



Maricopa County

Department of Finance

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Date: August 14, 2009
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 08-09 Executive Summary – June 2009

Attached is the General Fund and Detention Fund financial activity through June 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 audited beginning fund balance represents a net gain of \$26.6m 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.

The June 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.

The following financial information and commentaries are through the third close scheduled on July 31, 2009. The financial information does not include all adjusting entries, such as accounts payable and shared sales taxes accruals, which are scheduled through August 31, 2009. An updated June 2009 Variance Report will be issued during September 2009 which will include all unaudited adjusted entries.

General Fund Variance Analysis

General Fund Revenues

The FY 09-10 General Fund revenue budget presented to the Board of Supervisors on April 13, 2009 reflected a structural deficit of \$65.6m comprised primarily of Sales Tax, Property Tax and Vehicle License Tax revenues shortfalls. See below for additional information regarding these revenue shortfalls.

Sales Tax Revenue (Operating) YTD variance of (\$66,029,947): The FY 08-09 Sales Tax YTD actual revenue of \$393.0m is less than budgeted revenue of \$459.0m resulting in a negative budget variance of \$66.0m or 14.4 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$69.8m or 15.1 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. The March 2009 Pessimistic forecast from EDP indicated 14.0 percent lower revenue than the prior year. Year-end budget shortfall was estimated to be \$62.7m.

In the July 2009 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that FY 08-09 sales tax revenues are down 13.7 percent compared to last year. FY 08-09 marks the second consecutive year of sales

tax declines. Prior to the last two years, sales tax collections had not declined on an annual basis since 1981, when sales tax on food was eliminated.

Furthermore, Arizona suffered the nation's second largest year-over-year job loss in June 2009 after Michigan. Since the onset of the national recession in December 2007, the state has shed more than (308,000) jobs, or 11.4 percent of its workforce. The state's seasonally adjusted unemployment rate increased from 8.2 percent in May 2009 to 8.7 percent in June 2009. This is the highest recorded unemployment rate since August 1983 when 9.8 percent of the state's labor force was out of work. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$2,299,316):** The FY 08-09 Property Tax YTD actual revenue of \$454.1m is less than budgeted YTD revenue of \$456.4m resulting in a negative budget variance of \$2.3m or 0.5 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 for the annual impact of a state-wide property tax settlement with Qwest Communications. Excluding the Qwest Communications property tax settlement payment of approximately \$2.8m, there would have been a positive property tax budget variance of \$544,699. FY 08-09 YTD collections through June 30, 2009 are 96.1 percent of the adopted levy compared to a historical average of 97.1 percent.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$11,822,927):** The FY 08-09 VLT YTD actual revenue of \$126.0m is less than budgeted revenue of \$137.8m resulting in a negative budget variance of \$11.8m or 8.6 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$13.2m or 9.5 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. The March 2009 Pessimistic forecast from EDP indicated 11.5 percent lower revenue than the prior year. Year-end budget shortfall was estimated to be \$14.6m.

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.

- **Intergovernmental Revenue (Operating) YTD variance of \$2,211,949:** The FY 08-09 Intergovernmental YTD actual revenue of \$14.8m exceeds budgeted revenue of \$12.6m resulting in a positive budget variance of \$2.2m or 17.5 percent. Non-Departmental comprises the largest positive variance as general government revenues, specifically, Payments In Lieu of Taxes, exceed budgeted amounts.
- **Interest Revenue (Operating) YTD variance of (\$2,575,892):** Current YTD revenues have a negative budget variance of 21.5 percent. 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 during the fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$12,482,246:** Current YTD expenditures are 2.7 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Justice Courts, Enterprise Technology, Public Health, and Elections.
- **Services Expenditures (Operating) YTD variance of \$99,107,421:** Current YTD expenditures are 41.2 percent under budget. Non-Departmental comprises the largest positive variance as general government contingency and data network expenditures associated with IT infrastructure projects are under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$78,520:** Current YTD expenditures are 0.03 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. However, the positive variance is primarily attributed to Non-Departmental and Sheriff Investigations expenditures.

