



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SLS*

Date: October 2, 2013

Re: FY 12-13 Executive Summary – June 2013

Attached is the General Fund and Detention Fund financial activity through June 30, 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.

The following financial information and commentaries are through June 30, 2013 (13th period, which closed August 28th). It is anticipated that the audited financial statements will be available in December 2013.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$14,563,916:** The FY 12-13 Sales Tax revenue reflects a YTD positive budget variance of \$14.5m or 3.6 percent. The FY 12-13 Sales Tax revenue budget of \$404.0m reflects an increase of 2.0 percent from the FY 11-12 forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. As compared to June 2012, June 2013 month-end sales tax is 4.1 percent higher, while the year-to-date is 3.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.

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

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

In the July 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the June 2013 sales tax collections were down 5.3 percent compared to June 2012. For the entire fiscal year, the regular sales tax grew by 3.5%, which resulted in a FY 2013 forecast surplus of \$28.9m. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment rate increased from 7.8 percent in May 2013 to 8.0 percent in June 2013.

- **Property Tax Revenue (Operating) YTD variance of \$3,257,272:** The FY 12-13 Property Tax revenue reflects a YTD positive budget variance of \$3.2m or 0.8 percent. The FY 12-13 Property Tax revenue budget of \$420.0m reflects an 11.1 percent decrease from the FY 11-12 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 12-13 YTD collections through June 2013 are 97.4 percent of the adopted levy compared to a historical average of 96.6 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 \$9,008,859:** The FY 12-13 VLT revenue reflects a YTD positive budget variance of \$9.0m or 8.3 percent. The FY 12-13 VLT revenue budget of \$109.1m is based on the Elliot D. Pollack (EDP) April 2012 pessimistic forecasted flat growth rate over the FY 11-12 forecast.

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

- **Intergovernmental Revenue YTD variance of \$1,401,952:** The FY 12-13 intergovernmental revenue reflects a YTD positive budget variance of \$1.4m or 8.6 percent. The positive variance is comprised of \$1.0m from Elections for collection of election fees and \$356.6 thousand from Non-Departmental for payments in lieu of taxes.
- **Miscellaneous Revenue (Operating) YTD variance of (\$1,585,187):** The FY 12-13 miscellaneous revenue reflects a YTD negative budget variance of \$1.5m or 2.0 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 June 2013 are down 26.7 percent compared to June 2012.
- **Total Non-Recurring Revenues YTD variance of \$7,156,471:** The FY 12-13 total non-recurring revenues reflect a YTD positive budget variance of \$7.1m. 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 \$1.5m proceeds from the sale of land and an \$855 thousand settlement, which also were not budgeted during the fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$14,068,081:** Current YTD expenditures are 3.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (22%), Sheriff's Office (19%), Clerk of Superior Court (10%), Assessor's Office (7%), Elections (6%), Superior Court (5%), Public Health (4%), Education Services (4%), Office of Enterprise Technology (4%), Human Resources (4%), and Finance (3%).
- **Services Expenditures (Operating) YTD variance of \$48,520,882:** Current YTD expenditures are 28.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: general government and public safety for Non-Departmental (88%), and capital facilities development and building operations maintenance for Facilities Management (11%).
- **Intergovernmental Payments (Operating) YTD variance of (\$149,400):** Current YTD expenditures are 0.01 percent over budget. The positive variance of \$279,177 in Business Strategies and Health Care Programs is offset by the negative variances in Human Services (\$255,555) and the Sheriff's Office (\$203,191). The expenditures related to the negative variances were not budgeted in fiscal year 2013.
- **Debt Service Expenditures (Operating) YTD variance of \$12,090:** Current YTD expenditures are 80.6 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$129,393,107:** Current YTD expenditures are 52.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (74%), Facilities Management (14%), and Education Service (5%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budgets.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$3,143,714:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$3.1m or 2.6 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 is not subject to the same formula distribution as State shared sales tax. As compared to June 2012, June 2013 month-end sales tax is 5.7 percent higher, while the year-to-date is 4.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$2,495,663):** The FY 12-13 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.4m or 7.8 percent. The revenue variance is related to jail per diem and booking fees.
- **Interest Revenue (Operating) YTD variance of (\$368,303):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$368.3 thousand or 20.5 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 \$5,919,328:** Current YTD expenditures are 2.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (45%), Juvenile Probation (Judicial Branch) (33%), Correctional Health (13%), and Facilities Management (5%).
- **Supplies Expenditures (Operating) YTD variance of (\$3,477,477):** Current YTD expenditures are 19.8 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (74%) and Correctional Health (24%).
- **Services Expenditures (Operating) YTD variance of \$25,689,277:** Current YTD expenditures are 34.5 percent under budget. The department that makes up the largest portion of the positive variance is Non-Departmental for general government (82%) and Facilities Management for capital improvement (15%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$289,687:** Current YTD expenditures are 20.9 percent under budget. IT infrastructure for the Sheriff's Office (85%) and Non-Departmental (14%) 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 \$42,061,451:** Current YTD expenditures are 52.4 percent under budget. The departments that make up the largest portion of the positive variance are Non-Departmental for general government (74%), Facilities Management (14%), and Education Services (5%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$2,162,279:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$86,815,139 is more than budgeted YTD revenue of \$84,652,860 resulting in a positive budget variance of \$2.1m or 2.5 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 June 30, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	404,078,237	418,642,153	14,563,916
Property Taxes	420,010,153	420,010,153	423,267,425	3,257,272
Vehicle License Taxes	109,193,522	109,193,522	118,202,381	9,008,859
Intergovernmental	16,338,105	16,338,105	17,740,057	1,401,952
Miscellaneous	80,866,454	80,866,454	79,281,267	(1,585,187)
Interest	4,000,000	4,000,000	3,548,026	(451,974)
Total Operating Revenues	1,034,486,471	1,034,486,471	1,060,681,310	26,194,839
Total Non-Recurring Revenues	20,436	20,436	7,176,907	7,156,471
Total Revenues	1,034,506,907	1,034,506,907	1,067,858,217	33,351,310

