



Maricopa County

Department of Finance

Shelby Scharbach
Acting Finance Director
301 West Jefferson Street
Suite 950
Phoenix, AZ 85003-2278
Phone: 602.506-3561
Fax: 602.506-4451
www.maricopa.gov

Date: February 11, 2009
To: David Smith, County Manager
From: Shelby Scharbach, Acting Finance Director *SS*
Subject: FY 08-09 Executive Summary – January 2009

Attached is the General Fund and Detention Fund financial activity through January 31, 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 9, 2009, Elliot D. Pollack's (EDP) presentation to the Board of Supervisors (Board) highlighted a few items that have, and will continue to have, a direct impact on the County's financial position. Specifically, EDP noted how the State's unemployment rank has declined from 2nd in 2004-2006 to 48th as of November 2008. In addition, EDP estimates that the bottom of the housing market may occur in 2009, but a full recovery will probably take multiple years. During the same meeting, OMB presented to the Board the anticipated FY10 structural deficits along with the State's current and potential budget issues that will impact the County. The estimated deficits related to the State issues could reach \$133.3m for the General Fund and Detention Fund combined. OMB also stated that they will bring budget balancing recommendations to the Board in February through March 2009.

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue YTD variance of (\$20,700,734):** The FY 08-09 Sales Tax YTD actual revenue of \$243.1m is less than budgeted revenue of \$263.8m resulting in a negative budget variance of \$20.7m or 7.8 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$26.6m or 9.9 percent. The FY 08-09 Sales 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 \$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 January 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the Arizona Department of Commerce reported that the State lost 116,500 jobs in 2008, which is the largest number on record. The second largest job loss occurred in 2001 when the State lost 30,000 jobs. Further, November marked the 8th consecutive month with rising unemployment. The State's unemployment rate increased to 6.9 percent from 6.3 percent in the prior month. The nation's unemployment rate was 7.2 percent, which is the highest since January 1993. The sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.

- **Property Tax Revenue YTD variance of (\$406,082):** The FY 08-09 Property Tax YTD actual revenue of \$256.5m is less than budgeted YTD revenue of \$256.9m resulting in a negative budget variance of \$.4m or .2 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 one-time reduction of \$1,421,533 due to the impact of a state-wide property tax settlement with Qwest Communications. Excluding the Qwest Communications property tax settlement, there would be a positive property tax budget variance of \$1,015,451.

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 will be available for purchase by investors through what has been the County's largest sale of delinquent property tax liens on record. The County should benefit from the property tax lien sales as approximately 10.0 percent of the total property tax collections are retained by the County. Finance and OMB will continue to closely monitor property tax collections.

- **Vehicle License Tax (VLT) Revenue YTD variance of (\$4,533,840):** The FY 08-09 VLT YTD actual revenue of \$77.9m is less than budgeted revenue of \$82.4m resulting in a negative budget variance of \$4.5m or 5.5 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$6.4m or 7.6 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 2nd 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 \$5,933,888:** Current YTD expenditures are 2.2 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 \$20,053,823:** Current YTD expenditures are 19.0 percent under budget. Non-Departmental comprises the largest positive variance as expenditures associated with both facility renovations and IT infrastructure projects, such as data network and application developments, are under budget.

- **Intergovernmental Payments YTD variance of \$800,927:** Current YTD expenditures are .6 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 a budget 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 \$1,587,906:** Current YTD expenditures are 46.5 percent under budget. Non-Departmental (recurring) 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 (\$664,154): Current YTD expenditures are 10.3 percent over budget. No response was received from the Department for the current month variance. However, the prior month negative variance was due to increased legal costs associated with Hart v. Hill which had exceeded \$700,000 as of December 2008.

Office of Public Defense Services Expenditures YTD variance of (\$4,815,606): Current YTD expenditures are 11.2 percent over budget which includes negative variances for; Public Defender of (\$1,757) and Public Defense Services of (\$5,503,409).