- **Capital Outlay Expenditures (Operating) YTD variance of \$1,002,907:** Current YTD expenditures are 23.9 percent under budget. The largest positive variances are related to Non-Departmental and Superior Court (Judicial Branch) as fleet management and IT business application development projects are under budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$104,476,731:** Current YTD expenditures are 37.7 percent under budget. Non-Departmental comprises the largest positive variance as general government contingency and data network expenditures associated with IT infrastructure projects are under budget.

General Fund Departmental Expenditure Variances

Public Defense System Expenditures (Operating) YTD variance of (\$7,754,563): Current YTD expenditures for the constellation are 10.2 percent over budget which includes a negative variance for Contract Counsel of \$10,336,011 that is partially offset by savings in the other offices in the Public Defense System. On June 17, 2009 the Board of Supervisors approved a contingency budget adjustment not to exceed \$9.0 million to cover the increased case representation costs in the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$10,336,011):** Current YTD expenditures in the department are 67.1 percent over budget. However, \$1.5 million is budgeted in the other offices in the Public Defense System, but actually belongs to Contract Counsel. The adjusted 52.0 percent 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 34.0 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 declining in FY 08-09, that decline is based on the prior year's elevated numbers.

FY 07-08 adult felony demand was 10.0 percent higher than budgeted, and the effects are still at issue. The financial impact in FY 08-09 is significantly driven by cases assigned in the prior fiscal year that continue to require legal services from contract attorneys as they are pending final resolution. Capital cases also continue to require extraordinary amounts of resources. Capital case expenditures represent approximately 29 percent of the spending for adult felonies, while comprising less than 0.09 percent of the cases assigned. In addition to the two major issues mentioned above, adult appeal (6%) and mental health (23%) are experiencing increased demand for services and costs.

The FY 08-09 overall spending for the Public Defense System is 3.5 percent higher than the actual spending for FY 07-08. This is the lowest percentage increase since 1999.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Taxes (Jail Excise Tax) Revenue (Operating) YTD variance of (\$21,462,780):** The FY 08-09 Jail Excise YTD actual revenue of \$116.7m is less than budgeted revenue of \$138.2m resulting in a negative budget variance of \$21.5m or 15.5 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$21.5m or 15.6 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. The March 2009 Pessimistic forecast from EDP indicated 15.0 percent lower revenue than the prior year. Year-end budget shortfall was estimated to be \$20.9m. As noted previously, the sales tax decline is partially attributable to the rising unemployment rate as consumers are spending less.
- **Intergovernmental Revenue (Operating) YTD variance of \$8,675,085:** The FY 08-09 Intergovernmental YTD actual revenue of \$35.9m exceeds budgeted revenue of \$27.2m resulting in a positive budget variance of \$8.7m or 31.8 percent. The revenue variance is primarily from \$8,622,329 of Jail Per Diem and Booking fees. 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 fiscal year rates and utilization levels, this revenue source was forecasted to exceed budgeted revenue.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of (\$956,442):** Current YTD expenditures are 0.4 percent over budget. The negative variances are attributed to Correctional Health and the Sheriff's Office. However, overall expenditures are within budget for these two departments in the Detention Fund.
- **Services Expenditures (Operating) YTD variance of \$76,370,199:** Current YTD expenditures are 58.5 percent under budget. Non-Departmental comprises the largest positive variance as general government contingency expenditures are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$58,120,127:** Current YTD expenditures are 96.9 percent under budget. Non-Departmental comprises the largest positive variance as general government contingency expenditures are under budget.

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their operating, non-recurring/nonproject, and/or non-recurring/project appropriations.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of (\$21,352,800): The FY 08-09 State Shared Highway User revenue YTD actual revenue of \$90.1m is less than budgeted YTD revenue of \$111.4m resulting in a negative budget variance of \$21.3m or 19.2 percent. In comparison, FY 08-09 YTD actual revenue has declined from FY 07-08 by \$12.3m or 12.0 percent. The March 2009 Pessimistic forecast from EDP indicated 14.5 percent lower revenue than the prior year. Year-end budget shortfall was estimated to be \$23.7m.

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.

