



Maricopa County

Department of Finance

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Date: May 17, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SLS*
Subject: FY 09-10 Executive Summary – April 2010

Attached is the General Fund and Detention Fund financial activity through April 30, 2010. The Executive Summary includes the beginning unreserved fund balance, revised revenue and expenditure budgets, fund balance designations and undesignated ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$11.5m over the estimate that was used when preparing the FY 09-10 budget.

Fund balance designations are the County's self-imposed limitations on financial resources that would otherwise be available for use. The primary fund balance designations are for budget stabilization and capital projects. For the General Fund, this includes an amount designated to cover cash shortfalls during the fiscal year due to the property tax collection cycle, as well as a reserve. The designations in the Detention Fund are for budget stabilization and future capital improvements.

The April 2010 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. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$270,274:** The FY 09-10 Sales Tax revenue reflects a YTD positive budget variance of \$270.3 thousand or 0.1 percent. The FY 09-10 Sales Tax revenue budget of \$368.4m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from Elliot D. Pollack (EDP), with an additional 2.0 percent downward adjustment based on the economic uncertainty. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

In the April 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the March 2010 sales tax decline marked the 26th consecutive month of year-over-year reductions. March 2010 collections continue the single digit percentage decline which began in February 2010, after a string of 15 consecutive months of double digit declines compared to the previous year.

In addition, the state's unemployment rate in March rose to 9.6 percent, following a 0.3 percent increase in January and another 0.1 percent increase in February. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of \$5,520,201:** The FY 09-10 Property Tax revenue reflects a YTD positive budget variance of \$5.5m or 1.3 percent.

The FY 09-10 Property Tax revenue budget of \$487.4m reflects a 6.8 percent increase from the FY 08-09 budget. The budget also includes an estimated delinquency rate. FY 09-10 YTD collections through April 30, 2010 are 86.2 percent of the adopted levy compared to a historical average of 85.6 percent. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$368,921):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$368.9 thousand or 0.4 percent. The FY 09-10 VLT revenue budget of \$118.4m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$3,618,836:** The FY 09-10 Intergovernmental revenue reflects a YTD positive budget variance of \$3.6m or 70.4 percent. The positive variance is mostly due to revenues in the Elections department for the November 2009 and March 2010 elections. The increased revenues were a result of higher election processing and billings related to School Districts overrides.
- **Interest Revenue (Operating) YTD variance of (\$4,640,702):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$4.6m or 51.6 percent. General Fund annualized interest revenue was budgeted at \$12.0m for the fiscal year or \$3.0m for each quarter. The past two quarterly yields of 0.98 percent and 1.16 percent, respectively, are the two lowest yields for the Treasurer's Pool in over 10 years. It is estimated that total FY 09-10 interest revenue will be approximately \$5.5m. This would result in an estimated negative variance of approximately \$6.5m for the year.
- **Total Non-Recurring Revenues YTD variance of \$17,801:** Non-Departmental comprises the largest positive variance as the following activity is under budget: fleet procurement and removal.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$12,414,306:** Current YTD expenditures are 3.4 percent under budget. Departments under budget that make up the largest portion of this variance are Superior Court (Judicial Branch), Sheriff's Office, Clerk of the Superior Court, Juvenile Probation (Judicial Branch), Adult Probation (Judicial Branch) and Public Defender (Public Defense System), respectively.
- **Services Expenditures (Operating) YTD variance of \$15,363,224:** Current YTD expenditures are 13.9 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: general government contingencies, capital facilities development, and IT infrastructure, such as data network.
- **Intergovernmental Payments (Operating) YTD variance of \$235,576:** Current YTD expenditures are 0.1 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 related to payments to the State for sexually violent predators being under budget. This variance will self-correct by year-end.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$2,158,001):** Current YTD expenditures are 524.4 percent over budget. Clerk of the Superior Court and Non-Departmental comprise the largest negative variances as IT infrastructure, such as data center and data network are over budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$89,253,191:** Current YTD expenditures are 75.9 percent under budget. The positive variance is due to \$73.9m of the FY 08-09 Federal Medical Assistance Percentages (FMAP) stimulus monies for ALTCS and AHCCCS. Specifically, \$37.8m of the positive variance is related to the reduced monthly ALTCS contributions as the budget is currently based on the normal base contribution of \$164.6m. However, after the County budget was adopted, the ALTCS contribution was revised in the State of Arizona budget to \$119.3m reflecting a yearly

decrease of \$45.3m for FMAP federal stimulus fund distributions to counties. Another \$36.1m is related to the FMAP stimulus refund to counties for ALTCS and AHCCCS, which was received in December 2009. While considerable, these amounts are a one-time savings. The remaining \$15.4m of positive variances are related to Non-Departmental as the following activities are under budget primarily for services expenditures: general government contingencies and IT infrastructure, such as data network and application developments.

General Fund Departmental Expenditure Variances

Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$2,308): Current YTD expenditures are 0.8 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Call Center Expenditures (Operating) YTD variance of (\$274): Current YTD expenditures are 0.02 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Elections Expenditures (Operating) YTD variance of (\$1,085,080): Current YTD expenditures are 15.4 percent over budget. The negative variance is due to increased demands for election services for School District overrides related to the November 2009 and March 2010 elections. The negative expenditure variance is offset by additional revenues generated from the election services reflecting a positive variance in Intergovernmental Revenue as reported above. An agenda asking for an increase of \$4.7 million in expenditure authority has been scheduled for the Board of Supervisors meeting on May 12, 2010. This agenda includes funds for the Special State election on May 18, 2010.

County Attorney Civil Expenditures (Operating) YTD variance of (\$2,204,391): Current YTD expenditures are 62.2 percent over budget. The majority of the negative variance is due to personnel and legal services costs. Rick Romley was appointed as the interim County Attorney on April 16, 2010 and this is one of his priorities. His executive staff is in the process of analyzing the workload and staffing of the Civil Division as well as the use of outside counsel. Once the review is complete, a corrective action plan will be presented to the Office of Management and Budget.

Public Defense System Expenditures (Operating) YTD variance of (\$7,656,775): Current YTD expenditures for the constellation are 13.0 percent over budget which includes negative variances for Contract Counsel (\$8,736,689) and Juvenile Defender (\$14,929) that are partially offset by savings in the other offices in the Public Defense System. These expenditures, however, are a reduction from the spending for the same period in FY 08-09. This is the first reduction in spending since at least FY 02-03. The FY 09-10 reduction follows the FY 08-09 spending which was the lowest annual increase in spending since FY 98-99.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$8,736,689):** Current YTD expenditures in this department are 79.4 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$14,929):** Current YTD expenditures in this department are 0.4 percent over budget. This department is not making budgeted salary savings, but the money being spent on in-house attorneys is far less than the outside counsel alternative. Therefore, the overall system's expenditures would be even greater, if not for this relatively-small, but necessary variance.

