



# Maricopa County

Department of Finance

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Date: June 17, 2013  
To: Tom Manos, County Manager  
From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SS*  
Subject: FY 12-13 Executive Summary – May 2013

Attached is the General Fund and Detention Fund financial activity through May 31, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$35.5m over the estimate that was used when preparing the FY 12-13 budget.

Ending fund balances are classified as restricted, committed, assigned or unassigned, as appropriate, in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). Any remaining amounts that are not restricted or committed in the General Fund are assigned and/or unassigned.

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their total 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 \$10,640,215:** The FY 12-13 Sales Tax revenue reflects a YTD positive budget variance of \$10.6m or 2.9 percent. The FY 12-13 Sales Tax revenue budget of \$404.0m reflects an increase of 2.0 percent from the FY 11-12 forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. As compared to May 2012, May 2013 month-end sales tax is 5.5 percent higher, while the year-to-date is 3.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.

Proposition 204 was rejected by the voters in the Primary Election held on November 6, 2012, for a permanent sales tax increase of one-cent. The increase would have replaced the temporary sales tax increase which expired on May 31, 2013. Although Proposition 204 would not have impacted the County's future sales tax revenue, it may have a future impact from State cost shifts as a result of their reduced revenue.

Sales Tax revenue distribution as provided by the State of Arizona from FY 11-12 was comprised of the following major sectors: retail (61%), restaurants and bars (13%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (10%). As shown, sales tax is derived from many different taxing sectors which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the May 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the April 2013 sales tax collections were up 5.4 percent compared to April 2012. Year-to-date, sales tax collections are 4.5% above the prior year and are \$12.0m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment of 7.9 percent in April 2013 remained unchanged from February 2013.

- **Property Tax Revenue (Operating) YTD variance of \$3,388,764:** The FY 12-13 Property Tax revenue reflects a YTD positive budget variance of \$3.3m or 0.8 percent. The FY 12-13 Property Tax revenue budget of \$420.0m reflects an 11.1 percent decrease from the FY 11-12 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 12-13 YTD collections through May 2013 are 97.47 percent of the adopted levy compared to a historical average of 97.74 percent. For additional monthly revenue information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$5,985,395:** The FY 12-13 VLT revenue reflects a YTD positive budget variance of \$5.9m or 6.0 percent. The FY 12-13 VLT revenue budget of \$109.1m is based on the Elliot D. Pollack (EDP) April 2012 pessimistic forecasted flat growth rate over the FY 11-12 forecast.

VLT revenue is largely driven by annual vehicle renewals, new vehicle registrations, and new vehicle registrations from citizens relocating to Arizona. Per the Arizona Department of Transportation (ADOT), revenue variances can occur, in part, due to: 1) minimal assessed penalties resulting in less incentive to pay vehicle registration on-time, 2) timing of payments received and excess volume for the State can cause current revenues to be distributed to the counties in the following month, 3) new car purchases and new vehicles registrations from citizens relocating to Arizona have declined putting more reliance on annual renewals which are assessed annually using a lower tax base resulting in lower tax revenue. The National trend has been for citizens to hold onto cars for a longer period of time. Also, in general, major durable purchases are driven by consumer confidence and economic growth. After a recessionary period, housing purchases are first to recover followed by automobile purchases. For additional monthly revenue information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental Revenue YTD variance of \$3,212,151:** The FY12-13 intergovernmental revenue reflects a YTD positive budget variance of \$3.2m or 28.0 percent. The positive variance is primarily comprised of \$2.2m of payments in lieu of taxes that have varied from the calendarized budget. Another portion of the variance is comprised of \$1.0m from Elections for collection of election fees.
- **Miscellaneous Revenue (Operating) YTD variance of (\$1,985,695):** The FY 12-13 miscellaneous revenue reflects a YTD negative budget variance of \$1.9m or 2.7 percent. The negative variance is due to the lower than budgeted collection of property tax penalties and interest. FY 12-13 YTD collections of penalties and interest through May 2013 are down 27.0 percent compared to May 2012. This negative variance will continued to be monitored.
- **Total Non-Recurring Revenues YTD variance of \$5,617,682:** The FY 12-13 total non-recurring revenues reflect a YTD positive budget variance of \$5.6m. The positive variance is primarily comprised of a \$3.2m refund from the American Recovery and Reinvestment Act of 2009 for AHCCCS contribution for the Acute Care and ALTCS including Medicare clawback programs, which was not budgeted during the fiscal year. Another portion of the variance is comprised of an \$855 thousand settlement.

### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$13,434,449:** Current YTD expenditures are 3.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (23%), Sheriff's Office (17%), Clerk of Superior Court (8%), Elections (6%), Assessor's Office (5%), Public Health (4%), Education Services (4%), Enterprise Technology (4%), Adult Probation (Judicial Branch) (4%), Public Health (3%), and Human Resources (3%).
- **Services Expenditures (Operating) YTD variance of \$8,369,330:** Current YTD expenditures are 7.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (76%), and building operations maintenance for Facilities Management (15%).
- **Intergovernmental Payments (Operating) YTD variance of \$154,495:** Current YTD expenditures are slightly under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. The remaining expenditures are primarily comprised of mandated contributions to the State's behavioral health programs.
- **Debt Service Expenditures (Operating) YTD variance of \$12,090:** Current YTD expenditures are 80.6 percent under budget. The current variance reflects expenditures that varied from the calendarized budget but will be within budget by year-end.
- **Capital Outlay Expenditures (Operating) YTD variance of \$105,519:** Current YTD expenditures are 3.5 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$27,917,174:** Current YTD expenditures are 35.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (36%), Facilities Management (33%), Contract Counsel (5%), Clerk of Superior court (4%), and Elections (4%).

### General Fund Departmental Expenditure Variances

**Public Defense System Expenditures (Total) YTD variance of (\$1,959,545):** Current YTD expenditures for the constellation are 2.4 percent over budget which includes a negative variance for Contract Counsel (\$2,879,769) that is partially offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$2,879,769):** Current YTD expenditures for the constellation are 12.1 percent over budget. The negative operating variance is the result of expenditures for mandated contract legal representation being over budget; specifically, non-capital felony, parental representation, juvenile guardian, and capital trial.

### Detention Fund Variance Analysis

#### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,956,152:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.9m or 1.8 percent. The FY 12-13 Jail Tax revenue budget of \$121.4m reflects the EDP April 2012 pessimistic forecasted growth rate of 3.8 percent over the FY11-12 forecast. This is a County-only tax, and it is not subject to the same formula changes as State shared sales tax. As compared to May 2012, May 2013 month-end sales tax is 6.9 percent higher, while the year-to-date is 4.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.

- **Interest Revenue (Operating) YTD variance of (\$506,253):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$506.2 thousand or 30.0 percent. The negative variance is due to lower than expected investment interest yields.
- **Total Non-Recurring Revenues YTD variance of \$1,257,190:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in January 2013, but was not budgeted during the fiscal year.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$5,820,434:** Current YTD expenditures are 2.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (47%), Juvenile Probation (Judicial Branch) (33%), Correctional Health (11%), and facilities Managements (4%).
- **Supplies Expenditures (Operating) YTD variance of (\$2,895,602):** Current YTD expenditures are 17.8 percent over budget. The current negative variance reflects expenditures associated with a variety of bulk purchases made at the beginning of the fiscal year that varied from the calendarized budget, but will be within budget by year-end.
- **Services Expenditures (Operating) YTD variance of \$6,847,087:** Current YTD expenditures are 14.4 percent under budget. The department that makes up the largest portion of the positive variance is capital facilities development for Facilities Management (84%) and Sheriff (8%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$744,171:** Current YTD expenditures are 59.5 percent under budget. Non-Departmental and IT infrastructure for Sheriff comprise a large portion of the positive variance as expenditures for data center and general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$7,129,045:** Current YTD expenditures are 17.5 percent under budget. The departments that make up the largest portion of the positive variance are Facilities Management (56%), Education Service (18%), Non-Departmental for general government (8%), and Integrated Crime Justice Information (8%).

