



Maricopa County

Department of Finance

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Date: June 18, 2012
To: Tom Manos, County Manager
From: Shelby L. Scharbach, Chief Financial Officer *SSS*
Subject: FY 11-12 Executive Summary – May 2012

Attached is the General Fund and Detention Fund financial activity through May 31, 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 audited beginning fund balance represents a net gain of \$24.6m over the estimate that was used when preparing the FY 11-12 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). For the General Fund, this includes amounts to cover cash shortfalls during the fiscal year for budget stabilization. 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 ± 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 \$27,312,461: The FY 11-12 Sales Tax revenue reflects a YTD positive budget variance of \$27.3m or 8.1 percent. The FY 11-12 Sales Tax revenue budget of \$369.7m reflects no change from the FY 10-11 budget. 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 2011, May 2012 month-end sales tax is 2.2 percent higher, while the year-to-date is 4.8 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

In the May 2012 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the April 2012 sales tax collections were up 4.5 percent compared to April 2011.

In addition, the state's seasonally adjusted unemployment rate declined from 8.6 percent in March 2012 to 8.2 percent in April 2012.

- **Property Tax Revenue (Operating) YTD variance of \$4,220,458:** The FY 11-12 Property Tax revenue reflects a YTD positive budget variance of \$4.2m or 0.9 percent. The FY 11-12 Property Tax revenue budget of \$472.8m reflects a 2.9 percent decrease from the FY 10-11 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 11-12 YTD collections through May 2012 are 95.7 percent of the adopted levy compared to a historical average of 95.3 percent. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$2,003,392:** The FY 11-12 VLT revenue reflects a YTD positive budget variance of \$2.0m or 2.0 percent. The FY 11-12 VLT revenue budget of \$111.1m is based on the April 2011 Pessimistic Forecast from Elliot D. Pollack (EDP), which reflects a decrease of 2.0 percent from the FY 10-11 forecast. 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 \$5,070,023:** The FY 11-12 Intergovernmental revenue reflects a YTD positive budget variance of \$5.0m or 57.8 percent. The positive variance is primarily related to Payment in Lieu of Taxes (PILT) revenues that have varied from the calendarized budget.
- **Interest Revenue (Operating) YTD variance of (\$322,456):** The FY 11-12 General Fund interest revenue reflects a YTD negative budget variance of \$322.4 thousand or 8.6 percent. The FY 11-12 General Fund interest revenue was budgeted at \$5.0m for the year or \$1.25m for each quarter. Interest revenue was budgeted conservatively anticipating continuing declining yields in the Treasurer's Investment Pool (Pool). The negative variance is due to lower than expected investment interest yields in the Pool. The average investment yield through March 2012 was 0.52 percent.
- **Total Non-Recurring Revenues YTD variance of \$3,515,871:** The FY 11-12 total non-recurring revenues reflect a YTD positive budget variance of \$3.5m. The positive variance is primarily comprised of a \$2.5m refund from the American Recovery and Reinvestment Act of 2009 for AHCCCS contributions for the Acute Care and ALTCS including Medicare clawback programs, which was not budgeted during the fiscal year. Another portion of the variance is related to a one-time reimbursement for prior-year real estate operating lease expenditures. The remaining variance is related to a settlement pertaining to Animal Care and Control that was recorded as revenue into the General Fund.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$13,356,113:** 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 (20%), Non-Departmental (14%), Clerk of Superior Court (10%), Juvenile Probation (Judicial Branch) (6%), Justice Courts (Judicial Branch) (5%), Assessor's Office (4%), Enterprise Technology (4%), County Attorney (Civil) (4%), Adult Probation (Judicial Branch) (3%), Public Health (3%), Public Fiduciary (2%), Elections (2%), and Recorder's Office (2%).
- **Services Expenditures (Operating) YTD variance of \$22,559,550:** Current YTD expenditures are 19.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development and building operations maintenance for Public Works (63%), Elections Department election processing (13%), and general government contingencies for Business Strategies Health Care Program (12%).

- **Intergovernmental Payments (Operating) YTD variance of \$342,293:** Current YTD expenditures are 0.2 percent under budget. The positive variance is comprised of payments to the State for sexually violent predators being under budget.
- **Total Non-Recurring Expenditures YTD variance of \$30,398,372:** Current YTD expenditures are 30.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental IT infrastructure such as enterprise network services, business applications, and general government (40%); County Manager administrative services related to Risk Management (29%); Superior Court IT (9%); and Adult Crime and Juvenile Crime Prevention (5%).

General Fund Departmental Expenditure Variances

Public Defense System Expenditures (Total) YTD variance of (\$1,441,058): Current YTD expenditures for the constellation are 1.9 percent over budget which includes a negative variance for Contract Counsel (\$1,785,801) that is partially offset by savings in the other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$1,785,801):** Current YTD expenditures for the constellation are 8.2 percent over budget. The negative operating variance is the result of expenditures for mandated contract legal representation. The significant portion of the negative variance is in adult appeals due to backlogged capital post-conviction relief cases that have recently been assigned to counsel. The remaining negative variances are comprised of expenditures being over budget for capital representation, non-capital felony representation, and adult guardian.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$6,587,756:** The FY 11-12 Jail Excise Tax revenue reflects a YTD positive budget variance of \$6.5m or 6.5 percent. The FY 11-12 Jail Tax revenue budget of \$109.5m reflects a 0.9 percent increase over the April 2011 Pessimistic forecast from EDP. 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 2011, May 2012 month-end sales tax is 3.9 percent higher, while the year-to-date is 6.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of (\$263,660):** The FY 11-12 Detention Fund interest revenue reflects a YTD negative variance of \$263.6 thousand or 17.6 percent. The annualized interest revenue was budgeted at \$2.0m for the year or \$500.0 thousand for each quarter. The negative variance is due to lower than expected investment interest yields.
- **Total Non-Recurring Revenues YTD variance of \$2,241,157:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in January 2012, but was not budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$13,320,576:** Current YTD expenditures are 6.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (58%), Juvenile Probation (Judicial Branch) (27%), and Correctional Health (10%).

- **Services Expenditures (Operating) YTD variance of \$7,947,215:** Current YTD expenditures are 16.0 percent under budget. The department that makes up the largest portion of the positive variance is capital facilities and development for Public Works (60%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$247,467:** Non-Departmental comprises a large portion of the positive variance as expenditures for detention operations vehicles and construction equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,611,620:** Current YTD expenditures are 19.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental general government (64%), and Juvenile Detention IT (22%).

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,350,540:** The FY 11-12 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$72,276,926 is more than budgeted YTD revenue of \$70,926,386, resulting in a positive budget variance of \$1.3m or 1.9 percent. The FY 11-12 HURF revenue budget of \$77.9m is below the April 2011 Pessimistic forecast from EDP, which reflects a decrease of 9.1 percent from the FY 10-11 forecast. This is due to the state changing the local distribution formula to divert more funds from counties to support state programs. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

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

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

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, 2012

Revenues

| Operating | Revised FY Budget | YTD Budget | YTD Actual | Variance |
|-------------------------------------|----------------------|--------------------|----------------------|-------------------|
| Sales Taxes | 369,740,752 | 337,423,154 | 364,735,615 | 27,312,461 |
| Property Taxes | 472,831,017 | 465,429,428 | 469,649,886 | 4,220,458 |
| Vehicle License Taxes | 111,119,076 | 101,755,040 | 103,758,432 | 2,003,392 |
| Intergovernmental | 16,548,751 | 8,764,920 | 13,834,943 | 5,070,023 |
| Miscellaneous | 83,060,747 | 76,343,462 | 76,060,428 | (283,034) |
| Interest | 5,000,000 | 3,750,000 | 3,427,544 | (322,456) |
| Transfers In | 1,351 | 1,351 | 1,351 | 0 |
| Total Operating Revenues | 1,058,301,694 | 993,467,355 | 1,031,468,198 | 38,000,843 |
| Total Non-Recurring Revenues | 146,866 | 138,725 | 3,654,596 | 3,515,871 |
| Total Revenues | 1,058,448,560 | 993,606,080 | 1,035,122,794 | 41,516,714 |

Expenditures

| Operating | Revised FY Budget | YTD Budget | YTD Actual | Variance |
|--|----------------------|----------------------|--------------------|--------------------|
| Personnel Services | 439,618,637 | 403,263,238 | 389,907,125 | 13,356,113 |
| Supplies | 13,315,691 | 12,115,707 | 12,528,898 | (413,191) |
| Services | 174,636,870 | 117,720,184 | 95,160,634 | 22,559,550 |
| Intergovernmental Payments | 231,405,092 | 212,215,416 | 211,873,123 | 342,293 |
| Debt Service | 230,508 | 215,508 | 220,548 | (5,040) |
| Capital Outlay | 3,310,105 | 2,559,605 | 2,639,242 | (79,637) |
| Transfers Out | 195,784,791 | 181,808,859 | 181,630,437 | 178,422 |
| Total Operating Expenditures | 1,058,301,694 | 929,898,517 | 893,960,007 | 35,938,510 |
| Total Non-Recurring Expenditures | 225,552,569 | 99,095,160 | 68,696,788 | 30,398,372 |
| Total Expenditures | 1,283,854,263 | 1,028,993,677 | 962,656,794 | 66,336,883 |
| Excess (Deficiency) of Revenues Over Expenditures | (225,405,703) | (35,387,597) | 72,465,999 | 107,853,596 |
| Beginning Fund Balance (audited) | 384,405,703 | 384,405,703 | 409,029,609 | 24,623,906 |
| <i>Revenues</i> | 1,058,448,560 | 993,606,080 | 1,035,122,794 | 41,516,714 |
| <i>Expenditures</i> | 1,283,854,263 | 1,028,993,677 | 962,656,794 | 66,336,883 |
| Ending Fund Balance | 159,000,000 | 349,018,106 | 481,495,608 | 132,477,502 |
| Restricted Fund Balance | 0 | 0 | 0 | 0 |
| Committed Fund Balance | 159,000,000 | 159,000,000 | 159,000,000 | 0 |
| Ending Fund Balance* | 0 | 190,018,106 | 322,495,608 | 132,477,502 |