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	442,209,485	442,209,485	428,141,404	14,068,081
Supplies	15,114,242	15,114,242	17,281,789	(2,167,547)
Services	173,403,133	173,403,133	124,882,251	48,520,882
Intergovernmental Payments	224,994,180	224,994,180	225,143,580	(149,400)
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	3,272,758	3,642,448	(369,690)
Transfers Out	175,477,673	175,477,673	175,478,307	(634)
Total Operating Expenditures	1,034,486,471	1,034,486,471	974,572,690	59,913,781
Total Non-Recurring Expenditures	247,453,396	247,453,396	118,060,289	129,393,107
Total Expenditures	1,281,939,867	1,281,939,867	1,092,632,979	189,306,888
Excess (Deficiency) of Revenues Over Expenditures	(247,432,960)	(247,432,960)	(24,774,762)	222,658,198
Beginning Fund Balance (audited)	247,432,960	247,432,960	283,011,925	35,578,965
<i>Revenues</i>	1,034,506,907	1,034,506,907	1,067,858,217	33,351,310
<i>Expenditures</i>	1,281,939,867	1,281,939,867	1,092,632,979	189,306,888
Ending Fund Balance	0	0	258,237,163	258,237,163
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	0	258,237,163	258,237,163

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 June 30, 2013

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	22,761,278	21,917,027	844,251	3.71 %
BOARD OF SUPERVISORS D1 F100	353,925	353,925	336,066	17,859	5.05 %
BOARD OF SUPERVISORS D2 F100	353,925	353,925	351,295	2,630	0.74 %
BOARD OF SUPERVISORS D3 F100	353,925	353,925	321,996	31,929	9.02 %
BOARD OF SUPERVISORS D4 F100	353,925	353,925	333,447	20,478	5.79 %
BOARD OF SUPERVISORS D5 F100	353,925	353,925	328,796	25,129	7.10 %
CALL CENTER F100	1,566,553	1,566,553	1,514,489	52,064	3.32 %
CLERK OF THE BOARD F100	1,502,751	1,502,751	1,189,154	313,597	20.87 %
COUNTY MANAGER F100	4,977,967	4,977,967	3,808,480	1,169,487	23.49 %
ELECTIONS F100	20,694,170	20,694,170	18,613,568	2,080,602	10.05 %
ENTERPRISE TECHNOLOGY F100	9,425,939	9,425,939	8,247,297	1,178,642	12.50 %
FACILITIES MANAGEMENT F100	57,102,361	57,102,361	42,932,115	14,170,246	24.82 %
FINANCE F100	3,476,572	3,476,572	2,995,023	481,549	13.85 %
HUMAN RESOURCES F100	6,612,353	6,612,353	6,175,035	437,318	6.61 %
INTERNAL AUDIT F100	1,749,051	1,749,051	1,726,015	23,036	1.32 %
MANAGEMENT AND BUDGET F100	3,402,002	3,402,002	3,075,321	326,681	9.60 %
PROCUREMENT SERVICES F100	2,481,282	2,481,282	2,267,840	213,442	8.60 %
PUBLIC WORKS F100	0	0	0	(0)	-
RECORDER F100	2,191,256	2,191,256	1,755,422	435,834	19.89 %
RESEARCH AND REPORTING F100	362,280	362,280	316,157	46,123	12.73 %
TREASURER F100	4,684,503	4,684,503	4,364,590	319,913	6.83 %
Subtotal	144,759,943	144,759,943	122,569,133	22,190,810	15.33 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,138,876	32,138,876	28,918,977	3,219,899	10.02 %
CONSTABLES F100	2,758,917	2,758,917	2,672,932	85,985	3.12 %
CORRECTIONAL HEALTH F100	3,060,790	3,060,790	3,056,260	4,530	0.15 %
COUNTY ATTORNEY F100	70,118,617	70,118,617	68,883,953	1,234,664	1.76 %
EMERGENCY MANAGEMENT F100	235,265	235,265	215,718	19,547	8.31 %
JUDICIAL BRANCH *	143,670,561	143,670,561	142,073,752	1,596,809	1.11 %
JUSTICE COURTS F100	15,894,479	15,894,479	15,892,772	1,707	0.01 %
MEDICAL EXAMINER F100	7,553,083	7,553,083	7,471,292	81,791	1.08 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	828,050	40,182	4.63 %
PUBLIC DEFENSE SYSTEM *	92,985,884	92,985,884	91,358,272	1,627,612	1.75 %
PUBLIC FIDUCIARY F100	2,954,764	2,954,764	2,677,702	277,062	9.38 %
SHERIFF F100	77,847,319	77,847,319	75,438,212	2,409,107	3.09 %
Subtotal	450,086,787	450,086,787	439,487,890	10,598,897	2.35 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,163,703	1,163,703	1,144,027	19,676	1.69 %
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,903	0	-
BUS STRAT HLTH CARE PROG F100	229,045,053	229,045,053	227,093,586	1,951,467	0.85 %
ENVIRONMENTAL SERVICES F100	4,041,367	4,041,367	3,938,669	102,698	2.54 %
HUMAN SERVICES F100	2,360,912	2,360,912	2,319,495	41,417	1.75 %
PUBLIC HEALTH F100	10,903,279	10,903,279	10,831,586	71,693	0.66 %
WASTE RESOURCES RECYCLING F100	2,696,064	2,696,064	2,540,090	155,974	5.79 %
Subtotal	250,468,281	250,468,281	248,125,356	2,342,925	0.94 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,788,769	1,788,769	1,069,242	719,527	40.22 %
Subtotal	1,788,769	1,788,769	1,069,242	719,527	40.22 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,258,780	2,258,780	2,247,185	11,595	0.51 %
Subtotal	2,258,780	2,258,780	2,247,185	11,595	0.51 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	432,577,307	432,577,307	279,134,173	153,443,134	35.47 %
Subtotal	432,577,307	432,577,307	279,134,173	153,443,134	35.47 %
Total Expenditures	1,281,939,867	1,281,939,867	1,092,632,979	189,306,888	14.77 %

