



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: March 18, 2013
To: Tom Manos, County Manager
From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SS*
Subject: FY 12-13 Executive Summary – February 2013

Attached is the General Fund and Detention Fund financial activity through February 28, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$35.5m over the estimate that was used when preparing the FY 12-13 budget.

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

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 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 \$5,935,037: The FY 12-13 Sales Tax revenue reflects a YTD positive budget variance of \$5.9m or 2.2 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. The County's share of sales tax decreased as a result of the formula change. As compared to February 2012, February 2013 month-end sales tax is 5.4 percent higher, while the year-to-date is 3.6 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.

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

Sales Tax revenue distribution as provided by the State of Arizona from FY 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 February 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the December 2012 sales tax collections were up 5.1 percent compared to December 2011. In addition, the state's seasonally adjusted unemployment rate of 8.0 percent in January 2013 increased from the revised December 2012 rate of 7.9%.

- **Property Tax Revenue (Operating) YTD variance of \$8,407,654:** The FY 12-13 Property Tax revenue reflects a YTD positive budget variance of \$8.4m or 3.3 percent. The FY 12-13 Property Tax revenue budget of \$420.0m reflects an 11.1 percent decrease from the FY 11-12 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 12-13 YTD collections through February 2012 are 59.8 percent of the adopted levy compared to a historical average of 59.1 percent. For additional monthly revenue information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$3,473,172:** The FY 12-13 VLT revenue reflects a YTD positive budget variance of \$3.4m or 4.8 percent. The FY 12-13 VLT revenue budget of \$109.1m is based on the Elliot D. Pollack (EDP) April 2012 pessimistic forecasted flat growth rate over the FY 11-12 forecast.

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

- **Miscellaneous Revenue (Operating) YTD variance of (\$3,426,589):** The FY 12-13 miscellaneous revenue reflects a YTD negative budget variance of \$3.4m or 6.0 percent. The negative variance is due to the lower than budgeted collection of property tax penalties and interest. FY 12-13 YTD collections of penalties and interest through February 2013 are down 35.2 percent compared to February 2012. This negative variance will continued to be monitored.
- **Total Non-Recurring Revenues YTD variance of \$4,701,792:** The FY 12-13 total non-recurring revenues reflect a YTD positive budget variance of \$4.7m. The positive variance is primarily comprised of a \$3.2m refund from the American Recovery and Reinvestment Act of 2009 for AHCCCS contribution for the Acute Care and ALTCS including Medicare clawback programs, which was not budgeted during the fiscal year. Another portion of the variance is comprised of an \$855 thousand settlement.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,596,374:** Current YTD expenditures are 3.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (23%), Sheriff's Office (14%), Clerk of Superior Court (7%), Elections (7%), Public Health (6%), Assessor's Office (5%), Education Services (4%), Juvenile Probation (4%), Adult Probation (Judicial Branch) (3%), Medical Examiner (3%), and Diversion (3%).
- **Services Expenditures (Operating) YTD variance of \$9,195,199:** Current YTD expenditures are 11.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (71%), building operations maintenance for Facilities Management (14%), and court operations support programs for the Superior Court (8%).
- **Intergovernmental Payments (Operating) YTD variance of \$31,317:** Current YTD expenditures are slightly under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. The remaining expenditures are primarily comprised of mandated contributions to the State's behavioral health programs.
- **Debt Service Expenditures (Operating) YTD variance of \$12,090:** Current YTD expenditures are 80.6 percent under budget. The current variance reflects expenditures that varied from the calendarized budget but will be within budget by year-end.
- **Capital Outlay Expenditures (Operating) YTD variance of \$1,251,745:** Current YTD expenditures are 57.2 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$27,769,114:** Current YTD expenditures are 48.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (29%), Non-Departmental (20%), and Risk Management (17%).

General Fund Departmental Expenditure Variances

Public Works Expenditures (Total) YTD variance of (\$8,566): Current YTD expenditures are over budget. The current variance reflects expenditures that were recorded in an incorrect fund. This variance will be corrected in March 2013.

Emergency Management Expenditures (Total) YTD variance of (\$8,245): Current YTD expenditures are 45.5 percent over budget. The current variance reflects expenditures that were recorded in an incorrect fund. This variance will be corrected in March 2013.

Planning and Development Expenditures (Total) YTD variance of (\$27,303): Current YTD expenditures are 4.8 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget, but will be within budget by March 2013.

Public Defense System Expenditures (Total) YTD variance of (\$605,660): Current YTD expenditures for the constellation are 1.0 percent over budget which includes a negative variance for Contract Counsel (\$1,503,653) that is partially offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$1,503,653):** Current YTD expenditures for the constellation are 9.0 percent over budget. The negative operating variance is the result of expenditures for mandated contract legal representation being over budget; specifically, non-capital felony, parental representation, juvenile guardian, and capital trial.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$627,415:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$627.4 thousand or 0.8 percent. The FY 12-13 Jail Tax revenue budget of \$121.4m reflects the EDP April 2012 pessimistic forecasted growth rate of 3.8 percent over the FY11-12 forecast. This is a County-only tax, and it is not subject to the same formula changes as State shared sales tax. As compared to February 2012, February 2013 month-end sales tax is 5.5 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.
- **Interest Revenue (Operating) YTD variance of (\$455,073):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$455.0 thousand or 38.5 percent. The negative variance is due to lower than expected investment interest yields.
- **Total Non-Recurring Revenues YTD variance of \$1,281,403:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in January 2013, but was not budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,379,106:** Current YTD expenditures are 2.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (49%) and Juvenile Probation (Judicial Branch) (35%).
- **Supplies Expenditures (Operating) YTD variance of (\$1,825,265):** Current YTD expenditures are 14.9 percent over budget. The current negative variance reflects expenditures associated with a variety of bulk purchases made at the beginning of the fiscal year that varied from the calendarized budget, but will be within budget by year-end.
- **Services Expenditures (Operating) YTD variance of \$7,242,939:** Current YTD expenditures are 21.0 percent under budget. The department that makes up the largest portion of the positive variance is capital facilities development for Facilities Management (80%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$633,099:** Current YTD expenditures are 68.6 percent under budget. Non-Departmental and IT infrastructure for Sheriff comprise a large portion of the positive variance as expenditures for data center and general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$4,933,962:** Current YTD expenditures are 14.9 percent under budget. The departments that make up the largest portion of the positive variance are Facilities Management (81%) and Non-Departmental for general government (16%).