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$389,865:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$77,423,176 is more than budgeted YTD revenue of \$77,033,311 resulting in a positive budget variance of \$389.8 thousand or 0.51 percent. The FY 12-13 HURF revenue budget of \$84.6m is based on the EDP April 2012 pessimistic forecast and includes a change to the distribution formula to restore funding that had been diverted to the State. For additional monthly revenue information and comparisons to FY 11-12 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.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

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 Deputy Director  
DOF Finance Managers



# General Fund

## Executive Summary

### As of May 31, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	368,369,098	379,009,313	10,640,215
Property Taxes	420,010,153	415,253,928	418,642,692	3,388,764
Vehicle License Taxes	109,193,522	100,439,151	106,424,546	5,985,395
Intergovernmental	16,338,105	11,452,017	14,664,168	3,212,151
Miscellaneous	80,866,454	73,223,315	71,237,620	(1,985,695)
Interest	4,000,000	3,064,720	3,036,556	(28,165)
<b>Total Operating Revenues</b>	<b>1,034,486,471</b>	<b>971,802,229</b>	<b>993,014,895</b>	<b>21,212,666</b>
<b>Total Non-Recurring Revenues</b>	<b>20,436</b>	<b>209</b>	<b>5,617,891</b>	<b>5,617,682</b>
<b>Total Revenues</b>	<b>1,034,506,907</b>	<b>971,802,438</b>	<b>998,632,787</b>	<b>26,830,349</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	443,057,711	408,714,410	395,279,961	13,434,449
Supplies	15,114,242	13,380,428	13,476,061	(95,633)
Services	172,554,907	110,764,562	102,395,232	8,369,330
Intergovernmental Payments	224,994,180	205,875,840	205,721,345	154,495
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	3,024,020	2,918,501	105,519
Transfers Out	175,477,673	161,262,016	161,253,966	8,050
<b>Total Operating Expenditures</b>	<b>1,034,486,471</b>	<b>903,036,276</b>	<b>881,047,977</b>	<b>21,988,299</b>
<b>Total Non-Recurring Expenditures</b>	<b>247,453,396</b>	<b>78,437,933</b>	<b>50,520,759</b>	<b>27,917,174</b>
<b>Total Expenditures</b>	<b>1,281,939,867</b>	<b>981,474,209</b>	<b>931,568,736</b>	<b>49,905,473</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(247,432,960)</b>	<b>(9,671,771)</b>	<b>67,064,051</b>	<b>76,735,822</b>
<b>Beginning Fund Balance (audited)</b>	<b>247,432,960</b>	<b>247,432,960</b>	<b>283,011,925</b>	<b>35,578,965</b>
<i>Revenues</i>	<b>1,034,506,907</b>	<b>971,802,438</b>	<b>998,632,787</b>	<b>26,830,349</b>
<i>Expenditures</i>	<b>1,281,939,867</b>	<b>981,474,209</b>	<b>931,568,736</b>	<b>49,905,473</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>237,761,189</b>	<b>350,075,976</b>	<b>112,314,787</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance*</b>	<b>0</b>	<b>237,761,189</b>	<b>350,075,976</b>	<b>112,314,787</b>

Note: Totals may not foot due to rounding.  
\*Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



# General Fund

## Expenditures by Agency

### As of May 31, 2013

#### Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	20,727,154	20,012,175	714,979	3.45 %
BOARD OF SUPERVISORS D1 F100	353,925	327,443	307,773	19,670	6.01 %
BOARD OF SUPERVISORS D2 F100	353,925	327,262	323,571	3,691	1.13 %
BOARD OF SUPERVISORS D3 F100	353,925	327,291	297,392	29,899	9.14 %
BOARD OF SUPERVISORS D4 F100	353,925	327,655	307,395	20,260	6.18 %
BOARD OF SUPERVISORS D5 F100	353,925	329,495	287,873	41,622	12.63 %
CALL CENTER F100	1,566,553	1,439,118	1,384,888	54,230	3.77 %
CLERK OF THE BOARD F100	1,502,751	1,350,464	1,117,974	232,490	17.22 %
COUNTY MANAGER F100	4,977,967	4,543,292	3,257,579	1,285,713	28.30 %
ELECTIONS F100	20,694,170	20,289,681	17,593,325	2,696,356	13.29 %
ENTERPRISE TECHNOLOGY F100	9,425,939	8,875,116	7,161,253	1,713,863	19.31 %
FACILITIES MANAGEMENT F100	57,102,361	50,391,170	33,944,882	16,446,288	32.64 %
FINANCE F100	3,476,572	3,208,234	2,776,971	431,263	13.44 %
HUMAN RESOURCES F100	6,612,353	6,083,863	5,602,953	480,910	7.90 %
INTERNAL AUDIT F100	1,749,051	1,608,011	1,576,761	31,250	1.94 %
MANAGEMENT AND BUDGET F100	3,402,002	3,059,280	2,817,858	241,422	7.89 %
PROCUREMENT SERVICES F100	2,481,282	2,287,872	2,060,155	227,717	9.95 %
PUBLIC WORKS F100	0	0	0	(0)	-
RECORDER F100	2,191,256	2,024,635	1,663,311	361,324	17.85 %
RESEARCH AND REPORTING F100	362,280	339,871	291,992	47,879	14.09 %
TREASURER F100	4,684,503	4,352,390	4,041,843	310,547	7.14 %
<b>Subtotal</b>	<b>144,759,943</b>	<b>132,219,297</b>	<b>106,827,925</b>	<b>25,391,372</b>	<b>19.20 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	32,138,876	28,746,680	26,564,214	2,182,466	7.59 %
CONSTABLES F100	2,758,917	2,525,332	2,468,619	56,713	2.25 %
CORRECTIONAL HEALTH F100	3,060,790	2,813,368	2,780,917	32,451	1.15 %
COUNTY ATTORNEY F100	70,118,617	64,305,485	62,233,928	2,071,557	3.22 %
EMERGENCY MANAGEMENT F100	235,265	214,379	183,838	30,541	14.25 %
JUDICIAL BRANCH *	143,670,561	132,080,139	129,838,097	2,242,042	1.70 %
JUSTICE COURTS F100	15,894,479	14,642,828	14,467,477	175,351	1.20 %
MEDICAL EXAMINER F100	7,553,083	6,963,965	6,733,330	230,635	3.31 %
PLANNING AND DEVELOPMENT F100	868,232	81,569	65,312	16,257	19.93 %
PUBLIC DEFENSE SYSTEM *	88,042,473	78,870,069	80,829,614	(1,959,545)	(2.48) %
PUBLIC FIDUCIARY F100	2,954,764	2,698,447	2,426,770	271,677	10.07 %
SHERIFF F100	77,847,319	71,515,195	68,054,862	3,460,333	4.84 %
<b>Subtotal</b>	<b>445,143,376</b>	<b>405,457,456</b>	<b>396,646,978</b>	<b>8,810,478</b>	<b>2.17 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,163,703	1,100,305	998,590	101,715	9.24 %
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,401	10	0.00 %
BUS STRAT HLTH CARE PROG F100	229,045,053	209,611,810	207,680,953	1,930,857	0.92 %
ENVIRONMENTAL SERVICES F100	4,041,367	3,708,129	3,647,075	61,054	1.65 %
HUMAN SERVICES F100	2,360,912	2,163,151	1,506,471	656,680	30.36 %
PUBLIC HEALTH F100	10,903,279	10,328,748	10,273,033	55,715	0.54 %
WASTE RESOURCES RECYCLING F100	2,694,923	2,442,979	2,096,845	346,134	14.17 %
<b>Subtotal</b>	<b>250,467,140</b>	<b>229,591,533</b>	<b>226,439,368</b>	<b>3,152,165</b>	<b>1.37 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	1,788,769	1,698,030	922,248	775,782	45.69 %
<b>Subtotal</b>	<b>1,788,769</b>	<b>1,698,030</b>	<b>922,248</b>	<b>775,782</b>	<b>45.69 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	2,258,780	2,098,818	2,080,331	18,487	0.88 %
<b>Subtotal</b>	<b>2,258,780</b>	<b>2,098,818</b>	<b>2,080,331</b>	<b>18,487</b>	<b>0.88 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	437,521,859	210,409,075	198,651,886	11,757,189	5.59 %
<b>Subtotal</b>	<b>437,521,859</b>	<b>210,409,075</b>	<b>198,651,886</b>	<b>11,757,189</b>	<b>5.59 %</b>
<b>Total Expenditures</b>	<b>1,281,939,867</b>	<b>981,474,209</b>	<b>931,568,736</b>	<b>49,905,473</b>	<b>5.08 %</b>

Note: Totals may not foot due to rounding.