- **Public Defense Services Expenditures YTD variance of (\$5,503,409)** – Current YTD expenditures are 69.5 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 49 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 12.0 percent higher (149 v. 133) than it was during the crisis that occurred in March 2007. In addition to the two major issues mentioned above, adult civil (4%), adult appeal (11%), juvenile civil (14%), and mental health (14%) 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 (\$7,602,416):** The FY 08-09 Jail Excise YTD actual revenue of \$72.9m is less than budgeted revenue of \$80.5m resulting in a negative budget variance of \$7.6m or 9.4 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$9.5m or 11.6 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 \$7,054,468:** The FY 08-09 Intergovernmental YTD actual revenue of \$22.9m is more than budgeted revenue of \$15.9m resulting in a positive budget variance of \$7.0m or 44.4 percent. The revenue variance is primarily \$3,988,178 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 (\$722,427):** Current YTD expenditures are .6 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 \$9,813,020:** Current YTD expenditures are 26.5 percent under budget. This favorable variance is the result of unspent contingency funds.
- **Capital Outlay Expenditures YTD variance of \$250,750:** Current YTD expenditures are 45.1 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 no 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 lump sum budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of (\$12,294,750):** The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$52.7m is less than budgeted YTD revenue of \$65.0m resulting in a negative budget variance of \$12.3m or 18.9 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$8.1m or 13.3 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 January 31, 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 January 31, 2009

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	459,033,619	263,778,381	243,077,647	(20,700,734)
Property Taxes	456,457,388	256,903,413	256,497,331	(406,082)
Vehicle License Taxes	137,859,289	82,445,701	77,911,861	(4,533,840)
Intergovernmental	12,766,861	6,987,571	6,410,324	(577,247)
Miscellaneous	79,150,181	42,596,932	45,389,136	2,792,204
Interest	12,000,000	6,000,000	9,146,058	3,146,058
Transfers In	11,621,745	7,531,910	7,719,433	187,523
Total Revenues	1,168,889,083	666,243,908	646,151,790	(20,092,118)
 Expenditures				
Personnel Services	460,261,091	271,422,010	265,488,122	5,933,888
Supplies	13,778,180	8,474,558	7,547,057	927,501
Services	371,903,906	105,544,147	85,490,324	20,053,823
Intergovernmental Payments	228,143,806	133,805,020	133,004,093	800,927
Debt Service	16,746,660	9,860,314	9,038,349	821,965
Capital Outlay	6,730,441	3,416,690	1,828,784	1,587,906
Transfers Out	345,577,643	247,410,720	247,274,493	136,227
Total Expenditures	1,443,141,727	779,933,459	749,671,222	30,262,237
Excess (Deficiency) of Revenues Over Expenditures	(274,252,644)	(113,689,551)	(103,519,432)	10,170,119
Beginning Fund Balance	485,477,495	485,477,495	506,777,757 ⁽¹⁾	21,300,262
<i>Revenues</i>	1,168,889,083	666,243,908	646,151,790	(20,092,118)
<i>Expenditures</i>	1,443,141,727	779,933,459	749,671,222	30,262,237
Fund Balance with Designations	211,224,851	371,787,944	403,258,325	31,470,381
<i>Fund Balance Designations (2)</i>	210,849,851	210,849,851	210,849,851	-
Undesignated Ending Fund Balance	375,000	160,938,093	192,408,474	31,470,381