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 June 30, 2009

Revenues

Operating	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Sales Taxes	459,033,619	459,033,619	393,003,672	(66,029,947)
Property Taxes	456,457,388	456,457,388	454,158,072	(2,299,316)
Vehicle License Taxes	137,859,289	137,859,289	126,036,362	(11,822,927)
Intergovernmental	12,662,812	12,662,812	14,874,761	2,211,949
Miscellaneous	79,191,720	79,191,720	85,350,339	6,158,619
Interest	12,000,000	12,000,000	9,424,108	(2,575,892)
Transfers In	9,365,597	9,365,597	7,484,449	(1,881,148)
Total Operating Revenues	<u>1,166,570,425</u>	<u>1,166,570,425</u>	<u>1,090,331,764</u>	<u>(76,238,661)</u>
Total Non-Recurring Revenues	<u>4,245,558</u>	<u>4,245,558</u>	<u>4,727,463</u>	<u>481,905</u>
Total Revenues	<u>1,170,815,983</u>	<u>1,170,815,983</u>	<u>1,095,059,227</u>	<u>(75,756,756)</u>

Expenditures

Operating	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	455,080,607	455,080,607	442,598,361	12,482,246
Supplies	13,691,482	13,691,482	14,416,705	(725,223)
Services	240,275,023	240,275,023	141,167,602	99,107,421
Intergovernmental Payments	228,143,806	228,143,806	228,065,286	78,520
Debt Service	16,725,204	16,725,204	15,546,129	1,179,075
Capital Outlay	4,191,202	4,191,202	3,188,295	1,002,907
Transfers Out	208,463,081	208,463,081	181,080,404	27,382,677
Total Operating Expenditures	<u>1,166,570,405</u>	<u>1,166,570,405</u>	<u>1,026,062,781</u>	<u>140,507,624</u>
Total Non-Recurring Expenditures	<u>276,801,690</u>	<u>276,801,690</u>	<u>172,324,959</u>	<u>104,476,731</u>
Total Expenditures	<u>1,443,372,095</u>	<u>1,443,372,095</u>	<u>1,198,387,740</u>	<u>244,984,355</u>

Excess (Deficiency) of Revenues Over Expenditures	<u>(272,556,112)</u>	<u>(272,556,112)</u>	<u>(103,328,513)</u>	<u>169,227,599</u>
Beginning Fund Balance	<u>485,477,495</u>	<u>485,477,495</u>	<u>512,125,107</u>	<u>26,647,612</u>
<i>Revenues</i>	<u>1,170,815,983</u>	<u>1,170,815,983</u>	<u>1,095,059,227</u>	<u>(75,756,756)</u>
<i>Expenditures</i>	<u>1,443,372,095</u>	<u>1,443,372,095</u>	<u>1,198,387,740</u>	<u>244,984,355</u>
Fund Balance with Designations	<u>212,921,383</u>	<u>212,921,383</u>	<u>408,796,594</u>	<u>195,875,211</u>
<i>Fund Balance Designations</i>	<u>210,849,851</u>	<u>210,849,851</u>	<u>210,849,851</u>	<u>-</u>
Undesignated Ending Fund Balance	<u>2,071,532</u>	<u>2,071,532</u>	<u>197,946,743</u>	<u>195,875,211</u>