Non-Departmental Expenditures (Non-Recurring): Total YTD expenditures are 10.2 percent under budget. However, current YTD expenditures are over budget for the following major maintenance projects: Administrative Building Improvements (\$49,265), Avondale Sheriff Substation (\$5,259) Courts Area – General (\$23,063), Durango Administrative Building & Shops (\$25,878), Northwest Justice Courts (\$195), Old Court House Building Improvements (\$3,332), Generator Data Center (\$1,023) and West Court Infrastructure Improvements (\$53,054), respectively. The timing of actual expenditures for these projects is difficult to predict on a month-to-month basis, and some projects may appear to be over budget due to project spending earlier than anticipated. No projects are expected to exceed budget at fiscal year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$2,557,694):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$2.6m or 2.8 percent. The FY 09-10 Jail Tax revenue budget of \$109.2m reflects a decline of 6.0 percent from the FY 08-09 forecast, based on the April 2009 Pessimistic forecast from EDP, with an additional 2.0 percent downward adjustment based on the economic uncertainty. As noted previously, the sales tax decline is partially attributable to the high unemployment rate as consumers are spending less. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of (\$253,193):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$253.2 thousand or 0.9 percent. The negative revenue variance is primarily related to Jail Per Diem and Booking fees.
- **Interest Revenue (Operating) YTD variance of (\$2,333,915):** The FY 09-10 Interest revenue reflects a YTD negative budget variance of \$2.3m or 47.9 percent. Detention Fund annualized interest revenue was budgeted at \$6.5m for the fiscal year or \$1.6m for each quarter. The past two quarterly yields of 0.98 percent and 1.16 percent, respectively, are the two lowest yields for the Treasurer's Pool in over 10 years. It is estimated that total FY 09-10 interest revenue will be approximately \$3.3m. This would result in an estimated negative variance of approximately \$3.2m for the year.
- **Total Non-Recurring Revenues YTD variance of \$4,006,872:** The positive variance is unbudgeted revenue from the State Criminal Alien Assistance Program (SCAAP) received in December 2009.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,637,816:** Current YTD expenditures are 5.6 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office and Juvenile Probation (Judicial Branch), respectively.
- **Services Expenditures (Operating) YTD variance of \$5,714,683:** Current YTD expenditures are 12.9 percent under budget. Non-Departmental comprises the largest positive variance as the following activities are under budget: capital facilities development and general government contingencies.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$106,578):** Current YTD expenditures are 37.6 percent over budget. The Sheriff's Office comprises the negative variance which is related to spending for the Jail Management System (JMS). An August 2009 Internal Audit report on the Sheriff Custody Command Division stated that JMS expenditures "appeared to be improperly charged" to the Inmate Services Fund (252) where the expenditures are budgeted. Therefore, OMB requested that JMS expenditures for this fiscal year be charged to the Detention Fund. The negative variance is expected for the remaining of the fiscal year.

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets. However, the department below has negative variances within the operating, non-recurring/non-project, and/or non-recurring/project appropriations.

Non-Departmental Expenditures (Non-Recurring): Total YTD expenditures are 23.11 percent under budget. However, there is a negative YTD variance in non-recurring/non-project expenditures that is offset by positive variances in Major Maintenance projects and an accounting error by Public Works. The variance is caused by the fact that Major Maintenance project expenditures are significantly under budget so far this fiscal year.

HURF Revenue Variance Analysis

Intergovernmental Revenue YTD variance of \$60,248: The FY 09-10 State-Shared Highway User YTD actual revenue of \$69,762,835 is more than budgeted YTD revenue of \$69,702,587 resulting in a positive budget variance of \$60.2 thousand or 0.1 percent. The FY 09-10 total budget of \$84.3m is based on the April 2009 Pessimistic forecast from EDP and reflects a decline of 4.0 percent from the FY 08-09 forecast. For additional monthly revenue information and comparisons to FY 08-09 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Please review and let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Finance Managers



General Fund Executive Summary

As of April 30, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	305,092,039	305,362,313	270,274
Property Taxes	487,350,934	434,900,217	440,420,418	5,520,201
Vehicle License Taxes	118,385,455	99,617,090	99,248,169	(368,921)
Intergovernmental	11,129,095	5,136,949	8,755,785	3,618,836
Miscellaneous	82,825,758	67,537,607	73,798,095	6,260,488
Interest	12,000,000	9,000,000	4,359,298	(4,640,702)
Transfers In	10,142,704	8,452,254	8,452,248	(6)
Total Operating Revenues	1,090,265,006	929,736,156	940,396,327	10,660,171
Total Non-Recurring Revenues	42,264	42,264	60,065	17,801
Total Revenues	1,090,307,270	929,778,420	940,456,392	10,677,972

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,755,334	350,763,270	338,348,964	12,414,306
Supplies	10,839,873	8,880,149	8,420,752	459,397
Services	216,144,492	110,754,508	95,391,284	15,363,224
Intergovernmental Payments	257,464,053	196,084,350	195,848,774	235,576
Debt Service	10,318,353	8,599,203	8,020,807	578,396
Capital Outlay	1,496,189	(411,510)	1,746,491	(2,158,001)
Transfers Out	174,246,714	145,205,600	145,174,837	30,763
Total Operating Expenditures	1,090,265,008	819,875,570	792,951,910	26,923,660
Total Non-Recurring Expenditures	183,892,672	117,559,237	28,306,046	89,253,191
Total Expenditures	1,274,157,680	937,434,807	821,257,956	116,176,851

Excess (Deficiency) of Revenues Over Expenditures	(183,850,410)	(7,656,387)	119,198,436	126,854,823
Beginning Fund Balance (audited)	398,528,018	398,528,018	410,035,269	11,507,251
Revenues	1,090,307,270	929,778,420	940,456,392	10,677,972
Expenditures	1,274,157,680	937,434,807	821,257,956	116,176,851
Fund Balance with Designations	214,677,608	390,871,631	529,233,705	138,362,074
Fund Balance Designations	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	(2)	176,194,021	314,556,095	138,362,074

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of April 30, 2010

Total Expenditures (Operating and Non-Recurring)

