



# Maricopa County

Department of Finance

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Date: November 28, 2011  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 11-12 Executive Summary – October 2011

Attached is the General Fund and Detention Fund financial activity through October 31, 2011. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$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  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

**Sales Tax Revenue (Operating) YTD variance of \$8,960,029:** The FY 11-12 Sales Tax revenue reflects a YTD positive budget variance of \$8.9m or 7.5 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. Due to the decline in both of these factors, the County's portion of State shared revenue will be negatively impacted. Per discussion with the Arizona Department of Revenue, the impact of this decline will become apparent in the November 2011 distribution. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

In the October 2011 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the September 2011 sales tax collections were up 6.8 percent compared to September 2010.

In addition, the state's seasonally adjusted unemployment rate of 9.1 percent in September 2011 decreased from the 9.3 percent in August 2011.

- **Property Tax Revenue (Operating) YTD variance of (\$4,380,397):** The FY 11-12 Property Tax revenue reflects a YTD negative budget variance of \$4.3m or 2.7 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. The first half property taxes were due October 1, 2011, and became delinquent after November 1, 2011. Therefore, property taxes received November 1<sup>st</sup> were not delinquent and not included in the October 2011 collections. Based on a preliminary analysis through November 15<sup>th</sup>, it appears that the property tax variance will approximate the November 2011 month end budget. 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 (\$856,155):** The FY 11-12 VLT revenue reflects a YTD negative budget variance of \$856.1 thousand or 2.1 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. This revenue source is not predictable and will be closely monitored throughout the fiscal year. 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 (\$4,023,050):** The FY 11-12 Intergovernmental revenue reflects a YTD negative budget variance of \$4.0m or 94.3 percent. The negative 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 \$277,193:** The FY 11-12 General Fund interest revenue reflects a YTD positive budget variance of \$277.1 thousand or 22.2 percent. The positive variance is due to higher cash balances than expected. Current investment yield through September 2011 is 0.06 percent.
- **Total Non-Recurring Revenues YTD variance of \$556,649:** The FY 11-12 total non-recurring revenues reflect a YTD positive budget variance of \$556.6 thousand. The positive variance is related to a one-time reimbursement for prior-year operating lease expenditures, which was not budgeted during the fiscal year.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,376,380:** Current YTD expenditures are 4.4 percent under budget. Departments under budget that make up the largest portion of this variance are County Attorney, Non-Departmental, Adult Probation (Judicial Branch), Clerk of the Superior Court, Juvenile Probation (Judicial Branch), Public Health, County Attorney (Civil), Public Works, Enterprise Technology, Planning and Development, Assessor's Office, and Human Services, respectively.
- **Services Expenditures (Operating) YTD variance of \$7,717,468:** Current YTD expenditures are 20.0 percent under budget. The positive variance is mostly comprised of capital facilities development and building operations maintenance being under budget for Public Works. Another portion of the positive variance is comprised of general government contingencies being under budget for Business Strategies Health Care Program.
- **Intergovernmental Payments (Operating) YTD variance of \$800,180:** Current YTD expenditures are 1.0 percent under budget. The variance is comprised of payments to the State for sexually violent predators being under budget.

- **Capital Outlay Expenditures (Operating) YTD variance of \$517,477:** Non-Departmental comprises a large portion of the positive variance as expenditures for vehicle replacement are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$20,398,786:** Current YTD expenditures are 26.5 percent under budget. The positive variance is mostly comprised of Superior Court IT program business applications being under budget. Non-Departmental comprises another portion of the positive variance as expenditures for the following activities are under budget: IT infrastructure such as enterprise network services and general government contingencies. In addition, County Manager administrative services related to Risk Management are also under budget as a result of expending less than the calendarized budget. Another portion of the variance is the result of a 3-year Adult Crime and Juvenile Crime Prevention project expending less than the calendarized budget. The remaining variance is comprised of capital facilities construction expenditures being under budget for Public Works.

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

**Constables Expenditures (Operating) YTD variance of (\$1,510):** Current YTD expenditures are 0.2 percent over budget. The current negative variance is attributed to Constable salary and benefit costs being reported in the incorrect function code. This variance will be corrected by the department in November 2011.

**Emergency Management Expenditures (Operating) YTD variance of (\$20,220):** Current YTD expenditures are 26.5 percent over budget. The current negative variance is attributed to expenditures being reported in the wrong fund. This variance will be corrected by the department in November 2011.

**Public Defense System Expenditures (Total) YTD variance of \$168,600:** Current YTD expenditures for the constellation are 1.0 percent under budget. However, there is a negative variance for Contract Counsel (\$84,577) operating expenditures that are offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$68,301):** Current YTD expenditures for the constellation are 1.0 percent over budget. The negative variance is the result of expenditures for mandated contract legal representation.
- **Legal Advocate Expenditures (Operating) YTD variance of (\$16,276):** Current YTD operating expenditures in the Office of Legal Advocate are 1.0 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget in November 2011.

### **Detention Fund Variance Analysis**

#### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,152,859:** The FY 11-12 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.1m or 6.0 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. However, the recent economic volatility may impact this funding source as consumers spend less. For additional monthly revenue 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 \$92,971:** The FY 11-12 Detention Fund interest revenue reflects a YTD positive variance of \$92.9 thousand or 18.6 percent. The annualized interest revenue was budgeted at \$2.0m for the year or \$500.0 thousand for each quarter. The positive variance is due to higher cash than expected.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$5,068,010:** Current YTD expenditures are 6.8 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office, Juvenile Probation (Judicial Branch), and Correctional Health, respectively.
- **Services Expenditures (Operating) YTD variance of \$2,200,835:** Current YTD expenditures are 15.0 percent under budget. The positive variance is mostly comprised of Public Works capital facilities development expenditures being under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$214,957:** 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 \$7,301,199:** Current YTD expenditures are 26.7 percent under budget. The positive variance is mostly comprised of Non-Departmental general government contingencies. The remaining variance is comprised of capital facilities development and building operations maintenance expenditures being under budget for Public Works.