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



# General Fund

## Expenditures by Agency (Grouped Appropriations)

### As of May 31, 2013

#### 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	50,718,625	46,841,753	46,492,801	348,952	0.74 %
JUVENILE PROBATION F100	16,088,443	14,896,716	14,239,200	657,516	4.41 %
SUPERIOR COURT F100	76,863,493	70,341,670	69,106,096	1,235,574	1.76 %
<b>Total Judicial Branch</b>	<b>143,670,561</b>	<b>132,080,139</b>	<b>129,838,097</b>	<b>2,242,042</b>	<b>1.70 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	28,148,695	23,749,349	26,629,118	(2,879,769)	(12.13) %
LEGAL ADVOCATE F100	9,211,435	8,476,258	8,300,548	175,710	2.07 %
LEGAL DEFENDER F100	10,387,976	9,572,575	9,524,800	47,775	0.50 %
PUBLIC ADVOCATE F100	6,898,427	6,323,969	5,953,220	370,749	5.86 %
PUBLIC DEFENDER F100	33,395,940	30,747,918	30,421,928	325,990	1.06 %
<b>Total Public Defense System</b>	<b>88,042,473</b>	<b>78,870,069</b>	<b>80,829,614</b>	<b>(1,959,545)</b>	<b>(2.48) %</b>



# Detention Fund

## Executive Summary

As of May 31, 2013

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	110,599,306	112,555,458	1,956,152
Intergovernmental	31,835,793	27,308,060	27,461,537	153,477
Interest	1,800,000	1,685,386	1,179,133	(506,253)
Transfers In	170,497,876	156,289,719	156,289,716	(3)
<b>Total Operating Revenues</b>	<b>325,585,864</b>	<b>295,882,471</b>	<b>297,485,844</b>	<b>1,603,373</b>
<b>Total Non-Recurring Revenues</b>	<b>24,213</b>	<b>24,213</b>	<b>1,281,403</b>	<b>1,257,190</b>
<b>Total Revenues</b>	<b>325,610,077</b>	<b>295,906,684</b>	<b>298,767,247</b>	<b>2,860,563</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	232,179,688	214,005,929	208,185,495	5,820,434
Supplies	17,521,961	16,235,333	19,130,935	(2,895,602)
Services	74,500,269	47,577,747	40,730,660	6,847,087
Capital Outlay	1,383,946	1,249,902	505,731	744,171
<b>Total Operating Expenditures</b>	<b>325,585,864</b>	<b>279,068,911</b>	<b>268,552,821</b>	<b>10,516,090</b>
<b>Total Non-Recurring Expenditures</b>	<b>80,331,666</b>	<b>40,655,155</b>	<b>33,526,110</b>	<b>7,129,045</b>
<b>Total Expenditures</b>	<b>405,917,530</b>	<b>319,724,066</b>	<b>302,078,931</b>	<b>17,645,135</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(80,307,453)</b>	<b>(23,817,382)</b>	<b>(3,311,684)</b>	<b>20,505,698</b>
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Beginning Fund Balance (audited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,610,077	295,906,684	298,767,247	2,860,563
<i>Expenditures</i>	405,917,530	319,724,066	302,078,931	17,645,135
Ending Fund Balance	24,213	56,514,284	74,441,839	17,927,555
Restricted Fund Balance	24,213	56,514,284	74,441,839	17,927,555
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



**Detention Fund**  
**Expenditures by Agency**  
**As of May 31, 2013**

**Total Expenditures (Operating and Non-Recurring)**

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	11,070,427	10,033,165	10,024,513	8,652	0.09%
CORRECTIONAL HEALTH F255	54,770,852	50,171,004	50,005,249	165,755	0.33%
COUNTY MANAGER F255	-	-	(37)	37	-
EDUCATION SERVICES F255	2,787,056	1,909,814	646,038	1,263,776	66.17%
FACILITIES MANAGEMENT F255	33,027,331	28,369,868	18,429,855	9,940,013	35.04%
HUMAN RESOURCES F255	48,942	44,863	36,707	8,157	18.18%
HUMAN SERVICES F255	1,328,359	1,224,447	709,266	515,181	42.07%
INTEGRATED CRIM JUST INFO F255	2,451,902	2,038,266	1,155,377	882,889	43.32%
JUVENILE PROBATION F255	32,164,124	28,502,329	26,269,456	2,232,873	7.83%
NON DEPARTMENTAL F255	87,194,734	32,496,322	31,478,999	1,017,323	3.13%
PUBLIC WORKS F255	-	-	(0)	0	-
SHERIFF F255	181,073,803	164,933,988	163,323,508	1,610,480	0.98%
<b>Total Expenditures</b>	<b>405,917,530</b>	<b>319,724,066</b>	<b>302,078,931</b>	<b>17,645,135</b>	<b>5.52%</b>

# ***Detailed Expenditure Reports***



## General Fund Expenditures Summary As of May 31, 2013

### Total Expenditures (Operating and Non-Recurring)

#### Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	12,913,663	12,700,201	11,196,159	1,504,042
Supplies	133,564	30,767	785,917	(755,150)
Services	164,659,500	15,868,048	7,201,378	8,666,670
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	4,030,000	3,256,084	4,594,856	(1,338,772)
Transfers Out	255,595,132	178,363,975	174,710,805	3,653,170
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>437,521,859</u></b>	<b><u>210,409,075</u></b>	<b><u>198,651,886</u></b>	<b><u>11,757,189</u></b>

#### Expenditures - Excluding 470

Personnel Services	444,794,905	409,603,485	395,744,642	13,858,843
Supplies	15,345,904	13,691,139	13,657,210	33,929
Services	150,004,874	133,665,747	116,836,316	16,829,431
Intergovernmental Payments	224,819,180	205,700,840	205,609,566	91,274
Debt Service	-	-	-	-
Capital Outlay	9,398,932	8,357,210	1,054,662	7,302,548
Transfers Out	54,213	46,713	14,453	32,260
<b>Total Expenditures - Excluding 470</b>	<b><u>844,418,008</u></b>	<b><u>771,065,134</u></b>	<b><u>732,916,850</u></b>	<b><u>38,148,284</u></b>
<b>Total Expenditures</b>	<b><u><u>1,281,939,867</u></u></b>	<b><u><u>981,474,209</u></u></b>	<b><u><u>931,568,736</u></u></b>	<b><u><u>49,905,473</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of May 31, 2013

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	1,367,803	1,115,605	252,198
Supplies	133,564	30,767	30,032	735
Services	53,562,619	5,378,450	4,078,694	1,299,756
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,000,000	2,751,917	2,517,780	234,137
Transfers Out	175,447,673	161,239,516	161,239,513	3
<b>Total Operating Expenditures</b>	<b>233,820,904</b>	<b>170,958,453</b>	<b>169,144,394</b>	<b>1,814,059</b>
<b>Non-Recurring</b>				
Personnel Services	11,426,615	11,332,398	10,080,554	1,251,844
Supplies	0	0	755,886	(755,886)
Services	111,096,881	10,489,598	3,122,684	7,366,914
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	504,167	2,077,076	(1,572,909)
Transfers Out	80,147,459	17,124,459	13,471,292	3,653,167
<b>Total Non-Recurring Expenditures</b>	<b>203,700,955</b>	<b>39,450,622</b>	<b>29,507,492</b>	<b>9,943,130</b>
<b>Total Expenditures</b>	<b>437,521,859</b>	<b>210,409,075</b>	<b>198,651,886</b>	<b>11,757,189</b>