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

Total: **210,849,851**

* Totals may not foot due to rounding

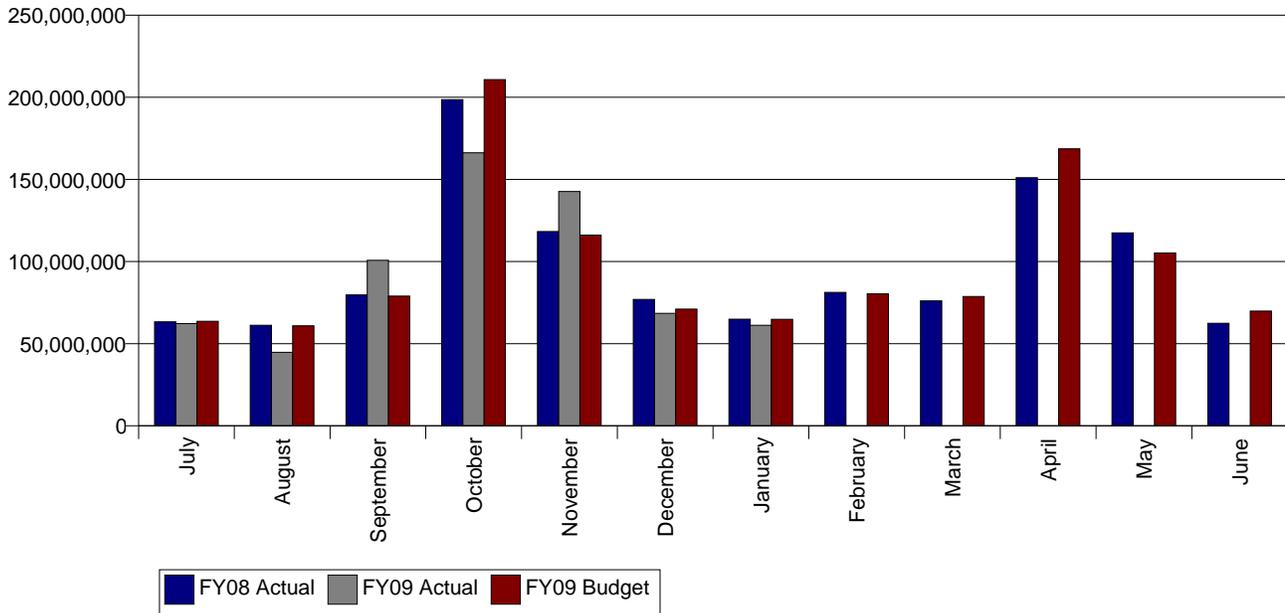


General Fund

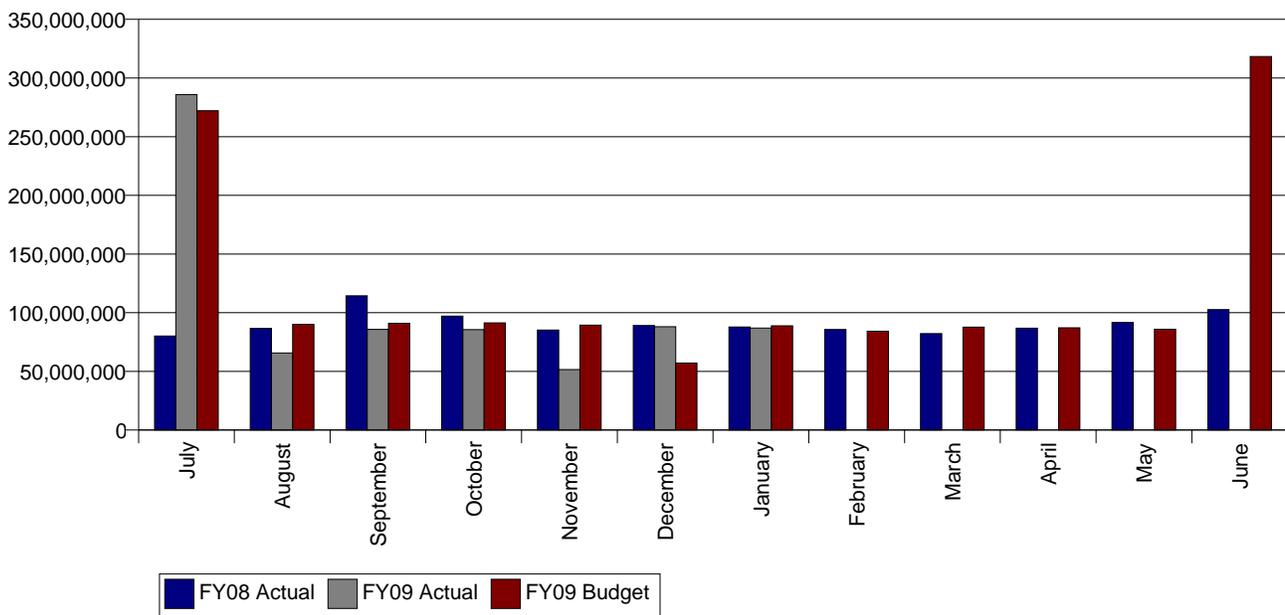
Executive Summary

As of January 31, 2009

Revenues



Expenditures





General Fund

Category Detailed by Agency

As of January 31, 2009

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	14,714,009	13,791,806	922,203	6.27 %
BOARD OF SUPERVISORS D1 F100	372,646	219,125	204,598	14,527	6.63 %
BOARD OF SUPERVISORS D2 F100	372,649	219,101	210,407	8,694	3.97 %
BOARD OF SUPERVISORS D3 F100	372,649	209,212	194,521	14,691	7.02 %
BOARD OF SUPERVISORS D4 F100	372,648	203,048	194,094	8,954	4.41 %
BOARD OF SUPERVISORS D5 F100	372,643	220,392	207,243	13,149	5.97 %
CALL CENTER F100	1,628,190	973,424	941,815	31,609	3.25 %
CLERK OF THE BOARD F100	716,421	422,506	393,945	28,561	6.76 %
COMMUNICATIONS F100	932,091	572,214	358,417	213,797	37.36 %
COUNTY MANAGER F100	1,429,968	847,725	784,148	63,577	7.50 %
ELECTIONS F100	20,096,904	16,360,461	16,221,849	138,612	0.85 %
ENTERPRISE TECHNOLOGY F100	10,785,417	6,945,113	5,585,825	1,359,288	19.57 %
FACILITIES MANAGEMENT F100	12,908,663	7,613,366	7,392,645	220,721	2.90 %
FINANCE F100	3,787,037	2,228,655	2,210,528	18,127	0.81 %
INTERNAL AUDIT F100	1,843,786	1,095,106	1,050,404	44,702	4.08 %
MANAGEMENT & BUDGET F100	3,746,301	2,191,095	2,013,195	177,900	8.12 %
MATERIALS MANAGEMENT F100	2,029,600	1,200,787	1,127,416	73,371	6.11 %
RECORDER F100	2,279,710	1,311,825	1,243,486	68,339	5.21 %
RESEARCH & REPORTING F100	327,743	204,192	201,476	2,716	1.33 %
TREASURER F100	2,909,938	1,749,301	1,714,093	35,208	2.01 %
WORKFORCE MGMT AND DEV F100	6,145,531	3,615,765	2,344,299	1,271,466	35.16 %
Subtotal	98,353,837	63,116,422	58,386,212	4,730,210	7.49 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	19,144,168	18,223,406	920,762	4.81 %