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$933,114:** The FY 11-12 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$25,793,086 is more than budgeted YTD revenue of \$24,859,972, resulting in a positive budget variance of \$933,1 thousand or 3.8 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



# General Fund

## Executive Summary

As of October 31, 2011

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	119,630,446	128,590,475	8,960,029
Property Taxes	472,831,017	162,321,569	157,941,172	(4,380,397)
Vehicle License Taxes	111,119,076	40,066,904	39,210,749	(856,155)
Intergovernmental	16,548,751	4,266,301	243,251	(4,023,050)
Miscellaneous	82,703,992	23,610,589	22,123,312	(1,487,277)
Interest	5,000,000	1,250,000	1,527,193	277,193
<b>Total Operating Revenues</b>	<b>1,057,943,588</b>	<b>351,145,809</b>	<b>349,636,152</b>	<b>(1,509,657)</b>
<b>Total Non-Recurring Revenues</b>	<b>204</b>	<b>204</b>	<b>556,853</b>	<b>556,649</b>
<b>Total Revenues</b>	<b>1,057,943,792</b>	<b>351,146,013</b>	<b>350,193,006</b>	<b>(953,007)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	438,777,460	146,560,635	140,184,255	6,376,380
Supplies	13,271,261	4,702,011	4,484,497	217,514
Services	166,593,915	38,679,746	30,962,278	7,717,468
Intergovernmental Payments	231,405,092	76,984,113	76,183,933	800,180
Debt Service	230,508	215,508	220,548	(5,040)
Capital Outlay	3,316,522	852,000	334,523	517,477
Transfers Out	195,770,924	83,831,017	83,823,517	7,500
<b>Total Operating Expenditures</b>	<b>1,049,365,682</b>	<b>351,825,030</b>	<b>336,193,551</b>	<b>15,631,479</b>
<b>Total Non-Recurring Expenditures</b>	<b>233,983,813</b>	<b>77,089,326</b>	<b>56,690,540</b>	<b>20,398,786</b>
<b>Total Expenditures</b>	<b>1,283,349,495</b>	<b>428,914,356</b>	<b>392,884,091</b>	<b>36,030,265</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(225,405,703)</b>	<b>(77,768,343)</b>	<b>(42,691,085)</b>	<b>35,077,258</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>384,405,703</b>	<b>384,405,703</b>	<b>409,030,254</b>	<b>24,624,551</b>
<i>Revenues</i>	1,057,943,792	351,146,013	350,193,006	(953,007)
<i>Expenditures</i>	1,283,349,495	428,914,356	392,884,091	36,030,265
<b>Ending Fund Balance</b>	<b>159,000,000</b>	<b>306,637,360</b>	<b>366,339,169</b>	<b>59,701,809</b>
<b>Restricted Fund Balance</b>	-	-	-	-
<b>Committed Fund Balance</b>	<b>159,000,000</b>	<b>159,000,000</b>	<b>159,000,000</b>	-
<b>Ending Fund Balance*</b>	<b>-</b>	<b>147,637,360</b>	<b>207,339,169</b>	<b>59,701,809</b>

Note: Totals may not foot due to rounding.

\*Ending Fund Balance consists of Assigned and Unassigned Fund Balance



# General Fund

## Expenditures by Agency

### As of October 31, 2011

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,225,966	7,675,080	7,066,864	608,216	7.92 %
BOARD OF SUPERVISORS D1 F100	354,641	126,036	115,002	11,034	8.75 %
BOARD OF SUPERVISORS D2 F100	354,641	117,397	99,964	17,433	14.85 %
BOARD OF SUPERVISORS D3 F100	354,641	124,525	119,010	5,515	4.43 %
BOARD OF SUPERVISORS D4 F100	354,641	123,793	115,029	8,764	7.08 %
BOARD OF SUPERVISORS D5 F100	354,641	144,303	97,317	46,986	32.56 %
BUS STRAT HLTH CARE PROG F100	236,999,760	78,899,660	76,796,300	2,103,360	2.67 %
CALL CENTER F100	1,569,036	538,162	520,561	17,601	3.27 %
CLERK OF THE BOARD F100	1,604,680	570,166	336,981	233,185	40.90 %
COUNTY MANAGER F100	17,872,642	7,097,519	1,074,013	6,023,506	84.87 %
ELECTIONS F100	14,352,971	2,247,870	2,139,112	108,758	4.84 %
ENTERPRISE TECHNOLOGY F100	8,408,510	3,181,428	2,622,344	559,084	17.57 %
FINANCE F100	3,581,336	1,245,380	990,576	254,804	20.46 %
HUMAN RESOURCES F100	3,032,696	1,009,790	914,132	95,658	9.47 %
INTERNAL AUDIT F100	1,582,734	532,698	494,895	37,803	7.10 %
MANAGEMENT AND BUDGET F100	3,210,210	1,077,958	966,930	111,028	10.30 %
MATERIALS MANAGEMENT F100	2,090,578	705,051	588,125	116,926	16.58 %
PUBLIC WORKS F100	49,000,498	17,543,896	9,141,439	8,402,457	47.89 %
RECORDER F100	2,243,411	750,995	642,708	108,287	14.42 %
RESEARCH AND REPORTING F100	361,139	146,697	98,509	48,188	32.85 %
TREASURER F100	4,267,568	1,426,406	1,287,987	138,419	9.70 %
<b>Subtotal</b>	<b>375,176,940</b>	<b>125,284,810</b>	<b>106,227,797</b>	<b>19,057,013</b>	<b>15.21 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	30,407,382	10,125,900	9,400,321	725,579	7.17 %
CONSTABLES F100	2,732,561	932,657	908,172	24,485	2.63 %
CORRECTIONAL HEALTH F100	3,065,305	1,021,767	969,722	52,045	5.09 %
COUNTY ATTORNEY CIVIL F100	9,859,633	3,275,593	2,464,249	811,344	24.77 %
COUNTY ATTORNEY F100	59,813,162	19,459,296	19,031,618	427,678	2.20 %
EMERGENCY MANAGEMENT F100	235,668	76,195	96,415	(20,220)	(26.54) %
JUDICIAL BRANCH *	143,520,999	51,868,808	47,754,460	4,114,348	7.93 %
JUSTICE COURTS F100	15,598,809	5,094,303	4,984,932	109,371	2.15 %
MEDICAL EXAMINER F100	6,881,739	2,311,418	2,191,821	119,597	5.17 %
PLANNING AND DEVELOPMENT F100	1,015,475	265,052	24,052	241,000	90.93 %
PUBLIC DEFENSE SYSTEM *	84,118,271	25,979,392	25,810,792	168,600	0.65 %
PUBLIC FIDUCIARY F100	3,088,011	1,083,849	881,257	202,592	18.69 %
SHERIFF F100	77,181,025	25,268,716	24,305,698	963,018	3.81 %
<b>Subtotal</b>	<b>437,518,040</b>	<b>146,762,946</b>	<b>138,823,509</b>	<b>7,939,437</b>	<b>5.41 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,373,295	864,399	254,448	609,951	70.56 %
ANIMAL CARE AND CONTROL F100	257,903	85,968	85,966	2	0.00 %
ENVIRONMENTAL SERVICES F100	4,314,846	1,401,054	1,321,830	79,224	5.65 %
HUMAN SERVICES F100	2,260,912	754,101	163,792	590,309	78.28 %
PUBLIC HEALTH F100	11,017,497	4,039,679	3,252,203	787,476	19.49 %
<b>Subtotal</b>	<b>19,224,453</b>	<b>7,145,201</b>	<b>5,078,239</b>	<b>2,066,962</b>	<b>28.93 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	1,096,452	359,851	312,886	46,965	13.05 %
<b>Subtotal</b>	<b>1,096,452</b>	<b>359,851</b>	<b>312,886</b>	<b>46,965</b>	<b>13.05 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	2,080,968	669,846	599,083	70,763	10.56 %
<b>Subtotal</b>	<b>2,080,968</b>	<b>669,846</b>	<b>599,083</b>	<b>70,763</b>	<b>10.56 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	448,252,642	148,691,702	141,842,577	6,849,125	4.61 %
<b>Subtotal</b>	<b>448,252,642</b>	<b>148,691,702</b>	<b>141,842,577</b>	<b>6,849,125</b>	<b>4.61 %</b>
<b>Total Expenditures</b>	<b>1,283,349,495</b>	<b>428,914,356</b>	<b>392,884,091</b>	<b>36,030,265</b>	<b>8.40 %</b>

\* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.  
 Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency (Grouped Appropriations)

### As of October 31, 2011

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

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>Judicial Branch</b>					
ADULT PROBATION F100	50,741,123	18,157,724	17,449,871	707,853	3.90 %
JUVENILE PROBATION F100	16,603,574	5,660,200	5,474,307	185,893	3.28 %
SUPERIOR COURT F100	76,176,302	28,050,884	24,830,282	3,220,602	11.48 %
<b>Total Judicial Branch</b>	<b>143,520,999</b>	<b>51,868,808</b>	<b>47,754,460</b>	<b>4,114,348</b>	<b>7.93 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,885,238	6,811,644	6,879,945	(68,301)	(1.00) %
LEGAL ADVOCATE F100	9,215,962	3,014,237	3,030,513	(16,276)	(0.54) %
LEGAL DEFENDER F100	10,220,560	3,387,043	3,315,666	71,377	2.11 %
PUBLIC ADVOCATE F100	5,962,352	1,968,199	1,946,985	21,214	1.08 %
PUBLIC DEFENDER F100	32,834,159	10,798,269	10,637,683	160,586	1.49 %
<b>Total Public Defense System</b>	<b>84,118,271</b>	<b>25,979,392</b>	<b>25,810,792</b>	<b>168,600</b>	<b>0.65 %</b>



# Detention Fund

## Executive Summary

As of October 31, 2011

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,584,249	35,994,918	38,147,777	2,152,859
Intergovernmental	30,682,116	10,227,376	10,943,849	716,473
Interest	2,000,000	500,000	592,971	92,971
Transfers In	167,621,162	55,873,720	55,873,720	-
<b>Total Operating Revenues</b>	<b>309,887,527</b>	<b>102,596,014</b>	<b>105,558,318</b>	<b>2,962,304</b>
<b>Total Non-Recurring Revenues</b>	<b>15,084,926</b>	<b>-</b>	<b>89</b>	<b>89</b>
<b>Total Revenues</b>	<b>324,972,453</b>	<b>102,596,014</b>	<b>105,558,407</b>	<b>2,962,393</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	225,866,896	74,641,953	69,573,943	5,068,010
Supplies	15,969,255	5,767,227	5,591,628	175,599
Services	59,866,492	14,692,935	12,492,100	2,200,835
Debt Service	74,121	74,121	72,388	1,733
Capital Outlay	1,170,000	336,664	121,707	214,957
<b>Total Operating Expenditures</b>	<b>302,946,764</b>	<b>95,512,900</b>	<b>87,851,765</b>	<b>7,661,135</b>
<b>Total Non-Recurring Expenditures</b>	<b>69,973,797</b>	<b>27,331,771</b>	<b>20,030,572</b>	<b>7,301,199</b>
<b>Total Expenditures</b>	<b>372,920,561</b>	<b>122,844,671</b>	<b>107,882,337</b>	<b>14,962,334</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(47,948,108)</b>	<b>(20,248,657)</b>	<b>(2,323,930)</b>	<b>17,924,727</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>47,948,108</b>	<b>47,948,108</b>	<b>56,079,658</b>	<b>8,131,550</b>
<i>Revenues</i>	324,972,453	102,596,014	105,558,407	2,962,393
<i>Expenditures</i>	372,920,561	122,844,671	107,882,337	14,962,334
<b>Ending Fund Balance</b>	<b>-</b>	<b>27,699,451</b>	<b>53,755,728</b>	<b>26,056,277</b>
<b>Restricted Fund Balance</b>	<b>-</b>	<b>27,699,451</b>	<b>53,755,728</b>	<b>26,056,277</b>
<b>Committed Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unassigned Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**Detention Fund**  
**Expenditures by Agency**  
*As of October 31, 2011*

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

Agency	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	9,718,555	2,014,458	1,638,817	375,641	18.65%
CORRECTIONAL HEALTH F255	54,346,987	17,768,480	17,186,778	581,702	3.27%
COUNTY MANAGER F255	1,280,077	368,249	284,923	83,326	22.63%
HUMAN SERVICES F255	1,973,995	868,039	146,920	721,119	83.07%
JUVENILE PROBATION F255	33,007,466	11,048,251	9,009,641	2,038,610	18.45%
NON DEPARTMENTAL F255	75,225,887	23,796,931	19,377,545	4,419,386	18.57%
PUBLIC WORKS F255	27,109,689	9,117,169	5,270,800	3,846,369	42.19%
SHERIFF F255	170,257,905	57,863,094	54,966,913	2,896,181	5.01%
<b>Total Expenditures</b>	<b><u>372,920,561</u></b>	<b><u>122,844,671</u></b>	<b><u>107,882,337</u></b>	<b><u>14,962,334</u></b>	<b><u>12.18%</u></b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of October 31, 2011

## 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	1,034,669	272,789	761,880
Supplies	2,808,411	902,803	177,063	725,740
Services	160,771,334	9,619,362	4,846,595	4,772,767
Intergovernmental Payments	277,000	102,000	-	102,000
Debt Service	15,000	-	3,544	(3,544)
Capital Outlay	3,000,000	750,000	259,718	490,282
Transfers Out	278,300,460	136,282,868	136,282,868	-
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>448,252,642</u></b>	<b><u>148,691,702</u></b>	<b><u>141,842,577</u></b>	<b><u>6,849,125</u></b>

### Expenditures - Excluding 470

Personnel Services	438,483,426	146,452,663	140,348,739	6,103,924
Supplies	13,375,728	4,830,088	4,509,158	320,930
Services	133,171,490	42,425,295	29,481,905	12,943,390
Intergovernmental Payments	231,230,092	76,984,113	76,183,933	800,180
Debt Service	215,508	215,508	217,003	(1,495)
Capital Outlay	5,590,609	5,307,487	86,278	5,221,209
Transfers Out	13,030,000	4,007,500	214,497	3,793,003
<b>Total Expenditures - Excluding 470</b>	<b><u>835,096,853</u></b>	<b><u>280,222,654</u></b>	<b><u>251,041,513</u></b>	<b><u>29,181,141</u></b>
<b>Total Expenditures</b>	<b><u><u>1,283,349,495</u></u></b>	<b><u><u>428,914,356</u></u></b>	<b><u><u>392,884,091</u></u></b>	<b><u><u>36,030,265</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of October 31, 2011