Note: Totals may not foot due to rounding



General Fund

Expenditures by Agency

As of June 30, 2009

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,064,278	24,064,278	23,434,678	629,600	2.62 %
BOARD OF SUPERVISORS D1 F100	372,646	372,646	359,157	13,489	3.62 %
BOARD OF SUPERVISORS D2 F100	372,649	372,649	357,587	15,062	4.04 %
BOARD OF SUPERVISORS D3 F100	372,649	372,649	335,829	36,820	9.88 %
BOARD OF SUPERVISORS D4 F100	372,648	372,648	329,045	43,603	11.70 %
BOARD OF SUPERVISORS D5 F100	372,643	372,643	364,575	8,068	2.17 %
CALL CENTER F100	1,606,369	1,606,369	1,582,949	23,420	1.46 %
CLERK OF THE BOARD F100	716,421	716,421	677,136	39,285	5.48 %
COMMUNICATIONS F100	770,219	770,219	680,152	90,067	11.69 %
COUNTY MANAGER F100	1,380,631	1,380,631	1,317,683	62,948	4.56 %
ELECTIONS F100	20,096,904	20,096,904	19,693,469	403,435	2.01 %
ENTERPRISE TECHNOLOGY F100	10,340,526	10,340,526	10,003,695	336,831	3.26 %
FACILITIES MANAGEMENT F100	12,829,165	12,829,165	12,693,809	135,356	1.06 %
FINANCE F100	3,787,037	3,787,037	3,675,971	111,066	2.93 %
INTERNAL AUDIT F100	1,843,786	1,843,786	1,796,027	47,759	2.59 %
MANAGEMENT AND BUDGET F100	3,597,903	3,597,903	3,322,580	275,323	7.65 %
MATERIALS MANAGEMENT F100	1,979,326	1,979,326	1,912,707	66,619	3.37 %
RECORDER F100	2,279,710	2,279,710	1,914,544	365,166	16.02 %
RESEARCH AND REPORTING F100	327,743	327,743	310,424	17,319	5.28 %
TREASURER F100	2,909,938	2,909,938	2,909,864	74	0.00 %
WORKFORCE MGMT AND DEV F100	6,145,531	6,145,531	5,274,954	870,577	14.17 %
Subtotal	96,538,722	96,538,722	92,946,835	3,591,887	3.72 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	31,293,003	31,293,003	30,899,518	393,485	1.26 %
CONSTABLES F100	2,399,544	2,399,544	2,241,487	158,057	6.59 %
CORRECTIONAL HEALTH F100	3,423,762	3,423,762	3,388,103	35,659	1.04 %
COUNTY ATTORNEY CIVIL F100	11,112,600	11,112,600	10,691,003	421,597	3.79 %
COUNTY ATTORNEY F100	62,837,039	62,837,039	62,763,282	73,757	0.12 %
EMERGENCY MANAGEMENT F100	219,330	219,330	203,827	15,503	7.07 %
GENERAL LITIGATION F100	721,871	721,871	294,563	427,308	59.19 %
JUDICIAL BRANCH *	148,672,346	148,672,346	145,156,580	3,515,766	2.36 %
JUSTICE COURTS F100	14,234,238	14,234,238	13,510,390	723,848	5.09 %
JUSTICE SYSTEM PLANNING F100	387,378	387,378	297,451	89,927	23.21 %
MEDICAL EXAMINER F100	7,565,426	7,565,426	7,324,430	240,996	3.19 %
PUBLIC DEFENSE SYSTEM *	75,878,995	75,878,995	83,633,558	(7,754,563)	-10.22 %
PUBLIC FIDUCIARY F100	2,593,974	2,593,974	2,554,402	39,572	1.53 %
SHERIFF F100	74,885,981	74,885,981	73,534,447	1,351,534	1.80 %
Subtotal	436,225,487	436,225,487	436,493,040	(267,553)	-0.06 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	301,247	301,247	301,247	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,569,613	3,569,613	3,484,644	84,969	2.38 %
HUMAN SERVICES F100	2,517,013	2,517,013	2,277,615	239,398	9.51 %
PUBLIC HEALTH F100	12,388,109	12,388,109	11,196,897	1,191,212	9.62 %
Subtotal	18,775,982	18,775,982	17,260,403	1,515,579	8.07 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,176,016	1,176,016	1,162,914	13,102	1.11 %
Subtotal	1,176,016	1,176,016	1,162,914	13,102	1.11 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,320,833	2,320,833	1,727,264	593,569	25.58 %
Subtotal	2,320,833	2,320,833	1,727,264	593,569	25.58 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	232,265,570	232,265,570	228,564,168	3,701,402	1.59 %
NON-DEPARTMENTAL F100	656,069,485	656,069,485	420,233,117	235,836,368	35.95 %
Subtotal	888,335,055	888,335,055	648,797,285	239,537,770	26.96 %
Total Expenditures	1,443,372,095	1,443,372,095	1,198,387,740	244,984,355	16.97 %

* 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 June 30, 2009

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
Judicial Branch					
ADULT PROBATION F100	61,462,616	61,462,616	60,878,298	584,318	0.95 %
JUVENILE PROBATION F100	17,562,469	17,562,469	16,287,056	1,275,413	7.26 %
SUPERIOR COURT F100	69,647,261	69,647,261	67,991,226	1,656,035	2.38 %
Total Judicial Branch	148,672,346	148,672,346	145,156,580	3,515,766	2.36 %
Public Defense System					
CONTRACT COUNSEL F100	15,414,886	15,414,886	25,750,897	(10,336,011)	-67.05 %
JUVENILE DEFENDER F100	4,281,765	4,281,765	4,281,025	740	0.02 %
LEGAL ADVOCATE F100	9,529,764	9,529,764	8,807,883	721,881	7.58 %
LEGAL DEFENDER F100	10,511,194	10,511,194	9,803,928	707,266	6.73 %
PUBLIC DEFENDER F100	36,141,386	36,141,386	34,989,825	1,151,561	3.19 %
Total Public Defense System	75,878,995	75,878,995	83,633,558	(7,754,563)	-10.22 %

Note: Totals may not foot due to rounding.