Detention Fund Departmental Expenditure Variances

Non Departmental Expenditures (Total) YTD variance of (\$798,761): Current YTD expenditures are 3.0 percent over budget. The current variance reflects a budget calendarization issue that will be corrected in March 2013.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$781,828:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$53,694,089 is more than budgeted YTD revenue of \$52,912,261 resulting in a positive budget variance of \$781.8 thousand or 1.4 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 February 28, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	266,084,744	272,019,781	5,935,037
Property Taxes	420,010,153	252,325,344	260,732,998	8,407,654
Vehicle License Taxes	109,193,522	72,912,674	76,385,846	3,473,172
Intergovernmental	16,338,105	8,875,100	9,445,326	570,226
Miscellaneous	80,866,454	56,892,401	53,465,812	(3,426,589)
Interest	4,000,000	1,915,258	1,926,997	11,739
Total Operating Revenues	1,034,486,471	659,005,521	673,976,759	14,971,238
Total Non-Recurring Revenues	209	209	4,702,001	4,701,792
Total Revenues	1,034,486,680	659,005,730	678,678,760	19,673,030

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	442,873,439	297,048,846	286,452,472	10,596,374
Supplies	15,059,553	9,757,955	8,985,692	772,263
Services	172,793,868	81,551,634	72,356,435	9,195,199
Intergovernmental Payments	224,994,180	149,645,581	149,614,264	31,317
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	2,186,806	935,061	1,251,745
Transfers Out	175,477,673	118,630,045	118,629,498	547
Total Operating Expenditures	1,034,486,471	658,835,867	636,976,332	21,859,535
Total Non-Recurring Expenditures	247,433,169	57,655,443	29,886,329	27,769,114
Total Expenditures	1,281,919,640	716,491,310	666,862,660	49,628,650
Excess (Deficiency) of Revenues Over Expenditures	(247,432,960)	(57,485,580)	11,816,100	69,301,680
Beginning Fund Balance (audited)	247,432,960	247,432,960	283,011,925	35,578,965
<i>Revenues</i>	1,034,486,680	659,005,730	678,678,760	19,673,030
<i>Expenditures</i>	1,281,919,640	716,491,310	666,862,660	49,628,650
Ending Fund Balance	0	189,947,380	294,828,025	104,880,645
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	189,947,380	294,828,025	104,880,645

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 February 28, 2013

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	15,236,180	14,656,137	580,043	3.81 %
BOARD OF SUPERVISORS D1 F100	353,925	240,781	217,321	23,460	9.74 %
BOARD OF SUPERVISORS D2 F100	353,925	237,110	234,387	2,723	1.15 %
BOARD OF SUPERVISORS D3 F100	353,925	239,992	213,459	26,533	11.06 %
BOARD OF SUPERVISORS D4 F100	353,925	241,683	227,020	14,663	6.07 %
BOARD OF SUPERVISORS D5 F100	353,925	249,455	200,238	49,217	19.73 %
CALL CENTER F100	1,566,553	1,050,181	1,014,369	35,812	3.41 %
CLERK OF THE BOARD F100	1,502,751	1,032,225	871,099	161,126	15.61 %
COUNTY MANAGER F100	4,977,967	3,282,520	2,202,926	1,079,594	32.89 %
ELECTIONS F100	20,694,170	18,239,104	15,870,662	2,368,442	12.99 %
ENTERPRISE TECHNOLOGY F100	9,425,939	6,891,103	5,722,520	1,168,583	16.96 %
FACILITIES MANAGEMENT F100	57,102,361	38,188,195	21,329,259	16,858,936	44.15 %
FINANCE F100	3,476,572	2,317,542	2,003,267	314,275	13.56 %
HUMAN RESOURCES F100	6,612,353	4,423,541	4,109,877	313,664	7.09 %
INTERNAL AUDIT F100	1,749,051	1,177,150	1,136,857	40,293	3.42 %
MANAGEMENT AND BUDGET F100	3,402,002	2,205,273	2,048,011	157,262	7.13 %
PROCUREMENT SERVICES F100	2,481,282	1,662,023	1,382,956	279,067	16.79 %
PUBLIC WORKS F100	0	0	8,566	(8,566)	-
RECORDER F100	2,191,256	1,466,405	1,268,418	197,987	13.50 %
RESEARCH AND REPORTING F100	362,280	273,987	215,576	58,411	21.32 %
TREASURER F100	4,684,503	3,197,186	3,003,389	193,797	6.06 %
Subtotal	144,759,943	101,851,636	77,936,314	23,915,322	23.48 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,138,876	19,950,060	19,201,143	748,917	3.75 %
CONSTABLES F100	2,738,690	1,832,254	1,755,892	76,362	4.17 %
CORRECTIONAL HEALTH F100	3,060,790	2,043,676	2,023,035	20,641	1.01 %
COUNTY ATTORNEY F100	70,118,617	46,542,066	44,654,856	1,887,210	4.05 %
EMERGENCY MANAGEMENT F100	235,265	168,453	176,698	(8,245)	(4.89) %
JUDICIAL BRANCH *	143,670,561	96,404,449	92,725,234	3,679,215	3.82 %
JUSTICE COURTS F100	15,894,479	10,585,128	10,323,515	261,613	2.47 %
MEDICAL EXAMINER F100	7,553,083	5,047,168	4,792,000	255,168	5.06 %
PLANNING AND DEVELOPMENT F100	868,232	60,009	87,312	(27,303)	(45.50) %
PUBLIC DEFENSE SYSTEM *	88,042,473	56,793,228	57,398,888	(605,660)	(1.07) %
PUBLIC FIDUCIARY F100	2,954,764	1,956,043	1,785,121	170,922	8.74 %
SHERIFF F100	77,847,319	51,409,821	49,606,226	1,803,595	3.51 %
Subtotal	445,123,149	292,792,355	284,529,920	8,262,435	2.82 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,163,703	708,646	696,506	12,140	1.71 %
ANIMAL CARE AND CONTROL F100	257,903	171,935	171,928	7	0.00 %
BUS STRAT HLTH CARE PROG F100	229,045,053	152,218,006	151,134,268	1,083,738	0.71 %
ENVIRONMENTAL SERVICES F100	4,041,367	2,715,827	2,469,044	246,783	9.09 %
HUMAN SERVICES F100	2,360,912	1,574,869	789,068	785,068	50.15 %
PUBLIC HEALTH F100	10,903,279	7,595,826	6,894,642	701,184	9.23 %
WASTE RESOURCES RECYCLING F100	2,694,923	1,789,180	1,506,666	282,514	15.79 %
Subtotal	250,467,140	166,774,289	163,658,122	3,116,167	1.87 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,788,769	1,394,082	631,465	762,617	54.70 %
Subtotal	1,788,769	1,394,082	631,465	762,617	54.70 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICE F100	2,076,394	1,407,788	1,254,215	153,573	10.91 %
Subtotal	2,076,394	1,407,788	1,254,215	153,573	10.91 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	437,704,245	152,271,160	138,852,624	13,418,536	8.81 %
Subtotal	437,704,245	152,271,160	138,852,624	13,418,536	8.81 %
Total Expenditures	1,281,919,640	716,491,310	666,862,660	49,628,650	6.93 %