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 June 30, 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	50,718,625	50,706,632	11,993	0.02 %
JUVENILE PROBATION F100	16,112,656	16,112,656	16,063,648	49,008	0.30 %
SUPERIOR COURT F100	76,839,280	76,839,280	75,303,472	1,535,808	2.00 %
Total Judicial Branch	143,670,561	143,670,561	142,073,752	1,596,809	1.11 %
Public Defense System					
CONTRACT COUNSEL F100	33,937,096	33,937,096	32,336,987	1,600,109	4.71 %
LEGAL ADVOCATE F100	9,041,435	9,041,435	9,038,547	2,888	0.03 %
LEGAL DEFENDER F100	10,337,976	10,337,976	10,331,041	6,935	0.07 %
PUBLIC ADVOCATE F100	6,473,437	6,473,437	6,470,310	3,127	0.05 %
PUBLIC DEFENDER F100	33,195,940	33,195,940	33,181,387	14,553	0.04 %
Total Public Defense System	92,985,884	92,985,884	91,358,272	1,627,612	1.75 %



Detention Fund

Executive Summary

As of June 30, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	121,452,195	124,595,909	3,143,714
Intergovernmental	31,835,793	31,835,793	29,340,130	(2,495,663)
Interest	1,800,000	1,800,000	1,431,697	(368,303)
Transfers In	170,497,876	170,497,876	170,497,876	0
Total Operating Revenues	325,585,864	325,585,864	325,865,612	279,748
Total Non-Recurring Revenues	24,213	24,213	1,305,616	1,281,403
Total Revenues	325,610,077	325,610,077	327,171,228	1,561,151

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	232,179,688	232,179,688	226,260,360	5,919,328
Supplies	17,521,961	17,521,961	20,999,438	(3,477,477)
Services	74,500,269	74,500,269	48,810,992	25,689,277
Capital Outlay	1,383,946	1,383,946	1,094,259	289,687
Total Operating Expenditures	325,585,864	325,585,864	297,165,049	28,420,815
Total Non-Recurring Expenditures	80,331,666	80,331,666	38,270,215	42,061,451
Total Expenditures	405,917,530	405,917,530	335,435,264	70,482,266

Excess (Deficiency) of Revenues

Over Expenditures	(80,307,453)	(80,307,453)	(8,264,036)	72,043,417
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Beginning Fund Balance (audited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,610,077	325,610,077	327,171,228	1,561,151
<i>Expenditures</i>	405,917,530	405,917,530	335,435,264	70,482,266
Ending Fund Balance	24,213	24,213	69,489,487	69,465,274
Restricted Fund Balance	24,213	24,213	69,489,487	69,465,274
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of June 30, 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	11,070,427	11,055,658	14,769	0.13%
CORRECTIONAL HEALTH F255	54,770,852	54,770,852	54,486,128	284,724	0.52%
COUNTY MANAGER F255	-	-	-	-	-
EDUCATION SERVICES F255	2,787,056	2,787,056	734,075	2,052,981	73.66%
FACILITIES MANAGEMENT F255	33,027,331	33,027,331	23,136,235	9,891,096	29.95%
HUMAN RESOURCES F255	48,942	48,942	48,942	-	-
HUMAN SERVICES F255	1,328,359	1,328,359	1,125,163	203,196	15.30%
INTEGRATED CRIM JUST INFO F255	2,451,902	2,451,902	1,879,987	571,915	23.33%
JUVENILE PROBATION F255	32,164,124	32,164,124	29,598,035	2,566,089	7.98%
NON DEPARTMENTAL F255	87,194,734	87,194,734	34,942,671	52,252,063	59.93%
PUBLIC WORKS F255	-	-	-	-	-
SHERIFF F255	181,073,803	181,073,803	178,428,369	2,645,434	1.46%
Total Expenditures	405,917,530	405,917,530	335,435,264	70,482,266	17.36%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of June 30, 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	12,913,663	11,417,726	1,495,937
Supplies	133,564	133,564	841,333	(707,769)
Services	159,714,948	159,714,948	9,512,612	150,202,336
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	4,030,000	5,652,196	(1,622,196)
Transfers Out	255,595,132	255,595,132	251,547,535	4,047,597
Total Non- Departmental Expenditures - 470	<u>432,577,307</u>	<u>432,577,307</u>	<u>279,134,173</u>	<u>153,443,134</u>