Detention Fund Executive Summary

As of June 30, 2009

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	138,206,968	138,206,968	116,744,188	(21,462,780)
Intergovernmental	27,246,500	27,246,500	35,921,585	8,675,085
Interest	6,335,889	6,335,889	5,512,763	(823,126)
Transfers In	197,452,665	197,452,665	170,081,832	(27,370,833)
Total Operating Revenues	369,242,022	369,242,022	328,260,367	(40,981,655)
Total Non-Recurring Revenues	3,022,483	3,022,483	3,022,483	-
Total Revenues	372,264,505	372,264,505	331,282,850	(40,981,655)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	221,461,812	221,461,812	222,418,254	(956,442)
Supplies	15,079,958	15,079,958	15,584,653	(504,695)
Services	130,497,688	130,497,688	54,127,489	76,370,199
Debt Service	1,716,146	1,716,146	1,491,328	224,818
Capital Outlay	486,418	486,418	493,699	(7,281)
Total Operating Expenditures	369,242,022	369,242,022	294,115,423	75,126,599
Total Non-Recurring Expenditures	60,001,628	60,001,628	1,881,501	58,120,127
Total Expenditures	429,243,650	429,243,650	295,996,924	133,246,726

Excess (Deficiency) of Revenues

Over Expenditures	(56,979,145)	(56,979,145)	35,285,926	92,265,071
Beginning Fund Balance	141,979,145	141,979,145	155,482,299	13,503,154
<i>Revenues</i>	372,264,505	372,264,505	331,282,850	(40,981,655)
<i>Expenditures</i>	429,243,650	429,243,650	295,996,924	133,246,726
Fund Balance with Designations	85,000,000	85,000,000	190,768,225	105,768,225
<i>Fund Balance Designations</i>	85,000,000	85,000,000	85,000,000	-
Undesignated Ending Fund Balance	-	-	105,768,225	105,768,225



Detention Fund
Expenditures by Agency
As of June 30, 2009

Total Expenditures (Operating and Non-Recurring)

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	49,103,731	49,103,731	49,064,059	39,672	0.08%
FACILITIES MANAGEMENT F255	2,743,527	2,743,527	2,533,650	209,877	7.65%
GEN GOV DETENTION FUND F255	-	-	-	-	0.00%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,695,804	1,502,476	193,328	11.40%
JUVENILE PROBATION F255	34,651,905	34,651,905	32,359,937	2,291,968	6.61%
NON-DEPARTMENTAL F255	154,766,619	154,766,619	25,389,467	129,377,152	83.59%
SHERIFF F255	186,282,064	186,282,064	185,147,335	1,134,729	0.61%
Total Expenditures	<u>429,243,650</u>	<u>429,243,650</u>	<u>295,996,924</u>	<u>133,246,726</u>	<u>31.04%</u>

