654,666	151,436	503,230	76.87 %
Subtotal	399,553,112	100,759,047	98,850,218	1,908,829	1.89 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	64,475	64,475	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	830,653	777,280	53,373	6.43 %
HUMAN SERVICES F100	2,313,610	557,868	154,292	403,576	72.34 %
PUBLIC HEALTH F100	10,787,840	2,831,088	2,568,434	262,654	9.28 %
Subtotal	16,779,425	4,284,084	3,564,481	719,603	16.80 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	167,621	156,804	10,817	6.45 %
Subtotal	694,615	167,621	156,804	10,817	6.45 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,035,900	484,598	476,439	8,159	1.68 %
Subtotal	2,035,900	484,598	476,439	8,159	1.68 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	237,341,157	58,648,793	46,770,712	11,878,081	20.25 %
NON DEPARTMENTAL F100	542,732,148	158,107,636	145,095,942	13,011,694	8.23 %
Subtotal	780,073,305	216,756,429	191,866,654	24,889,775	11.48 %
Total Expenditures	1,274,057,668	341,967,502	312,028,519	29,938,983	8.75 %

* 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 September 30, 2009

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
Judicial Branch					
ADULT PROBATION F100	58,854,159	15,035,973	14,391,931	644,042	4.28 %
JUVENILE PROBATION F100	16,449,965	4,141,713	3,674,837	466,876	11.27 %
SUPERIOR COURT F100	62,531,673	16,152,907	15,197,875	955,032	5.91 %
Total Judicial Branch	137,835,797	35,330,593	33,264,644	2,065,949	5.85 %
Public Defense System					
CONTRACT COUNSEL F100	14,353,929	2,633,310	5,047,367	(2,414,057)	(91.67) %
JUVENILE DEFENDER F100	4,164,849	1,040,125	1,075,652	(35,527)	(3.42) %
LEGAL ADVOCATE F100	8,770,615	2,172,657	2,082,227	90,430	4.16 %
LEGAL DEFENDER F100	9,855,901	2,441,701	2,408,926	32,775	1.34 %
PUBLIC DEFENDER F100	34,713,248	8,695,357	8,518,520	176,837	2.03 %
Total Public Defense System	71,858,542	16,983,150	19,132,690	(2,149,540)	(12.66) %

Note: Totals may not foot due to rounding.



Detention Fund

Executive Summary

As of September 30, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	26,986,906	27,353,463	366,557
Intergovernmental	32,870,240	8,217,561	8,044,762	(172,799)
Interest	6,500,000	1,625,000	1,070,702	(554,298)
Transfers In	174,201,714	43,550,424	43,550,430	6
Total Operating Revenues	322,818,421	80,379,891	80,019,358	(360,533)
Total Non-Recurring Revenues	-	-	-	-
Total Revenues	322,818,421	80,379,891	80,019,358	(360,533)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,200,390	57,578,063	54,461,596	3,116,467
Supplies	12,621,885	3,199,312	3,231,849	(32,537)
Services	80,805,255	13,160,729	9,339,663	3,821,066
Intergovernmental Payments	-	-	3,187	(3,187)
Debt Service	850,498	213,037	226,320	(13,283)
Capital Outlay	340,393	85,090	82,698	2,392
Total Operating Expenditures	322,818,421	74,236,231	67,345,314	6,890,917
Total Non-Recurring Expenditures	52,443,440	1,749,698	2,205,425	(455,727)
Total Expenditures	375,261,861	75,985,929	69,550,739	6,435,190

Excess (Deficiency) of Revenues

Over Expenditures	(52,443,440)	4,393,962	10,468,619	6,074,657
Beginning Fund Balance (unaudited)	212,330,987	212,330,987	190,463,505	(21,867,482)
<i>Revenues</i>	322,818,421	80,379,891	80,019,358	(360,533)
<i>Expenditures</i>	375,261,861	75,985,929	69,550,739	6,435,190
Fund Balance with Designations	159,887,547	216,724,949	200,932,124	(15,792,825)
<i>Fund Balance Designations</i>	159,887,547	159,887,547	159,887,547	-
Undesignated Ending Fund Balance	-	56,837,402	41,044,577	(15,792,825)

Note: Totals may not foot due to rounding.