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,792,081	938,549	144,295	794,254
Supplies	108,411	2,803	3,138	(335)
Services	49,851,718	3,406,555	3,598,788	(192,233)
Intergovernmental Payments	175,000	-	-	-
Debt Service	15,000	-	3,544	(3,544)
Capital Outlay	3,000,000	750,000	259,718	490,282
Transfers Out	195,740,924	83,823,517	83,823,517	-
<b>Total Operating Expenditures</b>	<b>251,683,134</b>	<b>88,921,424</b>	<b>87,833,001</b>	<b>1,088,423</b>
Non-Recurring				
Personnel Services	288,356	96,120	128,494	(32,374)
Supplies	2,700,000	900,000	173,924	726,076
Services	110,919,616	6,212,807	1,247,807	4,965,000
Intergovernmental Payments	102,000	102,000	-	102,000
Debt Service	-	-	-	-
Capital Outlay	-	-	-	-
Transfers Out	82,559,536	52,459,351	52,459,351	-
<b>Total Non-Recurring Expenditures</b>	<b>196,569,508</b>	<b>59,770,278</b>	<b>54,009,577</b>	<b>5,760,701</b>
<b>Total Expenditures</b>	<b>448,252,642</b>	<b>148,691,702</b>	<b>141,842,577</b>	<b>6,849,125</b>



# General Fund

## Expenditures by Agency

### As of October 31, 2011

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,558,914	7,316,061	7,009,509	306,552	4.19 %
BOARD OF SUPERVISORS D1 F100	354,641	126,036	115,002	11,034	8.75 %
BOARD OF SUPERVISORS D2 F100	354,641	117,397	99,964	17,433	14.85 %
BOARD OF SUPERVISORS D3 F100	354,641	124,525	119,010	5,515	4.43 %
BOARD OF SUPERVISORS D4 F100	354,641	123,793	115,029	8,764	7.08 %
BOARD OF SUPERVISORS D5 F100	354,641	144,303	97,317	46,986	32.56 %
BUS STRAT HLTH CARE PROG F100	236,999,760	78,899,660	76,796,300	2,103,360	2.67 %
CALL CENTER F100	1,569,036	538,162	520,561	17,601	3.27 %
CLERK OF THE BOARD F100	1,206,028	363,791	331,259	32,532	8.94 %
COUNTY MANAGER F100	2,806,541	1,031,418	789,605	241,813	23.44 %
ELECTIONS F100	14,352,971	2,247,870	2,139,112	108,758	4.84 %
ENTERPRISE TECHNOLOGY F100	8,133,510	2,958,000	2,585,608	372,392	12.59 %
FINANCE F100	3,272,836	1,100,880	929,889	170,991	15.53 %
HUMAN RESOURCES F100	3,032,696	1,009,790	914,132	95,658	9.47 %
INTERNAL AUDIT F100	1,582,734	532,698	494,895	37,803	7.10 %
MANAGEMENT AND BUDGET F100	3,210,210	1,077,958	966,930	111,028	10.30 %
MATERIALS MANAGEMENT F100	1,988,924	641,166	568,399	72,767	11.35 %
PUBLIC WORKS F100	39,085,516	13,045,340	8,694,222	4,351,118	33.35 %
RECORDER F100	2,243,411	750,995	642,708	108,287	14.42 %
RESEARCH AND REPORTING F100	361,139	146,697	98,509	48,188	32.85 %
TREASURER F100	4,267,568	1,426,406	1,287,987	138,419	9.70 %
<b>Subtotal</b>	<b>348,444,999</b>	<b>113,722,946</b>	<b>105,315,947</b>	<b>8,406,999</b>	<b>7.39 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,362,382	10,080,900	9,393,510	687,390	6.82 %
CONSTABLES F100	2,488,468	828,633	830,143	(1,510)	(0.18) %
CORRECTIONAL HEALTH F100	3,065,305	1,021,767	969,722	52,045	5.09 %
COUNTY ATTORNEY CIVIL F100	8,348,234	2,771,799	2,373,530	398,269	14.37 %
COUNTY ATTORNEY F100	59,813,162	19,459,296	19,031,618	427,678	2.20 %
EMERGENCY MANAGEMENT F100	235,668	76,195	96,415	(20,220)	(26.54) %
JUDICIAL BRANCH *	140,420,999	48,768,808	47,337,022	1,431,786	2.94 %
JUSTICE COURTS F100	15,598,809	5,094,303	4,984,932	109,371	2.15 %
MEDICAL EXAMINER F100	6,881,739	2,311,418	2,191,821	119,597	5.17 %
PLANNING AND DEVELOPMENT F100	1,015,475	265,052	24,052	241,000	90.93 %
PUBLIC DEFENSE SYSTEM *	79,418,271	24,765,224	24,662,475	102,749	0.41 %
PUBLIC FIDUCIARY F100	3,014,700	1,010,538	853,458	157,080	15.54 %
SHERIFF F100	76,996,315	25,231,774	24,305,698	926,076	3.67 %
<b>Subtotal</b>	<b>427,659,527</b>	<b>141,685,707</b>	<b>137,054,396</b>	<b>4,631,311</b>	<b>3.27 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	763,350	254,454	254,448	6	0.00 %
ANIMAL CARE AND CONTROL F100	257,903	85,968	85,966	2	0.00 %
ENVIRONMENTAL SERVICES F100	4,100,940	1,331,054	1,321,830	9,224	0.69 %
HUMAN SERVICES F100	2,260,912	754,101	163,792	590,309	78.28 %
PUBLIC HEALTH F100	11,017,497	4,039,679	3,252,203	787,476	19.49 %
<b>Subtotal</b>	<b>18,400,602</b>	<b>6,465,256</b>	<b>5,078,239</b>	<b>1,387,017</b>	<b>21.45 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,096,452	359,851	312,886	46,965	13.05 %
<b>Subtotal</b>	<b>1,096,452</b>	<b>359,851</b>	<b>312,886</b>	<b>46,965</b>	<b>13.05 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,080,968	669,846	599,083	70,763	10.56 %
<b>Subtotal</b>	<b>2,080,968</b>	<b>669,846</b>	<b>599,083</b>	<b>70,763</b>	<b>10.56 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	251,683,134	88,921,424	87,833,001	1,088,423	1.22 %
<b>Subtotal</b>	<b>251,683,134</b>	<b>88,921,424</b>	<b>87,833,001</b>	<b>1,088,423</b>	<b>1.22 %</b>
<b>Total Operating Expenditures</b>	<b>1,049,365,682</b>	<b>351,825,030</b>	<b>336,193,551</b>	<b>15,631,479</b>	<b>4.44 %</b>

\* 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.