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 February 28, 2013

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	50,718,625	33,924,769	33,399,738	525,031	1.55 %
JUVENILE PROBATION F100	16,088,443	10,790,111	9,999,888	790,223	7.32 %
SUPERIOR COURT F100	76,863,493	51,689,569	49,325,609	2,363,960	4.57 %
Total Judicial Branch	143,670,561	96,404,449	92,725,234	3,679,215	3.82 %
Public Defense System					
CONTRACT COUNSEL F100	28,148,695	16,699,506	18,203,159	(1,503,653)	(9.00) %
LEGAL ADVOCATE F100	9,211,435	6,160,191	5,976,181	184,010	2.99 %
LEGAL DEFENDER F100	10,387,976	6,966,418	6,880,204	86,214	1.24 %
PUBLIC ADVOCATE F100	6,898,427	4,601,857	4,281,289	320,568	6.97 %
PUBLIC DEFENDER F100	33,395,940	22,365,256	22,058,055	307,201	1.37 %
Total Public Defense System	88,042,473	56,793,228	57,398,888	(605,660)	(1.07) %



Detention Fund

Executive Summary

As of February 28, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	80,492,015	81,119,430	627,415
Intergovernmental	31,835,793	19,261,390	19,210,945	(50,445)
Interest	1,800,000	1,182,030	726,957	(455,073)
Transfers In	170,497,876	113,665,248	113,665,248	0
Total Operating Revenues	325,585,864	214,600,683	214,722,580	121,897
Total Non-Recurring Revenues	0	0	1,281,403	1,281,403
Total Revenues	325,585,864	214,600,683	216,003,983	1,403,300

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	232,145,227	155,336,228	150,957,122	4,379,106
Supplies	17,504,063	12,284,512	14,109,777	(1,825,265)
Services	74,552,628	34,529,621	27,286,682	7,242,939
Capital Outlay	1,383,946	922,593	289,494	633,099
Total Operating Expenditures	325,585,864	203,072,954	192,643,075	10,429,879
Total Non-Recurring Expenditures	80,331,666	33,035,401	28,101,439	4,933,962
Total Expenditures	405,917,530	236,108,355	220,744,515	15,363,840

Excess (Deficiency) of Revenues

Over Expenditures	(80,331,666)	(21,507,672)	(4,740,532)	16,767,140
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Beginning Fund Balance (audited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,585,864	214,600,683	216,003,983	1,403,300
<i>Expenditures</i>	405,917,530	236,108,355	220,744,515	15,363,840
Ending Fund Balance	0	58,823,994	73,012,991	14,188,997
Restricted Fund Balance	0	58,823,994	73,012,991	14,188,997
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of February 28, 2013

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	11,070,427	7,233,056	7,048,826	184,230	2.55%
CORRECTIONAL HEALTH F255	54,770,852	36,125,227	35,918,534	206,693	0.57%
COUNTY MANAGER F255	-	-	(37)	37	-
EDUCATION SERVICE F255	2,787,056	1,281,753	324,858	956,895	74.66%
FACILITIES MANAGEMENT F255	33,027,331	21,760,373	11,612,638	10,147,735	46.63%
HUMAN RESOURCES F255	48,942	32,626	24,471	8,155	25.00%
HUMAN SERVICES F255	1,328,359	893,844	524,251	369,593	41.35%
INTEGRATED CRIM JUST INFO F255	1,615,307	1,085,635	590,791	494,844	45.58%
JUVENILE PROBATION F255	32,164,124	20,756,626	18,862,936	1,893,690	9.12%
NON DEPARTMENTAL F255	88,031,329	26,248,039	27,046,800	(798,761)	(3.04)%
PUBLIC WORKS F255	-	-	(0)	0	-
SHERIFF F255	181,073,803	120,691,176	118,790,445	1,900,731	1.57%
Total Expenditures	405,917,530	236,108,355	220,744,515	15,363,840	6.51%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of February 28, 2013

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	12,913,663	12,194,673	10,838,868	1,355,805
Supplies	133,564	22,376	117,058	(94,682)
Services	174,215,978	12,455,374	6,721,202	5,734,172
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	4,030,000	2,374,336	611,900	1,762,436
Transfers Out	246,221,040	125,034,401	120,400,826	4,633,575
Total Non- Departmental Expenditures - 470	<u>437,704,245</u>	<u>152,271,160</u>	<u>138,852,624</u>	<u>13,418,536</u>

Expenditures - Excluding 470

Personnel Services	444,610,633	297,628,212	286,645,793	10,982,419
Supplies	15,270,988	9,895,057	9,091,694	803,363
Services	149,830,385	100,357,216	82,081,813	18,275,403
Intergovernmental Payments	224,819,180	149,470,581	149,477,312	(6,731)
Debt Service	-	-	-	-
Capital Outlay	9,654,209	6,854,084	698,972	6,155,112
Transfers Out	30,000	15,000	14,453	547
Total Expenditures - Excluding 470	<u>844,215,395</u>	<u>564,220,150</u>	<u>528,010,036</u>	<u>36,210,114</u>
Total Expenditures	<u><u>1,281,919,640</u></u>	<u><u>716,491,310</u></u>	<u><u>666,862,660</u></u>	<u><u>49,628,650</u></u>



General Fund

Non-Departmental Expenditures Summary

As of February 28, 2013

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	994,926	834,344	160,582
Supplies	133,564	22,376	29,896	(7,520)
Services	53,745,005	4,973,150	4,280,862	692,288
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,000,000	2,007,668	534,080	1,473,588
Transfers Out	175,447,673	118,615,045	118,615,045	0
Total Operating Expenditures	234,003,290	126,803,165	124,456,997	2,346,168
Non-Recurring				
Personnel Services	11,426,615	11,199,747	10,004,524	1,195,223
Supplies	0	0	87,162	(87,162)
Services	120,470,973	7,482,224	2,440,340	5,041,884
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	366,668	77,820	288,848
Transfers Out	70,773,367	6,419,356	1,785,781	4,633,575
Total Non-Recurring Expenditures	203,700,955	25,467,995	14,395,627	11,072,368
Total Expenditures	437,704,245	152,271,160	138,852,624	13,418,536