Expenditures - Excluding 470

Personnel Services	443,946,679	443,946,679	428,597,781	15,348,898
Supplies	15,345,904	15,345,904	17,475,104	(2,129,200)
Services	155,796,511	155,796,511	140,574,334	15,222,177
Intergovernmental Payments	224,819,180	224,819,180	225,033,720	(214,540)
Debt Service	-	-	-	-
Capital Outlay	9,398,932	9,398,932	1,761,881	7,637,051
Transfers Out	55,354	55,354	55,988	(634)
Total Expenditures - Excluding 470	<u>849,362,560</u>	<u>849,362,560</u>	<u>813,498,806</u>	<u>35,863,754</u>
Total Expenditures	<u><u>1,281,939,867</u></u>	<u><u>1,281,939,867</u></u>	<u><u>1,092,632,979</u></u>	<u><u>189,306,888</u></u>



General Fund

Non-Departmental Expenditures Summary

As of June 30, 2013

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	1,487,048	1,305,829	181,219
Supplies	133,564	133,564	30,032	103,532
Services	48,619,208	48,619,208	5,620,137	42,999,071
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	3,000,000	2,891,533	108,467
Transfers Out	175,447,673	175,447,673	175,447,673	0
Total Operating Expenditures	228,877,493	228,877,493	185,457,975	43,419,519
Non-Recurring				
Personnel Services	11,426,615	11,426,615	10,111,896	1,314,719
Supplies	0	0	811,301	(811,301)
Services	111,095,740	111,095,740	3,892,475	107,203,265
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	1,030,000	2,760,663	(1,730,663)
Transfers Out	80,147,459	80,147,459	76,099,862	4,047,597
Total Non-Recurring Expenditures	203,699,814	203,699,814	93,676,198	110,023,616
 Total Expenditures	 432,577,307	 432,577,307	 279,134,173	 153,443,134



