



# Maricopa County

Department of Finance

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Date: March 13, 2009  
To: David Smith, County Manager  
From: Shelby Scharbach, Acting Finance Director *SS*  
Subject: FY 08-09 Executive Summary – February 2009

Attached is the General Fund and Detention Fund financial activity through February 28, 2009. The Executive Summary includes the beginning unreserved fund balance (unaudited), adopted revenues and expenditures, fund balance designations and undesignated ending fund balance. The reported General Fund beginning fund balance represents a net gain of \$21.3m over the estimate that was used when preparing the FY 08-09 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 designation in both the General Fund and Detention Fund 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. Designations have also been established in the General Fund for the reserve to support the County's migration to fully self-insured employee benefits. Designations have been established in the Detention Fund for future capital projects.

On February 17, 2009, President Obama signed the American Recovery and Reinvestment Act of 2009 which is intended to stimulate the U.S. economy with \$787 billion for state fiscal stabilization, vital transportation and infrastructure projects, employment development programs, as well as newly established programs to help with renewable energy projects. According to the Preliminary Conference Agreement Allocations, the State of Arizona is expected to receive \$4.5 billion of the Stimulus package. Although the impact of the Stimulus package is unknown to the County, the County has formed a Recovery Committee as a resource to ensure that the County and the departments maximize the benefits of the Stimulus package.

The February 2009 Executive Summary comments are provided below for significant revenue and expenditure categories and YTD budget variances of  $\pm 15$  percent.

In addition to the information normally provided in the Executive Variance Report, the March 2009 report will include commentaries from departments with negative variances in their operating and/or non-recurring budgets. Additional information clarifying the variance analysis process will be provided to all departments within the next several weeks.

## **General Fund Variance Analysis**

### General Fund Revenues

**Sales Tax Revenue YTD variance of (\$26,460,890):** The FY 08-09 Sales Tax YTD actual revenue of \$281.2m is less than budgeted revenue of \$307.6m resulting in a negative budget variance of \$26.4m or 8.6 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$32.9m or 10.5 percent. The FY 08-09 Sales Tax revenue budget is currently based on the April 2008 Pessimistic forecast from Elliot D. Pollack (EDP) and reflects a decline of 2.0 percent from the FY 07-08 forecast. On January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast from EDP indicating a year-end budget shortfall of \$44.0m or 9.6 percent which is an increased shortfall from \$36.0m as presented to the Board on November 6, 2008.

In the February 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that January 2009 marked the 13<sup>th</sup> consecutive month of year-over-year sales tax reductions. Also, the Arizona Department of Commerce reported that job losses in Arizona in 2008 were significantly higher than previously estimated; instead of shedding an estimated 116,500 jobs in 2008, the state experienced a loss of 152,300 jobs. Further, January 2009 marked the 10<sup>th</sup> consecutive month with rising unemployment. The State's unemployment rate increased to 7.0 percent, which is the highest unemployment rate since January 1993. In addition, the Associated Press reported on March 6, 2009, that the nation's unemployment rate bolted to 8.1 percent in February, the highest since late 1983, as cost-cutting employers slashed 651,000 jobs. The sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.

- **Property Tax Revenue YTD variance of \$1,065,123:** The FY 08-09 Property Tax YTD actual revenue of \$272.0m exceeds budgeted YTD revenue of \$271.0m resulting in a positive budget variance of \$1.0m or .4 percent. The Property Tax revenue budget for FY 08-09 reflects a 7.8 percent increase from the FY 07-08 adopted primary levy. The budget also includes an estimated delinquency rate and a reduction of \$2,842,220 due to the annual impact of a state-wide property tax settlement with Qwest Communications. Excluding the first payment due on October 31, 2008 of \$1,421,533 for half of the Qwest Communications settlement, there would be a positive property tax budget variance of \$2,486,656.

It is difficult to determine at this point if property foreclosures will have any impact on the total amounts received by the County as Arizona was among the three states with the highest foreclosure rates. Phoenix was the sixth among the top ten cities according to the Arizona Republic on November 13, 2008.

Furthermore, during February 2009, an estimated \$47.5 million of unpaid taxes were available for purchase by investors through what has been the County's largest sale of delinquent property tax liens on record. The County benefited from the property tax lien sales as the County General Fund retained approximately \$3.9m of the \$39.1m sold. Historically, 10.0 percent of the total levy is retained by the County and the remaining 90.0 percent is distributed to other taxing districts. Finance and OMB will continue to closely monitor property tax collections.

- **Vehicle License Tax (VLT) Revenue YTD variance of (\$5,905,159):** The FY 08-09 VLT YTD actual revenue of \$87.8m is less than budgeted revenue of \$93.7m resulting in a negative budget variance of \$5.9m or 6.3 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$7.8m or 8.2 percent. The FY 08-09 VLT revenue budget is currently based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from the FY 07-08 forecast. On January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast from EDP indicating a year-end budget shortfall of \$17.0m or 12.3 percent which is an increased shortfall from \$13m as presented to the Board on November 6, 2008.

In the September 2008 – JLBC – Monthly Fiscal Highlights Report, the Arizona Department of Transportation noted the modest job growth and fewer people moving to Arizona as the factors contributing to the decline in VLT revenue collections.

- **Interest Revenue YTD variance of \$3,146,058:** General Fund annualized interest revenue was budgeted conservatively at \$12m. Interest revenue is recorded quarterly and the positive variance is attributed to higher cash balances during the 2<sup>nd</sup> quarter related to the collection of property taxes. The positive budget variance is expected to remain through the fiscal year.

