



Maricopa County

Department of Finance

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Date: June 14, 2010
To: David Smith, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SS*
Subject: FY 09-10 Executive Summary – May 2010

Attached is the General Fund and Detention Fund financial activity through May 31, 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 May 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 (\$752,879):** The FY 09-10 Sales Tax revenue reflects a YTD negative budget variance of \$752.9 thousand or 0.2 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 May 2010 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the April 2010 sales tax increase marks the end of 26 consecutive months of year-over-year reductions. However, the increase is at least partially due to the collection of sales tax in April 2010 which was due in prior months. Absent this collection of prior months' activity, April collections would have been about equal to April of last year.

In addition, the state's unemployment rate of 9.5 percent in April 2010 decreased from the 9.6 percent in March. The sales tax decline is partially attributable to the high unemployment rate as consumers are spending less.

- **Property Tax Revenue (Operating) YTD variance of (\$814,024):** The FY 09-10 Property Tax revenue reflects a YTD negative budget variance of \$814.0 thousand or 0.2 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. However, the budget does not include a reduction for the AIDA Renta property tax settlement payment made in May 2010. Excluding the General Fund portion of \$2,063,174 for the property tax settlement payment, there would be a positive property tax budget variance of \$1,249,150. FY 09-10 YTD collections through May 31, 2010 are 94.8 percent of the adopted levy compared to a historical average of 95.6 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 (\$94,314):** The FY 09-10 VLT revenue reflects a YTD negative budget variance of \$94.3 thousand or 0.1 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 (\$4,570,361):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$4.6m or 33.8 percent. The negative variance is mostly due to payments in lieu of taxes (PILT) being under budget and a posting error by Superintendent of Schools. PILT of \$3.2m from the Salt River Project were budgeted and received in May 2010, however, the payment was not apportioned to the General Fund until June 2010. Both variances will be corrected in the June 2010 report.
- **Interest Revenue (Operating) YTD variance of (\$4,643,805):** 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 (\$2,024,634):** Non-Departmental comprises the largest negative variance as transfers in are under budget for general government contingencies.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$14,217,112:** Current YTD expenditures are 3.7 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), Non-Departmental, Adult Probation (Judicial Branch) and Public Defender (Public Defense System), respectively.
- **Services Expenditures (Operating) YTD variance of \$18,588,012:** Current YTD expenditures are 14.8 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 business applications and data network.
- **Intergovernmental Payments (Operating) YTD variance of (\$59,404):** Current YTD expenditures are 0.03 percent over 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 negative variance is related to payments to the State for sexually violent predators being over budget. This variance will self-correct by year-end.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$3,769,216):** Current YTD expenditures are 823.6 percent over budget. Non-Departmental, Clerk of the Superior Court and the negative YTD budget of \$457.6 thousand comprise most of the negative variance. The following activities are over budget for Non-Departmental and Clerk of the Superior Court: fleet management and IT infrastructure, such as data center and data network.

- **Total Non-Recurring Expenditures YTD variance of \$93,514,673:** Current YTD expenditures are 77.8 percent under budget. The positive variance is due to \$77.7m of the FY 08-09 Federal Medical Assistance Percentages (FMAP) stimulus monies for ALTCS and AHCCCS. Specifically, \$41.6m 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 \$15.8m of positive variances are related to Non-Departmental as the following activities are under budget primarily for services expenditures: capital facilities development, executive management, and IT infrastructure, such as data network and application developments.

General Fund Departmental Expenditure Variances

Board of Supervisors District 1 Expenditures (Operating) YTD variance of (\$422): Current YTD expenditures are 0.1 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

Board of Supervisors District 2 Expenditures (Operating) YTD variance of (\$2,172): Current YTD expenditures are 0.7 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 (\$2,197): Current YTD expenditures are 0.2 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by year-end.

County Attorney Civil Expenditures (Operating) YTD variance of (\$2,452,794): Current YTD expenditures are 63.3 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 addressing this budget variance is one of his priorities. The County Attorney's new executive staff has been analyzing the workload and staffing of the Civil Division as well as the use of outside counsel. The County Attorney staff has worked with the Office of Management and Budget (OMB) to prepare a budget amendment for the Board of Supervisors' June 23, 2010 meeting that will address and resolve the negative budget variance for this fiscal year. In addition, the County Attorney staff is continuing to work with OMB to develop a budgetary plan for FY 10-11 that will come separately before the Board of Supervisors.

Public Defense System Expenditures (Operating) YTD variance of (\$8,499,050): Current YTD expenditures for the constellation are 13.1 percent over budget which includes negative variances for Contract Counsel (\$9,663,476) and Juvenile Defender (\$13,418) 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 (\$9,663,476):** Current YTD expenditures in this department are 79.2 percent over budget. The expenditures are the result of demand for mandated contract legal representation.
- **Juvenile Defender Expenditures (Operating) YTD variance of (\$13,418):** 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 9.4 percent under budget. However, current YTD expenditures are over budget for the following major maintenance projects: Administrative Building Improvements (\$24,265), Courts Area – General (\$9,624), Durango Administrative Building & Shops (\$12,939), Old Court House Building Improvements (\$1,666), and SEF Relocation to Phoenix