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of June 30, 2009

Expenditures

Operating

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	24,064,278	24,064,278	23,434,678	629,600	2.62 %
BOARD OF SUPERVISORS D1 F100	372,646	372,646	359,157	13,489	3.62 %
BOARD OF SUPERVISORS D2 F100	372,649	372,649	357,587	15,062	4.04 %
BOARD OF SUPERVISORS D3 F100	372,649	372,649	335,829	36,820	9.88 %
BOARD OF SUPERVISORS D4 F100	372,648	372,648	329,045	43,603	11.70 %
BOARD OF SUPERVISORS D5 F100	372,643	372,643	364,575	8,068	2.17 %
CALL CENTER F100	1,606,369	1,606,369	1,582,949	23,420	1.46 %
CLERK OF THE BOARD F100	716,421	716,421	677,136	39,285	5.48 %
COMMUNICATIONS F100	770,219	770,219	680,152	90,067	11.69 %
COUNTY MANAGER F100	1,380,631	1,380,631	1,317,683	62,948	4.56 %
ELECTIONS F100	20,096,904	20,096,904	19,693,469	403,435	2.01 %
ENTERPRISE TECHNOLOGY F100	10,340,526	10,340,526	10,003,695	336,831	3.26 %
FACILITIES MANAGEMENT F100	12,829,165	12,829,165	12,693,809	135,356	1.06 %
FINANCE F100	3,787,037	3,787,037	3,675,971	111,066	2.93 %
INTERNAL AUDIT F100	1,843,786	1,843,786	1,796,027	47,759	2.59 %
MANAGEMENT AND BUDGET F100	3,597,903	3,597,903	3,322,580	275,323	7.65 %
MATERIALS MANAGEMENT F100	1,979,326	1,979,326	1,912,707	66,619	3.37 %
RECORDER F100	2,279,710	2,279,710	1,914,544	365,166	16.02 %
RESEARCH AND REPORTING F100	327,743	327,743	310,424	17,319	5.28 %
TREASURER F100	2,909,938	2,909,938	2,909,864	74	0.00 %
WORKFORCE MGMT AND DEV F100	6,145,531	6,145,531	5,274,954	870,577	14.17 %
Subtotal	96,538,722	96,538,722	92,946,835	3,591,887	3.72 %
Public Safety					
CLERK OF SUPERIOR COURT F100	31,293,003	31,293,003	30,899,518	393,485	1.26 %
CONSTABLES F100	2,361,217	2,361,217	2,215,961	145,256	6.15 %
CORRECTIONAL HEALTH F100	3,423,762	3,423,762	3,388,103	35,659	1.04 %
COUNTY ATTORNEY CIVIL F100	10,012,600	10,012,600	9,752,470	260,130	2.60 %
COUNTY ATTORNEY F100	62,837,039	62,837,039	62,763,282	73,757	0.12 %
EMERGENCY MANAGEMENT F100	219,330	219,330	203,827	15,503	7.07 %
GENERAL LITIGATION F100	721,871	721,871	294,563	427,308	59.19 %
JUDICIAL BRANCH *	148,672,346	148,672,346	145,156,580	3,515,766	2.36 %
JUSTICE COURTS F100	14,234,238	14,234,238	13,510,390	723,848	5.09 %
JUSTICE SYSTEM PLANNING F100	387,378	387,378	297,451	89,927	23.21 %
MEDICAL EXAMINER F100	7,565,426	7,565,426	7,324,430	240,996	3.19 %
PUBLIC DEFENSE SYSTEM *	75,878,995	75,878,995	83,633,558	(7,754,563)	-10.22 %
PUBLIC FIDUCIARY F100	2,556,334	2,556,334	2,518,522	37,812	1.48 %
SHERIFF F100	72,223,633	72,223,633	71,147,652	1,075,981	1.49 %
Subtotal	432,387,172	432,387,172	433,106,306	(719,134)	-0.17 %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	301,247	301,247	301,247	0	0.00 %
ENVIRONMENTAL SERVICES F100	3,569,613	3,569,613	3,484,644	84,969	2.38 %
HUMAN SERVICES F100	2,517,013	2,517,013	2,277,615	239,398	9.51 %
PUBLIC HEALTH F100	12,388,109	12,388,109	11,196,897	1,191,212	9.62 %
Subtotal	18,775,982	18,775,982	17,260,403	1,515,579	8.07 %
Culture and Recreation					
PARKS AND RECREATION F100	1,176,016	1,176,016	1,162,914	13,102	1.11 %
Subtotal	1,176,016	1,176,016	1,162,914	13,102	1.11 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,320,833	2,320,833	1,727,264	593,569	25.58 %
Subtotal	2,320,833	2,320,833	1,727,264	593,569	25.58 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	232,265,570	232,265,570	228,564,168	3,701,402	1.59 %
NON-DEPARTMENTAL F100	383,106,110	383,106,110	251,294,891	131,811,219	34.41 %
Subtotal	615,371,680	615,371,680	479,859,059	135,512,621	22.02 %
Total Operating Expenditures	1,166,570,405	1,166,570,405	1,026,062,781	140,507,624	12.04 %