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, 2012

Total Expenditures (Operating and Non-Recurring)

| General Government | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
|---------------------------------------|-----------------------|----------------------|--------------------|-------------------|----------------------|
| ASSESSOR F100 | 23,225,966 | 21,026,841 | 20,307,926 | 718,915 | 3.42 % |
| BOARD OF SUPERVISORS D1 F100 | 354,641 | 326,999 | 315,132 | 11,867 | 3.63 % |
| BOARD OF SUPERVISORS D2 F100 | 354,641 | 326,024 | 300,431 | 25,593 | 7.85 % |
| BOARD OF SUPERVISORS D3 F100 | 354,641 | 327,125 | 313,916 | 13,209 | 4.04 % |
| BOARD OF SUPERVISORS D4 F100 | 354,641 | 327,129 | 315,342 | 11,787 | 3.60 % |
| BOARD OF SUPERVISORS D5 F100 | 354,641 | 329,565 | 266,908 | 62,657 | 19.01 % |
| CALL CENTER F100 | 1,569,036 | 1,442,034 | 1,407,230 | 34,804 | 2.41 % |
| CLERK OF THE BOARD F100 | 1,604,680 | 1,512,756 | 1,119,007 | 393,749 | 26.03 % |
| COUNTY MANAGER F100 | 17,829,220 | 15,636,861 | 5,036,617 | 10,600,244 | 67.79 % |
| ELECTIONS F100 | 14,352,971 | 13,923,180 | 9,789,948 | 4,133,232 | 29.69 % |
| ENTERPRISE TECHNOLOGY F100 | 8,408,510 | 7,885,276 | 6,745,243 | 1,140,033 | 14.46 % |
| FINANCE F100 | 3,581,336 | 3,251,353 | 2,790,558 | 460,795 | 14.17 % |
| HUMAN RESOURCES F100 | 3,032,696 | 2,789,474 | 2,621,829 | 167,645 | 6.01 % |
| INTERNAL AUDIT F100 | 1,582,734 | 1,530,518 | 1,504,721 | 25,797 | 1.69 % |
| MANAGEMENT AND BUDGET F100 | 3,210,210 | 2,851,260 | 2,696,838 | 154,422 | 5.42 % |
| PROCUREMENT SERVICES F100 | 2,295,136 | 2,110,715 | 1,792,103 | 318,612 | 15.09 % |
| PUBLIC WORKS F100 | 51,335,931 | 46,915,304 | 28,858,314 | 18,056,990 | 38.49 % |
| RECORDER F100 | 2,243,411 | 2,068,839 | 1,838,241 | 230,598 | 11.15 % |
| RESEARCH AND REPORTING F100 | 361,139 | 338,476 | 277,520 | 60,956 | 18.01 % |
| TREASURER F100 | 4,267,568 | 3,927,180 | 3,919,407 | 7,773 | 0.20 % |
| Subtotal | 140,673,749 | 128,846,909 | 92,217,230 | 36,629,679 | 28.43 % |
| Public Safety | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| CLERK OF SUPERIOR COURT F100 | 30,407,382 | 28,151,365 | 26,510,464 | 1,640,901 | 5.83 % |
| CONSTABLES F100 | 2,752,532 | 2,535,980 | 2,458,454 | 77,526 | 3.06 % |
| CORRECTIONAL HEALTH F100 | 3,065,305 | 2,813,252 | 2,788,781 | 24,471 | 0.87 % |
| COUNTY ATTORNEY CIVIL F100 | 9,859,633 | 9,053,091 | 7,691,669 | 1,361,422 | 15.04 % |
| COUNTY ATTORNEY F100 | 59,813,162 | 54,723,735 | 52,662,061 | 2,061,674 | 3.77 % |
| EMERGENCY MANAGEMENT F100 | 235,668 | 210,762 | 183,403 | 27,359 | 12.98 % |
| JUDICIAL BRANCH * | 143,520,999 | 131,831,411 | 129,554,242 | 2,277,169 | 1.73 % |
| JUSTICE COURTS F100 | 15,598,809 | 14,317,424 | 13,641,098 | 676,326 | 4.72 % |
| MEDICAL EXAMINER F100 | 6,881,739 | 6,331,982 | 6,317,297 | 14,685 | 0.23 % |
| PLANNING AND DEVELOPMENT F100 | 1,015,475 | 80,532 | 59,845 | 20,687 | 25.69 % |
| PUBLIC DEFENSE SYSTEM * | 84,118,271 | 75,370,126 | 76,811,184 | (1,441,058) | (1.91) % |
| PUBLIC FIDUCIARY F100 | 3,088,011 | 2,841,141 | 2,536,869 | 304,272 | 10.71 % |
| SHERIFF F100 | 77,967,722 | 71,669,524 | 70,121,123 | 1,548,401 | 2.16 % |
| Subtotal | 438,324,708 | 399,930,325 | 391,336,489 | 8,593,836 | 2.15 % |
| Health, Welfare and Sanitation | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| AIR QUALITY F100 | 1,373,295 | 1,309,683 | 968,646 | 341,037 | 26.04 % |
| ANIMAL CARE AND CONTROL F100 | 257,903 | 236,411 | 235,948 | 463 | 0.20 % |
| BUS STRAT HLTH CARE PROG F100 | 236,999,760 | 217,519,285 | 212,132,810 | 5,386,475 | 2.48 % |
| ENVIRONMENTAL SERVICES F100 | 4,314,846 | 4,033,005 | 3,553,827 | 479,178 | 11.88 % |
| HUMAN SERVICES F100 | 2,260,912 | 2,071,484 | 1,689,715 | 381,769 | 18.43 % |
| PUBLIC HEALTH F100 | 11,017,497 | 10,324,530 | 9,570,952 | 753,578 | 7.30 % |
| Subtotal | 256,224,213 | 235,494,398 | 228,151,898 | 7,342,500 | 3.12 % |
| Culture and Recreation | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| PARKS AND RECREATION F100 | 1,096,452 | 1,002,125 | 926,205 | 75,920 | 7.58 % |
| Subtotal | 1,096,452 | 1,002,125 | 926,205 | 75,920 | 7.58 % |
| Education | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| EDUCATION SERVICES F100 | 2,080,968 | 1,829,226 | 1,634,587 | 194,639 | 10.64 % |
| Subtotal | 2,080,968 | 1,829,226 | 1,634,587 | 194,639 | 10.64 % |
| Other Gov Fund | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| NON DEPARTMENTAL F100 | 445,454,173 | 261,890,694 | 248,390,384 | 13,500,310 | 5.15 % |
| Subtotal | 445,454,173 | 261,890,694 | 248,390,384 | 13,500,310 | 5.15 % |
| Total Expenditures | 1,283,854,263 | 1,028,993,677 | 962,656,794 | 66,336,883 | 6.45 % |

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, 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> |
|------------------------------------|-----------------------|--------------------|--------------------|--------------------|----------------------|
| Judicial Branch | | | | | |
| ADULT PROBATION F100 | 50,741,123 | 46,254,706 | 46,079,029 | 175,677 | 0.38 % |
| JUVENILE PROBATION F100 | 16,603,574 | 15,305,271 | 14,634,964 | 670,307 | 4.38 % |
| SUPERIOR COURT F100 | 76,176,302 | 70,271,434 | 68,840,250 | 1,431,184 | 2.04 % |
| Total Judicial Branch | 143,520,999 | 131,831,411 | 129,554,242 | 2,277,169 | 1.73 % |
| Public Defense System | | | | | |
| CONTRACT COUNSEL F100 | 25,885,238 | 21,913,329 | 23,699,130 | (1,785,801) | (8.15) % |
| LEGAL ADVOCATE F100 | 9,215,962 | 8,435,720 | 8,397,978 | 37,742 | 0.45 % |
| LEGAL DEFENDER F100 | 10,220,560 | 9,400,003 | 9,269,658 | 130,345 | 1.39 % |
| PUBLIC ADVOCATE F100 | 5,962,352 | 5,468,665 | 5,407,101 | 61,564 | 1.13 % |
| PUBLIC DEFENDER F100 | 32,834,159 | 30,152,409 | 30,037,317 | 115,092 | 0.38 % |
| Total Public Defense System | 84,118,271 | 75,370,126 | 76,811,184 | (1,441,058) | (1.91) % |



Detention Fund

Executive Summary

As of May 31, 2012

Revenues

| Operating | Revised FY Budget | YTD Budget | YTD Actual | Variance |
|-------------------------------------|----------------------|--------------------|--------------------|------------------|
| Sales Taxes | 109,584,249 | 100,750,682 | 107,338,438 | 6,587,756 |
| Intergovernmental | 30,682,116 | 28,125,274 | 28,481,167 | 355,893 |
| Interest | 2,000,000 | 1,500,000 | 1,236,340 | (263,660) |
| Transfers In | 167,621,162 | 153,652,730 | 153,652,730 | 0 |
| Total Operating Revenues | 309,887,527 | 284,028,686 | 290,708,676 | 6,679,990 |
| Total Non-Recurring Revenues | 15,084,926 | 0 | 2,241,157 | 2,241,157 |
| Total Revenues | 324,972,453 | 284,028,686 | 292,949,833 | 8,921,147 |