General Fund

Expenditures by Agency

As of June 30, 2013

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	22,530,703	21,753,377	777,326	3.45 %
BOARD OF SUPERVISORS D1 F100	353,925	353,925	336,066	17,859	5.05 %
BOARD OF SUPERVISORS D2 F100	353,925	353,925	351,295	2,630	0.74 %
BOARD OF SUPERVISORS D3 F100	353,925	353,925	321,996	31,929	9.02 %
BOARD OF SUPERVISORS D4 F100	353,925	353,925	333,447	20,478	5.79 %
BOARD OF SUPERVISORS D5 F100	353,925	353,925	328,796	25,129	7.10 %
CALL CENTER F100	1,566,553	1,566,553	1,514,489	52,064	3.32 %
CLERK OF THE BOARD F100	1,094,470	1,094,470	1,064,601	29,869	2.73 %
COUNTY MANAGER F100	3,460,422	3,460,422	3,205,612	254,810	7.36 %
ELECTIONS F100	9,261,273	9,261,273	8,070,896	1,190,377	12.85 %
ENTERPRISE TECHNOLOGY F100	9,214,323	9,214,323	8,242,297	972,026	10.55 %
FACILITIES MANAGEMENT F100	43,854,354	43,854,354	38,845,381	5,008,973	11.42 %
FINANCE F100	3,351,572	3,351,572	2,907,626	443,946	13.25 %
HUMAN RESOURCES F100	6,612,353	6,612,353	6,175,035	437,318	6.61 %
INTERNAL AUDIT F100	1,749,051	1,749,051	1,726,015	23,036	1.32 %
MANAGEMENT AND BUDGET F100	3,402,002	3,402,002	3,075,321	326,681	9.60 %
PROCUREMENT SERVICES F100	2,371,282	2,371,282	2,163,374	207,908	8.77 %
PUBLIC WORKS F100	-	-	0	(0)	-
RECORDER F100	2,191,256	2,191,256	1,755,422	435,834	19.89 %
RESEARCH AND REPORTING F100	362,280	362,280	316,157	46,123	12.73 %
TREASURER F100	4,458,058	4,458,058	4,364,590	93,468	2.10 %
Subtotal	117,249,577	117,249,577	106,851,793	10,397,784	8.87 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	29,638,876	28,913,617	725,259	2.45 %
CONSTABLES F100	2,696,281	2,696,281	2,665,538	30,743	1.14 %
CORRECTIONAL HEALTH F100	3,060,790	3,060,790	3,056,260	4,530	0.15 %
COUNTY ATTORNEY F100	69,293,617	69,293,617	68,196,171	1,097,446	1.58 %
EMERGENCY MANAGEMENT F100	235,265	235,265	215,718	19,547	8.31 %
JUDICIAL BRANCH *	140,338,148	140,338,148	140,163,498	174,650	0.12 %
JUSTICE COURTS F100	15,844,479	15,844,479	15,843,787	692	0.00 %
MEDICAL EXAMINER F100	7,553,083	7,553,083	7,471,292	81,791	1.08 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	828,050	40,182	4.63 %
PUBLIC DEFENSE SYSTEM *	87,100,689	87,100,689	86,864,951	235,738	0.27 %
PUBLIC FIDUCIARY F100	2,954,764	2,954,764	2,677,702	277,062	9.38 %
SHERIFF F100	77,013,918	77,013,918	75,098,206	1,915,712	2.49 %
Subtotal	436,598,142	436,598,142	431,994,789	4,603,353	1.05 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	760,773	760,773	-	-
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,903	-	-
BUS STRAT HLTH CARE PROG F100	228,045,053	228,045,053	226,843,586	1,201,467	0.53 %
ENVIRONMENTAL SERVICES F100	3,917,367	3,917,367	3,839,457	77,910	1.99 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,269,495	(8,583)	(0.38) %
PUBLIC HEALTH F100	10,903,279	10,903,279	10,831,586	71,693	0.66 %
WASTE RESOURCES RECYCLING F100	2,318,423	2,318,423	2,179,380	139,043	6.00 %
Subtotal	248,463,710	248,463,710	246,982,180	1,481,530	0.60 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	1,038,769	1,038,768	1	0.00 %
Subtotal	1,038,769	1,038,769	1,038,768	1	0.00 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,258,780	2,258,780	2,247,185	11,595	0.51 %
Subtotal	2,258,780	2,258,780	2,247,185	11,595	0.51 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	228,877,493	228,877,493	185,457,974	43,419,519	18.97 %
Subtotal	228,877,493	228,877,493	185,457,974	43,419,519	18.97 %
Total Operating Expenditures	1,034,486,471	1,034,486,471	974,572,690	59,913,781	5.79 %

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 June 30, 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	230,575	163,650	66,925	29.03 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	408,281	408,281	124,553	283,728	69.49 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	1,517,545	1,517,545	602,868	914,677	60.27 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	11,432,897	10,542,672	890,225	7.79 %
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	5,800,000	674	5,799,326	99.99 %
DCGN - DATA CENTER GENERATOR	0	0	0	0	-
EW1 - ELECTIONS WAREHOUSE 6205	475,000	475,000	465,922	9,078	1.91 %
FSG1 - FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	234,000	0	-
LLW1 - LL WEST COURT BLDG RELOC	636,162	636,162	218,400	417,762	65.67 %
NECC - NE COURT COMPLEX	70,000	70,000	70,000	0	-
NRNP - NON-RECURRING/NON-PROJECT	283,797	283,797	83,530	200,267	70.57 %
PRR1 - PROBATION REVOCATION RELO	850,733	850,733	724,266	126,467	14.87 %
SCB1 - SECURITY BLDG	2,500,000	2,500,000	1,416,720	1,083,280	43.33 %
SIM1 - SIMS RELOCATION	730,815	730,815	151,042	579,773	79.33 %
UACE - U OF A COOP EXTENSION	850,000	850,000	717,446	132,554	15.59 %
WCB1 - WEST COURT BLDG	817,500	817,500	4,736	812,764	99.42 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	125,000	125,000	87,397	37,603	30.08 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	110,000	110,000	104,467	5,533	5.03 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	226,445	226,445	0	226,445	100.00 %
Subtotal	<u>27,510,366</u>	<u>27,510,366</u>	<u>15,717,341</u>	<u>11,793,025</u>	<u>42.87 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	2,500,000	2,500,000	5,360	2,494,640	99.79 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	62,636	62,636	7,394	55,242	88.19 %
COUNTY ATTORNEY F100					
NRNP - NON-RECURRING/NON-PROJECT	825,000	825,000	687,782	137,218	16.63 %
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	1,301,750	0	-
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	2,030,663	608,503	1,422,160	70.03 %