* 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 June 30, 2009

Expenditures

Non-Recurring/Non-Project

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
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					
CONSTABLES F100	38,327	38,327	25,526	12,801	33.40 %
COUNTY ATTORNEY CIVIL F100	1,100,000	1,100,000	938,532	161,468	14.68 %
COUNTY ATTORNEY F100	0	0	0	0	0.00 %
JUDICIAL BRANCH *	0	0	0	0	0.00 %
PUBLIC DEFENSE SYSTEM *	0	0	0	0	0.00 %
PUBLIC FIDUCIARY F100	37,640	37,640	35,880	1,760	4.68 %
SHERIFF F100	72,071	72,071	71,967	104	0.14 %
Subtotal	1,248,038	1,248,038	1,071,906	176,132	14.11 %
Culture and Recreation					
PARKS AND RECREATION F100	0	0	(0)	0	0.00 %
Subtotal	0	0	(0)	0	0.00 %
Other Gov Fund					
NON-DEPARTMENTAL F100	265,998,375	265,998,375	163,530,281	102,468,094	38.52 %
Subtotal	265,998,375	265,998,375	163,530,281	102,468,094	38.52 %
Total Non-Recurring/Non-Project Expenditures	267,246,413	267,246,413	164,602,187	102,644,226	38.41 %

* 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 June 30, 2009

Expenditures

Non-Recurring/Project

Public Safety

PUBLIC FIDUCIARY F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
9999 - DEFAULT FUNCTION CODE	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %

SHERIFF F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SCSV - SHERIFF CEN SVC COMP VOICE SYS	551,843	551,843	494,696	57,147	10.36 %
SMDC - SHERIFF MOBILE DATA COMPUTING	2,038,434	2,038,434	1,820,131	218,303	10.71 %
Subtotal	2,590,277	2,590,277	2,314,827	275,450	10.63 %

Other Gov Fund

GEN GOV APPROPTEED FND BALANCE

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
9999 - DEFAULT FUNCTION CODE	0	0	0	0	0.00 %
ABII - ADMIN BUILDING IMPROVEMENTS	0	0	0	0	0.00 %
Subtotal	0	0	0	0	0.00 %

NON-DEPARTMENTAL F100

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
9999 - DEFAULT FUNCTION CODE	0	0	0	(0)	0.00 %
AAWP - ANNUAL CNTY-WIDE MAINT PROGS	0	0	0	(0)	0.00 %
ABII - ADMIN BUILDING IMPROVEMENTS	323,000	323,000	321,958	1,042	0.32 %
APGL - GLENDALE - REGIONAL DAY	67,000	67,000	66,907	93	0.14 %
CHBD - CHAMBERS BUILDING	0	0	(43)	43	0.00 %
DDII - JUVENILE DETENTION BLDG	350,000	350,000	302,916	47,084	13.45 %
ENRG - ENERGY MANAGEMENT STUDIES	712,000	712,000	470,764	241,236	33.88 %
ENVR - ENVIRONMENTAL PROJECTS	150,000	150,000	146,572	3,428	2.29 %
EQSV - EQUIPMENT SERVICES	159,000	159,000	149,988	9,012	5.67 %
ESAI - EMERGENCY SVCS ADMIN IMP	0	0	0	0	0.00 %
FSVJ - FIRST AVENUE JAIL	900,000	900,000	546,093	353,907	39.32 %
HTCH - 333 WEST HATCHER	414,000	414,000	413,057	943	0.23 %
LBJC - LBJ COMPLEX	92,000	92,000	80,882	11,118	12.09 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	30,000	30,000	30,000	0	0.00 %
PHNC - PUBLIC HEALTH CLINIC	26,000	26,000	7,060	18,940	72.85 %
PPFE - PROGRAM FEES	200,000	200,000	149,844	50,156	25.08 %
RCCR - CODE COMPLIANCE RESERVE	400,000	400,000	396,214	3,786	0.95 %
SECR - BUILDING SECURITY PROJECTS	400,000	400,000	252,008	147,992	37.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	500,000	427,742	72,258	14.45 %
SICU - SE REG INFRASTRUC IMPRVMTS	599,000	599,000	564,727	34,273	5.72 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	143,000	143,000	141,849	1,151	0.81 %
SPAP - SOUTHPORT ADULT PROBATION	0	0	0	0	0.00 %
WCII - WEST COURT INFRASTRUC IMPRVMT	1,500,000	1,500,000	939,407	560,593	37.37 %
Subtotal	6,965,000	6,965,000	5,407,945	1,557,055	22.36 %

Total Non-Recurring/Project Expenditures **9,555,277** **9,555,277** **7,722,772** **1,832,505** **19.18 %**

Total Expenditures **1,443,372,095** **1,443,372,095** **1,198,387,740** **244,984,355** **16.97%**

Note: Totals may not foot due to rounding.