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of October 31, 2011

#### Expenditures

##### Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	667,052	359,019	57,355	301,664	84.02 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	398,652	206,375	5,722	200,653	97.23 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	15,066,101	6,066,101	284,408	5,781,693	95.31 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	275,000	223,428	36,736	186,692	83.56 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	308,500	144,500	60,687	83,813	58.00 %
<b>MATERIALS MANAGEMENT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	101,654	63,885	19,726	44,159	69.12 %
<b>PUBLIC WORKS F100</b>					
AABR - ASSESSOR ADMIN BLDG REMODEL	-	-	(132)	132	-
APK0 - NORTH SCOTTSDALE AIRPARK	20,249	10,249	-	10,249	100.00 %
AST0 - BUILDING ASSESSMENT	250,000	83,200	-	83,200	100.00 %
BKC0 - BLACK CANYON HIGHWAY AP	37,336	-	-	-	-
BLK0 - BARTLETT LAKE STATION	84,445	29,000	523	28,477	98.20 %
CCB0 - CENTRAL COURT BLDG	1,000,000	400,000	90,039	309,961	77.49 %
CCR0 - CODE COMPLIANC RESERVE	200,000	68,000	2,972	65,028	95.63 %
DCGN - DATA CENTER GENERATOR	1,193,432	1,193,432	108,039	1,085,393	90.95 %
DPK0 - DURANGO PARKING GARAGE	1,301,692	433,900	605	433,295	99.86 %
DRV0 - DURANGO JUVE	34,002	-	631	(631)	-
ECB0 - EAST COURT BLDG	284,714	150,000	-	150,000	100.00 %
ENG0 - ENERGY MANAGEMENT	400,000	140,000	121,234	18,766	13.40 %
ENV0 - ENVIRONMENTAL PROGRAM	100,000	30,000	29,502	498	1.66 %
EQS0 - EQUIPMENT SVS	212,764	70,921	421	70,500	99.41 %
JSG0 - JACKSON ST GARAGE	510,000	300,000	-	300,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	143,644	81,214	30,259	50,955	62.74 %
PFE0 - PROGRAM FEES	500,000	168,000	33,213	134,787	80.23 %
PPFE - PROGRAM FEES	-	-	(79)	79	-
SCB0 - SECURITY BLDG	1,891,691	630,560	24,890	605,670	96.05 %
SCT0 - BLDG SECURITY PROGRAM	200,000	68,000	-	68,000	100.00 %
SEC0 - SOUTHEAST COMPLEX	340,050	185,000	-	185,000	100.00 %
SFY0 - LIFE SAFETY PROGRAM	250,000	80,000	6,087	73,913	92.39 %
SICU - SE REG INFRASTRUC IMPRVMTS	-	-	(770)	770	-
TPT0 - THOMPSON PEAK TRANS BLDG	129,762	100,000	-	100,000	100.00 %
WCB0 - WEST COURT BLDG	831,201	277,080	-	277,080	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMT	-	-	(217)	217	-
<b>Subtotal</b>	<b><u>26,731,941</u></b>	<b><u>11,561,864</u></b>	<b><u>911,851</u></b>	<b><u>10,650,013</u></b>	<b><u>92.11 %</u></b>

\* 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.

Note: Totals may not foot due to rounding.



# General Fund

## Expenditures by Agency

### As of October 31, 2011

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	45,000	45,000	6,810	38,190	84.87 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	244,093	104,024	78,028	25,996	24.99 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,511,399	503,794	90,719	413,075	81.99 %
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	3,100,000	3,100,000	414,403	2,685,598	86.63 %
OPER - OPERATING	-	-	3,036	(3,036)	-
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,700,000	1,214,168	1,148,317	65,851	5.42 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	73,311	73,311	27,799	45,512	62.08 %
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	184,710	36,942	-	36,942	100.00 %
<b>Subtotal</b>	<u>9,858,513</u>	<u>5,077,239</u>	<u>1,769,112</u>	<u>3,308,127</u>	<u>65.16 %</u>
<b>Health, Welfare and Sanitation</b>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	609,945	609,945	-	609,945	100.00 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	213,906	70,000	-	70,000	100.00 %
<b>Subtotal</b>	<u>823,851</u>	<u>679,945</u>	<u>-</u>	<u>679,945</u>	<u>100.00 %</u>
<b>Other Gov Fund</b>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	196,569,508	59,770,278	54,009,577	5,760,701	9.64 %
<b>Subtotal</b>	<u>196,569,508</u>	<u>59,770,278</u>	<u>54,009,577</u>	<u>5,760,701</u>	<u>9.64 %</u>
<b>Total Non-Recurring Expenditures</b>	<u>233,983,813</u>	<u>77,089,326</u>	<u>56,690,540</u>	<u>20,398,786</u>	<u>26.46 %</u>
<b>Total Expenditures</b>	<u>1,283,349,495</u>	<u>428,914,356</u>	<u>392,884,091</u>	<u>36,030,265</u>	<u>8.40 %</u>

\* 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.

Note: Totals may not foot due to rounding.



## Detention Fund

### Expenditures by Agency

As of October 31, 2011

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	9,718,555	2,014,458	1,638,817	375,641	18.65%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	53,379,394	17,634,903	17,069,717	565,186	3.20%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,280,077	368,249	284,923	83,326	22.63%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,523,145	10,553,478	9,009,641	1,543,837	14.63%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	16,618,762	333,332	27,595	305,737	91.72%
<b>PUBLIC WORKS F255</b>					
OPER - OPERATING	20,168,926	6,745,386	4,854,160	1,891,226	28.04%
<b>SHERIFF F255</b>					
OPER - OPERATING	170,257,905	57,863,094	54,966,913	2,896,181	5.01%
<b>Subtotal</b>	<b>302,946,764</b>	<b>95,512,900</b>	<b>87,851,765</b>	<b>7,661,135</b>	<b>8.02%</b>
<b>Total Operating Expenditures</b>	<b>302,946,764</b>	<b>95,512,900</b>	<b>87,851,765</b>	<b>7,661,135</b>	<b>8.02%</b>