General Fund

Expenditures by Agency

As of February 28, 2013

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	15,093,980	14,570,332	523,648	3.47 %
BOARD OF SUPERVISORS D1 F100	353,925	240,781	217,321	23,460	9.74 %
BOARD OF SUPERVISORS D2 F100	353,925	237,110	234,387	2,723	1.15 %
BOARD OF SUPERVISORS D3 F100	353,925	239,992	213,459	26,533	11.06 %
BOARD OF SUPERVISORS D4 F100	353,925	241,683	227,020	14,663	6.07 %
BOARD OF SUPERVISORS D5 F100	353,925	249,455	200,238	49,217	19.73 %
CALL CENTER F100	1,566,553	1,050,181	1,014,369	35,812	3.41 %
CLERK OF THE BOARD F100	1,094,470	824,188	784,302	39,886	4.84 %
COUNTY MANAGER F100	3,460,422	2,308,931	1,946,178	362,753	15.71 %
ELECTIONS F100	9,261,273	6,806,207	6,615,170	191,037	2.81 %
ENTERPRISE TECHNOLOGY F100	9,214,323	6,679,487	5,717,520	961,967	14.40 %
FACILITIES MANAGEMENT F100	43,854,354	27,786,224	20,027,122	7,759,102	27.92 %
FINANCE F100	3,351,572	2,221,869	1,926,952	294,917	13.27 %
HUMAN RESOURCES F100	6,612,353	4,423,541	4,109,877	313,664	7.09 %
INTERNAL AUDIT F100	1,749,051	1,177,150	1,136,857	40,293	3.42 %
MANAGEMENT AND BUDGET F100	3,402,002	2,205,273	2,048,011	157,262	7.13 %
PROCUREMENT SERVICES F100	2,371,282	1,588,557	1,342,172	246,385	15.51 %
PUBLIC WORKS F100	-	-	8,566	(8,566)	-
RECORDER F100	2,191,256	1,466,405	1,268,418	197,987	13.50 %
RESEARCH AND REPORTING F100	362,280	273,987	215,576	58,411	21.32 %
TREASURER F100	4,458,058	3,064,311	3,003,389	60,922	1.99 %
Subtotal	117,249,577	78,179,312	66,827,236	11,352,076	14.52 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	19,950,060	19,195,783	754,277	3.78 %
CONSTABLES F100	2,696,281	1,789,845	1,755,892	33,953	1.90 %
CORRECTIONAL HEALTH F100	3,060,790	2,043,676	2,023,035	20,641	1.01 %
COUNTY ATTORNEY F100	69,293,617	45,991,624	44,215,268	1,776,356	3.86 %
EMERGENCY MANAGEMENT F100	235,265	168,453	176,698	(8,245)	(4.89) %
JUDICIAL BRANCH *	140,338,148	94,320,122	91,720,039	2,600,083	2.76 %
JUSTICE COURTS F100	15,844,479	10,535,128	10,292,269	242,859	2.31 %
MEDICAL EXAMINER F100	7,553,083	5,047,168	4,792,000	255,168	5.06 %
PLANNING AND DEVELOPMENT F100	868,232	60,009	87,312	(27,303)	(45.50) %
PUBLIC DEFENSE SYSTEM *	82,157,278	53,255,471	55,166,165	(1,910,694)	(3.59) %
PUBLIC FIDUCIARY F100	2,954,764	1,956,043	1,785,121	170,922	8.74 %
SHERIFF F100	77,013,918	51,263,257	49,606,226	1,657,031	3.23 %
Subtotal	431,654,731	286,380,856	280,815,807	5,565,049	1.94 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	507,181	507,181	-	-
ANIMAL CARE AND CONTROL F100	257,903	171,935	171,928	7	0.00 %
BUS STRAT HLTH CARE PROG F100	228,045,053	151,468,006	150,884,268	583,738	0.39 %
ENVIRONMENTAL SERVICES F100	3,917,367	2,591,827	2,388,572	203,255	7.84 %
HUMAN SERVICES F100	2,260,912	1,508,201	762,160	746,041	49.47 %
PUBLIC HEALTH F100	10,903,279	7,595,826	6,894,642	701,184	9.23 %
WASTE RESOURCES RECYCLING F100	2,318,423	1,527,688	1,411,023	116,665	7.64 %
Subtotal	248,463,710	165,370,664	163,019,773	2,350,891	1.42 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	694,082	602,304	91,778	13.22 %
Subtotal	1,038,769	694,082	602,304	91,778	13.22 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICE F100	2,076,394	1,407,788	1,254,215	153,573	10.91 %
Subtotal	2,076,394	1,407,788	1,254,215	153,573	10.91 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	234,003,290	126,803,165	124,456,997	2,346,168	1.85 %
Subtotal	234,003,290	126,803,165	124,456,997	2,346,168	1.85 %
Total Operating Expenditures	1,034,486,471	658,835,867	636,976,332	21,859,535	3.32 %

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 February 28, 2013

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	230,575	142,200	85,805	56,395	39.66 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	408,281	208,037	86,797	121,240	58.28 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	1,517,545	973,589	256,748	716,841	73.63 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	11,432,897	9,255,491	2,177,406	19.05 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	211,616	211,616	5,000	206,616	97.64 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	5,800,000	3,800,000	304	3,799,696	99.99 %
DCGN - DATA CENTER GENERATOR	255,277	255,277	0	255,277	100.00 %
EWH1 - ELECTIONS WAREHOUSE 6205	475,000	475,000	371,771	103,229	21.73 %
FSG1 - FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	227,112	6,888	2.94 %
LLW1 - LL WEST COURT BLDG RELOC	783,022	783,022	113,815	669,207	85.46 %
NECC - NE COURT COMPLEX	70,000	70,000	63,086	6,914	9.88 %
NRNP - NON-RECURRING/NON-PROJECT	283,797	187,761	52,941	134,820	71.80 %
PRR1 - PROBATION REVOCATION RELO	448,596	448,596	17,107	431,489	96.19 %
SCB1 - SECURITY BLDG	2,500,000	2,000,000	338,210	1,661,790	83.09 %
SIM1 - SIMS RELOCATION	730,815	730,815	68,127	662,688	90.68 %
UACE - U OF A COOP EXTENSION	850,000	600,000	45,013	554,987	92.50 %
WCB1 - WEST COURT BLDG	817,500	817,500	4,652	812,848	99.43 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	125,000	95,673	76,316	19,357	20.23 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	110,000	73,466	40,784	32,682	44.49 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	226,445	132,875	0	132,875	100.00 %
Subtotal	<u>27,510,366</u>	<u>23,672,324</u>	<u>11,109,078</u>	<u>12,563,246</u>	<u>53.07 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	2,500,000	0	5,360	(5,360)	-
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	42,409	42,409	0	42,409	100.00 %
COUNTY ATTORNEY F100					
NRNP - NON-RECURRING/NON-PROJECT	825,000	550,442	439,589	110,853	20.14 %
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	686,338	615,412	47.28 %
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	782,577	318,857	463,720	59.26 %