Expenditures

| Operating | Revised FY Budget | YTD Budget | YTD Actual | Variance |
|---|----------------------|--------------------|--------------------|-------------------|
| Personnel Services | 226,034,896 | 207,628,153 | 194,307,577 | 13,320,576 |
| Supplies | 15,969,255 | 14,694,067 | 15,621,503 | (927,436) |
| Services | 66,639,255 | 49,552,443 | 41,605,228 | 7,947,215 |
| Debt Service | 74,121 | 74,121 | 72,388 | 1,733 |
| Capital Outlay | 1,170,000 | 1,085,826 | 838,359 | 247,467 |
| Total Operating Expenditures | 309,887,527 | 273,034,610 | 252,445,056 | 20,589,554 |
| Total Non-Recurring Expenditures | 63,033,034 | 34,661,324 | 28,049,704 | 6,611,620 |
| Total Expenditures | 372,920,561 | 307,695,934 | 280,494,760 | 27,201,174 |

Excess (Deficiency) of Revenues

| | | | | |
|---|---------------------|---------------------|--------------------|-------------------|
| Over Expenditures | (47,948,108) | (23,667,248) | 12,455,073 | 36,122,321 |
| Beginning Fund Balance (audited) | 47,948,108 | 47,948,108 | 56,789,652 | 8,841,544 |
| <i>Revenues</i> | 324,972,453 | 284,028,686 | 292,949,833 | 8,921,147 |
| <i>Expenditures</i> | 372,920,561 | 307,695,934 | 280,494,760 | 27,201,174 |
| Ending Fund Balance | 0 | 24,280,860 | 69,244,725 | 44,963,865 |
| Restricted Fund Balance | 0 | 24,280,860 | 69,244,725 | 44,963,865 |
| Committed Fund Balance | 0 | 0 | 0 | 0 |
| Unassigned Ending Fund Balance | 0 | 0 | 0 | 0 |



Detention Fund
Expenditures by Agency
As of May 31, 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 | 9,718,555 | 8,923,320 | 8,709,583 | 213,737 | 2.40% |
| CORRECTIONAL HEALTH F255 | 54,346,987 | 49,427,716 | 48,868,662 | 559,054 | 1.13% |
| COUNTY MANAGER F255 | 1,448,077 | 1,324,622 | 933,648 | 390,974 | 29.52% |
| HUMAN SERVICES F255 | 1,973,995 | 1,721,177 | 694,958 | 1,026,219 | 59.62% |
| JUVENILE PROBATION F255 | 33,007,466 | 30,322,488 | 25,067,533 | 5,254,955 | 17.33% |
| NON DEPARTMENTAL F255 | 75,057,887 | 34,579,958 | 27,370,020 | 7,209,938 | 20.85% |
| PUBLIC WORKS F255 | 27,109,689 | 24,945,351 | 19,314,300 | 5,631,051 | 22.57% |
| SHERIFF F255 | 170,257,905 | 156,451,302 | 149,536,056 | 6,915,246 | 4.42% |
| Total Expenditures | 372,920,561 | 307,695,934 | 280,494,760 | 27,201,174 | 8.84% |

Detailed Expenditure Reports



General Fund Expenditures Summary As of May 31, 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 | 3,080,437 | 2,820,115 | 1,058,884 | 1,761,231 |
| Supplies | 2,808,411 | 2,482,710 | 1,042,899 | 1,439,811 |
| Services | 157,972,865 | 19,829,026 | 7,095,741 | 12,733,285 |
| Intergovernmental Payments | 277,000 | 277,000 | 2,588,561 | (2,311,561) |
| Debt Service | 15,000 | 0 | 3,544 | (3,544) |
| Capital Outlay | 2,993,583 | 2,243,583 | 2,532,460 | (288,877) |
| Transfers Out | 278,306,877 | 234,238,260 | 234,068,295 | 169,965 |
| Total Non- Departmental Expenditures - 470 | <u>445,454,173</u> | <u>261,890,694</u> | <u>248,390,384</u> | <u>13,500,310</u> |

Expenditures - Excluding 470

| | | | | |
|---|------------------------------------|------------------------------------|----------------------------------|---------------------------------|
| Personnel Services | 439,324,603 | 402,976,938 | 390,190,353 | 12,786,585 |
| Supplies | 13,497,959 | 12,388,915 | 12,663,108 | (274,193) |
| Services | 135,410,008 | 122,770,738 | 97,970,330 | 24,800,408 |
| Intergovernmental Payments | 231,230,092 | 212,040,416 | 209,284,563 | 2,755,853 |
| Debt Service | 215,508 | 215,508 | 217,003 | (1,495) |
| Capital Outlay | 5,684,470 | 5,680,518 | 1,648,008 | 4,032,510 |
| Transfers Out | 13,037,450 | 11,029,950 | 2,293,046 | 8,736,904 |
| Total Expenditures - Excluding 470 | <u>838,400,090</u> | <u>767,102,983</u> | <u>714,266,411</u> | <u>52,836,572</u> |
| Total Expenditures | <u><u>1,283,854,263</u></u> | <u><u>1,028,993,677</u></u> | <u><u>962,656,794</u></u> | <u><u>66,336,883</u></u> |



General Fund

Non-Departmental Expenditures Summary

As of May 31, 2012

Expenditures

| Operating | Revised FY Budget | YTD Budget | YTD Actual | Variance |
|---|----------------------|--------------------|--------------------|-------------------|
| Personnel Services | 2,792,081 | 2,555,785 | 744,885 | 1,810,900 |
| Supplies | 108,411 | 7,710 | 144,044 | (136,334) |
| Services | 49,391,928 | 3,854,253 | 3,250,631 | 603,622 |
| Intergovernmental Payments | 175,000 | 175,000 | 2,588,561 | (2,413,561) |
| Debt Service | 15,000 | 0 | 3,544 | (3,544) |
| Capital Outlay | 2,993,583 | 2,243,583 | 1,810,599 | 432,984 |
| Transfers Out | 195,747,341 | 181,778,909 | 181,608,944 | 169,965 |
| Total Operating Expenditures | 251,223,344 | 190,615,240 | 190,151,207 | 464,033 |
| | | | | |
| Non-Recurring | | | | |
| Personnel Services | 288,356 | 264,330 | 313,999 | (49,669) |
| Supplies | 2,700,000 | 2,475,000 | 898,855 | 1,576,145 |
| Services | 108,580,937 | 15,974,773 | 3,845,111 | 12,129,662 |
| Intergovernmental Payments | 102,000 | 102,000 | 0 | 102,000 |
| Debt Service | - | - | - | - |
| Capital Outlay | 0 | 0 | 721,861 | (721,861) |
| Transfers Out | 82,559,536 | 52,459,351 | 52,459,351 | 0 |
| Total Non-Recurring Expenditures | 194,230,829 | 71,275,454 | 58,239,176 | 13,036,278 |
| | | | | |
| Total Expenditures | 445,454,173 | 261,890,694 | 248,390,384 | 13,500,310 |