	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
General Government					
ASSESSOR F100	22,816,543	19,096,396	18,257,652	838,744	4.39 %
BOARD OF SUPERVISORS D1 F100	346,428	290,796	290,766	30	0.01 %
BOARD OF SUPERVISORS D2 F100	346,428	287,816	290,124	(2,308)	(0.80) %
BOARD OF SUPERVISORS D3 F100	346,428	289,096	280,755	8,341	2.89 %
BOARD OF SUPERVISORS D4 F100	346,428	290,013	276,248	13,765	4.75 %
BOARD OF SUPERVISORS D5 F100	346,428	290,703	263,299	27,404	9.43 %
CALL CENTER F100	1,363,590	1,138,006	1,138,280	(274)	(0.02) %
CLERK OF THE BOARD F100	1,278,008	1,055,049	553,375	501,674	47.55 %
COUNTY MANAGER F100	2,434,692	2,038,721	1,867,477	171,244	8.40 %
ELECTIONS F100	8,212,297	7,040,031	8,125,111	(1,085,080)	(15.41) %
ENTERPRISE TECHNOLOGY F100	7,307,209	6,172,714	5,544,681	628,033	10.17 %
FINANCE F100	3,363,503	2,780,214	2,717,587	62,627	2.25 %
GENERAL COUNSEL F100	5,205,817	4,375,267	2,872,967	1,502,300	34.34 %
INTERNAL AUDIT F100	1,553,494	1,302,170	1,272,546	29,624	2.27 %
MANAGEMENT AND BUDGET F100	3,186,167	2,592,469	2,400,201	192,268	7.42 %
MATERIALS MANAGEMENT F100	2,126,254	1,804,224	1,429,182	375,042	20.79 %
PUBLIC WORKS F100	11,993,457	10,029,256	9,356,074	673,182	6.71 %
RECORDER F100	2,095,117	1,752,833	1,409,335	343,498	19.60 %
RESEARCH AND REPORTING F100	391,970	336,053	263,282	72,771	21.65 %
SPECIAL LITIGATION F100	2,135,828	1,810,381	1,027,817	782,564	43.23 %
TREASURER F100	3,321,766	2,691,304	2,560,087	131,217	4.88 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,540,957	2,402,769	138,188	5.44 %
Subtotal	83,566,994	70,004,469	64,599,614	5,404,855	7.72 %
Public Safety					
CLERK OF SUPERIOR COURT F100	30,056,139	25,162,377	23,648,304	1,514,073	6.02 %
CONSTABLES F100	2,432,501	2,035,648	1,920,539	115,109	5.65 %
CORRECTIONAL HEALTH F100	3,049,876	2,543,801	2,511,312	32,489	1.28 %
COUNTY ATTORNEY CIVIL F100	4,239,577	3,544,932	5,749,323	(2,204,391)	(62.18) %
COUNTY ATTORNEY F100	56,599,487	47,131,242	46,800,753	330,489	0.70 %
EMERGENCY MANAGEMENT F100	173,881	145,054	130,341	14,713	10.14 %
JUDICIAL BRANCH *	137,875,209	115,265,169	111,044,349	4,220,820	3.66 %
JUSTICE COURTS F100	14,488,923	12,085,210	11,760,577	324,633	2.69 %
MEDICAL EXAMINER F100	6,684,432	5,580,234	5,333,799	246,435	4.42 %
PUBLIC DEFENSE SYSTEM *	71,858,542	58,872,363	66,529,138	(7,656,775)	(13.01) %
PUBLIC FIDUCIARY F100	2,477,439	2,047,603	1,952,333	95,270	4.65 %
SHERIFF F100	62,407,305	52,149,905	50,255,171	1,894,734	3.63 %
Subtotal	392,343,311	326,563,538	327,635,938	(1,072,400)	(0.33) %
Health, Welfare and Sanitation					
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,919	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	2,899,545	2,562,237	337,308	11.63 %
HUMAN SERVICES F100	2,313,610	1,822,321	1,037,259	785,062	43.08 %
PUBLIC HEALTH F100	10,787,840	9,128,840	7,729,897	1,398,943	15.32 %
Subtotal	16,779,425	14,065,625	11,544,312	2,521,313	17.93 %
Culture and Recreation					
PARKS AND RECREATION F100	694,615	583,155	569,199	13,956	2.39 %
Subtotal	694,615	583,155	569,199	13,956	2.39 %
Education					
SUPERINTENDENT OF SCHOOLS F100	2,320,086	1,882,542	1,670,431	212,111	11.27 %
Subtotal	2,320,086	1,882,542	1,670,431	212,111	11.27 %
Other Gov Fund					
HEALTH CARE PROGRAMS F100	238,841,157	197,027,314	121,384,592	75,642,722	38.39 %
NON DEPARTMENTAL F100	539,612,092	327,308,164	293,853,870	33,454,294	10.22 %
Subtotal	778,453,249	524,335,478	415,238,462	109,097,016	20.81 %
Total Expenditures	1,274,157,680	937,434,807	821,257,956	116,176,851	12.39 %

* 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 April 30, 2010

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	58,854,159	49,137,502	47,092,334	2,045,168	4.16 %
JUVENILE PROBATION F100	16,449,965	13,759,290	11,784,005	1,975,285	14.36 %
SUPERIOR COURT F100	62,571,085	52,368,377	52,168,010	200,367	0.38 %
Total Judicial Branch	137,875,209	115,265,169	111,044,349	4,220,820	3.66 %
Public Defense System					
CONTRACT COUNSEL F100	14,353,929	11,005,259	19,741,948	(8,736,689)	(79.39) %
JUVENILE DEFENDER F100	4,164,849	3,468,671	3,483,600	(14,929)	(0.43) %
LEGAL ADVOCATE F100	8,770,615	7,291,239	7,227,808	63,431	0.87 %
LEGAL DEFENDER F100	9,855,901	8,193,230	8,128,210	65,020	0.79 %
PUBLIC DEFENDER F100	34,713,248	28,913,964	27,947,574	966,390	3.34 %
Total Public Defense System	71,858,542	58,872,363	66,529,138	(7,656,775)	(13.01) %



Detention Fund Executive Summary

As of April 30, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	91,777,325	89,219,631	(2,557,694)
Intergovernmental	32,870,240	27,391,868	27,138,675	(253,193)
Interest	6,500,000	4,875,000	2,541,086	(2,333,915)
Transfers In	174,201,714	145,168,094	145,168,100	6
Total Operating Revenues	322,818,421	269,212,287	264,067,491	(5,144,796)
Total Non-Recurring Revenues	-	-	4,006,872	4,006,872
Total Revenues	322,818,421	269,212,287	268,074,363	(1,137,924)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	190,632,793	179,994,977	10,637,816
Supplies	11,923,506	9,957,808	10,737,357	(779,549)
Services	81,383,164	44,354,470	38,639,787	5,714,683
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	710,132	691,706	18,426
Capital Outlay	340,393	283,659	390,237	(106,578)
Total Operating Expenditures	322,818,421	245,938,862	230,454,064	15,484,798
Total Non-Recurring Expenditures	52,443,440	2,665,544	2,752,885	(87,341)
Total Expenditures	375,261,861	248,604,406	233,206,950	15,397,456