## Detention Fund

### Expenditures by Agency

As of October 31, 2011

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	967,593	133,577	117,062	16,515	12.36%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	494,773	-	494,773	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	58,607,125	23,463,599	19,349,950	4,113,649	17.53%
<b>PUBLIC WORKS F255</b>					
AST0 - BUILDING ASSESSMENT	200,000	66,800	-	66,800	100.00%
AVS0 - AVONDALE SUBSTATION	26,000	26,000	421	25,579	98.38%
CCR0 - CODE COMPLIANC RESERVE	200,000	66,000	-	66,000	100.00%
DRJ0 - DURANGO JAIL	1,422,308	474,100	14,553	459,547	96.93%
DRV0 - DURANGO JUVE	209,773	69,940	1,097	68,843	98.43%
ENG0 - ENERGY MANAGEMENT	250,000	83,200	635	82,565	99.24%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	32,000	3,780	28,220	88.19%
ESJ0 - ESTRELLA JAIL	365,000	148,340	421	147,919	99.72%
FAJ0 - FOURTH AVE JAIL	612,190	204,060	31,187	172,873	84.72%
GBS0 - GILA BEND SUBSTATION	31,805	-	-	-	-
LBJ0 - LBJ COMPLEX	1,461,544	502,723	340,396	162,327	32.29%
PFE0 - PROGRAM FEES	400,000	140,000	10,720	129,280	92.34%
SCT0 - BLDG SECURITY PROGRAM	200,000	66,000	-	66,000	100.00%
SES0 - SE SUBSTATION	374,720	124,900	-	124,900	100.00%
SEV0 - SOUTHEAST JUVE	505,671	168,560	-	168,560	100.00%
SFY0 - LIFE SAFETY PROGRAM	250,000	83,200	12,640	70,560	84.81%
STA0 - SHERIFF TRAINING ACADEMY	10,913	9,000	-	9,000	100.00%
TWJ0 - TOWERS JAIL	320,839	106,960	789	106,171	99.26%
<b>Subtotal</b>	<b>67,999,802</b>	<b>26,463,732</b>	<b>19,883,652</b>	<b>6,580,080</b>	<b>24.86%</b>
<b>Health, Welfare and Sanitation</b>					
	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,973,995	868,039	146,920	721,119	83.07%
<b>Subtotal</b>	<b>1,973,995</b>	<b>868,039</b>	<b>146,920</b>	<b>721,119</b>	<b>83.07%</b>
<b>Total Non-Recurring Expenditures</b>	<b>69,973,797</b>	<b>27,331,771</b>	<b>20,030,572</b>	<b>7,301,199</b>	<b>26.71%</b>
<b>Total Expenditures</b>	<b>372,920,561</b>	<b>122,844,671</b>	<b>107,882,337</b>	<b>14,962,334</b>	<b>12.18%</b>

Note: Totals may not foot due to rounding.

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

***Charts for Significant Revenue Sources***

**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 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%
<b>OCT</b>	29,414,527	119,308,108		32,018,585	<b>8.9%</b>	128,590,475	\$ 9,282,367	<b>7.8%</b>	119,630,446	128,590,475	\$ 8,960,029	<b>7.5%</b>
NOV	30,165,898	149,474,006		-	0.0%	-	-	0.0%	148,786,511	-	-	0.0%
DEC	29,995,314	179,469,320		-	0.0%	-	-	0.0%	178,756,670	-	-	0.0%
JAN	31,246,254	210,715,574		-	0.0%	-	-	0.0%	209,684,498	-	-	0.0%
FEB	38,411,897	249,127,471		-	0.0%	-	-	0.0%	246,435,930	-	-	0.0%
MAR	30,051,191	279,178,662		-	0.0%	-	-	0.0%	275,282,543	-	-	0.0%
APR	32,317,068	311,495,730		-	0.0%	-	-	0.0%	304,894,310	-	-	0.0%
MAY	36,407,267	347,902,996		-	0.0%	-	-	0.0%	337,423,154	-	-	0.0%
JUN	32,905,119	380,808,115		-	0.0%	-	-	0.0%	369,740,752	-	-	0.0%
	<u>\$ 380,808,115</u>			<u>\$ 128,590,475</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**

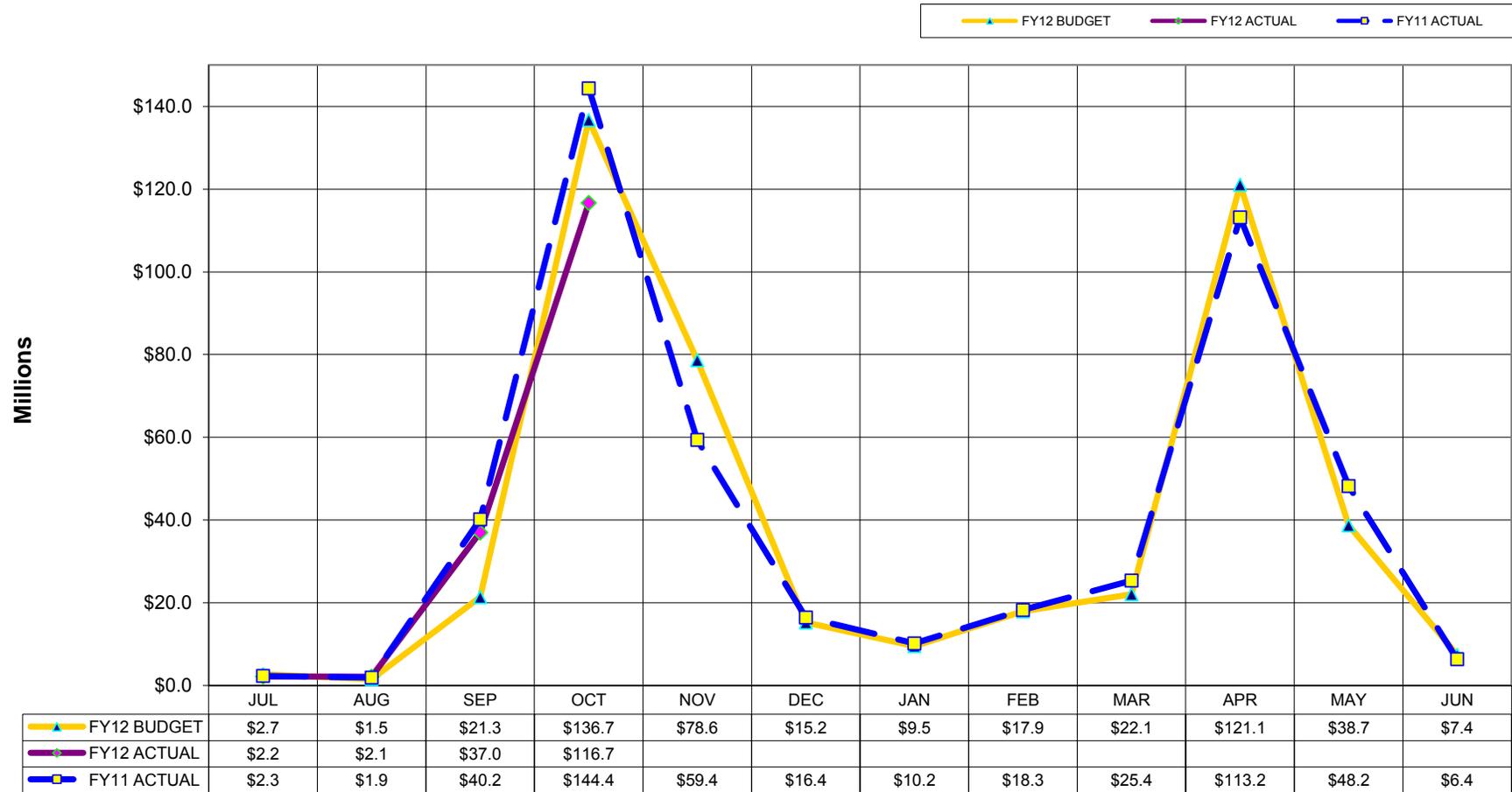
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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
<b>OCT</b>	144,366,240	188,777,024		116,667,395	<b>-19.2%</b>	157,941,172	\$ (30,835,852)	<b>-16.3%</b>	162,321,569	157,941,172	\$ (4,380,397)	<b>-2.7%</b>	136,713,945
NOV	59,392,262	248,169,286		-	0.0%	-	-	0.0%	240,944,120	-	-	0.0%	78,622,551
DEC	16,446,420	264,615,706		-	0.0%	-	-	0.0%	256,168,587	-	-	0.0%	15,224,467
JAN	10,166,715	274,782,421		-	0.0%	-	-	0.0%	265,699,590	-	-	0.0%	9,531,003
FEB	18,250,504	293,032,925		-	0.0%	-	-	0.0%	283,624,217	-	-	0.0%	17,924,627
MAR	25,368,741	318,401,666		-	0.0%	-	-	0.0%	305,677,533	-	-	0.0%	22,053,316
APR	113,165,253	431,566,919		-	0.0%	-	-	0.0%	426,736,633	-	-	0.0%	121,059,100
MAY	48,217,726	479,784,645		-	0.0%	-	-	0.0%	465,429,428	-	-	0.0%	38,692,795
JUN	6,368,057	486,152,703		-	0.0%	-	-	0.0%	472,831,017	-	-	0.0%	7,401,589
	<u>\$ 486,152,703</u>			<u>\$ 157,941,172</u>									<u>472,831,017</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**