General Fund

Expenditures by Agency

As of May 31, 2012

Expenditures

Operating

| General Government | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
|-------------------------------------|----------------------|--------------------|--------------------|-------------------|----------------|
| ASSESSOR F100 | 22,558,914 | 20,424,136 | 20,128,415 | 295,721 | 1.45 % |
| BOARD OF SUPERVISORS D1 F100 | 354,641 | 326,999 | 315,132 | 11,867 | 3.63 % |
| BOARD OF SUPERVISORS D2 F100 | 354,641 | 326,024 | 300,431 | 25,593 | 7.85 % |
| BOARD OF SUPERVISORS D3 F100 | 354,641 | 327,125 | 313,916 | 13,209 | 4.04 % |
| BOARD OF SUPERVISORS D4 F100 | 354,641 | 327,129 | 315,342 | 11,787 | 3.60 % |
| BOARD OF SUPERVISORS D5 F100 | 354,641 | 329,565 | 266,908 | 62,657 | 19.01 % |
| CALL CENTER F100 | 1,569,036 | 1,442,034 | 1,407,230 | 34,804 | 2.41 % |
| CLERK OF THE BOARD F100 | 1,206,028 | 1,126,725 | 1,083,854 | 42,871 | 3.80 % |
| COUNTY MANAGER F100 | 2,806,541 | 2,592,472 | 2,384,262 | 208,210 | 8.03 % |
| ELECTIONS F100 | 14,352,971 | 13,923,180 | 9,789,948 | 4,133,232 | 29.69 % |
| ENTERPRISE TECHNOLOGY F100 | 8,133,510 | 7,610,276 | 6,694,075 | 916,201 | 12.04 % |
| FINANCE F100 | 3,272,836 | 2,947,728 | 2,667,886 | 279,842 | 9.49 % |
| HUMAN RESOURCES F100 | 3,032,696 | 2,789,474 | 2,621,829 | 167,645 | 6.01 % |
| INTERNAL AUDIT F100 | 1,582,734 | 1,530,518 | 1,504,721 | 25,797 | 1.69 % |
| MANAGEMENT AND BUDGET F100 | 3,210,210 | 2,851,260 | 2,696,838 | 154,422 | 5.42 % |
| PROCUREMENT SERVICES F100 | 2,146,814 | 1,973,643 | 1,730,060 | 243,583 | 12.34 % |
| PUBLIC WORKS F100 | 47,663,422 | 43,766,131 | 27,735,591 | 16,030,540 | 36.63 % |
| RECORDER F100 | 2,243,411 | 2,068,839 | 1,838,241 | 230,598 | 11.15 % |
| RESEARCH AND REPORTING F100 | 361,139 | 338,476 | 277,520 | 60,956 | 18.01 % |
| TREASURER F100 | 4,267,568 | 3,927,180 | 3,919,407 | 7,773 | 0.20 % |
| Subtotal | 120,181,035 | 110,948,914 | 87,991,605 | 22,957,309 | 20.69 % |
| | | | | | |
| Public Safety | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| CLERK OF SUPERIOR COURT F100 | 30,362,382 | 28,106,365 | 26,498,303 | 1,608,062 | 5.72 % |
| CONSTABLES F100 | 2,488,468 | 2,286,267 | 2,227,618 | 58,649 | 2.57 % |
| CORRECTIONAL HEALTH F100 | 3,065,305 | 2,813,252 | 2,788,781 | 24,471 | 0.87 % |
| COUNTY ATTORNEY CIVIL F100 | 8,348,234 | 7,663,879 | 7,150,203 | 513,676 | 6.70 % |
| COUNTY ATTORNEY F100 | 59,813,162 | 54,723,735 | 52,662,061 | 2,061,674 | 3.77 % |
| EMERGENCY MANAGEMENT F100 | 235,668 | 210,762 | 183,403 | 27,359 | 12.98 % |
| JUDICIAL BRANCH * | 140,420,999 | 128,731,411 | 127,656,869 | 1,074,542 | 0.83 % |
| JUSTICE COURTS F100 | 15,598,809 | 14,317,424 | 13,641,098 | 676,326 | 4.72 % |
| MEDICAL EXAMINER F100 | 6,881,739 | 6,331,982 | 6,317,297 | 14,685 | 0.23 % |
| PLANNING AND DEVELOPMENT F100 | 1,015,475 | 80,532 | 59,845 | 20,687 | 25.69 % |
| PUBLIC DEFENSE SYSTEM * | 79,418,271 | 71,414,289 | 73,755,007 | (2,340,718) | (3.28) % |
| PUBLIC FIDUCIARY F100 | 3,014,700 | 2,767,830 | 2,470,627 | 297,203 | 10.74 % |
| SHERIFF F100 | 77,656,321 | 71,384,737 | 70,121,123 | 1,263,614 | 1.77 % |
| Subtotal | 428,319,533 | 390,832,465 | 385,532,234 | 5,300,231 | 1.36 % |
| | | | | | |
| Health, Welfare and Sanitation | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| AIR QUALITY F100 | 763,350 | 699,738 | 699,738 | - | - |
| ANIMAL CARE AND CONTROL F100 | 257,903 | 236,411 | 235,948 | 463 | 0.20 % |
| BUS STRAT HLTH CARE PROG F100 | 236,999,760 | 217,519,285 | 212,132,810 | 5,386,475 | 2.48 % |
| ENVIRONMENTAL SERVICES F100 | 4,100,940 | 3,819,099 | 3,395,005 | 424,094 | 11.10 % |
| HUMAN SERVICES F100 | 2,260,912 | 2,071,484 | 1,689,715 | 381,769 | 18.43 % |
| PUBLIC HEALTH F100 | 11,017,497 | 10,324,530 | 9,570,952 | 753,578 | 7.30 % |
| Subtotal | 255,400,362 | 234,670,547 | 227,724,168 | 6,946,379 | 2.96 % |
| | | | | | |
| Culture and Recreation | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| PARKS AND RECREATION F100 | 1,096,452 | 1,002,125 | 926,205 | 75,920 | 7.58 % |
| Subtotal | 1,096,452 | 1,002,125 | 926,205 | 75,920 | 7.58 % |
| | | | | | |
| Education | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| EDUCATION SERVICES F100 | 2,080,968 | 1,829,226 | 1,634,587 | 194,639 | 10.64 % |
| Subtotal | 2,080,968 | 1,829,226 | 1,634,587 | 194,639 | 10.64 % |
| | | | | | |
| Other Gov Fund | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| NON DEPARTMENTAL F100 | 251,223,344 | 190,615,240 | 190,151,207 | 464,033 | 0.24 % |
| Subtotal | 251,223,344 | 190,615,240 | 190,151,207 | 464,033 | 0.24 % |
| | | | | | |
| Total Operating Expenditures | 1,058,301,694 | 929,898,517 | 893,960,007 | 35,938,510 | 3.86 % |

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, 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> |
|---------------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|-----------------------|
| ASSESSOR F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 667,052 | 602,705 | 179,511 | 423,194 | 70.22 % |
| CLERK OF THE BOARD F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 398,652 | 386,031 | 35,154 | 350,877 | 90.89 % |
| COUNTY MANAGER F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 15,022,679 | 13,044,389 | 2,652,354 | 10,392,035 | 79.67 % |
| ENTERPRISE TECHNOLOGY F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 275,000 | 275,000 | 51,168 | 223,832 | 81.39 % |
| FINANCE F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 308,500 | 303,625 | 122,672 | 180,953 | 59.60 % |
| PROCUREMENT SERVICES F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 148,322 | 137,072 | 62,043 | 75,029 | 54.74 % |
| PUBLIC WORKS F100 | | | | | |
| AABR - ASSESSOR ADMIN BLDG REMODEL | 0 | 0 | (132) | 132 | - |
| DCGN - DATA CENTER GENERATOR | 1,193,432 | 1,193,432 | 800,783 | 392,649 | 32.90 % |
| LLW1 - LL WEST COURT BLDG RELOC | 913,022 | 450,000 | 137,893 | 312,107 | 69.36 % |
| NRNP - NON-RECURRING/NON-PROJECT | 143,644 | 134,145 | 137,492 | (3,347) | (2.49) % |
| PPFE - PROGRAM FEES | 0 | 0 | (79) | 79 | - |
| PRR1 - PROBATION REVOCATION RELO | 516,596 | 516,596 | 19,411 | 497,185 | 96.24 % |
| SICU - SE REG INFRASTRUC IMPRVMTS | 0 | 0 | (770) | 770 | - |
| SIM1 - SIMS RELOCATION | 905,815 | 855,000 | 28,344 | 826,656 | 96.68 % |
| WCII - WEST COURT INFRASTRUC IMPRVMT | 0 | 0 | (217) | 217 | - |
| Subtotal | <u>20,492,714</u> | <u>17,897,995</u> | <u>4,225,626</u> | <u>13,672,369</u> | <u>76.39 %</u> |
| Public Safety | | | | | |
| CLERK OF SUPERIOR COURT F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 45,000 | 45,000 | 12,161 | 32,839 | 72.98 % |
| CONSTABLES F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 264,064 | 249,713 | 230,835 | 18,878 | 7.56 % |
| COUNTY ATTORNEY CIVIL F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 1,511,399 | 1,389,212 | 541,466 | 847,746 | 61.02 % |
| JUDICIAL BRANCH * | | | | | |
| CIS1 - INTERGRATED COURT INFO REWRITE | 3,100,000 | 3,100,000 | 1,897,373 | 1,202,627 | 38.79 % |
| PUBLIC DEFENSE SYSTEM * | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 4,700,000 | 3,955,837 | 3,056,177 | 899,660 | 22.74 % |
| PUBLIC FIDUCIARY F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 73,311 | 73,311 | 66,242 | 7,069 | 9.64 % |
| SHERIFF F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 311,401 | 284,787 | 0 | 284,787 | 100.00 % |
| Subtotal | <u>10,005,175</u> | <u>9,097,860</u> | <u>5,804,255</u> | <u>3,293,605</u> | <u>36.20 %</u> |

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, 2012

Expenditures

Non-Recurring

| Health, Welfare and Sanitation | <u>Revised Budget</u> | <u>YTD Budget</u> | <u>YTD Actual</u> | <u>Variance</u> | <u>% of Variance</u> |
|--|-----------------------------|-----------------------------|---------------------------|--------------------------|-----------------------|
| AIR QUALITY F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 609,945 | 609,945 | 268,908 | 341,037 | 55.91 % |
| ENVIRONMENTAL SERVICES F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 213,906 | 213,906 | 158,822 | 55,084 | 25.75 % |
| Subtotal | <u>823,851</u> | <u>823,851</u> | <u>427,730</u> | <u>396,121</u> | <u>48.08 %</u> |
| Other Gov Fund | | | | | |
| NON DEPARTMENTAL F100 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 194,230,829 | 71,275,454 | 58,239,176 | 13,036,278 | 18.29 % |
| Subtotal | <u>194,230,829</u> | <u>71,275,454</u> | <u>58,239,176</u> | <u>13,036,278</u> | <u>18.29 %</u> |
| <i>Total Non-Recurring Expenditures</i> | <u>225,552,569</u> | <u>99,095,160</u> | <u>68,696,788</u> | <u>30,398,372</u> | <u>30.68 %</u> |
| Total Expenditures | <u>1,283,854,263</u> | <u>1,028,993,677</u> | <u>962,656,794</u> | <u>66,336,883</u> | <u>6.45 %</u> |