Excess (Deficiency) of Revenues

Over Expenditures	(52,443,440)	20,607,881	34,867,414	14,259,533
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Beginning Fund Balance (audited)	184,960,153	184,960,153	190,463,505	5,503,352
<i>Revenues</i>	322,818,421	269,212,287	268,074,363	(1,137,924)
<i>Expenditures</i>	375,261,861	248,604,406	233,206,950	15,397,456
Fund Balance with Designations	132,516,713	205,568,034	225,330,919	19,762,885
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	-	73,051,321	92,814,206	19,762,885



Detention Fund
Expenditures by Agency
As of April 30, 2010

Total Expenditures (Operating and Non-Recurring)

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CORRECTIONAL HEALTH F255	48,804,659	40,725,726	40,306,027	419,699	1.03%
COUNTY MANAGER F255	1,458,856	1,221,993	941,174	280,819	22.98%
JUVENILE PROBATION F255	33,651,118	28,082,873	24,798,692	3,284,181	11.69%
NON DEPARTMENTAL F255	105,023,573	23,032,843	17,709,543	5,323,300	23.11%
PUBLIC WORKS F255	2,645,658	2,207,877	1,923,162	284,715	12.90%
SHERIFF F255	183,677,997	153,333,094	147,528,351	5,804,743	3.79%
	-	-	-	-	-
Total Expenditures	<u>375,261,861</u>	<u>248,604,406</u>	<u>233,206,950</u>	<u>15,397,456</u>	<u>6.19%</u>

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of April 30, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	19,096,396	18,257,652	838,744	4.39 %
BOARD OF SUPERVISORS D1 F100	346,428	290,796	290,766	30	0.01 %
BOARD OF SUPERVISORS D2 F100	346,428	287,816	290,124	(2,308)	(0.80) %
BOARD OF SUPERVISORS D3 F100	346,428	289,096	280,755	8,341	2.89 %
BOARD OF SUPERVISORS D4 F100	346,428	290,013	276,248	13,765	4.75 %
BOARD OF SUPERVISORS D5 F100	346,428	290,703	263,299	27,404	9.43 %
CALL CENTER F100	1,363,590	1,138,006	1,138,280	(274)	(0.02) %
CLERK OF THE BOARD F100	650,135	543,117	514,108	29,009	5.34 %
COUNTY MANAGER F100	2,434,692	2,038,721	1,867,477	171,244	8.40 %
ELECTIONS F100	8,212,297	7,040,031	8,125,111	(1,085,080)	(15.41) %
ENTERPRISE TECHNOLOGY F100	7,307,209	6,172,714	5,544,681	628,033	10.17 %
FINANCE F100	3,282,573	2,741,784	2,725,750	16,034	0.58 %
GENERAL COUNSEL F100	5,041,817	4,211,267	2,872,967	1,338,300	31.78 %
INTERNAL AUDIT F100	1,553,494	1,302,170	1,272,546	29,624	2.27 %
MANAGEMENT AND BUDGET F100	3,186,167	2,592,469	2,400,201	192,268	7.42 %
MATERIALS MANAGEMENT F100	1,978,254	1,669,646	1,414,712	254,934	15.27 %
PUBLIC WORKS F100	11,340,005	9,457,485	8,855,305	602,180	6.37 %
RECORDER F100	2,095,117	1,752,833	1,409,335	343,498	19.60 %
RESEARCH AND REPORTING F100	391,970	336,053	263,282	72,771	21.65 %
SPECIAL LITIGATION F100	1,979,828	1,654,381	1,027,817	626,564	37.87 %
TREASURER F100	3,241,766	2,611,304	2,516,389	94,915	3.63 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,540,957	2,402,769	138,188	5.44 %
Subtotal	81,656,739	68,347,758	64,009,574	4,338,184	6.35 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	25,162,377	23,648,304	1,514,073	6.02 %
CONSTABLES F100	2,403,317	2,006,464	1,896,423	110,041	5.48 %
CORRECTIONAL HEALTH F100	3,049,876	2,543,801	2,511,312	32,489	1.28 %
COUNTY ATTORNEY CIVIL F100	4,013,122	3,356,221	5,560,612	(2,204,391)	(65.68) %
COUNTY ATTORNEY F100	56,599,487	47,131,242	46,800,753	330,489	0.70 %
EMERGENCY MANAGEMENT F100	173,881	145,054	130,341	14,713	10.14 %
JUDICIAL BRANCH *	137,875,209	115,265,169	111,044,349	4,220,820	3.66 %
JUSTICE COURTS F100	14,488,923	12,085,210	11,760,577	324,633	2.69 %
MEDICAL EXAMINER F100	6,684,432	5,580,234	5,333,799	246,435	4.42 %
PUBLIC DEFENSE SYSTEM *	71,858,542	58,872,363	66,529,138	(7,656,775)	(13.01) %
PUBLIC FIDUCIARY F100	2,477,439	2,047,603	1,952,333	95,270	4.65 %
SHERIFF F100	62,401,805	52,144,405	50,255,720	1,888,685	3.62 %
Subtotal	392,082,172	326,340,143	327,423,661	(1,083,518)	(0.33) %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,919	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	2,829,545	2,562,237	267,308	9.45 %
HUMAN SERVICES F100	2,063,610	1,722,321	1,037,259	685,062	39.78 %
PUBLIC HEALTH F100	10,787,840	9,128,840	7,729,897	1,398,943	15.32 %
Subtotal	16,459,425	13,895,625	11,544,312	2,351,313	16.92 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	583,155	569,199	13,956	2.39 %
Subtotal	694,615	583,155	569,199	13,956	2.39 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	1,598,356	1,540,625	57,731	3.61 %
Subtotal	2,035,900	1,598,356	1,540,625	57,731	3.61 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	197,027,314	195,327,475	1,699,839	0.86 %
NON DEPARTMENTAL F100	358,495,000	212,083,219	192,537,065	19,546,154	9.22 %
Subtotal	597,336,157	409,110,533	387,864,541	21,245,992	5.19 %
Total Operating Expenditures	1,090,265,008	819,875,570	792,951,910	26,923,660	3.28 %

