



# Maricopa County

Department of Finance

**Shelby L. Scharbach**  
CPA, CGFM  
Assistant County Manager  
Chief Financial Officer  
301 West Jefferson Street  
Suite 960  
Phoenix, AZ 85003-2143  
Phone: 602.506-3561  
Fax: 602.506-4451  
www.maricopa.gov/finance

Date: October 22, 2012  
To: Tom Manos, County Manager  
From: Shelby L. Scharbach, Assistant County Manager, Chief Financial Officer *SSS*  
Subject: FY 12-13 Executive Summary – September 2012

Attached is the General Fund and Detention Fund financial activity through September 30, 2012. 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 unaudited 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 \$667,825:** The FY 12-13 Sales Tax revenue reflects a YTD positive budget variance of \$667.8 thousand or 0.7 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. It is anticipated that the County's share will decrease in the fall. As compared to September 2011, September 2012 month-end sales tax is 3.2 percent higher, while the year-to-date is 2.6 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.

Sales Tax revenue distribution as provided by the State of Arizona from FY 10-11 was comprised of the following major sectors: retail (61%), restaurants and bars (12%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (11%). 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 September 2012 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the August 2012 sales tax collections were up 3.5 percent compared to August 2011.

In addition, the state's seasonally adjusted unemployment of 8.3 percent in August 2012 remained unchanged from July 2012.

- **Property Tax Revenue (Operating) YTD variance of \$5,218,829:** The FY 12-13 Property Tax revenue reflects a YTD positive budget variance of \$5.2m or 16.7 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. On October 1, 2012, the first half of the property taxes is due. Unpaid property taxes after November 1, 2012, are considered delinquent. Current taxes (1<sup>st</sup> and 2<sup>nd</sup> installments) may be paid in full by December 31<sup>st</sup> without incurring penalties and interest. The positive variance is due to the budget calendarization and more collections received prior to the October 1<sup>st</sup> due date. 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 (\$984,388):** The FY 12-13 VLT revenue reflects a YTD negative budget variance of \$984.3 thousand or 3.2 percent. In part, the decrease in VLT revenue was from a national car rental agency's annual VLT renewal which was distributed in June 2012 instead of July 2012 as further explained in the June 2012 Executive Summary Report. 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 renewals, new vehicle registrations, and new vehicles registrations from citizens relocating to Arizona. 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. In recent years, consumers have held onto automobiles for longer periods of time. The recent trend has been to trade in cars after 10-11 years instead of the historical 6-7 years. This is supported by the State average VLT per vehicle registration decreasing from FY 2003-04 of \$132.34 to FY 2011-12 of \$124.81. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental Revenue (Operating) YTD variance of \$528,786:** The FY 11-12 Intergovernmental revenue reflects a YTD positive budget variance of \$528.7 thousand. The positive variance is primarily related to revenues in the Elections department for the Primary Elections that varied from the calendarized budget.
- **Interest Revenue (Operating) YTD variance of (\$22,993):** The FY 12-13 General Fund interest revenue reflects a YTD negative variance of \$22.9 thousand or 2.1 percent. The negative variance is due to lower than expected investment interest yields. The average investment yield through September 2012 was 0.54 percent.
- **Total Non-Recurring Revenues YTD variance of \$208,552:** The FY 12-13 total non-recurring revenues reflect a YTD positive budget variance of \$208.5 thousand. The positive variance is primarily comprised of the proceeds from the sale of land, which was not budgeted during the fiscal year.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,411,620:** Current YTD expenditures are 4.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (22%), Juvenile Probation (Judicial Branch) (10%), Sheriff's Office (9%), Elections (9%), Adult Probation (Judicial Branch) (6%), Public Health (5%), Clerk of Superior Court (5%), Human Services (5%), Assessor's Office (4%), Education Services (3%), and Non-Departmental (3%).

- **Supplies Expenditures (Operating) YTD variance of \$932,533:** Current YTD expenditures are 20.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (43%), Clerk of Superior Court (14%), Assessor's Office (13%), Environmental Services (12%), and Sheriff's Office (6%).
- **Services Expenditures (Operating) YTD variance of \$7,830,187:** Current YTD expenditures are 24.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (56%) and IT infrastructure for Non-Departmental (39%).
- **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 \$573,399:** Current YTD expenditures are 72.4 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 \$16,459,934:** Current YTD expenditures are 72.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (33%), Risk Management (15%), Elections (12%), and Non-Departmental (9%).

#### **General Fund Departmental Expenditure Variances**

**Public Defense System Expenditures (Total) YTD variance of (\$65,801):** Current YTD expenditures for the constellation are 0.3 percent over budget which includes a negative variance for Contract Counsel (\$510,462) that is partially offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$510,462):** Current YTD expenditures for the constellation are 10.2 percent over budget. The negative operating variance is the result of expenditures for mandated contract legal representation being over budget; specifically, capital trial, non-capital felony, juvenile guardian, and parental representation.

**Education Services Expenditures (Operating) YTD variance of (\$15,655):** Current YTD expenditures are 2.9 percent over budget. The current variance reflects expenditures that varied from the calendarized budget, but will be within budget in October 2012.

#### **Detention Fund Variance Analysis**

##### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$271,150:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$271.1 thousand or 0.9 percent. The FY 12-13 Jail Tax revenue budget of \$121.5m 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 September 2011, September 2012 month-end sales tax is 6.0 percent higher, while the year-to-date is 4.5 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.
- **Intergovernmental Revenue (Operating) YTD variance of (\$3,571,858):** The FY 12-13 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$3.5m or 40.3 percent. The negative revenue variance is primarily related to jail per diem and booking fees invoiced, but not yet paid, and pending credits requested from cities.

- **Interest Revenue (Operating) YTD variance of (\$219,541):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$219.5 thousand or 33.4 percent. The negative variance is due to lower than expected investment interest yields.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,234,290:** Current YTD expenditures are 2.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Juvenile Probation (Judicial Branch) (49%) and Sheriff's Office (43%).
- **Supplies Expenditures (Operating) YTD variance of (\$944,345):** Current YTD expenditures are 16.8 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 in October 2012.
- **Services Expenditures (Operating) YTD variance of \$4,275,264:** Current YTD expenditures are 33.1 percent under budget. The departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (62%), and inmate detention housing and internal service charges for Sheriff (13%).
- **Total Non-Recurring Expenditures YTD variance of \$3,175,250:** Current YTD expenditures are 12.4 percent under budget. The departments that makes up the largest portion of the positive variance are Facilities Management (47%) and Non-Departmental for general government (31%).

#### Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$4,366:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$20,560,077 is more than budgeted YTD revenue of \$20,555,711, resulting in a positive budget variance of \$4.3 thousand or 0.02 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 September 30, 2012

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	98,456,857	99,124,682	667,825
Property Taxes	420,010,153	31,293,495	36,512,324	5,218,829
Vehicle License Taxes	109,193,522	30,788,742	29,804,354	(984,388)
Intergovernmental	16,338,105	111,665	640,451	528,786
Miscellaneous	80,866,454	16,593,291	17,274,402	681,111
Interest	4,000,000	1,090,697	1,067,704	(22,993)
<b>Total Operating Revenues</b>	<b>1,034,486,471</b>	<b>178,334,747</b>	<b>184,423,917</b>	<b>6,089,170</b>
<b>Total Non-Recurring Revenues</b>	<b>0</b>	<b>0</b>	<b>208,552</b>	<b>208,552</b>
<b>Total Revenues</b>	<b>1,034,486,471</b>	<b>178,334,747</b>	<b>184,632,469</b>	<b>6,297,722</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	443,001,084	111,365,605	106,953,985	4,411,620
Supplies	14,317,523	4,591,774	3,659,241	932,533
Services	173,408,253	32,525,197	24,695,010	7,830,187
Intergovernmental Payments	224,994,180	55,840,705	55,836,925	3,780
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	792,193	218,794	573,399
Transfers Out	175,477,673	47,574,265	47,574,265	0
<b>Total Operating Expenditures</b>	<b>1,034,486,471</b>	<b>252,704,739</b>	<b>238,941,131</b>	<b>13,763,608</b>
<b>Total Non-Recurring Expenditures</b>	<b>247,432,960</b>	<b>22,735,582</b>	<b>6,275,648</b>	<b>16,459,934</b>
<b>Total Expenditures</b>	<b>1,281,919,431</b>	<b>275,440,321</b>	<b>245,216,779</b>	<b>30,223,542</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(247,432,960)</b>	<b>(97,105,574)</b>	<b>(60,584,310)</b>	<b>36,521,264</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>247,432,960</b>	<b>247,432,960</b>	<b>283,011,925</b>	<b>35,578,965</b>
<i>Revenues</i>	1,034,486,471	178,334,747	184,632,469	6,297,722
<i>Expenditures</i>	1,281,919,431	275,440,321	245,216,779	30,223,542
<b>Ending Fund Balance</b>	<b>0</b>	<b>150,327,386</b>	<b>222,427,615</b>	<b>72,100,229</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>150,327,386</b>	<b>222,427,615</b>	<b>72,100,229</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 September 30, 2012

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	5,675,765	5,328,848	346,917	6.11 %
BOARD OF SUPERVISORS D1 F100	353,925	97,539	82,935	14,605	14.97 %
BOARD OF SUPERVISORS D2 F100	353,925	95,494	83,083	12,411	13.00 %
BOARD OF SUPERVISORS D3 F100	353,925	95,692	79,566	16,126	16.85 %
BOARD OF SUPERVISORS D4 F100	353,925	99,581	85,063	14,518	14.58 %
BOARD OF SUPERVISORS D5 F100	353,925	113,170	75,197	37,973	33.55 %
CALL CENTER F100	1,566,553	410,876	379,614	31,262	7.61 %
CLERK OF THE BOARD F100	1,502,751	360,092	285,634	74,458	20.68 %
COUNTY MANAGER F100	5,092,291	1,267,478	747,313	520,165	41.04 %
ELECTIONS F100	20,694,170	9,539,078	6,203,160	3,335,918	34.97 %
ENTERPRISE TECHNOLOGY F100	9,425,939	3,269,729	2,428,223	841,506	25.74 %
FACILITIES MANAGEMENT F100	57,102,361	16,738,223	7,143,789	9,594,434	57.32 %
FINANCE F100	3,476,572	902,825	759,953	142,872	15.83 %
HUMAN RESOURCES F100	6,612,353	1,655,610	1,581,394	74,216	4.48 %
INTERNAL AUDIT F100	1,749,051	440,567	429,253	11,314	2.57 %
MANAGEMENT AND BUDGET F100	3,402,002	830,515	790,944	39,571	4.76 %
PROCUREMENT SERVICES F100	2,481,282	621,282	488,080	133,202	21.44 %
PUBLIC WORKS F100	0	0	(20,129)	20,129	-
RECORDER F100	2,191,256	551,581	491,488	60,093	10.89 %
RESEARCH AND REPORTING F100	362,280	113,807	84,106	29,701	26.10 %
TREASURER F100	4,651,628	1,275,830	1,179,418	96,412	7.56 %
<b>Subtotal</b>	<b>144,841,392</b>	<b>44,154,734</b>	<b>28,706,932</b>	<b>15,447,802</b>	<b>34.99 %</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	7,479,330	7,196,946	282,384	3.78 %
CONSTABLES F100	2,738,481	664,606	660,111	4,495	0.68 %
CORRECTIONAL HEALTH F100	3,060,790	765,404	740,367	25,037	3.27 %
COUNTY ATTORNEY F100	70,118,617	17,079,460	16,311,634	767,826	4.50 %
EMERGENCY MANAGEMENT F100	235,265	59,986	59,787	199	0.33 %
JUDICIAL BRANCH *	143,670,561	37,292,420	33,988,979	3,303,441	8.86 %
JUSTICE COURTS F100	15,933,469	3,946,525	3,789,809	156,716	3.97 %
MEDICAL EXAMINER F100	7,553,083	1,828,074	1,736,634	91,440	5.00 %
PLANNING AND DEVELOPMENT F100	868,232	24,075	0	24,075	100.00 %
PUBLIC DEFENSE SYSTEM *	88,003,483	19,915,950	19,981,751	(65,801)	(0.33) %
PUBLIC FIDUCIARY F100	2,954,764	725,544	699,279	26,265	3.62 %
SHERIFF F100	76,581,858	19,650,994	18,978,909	672,085	3.42 %
<b>Subtotal</b>	<b>443,857,479</b>	<b>109,432,368</b>	<b>104,144,206</b>	<b>5,288,162</b>	<b>4.83 %</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	190,191	190,191	0	-
ANIMAL CARE AND CONTROL F100	257,903	64,475	64,473	2	0.00 %
BUS STRAT HLTH CARE PROG F100	229,045,053	56,905,810	56,085,137	820,673	1.44 %
ENVIRONMENTAL SERVICES F100	4,041,367	1,064,134	1,046,241	17,893	1.68 %
HUMAN SERVICES F100	2,360,912	592,177	83,726	508,451	85.86 %
PUBLIC HEALTH F100	10,903,279	3,021,635	2,789,339	232,296	7.69 %
WASTE RESOURCES RECYCLING F100	2,694,923	694,041	580,150	113,891	16.41 %
<b>Subtotal</b>	<b>250,467,140</b>	<b>62,532,463</b>	<b>60,839,255</b>	<b>1,693,208</b>	<b>2.71 %</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	424,791	204,708	220,083	51.81 %
<b>Subtotal</b>	<b>1,788,769</b>	<b>424,791</b>	<b>204,708</b>	<b>220,083</b>	<b>51.81 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICE F100	2,076,394	528,452	544,107	(15,655)	(2.96) %
<b>Subtotal</b>	<b>2,076,394</b>	<b>528,452</b>	<b>544,107</b>	<b>(15,655)</b>	<b>(2.96) %</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	438,888,257	58,367,513	50,777,571	7,589,942	13.00 %
<b>Subtotal</b>	<b>438,888,257</b>	<b>58,367,513</b>	<b>50,777,571</b>	<b>7,589,942</b>	<b>13.00 %</b>
<b>Total Expenditures</b>	<b>1,281,919,431</b>	<b>275,440,321</b>	<b>245,216,779</b>	<b>30,223,542</b>	<b>10.97 %</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 September 30, 2012