CONSTABLES F100	2,368,881	1,363,519	1,292,883	70,636	5.18 %
CORRECTIONAL HEALTH F100	3,581,457	2,111,636	1,980,371	131,265	6.22 %
COUNTY ATTORNEY CIVIL F100	10,715,927	6,466,535	7,130,689	(664,154)	-10.27 %
COUNTY ATTORNEY F100	62,837,039	37,067,314	36,576,495	490,819	1.32 %
EMERGENCY MANAGEMENT F100	234,996	140,826	100,891	39,935	28.36 %
INDIGENT REPRESENTATION *	75,878,995	42,949,654	47,765,260	(4,815,606)	-11.21 %
JUDICIAL BRANCH *	149,322,346	88,493,220	85,643,986	2,849,234	3.22 %
JUSTICE COURTS F100	14,234,238	8,264,057	8,104,645	159,412	1.93 %
JUSTICE SYSTEM PLANNING F100	542,057	318,983	184,707	134,276	42.09 %
MEDICAL EXAMINER F100	7,738,016	4,579,244	4,503,093	76,151	1.66 %
PUBLIC FIDUCIARY F100	2,650,584	1,577,951	1,490,448	87,503	5.55 %
SHERIFF F100	74,917,959	43,625,721	42,072,887	1,552,834	3.56 %
Subtotal	437,236,598	256,102,828	255,069,761	1,033,067	0.40 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE & CONTROL F100	322,919	188,369	188,369	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,156,246	2,152,055	4,191	0.19 %
HUMAN SERVICES F100	2,517,013	1,468,263	1,157,324	310,939	21.18 %
PUBLIC HEALTH F100	12,462,708	7,348,653	6,622,959	725,694	9.88 %
Subtotal	18,990,284	11,161,531	10,120,708	1,040,823	9.33 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS & RECREATION F100	1,426,304	839,328	834,867	4,461	0.53 %
Subtotal	1,426,304	839,328	834,867	4,461	0.53 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,366,735	1,158,679	208,056	15.22 %
Subtotal	2,320,833	1,366,735	1,158,679	208,056	15.22 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	233,393,967	133,678,944	133,420,462	258,482	0.19 %
NON-DEPARTMENTAL F100	651,419,904	313,667,671	290,680,534	22,987,137	7.33 %
Subtotal	884,813,871	447,346,615	424,100,995	23,245,620	5.20 %
Total Expenditures	1,443,141,727	779,933,459	749,671,222	30,262,237	3.88 %