* 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 April 30, 2010

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	627,873	511,932	39,267	472,665	92.33 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	80,930	38,430	(8,163)	46,593	121.24 %
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	164,000	164,000	-	164,000	100.00 %
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	148,000	134,578	14,470	120,108	89.25 %
PUBLIC WORKS F100					
NRNP - NON-RECURRING/NON-PROJECT	653,452	571,771	500,769	71,002	12.42 %
SPECIAL LITIGATION F100					
NRNP - NON-RECURRING/NON-PROJECT	156,000	156,000	-	156,000	100.00 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	80,000	43,698	36,302	45.38 %
Subtotal	<u>1,910,255</u>	<u>1,656,711</u>	<u>590,041</u>	<u>1,066,670</u>	<u>64.38 %</u>
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	29,184	29,184	24,116	5,068	17.37 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	226,455	188,711	188,711	-	-
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	5,500	5,500	-	5,500	100.00 %
SCSV - SHERIFF CEN SVC COMP VOICE SYS	-	-	(549)	549	-
Subtotal	<u>261,139</u>	<u>223,395</u>	<u>212,278</u>	<u>11,117</u>	<u>4.98 %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	70,000	70,000	-	70,000	100.00 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	100,000	-	100,000	100.00 %
Subtotal	<u>320,000</u>	<u>170,000</u>	<u>-</u>	<u>170,000</u>	<u>100.00 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SUPERINTENDENT OF SCHOOLS F100					
NRNP - NON-RECURRING/NON-PROJECT	284,186	284,186	129,806	154,380	54.32 %
Subtotal	<u>284,186</u>	<u>284,186</u>	<u>129,806</u>	<u>154,380</u>	<u>54.32 %</u>

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

Note: Totals may not foot due to rounding.



General Fund

Expenditures by Agency

As of April 30, 2010

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
HEALTH CARE PROGRAMS F100					
NRNP - NON-RECURRING/NON-PROJECT	-	-	(73,942,883)	73,942,883	-
NON DEPARTMENTAL F100					
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	175,000	224,265	(49,265)	(28.15) %
AVSO - AVONDALE SHERIFF SUB	93,612	78,010	83,269	(5,259)	(6.74) %
CACX - COURTS AREA - GENERAL	161,269	134,391	157,454	(23,063)	(17.16) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	158,917	1,066,883	87.04 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	129,390	155,268	(25,878)	(20.00) %
DTCC - DOWNTOWN JUSTICE CENTER	207,756	173,130	12,373	160,757	92.85 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	138,338	103,572	34,767	25.13 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(15,910)	15,910	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	729,168	94,422	634,746	87.05 %
EVET - EASTSIDE VETERINARY CENTER	425,250	425,250	171,485	253,765	59.67 %
NRNP - NON-RECURRING/NON-PROJECT	171,865,480	107,190,744	98,416,935	8,773,809	8.19 %
NWJC - NORTHWEST JUSTICE COURTS	-	-	195	(195)	-
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	11,668	15,000	(3,332)	(28.56) %
PPFE - PROGRAM FEES	200,000	166,670	45,726	120,944	72.57 %
RCCR - CODE COMPLIANCE RESERVE	400,000	333,334	138,004	195,330	58.60 %
SECR - BUILDING SECURITY PROJECTS	500,000	416,668	412,968	3,700	0.89 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	308,406	-	308,406	100.00 %
SFTY - LIFE/SAFETY PROJECTS	500,000	416,668	156,696	259,972	62.39 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	450,520	1,750	448,770	99.61 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,366,419	2,008,620	510,481	1,498,139	74.59 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	17,500	18,523	(1,023)	(5.85) %
SPAP - SOUTHPORT ADULT PROBATION	72,360	60,300	-	60,300	100.00 %
UACE - U OF A COOP EXTENSION	369,500	369,500	136,489	233,012	63.06 %
WCII - WEST COURT INFRASTRUC IMPRVMT	319,044	265,870	318,924	(53,054)	(19.95) %
Subtotal	<u>181,117,092</u>	<u>115,224,945</u>	<u>27,373,922</u>	<u>87,851,023</u>	<u>76.24 %</u>
Total Non-Recurring Expenditures	<u>183,892,672</u>	<u>117,559,237</u>	<u>28,306,046</u>	<u>89,253,191</u>	<u>75.92 %</u>
Total Expenditures	<u>1,274,157,680</u>	<u>937,434,807</u>	<u>821,257,956</u>	<u>116,176,851</u>	<u>12.39 %</u>

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

Note: Totals may not foot due to rounding.