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 June 30, 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	48,985	1,015	2.03 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	5,885,195	5,885,195	4,493,321	1,391,874	23.65 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	833,401	833,401	340,005	493,396	59.20 %
Subtotal	<u>13,488,645</u>	<u>13,488,645</u>	<u>7,493,101</u>	<u>5,995,544</u>	<u>44.45 %</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	402,930	383,254	19,676	4.88 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	1,000,000	1,000,000	250,000	750,000	75.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	124,000	124,000	99,212	24,788	19.99 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	100,000	100,000	50,000	50,000	50.00 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	377,641	377,641	360,710	16,931	4.48 %
Subtotal	<u>2,004,571</u>	<u>2,004,571</u>	<u>1,143,176</u>	<u>861,395</u>	<u>42.97 %</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	750,000	30,474	719,526	95.94 %
Subtotal	<u>750,000</u>	<u>750,000</u>	<u>30,474</u>	<u>719,526</u>	<u>95.94 %</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	386,000	41,874	344,126	89.15 %
NRNP - NON-RECURRING/NON-PROJECT	203,313,814	203,313,814	93,634,324	109,679,490	53.95 %
Subtotal	<u>203,699,814</u>	<u>203,699,814</u>	<u>93,676,198</u>	<u>110,023,616</u>	<u>54.01 %</u>
Total Non-Recurring Expenditures	<u>247,453,396</u>	<u>247,453,396</u>	<u>118,060,289</u>	<u>129,393,107</u>	<u>52.29 %</u>
Total Expenditures	<u>1,281,939,867</u>	<u>1,281,939,867</u>	<u>1,092,632,979</u>	<u>189,306,888</u>	<u>14.77 %</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 June 30, 2013

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	10,970,427	10,970,427	10,965,547	4,880	0.04%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	53,986,969	53,986,969	53,957,481	29,488	0.05%
COUNTY MANAGER F255					
OPER - OPERATING	-	-	-	-	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	199,993	199,993	15,015	184,978	92.49%
AVS0 - AVONDALE SUBSTATION	231,252	231,252	-	231,252	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	200,000	162,253	37,747	18.87%
DMP0 - DURANGO MASTER PLAN	250,000	250,000	181,500	68,500	27.40%
DRV0 - DURANGO JUVE	1,250,000	1,250,000	998,132	251,868	20.15%
ENG0 - ENERGY MANAGEMENT	250,000	250,000	27,884	222,116	88.85%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	100,000	101,699	(1,699)	(1.70)%
ESJ0 - ESTRELLA JAIL	1,190,728	1,190,728	765,343	425,385	35.72%
FAJ0 - FOURTH AVE JAIL	381,000	381,000	164,431	216,569	56.84%
LBJ0 - LBJ COMPLEX	997,156	997,156	696,501	300,655	30.15%
OPER - OPERATING	20,138,620	20,138,620	18,574,406	1,564,214	7.77%
PFE0 - PROGRAM FEES	400,000	400,000	175,968	224,032	56.01%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	200,000	169,299	30,701	15.35%
SCT0 - BLDG SECURITY PROGRAM	104,000	104,000	26,996	77,004	74.04%
SEV0 - SOUTHEAST JUVE	96,000	96,000	69,455	26,545	27.65%
SFY0 - LIFE SAFETY PROGRAM	250,000	250,000	131,563	118,437	47.37%
TWJ0 - TOWERS JAIL	790,634	790,634	736,195	54,439	6.89%
UPS0 - UPS BATTERY MAINT	50,000	50,000	63,800	(13,800)	(27.60)%
HUMAN RESOURCES F255					
OPER - OPERATING	48,942	48,942	48,942	-	-
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,497,666	1,497,666	1,196,163	301,503	20.13%
JUVENILE PROBATION F255					
OPER - OPERATING	30,679,803	30,679,803	28,876,652	1,803,151	5.88%
NON DEPARTMENTAL F255					
OPER - OPERATING	22,162,155	22,162,155	1,115,648	21,046,507	94.97%
PUBLIC WORKS F255					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	-	-	-
SHERIFF F255					
OPER - OPERATING	179,160,519	179,160,519	177,944,176	1,216,343	0.68%
Subtotal	325,585,864	325,585,864	297,165,049	28,420,815	8.73%
Total Operating Expenditures	325,585,864	325,585,864	297,165,049	28,420,815	8.73%

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 June 30, 2013

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	100,000	100,000	90,111	9,889	9.89%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	783,883	783,883	528,646	255,237	32.56%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	4,947,948	4,947,948	40,839	4,907,109	99.17%
LBJC - LBJ COMPLEX	1,000,000	1,000,000	34,956	965,044	96.50%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	1,328,359	1,125,163	203,196	15.30%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	954,236	954,236	683,824	270,412	28.34%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	1,484,321	721,384	762,937	51.40%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	65,032,579	65,032,579	33,827,024	31,205,555	47.98%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,913,284	1,913,284	484,194	1,429,090	74.69%
Subtotal	77,544,610	77,544,610	37,536,140	40,008,470	51.59%
Total Non-Recurring Expenditures	77,544,610	77,544,610	37,536,140	40,008,470	51.59%
Total Expenditures	403,130,474	403,130,474	334,701,189	68,429,285	16.97%

Note: Totals may not foot due to rounding.