(\$51,400), 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 (\$2,321,826):** The FY 09-10 Jail Excise Tax revenue reflects a YTD negative budget variance of \$2.3m or 2.3 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 (\$525,912):** The FY 09-10 Intergovernmental revenue reflects a YTD negative budget variance of \$525.9 thousand or 1.7 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 \$4,011,255:** The positive variance is mostly unbudgeted revenue from the State Criminal Alien Assistance Program (SCAAP) received in December 2009.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$9,412,854:** Current YTD expenditures are 4.5 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 \$5,924,632:** Current YTD expenditures are 12.1 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 (\$163,971):** Current YTD expenditures are 52.6 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 22.3 percent under budget. However, there are negative YTD variances in the Lower Buckeye Jail Complex Major Maintenance project and in non-recurring/non-project expenditures that are offset by positive variances in other 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 \$1,086,273: The FY 09-10 State-Shared Highway User YTD actual revenue of \$78,253,967 is more than budgeted YTD revenue of \$77,167,694 resulting in a positive budget variance of \$1.1m or 1.4 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 May 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	368,431,060	337,935,421	337,182,542	(752,879)
Property Taxes	487,350,934	481,167,965	480,353,941	(814,024)
Vehicle License Taxes	118,385,455	108,598,945	108,504,631	(94,314)
Intergovernmental	15,829,095	13,531,895	8,961,534	(4,570,361)
Miscellaneous	82,825,758	74,215,416	80,658,925	6,443,509
Interest	12,000,000	9,000,000	4,356,195	(4,643,805)
Transfers In	10,028,577	9,297,479	9,183,349	(114,130)
Total Operating Revenues	1,094,850,879	1,033,747,121	1,029,201,118	(4,546,003)
Total Non-Recurring Revenues	2,212,574	2,108,225	83,591	(2,024,634)
Total Revenues	1,097,063,453	1,035,855,346	1,029,284,709	(6,570,637)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	419,755,332	384,643,524	370,426,412	14,217,112
Supplies	10,839,873	9,692,065	9,168,445	523,620
Services	220,730,365	125,517,833	106,929,821	18,588,012
Intergovernmental Payments	257,464,053	215,462,253	215,521,657	(59,404)
Debt Service	10,318,353	9,458,737	8,771,685	687,052
Capital Outlay	1,496,189	(457,661)	3,311,555	(3,769,216)
Transfers Out	174,246,714	159,726,160	159,705,992	20,168
Total Operating Expenditures	1,094,850,879	904,042,911	873,835,566	30,207,345
Total Non-Recurring Expenditures	183,973,791	120,146,265	26,631,592	93,514,673
Total Expenditures	1,278,824,670	1,024,189,176	900,467,158	123,722,018

Excess (Deficiency) of Revenues Over Expenditures	(181,761,217)	11,666,170	128,817,551	117,151,381
Beginning Fund Balance (audited)	398,528,018	398,528,018	410,035,269	11,507,251
<i>Revenues</i>	1,097,063,453	1,035,855,346	1,029,284,709	(6,570,637)
<i>Expenditures</i>	1,278,824,670	1,024,189,176	900,467,158	123,722,018
Fund Balance with Designations	216,766,801	410,194,188	538,852,820	128,658,632
<i>Fund Balance Designations</i>	214,677,610	214,677,610	214,677,610	-
Undesignated Ending Fund Balance	2,089,191	195,516,578	324,175,210	128,658,632



General Fund

Expenditures by Agency

As of May 31, 2010

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	20,863,755	20,291,768	571,987	2.74 %
BOARD OF SUPERVISORS D1 F100	346,428	318,030	318,452	(422)	(0.13) %
BOARD OF SUPERVISORS D2 F100	346,428	316,653	318,825	(2,172)	(0.69) %
BOARD OF SUPERVISORS D3 F100	346,428	317,179	307,808	9,371	2.95 %
BOARD OF SUPERVISORS D4 F100	346,428	317,685	302,959	14,726	4.64 %
BOARD OF SUPERVISORS D5 F100	346,428	317,987	283,160	34,827	10.95 %
CALL CENTER F100	1,363,590	1,245,545	1,247,742	(2,197)	(0.18) %
CLERK OF THE BOARD F100	1,278,008	1,165,689	601,490	564,199	48.40 %
COUNTY MANAGER F100	2,434,692	2,231,676	2,024,935	206,741	9.26 %
ELECTIONS F100	12,912,297	12,486,574	9,171,801	3,314,773	26.55 %
ENTERPRISE TECHNOLOGY F100	7,307,209	6,733,602	5,977,470	756,132	11.23 %
FINANCE F100	3,363,503	3,044,182	2,970,723	73,459	2.41 %
GENERAL COUNSEL F100	5,205,817	4,787,274	3,101,889	1,685,385	35.21 %
INTERNAL AUDIT F100	1,553,494	1,430,646	1,399,750	30,896	2.16 %
MANAGEMENT AND BUDGET F100	3,186,167	2,840,052	2,614,432	225,620	7.94 %
MATERIALS MANAGEMENT F100	2,126,254	1,961,604	1,562,321	399,283	20.35 %
PUBLIC WORKS F100	11,993,457	11,034,120	10,214,168	819,952	7.43 %
RECORDER F100	2,095,117	1,921,165	1,552,924	368,241	19.17 %
RESEARCH AND REPORTING F100	391,970	367,079	295,355	71,724	19.54 %
SPECIAL LITIGATION F100	2,135,828	1,971,554	1,166,002	805,552	40.86 %
TREASURER F100	3,321,766	3,006,485	2,859,756	146,729	4.88 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,785,899	2,635,359	150,540	5.40 %
Subtotal	88,266,994	81,464,435	71,219,092	10,245,343	12.58 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	27,579,817	26,074,845	1,504,972	5.46 %
CONSTABLES F100	2,442,982	2,230,377	2,110,694	119,683	5.37 %
CORRECTIONAL HEALTH F100	3,049,876	2,794,513	2,774,876	19,637	0.70 %
COUNTY ATTORNEY CIVIL F100	4,239,577	3,876,017	6,328,811	(2,452,794)	(63.28) %
COUNTY ATTORNEY F100	56,599,487	51,755,593	51,565,170	190,423	0.37 %
EMERGENCY MANAGEMENT F100	173,881	157,739	143,907	13,832	8.77 %
JUDICIAL BRANCH *	137,875,209	126,271,617	121,276,961	4,994,656	3.96 %
JUSTICE COURTS F100	14,488,923	13,258,711	12,957,477	301,234	2.27 %
MEDICAL EXAMINER F100	6,684,432	6,116,572	5,919,706	196,866	3.22 %
PUBLIC DEFENSE SYSTEM *	71,858,542	64,753,252	73,252,302	(8,499,050)	(13.13) %
PUBLIC FIDUCIARY F100	2,477,439	2,248,338	2,148,170	100,168	4.46 %
SHERIFF F100	62,407,303	57,152,257	55,190,075	1,962,182	3.43 %
Subtotal	392,353,790	358,194,803	359,742,992	(1,548,189)	(0.43) %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,411	-	-
ENVIRONMENTAL SERVICES F100	3,420,072	3,151,454	2,927,284	224,170	7.11 %
HUMAN SERVICES F100	2,313,610	2,002,958	1,188,944	814,014	40.64 %
PUBLIC HEALTH F100	10,787,840	10,001,091	8,516,395	1,484,696	14.85 %
Subtotal	16,779,425	15,391,914	12,869,034	2,522,880	16.39 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	636,089	632,344	3,745	0.59 %
Subtotal	694,615	636,089	632,344	3,745	0.59 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,413,954	2,050,730	1,854,824	195,906	9.55 %
Subtotal	2,413,954	2,050,730	1,854,824	195,906	9.55 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	216,561,241	137,233,317	79,327,924	36.63 %
NON DEPARTMENTAL F100	539,474,735	349,889,964	316,915,555	32,974,409	9.42 %
Subtotal	778,315,892	566,451,205	454,148,872	112,302,333	19.83 %
Total Expenditures	1,278,824,670	1,024,189,176	900,467,158	123,722,018	12.08 %