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of February 28, 2013

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUSTICE COURTS F100					
NRNP - NON-RECURRING/NON-PROJECT	50,000	50,000	31,247	18,753	37.51 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	5,885,195	3,537,757	2,232,723	1,305,034	36.89 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	833,401	146,564	0	146,564	100.00 %
Subtotal	<u>13,468,418</u>	<u>6,411,499</u>	<u>3,714,113</u>	<u>2,697,386</u>	<u>42.07 %</u>
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	402,930	201,465	189,325	12,140	6.03 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	1,000,000	750,000	250,000	500,000	66.67 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	124,000	124,000	80,472	43,528	35.10 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	100,000	66,668	22,909	43,759	65.64 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	376,500	261,492	95,643	165,849	63.42 %
Subtotal	<u>2,003,430</u>	<u>1,403,625</u>	<u>638,349</u>	<u>765,276</u>	<u>54.52 %</u>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	750,000	700,000	29,161	670,839	95.83 %
Subtotal	<u>750,000</u>	<u>700,000</u>	<u>29,161</u>	<u>670,839</u>	<u>95.83 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
FAAS - FINANCIAL AND ACCTING SYSTEM	386,000	224,000	41,874	182,126	81.31 %
NRNP - NON-RECURRING/NON-PROJECT	203,314,955	25,243,995	14,353,754	10,890,242	43.14 %
Subtotal	<u>203,700,955</u>	<u>25,467,995</u>	<u>14,395,627</u>	<u>11,072,368</u>	<u>43.48 %</u>
Total Non-Recurring Expenditures	<u>247,433,169</u>	<u>57,655,443</u>	<u>29,886,329</u>	<u>27,769,114</u>	<u>48.16 %</u>
Total Expenditures	<u>1,281,919,640</u>	<u>716,491,310</u>	<u>666,862,660</u>	<u>49,628,650</u>	<u>6.93 %</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 February 28, 2013

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	10,970,427	7,233,056	7,048,826	184,230	2.55%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	53,986,969	35,661,414	35,595,985	65,429	0.18%
COUNTY MANAGER F255					
OPER - OPERATING	-	-	(37)	37	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	199,993	133,323	-	133,323	100.00%
AVS0 - AVONDALE SUBSTATION	231,252	15,498	-	15,498	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	133,330	-	133,330	100.00%
DMP0 - DURANGO MASTER PLAN	250,000	166,664	4,655	162,009	97.21%
DRV0 - DURANGO JUVE	1,250,000	699,996	348,085	351,911	50.27%
ENG0 - ENERGY MANAGEMENT	250,000	166,664	102	166,562	99.94%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	66,664	4,051	62,613	93.92%
ESJ0 - ESTRELLA JAIL	1,190,728	793,816	552,294	241,522	30.43%
FAJ0 - FOURTH AVE JAIL	381,000	253,996	76,227	177,769	69.99%
LBJ0 - LBJ COMPLEX	997,156	664,768	211,563	453,205	68.17%
OPER - OPERATING	20,138,620	13,523,073	9,843,473	3,679,600	27.21%
PFE0 - PROGRAM FEES	400,000	266,664	108,691	157,973	59.24%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	133,330	-	133,330	100.00%
SCT0 - BLDG SECURITY PROGRAM	104,000	15,498	227	15,271	98.53%
SEV0 - SOUTHEAST JUVE	96,000	-	6,352	(6,352)	-
SFY0 - LIFE SAFETY PROGRAM	250,000	166,664	5,648	161,016	96.61%
TWJ0 - TOWERS JAIL	790,634	527,089	448,211	78,878	14.96%
UPS0 - UPS BATTERY MAINT	50,000	33,336	2,285	31,051	93.15%
HUMAN RESOURCES F255					
OPER - OPERATING	48,942	32,626	24,471	8,155	25.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,445,307	972,299	590,791	381,508	39.24%
JUVENILE PROBATION F255					
OPER - OPERATING	30,679,803	20,506,626	18,693,758	1,812,868	8.84%
NON DEPARTMENTAL F255					
OPER - OPERATING	22,214,514	666,668	286,971	379,697	56.95%
PUBLIC WORKS F255					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	-	-	-
SHERIFF F255					
OPER - OPERATING	179,160,519	120,239,892	118,790,445	1,449,447	1.21%
Subtotal	325,585,864	203,072,954	192,643,075	10,429,879	5.14%
Total Operating Expenditures	325,585,864	203,072,954	192,643,075	10,429,879	5.14%

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 February 28, 2013

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	100,000	-	-	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	783,883	463,813	322,549	141,264	30.46%
EDUCATION SERVICE F255					
NRNP - NON-RECURRING/NON-PROJECT	2,787,056	1,281,753	324,858	956,895	74.66%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	4,947,948	3,000,000	-	3,000,000	100.00%
LBJC - LBJ COMPLEX	1,000,000	1,000,000	773	999,227	99.92%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	893,844	524,251	369,593	41.35%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	170,000	113,336	-	113,336	100.00%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	250,000	169,179	80,821	32.33%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	65,816,815	25,581,371	26,759,829	(1,178,458)	(4.61)%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,913,284	451,284	-	451,284	100.00%
Subtotal	80,331,666	33,035,401	28,101,439	4,933,962	14.94%
Total Non-Recurring Expenditures	80,331,666	33,035,401	28,101,439	4,933,962	14.94%
Total Expenditures	405,917,530	236,108,355	220,744,515	15,363,840	6.51%

Note: Totals may not foot due to rounding.