### 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	12,643,746	12,303,309	340,437	2.69 %
JUVENILE PROBATION F100	16,088,443	3,989,601	3,441,999	547,602	13.73 %
SUPERIOR COURT F100	76,863,493	20,659,073	18,243,671	2,415,402	11.69 %
<b>Total Judicial Branch</b>	<b>143,670,561</b>	<b>37,292,420</b>	<b>33,988,979</b>	<b>3,303,441</b>	<b>8.86 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	28,135,306	4,970,162	5,480,624	(510,462)	(10.27) %
LEGAL ADVOCATE F100	9,208,322	2,295,473	2,218,700	76,773	3.34 %
LEGAL DEFENDER F100	10,382,036	2,600,290	2,539,108	61,182	2.35 %
PUBLIC ADVOCATE F100	6,887,581	1,735,205	1,564,231	170,974	9.85 %
PUBLIC DEFENDER F100	33,390,238	8,314,820	8,179,088	135,732	1.63 %
<b>Total Public Defense System</b>	<b>88,003,483</b>	<b>19,915,950</b>	<b>19,981,751</b>	<b>(65,801)</b>	<b>(0.33) %</b>



# Detention Fund

## Executive Summary

### As of September 30, 2012

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	29,481,575	29,752,725	271,150
Intergovernmental	31,835,793	8,870,353	5,298,495	(3,571,858)
Interest	1,800,000	657,968	438,427	(219,541)
Transfers In	170,497,876	42,624,468	42,624,468	0
<b>Total Operating Revenues</b>	<b>325,585,864</b>	<b>81,634,364</b>	<b>78,114,116</b>	<b>(3,520,248)</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>325,585,864</b>	<b>81,634,364</b>	<b>78,114,116</b>	<b>(3,520,248)</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	230,568,214	57,556,796	56,322,506	1,234,290
Supplies	17,504,063	5,637,302	6,581,647	(944,345)
Services	76,129,641	12,926,668	8,651,404	4,275,264
Capital Outlay	1,383,946	302,375	277,728	24,647
<b>Total Operating Expenditures</b>	<b>325,585,864</b>	<b>76,423,141</b>	<b>71,833,285</b>	<b>4,589,856</b>
<b>Total Non-Recurring Expenditures</b>	<b>80,331,666</b>	<b>25,526,343</b>	<b>22,351,093</b>	<b>3,175,250</b>
<b>Total Expenditures</b>	<b>405,917,530</b>	<b>101,949,484</b>	<b>94,184,378</b>	<b>7,765,106</b>

#### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(80,331,666)</b>	<b>(20,315,120)</b>	<b>(16,070,263)</b>	<b>4,244,857</b>
--------------------------	---------------------	---------------------	---------------------	------------------

Beginning Fund Balance (unaudited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,585,864	81,634,364	78,114,116	(3,520,248)
<i>Expenditures</i>	405,917,530	101,949,484	94,184,378	7,765,106
<b>Ending Fund Balance</b>	<b>0</b>	<b>60,016,546</b>	<b>61,683,260</b>	<b>1,666,714</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>60,016,546</b>	<b>61,683,260</b>	<b>1,666,714</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of September 30, 2012**

**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	2,703,941	2,550,296	153,645	5.68%
CORRECTIONAL HEALTH F255	53,866,537	13,363,057	13,180,945	182,112	1.36%
COUNTY MANAGER F255	-	-	(37)	37	-
EDUCATION SERVICE F255	2,787,056	432,795	62,970	369,825	85.45%
FACILITIES MANAGEMENT F255	33,027,331	8,164,801	3,503,103	4,661,698	57.10%
HUMAN RESOURCES F255	48,942	12,231	148	12,083	98.79%
HUMAN SERVICES F255	1,328,359	351,373	192,833	158,540	45.12%
INTEGRATED CRIM JUST INFO F255	1,615,307	360,983	208,288	152,695	42.30%
JUVENILE PROBATION F255	32,164,124	7,674,700	6,861,097	813,603	10.60%
NON DEPARTMENTAL F255	90,848,928	23,208,342	22,277,046	931,296	4.01%
PUBLIC WORKS F255	-	-	(0)	0	-
SHERIFF F255	179,160,519	45,677,261	45,347,689	329,572	0.72%
<b>Total Expenditures</b>	<b>405,917,530</b>	<b>101,949,484</b>	<b>94,184,378</b>	<b>7,765,106</b>	<b>7.62%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of September 30, 2012

## 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	2,067,652	505,116	319,852	185,264
Supplies	133,564	8,391	36,903	(28,512)
Services	186,251,746	6,954,879	2,629,303	4,325,576
Intergovernmental Payments	175,000	-	-	-
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	4,030,000	904,756	214,336	690,420
Transfers Out	246,215,295	49,979,371	47,574,267	2,405,104
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>438,888,257</u></b>	<b><u>58,367,513</u></b>	<b><u>50,777,571</u></b>	<b><u>7,589,942</u></b>