* Totals may not foot due to rounding



General Fund

Category Detailed by Agency

As of January 31, 2009

Recurring

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,923,302	14,714,009	13,791,806	922,203	6.27 %
BOARD OF SUPERVISORS D1 F100	372,646	219,125	204,598	14,527	6.63 %
BOARD OF SUPERVISORS D2 F100	372,649	219,101	210,407	8,694	3.97 %
BOARD OF SUPERVISORS D3 F100	372,649	209,212	194,521	14,691	7.02 %
BOARD OF SUPERVISORS D4 F100	372,648	203,048	194,094	8,954	4.41 %
BOARD OF SUPERVISORS D5 F100	372,643	220,392	207,243	13,149	5.97 %
CALL CENTER F100	1,628,190	973,424	941,815	31,609	3.25 %
CLERK OF THE BOARD F100	716,421	422,506	393,945	28,561	6.76 %
COMMUNICATIONS F100	932,091	572,214	358,417	213,797	37.36 %
COUNTY MANAGER F100	1,429,968	847,725	784,148	63,577	7.50 %
ELECTIONS F100	20,096,904	16,360,461	16,221,849	138,612	0.85 %
ENTERPRISE TECHNOLOGY F100	10,785,417	6,945,113	5,585,825	1,359,288	19.57 %
FACILITIES MANAGEMENT F100	12,908,663	7,613,366	7,392,645	220,721	2.90 %
FINANCE F100	3,787,037	2,228,655	2,210,528	18,127	0.81 %
INTERNAL AUDIT F100	1,843,786	1,095,106	1,050,404	44,702	4.08 %
MANAGEMENT & BUDGET F100	3,746,301	2,191,095	2,013,195	177,900	8.12 %
MATERIALS MANAGEMENT F100	2,029,600	1,200,787	1,127,416	73,371	6.11 %
RECORDER F100	2,279,710	1,311,825	1,243,486	68,339	5.21 %
RESEARCH & REPORTING F100	327,743	204,192	201,476	2,716	1.33 %
TREASURER F100	2,909,938	1,749,301	1,714,093	35,208	2.01 %
WORKFORCE MGMT AND DEV F100	6,145,531	3,615,765	2,344,299	1,271,466	35.16 %
Subtotal	98,353,837	63,116,422	58,386,212	4,730,210	7.49 %
Public Safety					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,214,103	19,144,168	18,223,406	920,762	4.81 %
CONSTABLES F100	2,361,217	1,362,242	1,292,883	69,359	5.09 %
CORRECTIONAL HEALTH F100	3,581,457	2,111,636	1,980,371	131,265	6.22 %
COUNTY ATTORNEY CIVIL F100	10,315,927	6,066,535	7,130,689	(1,064,154)	-17.54 %
COUNTY ATTORNEY F100	62,837,039	37,067,314	36,576,495	490,819	1.32 %
EMERGENCY MANAGEMENT F100	234,996	140,826	100,891	39,935	28.36 %
INDIGENT REPRESENTATION *	75,878,995	42,949,654	47,765,260	(4,815,606)	-11.21 %
JUDICIAL BRANCH *	149,322,346	88,493,220	85,643,986	2,849,234	3.22 %
JUSTICE COURTS F100	14,234,238	8,264,057	8,104,645	159,412	1.93 %
JUSTICE SYSTEM PLANNING F100	542,057	318,983	184,707	134,276	42.09 %
MEDICAL EXAMINER F100	7,738,016	4,579,244	4,503,093	76,151	1.66 %
PUBLIC FIDUCIARY F100	2,612,944	1,540,311	1,490,507	49,804	3.23 %
SHERIFF F100	72,255,611	42,892,001	42,072,887	819,114	1.91 %
Subtotal	434,128,946	254,930,191	255,069,819	(139,628)	-0.05 %
Health, Welfare and Sanitation					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE & CONTROL F100	322,919	188,369	188,369	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,687,644	2,156,246	2,152,055	4,191	0.19 %
HUMAN SERVICES F100	2,517,013	1,468,263	1,157,324	310,939	21.18 %
PUBLIC HEALTH F100	12,462,708	7,348,653	6,622,959	725,694	9.88 %
Subtotal	18,990,284	11,161,531	10,120,708	1,040,823	9.33 %
Culture and Recreation					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS & RECREATION F100	1,426,304	839,328	834,867	4,461	0.53 %
Subtotal	1,426,304	839,328	834,867	4,461	0.53 %
Education					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	1,366,735	1,158,679	208,056	15.22 %
Subtotal	2,320,833	1,366,735	1,158,679	208,056	15.22 %
Other Gov Fund					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	233,393,967	133,678,944	133,420,462	258,482	0.19 %
NON-DEPARTMENTAL F100	377,764,029	146,693,059	132,084,312	14,608,747	9.96 %
Subtotal	611,157,996	280,372,003	265,504,773	14,867,230	5.30 %