#### General Fund Expenditures

- **Personnel Services Expenditures YTD variance of \$7,033,365:** Current YTD expenditures are 2.3 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Enterprise Technology, Assessor, Clerk of the Superior Court, and County Attorney.
- **Services Expenditures YTD variance of \$22,396,034:** Current YTD expenditures are 19.0 percent under budget. Non-Departmental comprises the largest positive variance as expenditures associated IT infrastructure projects, such as data network and application developments, and also financial services, facility renovations, and fleet procurement are under budget.

- **Intergovernmental Payments YTD variance of \$1,034,541:** Current YTD expenditures are .7 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 positive variance is mostly due to the ALTCS contributions being less than the adopted budget amounts. The Board approved the "Budget Balancing Guidelines" adjustment in November 2008 which was calendarized in June 2009. Therefore, the positive variance related to the ALTCS payments is expected to self correct at fiscal year-end.
- **Capital Outlay Expenditures YTD variance of \$2,131,671:** Current YTD expenditures are 52.0 percent under budget. Non-Departmental (operating) comprises the largest positive variance for expenditures associated with vehicle replacement. This activity was budgeted in equal amounts per month, but only a small amount of expenditures have been incurred due in part to the County's current capital freeze.

#### General Fund Departmental Expenditure Variances

**County Attorney Civil Expenditures YTD variance of (\$870,049):** Current YTD expenditures are 11.9 percent over budget. The negative variance is due to increased legal costs associated with Hart v. Hill which currently have exceeded \$800,000.

**Office of Public Defense Services Expenditures YTD variance of (\$5,033,812):** Current YTD expenditures are 10.3 percent over budget which includes negative variances for; Juvenile Defender of (\$18,817) and Public Defense Services of (\$5,966,167).

- **Public Defense Services Expenditures YTD variance of (\$5,966,167) –** Current YTD expenditures are 64.8 percent over budget. The negative variance is due primarily to demand-related increases for legal representation in dependency and adult felony matters. Demand for dependency representation in FY 08-09 is projecting to be 48.0 percent higher than the demand experienced in FY 07-08, and contract attorney expenses are reflective of that fact. Similarly, while new demand for adult felony representation is projected to remain relatively flat, the financial impact is from cases assigned in the prior fiscal year that continue to require legal services from contract attorneys as they are pending final resolution (FY 07-08 demand was 10.0 percent higher than projected). Additionally, the number of capital cases continues to grow. The current inventory of capital cases is about 10.0 percent higher (146 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above, adult civil (3%), adult appeal (10%), and mental health (16%) are all experiencing increased demand for services. The department is working with OMB on a Corrective Action Plan.

### **Detention Fund Variance Analysis**

#### Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue YTD variance of (\$9,363,326):** The FY 08-09 Jail Excise YTD actual revenue of \$84.0m is less than budgeted revenue of \$93.4m resulting in a negative budget variance of \$9.4m or 10.0 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$11.4m or 12.0 percent. The FY 08-09 Jail Excise Tax revenue budget is currently based on the April 2008 Pessimistic forecast from EDP and reflects a decline of 2.0 percent from the FY 07-08 forecast. On January 14, 2009, OMB presented to the Board the January 2009 Pessimistic forecast from EDP indicating a year-end budget shortfall of \$15.0m or 10.9 percent which is an increased shortfall from \$12.0m as presented to the Board on November 6, 2008. As noted previously, the sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.
- **Intergovernmental (Jail Per Diem and Other) Revenue YTD variance of \$6,155,140:** The FY 08-09 Intergovernmental YTD actual revenue of \$24.3m exceeds budgeted revenue of \$18.2m resulting in a positive budget variance of \$6.1m or 33.9 percent. The revenue variance is primarily \$3,089,089 of Jail Per Diem and Booking fees and \$3,022,483 of grant revenues. The Jail Per Diem and Booking fees have historically been budgeted conservatively, as it is unknown how jurisdictions' utilization of County jails may change as a result of the annual calculation and implementation of the jail per diem rates. Based on current rates and utilization levels, this revenue source is forecasted to exceed budgeted revenue. The grant revenue variance was related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in December 2008 but budgeted in the month of June

2009. As such, the positive variance related to the SCAAP grant revenue is expected to self correct at fiscal year-end.

- **Interest Revenue YTD variance of \$1,398,859:** Detention Fund annualized interest revenue was budgeted conservatively at \$6.3m. Interest revenue is recorded quarterly and the positive variance is expected to remain through the fiscal year.

#### Detention Fund Expenditures

- **Personnel Services Expenditures YTD variance of (\$1,439,439):** Current YTD expenditures are 1.0 percent over budget. Departments over budget that make up the largest portion of this variance are Correctional Health Services and the Sheriff's Office. However, overall expenditures within the Detention Fund are within budget for these two departments.
- **Services Expenditures YTD variance of \$9,844,364:** Current YTD expenditures are 23.4 percent under budget. This favorable variance is the result of unspent contingency funds.
- **Capital Outlay Expenditures YTD variance of \$242,829:** Current YTD expenditures are 38.5 percent under budget. The largest positive variance is related to the Sheriff's Office adult detention management and IT infrastructure projects being under budget. The remaining positive variance is comprised of Non-Departmental (recurring) expenditures associated with vehicle replacement. This activity was budgeted in equal amounts per month, but only a small amount of expenditures have been incurred due in part to the County's current capital freeze.

#### Detention Fund Departmental Expenditure Variance

All departments within the Detention Fund are within their respective combined operating and non-recurring budgets. The Sheriff's Office currently has a negative variance of (\$24,394) related to operating expenditures. A negative variance of (\$4,226,568) of non-recurring expenditures also exists for Non-Departmental. The negative expenditure variances within the different operating and non-recurring functions will be addressed in the March 2009 variance report when departments will be requested to submit commentaries for such variances.