* 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 May 31, 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	53,845,530	51,554,711	2,290,819	4.25 %
JUVENILE PROBATION F100	16,449,965	15,071,811	12,869,439	2,202,372	14.61 %
SUPERIOR COURT F100	62,571,085	57,354,276	56,852,811	501,465	0.87 %
Total Judicial Branch	137,875,209	126,271,617	121,276,961	4,994,656	3.96 %
Public Defense System					
CONTRACT COUNSEL F100	14,353,929	12,196,931	21,860,407	(9,663,476)	(79.23) %
JUVENILE DEFENDER F100	4,164,849	3,810,682	3,824,100	(13,418)	(0.35) %
LEGAL ADVOCATE F100	8,770,615	8,007,599	7,928,302	79,297	0.99 %
LEGAL DEFENDER F100	9,855,901	8,998,767	8,891,555	107,212	1.19 %
PUBLIC DEFENDER F100	34,713,248	31,739,273	30,747,939	991,334	3.12 %
Total Public Defense System	71,858,542	64,753,252	73,252,302	(8,499,050)	(13.13) %



Detention Fund Executive Summary

As of May 31, 2010

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,246,467	101,094,245	98,772,419	(2,321,826)
Intergovernmental	32,870,240	30,131,054	29,605,142	(525,912)
Interest	6,500,000	4,875,000	2,541,086	(2,333,915)
Transfers In	174,201,714	159,684,904	159,684,910	6
Total Operating Revenues	322,818,421	295,785,203	290,603,557	(5,181,646)
Total Non-Recurring Revenues	-	-	4,011,255	4,011,255
Total Revenues	322,818,421	295,785,203	294,614,811	(1,170,392)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	228,320,860	209,140,084	199,727,230	9,412,854
Supplies	11,923,506	10,944,727	12,036,359	(1,091,632)
Services	81,383,164	48,790,150	42,865,518	5,924,632
Intergovernmental Payments	-	-	0	(0)
Debt Service	850,498	780,343	735,275	45,068
Capital Outlay	340,393	312,026	475,997	(163,971)
Total Operating Expenditures	322,818,421	269,967,330	255,840,379	14,126,951
Total Non-Recurring Expenditures	52,443,440	2,765,122	2,752,885	12,237
Total Expenditures	375,261,861	272,732,452	258,593,264	14,139,188

Excess (Deficiency) of Revenues

Over Expenditures	(52,443,440)	23,052,751	36,021,547	12,968,796
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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	295,785,203	294,614,811	(1,170,392)
<i>Expenditures</i>	375,261,861	272,732,452	258,593,264	14,139,188
Fund Balance with Designations	132,516,713	208,012,904	226,485,052	18,472,148
<i>Fund Balance Designations</i>	132,516,713	132,516,713	132,516,713	-
Undesignated Ending Fund Balance	-	75,496,191	93,968,339	18,472,148



Detention Fund
Expenditures by Agency
As of May 31, 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	44,712,915	44,456,738	256,177	0.57%
COUNTY MANAGER F255	1,458,856	1,342,516	1,047,570	294,946	21.97%
JUVENILE PROBATION F255	33,651,118	30,826,480	27,144,782	3,681,698	11.94%
NON DEPARTMENTAL F255	105,023,573	25,169,151	19,546,594	5,622,557	22.34%
PUBLIC WORKS F255	2,645,658	2,423,481	2,108,866	314,615	12.98%
SHERIFF F255	183,677,997	168,257,909	164,288,714	3,969,195	2.36%
	-	-	-	-	-
Total Expenditures	<u>375,261,861</u>	<u>272,732,452</u>	<u>258,593,264</u>	<u>14,139,188</u>	<u>5.18%</u>