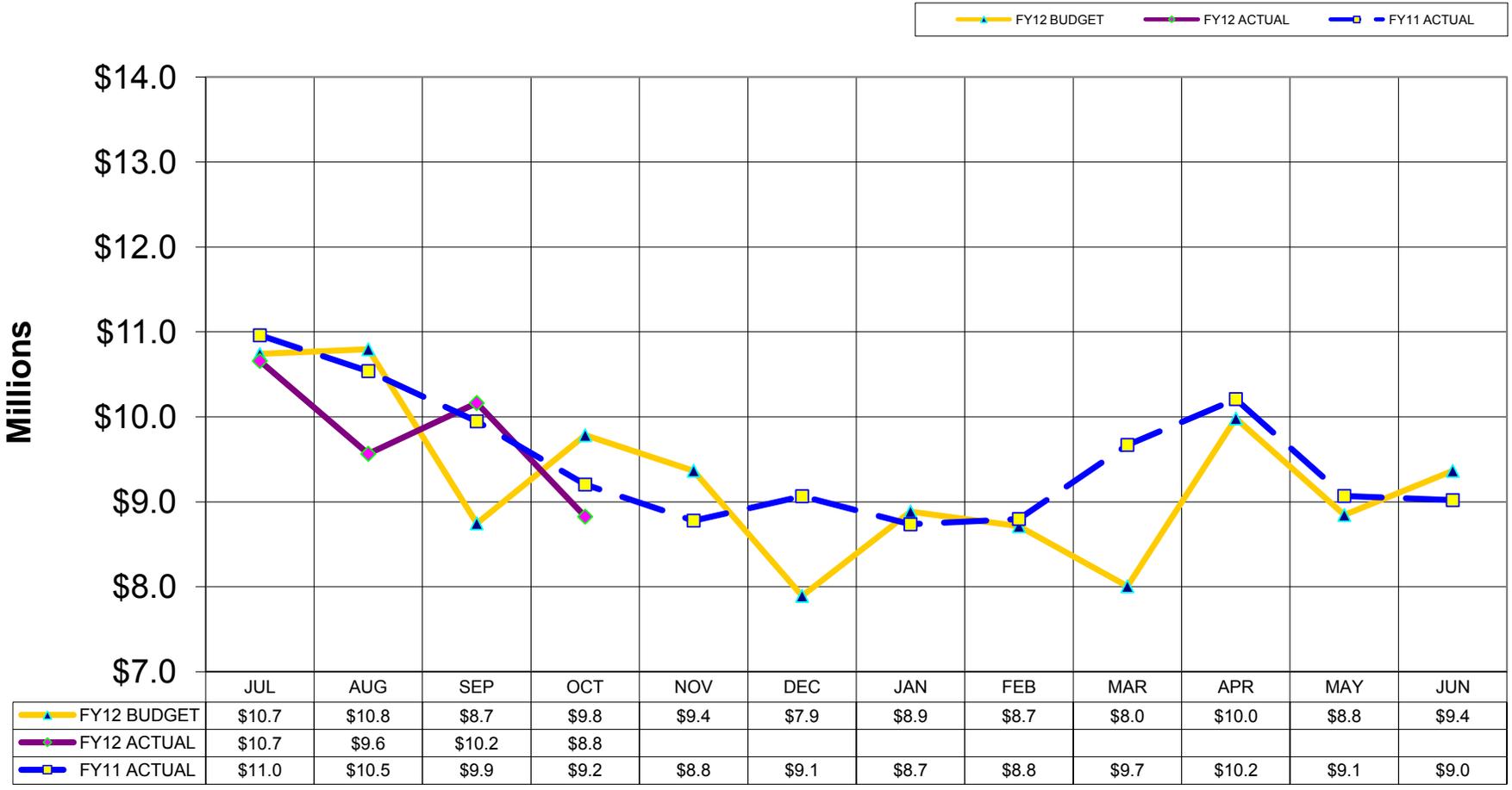
<b>ACTUAL FY 10-11</b>		<b>MONTHLY/YTD COLLECTIONS FY 11-12 &amp; COMPARISON TO FY 10-11</b>						<b>YTD BUDGET TO ACTUAL FY 11-12</b>			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,960,400	\$ 10,960,400	\$ 10,657,859	-2.8%	\$ 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	-9.2%	20,222,826	\$ (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	2.2%	30,385,528	\$ (1,061,692)	-3.4%	30,282,537	30,385,528	\$ 102,991	0.3%
<b>OCT</b>	9,203,732	40,650,952	8,825,221	<b>-4.1%</b>	39,210,749	\$ (1,440,203)	<b>-3.5%</b>	40,066,904	39,210,749	\$ (856,155)	<b>-2.1%</b>
NOV	8,778,906	49,429,858	-	0.0%	-	-	0.0%	49,432,824	-	-	0.0%
DEC	9,065,828	58,495,686	-	0.0%	-	-	0.0%	57,325,493	-	-	0.0%
JAN	8,734,787	67,230,473	-	0.0%	-	-	0.0%	66,211,237	-	-	0.0%
FEB	8,797,755	76,028,228	-	0.0%	-	-	0.0%	74,924,057	-	-	0.0%
MAR	9,669,969	85,698,197	-	0.0%	-	-	0.0%	82,929,239	-	-	0.0%
APR	10,208,982	95,907,179	-	0.0%	-	-	0.0%	92,910,502	-	-	0.0%
MAY	9,068,570	104,975,749	-	0.0%	-	-	0.0%	101,755,040	-	-	0.0%
JUN	9,019,642	113,995,391	-	0.0%	-	-	0.0%	111,119,076	-	-	0.0%