Detention Fund Expenditures by Agency As of April 30, 2010

Expenditures

Operating

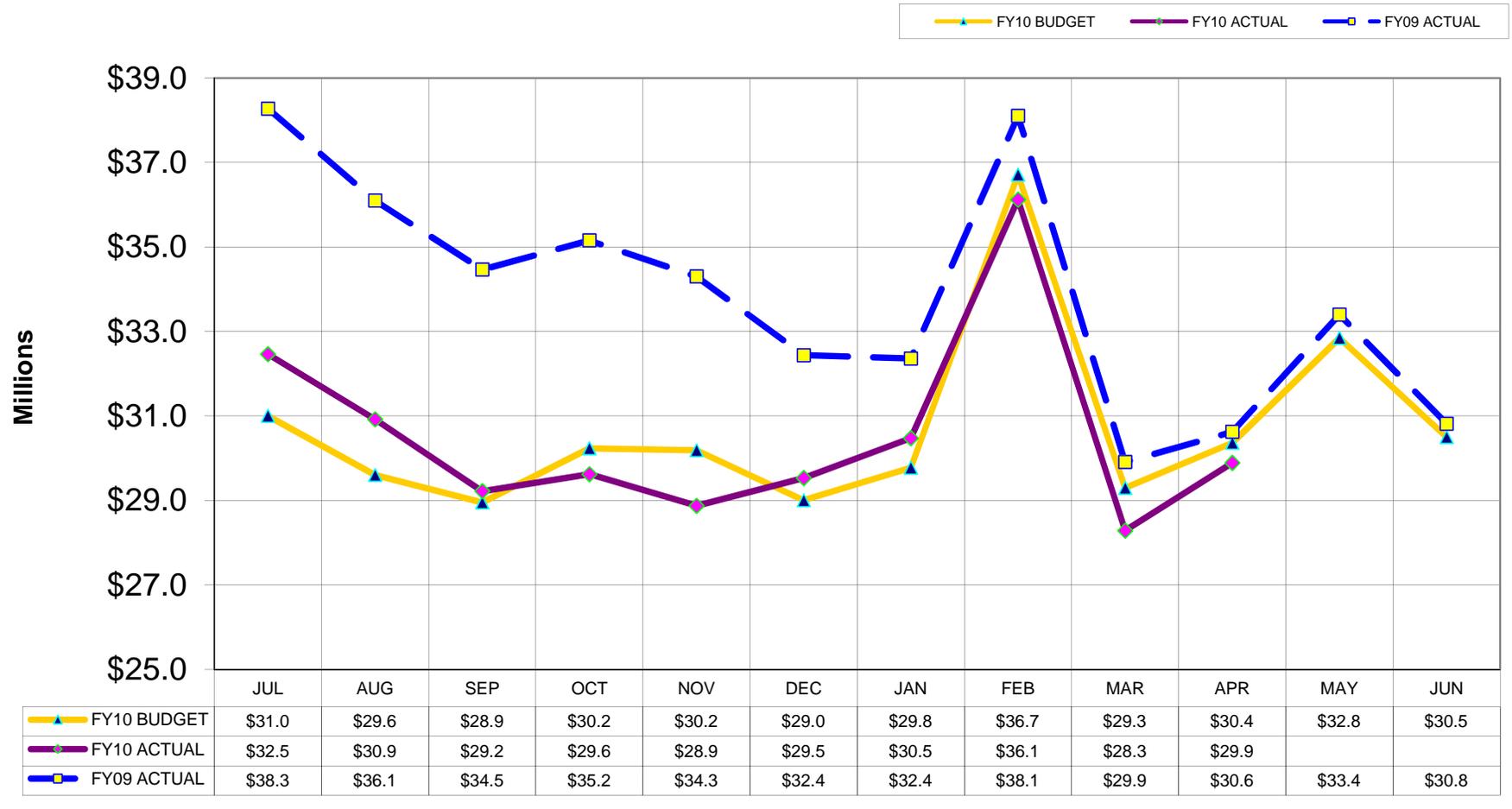
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	48,804,659	40,725,726	40,306,027	419,699	1.03%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,221,993	941,174	280,819	22.98%
JUVENILE PROBATION F255					
OPER - OPERATING	33,651,118	28,082,873	24,798,692	3,284,181	11.69%
NON DEPARTMENTAL F255					
OPER - OPERATING	52,580,133	20,367,299	14,956,658	5,410,641	26.57%
PUBLIC WORKS F255					
OPER - OPERATING	2,645,658	2,207,877	1,923,162	284,715	12.90%
SHERIFF F255					
OPER - OPERATING	183,677,997	153,333,094	147,528,351	5,804,743	3.79%
Subtotal	322,818,421	245,938,862	230,454,064	15,484,798	6.30%
Total Operating Expenditures	322,818,421	245,938,862	230,454,064	15,484,798	6.30%

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F255					
DDJS - DURANGO JAIL	2,846,317	2,371,931	2,378,859	(6,928)	(0.29)%
EJIS - ESTRELLA JAIL	1,371,128	1,142,608	68,166	1,074,442	94.03%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	208,334	11,751	196,583	94.36%
ENVR - ENVIRONMENTAL PROJECTS	200,000	166,660	59,973	106,687	64.01%
LBJC - LBJ COMPLEX	95,400	79,500	94,446	(14,946)	(18.80)%
NRNP - NON-RECURRING/NON-PROJECT	45,300,177	(3,275,897)	(942,853)	(2,333,045)	71.22%
PPFE - PROGRAM FEES	200,000	166,660	30,671	135,989	81.60%
RCCR - CODE COMPLIANCE RESERVE	200,000	166,660	7,422	159,238	95.55%
SECR - BUILDING SECURITY PROJECTS	300,000	250,000	133,841	116,159	46.46%
SFTY - LIFE/SAFETY PROJECTS	500,000	416,660	51,818	364,842	87.56%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	109,619	64,900	44,719	40.79%
SODC - GENERATOR SUPP SO DATA CTR	202,500	157,500	-	157,500	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	705,309	793,892	(88,583)	(12.56)%
Subtotal	52,443,440	2,665,544	2,752,885	(87,341)	(3.28)%
Total Non-Recurring Expenditures	52,443,440	2,665,544	2,752,885	(87,341)	(3.28)%
Total Expenditures	375,261,861	248,604,406	233,206,950	15,397,456	6.19%

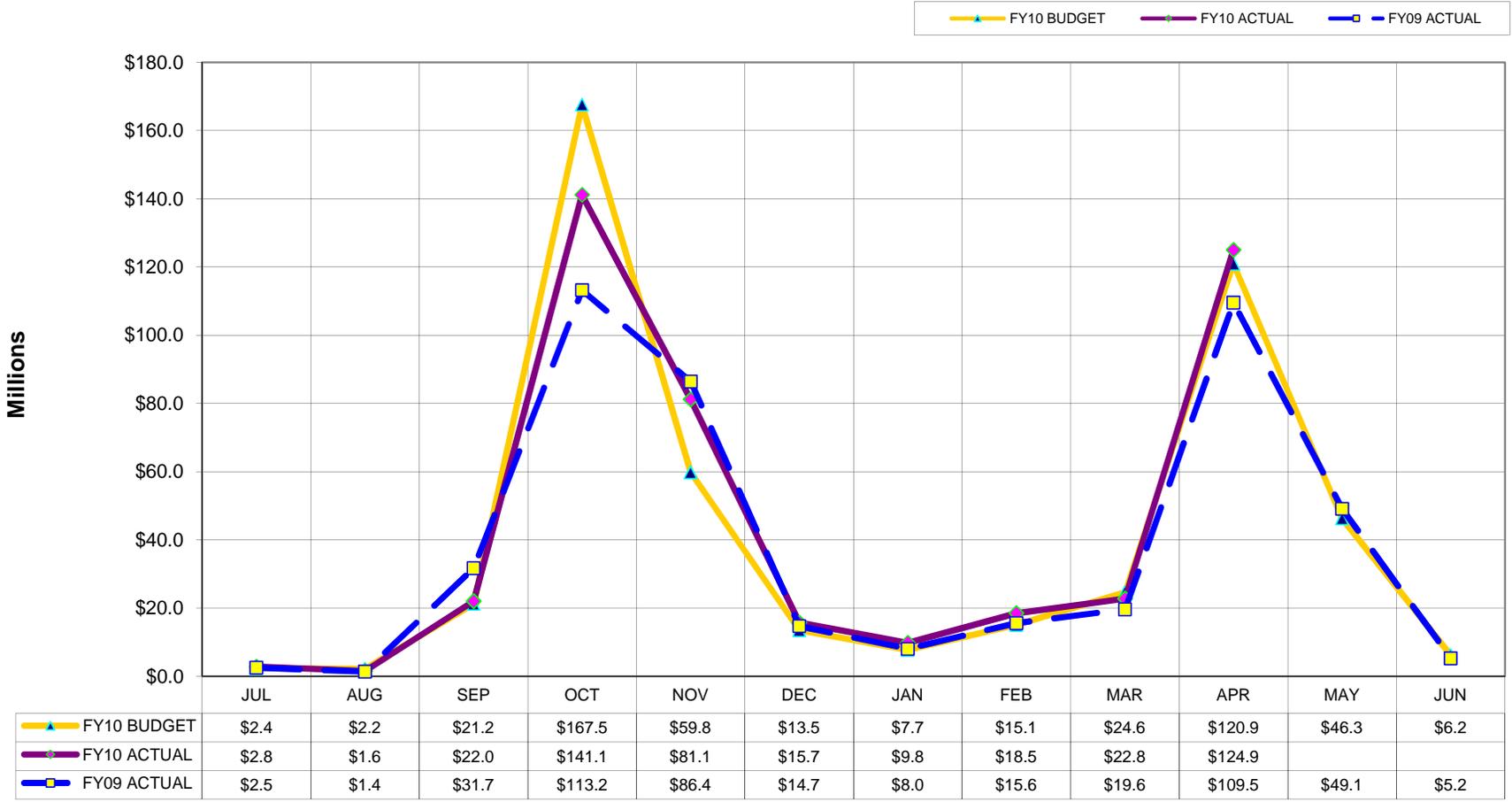
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