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

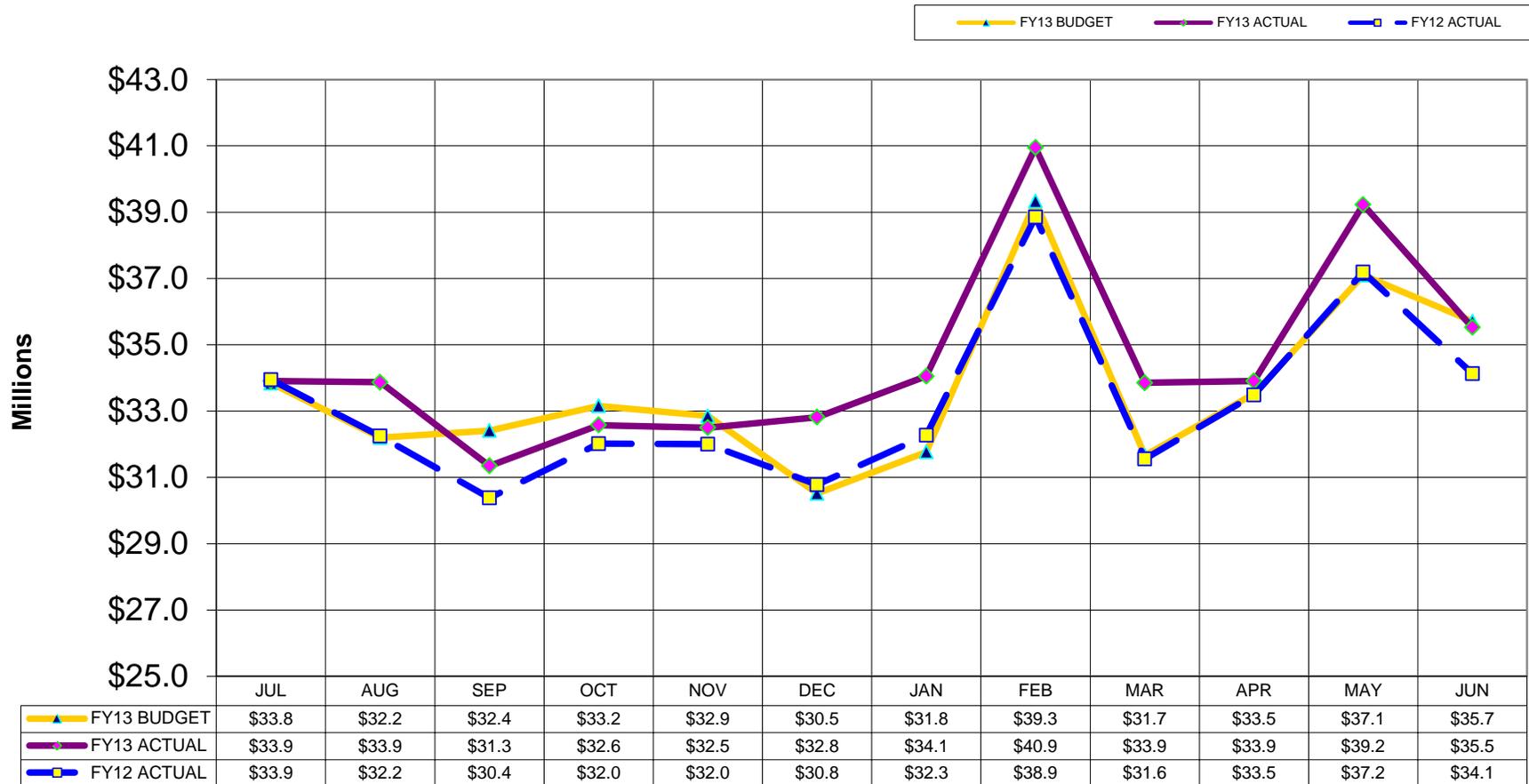
Charts for Significant Revenue Sources

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

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,948,556	\$ 33,948,556		\$ 33,908,704	\$ (39,852)	-0.1%	\$ 33,843,911	\$ 33,908,704	\$ 64,793	0.2%	
AUG	32,243,603	66,192,159		33,869,208	1,585,753	2.4%	66,042,416	67,777,913	1,735,497	2.6%	
SEP	30,379,731	96,571,891		31,346,769	2,552,791	2.6%	98,456,857	99,124,682	667,825	0.7%	
OCT	32,018,585	128,590,475		32,577,524	3,111,731	2.4%	131,615,199	131,702,206	87,007	0.1%	
NOV	31,998,769	160,589,244		32,499,667	3,612,629	2.2%	164,468,687	164,201,873	(266,814)	-0.2%	
DEC	30,778,291	191,367,536		32,816,789	5,651,127	3.0%	194,984,769	197,018,662	2,033,893	1.0%	
JAN	32,270,424	223,637,960		34,052,261	7,432,963	3.3%	226,752,883	231,070,923	4,318,040	1.9%	
FEB	38,857,803	262,495,763		40,948,858	9,524,018	3.6%	266,084,744	272,019,781	5,935,037	2.2%	
MAR	31,560,219	294,055,982		33,852,028	11,815,826	4.0%	297,744,514	305,871,808	8,127,294	2.7%	
APR	33,485,647	327,541,629		33,908,880	12,239,059	3.7%	331,266,704	339,780,688	8,513,984	2.6%	
MAY	37,193,986	364,735,615		39,228,625	14,273,698	3.9%	368,369,098	379,009,313	10,640,215	2.9%	
JUN	34,132,175	398,867,790		35,524,077	15,665,601	3.9%	404,078,237	414,533,391	10,455,154	2.6%	