### Expenditures - Excluding 470

Personnel Services	444,630,960	111,585,206	106,937,274	4,647,932
Supplies	14,348,749	4,709,830	3,670,446	1,039,384
Services	149,883,537	41,207,165	27,914,674	13,292,491
Intergovernmental Payments	224,819,180	55,840,705	55,836,925	3,780
Debt Service	-	-	-	-
Capital Outlay	9,318,748	3,729,902	79,887	3,650,015
Transfers Out	30,000	-	-	-
<b>Total Expenditures - Excluding 470</b>	<b><u>843,031,174</u></b>	<b><u>217,072,808</u></b>	<b><u>194,439,208</u></b>	<b><u>22,633,600</u></b>
<b>Total Expenditures</b>	<b><u><u>1,281,919,431</u></u></b>	<b><u><u>275,440,321</u></u></b>	<b><u><u>245,216,779</u></u></b>	<b><u><u>30,223,542</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of September 30, 2012

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	372,465	242,886	129,579
Supplies	133,564	8,391	27,558	(19,167)
Services	54,495,005	4,168,028	1,723,888	2,444,140
Intergovernmental Payments	175,000	-	-	-
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,000,000	767,253	213,189	554,064
Transfers Out	175,447,673	47,574,265	47,574,265	0
<b>Total Operating Expenditures</b>	<b>234,753,290</b>	<b>52,905,402</b>	<b>49,784,697</b>	<b>3,120,705</b>
Non-Recurring				
Personnel Services	580,604	132,651	76,967	55,684
Supplies	0	0	9,345	(9,345)
Services	131,756,741	2,786,851	905,415	1,881,436
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	137,503	1,147	136,356
Transfers Out	70,767,622	2,405,106	2	2,405,104
<b>Total Non-Recurring Expenditures</b>	<b>204,134,967</b>	<b>5,462,111</b>	<b>992,875</b>	<b>4,469,236</b>
<b>Total Expenditures</b>	<b>438,888,257</b>	<b>58,367,513</b>	<b>50,777,571</b>	<b>7,589,942</b>



# General Fund

## Expenditures by Agency

### As of September 30, 2012

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	5,618,121	5,322,569	295,552	5.26 %
BOARD OF SUPERVISORS D1 F100	353,925	97,539	82,935	14,604	14.97 %
BOARD OF SUPERVISORS D2 F100	353,925	95,494	83,083	12,411	13.00 %
BOARD OF SUPERVISORS D3 F100	353,925	95,692	79,566	16,126	16.85 %
BOARD OF SUPERVISORS D4 F100	353,925	99,581	85,063	14,518	14.58 %
BOARD OF SUPERVISORS D5 F100	353,925	113,170	75,197	37,973	33.55 %
CALL CENTER F100	1,566,553	410,876	379,614	31,262	7.61 %
CLERK OF THE BOARD F100	1,094,470	270,404	252,863	17,541	6.49 %
COUNTY MANAGER F100	3,460,422	859,510	671,142	188,368	21.92 %
ELECTIONS F100	9,261,273	3,104,642	2,592,706	511,936	16.49 %
ENTERPRISE TECHNOLOGY F100	9,214,323	3,119,729	2,428,223	691,506	22.17 %
FACILITIES MANAGEMENT F100	43,854,354	10,473,878	6,794,029	3,679,849	35.13 %
FINANCE F100	3,351,572	852,647	752,649	99,998	11.73 %
HUMAN RESOURCES F100	6,612,353	1,655,610	1,581,394	74,216	4.48 %
INTERNAL AUDIT F100	1,749,051	440,567	429,253	11,314	2.57 %
MANAGEMENT AND BUDGET F100	3,402,002	830,515	790,944	39,571	4.76 %
PROCUREMENT SERVICES F100	2,371,282	593,777	473,143	120,634	20.32 %
PUBLIC WORKS F100	-	-	(20,129)	20,129	-
RECORDER F100	2,191,256	551,581	491,488	60,093	10.89 %
RESEARCH AND REPORTING F100	362,280	113,807	84,106	29,701	26.10 %
TREASURER F100	4,458,058	1,238,330	1,179,418	58,912	4.76 %
<b>Subtotal</b>	<b>117,249,577</b>	<b>30,635,470</b>	<b>24,609,255</b>	<b>6,026,215</b>	<b>19.67 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	7,479,330	7,196,946	282,384	3.78 %
CONSTABLES F100	2,696,281	664,606	660,111	4,495	0.68 %
CORRECTIONAL HEALTH F100	3,060,790	765,404	740,367	25,037	3.27 %
COUNTY ATTORNEY F100	69,293,617	16,875,230	16,168,232	706,998	4.19 %
EMERGENCY MANAGEMENT F100	235,265	59,986	59,787	199	0.33 %
JUDICIAL BRANCH *	140,338,148	35,628,710	33,780,988	1,847,722	5.19 %
JUSTICE COURTS F100	15,883,469	3,896,525	3,789,809	106,716	2.74 %
MEDICAL EXAMINER F100	7,553,083	1,828,074	1,736,634	91,440	5.00 %
PLANNING AND DEVELOPMENT F100	868,232	24,075	-	24,075	100.00 %
PUBLIC DEFENSE SYSTEM *	82,118,288	18,738,183	19,223,297	(485,114)	(2.59) %
PUBLIC FIDUCIARY F100	2,954,764	725,544	699,279	26,265	3.62 %
SHERIFF F100	76,263,918	19,591,241	18,978,909	612,332	3.13 %
<b>Subtotal</b>	<b>430,904,731</b>	<b>106,276,908</b>	<b>103,034,359</b>	<b>3,242,549</b>	<b>3.05 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	190,191	190,191	-	-
ANIMAL CARE AND CONTROL F100	257,903	64,475	64,473	2	0.00 %
BUS STRAT HLTH CARE PROG F100	228,045,053	56,655,810	56,085,137	570,673	1.01 %
ENVIRONMENTAL SERVICES F100	3,917,367	1,058,134	970,991	87,143	8.24 %
HUMAN SERVICES F100	2,260,912	567,174	83,726	483,448	85.24 %
PUBLIC HEALTH F100	10,903,279	3,021,635	2,789,339	232,296	7.69 %
WASTE RESOURCES RECYCLING F100	2,318,423	576,297	580,150	(3,853)	(0.67) %
<b>Subtotal</b>	<b>248,463,710</b>	<b>62,133,716</b>	<b>60,764,005</b>	<b>1,369,711</b>	<b>2.20 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	224,791	204,708	20,083	8.93 %
<b>Subtotal</b>	<b>1,038,769</b>	<b>224,791</b>	<b>204,708</b>	<b>20,083</b>	<b>8.93 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICE F100	2,076,394	528,452	544,107	(15,655)	(2.96) %
<b>Subtotal</b>	<b>2,076,394</b>	<b>528,452</b>	<b>544,107</b>	<b>(15,655)</b>	<b>(2.96) %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	234,753,290	52,905,402	49,784,697	3,120,705	5.90 %
<b>Subtotal</b>	<b>234,753,290</b>	<b>52,905,402</b>	<b>49,784,697</b>	<b>3,120,705</b>	<b>5.90 %</b>
<b>Total Operating Expenditures</b>	<b>1,034,486,471</b>	<b>252,704,739</b>	<b>238,941,131</b>	<b>13,763,608</b>	<b>5.45 %</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 September 30, 2012