Detailed Expenditure Reports



General Fund

Expenditures by Agency

As of May 31, 2010

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,816,543	20,863,755	20,291,768	571,987	2.74 %
BOARD OF SUPERVISORS D1 F100	346,428	318,030	318,452	(422)	(0.13) %
BOARD OF SUPERVISORS D2 F100	346,428	316,653	318,825	(2,172)	(0.69) %
BOARD OF SUPERVISORS D3 F100	346,428	317,179	307,808	9,371	2.95 %
BOARD OF SUPERVISORS D4 F100	346,428	317,685	302,959	14,726	4.64 %
BOARD OF SUPERVISORS D5 F100	346,428	317,987	283,160	34,827	10.95 %
CALL CENTER F100	1,363,590	1,245,545	1,247,742	(2,197)	(0.18) %
CLERK OF THE BOARD F100	650,135	595,876	560,764	35,112	5.89 %
COUNTY MANAGER F100	2,434,692	2,231,676	2,024,935	206,741	9.26 %
ELECTIONS F100	12,912,297	12,486,574	9,171,801	3,314,773	26.55 %
ENTERPRISE TECHNOLOGY F100	7,307,209	6,733,602	5,977,470	756,132	11.23 %
FINANCE F100	3,282,573	3,005,752	2,954,166	51,586	1.72 %
GENERAL COUNSEL F100	5,041,817	4,623,274	3,058,388	1,564,886	33.85 %
INTERNAL AUDIT F100	1,553,494	1,430,646	1,399,750	30,896	2.16 %
MANAGEMENT AND BUDGET F100	3,186,167	2,840,052	2,614,432	225,620	7.94 %
MATERIALS MANAGEMENT F100	1,978,254	1,820,471	1,543,431	277,040	15.22 %
PUBLIC WORKS F100	11,340,005	10,380,668	9,647,920	732,748	7.06 %
RECORDER F100	2,095,117	1,921,165	1,552,924	368,241	19.17 %
RESEARCH AND REPORTING F100	391,970	367,079	295,355	71,724	19.54 %
SPECIAL LITIGATION F100	1,979,828	1,815,554	1,166,002	649,552	35.78 %
TREASURER F100	3,241,766	2,926,485	2,816,059	110,426	3.77 %
WORKFORCE MGMT AND DEV F100	3,049,142	2,785,899	2,635,359	150,540	5.40 %
Subtotal	86,356,739	79,661,607	70,489,472	9,172,135	11.51 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,056,139	27,579,817	26,074,845	1,504,972	5.46 %
CONSTABLES F100	2,403,317	2,201,193	2,086,578	114,615	5.21 %
CORRECTIONAL HEALTH F100	3,049,876	2,794,513	2,774,876	19,637	0.70 %
COUNTY ATTORNEY CIVIL F100	4,013,122	3,668,434	6,121,228	(2,452,794)	(66.86) %
COUNTY ATTORNEY F100	56,599,487	51,755,593	51,565,170	190,423	0.37 %
EMERGENCY MANAGEMENT F100	173,881	157,739	143,907	13,832	8.77 %
JUDICIAL BRANCH *	137,875,209	126,271,617	121,276,961	4,994,656	3.96 %
JUSTICE COURTS F100	14,488,923	13,258,711	12,957,477	301,234	2.27 %
MEDICAL EXAMINER F100	6,684,432	6,116,572	5,919,706	196,866	3.22 %
PUBLIC DEFENSE SYSTEM *	71,858,542	64,753,252	73,252,302	(8,499,050)	(13.13) %
PUBLIC FIDUCIARY F100	2,477,439	2,248,338	2,148,170	100,168	4.46 %
SHERIFF F100	62,401,803	57,146,757	55,190,624	1,956,133	3.42 %
Subtotal	392,082,170	357,952,536	359,511,842	(1,559,306)	(0.44) %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,411	-	-
ENVIRONMENTAL SERVICES F100	3,350,072	3,081,454	2,927,284	154,170	5.00 %
HUMAN SERVICES F100	2,063,610	1,892,958	1,188,944	704,014	37.19 %
PUBLIC HEALTH F100	10,787,840	10,001,091	8,516,395	1,484,696	14.85 %
Subtotal	16,459,425	15,211,914	12,869,034	2,342,880	15.40 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	694,615	636,089	632,344	3,745	0.59 %
Subtotal	694,615	636,089	632,344	3,745	0.59 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
SUPERINTENDENT OF SCHOOLS F100	2,035,900	1,752,896	1,721,018	31,878	1.82 %
Subtotal	2,035,900	1,752,896	1,721,018	31,878	1.82 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HEALTH CARE PROGRAMS F100	238,841,157	216,561,241	214,955,817	1,605,424	0.74 %
NON DEPARTMENTAL F100	358,380,873	232,266,328	213,656,039	18,610,589	8.01 %
Subtotal	597,222,030	448,827,869	428,611,857	20,216,012	4.50 %
Total Operating Expenditures	1,094,850,879	904,042,911	873,835,566	30,207,345	3.34 %

* 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 May 31, 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	569,813	40,726	529,087	92.85 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	80,930	38,430	16,557	21,873	56.92 %
GENERAL COUNSEL F100					
NRNP - NON-RECURRING/NON-PROJECT	164,000	164,000	43,501	120,499	73.47 %
MATERIALS MANAGEMENT F100					
NRNP - NON-RECURRING/NON-PROJECT	148,000	141,133	18,890	122,243	86.62 %
PUBLIC WORKS F100					
NRNP - NON-RECURRING/NON-PROJECT	653,452	653,452	566,249	87,203	13.35 %
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>1,802,828</u>	<u>729,621</u>	<u>1,073,207</u>	<u>59.53 %</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	39,665	29,184	24,116	5,068	17.37 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	226,455	207,583	207,583	(0)	(0.00) %
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>271,620</u>	<u>242,267</u>	<u>231,150</u>	<u>11,117</u>	<u>4.59 %</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	110,000	-	110,000	100.00 %
Subtotal	<u>320,000</u>	<u>180,000</u>	<u>-</u>	<u>180,000</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	378,054	297,834	133,806	164,028	55.07 %
Subtotal	<u>378,054</u>	<u>297,834</u>	<u>133,806</u>	<u>164,028</u>	<u>55.07 %</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 May 31, 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	-	-	(77,722,500)	77,722,500	-
NON DEPARTMENTAL F100					
ABII - ADMIN BUILDING IMPROVEMENTS	225,000	200,000	224,265	(24,265)	(12.13) %
AVSO - AVONDALE SHERIFF SUB	93,612	85,811	83,269	2,542	2.96 %
CACX - COURTS AREA - GENERAL	161,269	147,830	157,454	(9,624)	(6.51) %
CCBI - CENTRAL COURT BLDG	1,225,800	1,225,800	180,445	1,045,355	85.28 %
DABS - DRNGO ADMIN BLDG & SHOPS	155,268	142,329	155,268	(12,939)	(9.09) %
DTCC - DOWNTOWN JUSTICE CENTER	107,756	90,443	78,690	11,753	13.00 %
EEII - EAST CRTS INFRASTRUC IMPRVMTS	166,004	152,171	103,572	48,600	31.94 %
ENRG - ENERGY MANAGEMENT STUDIES	-	-	(14,560)	14,560	-
ENVR - ENVIRONMENTAL PROJECTS	875,000	802,084	101,722	700,362	87.32 %
EVET - EASTSIDE VETERINARY CENTER	425,250	425,250	172,012	253,238	59.55 %
NRNP - NON-RECURRING/NON-PROJECT	171,842,250	108,964,740	99,390,250	9,574,490	8.79 %
NWJC - NORTHWEST JUSTICE COURTS	100,000	100,000	195	99,805	99.80 %
OOHI - OLD COURT HOUSE BLDG IMPRVMTS	15,000	13,334	15,000	(1,666)	(12.49) %
PPFE - PROGRAM FEES	200,000	183,337	67,794	115,543	63.02 %
RCCR - CODE COMPLIANCE RESERVE	400,000	366,667	154,638	212,029	57.83 %
SECR - BUILDING SECURITY PROJECTS	500,000	458,334	434,017	24,317	5.31 %
SEFP - SEF RELOCATION TO PHOENIX	411,206	359,806	411,206	(51,400)	(14.29) %
SFTY - LIFE/SAFETY PROJECTS	500,000	458,334	171,876	286,458	62.50 %
SICU - SE REG INFRASTRUC IMPRVMTS	540,624	495,572	15,701	479,871	96.83 %
SIPN - SEC CTR INFRASTRUC IMPRVMTNS	2,211,419	2,048,207	750,197	1,298,010	63.37 %
SODC - GENERATOR SUPP SO DATA CTR	22,500	20,000	18,523	1,477	7.39 %
SPAP - SOUTHPORT ADULT PROBATION	72,360	66,330	(1,170)	67,500	101.76 %
UACE - U OF A COOP EXTENSION	369,500	369,500	179,911	189,589	51.31 %
WCII - WEST COURT INFRASTRUC IMPRVMT	474,044	447,457	409,242	38,215	8.54 %
Subtotal	<u>181,093,862</u>	<u>117,623,336</u>	<u>25,537,015</u>	<u>92,086,321</u>	<u>78.29 %</u>
Total Non-Recurring Expenditures	<u>183,973,791</u>	<u>120,146,265</u>	<u>26,631,592</u>	<u>93,514,673</u>	<u>77.83 %</u>
Total Expenditures	<u>1,278,824,670</u>	<u>1,024,189,176</u>	<u>900,467,158</u>	<u>123,722,018</u>	<u>12.08 %</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 May 31, 2010