\$ 113,995,391

\$ 39,210,749

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%											
<b>OCT</b>	8,755,156	35,238,912	9,678,142	<b>10.5%</b>	38,147,777	\$ 2,908,866	<b>8.3%</b>	35,994,918	38,147,777	\$ 2,152,859	<b>6.0%</b>											
NOV	8,966,098	44,205,009	-	0.0%	-	-	0.0%	45,015,475	-	-	0.0%											
DEC	8,789,001	52,994,010	-	0.0%	-	-	0.0%	54,217,694	-	-	0.0%											
JAN	8,994,704	61,988,714	-	0.0%	-	-	0.0%	63,480,902	-	-	0.0%											
FEB	10,909,944	72,898,658	-	0.0%	-	-	0.0%	74,290,119	-	-	0.0%											
MAR	8,792,443	81,691,100	-	0.0%	-	-	0.0%	82,730,763	-	-	0.0%											
APR	9,287,037	90,978,137	-	0.0%	-	-	0.0%	91,396,798	-	-	0.0%											
MAY	10,325,502	101,303,639	-	0.0%	-	-	0.0%	100,750,682	-	-	0.0%											
JUN	9,677,083	110,980,722	-	0.0%	-	-	0.0%	109,584,249	-	-	0.0%											

\$110,980,722

\$ 38,147,777

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



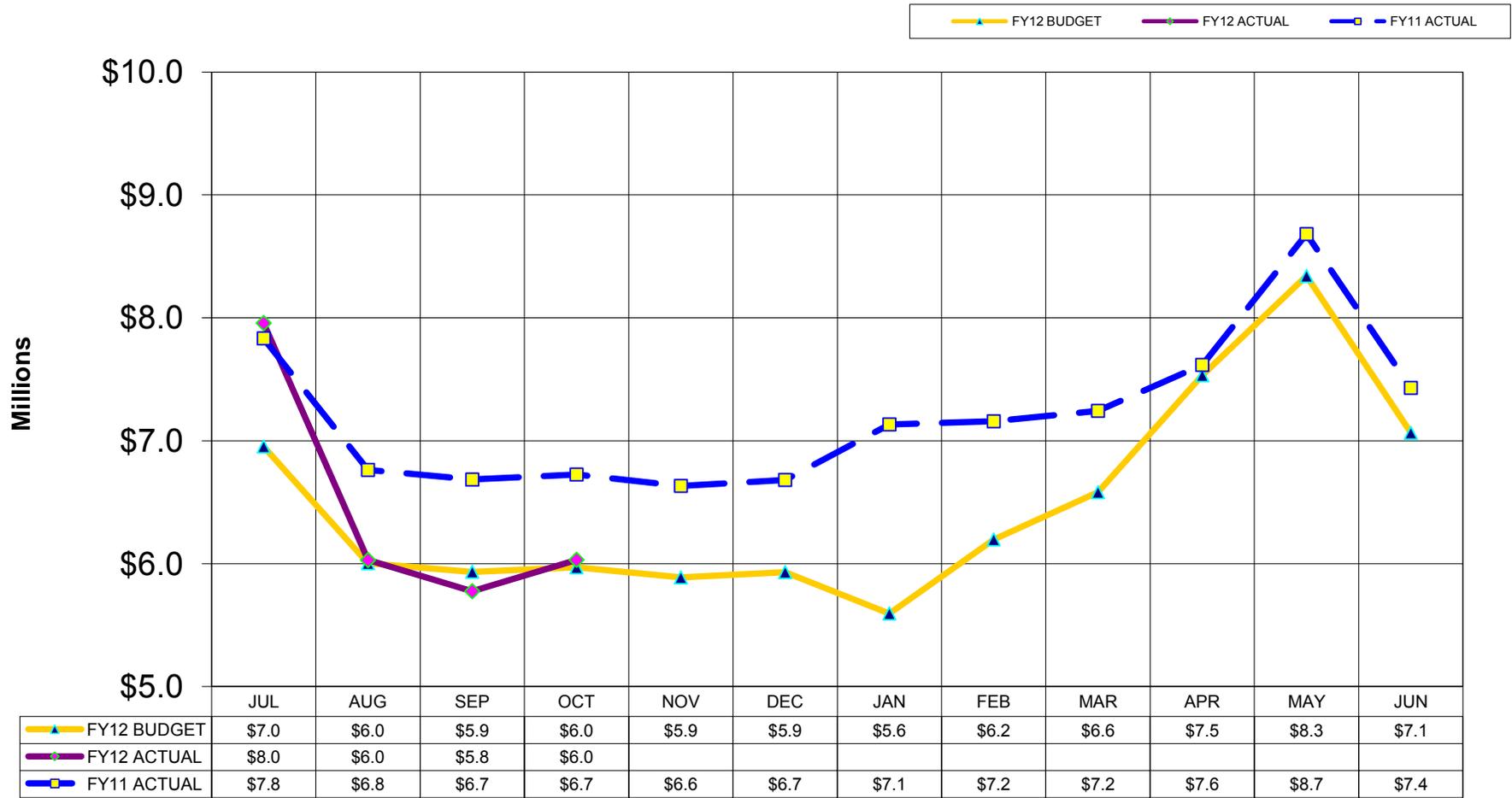
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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%
<b>OCT</b>	6,725,165	28,005,595		6,030,997	<b>-10.3%</b>	25,793,086	\$ (2,212,509)	<b>-7.9%</b>	24,859,972	25,793,086	\$ 933,114	<b>3.8%</b>
NOV	6,633,193	34,638,788		-	0.0%	-	-	0.0%	30,748,116	-	-	0.0%
DEC	6,681,580	41,320,368		-	0.0%	-	-	0.0%	36,679,212	-	-	0.0%
JAN	7,132,894	48,453,262		-	0.0%	-	-	0.0%	42,273,789	-	-	0.0%
FEB	7,158,667	55,611,929		-	0.0%	-	-	0.0%	48,470,861	-	-	0.0%
MAR	7,243,703	62,855,632		-	0.0%	-	-	0.0%	55,052,097	-	-	0.0%
APR	7,617,069	70,472,701		-	0.0%	-	-	0.0%	62,585,225	-	-	0.0%
MAY	8,682,173	79,154,874		-	0.0%	-	-	0.0%	70,926,386	-	-	0.0%
JUN	7,430,177	86,585,051		-	0.0%	-	-	0.0%	77,990,758	-	-	0.0%
	<u>\$ 86,585,051</u>			<u>\$ 25,793,086</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).