#### 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	57,644	6,279	51,365	89.11 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	408,281	89,688	32,771	56,917	63.46 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,631,869	407,968	76,171	331,797	81.33 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	6,434,436	3,610,454	2,823,982	43.89 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	211,616	150,000	0	150,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	5,800,000	1,800,000	42	1,799,958	100.00 %
DCGN - DATA CENTER GENERATOR	255,277	255,277	0	255,277	100.00 %
EWH1 - ELECTIONS WAREHOUSE 6205	475,000	475,000	0	475,000	100.00 %
FSG1 - FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	219,540	14,460	6.18 %
LLW1 - LL WEST COURT BLDG RELOC	783,022	683,022	83,366	599,656	87.79 %
NECC - NE COURT COMPLEX	70,000	50,000	750	49,250	98.50 %
NRNP - NON-RECURRING/NON-PROJECT	283,797	70,135	16,182	53,953	76.93 %
PRR1 - PROBATION REVOCATION RELO	448,596	448,596	0	448,596	100.00 %
SCB1 - SECURITY BLDG	2,500,000	1,000,000	22,179	977,821	97.78 %
SIM1 - SIMS RELOCATION	730,815	630,815	6,209	624,606	99.02 %
UACE - U OF A COOP EXTENSION	850,000	200,000	0	200,000	100.00 %
WCB1 - WEST COURT BLDG	817,500	417,500	1,493	416,007	99.64 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	125,000	50,178	7,304	42,874	85.44 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	110,000	27,505	14,937	12,568	45.69 %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	193,570	37,500	0	37,500	100.00 %
<b>Subtotal</b>	<b><u>27,591,815</u></b>	<b><u>13,519,264</u></b>	<b><u>4,097,677</u></b>	<b><u>9,421,587</u></b>	<b><u>69.69 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,500,000	-	-	-	-
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	42,200	0	0	(0)	-
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	825,000	204,230	143,403	60,827	29.78 %
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	175,436	1,126,314	86.52 %
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	361,960	32,555	329,405	91.01 %

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 September 30, 2012

#### 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	0	50,000	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	5,885,195	1,177,767	758,454	4,193,313	35.60 %
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	317,940	59,753	0	59,753	100.00 %
<b>Subtotal</b>	<b><u>12,952,748</u></b>	<b><u>3,155,460</u></b>	<b><u>1,109,847</u></b>	<b><u>2,045,613</u></b>	<b><u>64.83 %</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	-	-	-	-
<b>BUS STRAT HLTH CARE PROG F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,000,000	250,000	0	250,000	100.00 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	124,000	6,000	75,250	(69,250)	(1154.16) %
<b>HUMAN SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	100,000	25,003	0	25,003	100.00 %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	376,500	117,744	0	117,744	100.00 %
<b>Subtotal</b>	<b><u>2,003,430</u></b>	<b><u>398,747</u></b>	<b><u>75,250</u></b>	<b><u>323,497</u></b>	<b><u>81.13 %</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	200,000	0	200,000	100.00 %
<b>Subtotal</b>	<b><u>750,000</u></b>	<b><u>200,000</u></b>	<b><u>0</u></b>	<b><u>200,000</u></b>	<b><u>100.00 %</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	84,000	0	84,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	203,748,967	5,378,111	992,875	4,385,236	81.54 %
<b>Subtotal</b>	<b><u>204,134,967</u></b>	<b><u>5,462,111</u></b>	<b><u>992,875</u></b>	<b><u>4,469,236</u></b>	<b><u>81.82 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>247,432,960</u></b>	<b><u>22,735,582</u></b>	<b><u>6,275,648</u></b>	<b><u>16,459,934</u></b>	<b><u>72.40 %</u></b>
<b>Total Expenditures</b>	<b><u>1,281,919,431</u></b>	<b><u>275,440,321</u></b>	<b><u>245,216,779</u></b>	<b><u>30,223,542</u></b>	<b><u>10.97 %</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 September 30, 2012

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	10,970,427	2,703,941	2,550,296	153,645	5.68%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	53,082,654	13,121,728	13,106,535	15,193	0.12%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	-	-	(37)	37	-
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	199,993	49,991	-	49,991	100.00%
AVS0 - AVONDALE SUBSTATION	231,252	5,811	-	5,811	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	49,998	-	49,998	100.00%
DMP0 - DURANGO MASTER PLAN	250,000	62,497	1,867	60,630	97.01%
DRV0 - DURANGO JUVE	1,250,000	262,497	682	261,815	99.74%
ENG0 - ENERGY MANAGEMENT	250,000	62,497	-	62,497	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	24,997	-	24,997	100.00%
ESJ0 - ESTRELLA JAIL	1,190,728	297,679	273	297,406	99.91%
FAJ0 - FOURTH AVE JAIL	381,000	95,247	1,286	93,961	98.65%
LBJ0 - LBJ COMPLEX	997,156	249,288	273	249,015	99.89%
OPER - OPERATING	20,138,620	5,075,832	3,490,738	1,585,094	31.23%
PFE0 - PROGRAM FEES	400,000	99,997	5,833	94,164	94.17%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	49,998	-	49,998	100.00%
SCT0 - BLDG SECURITY PROGRAM	104,000	5,811	-	5,811	100.00%
SEV0 - SOUTHEAST JUVE	96,000	-	105	(105)	-
SFY0 - LIFE SAFETY PROGRAM	250,000	62,497	136	62,361	99.78%
TWJ0 - TOWERS JAIL	790,634	197,658	1,774	195,884	99.10%
UPS0 - UPS BATTERY MAINT	50,000	12,506	136	12,370	98.91%
<b>HUMAN RESOURCES F255</b>					
OPER - OPERATING	48,942	12,231	148	12,083	98.79%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,445,307	318,477	208,288	110,189	34.60%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	30,679,803	7,674,700	6,839,534	835,166	10.88%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	23,118,829	250,002	277,728	(27,726)	(11.09)%
<b>PUBLIC WORKS F255</b>					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	0	(0)	-
<b>SHERIFF F255</b>					
OPER - OPERATING	179,160,519	45,677,261	45,347,689	329,572	0.72%
<b>Subtotal</b>	<b>325,585,864</b>	<b>76,423,141</b>	<b>71,833,285</b>	<b>4,589,856</b>	<b>6.01%</b>
<b>Total Operating Expenditures</b>	<b>325,585,864</b>	<b>76,423,141</b>	<b>71,833,285</b>	<b>4,589,856</b>	<b>6.01%</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 September 30, 2012**