### **HURF Revenue Variance Analysis**

- **Intergovernmental Revenue YTD variance of (\$14,175,614):** The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$60.1m is less than budgeted YTD revenue of \$74.3m resulting in a negative budget variance of \$14.2m or 19.1 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$9.0m or 13.0 percent. The revised Pessimistic forecast from October 2008 indicates a year-end budget shortfall of \$22.0m or 19.8 percent from the \$111.5m budgeted HURF revenue.

In the September 2008 – JLBC – Monthly Fiscal Highlights Report, the JLBC noted that the FY 07-08 HURF collections declined due to economic factors for the first time since FY 91-92. Further, the Arizona Department of Transportation believes that increasing fuel costs reduced consumption, which was one of the factors in the decline in fuel tax collections. The HURF revenue is included in the Transportation Operations Fund 232 and is not part of the General Fund variances.

Several departments had variances through February 28, 2009. 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  
Assistant County Managers  
DOF Finance Managers  
OMB Deputy Directors  
OMB Budget Supervisors



# General Fund

## Executive Summary

### As of February 28, 2009

<b>Revenues</b>	<b>Revised FY Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>
Sales Taxes	459,033,619	307,637,898	281,177,008	(26,460,890)
Property Taxes	456,457,388	271,004,829	272,069,952	1,065,123
Vehicle License Taxes	137,859,289	93,694,893	87,789,734	(5,905,159)
Intergovernmental	12,766,861	7,500,378	7,392,133	(108,245)
Miscellaneous	79,150,181	52,396,335	58,997,089	6,600,754
Interest	12,000,000	6,000,000	9,146,058	3,146,058
Transfers In	11,621,745	8,349,881	8,499,898	150,017
<b>Total Revenues</b>	<b>1,168,889,083</b>	<b>746,584,214</b>	<b>725,071,873</b>	<b>(21,512,341)</b>
 <b>Expenditures</b>				
Personnel Services	460,261,091	306,451,001	299,417,636	7,033,365
Supplies	13,778,180	9,506,283	8,635,927	870,356
Services	371,903,906	118,336,205	95,940,171	22,396,034
Intergovernmental Payments	228,143,806	152,920,022	151,885,481	1,034,541
Debt Service	16,746,660	11,246,883	10,399,974	846,909
Capital Outlay	6,727,136	4,096,620	1,964,949	2,131,671
Transfers Out	345,580,948	261,569,938	261,463,751	106,187
<b>Total Expenditures</b>	<b>1,443,141,727</b>	<b>864,126,952</b>	<b>829,707,890</b>	<b>34,419,062</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(274,252,644)</b>	<b>(117,542,738)</b>	<b>(104,636,018)</b>	<b>12,906,720</b>
<b>Beginning Fund Balance</b>	<b>485,477,495</b>	<b>485,477,495</b>	<b>506,777,757 <sup>(1)</sup></b>	<b>21,300,262</b>
<b>Revenues</b>	<b>1,168,889,083</b>	<b>746,584,214</b>	<b>725,071,873</b>	<b>(21,512,341)</b>
<b>Expenditures</b>	<b>1,443,141,727</b>	<b>864,126,952</b>	<b>829,707,890</b>	<b>34,419,062</b>
<b>Fund Balance with Designations</b>	<b>211,224,851</b>	<b>367,934,757</b>	<b>402,141,739</b>	<b>34,206,982</b>
<b>Fund Balance Designations (2)</b>	<b>210,849,851</b>	<b>210,849,851</b>	<b>210,849,851</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>375,000</b>	<b>157,084,906</b>	<b>191,291,888</b>	<b>34,206,982</b>

1. Unaudited Beginning Unreserved Fund Balance
2. Fund Balance Designations:

Budget Stabilization:	
Cash Flow/Property Tax	58,000,000
Reserve	118,549,851
Benefits Self-Funding Reserve	34,300,000
<b>Total:</b>	<b>210,849,851</b>