# General Fund

## Expenditures by Agency

### As of May 31, 2013

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	20,526,325	19,867,593	658,732	3.21 %
BOARD OF SUPERVISORS D1 F100	353,925	327,443	307,773	19,670	6.01 %
BOARD OF SUPERVISORS D2 F100	353,925	327,262	323,571	3,691	1.13 %
BOARD OF SUPERVISORS D3 F100	353,925	327,291	297,392	29,899	9.14 %
BOARD OF SUPERVISORS D4 F100	353,925	327,655	307,395	20,260	6.18 %
BOARD OF SUPERVISORS D5 F100	353,925	329,495	287,873	41,622	12.63 %
CALL CENTER F100	1,566,553	1,439,118	1,384,888	54,230	3.77 %
CLERK OF THE BOARD F100	1,094,470	1,027,591	999,715	27,876	2.71 %
COUNTY MANAGER F100	3,460,422	3,161,736	2,817,294	344,442	10.89 %
ELECTIONS F100	9,261,273	8,856,784	7,320,793	1,535,991	17.34 %
ENTERPRISE TECHNOLOGY F100	9,214,323	8,663,500	7,156,253	1,507,247	17.40 %
FACILITIES MANAGEMENT F100	43,854,354	38,218,381	30,990,781	7,227,600	18.91 %
FINANCE F100	3,351,572	3,088,087	2,692,332	395,755	12.82 %
HUMAN RESOURCES F100	6,612,353	6,083,863	5,602,953	480,910	7.90 %
INTERNAL AUDIT F100	1,749,051	1,608,011	1,576,761	31,250	1.94 %
MANAGEMENT AND BUDGET F100	3,402,002	3,059,280	2,817,858	241,422	7.89 %
PROCUREMENT SERVICES F100	2,371,282	2,186,712	1,982,285	204,427	9.35 %
PUBLIC WORKS F100	-	-	(0)	0	-
RECORDER F100	2,191,256	2,024,635	1,663,311	361,324	17.85 %
RESEARCH AND REPORTING F100	362,280	339,871	291,992	47,879	14.09 %
TREASURER F100	4,458,058	4,138,445	4,041,843	96,602	2.33 %
<b>Subtotal</b>	<b>117,249,577</b>	<b>106,061,485</b>	<b>92,730,657</b>	<b>13,330,828</b>	<b>12.57 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	27,496,680	26,558,854	937,826	3.41 %
CONSTABLES F100	2,696,281	2,482,923	2,468,619	14,304	0.58 %
CORRECTIONAL HEALTH F100	3,060,790	2,813,368	2,780,917	32,451	1.15 %
COUNTY ATTORNEY F100	69,293,617	63,544,518	61,607,101	1,937,417	3.05 %
EMERGENCY MANAGEMENT F100	235,265	214,379	183,838	30,541	14.25 %
JUDICIAL BRANCH *	140,338,148	129,740,820	128,189,849	1,550,971	1.20 %
JUSTICE COURTS F100	15,844,479	14,592,828	14,418,492	174,336	1.19 %
MEDICAL EXAMINER F100	7,553,083	6,963,965	6,733,330	230,635	3.31 %
PLANNING AND DEVELOPMENT F100	868,232	81,569	65,312	16,257	19.93 %
PUBLIC DEFENSE SYSTEM *	82,157,278	73,916,318	77,433,426	(3,517,108)	(4.76) %
PUBLIC FIDUCIARY F100	2,954,764	2,698,447	2,426,770	271,677	10.07 %
SHERIFF F100	77,013,918	70,798,485	67,708,804	3,089,681	4.36 %
<b>Subtotal</b>	<b>431,654,731</b>	<b>395,344,300</b>	<b>390,575,311</b>	<b>4,768,989</b>	<b>1.21 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	697,375	697,375	-	-
ANIMAL CARE AND CONTROL F100	257,903	236,411	236,401	10	0.00 %
BUS STRAT HLTH CARE PROG F100	228,045,053	208,611,810	207,430,953	1,180,857	0.57 %
ENVIRONMENTAL SERVICES F100	3,917,367	3,584,129	3,551,775	32,354	0.90 %
HUMAN SERVICES F100	2,260,912	2,071,484	1,458,389	613,095	29.60 %
PUBLIC HEALTH F100	10,903,279	10,328,748	10,273,033	55,715	0.54 %
WASTE RESOURCES RECYCLING F100	2,318,423	2,095,233	1,976,961	118,272	5.64 %
<b>Subtotal</b>	<b>248,463,710</b>	<b>227,625,190</b>	<b>225,624,888</b>	<b>2,000,302</b>	<b>0.88 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	948,030	892,396	55,634	5.87 %
<b>Subtotal</b>	<b>1,038,769</b>	<b>948,030</b>	<b>892,396</b>	<b>55,634</b>	<b>5.87 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,258,780	2,098,818	2,080,331	18,487	0.88 %
<b>Subtotal</b>	<b>2,258,780</b>	<b>2,098,818</b>	<b>2,080,331</b>	<b>18,487</b>	<b>0.88 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	233,820,904	170,958,453	169,144,394	1,814,059	1.06 %
<b>Subtotal</b>	<b>233,820,904</b>	<b>170,958,453</b>	<b>169,144,394</b>	<b>1,814,059</b>	<b>1.06 %</b>
<b>Total Operating Expenditures</b>	<b>1,034,486,471</b>	<b>903,036,276</b>	<b>881,047,977</b>	<b>21,988,299</b>	<b>2.43 %</b>

Note: Totals may not foot due to rounding.

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

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

Continued on next page



# General Fund

## Expenditures by Agency

### As of May 31, 2013

#### Expenditures

##### Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	230,575	200,829	144,581	56,248	28.01 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	408,281	322,873	118,258	204,615	63.37 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,517,545	1,381,556	440,284	941,272	68.13 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	11,432,897	10,272,532	1,160,365	10.15 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	211,616	211,616	5,000	206,616	97.64 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	5,800,000	4,800,000	409	4,799,591	99.99 %
DCGN - DATA CENTER GENERATOR	0	0	0	0	-
EW1 - ELECTIONS WAREHOUSE 6205	475,000	475,000	465,922	9,078	1.91 %
FSG1 - FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	234,000	0	-
LLW1 - LL WEST COURT BLDG RELOC	636,162	636,162	167,956	468,206	73.60 %
NECC - NE COURT COMPLEX	70,000	70,000	68,606	1,394	1.99 %
NRNP - NON-RECURRING/NON-PROJECT	283,797	258,579	75,604	182,975	70.76 %
PRR1 - PROBATION REVOCATION RELO	850,733	850,733	419,838	430,895	50.65 %
SCB1 - SECURITY BLDG	2,500,000	2,500,000	1,008,065	1,491,935	59.68 %
SIM1 - SIMS RELOCATION	730,815	730,815	72,811	658,004	90.04 %
UACE - U OF A COOP EXTENSION	850,000	800,000	436,238	363,762	45.47 %
WCB1 - WEST COURT BLDG	817,500	817,500	4,652	812,848	99.43 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	125,000	120,147	84,639	35,508	29.55 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	110,000	101,160	77,870	23,290	23.02 %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	226,445	213,945	0	213,945	100.00 %
<b>Subtotal</b>	<b><u>27,510,366</u></b>	<b><u>26,157,812</u></b>	<b><u>14,097,268</u></b>	<b><u>12,060,544</u></b>	<b><u>46.11 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,500,000	1,250,000	5,360	1,244,640	99.57 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	62,636	42,409	0	42,409	100.00 %
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	825,000	760,967	626,827	134,140	17.63 %
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	1,128,542	173,208	13.31 %
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	1,037,569	519,706	517,863	49.91 %

Note: Totals may not foot due to rounding.

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\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

Continued on next page



# General Fund

## Expenditures by Agency

### As of May 31, 2013

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>JUSTICE COURTS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	50,000	50,000	48,985	1,015	2.03 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	5,885,195	4,953,751	3,396,188	1,557,563	31.44 %
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	833,401	716,710	346,058	370,652	51.72 %
<b>Subtotal</b>	<b><u>13,488,645</u></b>	<b><u>10,113,156</u></b>	<b><u>6,071,667</u></b>	<b><u>4,041,489</u></b>	<b><u>39.96 %</u></b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	402,930	402,930	301,215	101,715	25.24 %
<b>BUS STRAT HLTH CARE PROG F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,000,000	1,000,000	250,000	750,000	75.00 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	124,000	124,000	95,300	28,700	23.15 %
<b>HUMAN SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	100,000	91,667	48,082	43,585	47.55 %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	376,500	347,746	119,884	227,862	65.53 %
<b>Subtotal</b>	<b><u>2,003,430</u></b>	<b><u>1,966,343</u></b>	<b><u>814,480</u></b>	<b><u>1,151,863</u></b>	<b><u>58.58 %</u></b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	750,000	750,000	29,852	720,148	96.02 %
<b>Subtotal</b>	<b><u>750,000</u></b>	<b><u>750,000</u></b>	<b><u>29,852</u></b>	<b><u>720,148</u></b>	<b><u>96.02 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
FAAS - FINANCIAL AND ACCTING SYSTEM	386,000	308,000	41,874	266,126	86.40 %
NRNP - NON-RECURRING/NON-PROJECT	203,314,955	39,142,622	29,465,618	9,677,004	24.72 %
<b>Subtotal</b>	<b><u>203,700,955</u></b>	<b><u>39,450,622</u></b>	<b><u>29,507,492</u></b>	<b><u>9,943,130</u></b>	<b><u>25.20 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>247,453,396</u></b>	<b><u>78,437,933</u></b>	<b><u>50,520,759</u></b>	<b><u>27,917,174</u></b>	<b><u>35.59 %</u></b>
<b>Total Expenditures</b>	<b><u>1,281,939,867</u></b>	<b><u>981,474,209</u></b>	<b><u>931,568,736</u></b>	<b><u>49,905,473</u></b>	<b><u>5.08 %</u></b>

Note: Totals may not foot due to rounding.