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 %
Subtotal	0	0	0	0	0.00 %
Public Safety					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONSTABLES F100	7,664	1,277	0	1,277	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	(58)	37,698	100.16 %
SHERIFF F100	2,662,348	733,720	0	733,720	100.00 %
Subtotal	3,107,652	1,172,637	(58)	1,172,695	100.00 %
Culture and Recreation					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS & RECREATION F100	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %
Other Gov Fund					
	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON-DEPARTMENTAL F100	273,655,875	166,974,612	158,596,222	8,378,390	5.02 %
Subtotal	273,655,875	166,974,612	158,596,222	8,378,390	5.02 %
Total Expenditures	1,443,141,727	779,933,459	749,671,222	30,262,237	3.88 %

* Totals may not foot due to rounding



General Fund

Agency Detail of Grouped Appropriations

As of January 31, 2009

Indigent Representation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
JUVENILE DEFENDER F100	4,281,765	2,530,129	2,531,886	(1,757)	-0.07 %
LEGAL ADVOCATE F100	9,529,764	5,409,810	5,068,831	340,979	6.30 %
LEGAL DEFENDER F100	10,511,194	5,897,501	5,772,896	124,605	2.11 %
PUBLIC DEFENDER F100	36,141,386	21,189,330	20,965,353	223,977	1.06 %
PUBLIC DEFENSE SERVICES F100	15,414,886	7,922,884	13,426,293	(5,503,409)	-69.46 %
Subtotal Expenditures	<u>75,878,995</u>	<u>42,949,654</u>	<u>47,765,260</u>	<u>(4,815,606)</u>	<u>-11.21 %</u>

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	61,112,616	36,045,132	36,137,771	(92,639)	-0.26 %
JUVENILE PROBATION F100	17,862,469	10,570,502	9,666,330	904,172	8.55 %
SUPERIOR COURT F100	70,347,261	41,877,586	39,839,885	2,037,701	4.87 %
Subtotal Expenditures	<u>149,322,346</u>	<u>88,493,220</u>	<u>85,643,986</u>	<u>2,849,234</u>	<u>3.22 %</u>

* Totals may not foot due to rounding



Detention Fund

Executive Summary

As of January 31, 2009

Revenues	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	80,471,445	72,869,029	(7,602,416)
Intergovernmental	30,268,983	15,893,794	22,948,262	7,054,468
Interest	6,335,889	3,167,945	4,566,804	1,398,859
Transfers In	197,452,665	99,214,401	99,214,402	1
Total Revenues	372,264,505	198,747,585	199,598,497	850,912
 Expenditures				
Personnel Services	221,993,397	130,825,808	131,548,235	(722,427)
Supplies	15,092,161	9,109,227	9,236,967	(127,740)
Services	188,561,453	36,987,836	27,174,816	9,813,020
Debt Service	1,716,146	1,029,010	899,372	129,638
Capital Outlay	929,493	555,504	304,754	250,750
Transfers Out	951,000	951,000	951,000	-
Total Expenditures	429,243,650	179,458,385	170,115,145	9,343,240
 Excess (Deficiency) of Revenues Over Expenditures				
	(56,979,145)	19,289,200	29,483,351	10,194,151
Beginning Fund Balance	141,979,145	141,979,145	155,482,299 ⁽¹⁾	13,503,154
<i>Revenues</i>	372,264,505	198,747,585	199,598,497	850,912
<i>Expenditures</i>	429,243,650	179,458,385	170,115,145	9,343,240
Fund Balance with Designations	85,000,000	161,268,345	184,965,650	23,697,305
<i>Fund Balance Designations (2)</i>	85,000,000	85,000,000	85,000,000	-
Undesignated Ending Fund Balance	-	76,268,345	99,965,650	23,697,305

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

Budget Stabilization	35,000,000
Future Capital Projects	50,000,000
Total:	85,000,000