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, 2012

Expenditures

Operating

| Public Safety | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
|-------------------------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| ADULT PROBATION F255 | | | | | |
| OPER - OPERATING | 9,718,555 | 8,923,320 | 8,709,583 | 213,737 | 2.40% |
| CORRECTIONAL HEALTH F255 | | | | | |
| OPER - OPERATING | 53,379,394 | 49,006,070 | 48,548,528 | 457,542 | 0.93% |
| COUNTY MANAGER F255 | | | | | |
| OPER - OPERATING | 1,448,077 | 1,324,622 | 933,648 | 390,974 | 29.52% |
| JUVENILE PROBATION F255 | | | | | |
| OPER - OPERATING | 31,523,145 | 28,961,861 | 25,067,533 | 3,894,328 | 13.45% |
| NON DEPARTMENTAL F255 | | | | | |
| OPER - OPERATING | 16,450,762 | 3,422,084 | 335,408 | 3,086,676 | 90.20% |
| PUBLIC WORKS F255 | | | | | |
| AST0 - BUILDING ASSESSMENT | - | (16,300) | - | (16,300) | 100.00% |
| AVS0 - AVONDALE SUBSTATION | 26,000 | 26,000 | (0) | 26,000 | 100.00% |
| CCR0 - CODE COMPLIANC RESERVE | - | (18,500) | - | (18,500) | 100.00% |
| DRJ0 - DURANGO JAIL | 822,308 | 703,775 | 14,553 | 689,222 | 97.93% |
| DRV0 - DURANGO JUVE | 209,773 | 192,335 | 150,397 | 41,938 | 21.80% |
| ENG0 - ENERGY MANAGEMENT | 250,000 | 228,800 | 1,755 | 227,045 | 99.23% |
| ENV0 - ENVIRONMENTAL PROGRAM | 100,000 | 88,000 | 10,125 | 77,875 | 88.49% |
| ESJ0 - ESTRELLA JAIL | 1,765,000 | 1,737,935 | 867,253 | 870,682 | 50.10% |
| FAJ0 - FOURTH AVE JAIL | 612,190 | 561,165 | 330,923 | 230,242 | 41.03% |
| GBS0 - GILA BEND SUBSTATION | 31,805 | 31,805 | - | 31,805 | 100.00% |
| LBJ0 - LBJ COMPLEX | 1,461,544 | 1,377,723 | 1,367,517 | 10,206 | 0.74% |
| OPER - OPERATING | 19,768,926 | 18,125,245 | 15,462,445 | 2,662,800 | 14.69% |
| PFE0 - PROGRAM FEES | 400,000 | 385,000 | 41,185 | 343,815 | 89.30% |
| SCT0 - BLDG SECURITY PROGRAM | 200,000 | 181,500 | - | 181,500 | 100.00% |
| SES0 - SE SUBSTATION | 374,720 | 343,475 | (0) | 343,475 | 100.00% |
| SEV0 - SOUTHEAST JUVE | 505,671 | 463,540 | 528,824 | (65,284) | (14.08)% |
| SFY0 - LIFE SAFETY PROGRAM | 250,000 | 228,800 | 12,691 | 216,109 | 94.45% |
| STA0 - SHERIFF TRAINING ACADEMY | 10,913 | 10,913 | - | 10,913 | 100.00% |
| TWJ0 - TOWERS JAIL | 320,839 | 294,140 | 526,633 | (232,493) | (79.04)% |
| SHERIFF F255 | | | | | |
| OPER - OPERATING | 170,257,905 | 156,451,302 | 149,536,056 | 6,915,246 | 4.42% |
| Subtotal | 309,887,527 | 273,034,610 | 252,445,056 | 20,589,554 | 7.54% |
| Total Operating Expenditures | 309,887,527 | 273,034,610 | 252,445,056 | 20,589,554 | 7.54% |

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, 2012

Non-Recurring

| Public Safety | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
|---|--------------------|--------------------|--------------------|-------------------|---------------|
| CORRECTIONAL HEALTH F255 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 967,593 | 421,646 | 320,134 | 101,512 | 24.08% |
| JUVENILE PROBATION F255 | | | | | |
| JDT1 - JUV DETENTION TECH PROJECT | 1,484,321 | 1,360,627 | - | 1,360,627 | 100.00% |
| NON DEPARTMENTAL F255 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 58,607,125 | 31,157,874 | 27,034,612 | 4,123,262 | 13.23% |
| Subtotal | 61,059,039 | 32,940,147 | 27,354,746 | 5,585,401 | 16.96% |
| Health, Welfare and Sanitation | Revised Budget | YTD Budget | YTD Actual | Variance | % of Variance |
| HUMAN SERVICES F255 | | | | | |
| NRNP - NON-RECURRING/NON-PROJECT | 1,973,995 | 1,721,177 | 694,958 | 1,026,219 | 59.62% |
| Subtotal | 1,973,995 | 1,721,177 | 694,958 | 1,026,219 | 59.62% |
| Total Non-Recurring Expenditures | 63,033,034 | 34,661,324 | 28,049,704 | 6,611,620 | 19.07% |
| Total Expenditures | 372,920,561 | 307,695,934 | 280,494,760 | 27,201,174 | 8.84% |

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.

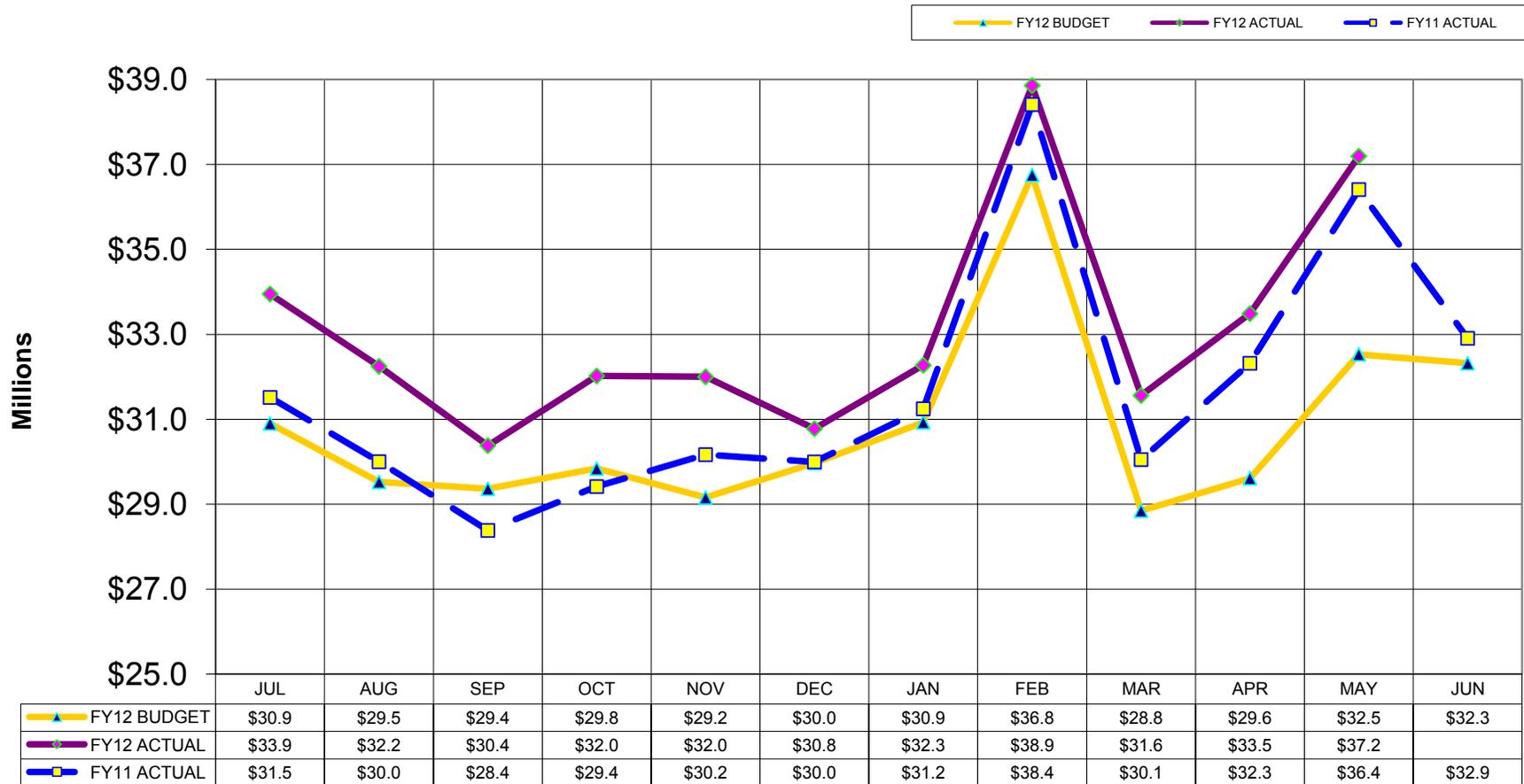
Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 11-12**

| ACTUAL FY 10-11 | | MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11 | | | | | | YTD BUDGET TO ACTUAL FY 11-12 | | | | |
|-----------------|-----------------------|--|-----------|-----------------------|-----------------|---------------|---------------|-------------------------------|-------------------|---------------|---------------|------|
| 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 | MONTH | % MTH | YTD | YTD VARIANCE | % YTD | BUDGET | ACTUAL | TOTAL VARIANCE | % YTD | | |
| JUL | \$ 31,512,927 | \$ 31,512,927 | | \$ 33,948,556 | 7.7% | \$ 33,948,556 | \$ 2,435,630 | 7.7% | \$ 30,901,455 | \$ 33,948,556 | \$ 3,047,101 | 9.9% |
| AUG | 29,999,669 | 61,512,596 | | 32,243,603 | 7.5% | 66,192,159 | \$ 4,679,564 | 7.6% | 60,427,103 | 66,192,159 | \$ 5,765,056 | 9.5% |
| SEP | 28,380,985 | 89,893,581 | | 30,379,731 | 7.0% | 96,571,891 | \$ 6,678,310 | 7.4% | 89,790,483 | 96,571,891 | \$ 6,781,408 | 7.6% |
| OCT | 29,414,527 | 119,308,108 | | 32,018,585 | 8.9% | 128,590,475 | \$ 9,282,367 | 7.8% | 119,630,446 | 128,590,475 | \$ 8,960,029 | 7.5% |
| NOV | 30,165,898 | 149,474,006 | | 31,998,769 | 6.1% | 160,589,244 | \$ 11,115,238 | 7.4% | 148,786,511 | 160,589,244 | \$ 11,802,733 | 7.9% |
| DEC | 29,995,314 | 179,469,320 | | 30,778,291 | 2.6% | 191,367,536 | \$ 11,898,216 | 6.6% | 178,756,670 | 191,367,536 | \$ 12,610,866 | 7.1% |
| JAN | 31,246,254 | 210,715,574 | | 32,270,424 | 3.3% | 223,637,960 | \$ 12,922,386 | 6.1% | 209,684,498 | 223,637,960 | \$ 13,953,462 | 6.7% |
| FEB | 38,411,897 | 249,127,471 | | 38,857,803 | 1.2% | 262,495,763 | \$ 13,368,291 | 5.4% | 246,435,930 | 262,495,763 | \$ 16,059,833 | 6.5% |
| MAR | 30,051,191 | 279,178,662 | | 31,560,219 | 5.0% | 294,055,982 | \$ 14,877,320 | 5.3% | 275,282,543 | 294,055,982 | \$ 18,773,439 | 6.8% |
| APR | 32,317,068 | 311,495,730 | | 33,485,647 | 3.6% | 327,541,629 | \$ 16,045,899 | 5.2% | 304,894,310 | 327,541,629 | \$ 22,647,319 | 7.4% |
| MAY | 36,407,267 | 347,902,996 | | 37,193,986 | 2.2% | 364,735,615 | \$ 16,832,619 | 4.8% | 337,423,154 | 364,735,615 | \$ 27,312,461 | 8.1% |
| JUN | 32,905,119 | 380,808,115 | | - | 0.0% | - | - | 0.0% | 369,740,752 | - | - | 0.0% |
| | <u>\$ 380,808,115</u> | | | <u>\$ 364,735,615</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 11-12**