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

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



## Detention Fund

### Expenditures by Agency

As of May 31, 2013

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	10,970,427	10,033,165	9,934,402	98,763	0.98%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	53,986,969	49,609,707	49,502,526	107,181	0.22%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	-	-	(37)	37	-
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	199,993	183,325	3,954	179,371	97.84%
AVS0 - AVONDALE SUBSTATION	231,252	21,312	-	21,312	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	183,332	127,079	56,253	30.68%
DMP0 - DURANGO MASTER PLAN	250,000	229,166	4,655	224,511	97.97%
DRV0 - DURANGO JUVE	1,250,000	962,499	860,083	102,416	10.64%
ENG0 - ENERGY MANAGEMENT	250,000	229,166	408	228,758	99.82%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	91,666	6,751	84,915	92.64%
ESJ0 - ESTRELLA JAIL	1,190,728	1,091,500	701,695	389,805	35.71%
FAJ0 - FOURTH AVE JAIL	381,000	349,249	145,777	203,472	58.26%
LBJ0 - LBJ COMPLEX	997,156	914,059	384,954	529,105	57.89%
OPER - OPERATING	20,138,620	18,543,537	15,155,128	3,388,409	18.27%
PFE0 - PROGRAM FEES	400,000	366,666	137,542	229,124	62.49%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	183,332	169,299	14,033	7.65%
SCT0 - BLDG SECURITY PROGRAM	104,000	21,312	11,918	9,394	44.08%
SEV0 - SOUTHEAST JUVE	96,000	-	65,821	(65,821)	-
SFY0 - LIFE SAFETY PROGRAM	250,000	229,166	25,048	204,118	89.07%
TWJ0 - TOWERS JAIL	790,634	724,747	531,630	193,117	26.65%
UPS0 - UPS BATTERY MAINT	50,000	45,834	63,571	(17,737)	(38.70)%
<b>HUMAN RESOURCES F255</b>					
OPER - OPERATING	48,942	44,863	36,707	8,157	18.18%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,497,666	1,359,608	1,016,452	343,156	25.24%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	30,679,803	28,252,329	26,100,277	2,152,052	7.62%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	22,162,155	916,667	499,061	417,606	45.56%
<b>PUBLIC WORKS F255</b>					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	-	-	-
<b>SHERIFF F255</b>					
OPER - OPERATING	179,160,519	164,482,704	163,068,120	1,414,584	0.86%
<b>Subtotal</b>	<b>325,585,864</b>	<b>279,068,911</b>	<b>268,552,821</b>	<b>10,516,090</b>	<b>3.77%</b>
<b>Total Operating Expenditures</b>	<b>325,585,864</b>	<b>279,068,911</b>	<b>268,552,821</b>	<b>10,516,090</b>	<b>3.77%</b>

Note: Totals may not foot due to rounding.

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.



**Detention Fund**  
**Expenditures by Agency**  
**As of May 31, 2013**

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	100,000	-	90,111	(90,111)	-
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	783,883	561,297	502,723	58,574	10.44%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	4,947,948	3,000,000	-	3,000,000	100.00%
LBJC - LBJ COMPLEX	1,000,000	1,000,000	34,543	965,457	96.55%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	1,224,447	709,266	515,181	42.07%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	954,236	678,658	138,925	539,733	79.53%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	250,000	169,179	80,821	32.33%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	65,032,579	31,579,655	30,979,937	599,718	1.90%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,913,284	451,284	255,389	195,895	43.41%
<b>Subtotal</b>	<b>77,544,610</b>	<b>38,745,341</b>	<b>32,880,073</b>	<b>5,865,268</b>	<b>15.14%</b>
<b>Total Non-Recurring Expenditures</b>	<b>77,544,610</b>	<b>38,745,341</b>	<b>32,880,073</b>	<b>5,865,268</b>	<b>15.14%</b>
<b>Total Expenditures</b>	<b>403,130,474</b>	<b>317,814,252</b>	<b>301,432,893</b>	<b>16,381,359</b>	<b>5.15%</b>

Note: Totals may not foot due to rounding.

\*\* Departmental commentary will only be provided if negative variance exists in either Total Operating and/or Non-Recurring appropriations.

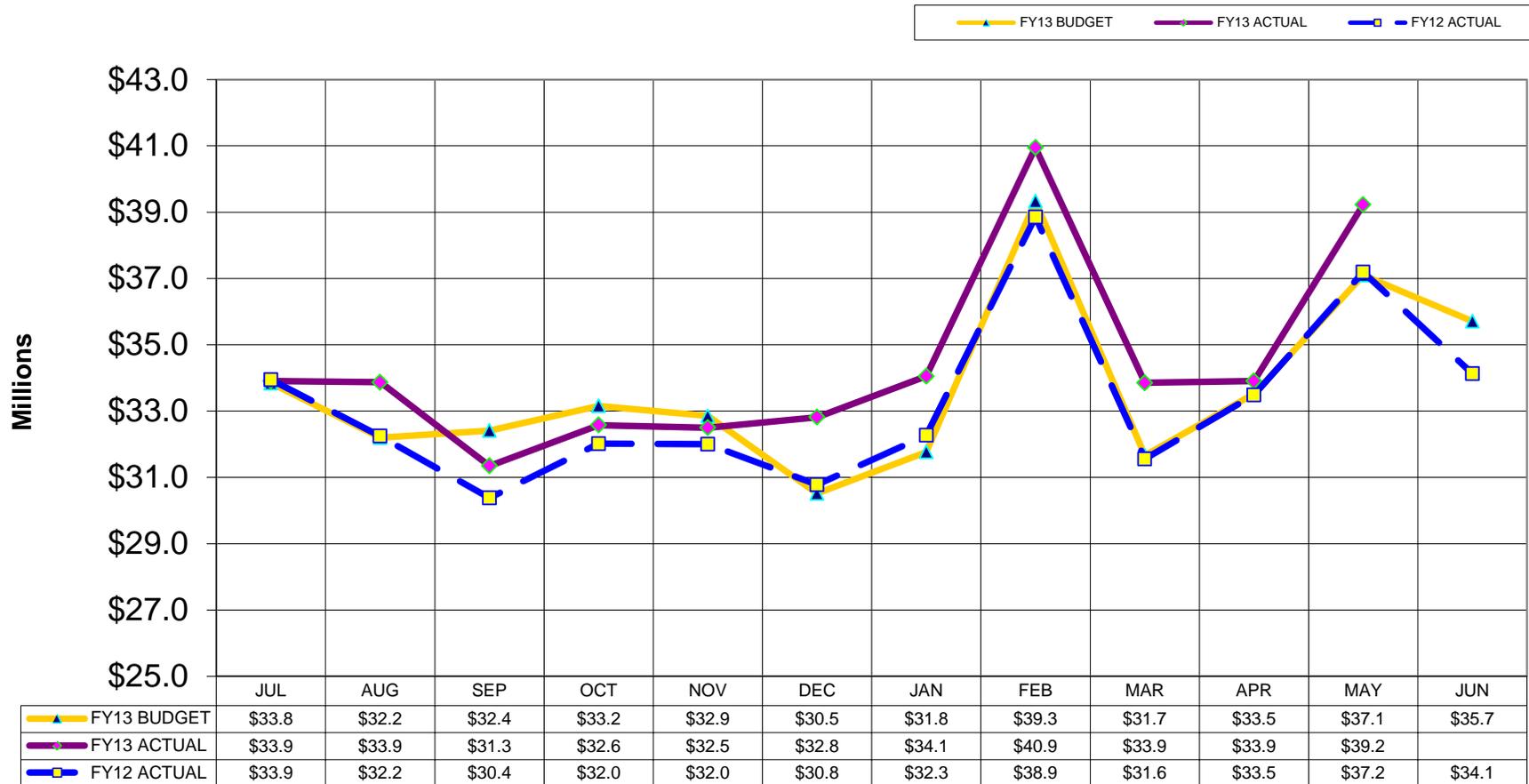
# ***Charts for Significant Revenue Sources***

**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 12-13**

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,948,556	\$ 33,948,556		\$ 33,908,704	-\$ (39,852)	-0.1%	\$ 33,843,911	\$ 33,908,704	\$ 64,793	0.2%	
AUG	32,243,603	66,192,159		33,869,208	1,585,753	2.4%	66,042,416	67,777,913	1,735,497	2.6%	
SEP	30,379,731	96,571,891		31,346,769	2,552,791	2.6%	98,456,857	99,124,682	667,825	0.7%	
OCT	32,018,585	128,590,475		32,577,524	3,111,731	2.4%	131,615,199	131,702,206	87,007	0.1%	
NOV	31,998,769	160,589,244		32,499,667	3,612,629	2.2%	164,468,687	164,201,873	-\$ (266,814)	-0.2%	
DEC	30,778,291	191,367,536		32,816,789	5,651,127	3.0%	194,984,769	197,018,662	2,033,893	1.0%	
JAN	32,270,424	223,637,960		34,052,261	7,432,963	3.3%	226,752,883	231,070,923	4,318,040	1.9%	
FEB	38,857,803	262,495,763		40,948,858	9,524,018	3.6%	266,084,744	272,019,781	5,935,037	2.2%	
MAR	31,560,219	294,055,982		33,852,028	11,815,826	4.0%	297,744,514	305,871,808	8,127,294	2.7%	
APR	33,485,647	327,541,629		33,908,880	12,239,059	3.7%	331,266,704	339,780,688	8,513,984	2.6%	
MAY	37,193,986	364,735,615		39,228,625	14,273,698	3.9%	368,369,098	379,009,313	10,640,215	2.9%	
JUN	34,132,175	398,867,790		-	-	0.0%	404,078,237	-	-	0.0%	
	<u>\$ 398,867,790</u>			<u>\$ 379,009,313</u>							