**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	-	-	-	-
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	783,883	241,329	74,410	166,919	69.17%
<b>EDUCATION SERVICE F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,787,056	432,795	62,970	369,825	85.45%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	4,947,948	1,000,000	-	1,000,000	100.00%
LBJC - LBJ COMPLEX	1,000,000	500,000	-	500,000	100.00%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	351,373	192,833	158,540	45.12%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	170,000	42,506	-	42,506	100.00%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	-	21,562	(21,562)	-
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	67,730,099	22,958,340	21,999,318	959,022	4.18%
<b>Subtotal</b>	<b>80,331,666</b>	<b>25,526,343</b>	<b>22,351,093</b>	<b>3,175,250</b>	<b>12.44%</b>
<b>Total Non-Recurring Expenditures</b>	<b>80,331,666</b>	<b>25,526,343</b>	<b>22,351,093</b>	<b>3,175,250</b>	<b>12.44%</b>
<b>Total Expenditures</b>	<b>405,917,530</b>	<b>101,949,484</b>	<b>94,184,378</b>	<b>7,765,106</b>	<b>7.62%</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		-	\$ -	0.0%	131,615,199	-	\$ -	0.0%	
NOV	31,998,769	160,589,244		-	\$ -	0.0%	164,468,687	-	\$ -	0.0%	
DEC	30,778,291	191,367,536		-	\$ -	0.0%	196,869,845	-	\$ -	0.0%	
JAN	32,270,424	223,637,960		-	\$ -	0.0%	230,028,715	-	\$ -	0.0%	
FEB	38,857,803	262,495,763		-	\$ -	0.0%	269,726,478	-	\$ -	0.0%	
MAR	31,560,219	294,055,982		-	\$ -	0.0%	300,825,709	-	\$ -	0.0%	
APR	33,485,647	327,541,629		-	\$ -	0.0%	333,550,955	-	\$ -	0.0%	
MAY	37,193,986	364,735,615		-	\$ -	0.0%	369,362,825	-	\$ -	0.0%	
JUN	34,132,175	398,867,790		-	\$ -	0.0%	404,078,237	-	\$ -	0.0%	
<u>\$ 398,867,790</u>				<u>\$ 99,124,682</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**

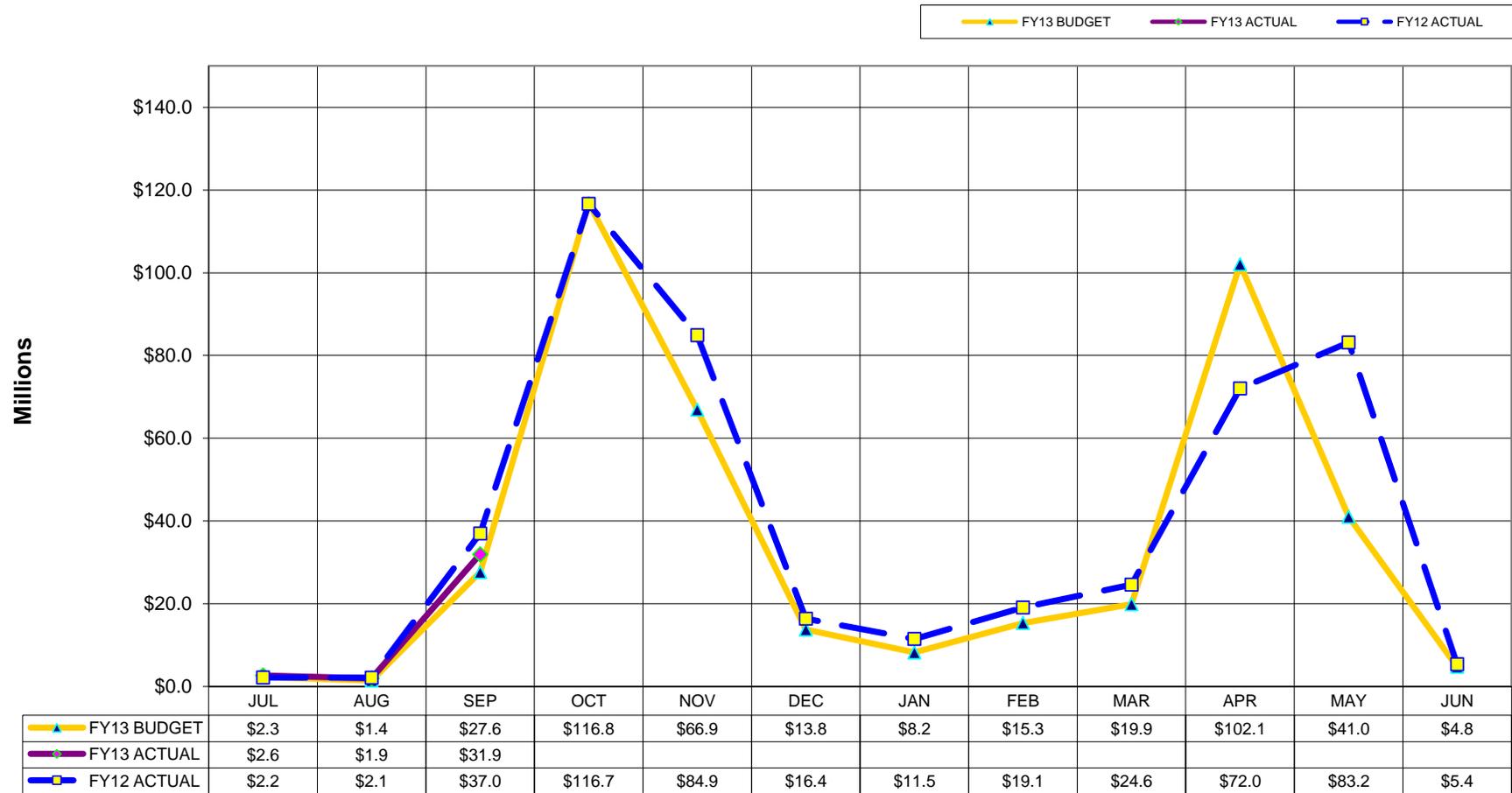
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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		-	0.0%	-	\$ -	0.0%	148,109,499	-	\$ -	0.0%	116,816,004
NOV	84,915,132	242,856,304		-	0.0%	-	\$ -	0.0%	215,002,352	-	\$ -	0.0%	66,892,853
DEC	16,384,712	259,241,016		-	0.0%	-	\$ -	0.0%	228,764,126	-	\$ -	0.0%	13,761,774
JAN	11,500,601	270,741,618		-	0.0%	-	\$ -	0.0%	236,980,513	-	\$ -	0.0%	8,216,387
FEB	19,084,414	289,826,032		-	0.0%	-	\$ -	0.0%	252,325,344	-	\$ -	0.0%	15,344,831
MAR	24,617,998	314,444,030		-	0.0%	-	\$ -	0.0%	272,193,684	-	\$ -	0.0%	19,868,340
APR	72,041,124	386,485,154		-	0.0%	-	\$ -	0.0%	374,254,316	-	\$ -	0.0%	102,060,632
MAY	83,164,732	469,649,886		-	0.0%	-	\$ -	0.0%	415,253,928	-	\$ -	0.0%	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>\$ 36,512,324</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		-	0.0%	-	\$ -	0.0%	40,055,841	-	\$ -	0.0%
NOV	8,745,592	47,956,341		-	0.0%	-	\$ -	0.0%	48,963,341	-	\$ -	0.0%
DEC	8,607,068	56,563,409		-	0.0%	-	\$ -	0.0%	56,857,879	-	\$ -	0.0%
JAN	8,756,183	65,319,592		-	0.0%	-	\$ -	0.0%	65,483,474	-	\$ -	0.0%
FEB	9,278,865	74,598,457		-	0.0%	-	\$ -	0.0%	73,911,042	-	\$ -	0.0%
MAR	10,528,007	85,126,464		-	0.0%	-	\$ -	0.0%	82,533,530	-	\$ -	0.0%
APR	9,531,240	94,657,704		-	0.0%	-	\$ -	0.0%	92,231,123	-	\$ -	0.0%
MAY	9,100,728	103,758,432		-	0.0%	-	\$ -	0.0%	100,853,234	-	\$ -	0.0%
JUN	10,990,463	114,748,895		-	0.0%	-	\$ -	0.0%	109,193,522	-	\$ -	0.0%