\* Totals may not foot due to rounding

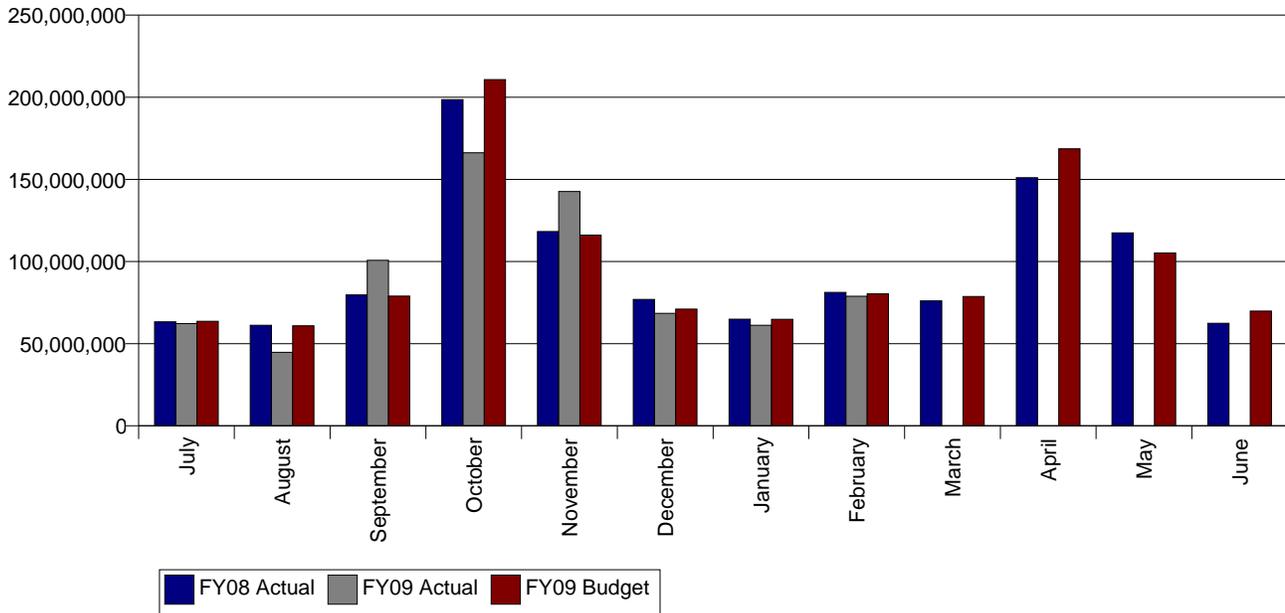


# General Fund

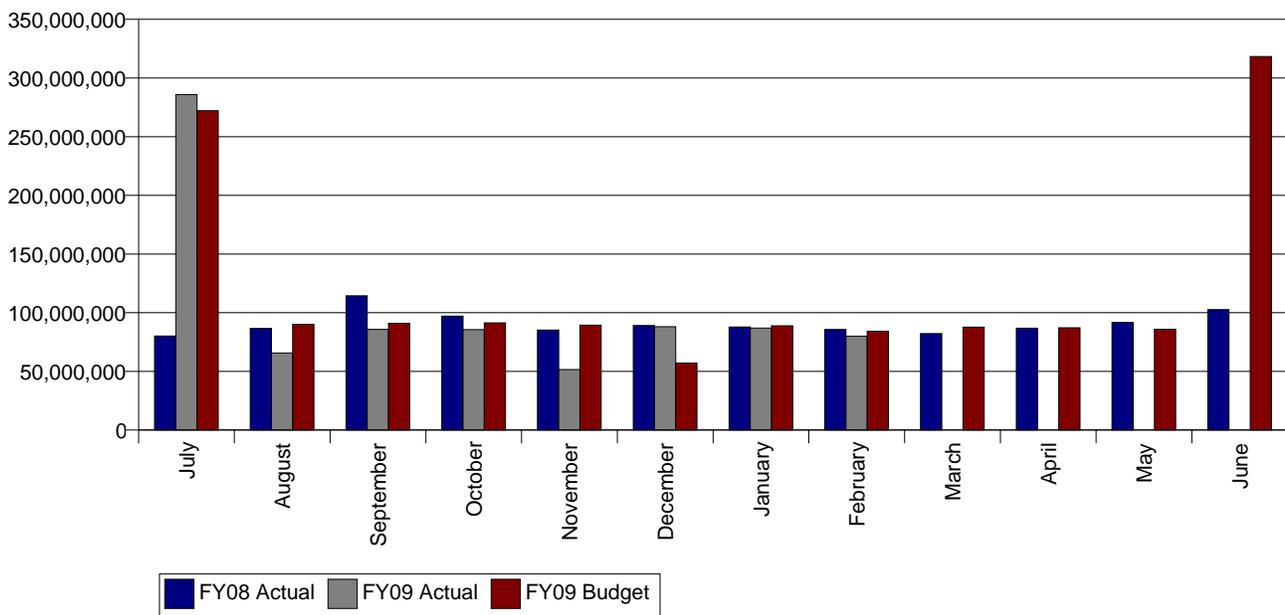
## Executive Summary

### As of February 28, 2009

#### Revenues



#### Expenditures





# General Fund

## Category Detailed by Agency

### As of February 28, 2009

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	16,717,366	15,757,068	960,298	5.74 %
BOARD OF SUPERVISORS D1 F100	372,646	248,462	232,753	15,709	6.32 %
BOARD OF SUPERVISORS D2 F100	372,649	248,386	238,442	9,944	4.00 %
BOARD OF SUPERVISORS D3 F100	372,649	237,813	220,191	17,622	7.41 %
BOARD OF SUPERVISORS D4 F100	372,648	230,585	219,436	11,149	4.83 %
BOARD OF SUPERVISORS D5 F100	372,643	249,474	234,440	15,034	6.03 %
CALL CENTER F100	1,628,190	1,097,437	1,055,973	41,464	3.78 %
CLERK OF THE BOARD F100	716,421	478,195	439,767	38,428	8.04 %
COMMUNICATIONS F100	932,091	641,561	406,583	234,978	36.63 %
COUNTY MANAGER F100	1,429,968	958,354	894,497	63,857	6.66 %
ELECTIONS F100	20,096,904	17,070,200	16,681,683	388,517	2.28 %
ENTERPRISE TECHNOLOGY F100	10,785,417	7,668,298	6,235,720	1,432,578	18.68 %
FACILITIES MANAGEMENT F100	12,908,663	8,617,362	8,327,506	289,856	3.36 %
FINANCE F100	3,787,037	2,518,948	2,493,081	25,867	1.03 %
INTERNAL AUDIT F100	1,843,786	1,240,270	1,198,914	41,356	3.33 %
MANAGEMENT AND BUDGET F100	3,746,301	2,484,699	2,264,079	220,620	8.88 %
MATERIALS MANAGEMENT F100	2,029,600	1,359,014	1,275,908	83,106	6.12 %
RECORDER F100	2,279,710	1,493,577	1,401,013	92,564	6.20 %
RESEARCH AND REPORTING F100	327,743	231,357	225,047	6,310	2.73 %
TREASURER F100	2,909,938	1,965,275	1,931,171	34,104	1.74 %
WORKFORCE MGMT AND DEV F100	6,145,531	4,103,498	2,817,111	1,286,387	31.35 %
<b>Subtotal</b>	<b>98,353,837</b>	<b>69,860,131</b>	<b>64,550,382</b>	<b>5,309,749</b>	<b>7.60 %</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	32,214,103	21,603,630	20,626,156	977,474	4.52 %
CONSTABLES F100	2,368,881	1,553,160	1,493,343	59,817	3.85 %
CORRECTIONAL HEALTH F100	3,581,457	2,394,473	2,302,890	91,583	3.82 %
COUNTY ATTORNEY CIVIL F100	10,715,927	7,286,739	8,156,788	(870,049)	-11.94 %
COUNTY ATTORNEY F100	62,837,039	42,054,606	41,457,615	596,991	1.42 %
EMERGENCY MANAGEMENT F100	234,996	161,375	115,089	46,286	28.68 %
INDIGENT REPRESENTATION *	75,878,995	48,879,772	53,913,584	(5,033,812)	-10.30 %
JUDICIAL BRANCH *	149,322,346	99,826,493	96,740,346	3,086,147	3.09 %
JUSTICE COURTS F100	14,234,238	9,373,322	9,087,408	285,914	3.05 %
JUSTICE SYSTEM PLANNING F100	542,057	361,145	192,831	168,314	46.61 %
MEDICAL EXAMINER F100	7,738,016	5,175,771	4,912,981	262,790	5.08 %
PUBLIC FIDUCIARY F100	2,650,584	1,781,963	1,685,007	96,956	5.44 %
SHERIFF F100	74,917,959	49,480,504	47,544,379	1,936,125	3.91 %
<b>Subtotal</b>	<b>437,236,598</b>	<b>289,932,953</b>	<b>288,228,417</b>	<b>1,704,536</b>	<b>0.59 %</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	322,919	215,279	215,279	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,419,390	2,384,109	35,281	1.46 %
HUMAN SERVICES F100	2,517,013	1,678,014	1,248,824	429,190	25.58 %
PUBLIC HEALTH F100	12,462,708	8,326,782	7,479,043	847,739	10.18 %
<b>Subtotal</b>	<b>18,990,284</b>	<b>12,639,465</b>	<b>11,327,255</b>	<b>1,312,210</b>	<b>10.38 %</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	1,426,304	951,970	942,667	9,303	0.98 %
<b>Subtotal</b>	<b>1,426,304</b>	<b>951,970</b>	<b>942,667</b>	<b>9,303</b>	<b>0.98 %</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	2,320,833	1,548,503	1,312,256	236,247	15.26 %