YTD (Year To Date)

## 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).

**MARICOPA COUNTY  
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS  
FY 12-13**

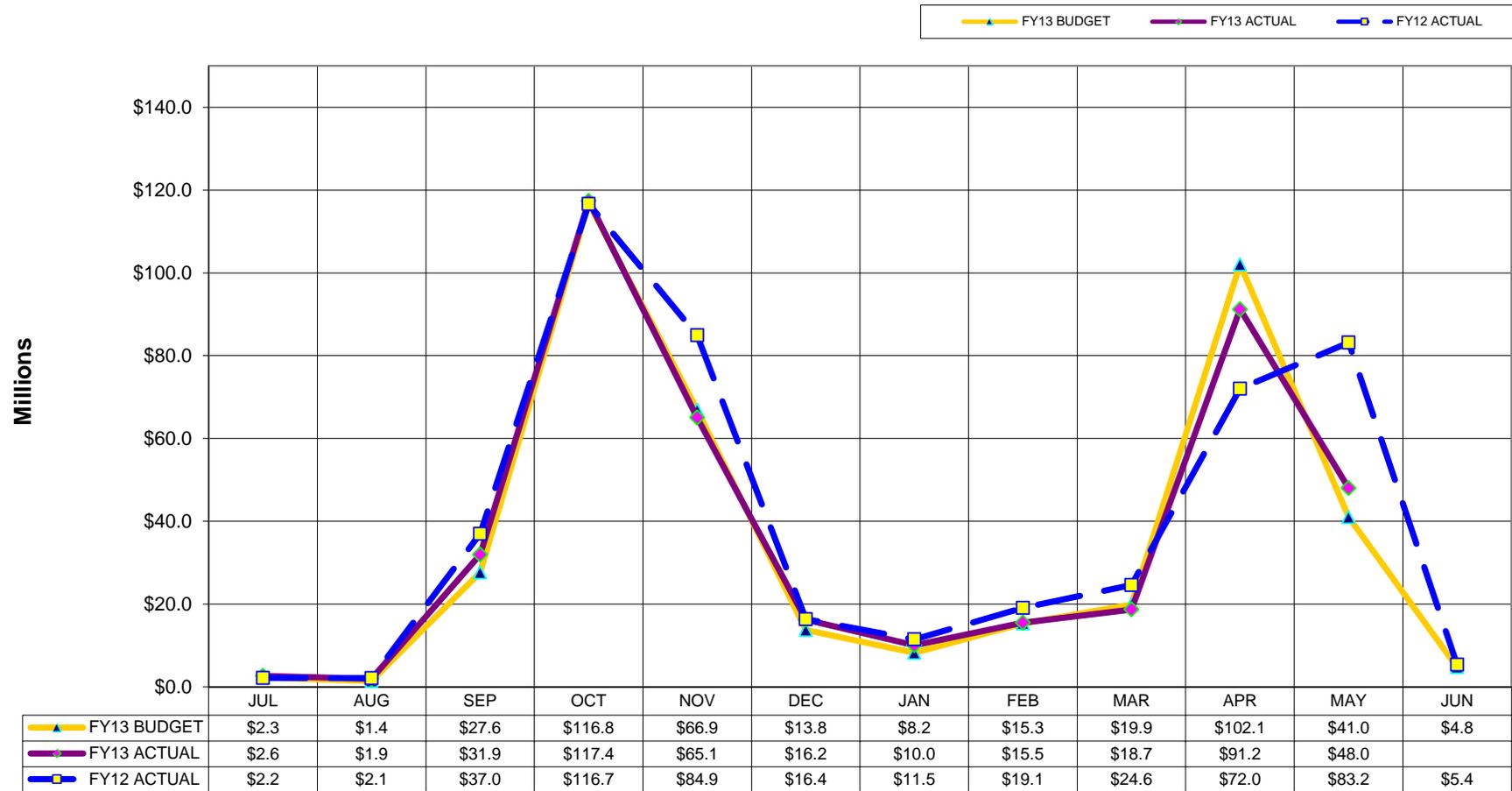
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,170,008	\$ 2,170,008		\$ 2,646,787	22.0%	\$ 2,646,787	\$ 476,778	22.0%	\$ 2,250,784	\$ 2,646,787	\$ 396,003	17.6%	2,250,784
AUG	2,124,005	4,294,013	1,941,144	-8.6%	4,587,931	\$ 293,917	6.8%	3,680,395	4,587,931	\$ 907,536	24.7%	1,429,611	
SEP	36,979,764	41,273,777	31,924,393	-13.7%	36,512,324	\$ (4,761,453)	-11.5%	31,293,495	36,512,324	\$ 5,218,829	16.7%	27,613,100	
OCT	116,667,395	157,941,172	117,406,916	0.6%	153,919,240	\$ (4,021,932)	-2.5%	148,109,499	153,919,240	\$ 5,809,741	3.9%	116,816,004	
NOV	84,915,132	242,856,304	65,059,860	-23.4%	218,979,099	\$ (23,877,204)	-9.8%	215,002,352	218,979,099	\$ 3,976,747	1.8%	66,892,853	
DEC	16,384,712	259,241,016	16,222,554	-1.0%	235,201,653	\$ (24,039,363)	-9.3%	228,764,126	235,201,653	\$ 6,437,527	2.8%	13,761,774	
JAN	11,500,601	270,741,618	10,026,230	-12.8%	245,227,883	\$ (25,513,734)	-9.4%	236,980,513	245,227,883	\$ 8,247,370	3.5%	8,216,387	
FEB	19,084,414	289,826,032	15,505,114	-18.8%	260,732,998	\$ (29,093,034)	-10.0%	252,325,344	260,732,998	\$ 8,407,654	3.3%	15,344,831	
MAR	24,617,998	314,444,030	18,702,098	-24.0%	279,435,096	\$ (35,008,934)	-11.1%	272,193,684	279,435,096	\$ 7,241,412	2.7%	19,868,340	
APR	72,041,124	386,485,154	91,209,591	26.6%	370,644,687	\$ (15,840,467)	-4.1%	374,254,316	370,644,687	\$ (3,609,629)	-1.0%	102,060,632	
MAY	83,164,732	469,649,886	47,998,006	-42.3%	418,642,692	\$ (51,007,193)	-10.9%	415,253,928	418,642,692	\$ 3,388,764	0.8%	40,999,612	
JUN	5,373,321	475,023,206	-	0.0%	-	\$ -	0.0%	420,010,153	-	\$ -	0.0%	4,756,225	
	<u>\$ 475,023,206</u>			<u>\$ 418,642,692</u>								<u>420,010,153</u>	

YTD (Year To Date)