\$ 114,748,895

\$ 29,804,354

YTD (Year To Date)

# Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



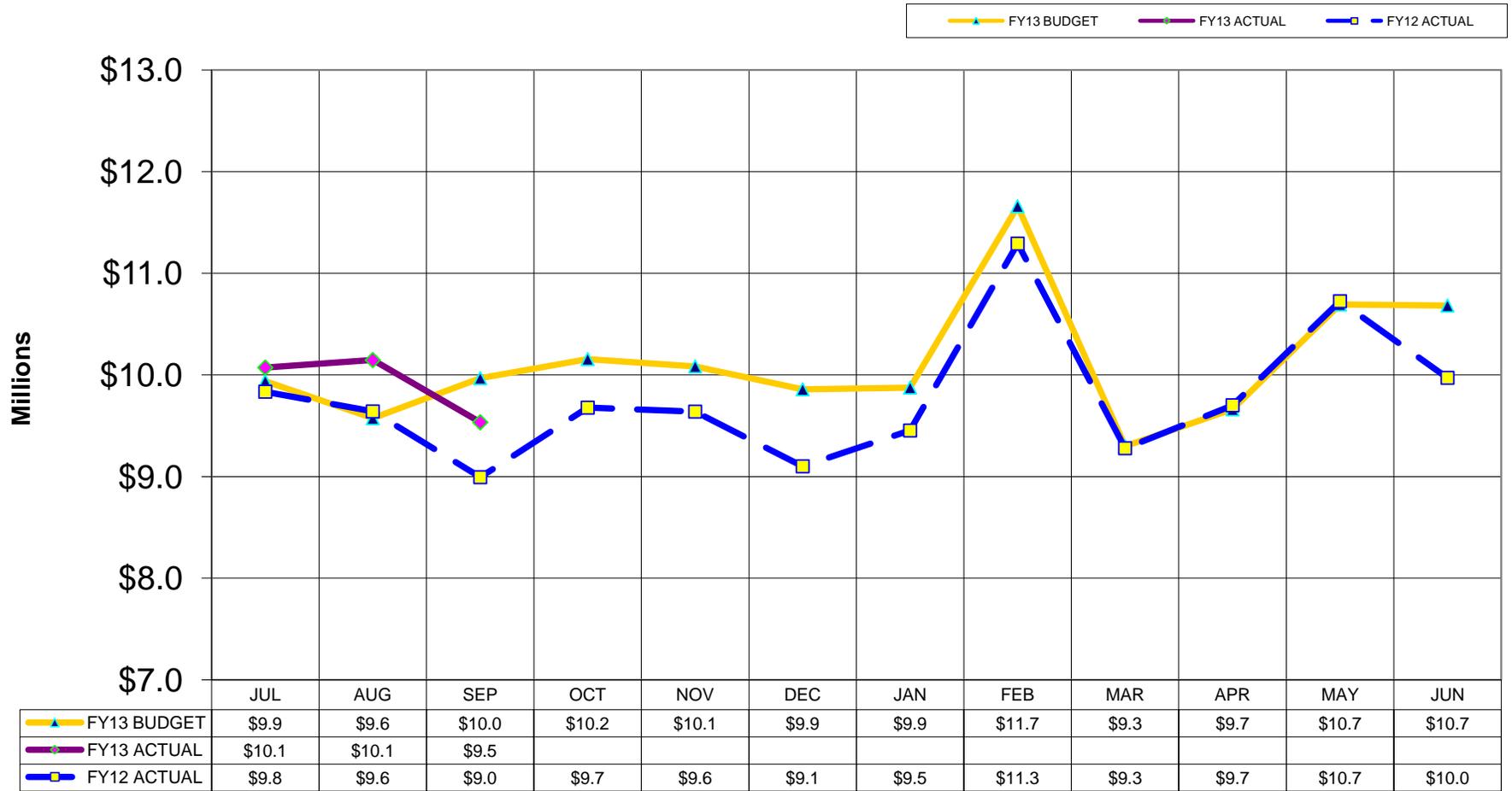
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