Detention Fund
Expenditures by Agency
As of September 30, 2009

Total Expenditures (Operating and Non-Recurring)

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255	48,804,659	12,288,695	11,984,536	304,159	2.48%
COUNTY MANAGER F255	1,458,856	341,384	315,139	26,245	7.69%
JUSTICE SYSTEM PLANNING F255	-	-	(141)	141	-
JUVENILE PROBATION F255	33,651,118	8,474,109	7,305,981	1,168,128	13.78%
NON DEPARTMENTAL F255	105,023,573	7,859,887	4,741,551	3,118,336	39.67%
PUBLIC WORKS F255	2,645,658	666,452	599,304	67,148	10.08%
SHERIFF F255	183,677,997	46,355,402	44,604,368	1,751,034	3.78%
Total Expenditures	375,261,861	75,985,929	69,550,739	6,435,190	8.47%

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of September 30, 2009

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	5,667,892	5,390,066	277,826	4.90 %
BOARD OF SUPERVISORS D1 F100	346,428	90,609	88,320	2,289	2.53 %
BOARD OF SUPERVISORS D2 F100	346,428	87,362	87,253	109	0.13 %
BOARD OF SUPERVISORS D3 F100	346,428	87,296	83,386	3,910	4.48 %
BOARD OF SUPERVISORS D4 F100	346,428	88,467	82,963	5,504	6.22 %
BOARD OF SUPERVISORS D5 F100	346,428	90,663	89,103	1,560	1.72 %
CALL CENTER F100	1,363,590	357,442	352,972	4,470	1.25 %
CLERK OF THE BOARD F100	650,135	164,103	155,346	8,757	5.34 %
COUNTY MANAGER F100	2,434,692	631,080	559,707	71,373	11.31 %
ELECTIONS F100	8,212,297	2,668,934	1,419,255	1,249,679	46.82 %
ENTERPRISE TECHNOLOGY F100	7,614,262	1,991,147	1,820,638	170,509	8.56 %
FINANCE F100	3,282,573	827,103	823,213	3,890	0.47 %
INTERNAL AUDIT F100	1,553,494	392,552	382,256	10,296	2.62 %
MANAGEMENT AND BUDGET F100	3,186,167	787,755	770,078	17,677	2.24 %
MATERIALS MANAGEMENT F100	1,884,254	478,315	404,748	73,567	15.38 %
PUBLIC WORKS F100	11,340,005	2,852,593	2,712,491	140,102	4.91 %
RECORDER F100	2,095,117	530,701	418,983	111,718	21.05 %
RESEARCH AND REPORTING F100	391,970	119,162	81,478	37,684	31.62 %
TREASURER F100	2,618,874	660,163	651,547	8,616	1.31 %
WORKFORCE MGMT AND DEV F100	3,049,142	768,252	730,738	37,514	4.88 %
Subtotal	74,225,255	19,341,591	17,104,541	2,237,050	11.57 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	7,641,172	7,134,353	506,819	6.63 %
CONSTABLES F100	2,403,317	606,369	572,967	33,402	5.51 %
CORRECTIONAL HEALTH F100	3,049,876	763,415	756,694	6,721	0.88 %
COUNTY ATTORNEY CIVIL F100	4,013,122	1,014,486	1,461,438	(446,952)	(44.06) %
COUNTY ATTORNEY F100	56,599,487	14,239,829	14,200,372	39,457	0.28 %
EMERGENCY MANAGEMENT F100	173,881	43,998	38,259	5,739	13.04 %
GENERAL LITIGATION F100	5,041,817	1,269,011	663,583	605,428	47.71 %
JUDICIAL BRANCH *	137,835,797	35,330,593	33,264,644	2,065,949	5.85 %
JUSTICE COURTS F100	14,488,923	3,641,005	3,575,004	66,001	1.81 %
MEDICAL EXAMINER F100	6,684,432	1,667,602	1,601,294	66,308	3.98 %
PUBLIC DEFENSE SYSTEM *	71,858,542	16,983,150	19,132,690	(2,149,540)	(12.66) %
PUBLIC FIDUCIARY F100	2,477,439	603,639	538,647	64,992	10.77 %
SHERIFF F100	62,324,473	16,059,915	15,759,386	300,529	1.87 %
SPECIAL LITIGATION F100	1,979,828	498,666	151,436	347,230	69.63 %
Subtotal	398,987,073	100,362,850	98,850,767	1,512,083	1.51 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	64,475	64,475	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	830,653	777,280	53,373	6.43 %
HUMAN SERVICES F100	2,063,610	527,868	154,292	373,576	70.77 %
PUBLIC HEALTH F100	10,787,840	2,831,088	2,568,434	262,654	9.28 %
Subtotal	16,459,425	4,254,084	3,564,481	689,603	16.21 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	167,621	156,804	10,817	6.45 %
Subtotal	694,615	167,621	156,804	10,817	6.45 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	484,598	476,439	8,159	1.68 %
Subtotal	2,035,900	484,598	476,439	8,159	1.68 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	237,341,157	58,648,793	46,770,712	11,878,081	20.25 %
NON DEPARTMENTAL F100	360,444,251	64,854,209	57,576,914	7,277,295	11.22 %
Subtotal	597,785,408	123,503,002	104,347,626	19,155,376	15.51 %
Total Operating Expenditures	1,090,187,676	248,113,746	224,500,659	23,613,087	9.52 %