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

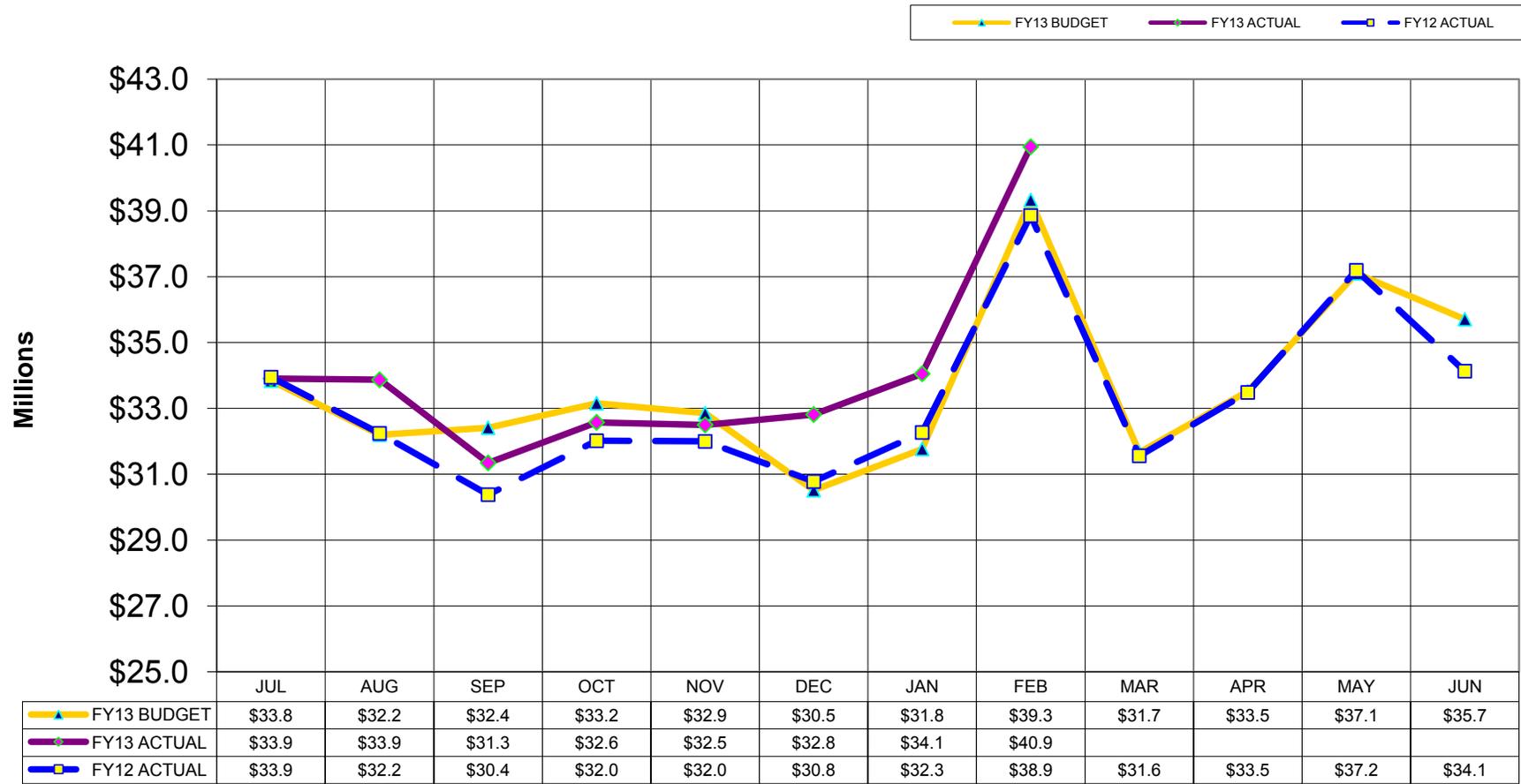
Charts for Significant Revenue Sources

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

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

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

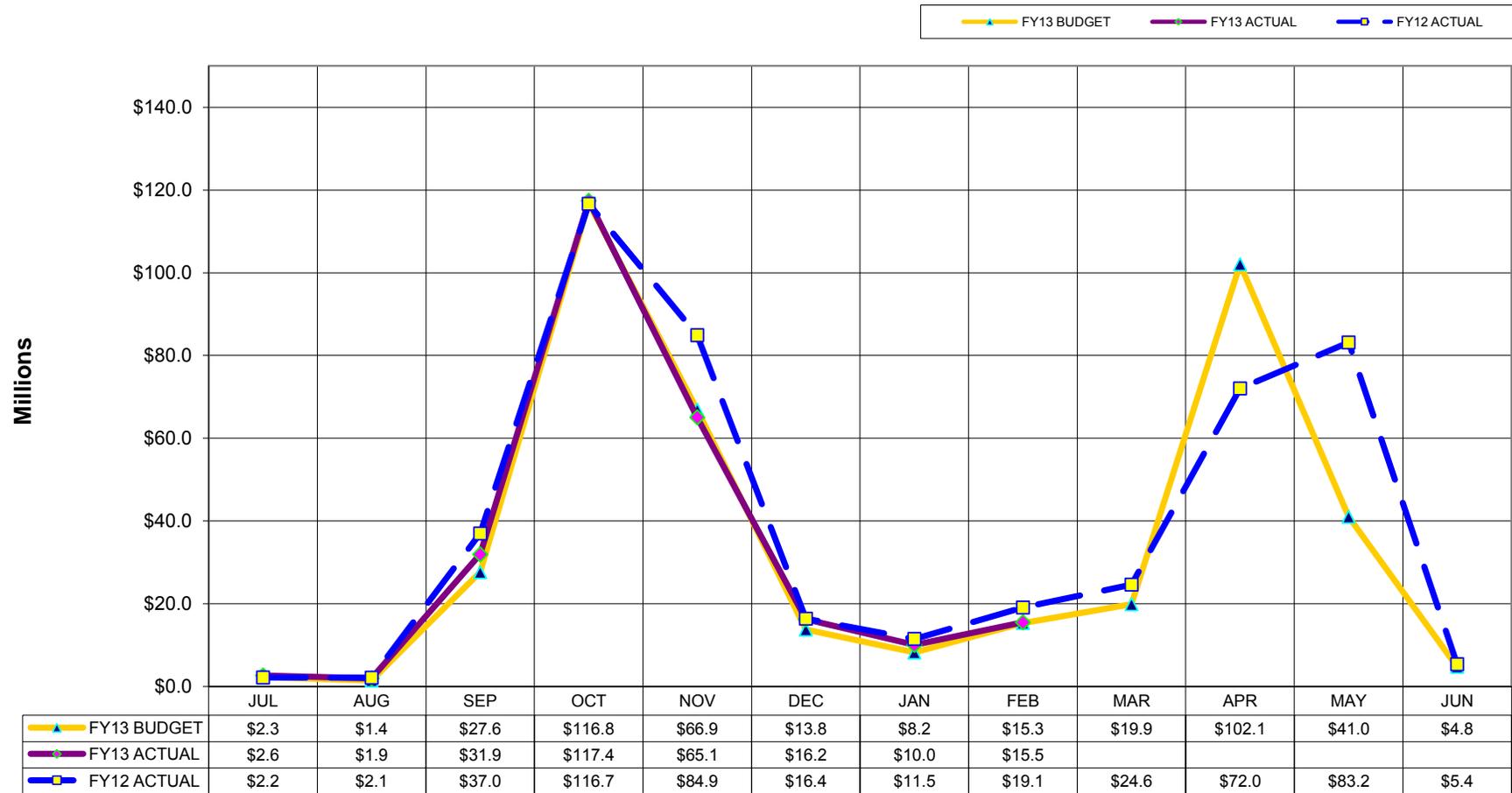
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,170,008	\$ 2,170,008		\$ 2,646,787	22.0%	\$ 2,646,787	\$ 476,778	22.0%	\$ 2,250,784	\$ 2,646,787	\$ 396,003	17.6%	2,250,784
AUG	2,124,005	4,294,013	1,941,144	-8.6%	4,587,931	\$ 293,917	6.8%	3,680,395	4,587,931	\$ 907,536	24.7%	1,429,611	
SEP	36,979,764	41,273,777	31,924,393	-13.7%	36,512,324	\$ (4,761,453)	-11.5%	31,293,495	36,512,324	\$ 5,218,829	16.7%	27,613,100	
OCT	116,667,395	157,941,172	117,406,916	0.6%	153,919,240	\$ (4,021,932)	-2.5%	148,109,499	153,919,240	\$ 5,809,741	3.9%	116,816,004	
NOV	84,915,132	242,856,304	65,059,860	-23.4%	218,979,099	\$ (23,877,204)	-9.8%	215,002,352	218,979,099	\$ 3,976,747	1.8%	66,892,853	