**Note:** Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

## Monthly Property Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 12-13**

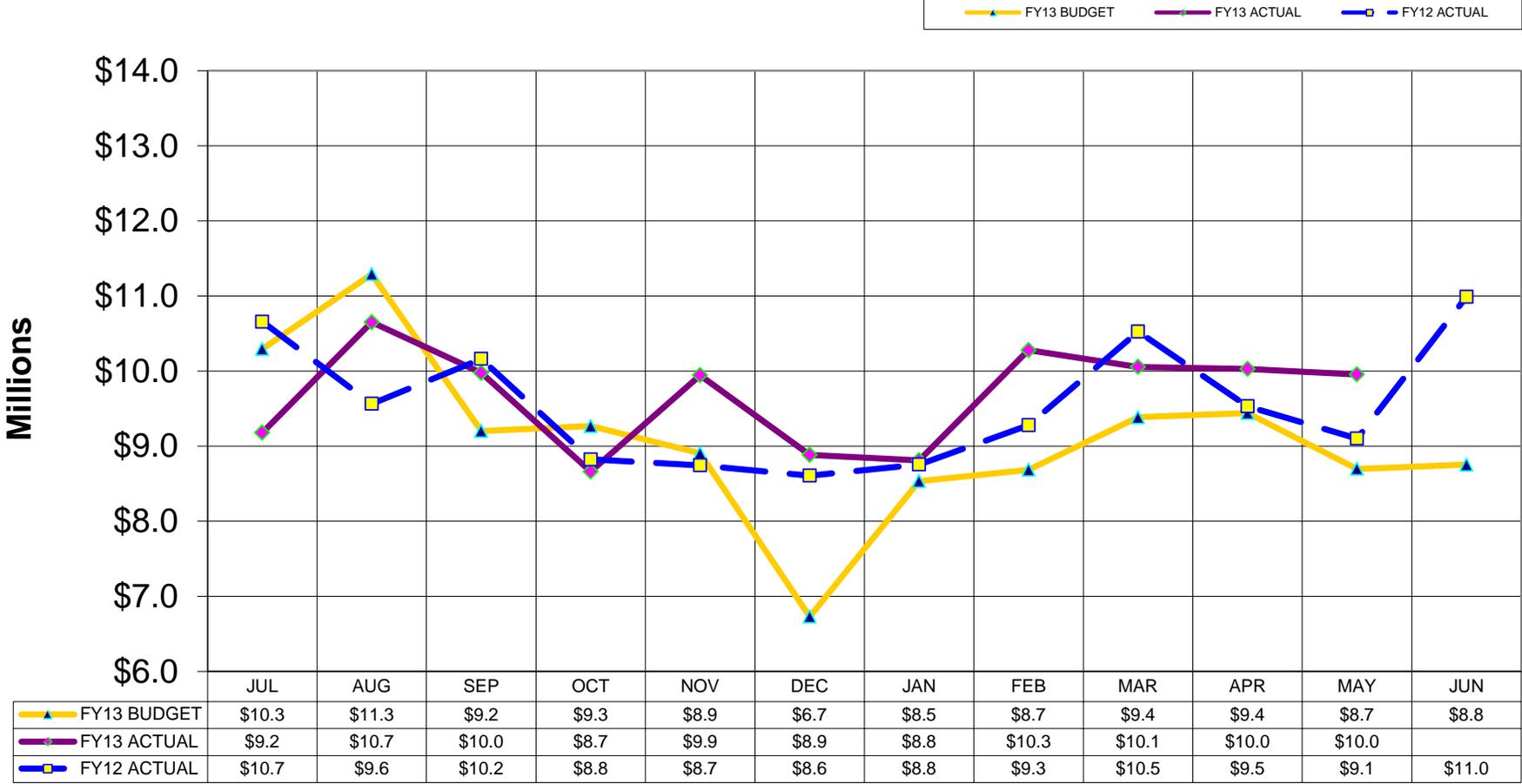
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,657,859	\$ 10,657,859	\$ 9,178,055	-13.9%	\$ 9,178,055	\$ (1,479,804)	-13.9%	\$ 10,295,537	\$ 9,178,055	\$ (1,117,482)	-10.9%
AUG	9,564,967	20,222,826	10,650,702	11.4%	19,828,756	\$ (394,070)	-1.9%	21,586,484	\$ 19,828,756	\$ (1,757,728)	-8.1%
SEP	10,162,702	30,385,528	9,975,598	-1.8%	29,804,354	\$ (581,174)	-1.9%	30,788,742	29,804,354	\$ (984,388)	-3.2%
OCT	8,825,221	39,210,749	8,663,266	-1.8%	38,467,620	\$ (743,128)	-1.9%	40,055,841	38,467,620	\$ (1,588,221)	-4.0%
NOV	8,745,592	47,956,341	9,945,314	13.7%	48,412,934	\$ 456,593	1.0%	48,963,341	48,412,934	\$ (550,407)	-1.1%
DEC	8,607,068	56,563,409	8,884,769	3.2%	57,297,703	\$ 734,294	1.3%	55,693,031	57,297,703	\$ 1,604,672	2.9%
JAN	8,756,183	65,319,592	8,808,558	0.6%	66,106,261	\$ 786,669	1.2%	64,226,391	66,106,261	\$ 1,879,870	2.9%
FEB	9,278,865	74,598,457	10,279,585	10.8%	76,385,846	\$ 1,787,389	2.4%	72,912,674	76,385,846	\$ 3,473,172	4.8%
MAR	10,528,007	85,126,464	10,055,774	-4.5%	86,441,620	\$ 1,315,156	1.5%	82,298,516	86,441,620	\$ 4,143,104	5.0%
APR	9,531,240	94,657,704	10,027,909	5.2%	96,469,529	\$ 1,811,825	1.9%	91,741,459	96,469,529	\$ 4,728,070	5.2%
MAY	9,100,728	103,758,432	9,955,018	9.4%	106,424,546	\$ 2,666,114	2.6%	100,439,151	106,424,546	\$ 5,985,395	6.0%
JUN	10,990,463	114,748,895	-	0.0%	-	\$ -	0.0%	109,193,522	-	\$ -	0.0%

\$ 114,748,895

\$ 106,424,546

YTD (Year To Date)

# 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).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 12-13**

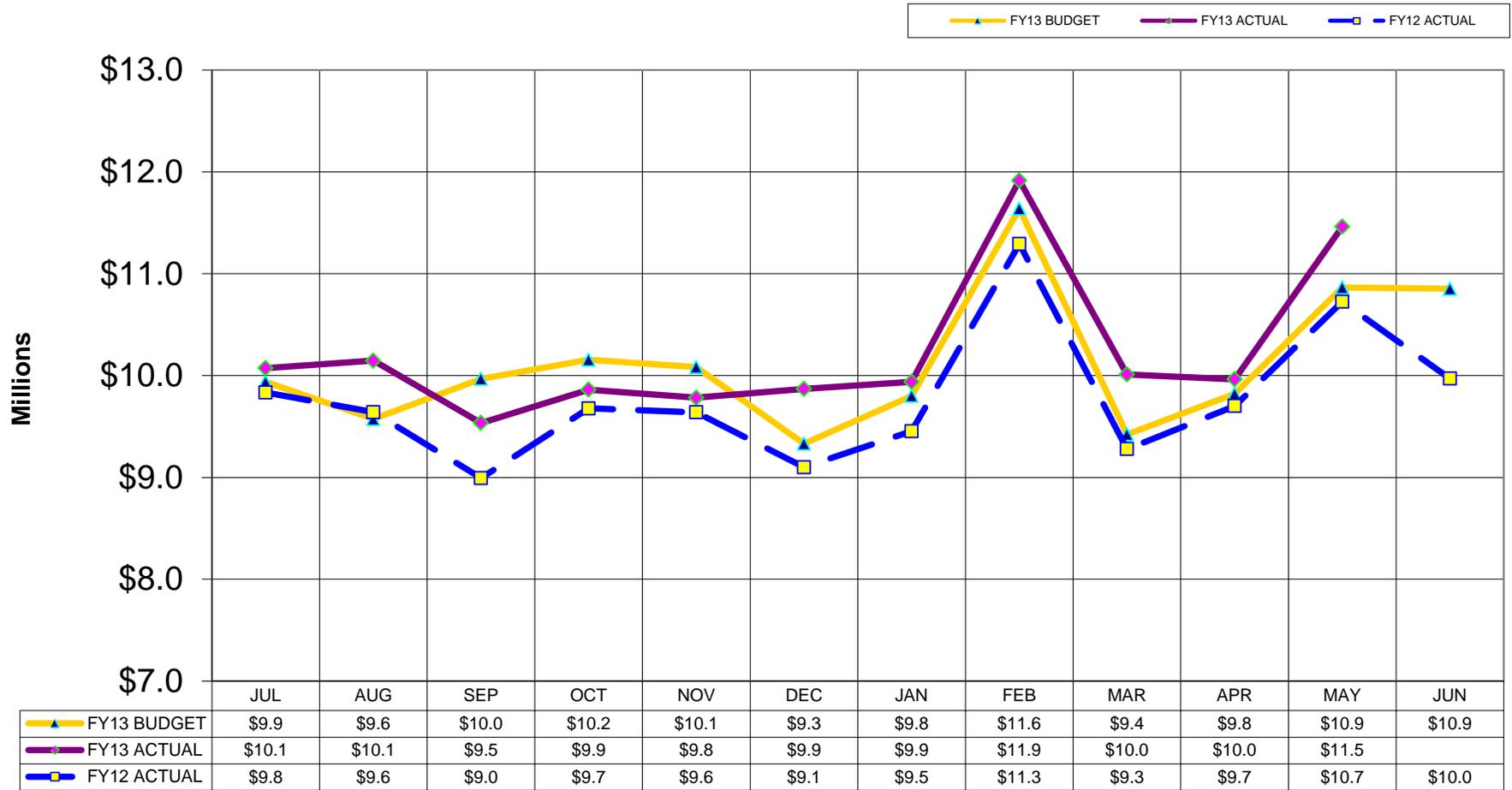
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 9,834,977	\$ 9,834,977		\$ 10,072,381	2.4%	\$ 10,072,381	\$ 237,404	2.4%	\$ 9,939,786	\$ 10,072,381	\$ 132,595	1.3%
AUG	9,640,616	19,475,593		10,146,114	5.2%	20,218,495	\$ 742,902	3.8%	19,513,364	20,218,495	\$ 705,131	3.6%
SEP	8,994,042	28,469,635		9,534,230	6.0%	29,752,725	\$ 1,283,090	4.5%	29,481,575	29,752,725	\$ 271,150	0.9%
OCT	9,678,142	38,147,777		9,861,867	1.9%	39,614,593	\$ 1,466,815	3.8%	39,637,123	39,614,593	\$ (22,530)	-0.1%
NOV	9,638,874	47,786,651		9,782,507	1.5%	49,397,100	\$ 1,610,448	3.4%	49,720,965	49,397,100	\$ (323,865)	-0.7%
DEC	9,101,026	56,887,677		9,869,703	8.4%	59,266,803	\$ 2,379,126	4.2%	59,052,709	59,266,803	\$ 214,094	0.4%
JAN	9,453,507	66,341,184		9,937,733	5.1%	69,204,535	\$ 2,863,351	4.3%	68,853,336	69,204,535	\$ 351,199	0.5%
FEB	11,292,132	77,633,316		11,914,895	5.5%	81,119,430	\$ 3,486,113	4.5%	80,492,015	81,119,430	\$ 627,415	0.8%
MAR	9,278,726	86,912,042		10,009,665	7.9%	91,129,094	\$ 4,217,052	4.9%	89,914,521	91,129,094	\$ 1,214,573	1.4%
APR	9,701,409	96,613,450		9,963,777	2.7%	101,092,871	\$ 4,479,421	4.6%	99,735,913	101,092,871	\$ 1,356,958	1.4%
MAY	10,724,988	107,338,438		11,462,587	6.9%	112,555,458	\$ 5,217,020	4.9%	110,599,306	112,555,458	\$ 1,956,152	1.8%
JUN	9,971,614	117,310,052		-	0.0%	-	\$ -	0.0%	121,452,195	-	\$ -	0.0%