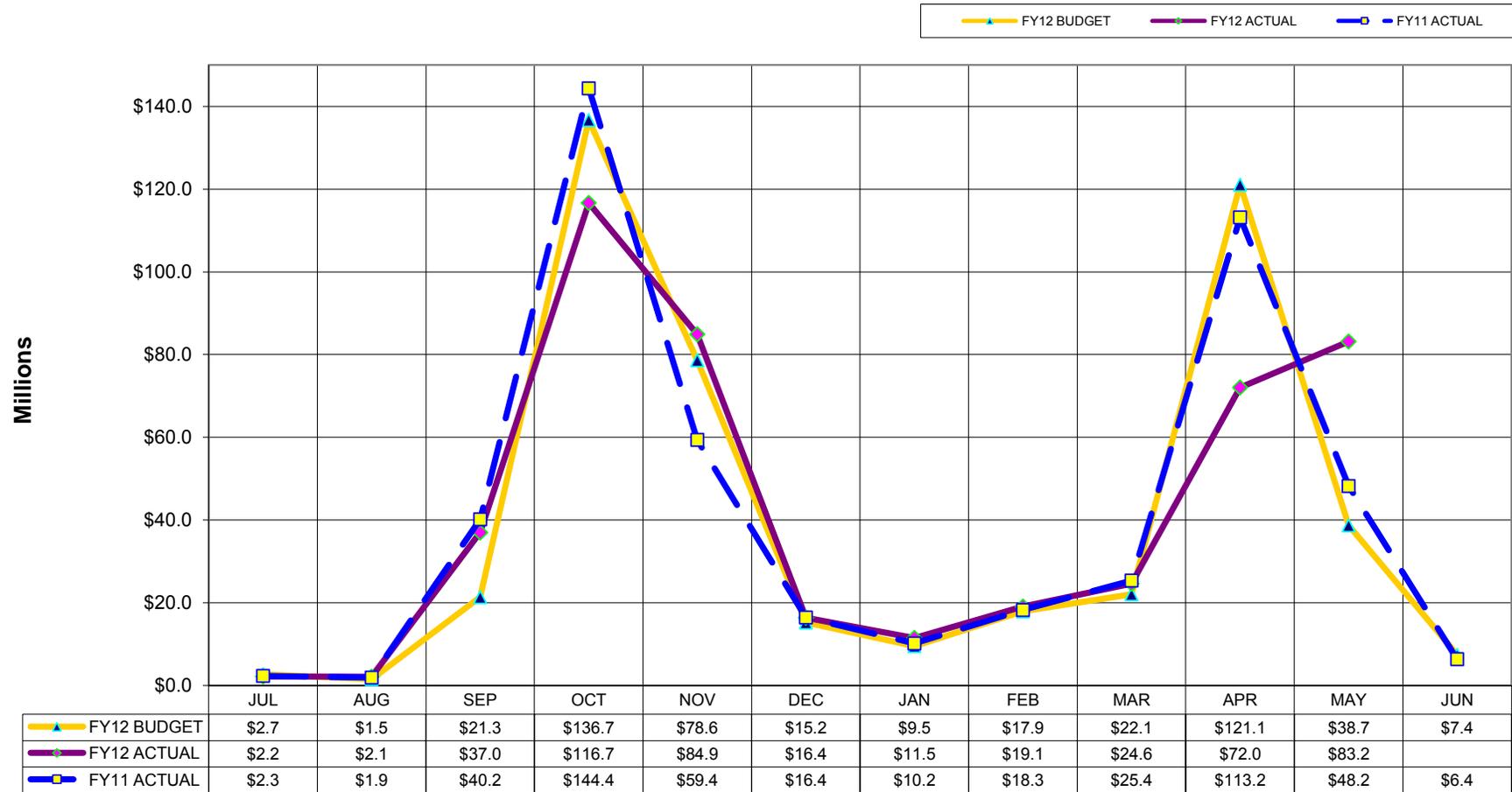
DOES NOT INCLUDE TAX PENALTIES & INTEREST

| ACTUAL FY 10-11 | | MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11 | | | | | | YTD BUDGET TO ACTUAL FY 11-12 | | | | | |
|-----------------|-----------------------|--|-----------|-----------------------|-----------------|--------------|-----------------|-------------------------------|-------------------|--------------|-----------------|--------|-------------|
| 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 | \$ 2,324,135 | \$ 2,324,135 | | \$ 2,170,008 | -6.6% | \$ 2,170,008 | \$ (154,126) | -6.6% | \$ 2,734,757 | \$ 2,170,008 | \$ (564,749) | -20.7% | 2,734,757 |
| AUG | 1,912,136 | 4,236,271 | | 2,124,005 | 11.1% | 4,294,013 | \$ 57,742 | 1.4% | 4,258,302 | 4,294,013 | \$ 35,711 | 0.8% | 1,523,545 |
| SEP | 40,174,514 | 44,410,785 | | 36,979,764 | -8.0% | 41,273,777 | \$ (3,137,007) | -7.1% | 25,607,624 | 41,273,777 | \$ 15,666,153 | 61.2% | 21,349,322 |
| OCT | 144,366,240 | 188,777,024 | | 116,667,395 | -19.2% | 157,941,172 | \$ (30,835,852) | -16.3% | 162,321,569 | 157,941,172 | \$ (4,380,397) | -2.7% | 136,713,945 |
| NOV | 59,392,262 | 248,169,286 | | 84,915,132 | 43.0% | 242,856,304 | \$ (5,312,983) | -2.1% | 240,944,120 | 242,856,304 | \$ 1,912,184 | 0.8% | 78,622,551 |
| DEC | 16,446,420 | 264,615,706 | | 16,384,712 | -0.4% | 259,241,016 | \$ (5,374,690) | -2.0% | 256,168,587 | 259,241,016 | \$ 3,072,429 | 1.2% | 15,224,467 |
| JAN | 10,166,715 | 274,782,421 | | 11,500,601 | 13.1% | 270,741,618 | \$ (4,040,804) | -1.5% | 265,699,590 | 270,741,618 | \$ 5,042,028 | 1.9% | 9,531,003 |
| FEB | 18,250,504 | 293,032,925 | | 19,084,414 | 4.6% | 289,826,032 | \$ (3,206,893) | -1.1% | 283,624,217 | 289,826,032 | \$ 6,201,815 | 2.2% | 17,924,627 |
| MAR | 25,368,741 | 318,401,666 | | 24,617,998 | -3.0% | 314,444,030 | \$ (3,957,637) | -1.2% | 305,677,533 | 314,444,030 | \$ 8,766,497 | 2.9% | 22,053,316 |
| APR | 113,165,253 | 431,566,919 | | 72,041,124 | -36.3% | 386,485,154 | \$ (45,081,765) | -10.4% | 426,736,633 | 386,485,154 | \$ (40,251,479) | -9.4% | 121,059,100 |
| MAY | 48,217,726 | 479,784,645 | | 83,164,732 | 72.5% | 469,649,886 | \$ (10,134,760) | -2.1% | 465,429,428 | 469,649,886 | \$ 4,220,458 | 0.9% | 38,692,795 |
| JUN | 6,368,057 | 486,152,703 | | - | 0.0% | - | - | 0.0% | 472,831,017 | - | - | 0.0% | 7,401,589 |
| | | | | | | | | | | | | | 472,831,017 |
| | <u>\$ 486,152,703</u> | | | <u>\$ 469,649,886</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