* Totals may not foot due to rounding

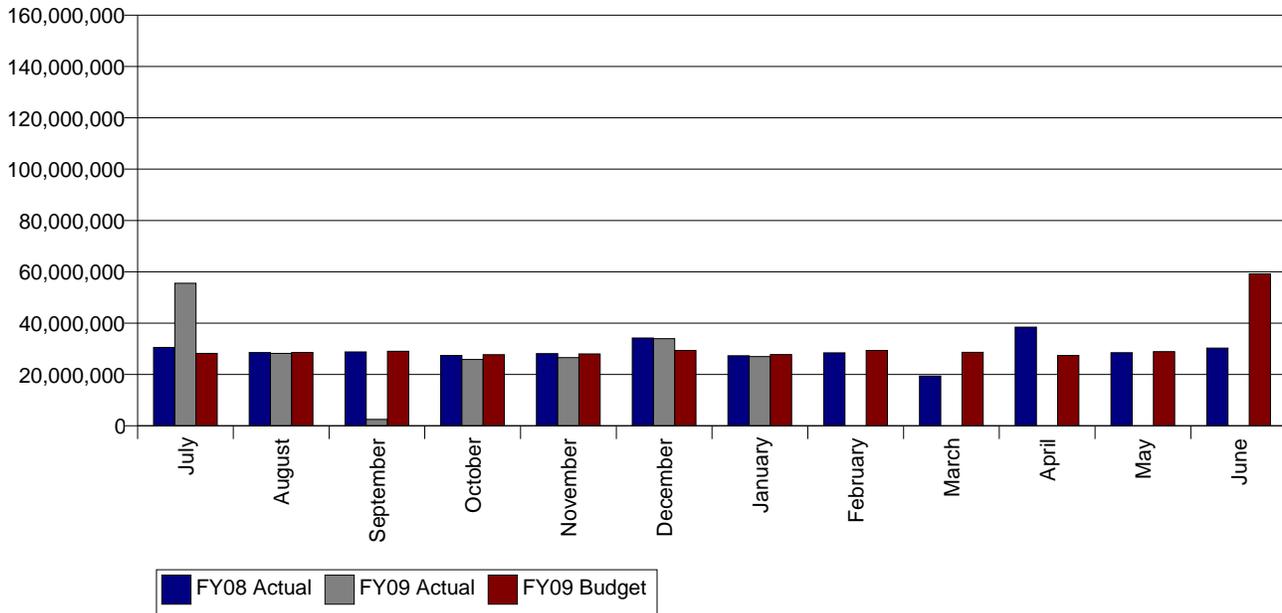


Detention Fund

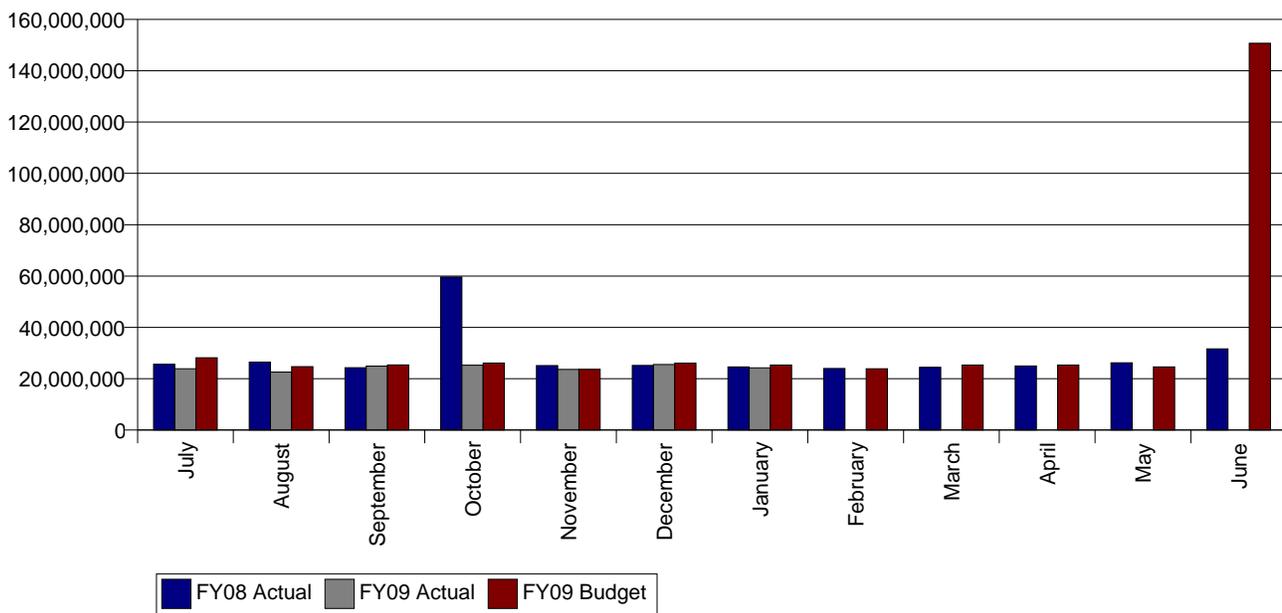
Executive Summary

As of January 31, 2009

Revenues



Expenditures





Detention Fund
Category Detailed by Agency
As of January 31, 2009

Revenues

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	3,794	2,142	(1,652)	(43.54)%
472 - NON-DEPARTMENTAL F255	345,018,005	182,853,791	179,680,885	(3,172,906)	(1.74)%
507 - SHERIFF F255	27,240,000	15,890,000	19,915,470	4,025,470	25.33%
Subtotal	372,264,505	198,747,585	199,598,497	850,912	0.43%

Expenditures

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,229,949	28,935,617	28,837,985	97,632	0.34%
276 - JUVENILE PROBATION F255	35,072,490	20,632,100	19,670,876	961,224	4.66%
420 - JUSTICE SYSTEM PLANNING F100	1,695,804	1,122,527	925,708	196,819	17.53%
472 - NON-DEPARTMENTAL F255	154,219,816	17,398,076	10,236,614	7,161,462	41.16%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	186,282,064	109,754,327	108,968,642	785,685	0.72%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,615,738	1,475,321	140,417	8.69%
Subtotal	429,243,650	179,458,385	170,115,145	9,343,240	5.21%

* Totals may not foot due to rounding



Detention Fund

Category Detailed by Agency

As of January 31, 2009

Revenues

Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	6,500	3,794	2,142	(1,652)	(43.54)%
472 - NON-DEPARTMENTAL F255	341,995,522	182,853,791	176,658,402	(6,195,389)	(3.39)%
507 - SHERIFF F255	27,240,000	15,890,000	19,915,470	4,025,470	25.33%