<b>Subtotal</b>	<b>2,320,833</b>	<b>1,548,503</b>	<b>1,312,256</b>	<b>236,247</b>	<b>15.26 %</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	233,393,967	152,775,936	152,435,645	340,291	0.22 %
NON-DEPARTMENTAL F100	651,419,904	336,417,994	310,911,268	25,506,726	7.58 %
<b>Subtotal</b>	<b>884,813,871</b>	<b>489,193,930</b>	<b>463,346,913</b>	<b>25,847,017</b>	<b>5.28 %</b>
<b>Total Expenditures</b>	<b>1,443,141,727</b>	<b>864,126,952</b>	<b>829,707,890</b>	<b>34,419,062</b>	<b>3.98 %</b>

\* Totals may not foot due to rounding



# General Fund

## Category Detailed by Agency

As of February 28, 2009

### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
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ENTERPRISE TECHNOLOGY F100	10,785,417	7,668,298	6,235,720	1,432,578	18.68 %
FACILITIES MANAGEMENT F100	12,908,663	8,617,362	8,327,506	289,856	3.36 %
FINANCE F100	3,787,037	2,518,948	2,493,081	25,867	1.03 %
INTERNAL AUDIT F100	1,843,786	1,240,270	1,198,914	41,356	3.33 %
MANAGEMENT AND BUDGET F100	3,746,301	2,484,699	2,264,079	220,620	8.88 %
MATERIALS MANAGEMENT F100	2,029,600	1,359,014	1,275,908	83,106	6.12 %
RECORDER F100	2,279,710	1,493,577	1,401,013	92,564	6.20 %
RESEARCH AND REPORTING F100	327,743	231,357	225,047	6,310	2.73 %
TREASURER F100	2,909,938	1,965,275	1,931,171	34,104	1.74 %
WORKFORCE MGMT AND DEV F100	6,145,531	4,103,498	2,817,111	1,286,387	31.35 %
<b>Subtotal</b>	<b>98,353,837</b>	<b>69,860,131</b>	<b>64,550,382</b>	<b>5,309,749</b>	<b>7.60 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	32,214,103	21,603,630	20,626,156	977,474	4.52 %
CONSTABLES F100	2,361,217	1,550,606	1,493,343	57,263	3.69 %
CORRECTIONAL HEALTH F100	3,581,457	2,394,473	2,302,890	91,583	3.82 %
COUNTY ATTORNEY CIVIL F100	10,315,927	6,886,739	8,156,788	(1,270,049)	-18.44 %
COUNTY ATTORNEY F100	62,837,039	42,054,606	41,457,615	596,991	1.42 %
EMERGENCY MANAGEMENT F100	234,996	161,375	115,089	46,286	28.68 %
INDIGENT REPRESENTATION *	75,878,995	48,879,772	53,913,584	(5,033,812)	-10.30 %
JUDICIAL BRANCH *	149,322,346	99,826,493	96,740,346	3,086,147	3.09 %
JUSTICE COURTS F100	14,234,238	9,373,322	9,087,408	285,914	3.05 %
JUSTICE SYSTEM PLANNING F100	542,057	361,145	192,831	168,314	46.61 %
MEDICAL EXAMINER F100	7,738,016	5,175,771	4,912,981	262,790	5.08 %
PUBLIC FIDUCIARY F100	2,612,944	1,744,323	1,685,007	59,316	3.40 %
SHERIFF F100	72,255,611	48,361,057	47,471,907	889,150	1.84 %
<b>Subtotal</b>	<b>434,128,946</b>	<b>288,373,312</b>	<b>288,155,945</b>	<b>217,367</b>	<b>0.08 %</b>
<b>Health, Welfare and Sanitation</b>					
ANIMAL CARE AND CONTROL F100	322,919	215,279	215,279	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,419,390	2,384,109	35,281	1.46 %
HUMAN SERVICES F100	2,517,013	1,678,014	1,248,824	429,190	25.58 %
PUBLIC HEALTH F100	12,462,708	8,326,782	7,479,043	847,739	10.18 %
<b>Subtotal</b>	<b>18,990,284</b>	<b>12,639,465</b>	<b>11,327,255</b>	<b>1,312,210</b>	<b>10.38 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	1,426,304	951,970	942,667	9,303	0.98 %
<b>Subtotal</b>	<b>1,426,304</b>	<b>951,970</b>	<b>942,667</b>	<b>9,303</b>	<b>0.98 %</b>
<b>Education</b>					
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,548,503	1,312,256	236,247	15.26 %
<b>Subtotal</b>	<b>2,320,833</b>	<b>1,548,503</b>	<b>1,312,256</b>	<b>236,247</b>	<b>15.26 %</b>
<b>Other Gov Fund</b>					
HEALTH CARE PROGRAMS F100	233,393,967	152,775,936	152,435,645	340,291	0.22 %
NON-DEPARTMENTAL F100	377,764,029	166,204,408	150,053,376	16,151,032	9.72 %
<b>Subtotal</b>	<b>611,157,996</b>	<b>318,980,344</b>	<b>302,489,021</b>	<b>16,491,323</b>	<b>5.17 %</b>