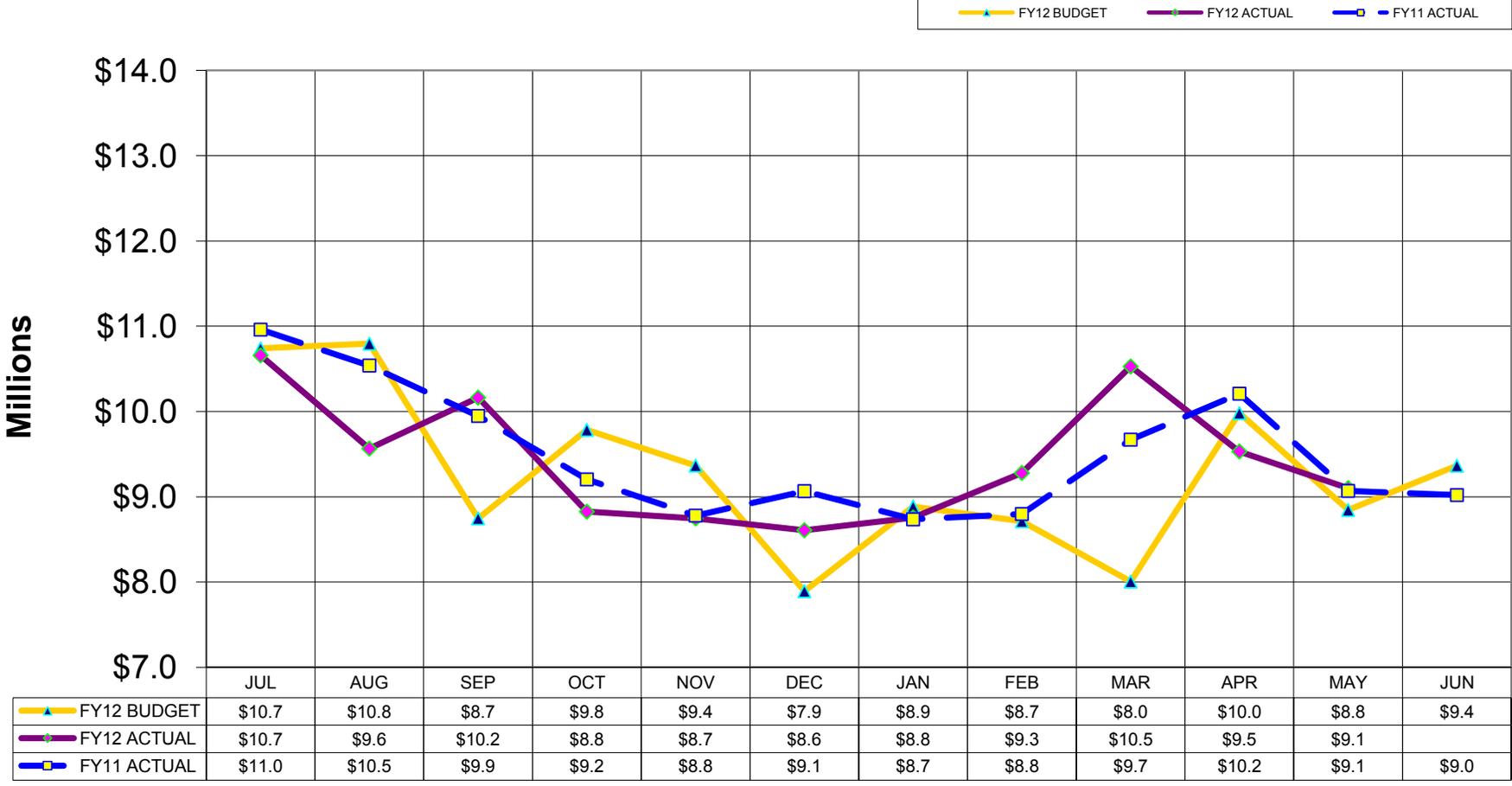
Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 11-12**

| ACTUAL FY 10-11 | | MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11 | | | | | | YTD BUDGET TO ACTUAL FY 11-12 | | | |
|-----------------------|---------------|--|-----------|---------------|-----------------|---------|---------------|-------------------------------|-------------------|---------|--|
| 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 | MONTH | % MTH | YTD | YTD VARIANCE | % YTD | BUDGET | ACTUAL | TOTAL VARIANCE | % YTD | |
| JUL | \$ 10,960,400 | \$ 10,960,400 | | \$ 10,657,859 | \$ (302,541) | -2.8% | \$ 10,740,757 | \$ 10,657,859 | \$ (82,898) | -0.8% | |
| AUG | 10,538,897 | 21,499,297 | | 9,564,967 | \$ (1,276,471) | -5.9% | 21,536,329 | \$ 20,222,826 | \$ (1,313,503) | -6.1% | |
| SEP | 9,947,924 | 31,447,220 | | 10,162,702 | \$ (1,061,692) | -3.4% | 30,282,537 | 30,385,528 | \$ 102,991 | 0.3% | |
| OCT | 9,203,732 | 40,650,952 | | 8,825,221 | \$ (1,440,203) | -3.5% | 40,066,904 | 39,210,749 | \$ (856,155) | -2.1% | |
| NOV | 8,778,906 | 49,429,858 | | 8,745,592 | \$ (1,473,517) | -3.0% | 49,432,824 | 47,956,341 | \$ (1,476,483) | -3.0% | |
| DEC | 9,065,828 | 58,495,686 | | 8,607,068 | \$ (1,932,277) | -3.3% | 57,325,493 | 56,563,409 | \$ (762,084) | -1.3% | |
| JAN | 8,734,787 | 67,230,473 | | 8,756,183 | \$ (1,910,882) | -2.8% | 66,211,237 | 65,319,592 | \$ (891,645) | -1.3% | |
| FEB | 8,797,755 | 76,028,228 | | 9,278,865 | \$ (1,429,772) | -1.9% | 74,924,057 | 74,598,457 | \$ (325,600) | -0.4% | |
| MAR | 9,669,969 | 85,698,197 | | 10,528,007 | \$ (571,733) | -0.7% | 82,929,239 | 85,126,464 | \$ 2,197,225 | 2.6% | |
| APR | 10,208,982 | 95,907,179 | | 9,531,240 | \$ (1,249,475) | -1.3% | 92,910,502 | 94,657,704 | \$ 1,747,202 | 1.9% | |
| MAY | 9,068,570 | 104,975,749 | | 9,100,728 | \$ (1,217,317) | -1.2% | 101,755,040 | 103,758,432 | \$ 2,003,392 | 2.0% | |
| JUN | 9,019,642 | 113,995,391 | | - | - | 0.0% | 111,119,076 | - | - | 0.0% | |
| <u>\$ 113,995,391</u> | | <u>\$ 103,758,432</u> | | | | | | | | | |

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 11-12**

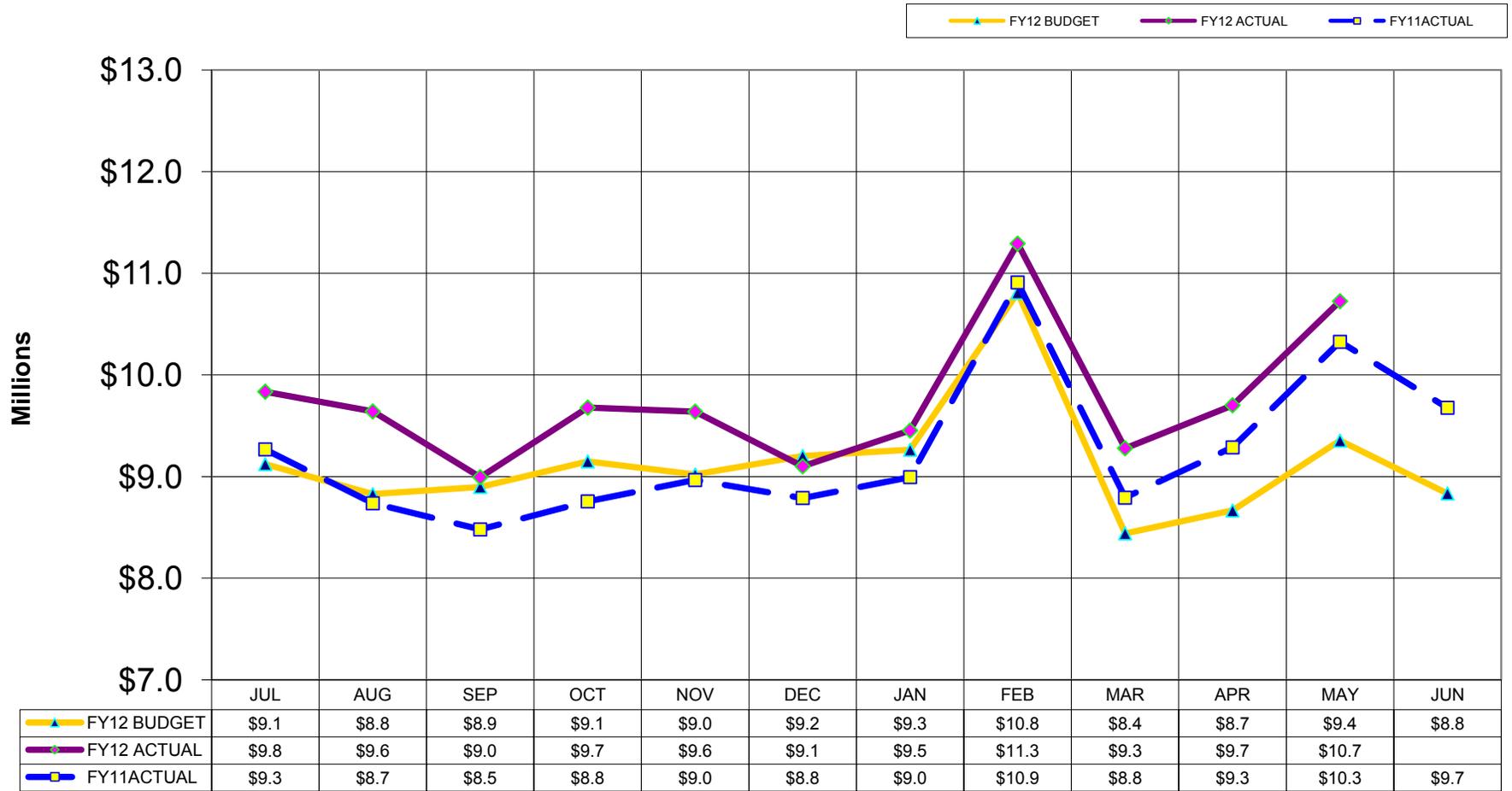
| ACTUAL FY 10-11 | | MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11 | | | | | | YTD BUDGET TO ACTUAL FY 11-12 | | | | | | | | | | | | | |
|-----------------|--------------|--|--------------|-------|--------------|--------------|------|-------------------------------|--------------|-----------------|------|---------|--|--------|--|--------|--|-------------------|--|---------|--|
| 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 | | MONTH | | % MTH | | YTD | | YTD VARIANCE | | % YTD | | BUDGET | | ACTUAL | | TOTAL VARIANCE | | % YTD | |
| JUL | \$ 9,267,842 | \$ 9,267,842 | \$ 9,834,977 | 6.1% | \$ 9,834,977 | \$ 567,135 | 6.1% | \$ 9,122,100 | \$ 9,834,977 | \$ 712,877 | 7.8% | | | | | | | | | | |
| AUG | 8,736,671 | 18,004,513 | 9,640,616 | 10.3% | 19,475,593 | \$ 1,471,080 | 8.2% | 17,949,049 | 19,475,593 | \$ 1,526,544 | 8.5% | | | | | | | | | | |
| SEP | 8,479,244 | 26,483,756 | 8,994,042 | 6.1% | 28,469,635 | \$ 1,985,879 | 7.5% | 26,846,649 | 28,469,635 | \$ 1,622,986 | 6.0% | | | | | | | | | | |
| OCT | 8,755,156 | 35,238,912 | 9,678,142 | 10.5% | 38,147,777 | \$ 2,908,866 | 8.3% | 35,994,918 | 38,147,777 | \$ 2,152,859 | 6.0% | | | | | | | | | | |
| NOV | 8,966,098 | 44,205,009 | 9,638,874 | 7.5% | 47,786,651 | \$ 3,581,642 | 8.1% | 45,015,475 | 47,786,651 | \$ 2,771,176 | 6.2% | | | | | | | | | | |
| DEC | 8,789,001 | 52,994,010 | 9,101,026 | 3.6% | 56,887,677 | \$ 3,893,667 | 7.3% | 54,217,694 | 56,887,677 | \$ 2,669,983 | 4.9% | | | | | | | | | | |
| JAN | 8,994,704 | 61,988,714 | 9,453,507 | 5.1% | 66,341,184 | \$ 4,352,470 | 7.0% | 63,480,902 | 66,341,184 | \$ 2,860,282 | 4.5% | | | | | | | | | | |
| FEB | 10,909,944 | 72,898,658 | 11,292,132 | 3.5% | 77,633,316 | \$ 4,734,659 | 6.5% | 74,290,119 | 77,633,316 | \$ 3,343,197 | 4.5% | | | | | | | | | | |
| MAR | 8,792,443 | 81,691,100 | 9,278,726 | 5.5% | 86,912,042 | \$ 5,220,942 | 6.4% | 82,730,763 | 86,912,042 | \$ 4,181,279 | 5.1% | | | | | | | | | | |
| APR | 9,287,037 | 90,978,137 | 9,701,409 | 4.5% | 96,613,450 | \$ 5,635,313 | 6.2% | 91,396,798 | 96,613,450 | \$ 5,216,652 | 5.7% | | | | | | | | | | |
| MAY | 10,325,502 | 101,303,639 | 10,724,988 | 3.9% | 107,338,438 | \$ 6,034,799 | 6.0% | 100,750,682 | 107,338,438 | \$ 6,587,756 | 6.5% | | | | | | | | | | |
| JUN | 9,677,083 | 110,980,722 | - | 0.0% | - | - | 0.0% | 109,584,249 | - | - | 0.0% | | | | | | | | | | |