\$117,310,052

\$ 112,555,458

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



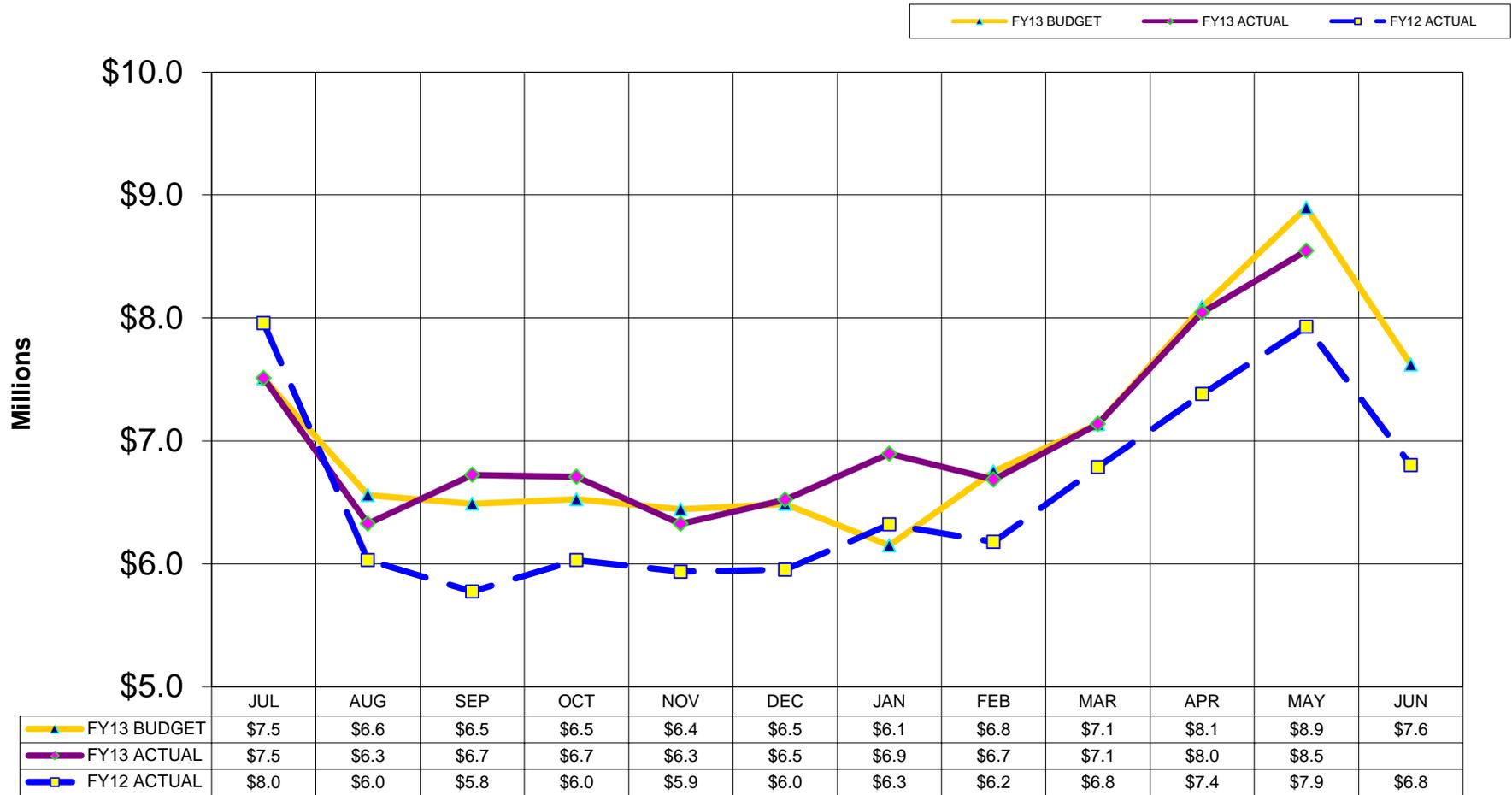
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY**  
**TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS**  
**FY 12-13**

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 7,957,375	\$ 7,957,375		\$ 7,510,910	-5.6%	\$ 7,510,910	\$ (446,466)	-5.6%	\$ 7,508,453	\$ 7,510,910	\$ 2,457	0.03%
AUG	6,029,202	13,986,577		6,325,788	4.9%	13,836,698	\$ (149,879)	-1.1%	14,066,815	13,836,698	\$ (230,117)	-1.64%
SEP	5,775,512	19,762,089		6,723,379	16.4%	20,560,077	\$ 797,987	4.0%	20,555,711	20,560,077	\$ 4,366	0.02%
OCT	6,030,997	25,793,086		6,707,320	11.2%	27,267,397	\$ 1,474,311	5.7%	27,080,672	27,267,397	\$ 186,725	0.69%
NOV	5,936,451	31,729,537		6,324,365	6.5%	33,591,762	\$ 1,862,225	5.9%	33,523,991	33,591,762	\$ 67,771	0.20%
DEC	5,952,737	37,682,274		6,522,234	9.6%	40,113,996	\$ 2,431,722	6.5%	40,010,262	40,113,996	\$ 103,734	0.26%
JAN	6,319,911	44,002,185		6,894,770	9.1%	47,008,766	\$ 3,006,580	6.8%	46,160,014	47,008,766	\$ 848,752	1.84%
FEB	6,178,650	50,180,835		6,685,324	8.2%	53,694,089	\$ 3,513,254	7.0%	52,912,261	53,694,089	\$ 781,828	1.48%
MAR	6,786,787	56,967,622		7,138,104	5.2%	60,832,194	\$ 3,864,571	6.8%	60,048,672	60,832,194	\$ 783,522	1.30%
APR	7,380,792	64,348,415		8,044,415	9.0%	68,876,609	\$ 4,528,195	7.0%	68,136,975	68,876,609	\$ 739,634	1.09%
MAY	7,928,511	72,276,926		8,546,567	7.8%	77,423,176	\$ 5,146,250	7.1%	77,033,311	77,423,176	\$ 389,865	0.51%
JUN	6,801,555	79,078,481		-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 79,078,481</u>		<u>\$ 77,423,176</u>										

YTD (Year To Date)

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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