Detention Fund
Expenditures by Agency
As of June 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	48,958,271	48,958,271	48,918,599	39,672	0.08%
FACILITIES MANAGEMENT F255	2,743,527	2,743,527	2,533,650	209,877	7.65%
JUSTICE SYSTEM PLANNING F255	1,695,804	1,695,804	1,502,476	193,328	11.40%
JUVENILE PROBATION F255	34,651,905	34,651,905	32,359,937	2,291,968	6.61%
NON-DEPARTMENTAL F255	95,321,611	95,321,611	23,915,406	71,406,205	74.91%
SHERIFF F255	185,870,904	185,870,904	184,885,356	985,548	0.53%
Total Operating Expenditures	369,242,022	369,242,022	294,115,423	75,126,599	20.35%

Non-Recurring/Non-Project

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	145,460	145,460	145,460	-	0.00%
FACILITIES MANAGEMENT F255	-	-	-	-	0.00%
NON-DEPARTMENTAL F255	50,671,008	50,671,008	(6,025,550)	56,696,558	111.89%
SHERIFF F255	-	-	0	(0)	0.00%
Total Non-Recurring/Non-Project Expenditures	50,816,468	50,816,468	(5,880,090)	56,696,558	111.57%



Detention Fund

Expenditures by Agency

As of June 30, 2009

Expenditures

GEN GOV DETENTION FUND F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
9999 - DEFAULT FUNCTION CODE	-	-	-	-	0.00%
Subtotal:	-	-	-	-	0.00%

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>
9999 - DEFAULT FUNCTION CODE	-	-	(772)	772	0.00%
ADFM - ANNUAL DET FAC MAINT PROGRAM	-	-	(482)	482	0.00%
DDII - JUVENILE DETENTION BLDG	100,000	100,000	99,000	1,000	1.00%
DDJS - DURANGO JAIL	2,689,000	2,689,000	2,595,254	93,746	3.49%
EJIS - ESTRELLA JAIL	1,619,000	1,619,000	1,559,963	59,037	3.65%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	250,000	169,444	80,556	32.22%
ENVR - ENVIRONMENTAL PROJECTS	215,000	215,000	-	215,000	100.00%
FAJI - 4TH AVE JAIL- MAINTENANCE	514,000	514,000	462,060	51,940	10.11%
INSC - INMATE COURT HOLDING	-	-	-	-	0.00%
LBJC - LBJ COMPLEX	413,000	413,000	407,545	5,455	1.32%
PPFE - PROGRAM FEES	100,000	100,000	40,094	59,906	59.91%
RCCR - CODE COMPLIANCE RESERVE	200,000	200,000	57,237	142,763	71.38%
SECR - BUILDING SECURITY PROJECTS	200,000	200,000	133,979	66,021	33.01%
SFTY - LIFE/SAFETY PROJECTS	500,000	500,000	432,022	67,978	13.60%
TIJU - TOWERS JAIL SVC BLDG	1,974,000	1,974,000	1,544,268	429,732	21.77%
Subtotal:	8,774,000	8,774,000	7,499,611	1,274,389	14.52%

SHERIFF F255

Non-Recurring/Project

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JMSM - SHERIFF JMS MIGRATION	236,703	236,703	236,622	81	0.03%
SCSV - SHERIFF CEN SVC COMP VOICE SY	174,457	174,457	25,357	149,100	85.46%
Subtotal:	411,160	411,160	261,980	149,180	36.28%
Total Non-Recurring/Project Expenditures	9,185,160	9,185,160	7,761,591	1,423,569	15.50%
Total Expenditures	429,243,650	429,243,650	295,996,924	133,246,726	31.04%