Expenditures

Operating

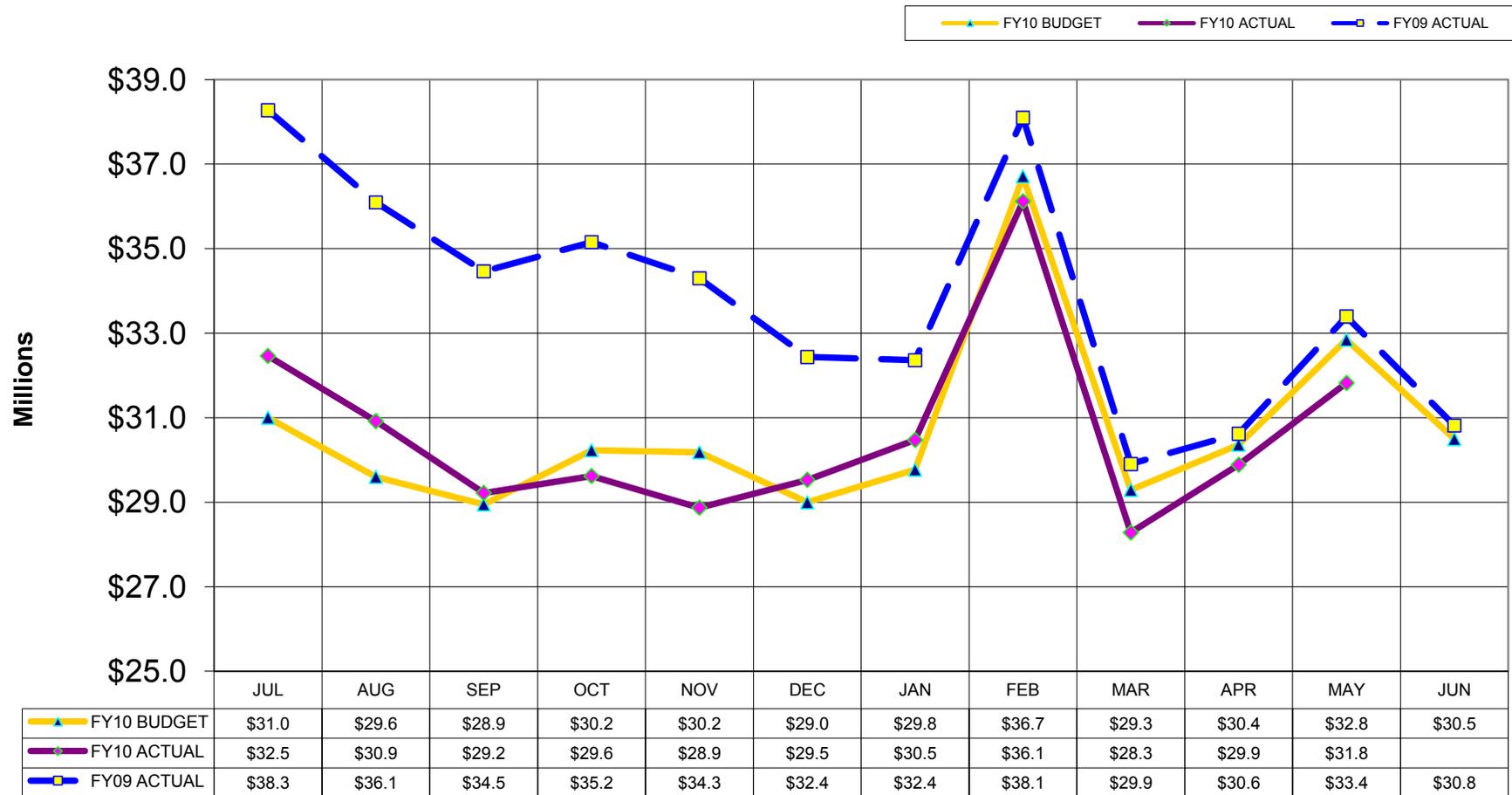
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
OPER - OPERATING	48,804,659	44,712,915	44,456,738	256,177	0.57%
COUNTY MANAGER F255					
OPER - OPERATING	1,458,856	1,342,516	1,047,570	294,946	21.97%
JUVENILE PROBATION F255					
OPER - OPERATING	33,651,118	30,826,480	27,144,782	3,681,698	11.94%
NON DEPARTMENTAL F255					
OPER - OPERATING	52,580,133	22,404,029	16,793,709	5,610,320	25.04%
PUBLIC WORKS F255					
OPER - OPERATING	2,645,658	2,423,481	2,108,866	314,615	12.98%
SHERIFF F255					
OPER - OPERATING	183,677,997	168,257,909	164,288,714	3,969,195	2.36%
Subtotal	322,818,421	269,967,330	255,840,379	14,126,951	5.23%
Total Operating Expenditures	322,818,421	269,967,330	255,840,379	14,126,951	5.23%