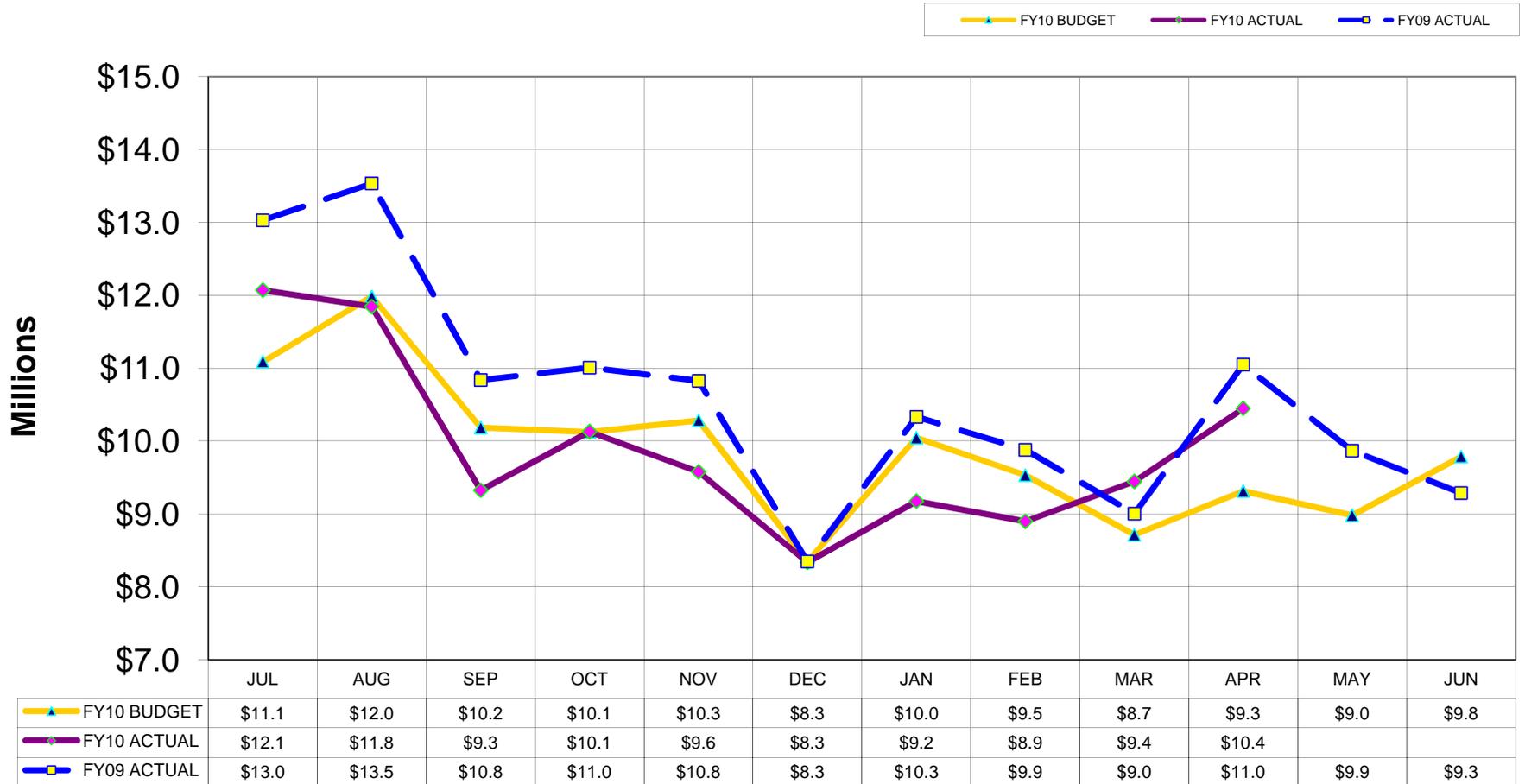
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