Subtotal	369,242,022	198,747,585	196,576,014	(2,171,571)	(1.09)%

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%
Subtotal	3,022,483	-	3,022,483	3,022,483	0.00%

Total Revenues	372,264,505	198,747,585	199,598,497	850,912	0.43%
-----------------------	--------------------	--------------------	--------------------	----------------	--------------

Expenditures

Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	49,084,489	28,850,767	28,753,135	97,632	0.34%
276 - JUVENILE PROBATION F255	35,072,490	20,632,100	19,670,876	961,224	4.66%
420 - JUSTICE SYSTEM PLANNING F100	1,695,804	1,122,527	925,708	196,819	17.53%
472 - NON-DEPARTMENTAL F255	94,774,808	18,064,652	6,908,203	11,156,449	61.76%
507 - SHERIFF F255	185,870,904	109,514,486	108,968,816	545,670	0.50%
701 - FACILITIES MANAGEMENT F255	2,743,527	1,615,738	1,475,672	140,066	8.67%
Subtotal	369,242,022	179,800,270	166,702,410	13,097,860	7.28%

Non-Recurring

Agency	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
262 - CORRECTIONAL HEALTH F255	145,460	84,850	84,850	-	0.00%
472 - NON-DEPARTMENTAL F255	59,445,008	(666,576)	3,328,411	(3,994,987)	599.33%
482 - GEN GOV DETENTION FUND	-	-	-	-	0.00%
507 - SHERIFF F255	411,160	239,841	(174)	240,015	100.07%
701 - FACILITIES MANAGEMENT F255	-	-	(351)	351	0.00%
Subtotal	60,001,628	(341,885)	3,412,736	(3,754,621)	1098.21%

Total Expenditures	429,243,650	179,458,385	170,115,145	9,343,240	5.21%
---------------------------	--------------------	--------------------	--------------------	------------------	--------------

* Totals may not foot due to rounding