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F255					
DDJS - DURANGO JAIL	2,846,317	2,609,124	2,566,414	42,710	1.64%
EJIS - ESTRELLA JAIL	1,371,128	1,256,868	68,166	1,188,702	94.58%
ENRG - ENERGY MANAGEMENT STUDIES	250,000	229,167	11,751	217,416	94.87%
ENVR - ENVIRONMENTAL PROJECTS	200,000	183,326	180,194	3,132	1.71%
LBJC - LBJ COMPLEX	95,400	87,450	94,446	(6,996)	(8.00)%
NRNP - NON-RECURRING/NON-PROJECT	45,300,177	(3,777,214)	(1,379,870)	(2,397,344)	63.47%
PPFE - PROGRAM FEES	200,000	183,326	30,671	152,655	83.27%
RCCR - CODE COMPLIANCE RESERVE	200,000	183,326	54,733	128,593	70.14%
SECR - BUILDING SECURITY PROJECTS	300,000	275,000	151,673	123,327	44.85%
SFTY - LIFE/SAFETY PROJECTS	500,000	458,326	115,916	342,410	74.71%
SJUI - SE JUV INFRASTRUC IMPRVMTS	131,541	120,580	64,900	55,680	46.18%
SODC - GENERATOR SUPP SO DATA CTR	202,500	180,000	-	180,000	100.00%
TIJU - TOWERS JAIL SVC BLDG	846,377	775,843	793,892	(18,049)	(2.33)%
Subtotal	52,443,440	2,765,122	2,752,885	12,237	0.44%
Total Non-Recurring Expenditures	52,443,440	2,765,122	2,752,885	12,237	0.44%
Total Expenditures	375,261,861	272,732,452	258,593,264	14,139,188	5.18%