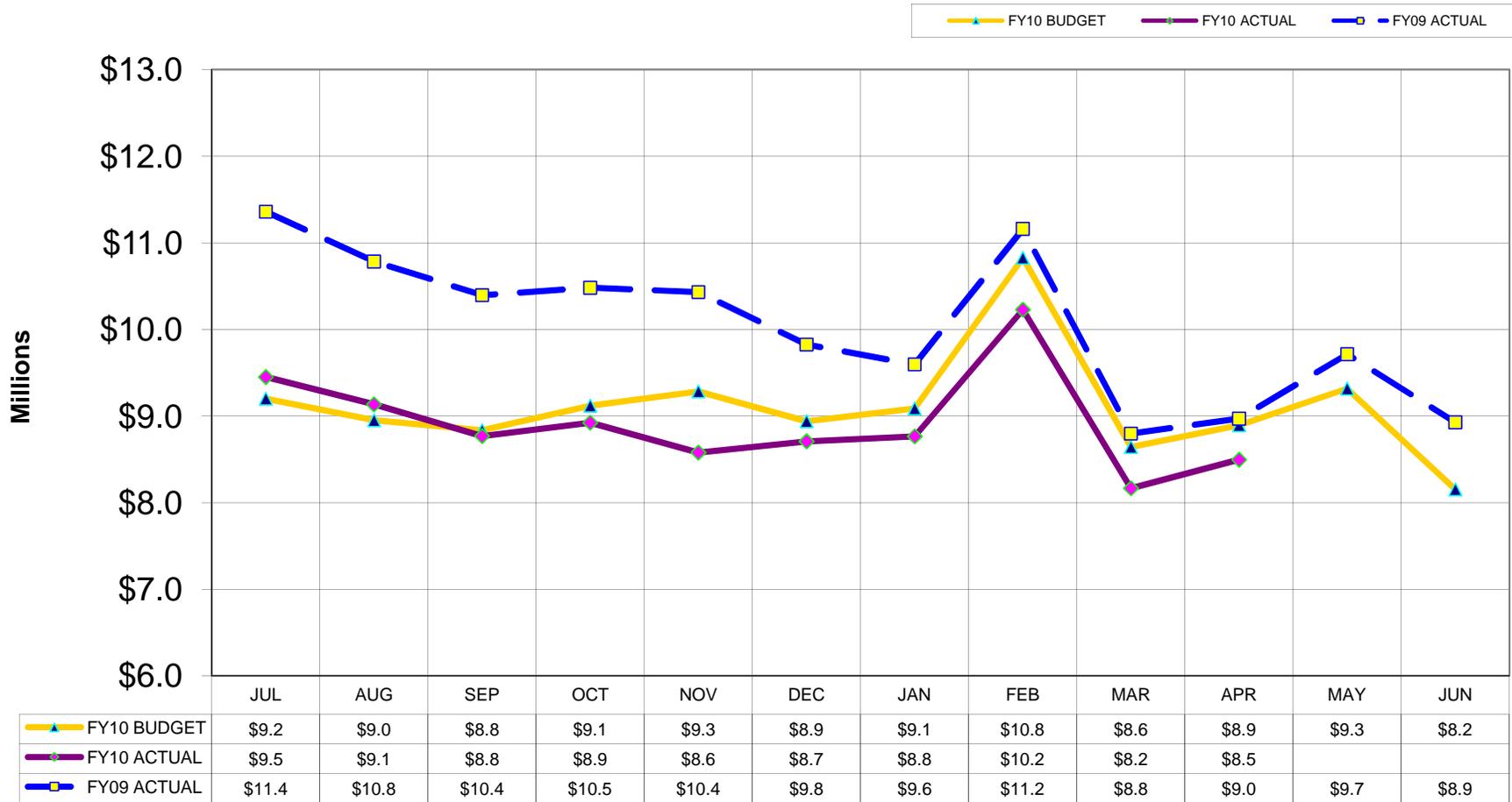
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



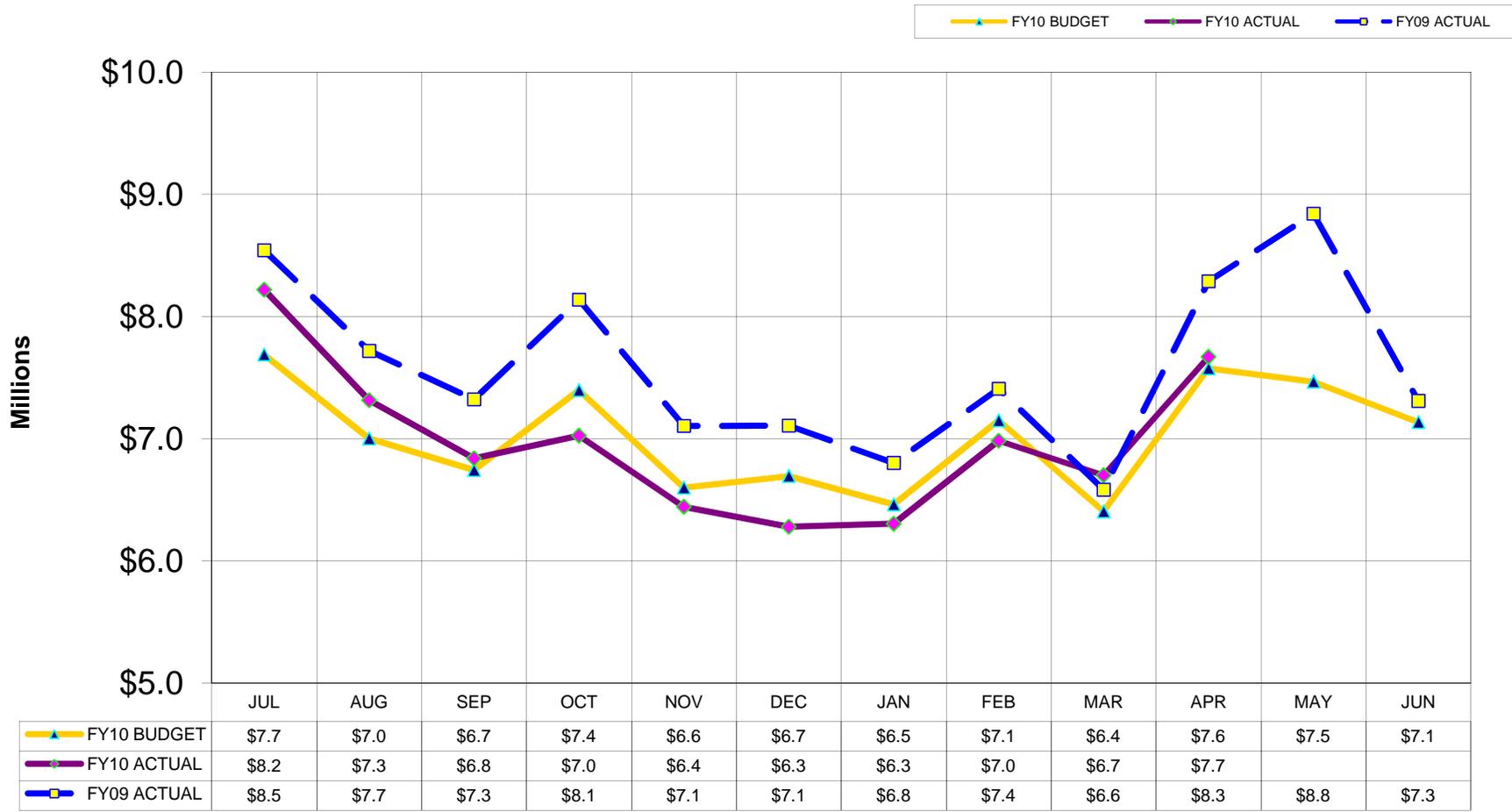
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Jail Tax Revenues Budget Vs. Actual



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

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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