DEC	16,384,712	259,241,016	16,222,554	-1.0%	235,201,653	\$ (24,039,363)	-9.3%	228,764,126	235,201,653	\$ 6,437,527	2.8%	13,761,774	
JAN	11,500,601	270,741,618	10,026,230	-12.8%	245,227,883	\$ (25,513,734)	-9.4%	236,980,513	245,227,883	\$ 8,247,370	3.5%	8,216,387	
FEB	19,084,414	289,826,032	15,505,114	-18.8%	260,732,998	\$ (29,093,034)	-10.0%	252,325,344	260,732,998	\$ 8,407,654	3.3%	15,344,831	
MAR	24,617,998	314,444,030	-	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>\$ 260,732,998</u>								<u>420,010,153</u>	

YTD (Year To Date)

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

Monthly Property Tax Revenues Budget Vs. Actual



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

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

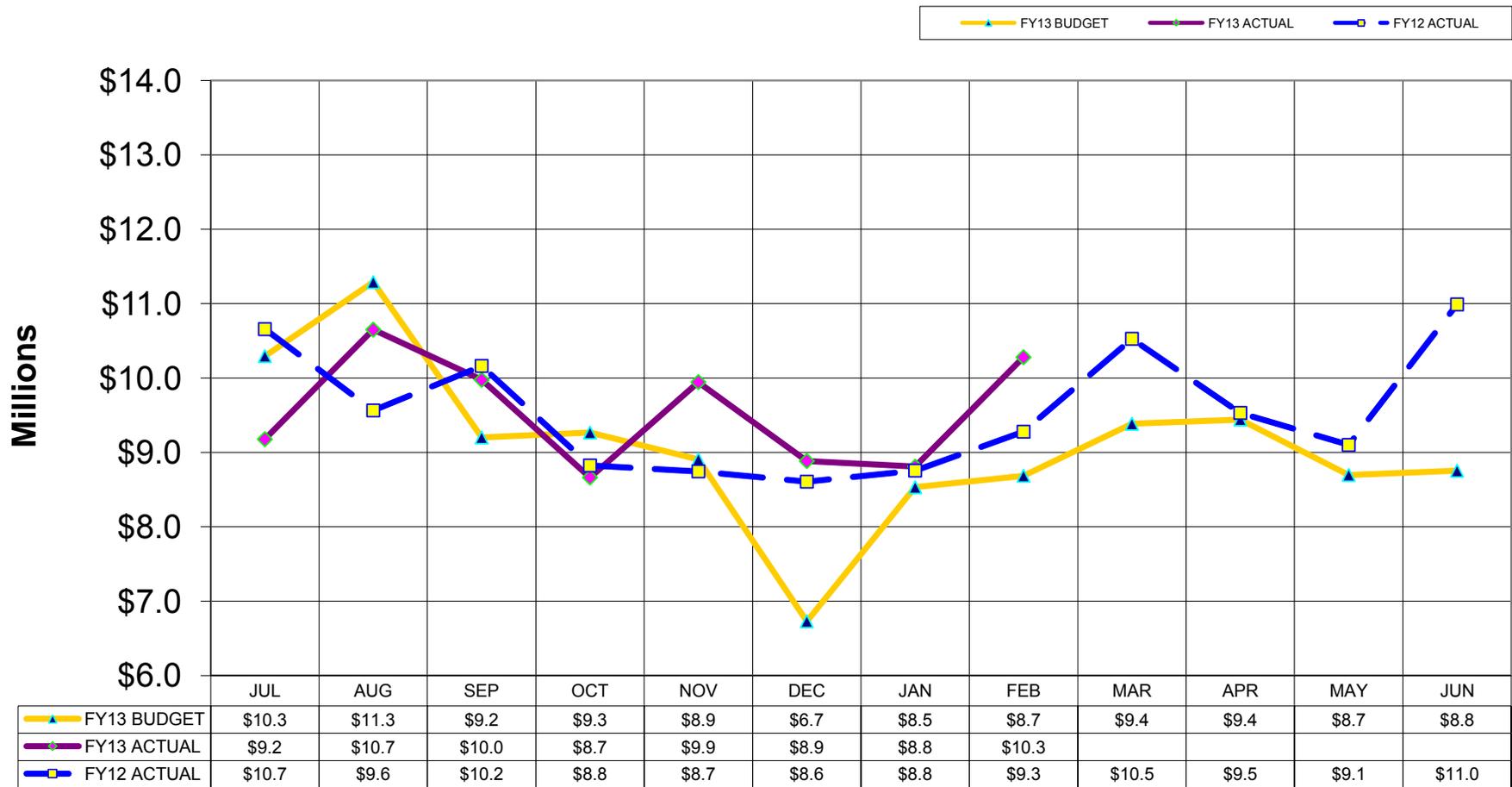
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,657,859	\$ 10,657,859	\$ 9,178,055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