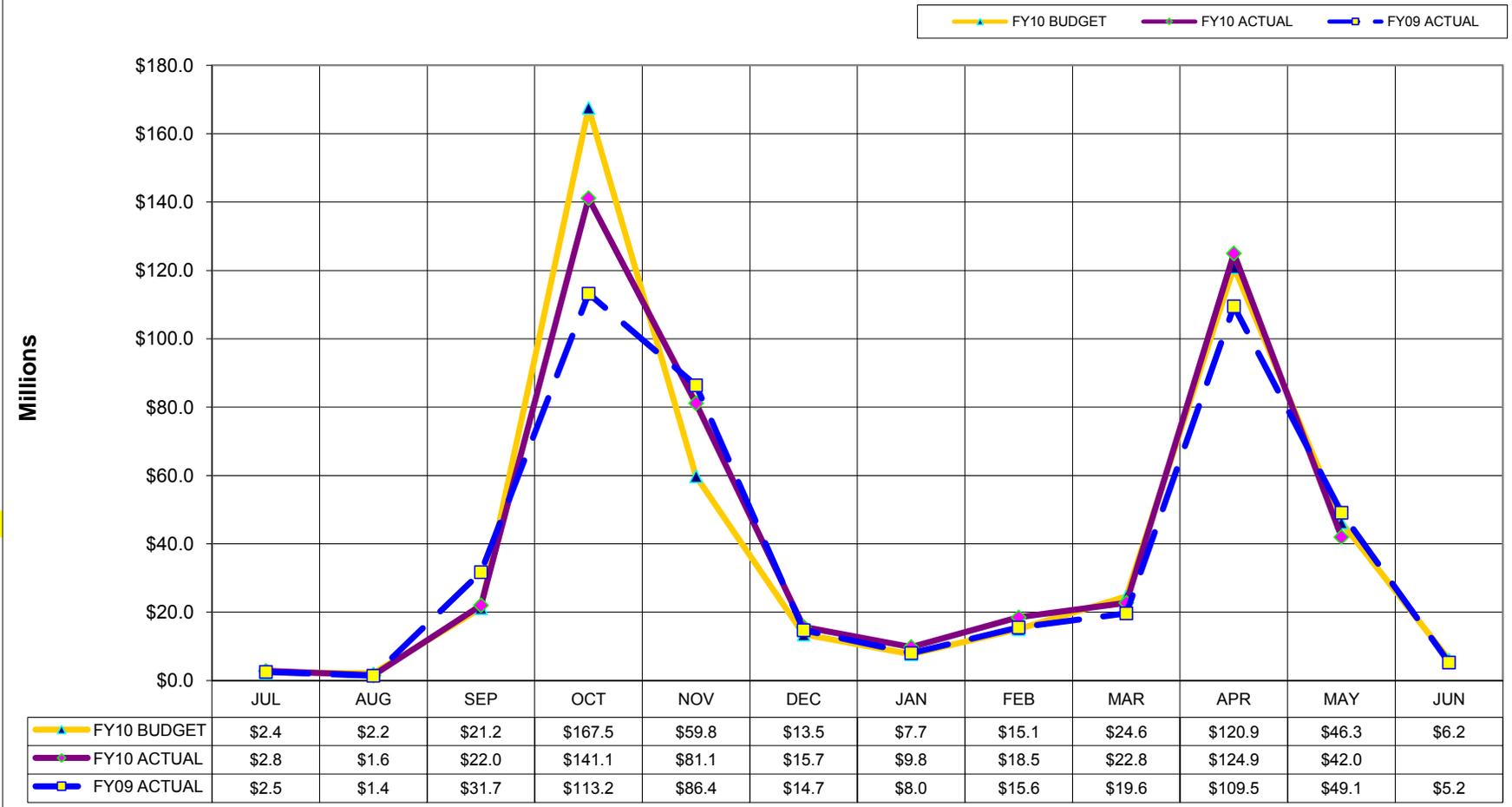
Charts for Significant Revenue Sources

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



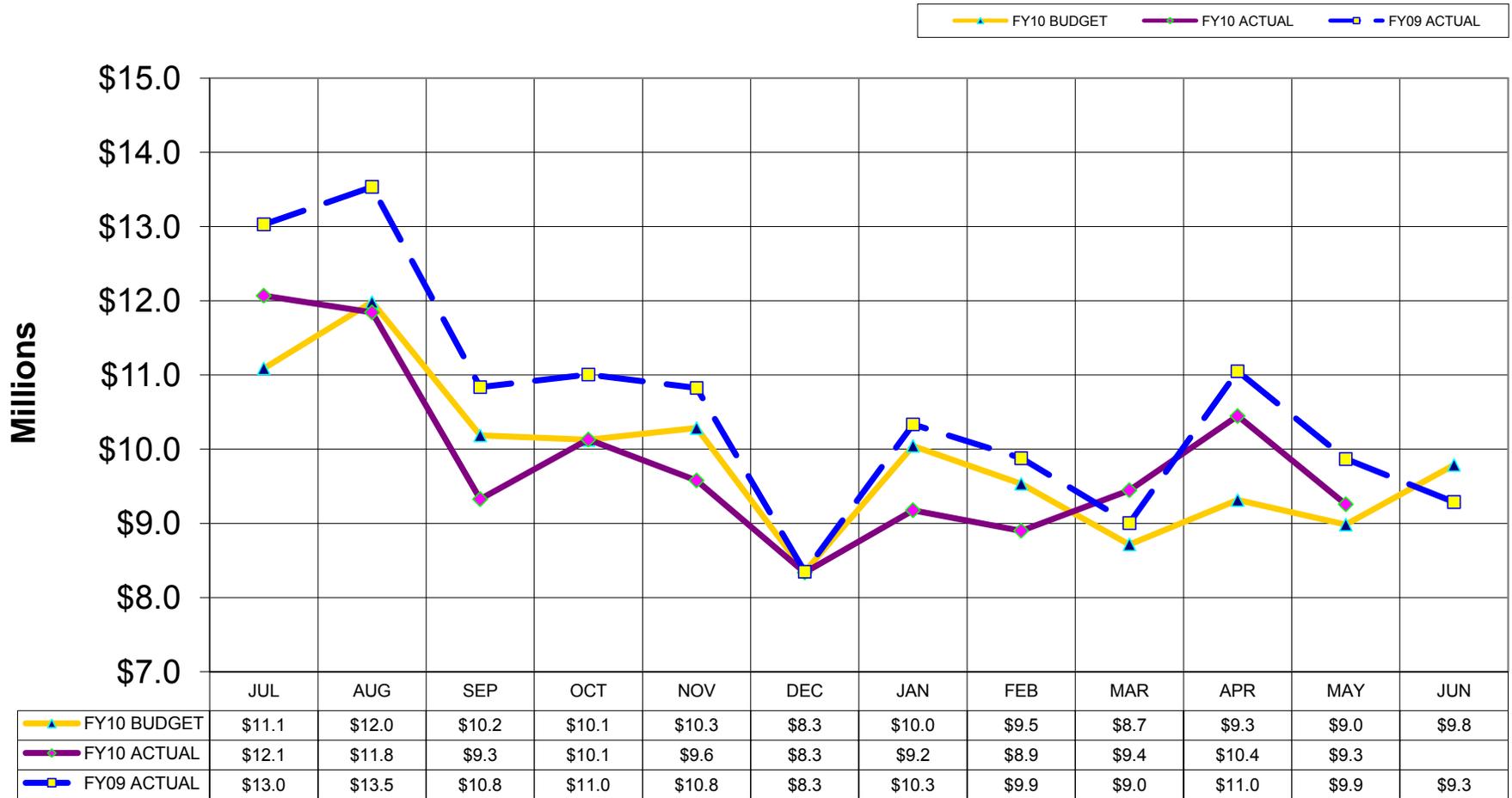
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