### Non-Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	0	0	0	0	0.00 %
COUNTY MANAGER F100	0	0	0	0	0.00 %
ENTERPRISE TECHNOLOGY F100	0	0	0	0	0.00 %
FACILITIES MANAGEMENT F100	0	0	0	0	0.00 %
TREASURER F100	0	0	0	0	0.00 %
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>
<b>Public Safety</b>					
CONSTABLES F100	7,664	2,554	0	2,554	100.00 %
COUNTY ATTORNEY CIVIL F100	400,000	400,000	0	400,000	100.00 %
COUNTY ATTORNEY F100	0	0	0	0	0.00 %
INDIGENT REPRESENTATION *	0	0	0	0	0.00 %
JUDICIAL BRANCH *	0	0	(0)	0	0.00 %
PUBLIC FIDUCIARY F100	37,640	37,640	0	37,640	100.00 %
SHERIFF F100	2,662,348	1,119,447	72,472	1,046,975	93.53 %
<b>Subtotal</b>	<b>3,107,652</b>	<b>1,559,641</b>	<b>72,472</b>	<b>1,487,169</b>	<b>95.35 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	0	0	(0)	0	0.00 %
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0.00 %</b>
<b>Other Gov Fund</b>					
NON-DEPARTMENTAL F100	273,655,875	170,213,586	160,857,891	9,355,695	5.50 %
<b>Subtotal</b>	<b>273,655,875</b>	<b>170,213,586</b>	<b>160,857,891</b>	<b>9,355,695</b>	<b>5.50 %</b>
<b>Total Expenditures</b>	<b>1,443,141,727</b>	<b>864,126,952</b>	<b>829,707,890</b>	<b>34,419,062</b>	<b>3.98 %</b>

\* Totals may not foot due to rounding



# General Fund

## Agency Detail of Grouped Appropriations

### As of February 28, 2009

<b>Indigent Representation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
JUVENILE DEFENDER F100	4,281,765	2,869,640	2,888,457	(18,817)	-0.66 %
LEGAL ADVOCATE F100	9,529,764	6,120,813	5,766,039	354,774	5.80 %
LEGAL DEFENDER F100	10,511,194	6,693,740	6,499,867	193,873	2.90 %
PUBLIC DEFENDER F100	36,141,386	23,993,856	23,591,332	402,524	1.68 %
PUBLIC DEFENSE SERVICES F100	15,414,886	9,201,723	15,167,890	(5,966,167)	-64.84 %
<b>Subtotal Expenditures</b>	<b><u>75,878,995</u></b>	<b><u>48,879,772</u></b>	<b><u>53,913,584</u></b>	<b><u>(5,033,812)</u></b>	<b><u>-10.30 %</u></b>

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
ADULT PROBATION F100	61,112,616	40,716,403	40,914,659	(198,256)	-0.49 %
JUVENILE PROBATION F100	17,862,469	11,913,861	10,865,358	1,048,503	8.80 %
SUPERIOR COURT F100	70,347,261	47,196,229	44,960,330	2,235,899	4.74 %
<b>Subtotal Expenditures</b>	<b><u>149,322,346</u></b>	<b><u>99,826,493</u></b>	<b><u>96,740,346</u></b>	<b><u>3,086,147</u></b>	<b><u>3.09 %</u></b>