\$ 114,748,895

\$ 76,385,846

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



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

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

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

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



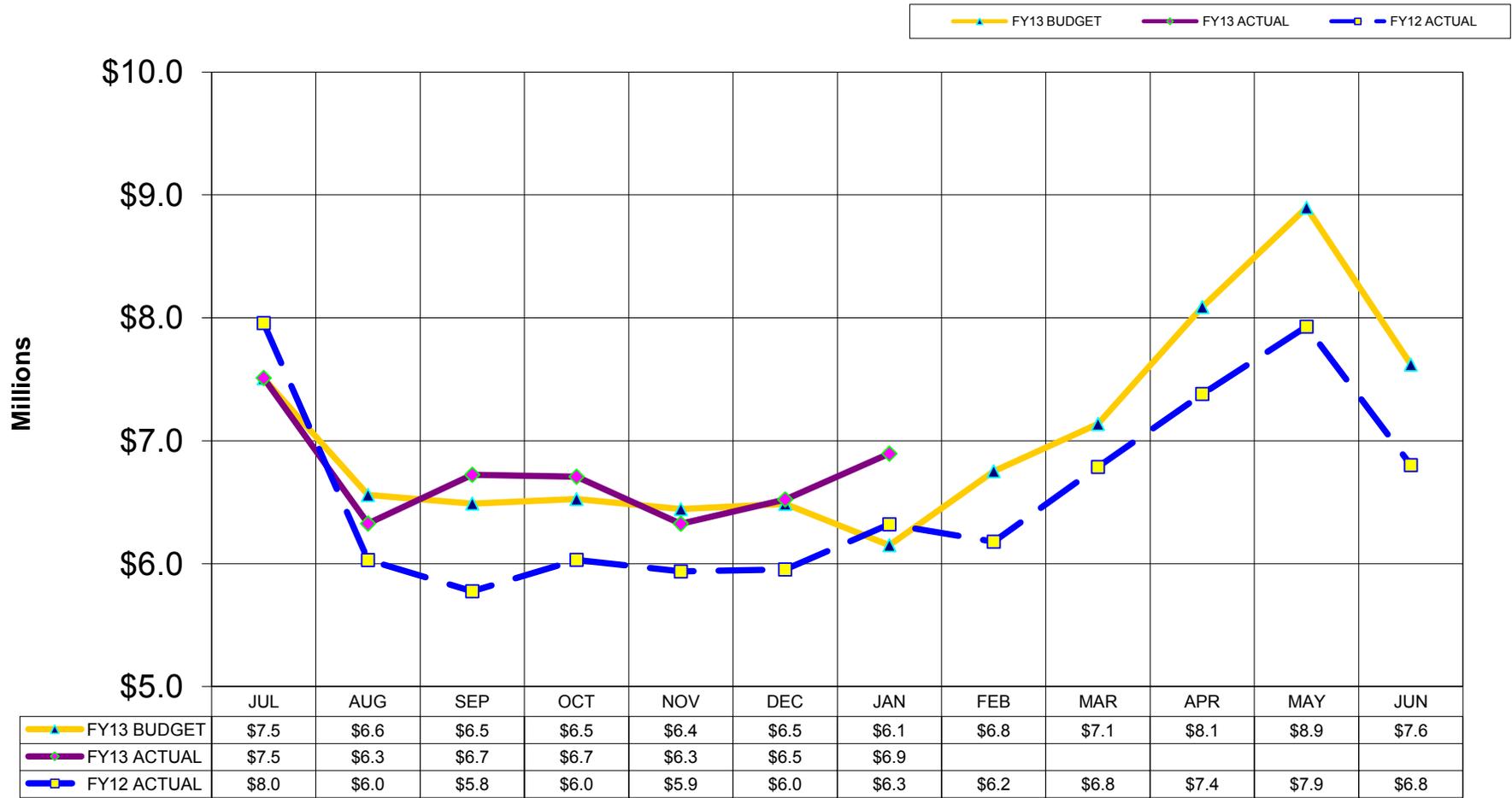
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	\$ (446,466)	-5.6%	\$ 7,508,453	\$ 7,510,910	\$ 2,457	0.03%	
AUG	6,029,202	13,986,577		6,325,788	\$ (149,879)	4.9%	14,066,815	13,836,698	\$ (230,117)	-1.64%	
SEP	5,775,512	19,762,089		6,723,379	\$ 797,987	16.4%	20,555,711	20,560,077	\$ 4,366	0.02%	
OCT	6,030,997	25,793,086		6,707,320	\$ 1,474,311	11.2%	27,080,672	27,267,397	\$ 186,725	0.69%	
NOV	5,936,451	31,729,537		6,324,365	\$ 1,862,225	6.5%	33,523,991	33,591,762	\$ 67,771	0.20%	
DEC	5,952,737	37,682,274		6,522,234	\$ 2,431,722	9.6%	40,010,262	40,113,996	\$ 103,734	0.26%	
JAN	6,319,911	44,002,185		6,894,770	\$ 3,006,580	9.1%	46,160,014	47,008,766	\$ 848,752	1.84%	
FEB	6,178,650	50,180,835		6,685,324	\$ 3,513,254	8.2%	52,912,261	53,694,089	\$ 781,828	1.48%	
MAR	6,786,787	56,967,622		-	\$ -	0.0%	60,048,672	-	\$ -	0.0%	
APR	7,380,792	64,348,415		-	\$ -	0.0%	68,136,975	-	\$ -	0.0%	
MAY	7,928,511	72,276,926		-	\$ -	0.0%	77,033,311	-	\$ -	0.0%	
JUN	6,801,555	79,078,481		-	\$ -	0.0%	84,652,860	-	\$ -	0.0%	
<u>\$ 79,078,481</u>		<u>\$ 53,694,089</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).