<b>ACTUAL FY 11-12</b>		<b>MONTHLY/YTD COLLECTIONS FY 12-13 &amp; COMPARISON TO FY 11-12</b>						<b>YTD BUDGET TO ACTUAL FY 12-13</b>				
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		-	0.0%	-	\$ -	0.0%	39,637,123	-	\$ -	0.0%
NOV	9,638,874	47,786,651		-	0.0%	-	\$ -	0.0%	49,720,965	-	\$ -	0.0%
DEC	9,101,026	56,887,677		-	0.0%	-	\$ -	0.0%	59,579,706	-	\$ -	0.0%
JAN	9,453,507	66,341,184		-	0.0%	-	\$ -	0.0%	69,455,247	-	\$ -	0.0%
FEB	11,292,132	77,633,316		-	0.0%	-	\$ -	0.0%	81,115,324	-	\$ -	0.0%
MAR	9,278,726	86,912,042		-	0.0%	-	\$ -	0.0%	90,414,437	-	\$ -	0.0%
APR	9,701,409	96,613,450		-	0.0%	-	\$ -	0.0%	100,076,468	-	\$ -	0.0%
MAY	10,724,988	107,338,438		-	0.0%	-	\$ -	0.0%	110,769,448	-	\$ -	0.0%
JUN	9,971,614	117,310,052		-	0.0%	-	\$ -	0.0%	121,452,195	-	\$ -	0.0%
<u>\$117,310,052</u>				<u>\$ 29,752,725</u>								

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



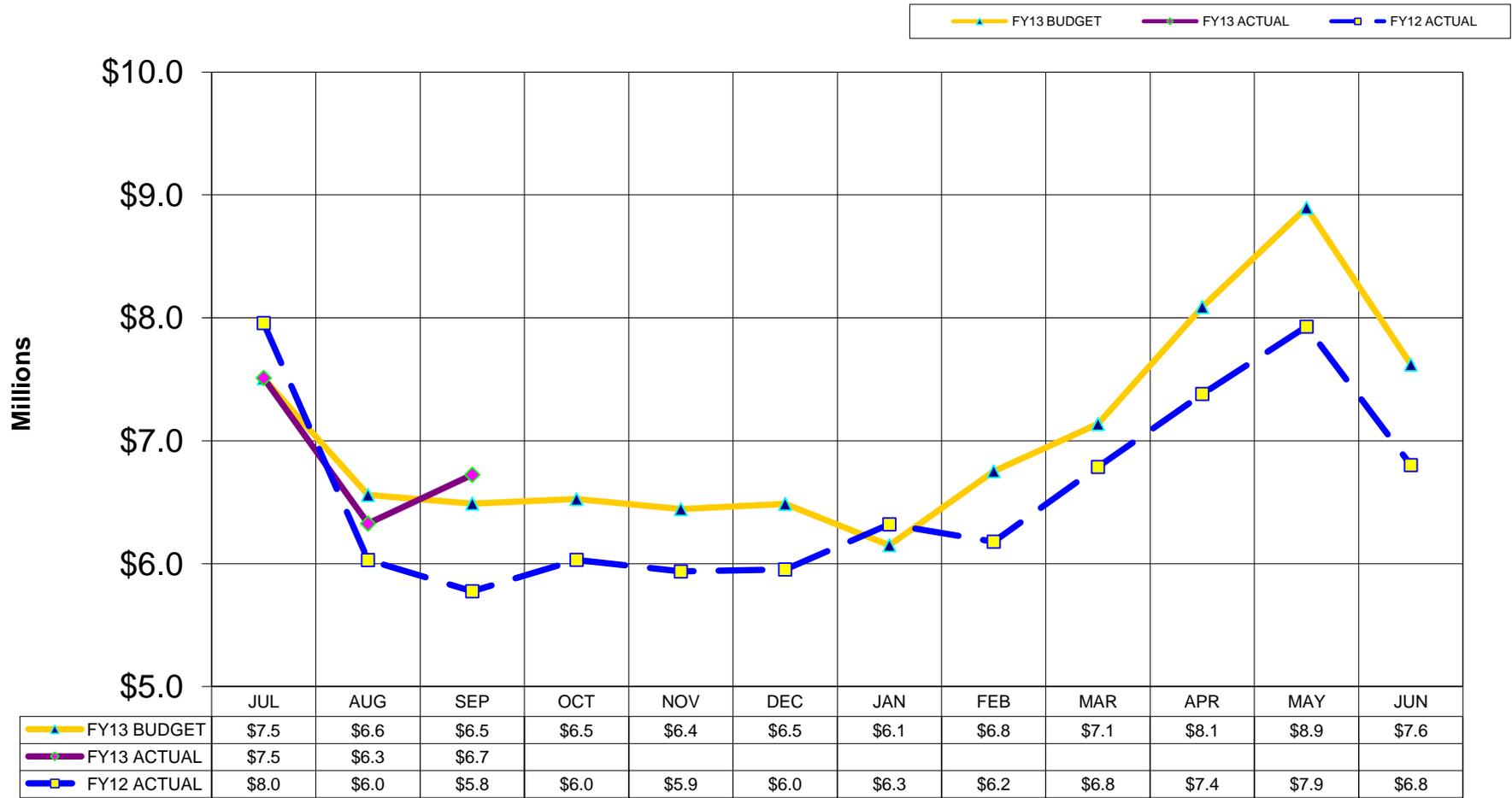
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	-	0.0%	-	\$ -	0.0%	27,080,672	-	\$ -	0.0%
NOV	5,936,451	31,729,537	-	0.0%	-	\$ -	0.0%	33,523,991	-	\$ -	0.0%
DEC	5,952,737	37,682,274	-	0.0%	-	\$ -	0.0%	40,010,262	-	\$ -	0.0%
JAN	6,319,911	44,002,185	-	0.0%	-	\$ -	0.0%	46,160,014	-	\$ -	0.0%
FEB	6,178,650	50,180,835	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.0%
MAR	6,786,787	56,967,622	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.0%
APR	7,380,792	64,348,415	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.0%
MAY	7,928,511	72,276,926	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	6,801,555	79,078,481	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 79,078,481</u>		<u>\$ 20,560,077</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).