\* Totals may not foot due to rounding



# Detention Fund

## Executive Summary

As of February 28, 2009

<b>Revenues</b>	<b>Revised FY Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>
Sales Taxes	138,206,968	93,392,775	84,029,449	(9,363,326)
Intergovernmental	30,268,983	18,164,336	24,319,476	6,155,140
Interest	6,335,889	3,167,945	4,566,804	1,398,859
Transfers In	197,452,665	113,387,887	113,387,888	1
<b>Total Revenues</b>	<b>372,264,505</b>	<b>228,112,943</b>	<b>226,303,617</b>	<b>(1,809,326)</b>
 <b>Expenditures</b>				
Personnel Services	221,993,397	148,052,623	149,492,062	(1,439,439)
Supplies	15,092,161	10,293,699	10,357,385	(63,686)
Services	188,593,368	42,159,476	32,315,112	9,844,364
Debt Service	1,716,146	1,166,748	1,018,090	148,658
Capital Outlay	897,578	630,301	387,472	242,829
Transfers Out	951,000	951,000	951,000	-
<b>Total Expenditures</b>	<b>429,243,650</b>	<b>203,253,847</b>	<b>194,521,121</b>	<b>8,732,726</b>
 <b>Excess (Deficiency) of Revenues Over Expenditures</b>				
	<b>(56,979,145)</b>	<b>24,859,096</b>	<b>31,782,496</b>	<b>6,923,400</b>
<b>Beginning Fund Balance</b>	<b>141,979,145</b>	<b>141,979,145</b>	<b>155,482,299 <sup>(1)</sup></b>	<b>13,503,154</b>
<b>Revenues</b>	<b>372,264,505</b>	<b>228,112,943</b>	<b>226,303,617</b>	<b>(1,809,326)</b>
<b>Expenditures</b>	<b>429,243,650</b>	<b>203,253,847</b>	<b>194,521,121</b>	<b>8,732,726</b>
<b>Fund Balance with Designations</b>	<b>85,000,000</b>	<b>166,838,241</b>	<b>187,264,795</b>	<b>20,426,554</b>
<b>Fund Balance Designations (2)</b>	<b>85,000,000</b>	<b>85,000,000</b>	<b>85,000,000</b>	<b>-</b>
<b>Undesignated Ending Fund Balance</b>	<b>-</b>	<b>81,838,241</b>	<b>102,264,795</b>	<b>20,426,554</b>

1. Unaudited Beginning Unreserved Fund Balance
2. Fund Balance Designations:

Budget Stabilization	35,000,000
Future Capital Projects	50,000,000
<b>Total:</b>	<b>85,000,000</b>