Monthly Property Tax Revenues Budget Vs. Actual



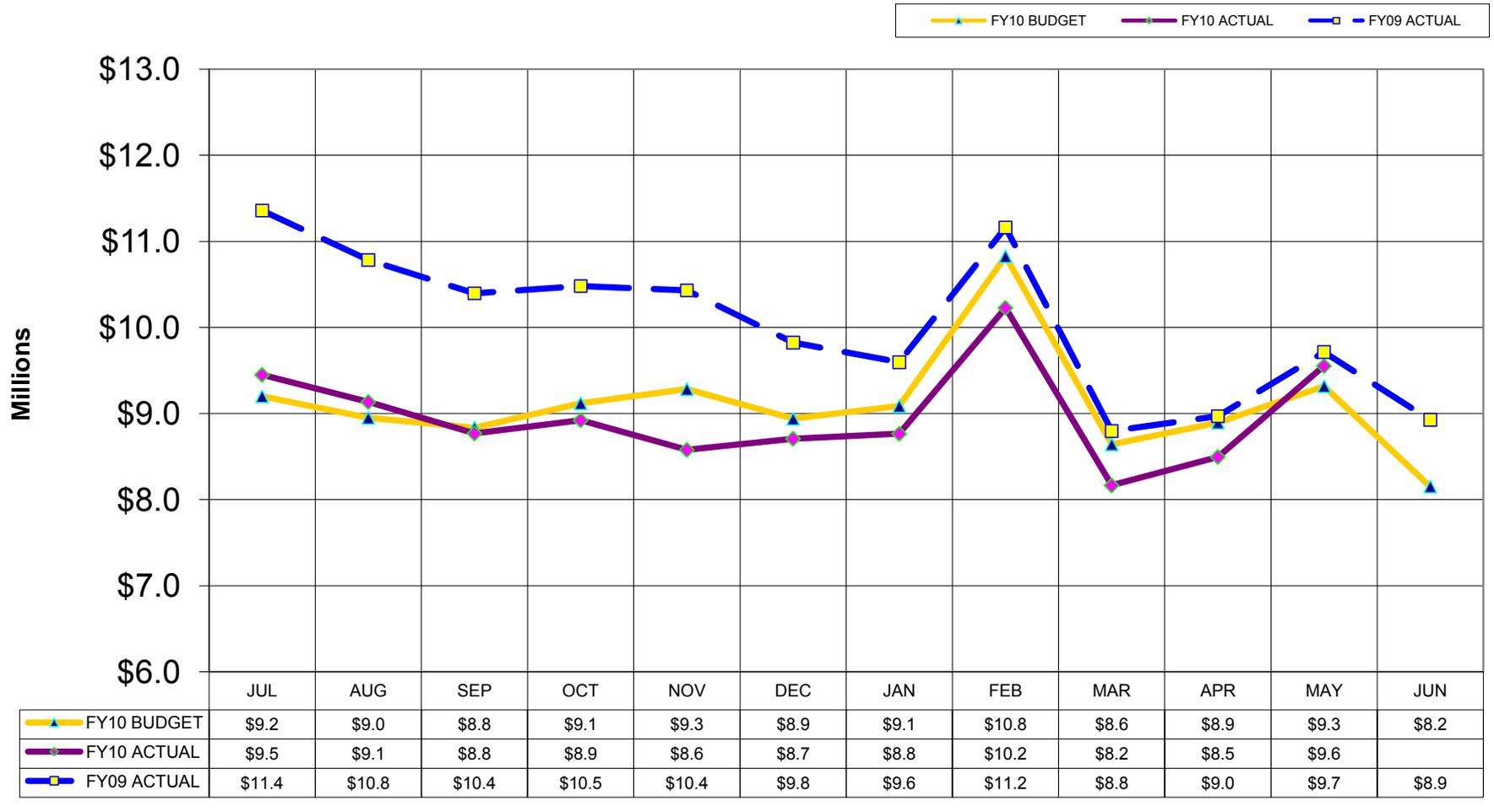
Amounts are presented in the month when the cash payment is received (cash basis).

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



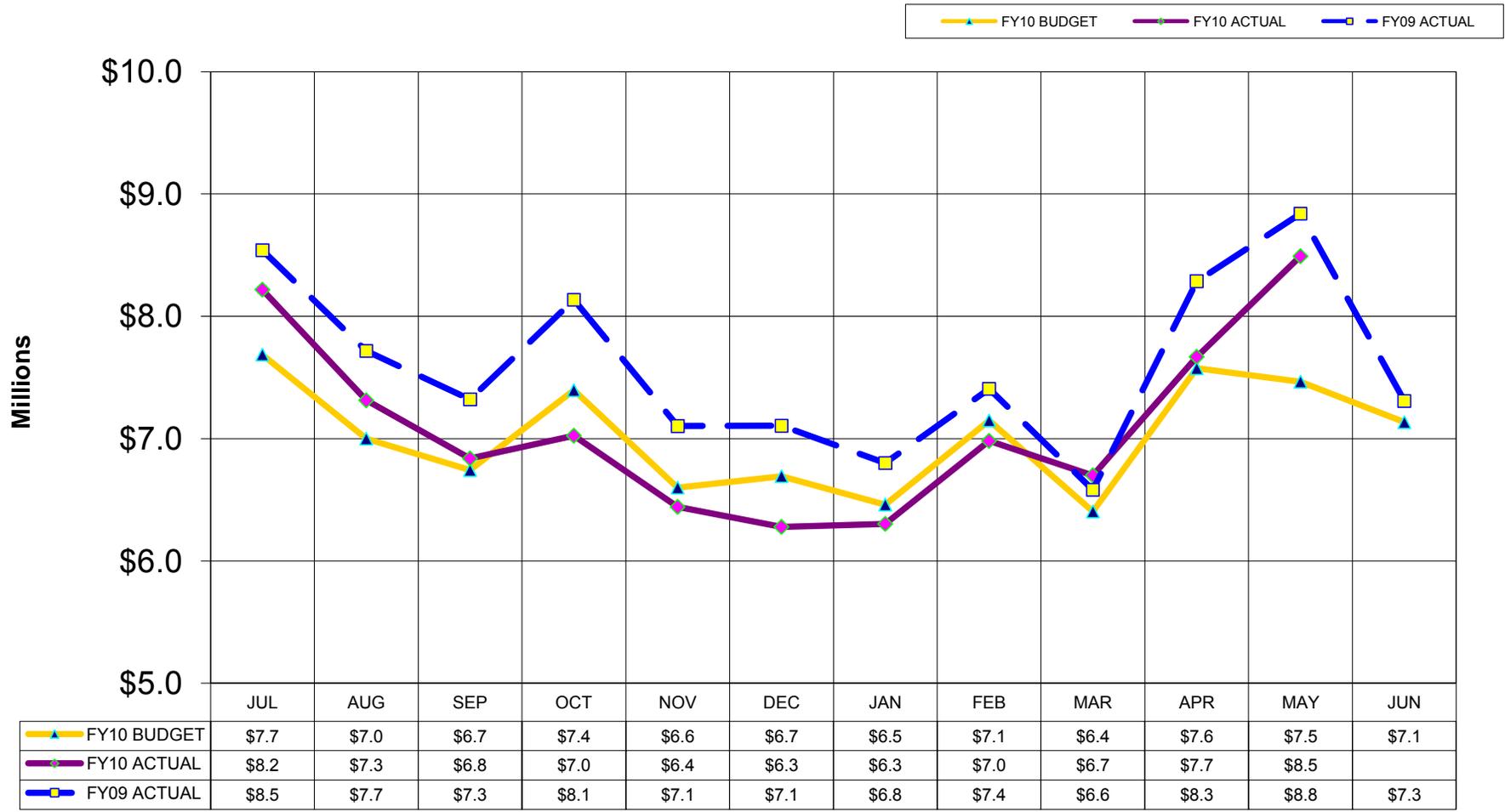
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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).