* 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 September 30, 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	174,132	9,382	164,750	94.61 %
Subtotal	696,056	174,132	9,382	164,750	94.61 %
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	-	19,584	100.00 %
COUNTY ATTORNEY CIVIL F100	226,455	56,613	-	56,613	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	396,197	-	396,197	100.00 %
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	-	-	-	-
HUMAN SERVICES F100	250,000	30,000	-	30,000	100.00 %
Subtotal	320,000	30,000	-	30,000	100.00 %
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	173,709,991	90,126,303	87,224,871	2,901,432	3.22 %
Subtotal	173,709,991	90,126,303	87,224,871	2,901,432	3.22 %
Total Non-Recurring/Non-Project Expenditures	175,292,086	90,726,632	87,234,252	3,492,380	3.85 %

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

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of September 30, 2009

Expenditures

Non-Recurring/Project

Public Safety

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

Other Gov Fund

NON DEPARTMENTAL F100	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AVSO - AVONDALE SHERIFF SUB	93,612	23,403	8,935	14,468	61.82 %
CACX - COURTS AREA - GENERAL	161,269	40,318	146,461	(106,143)	(263.26) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	2,381	1,223,419	99.81 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	38,817	7,143	31,674	81.60 %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	51,939	3,222	48,717	93.80 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	41,507	-	41,507	100.00 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(40,057)	40,057	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	218,756	1,275	217,481	99.42 %
EVET - EASTSIDE VETERINARY CENTER	425,250	127,575	-	127,575	100.00 %
PPFE - PROGRAM FEES	200,000	50,001	5,546	44,455	88.91 %
RCCR - CODE COMPLIANCE RESERVE	400,000	100,003	(69)	100,072	100.07 %
SECR - BUILDING SECURITY PROJECTS	500,000	125,006	38,953	86,053	68.84 %
SFTY - LIFE/SAFETY PROJECTS	500,000	125,006	7,946	117,060	93.64 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	135,156	-	135,156	100.00 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,366,419	615,136	11,281	603,855	98.17 %
SPAP - SOUTHPORT ADULT PROBATION	72,360	18,090	-	18,090	100.00 %
UACE - U OF A COOP EXTENSION	369,500	110,850	-	110,850	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMTN	319,044	79,761	101,140	(21,379)	(26.80) %
Subtotal	8,577,906	3,127,124	294,157	2,832,967	90.59 %
Total Non-Recurring/Project Expenditures	8,577,906	3,127,124	293,608	2,833,516	90.61 %
Total Expenditures	1,274,057,668	341,967,502	312,028,519	29,938,983	8.75 %

Note: Totals may not foot due to rounding.



Detention Fund
Expenditures by Agency
As of September 30, 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	12,288,695	11,984,536	304,159	2.48%
COUNTY MANAGER F255	1,458,856	341,384	315,139	26,245	7.69%
JUSTICE SYSTEM PLANNING F255	-	-	(141)	141	-
JUVENILE PROBATION F255	33,651,118	8,474,109	7,305,981	1,168,128	13.78%
NON DEPARTMENTAL F255	52,580,133	6,110,189	2,536,126	3,574,063	58.49%
PUBLIC WORKS F255	2,645,658	666,452	599,304	67,148	10.08%
SHERIFF F255	183,677,997	46,355,402	44,604,368	1,751,034	3.78%
Total Operating Expenditures	322,818,421	74,236,231	67,345,314	6,890,917	9.28%

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	45,502,677	14,522	2,007,188	(1,992,666)	(13721.71)%
Total Non-Recurring/Non-Project Expenditures	45,502,677	14,522	2,007,188	(1,992,666)	(13721.71)%



Detention Fund
Expenditures by Agency
As of September 30, 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	711,580	45,418	666,162	93.62%
EJIS - ESTRELLA JAIL	1,371,128	342,788	12,499	330,289	96.35%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	62,503	12,979	49,524	79.23%
ENVR - ENVIRONMENTAL PROJECTS	200,000	49,998	-	49,998	100.00%
LBJC - LBJ COMPLEX	95,400	23,850	-	23,850	100.00%
PPFE - PROGRAM FEES	200,000	49,998	-	49,998	100.00%
RCCR - CODE COMPLIANCE RESERVE	200,000	49,998	-	49,998	100.00%
SECR - BUILDING SECURITY PROJECTS	300,000	75,000	-	75,000	100.00%
SFTY - LIFE/SAFETY PROJECTS	500,000	124,998	-	124,998	100.00%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	32,892	-	32,892	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	211,571	127,340	84,231	39.81%
Subtotal:	6,940,763	1,735,176	198,237	1,536,939	88.58%
Total Non-Recurring/Project Expenditures	6,940,763	1,735,176	198,237	1,536,939	88.58%
Total Expenditures	375,261,861	75,985,929	69,550,739	6,435,190	8.47%