\* Totals may not foot due to rounding

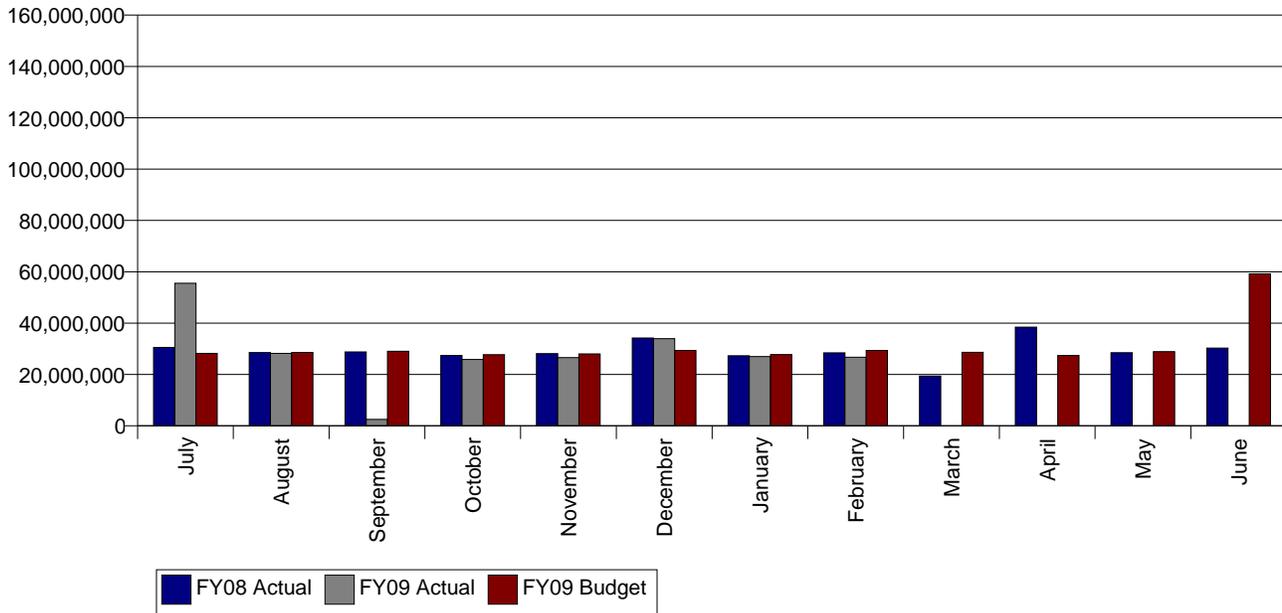


# Detention Fund

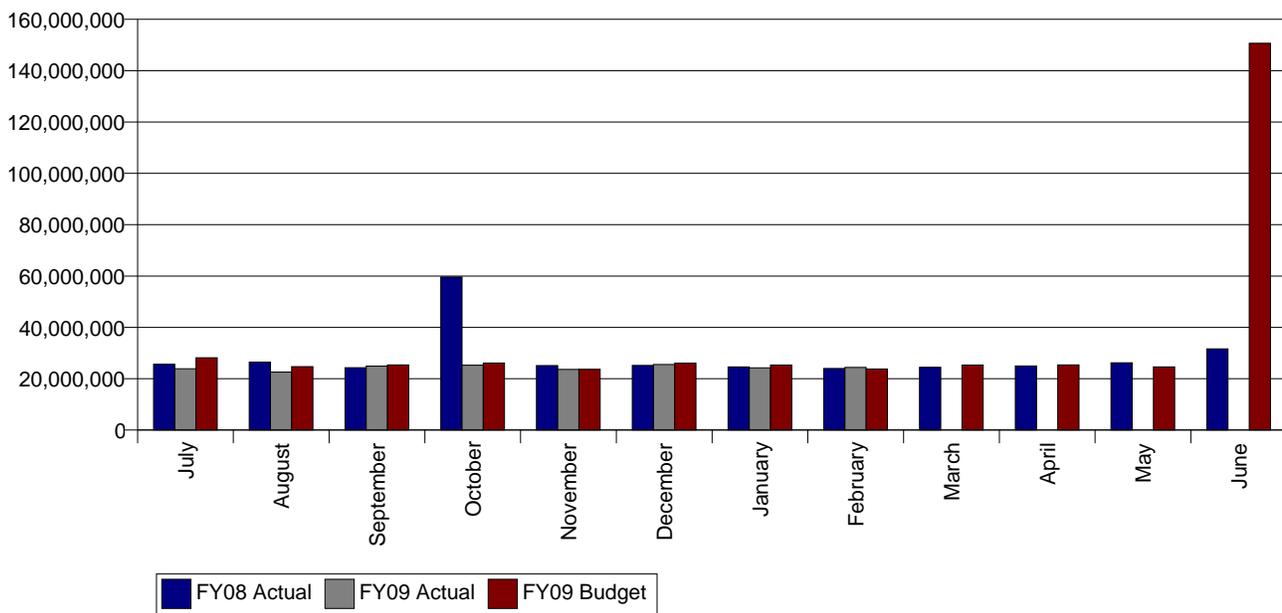
## Executive Summary

As of February 28, 2009

### Revenues



### Expenditures





**Detention Fund**  
**Category Detailed by Agency**  
**As of February 28, 2009**

**Revenues**

<b>Agency</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
262 - CORRECTIONAL HEALTH F255	6,500	4,336	2,445	(1,892)	(43.62)%
472 - NON-DEPARTMENTAL F255	345,018,005	209,948,607	205,014,791	(4,933,816)	(2.35)%
507 - SHERIFF F255	27,240,000	18,160,000	21,286,381	3,126,381	17.22%
<b>Subtotal</b>	<b>372,264,505</b>	<b>228,112,943</b>	<b>226,303,617</b>	<b>(1,809,326)</b>	<b>(0.79)%</b>

**Expenditures**

<b>Agency</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
262 - CORRECTIONAL HEALTH F255	49,229,949	32,850,348	32,643,233	207,115	0.63%
276 - JUVENILE PROBATION F255	35,072,490	23,385,033	22,215,016	1,170,017	5.00%
420 - JUSTICE SYSTEM PLANNING F255	1,695,804	1,221,935	1,013,765	208,170	17.04%
472 - NON-DEPARTMENTAL F255	154,219,816	19,617,433	12,894,729	6,722,704	34.27%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	186,282,064	124,347,500	124,097,790	249,710	0.20%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,831,598	1,656,588	175,010	9.56%
<b>Subtotal</b>	<b>429,243,650</b>	<b>203,253,847</b>	<b>194,521,121</b>	<b>8,732,726</b>	<b>4.30%</b>

\* Totals may not foot due to rounding



## Detention Fund

### Category Detailed by Agency

As of February 28, 2009

#### Revenues

##### Operating

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	4,336	2,445	(1,892)	(43.62)%
472 - NON-DEPARTMENTAL F255	341,995,522	209,948,607	201,992,308	(7,956,299)	(3.79)%
507 - SHERIFF F255	27,240,000	18,160,000	21,286,381	3,126,381	17.22%
<b>Subtotal</b>	<b>369,242,022</b>	<b>228,112,943</b>	<b>223,281,134</b>	<b>(4,831,809)</b>	<b>(2.12)%</b>

##### Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	-	-	-	-	0.00%
472 - NON-DEPARTMENTAL F255	3,022,483	-	3,022,483	3,022,483	0.00%
<b>Subtotal</b>	<b>3,022,483</b>	<b>-</b>	<b>3,022,483</b>	<b>3,022,483</b>	<b>0.00%</b>

<b>Total Revenues</b>	<b>372,264,505</b>	<b>228,112,943</b>	<b>226,303,617</b>	<b>(1,809,326)</b>	<b>(0.79)%</b>
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#### Expenditures

##### Operating

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,084,489	32,753,376	32,558,383	194,993	0.60%
276 - JUVENILE PROBATION F255	35,072,490	23,385,033	22,215,016	1,170,017	5.00%
420 - JUSTICE SYSTEM PLANNING F255	1,695,804	1,221,935	1,013,765	208,170	17.04%
472 - NON-DEPARTMENTAL F255	94,774,808	19,638,315	8,689,043	10,949,272	55.75%
507 - SHERIFF F255	185,870,904	124,073,396	124,097,790	(24,394)	(0.02)%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,831,598	1,656,588	175,010	9.56%
<b>Subtotal</b>	<b>369,242,022</b>	<b>202,903,653</b>	<b>190,230,584</b>	<b>12,673,069</b>	<b>6.25%</b>

##### Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	145,460	96,972	84,850	12,122	12.50%
472 - NON-DEPARTMENTAL F255	59,445,008	(20,882)	4,205,686	(4,226,568)	20240.25%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	411,160	274,104	0	274,104	100.00%
701 - FACILITIES MANAGEMENT F255	-	-	-	-	0.00%
<b>Subtotal</b>	<b>60,001,628</b>	<b>350,194</b>	<b>4,290,536</b>	<b>(3,940,342)</b>	<b>(1125.19)%</b>

<b>Total Expenditures</b>	<b>429,243,650</b>	<b>203,253,847</b>	<b>194,521,121</b>	<b>8,732,726</b>	<b>4.30%</b>
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\* Totals may not foot due to rounding