\$110,980,722

\$ 107,338,438

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



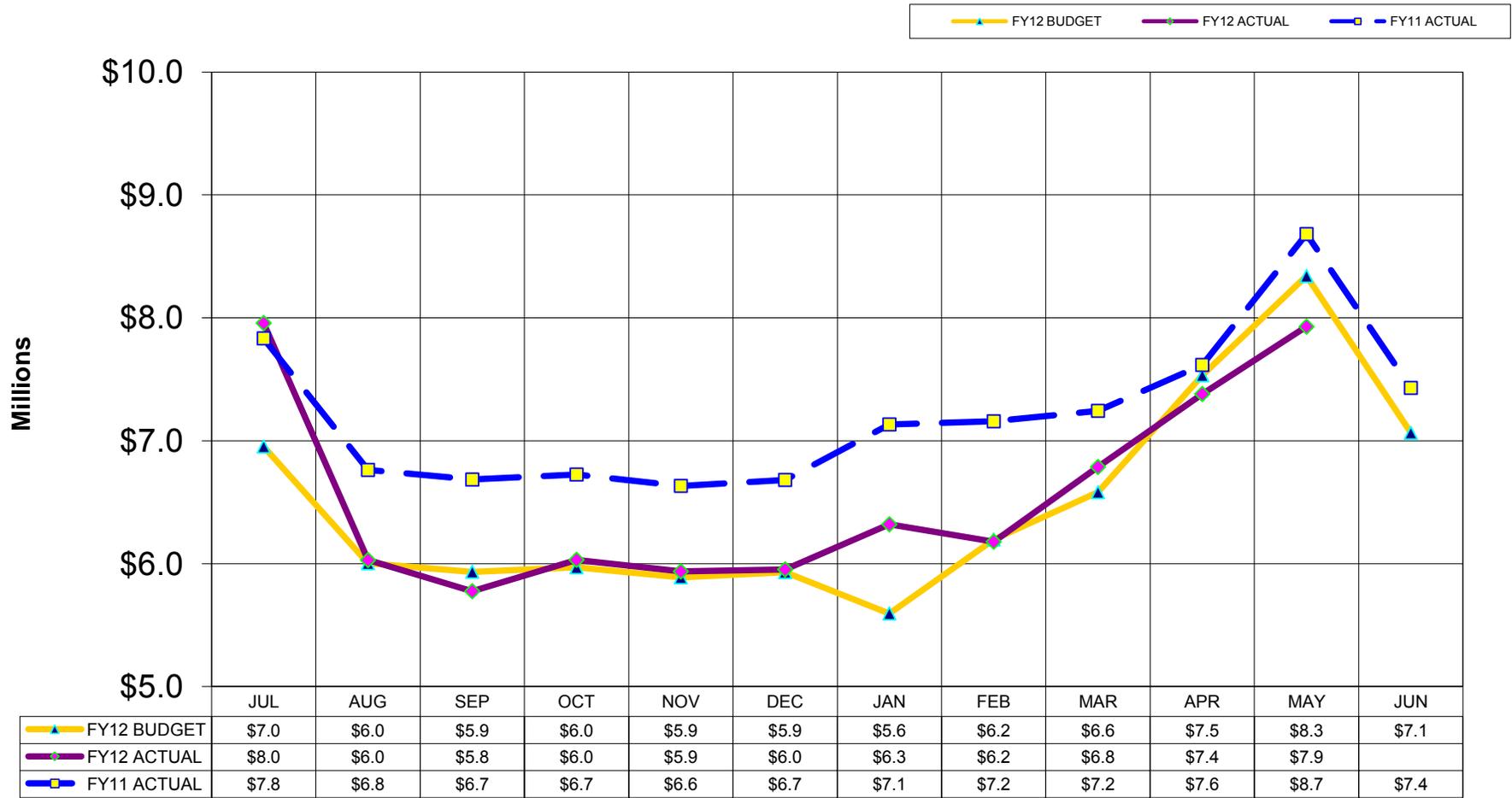
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 11-12

| ACTUAL FY 10-11 | | MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11 | | | | | | YTD BUDGET TO ACTUAL FY 11-12 | | | |
|----------------------|--------------|--|--------------|--------|-----------------|----------------|--------|-------------------------------|-------------------|--------------|-------|
| 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 | MONTH | % MTH | YTD | YTD VARIANCE | % YTD | BUDGET | ACTUAL | TOTAL VARIANCE | % YTD | |
| JUL | \$ 7,833,101 | \$ 7,833,101 | \$ 7,957,375 | 1.6% | \$ 7,957,375 | \$ 124,274 | 1.6% | \$ 6,953,278 | \$ 7,957,375 | \$ 1,004,097 | 14.4% |
| AUG | 6,762,792 | 14,595,893 | 6,029,202 | -10.8% | 13,986,577 | \$ (609,316) | -4.2% | 12,956,465 | 13,986,577 | \$ 1,030,112 | 8.0% |
| SEP | 6,684,537 | 21,280,430 | 5,775,512 | -13.6% | 19,762,089 | \$ (1,518,341) | -7.1% | 18,890,186 | 19,762,089 | \$ 871,903 | 4.6% |
| OCT | 6,725,165 | 28,005,595 | 6,030,997 | -10.3% | 25,793,086 | \$ (2,212,509) | -7.9% | 24,859,972 | 25,793,086 | \$ 933,114 | 3.8% |
| NOV | 6,633,193 | 34,638,788 | 5,936,451 | -10.5% | 31,729,537 | \$ (2,909,251) | -8.4% | 30,748,116 | 31,729,537 | \$ 981,421 | 3.2% |
| DEC | 6,681,580 | 41,320,368 | 5,952,737 | -10.9% | 37,682,274 | \$ (3,638,094) | -8.8% | 36,679,212 | 37,682,274 | \$ 1,003,062 | 2.7% |
| JAN | 7,132,894 | 48,453,262 | 6,319,911 | -11.4% | 44,002,185 | \$ (4,451,077) | -9.2% | 42,273,789 | 44,002,185 | \$ 1,728,396 | 4.1% |
| FEB | 7,158,667 | 55,611,929 | 6,178,650 | -13.7% | 50,180,835 | \$ (5,431,094) | -9.8% | 48,470,861 | 50,180,835 | \$ 1,709,974 | 3.5% |
| MAR | 7,243,703 | 62,855,632 | 6,786,787 | -6.3% | 56,967,622 | \$ (5,888,010) | -9.4% | 55,052,097 | 56,967,622 | \$ 1,915,525 | 3.5% |
| APR | 7,617,069 | 70,472,701 | 7,380,792 | -3.1% | 64,348,415 | \$ (6,124,287) | -8.7% | 62,585,225 | 64,348,415 | \$ 1,763,190 | 2.8% |
| MAY | 8,682,173 | 79,154,874 | 7,928,511 | -8.7% | 72,276,926 | \$ (6,877,948) | -8.7% | 70,926,386 | 72,276,926 | \$ 1,350,540 | 1.9% |
| JUN | 7,430,177 | 86,585,051 | - | 0.0% | - | - | 0.0% | 77,990,758 | - | - | 0.0% |
| <u>\$ 86,585,051</u> | | <u>\$ 72,276,926</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).