<u>\$ 398,867,790</u>	<u>\$ 414,533,391</u> Cash Basis
Less JV13180000295	(33,908,704.44) Reverse May 12 accrual
Less JV13180000296	(31,600,000.00) Reverse June 12 estimated accrual
Less JV13180000383	(2,269,208.43) Reverse June 12 true-up to actual
Plus JV13180000386	36,374,625.54 Accrue May 13 actual received in July 13
Plus JV13180000387	35,800,000.00 Accrue June 13 estimate to be received in Aug 13
Plus JV2013CAFR017	(287,950.54) Accrue June 13 true-up to actual
Sales tax as reported in FY13	<u>418,642,152.88</u> Accrual basis, as reported in the financial statements

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

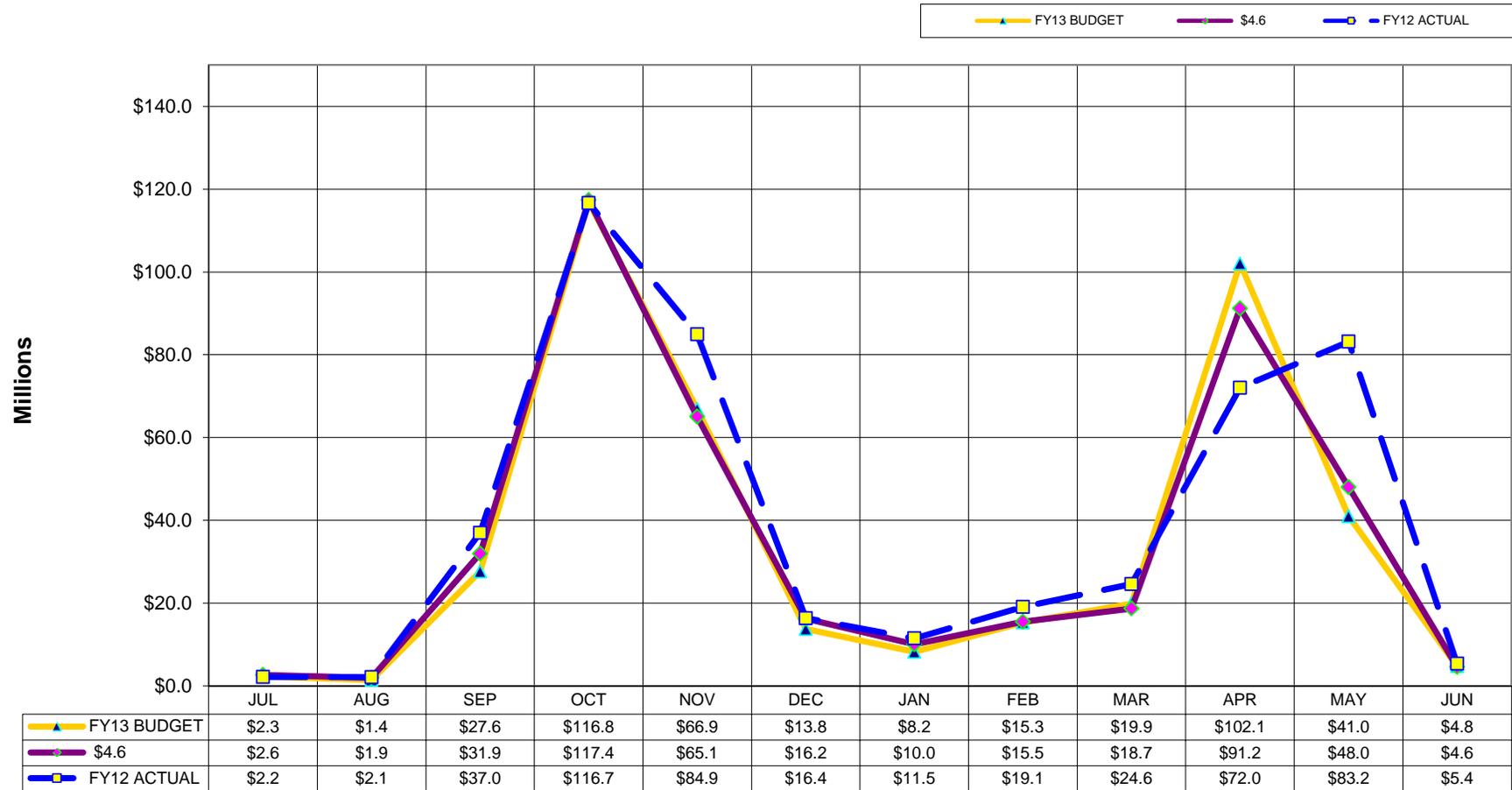
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,170,008	\$ 2,170,008		\$ 2,646,787	22.0%	\$ 2,646,787	\$ 476,778	22.0%	\$ 2,250,784	\$ 2,646,787	\$ 396,003	17.6%	2,250,784
AUG	2,124,005	4,294,013	1,941,144	-8.6%	4,587,931	\$ 293,917	6.8%	3,680,395	4,587,931	\$ 907,536	24.7%	1,429,611	
SEP	36,979,764	41,273,777	31,924,393	-13.7%	36,512,324	\$ (4,761,453)	-11.5%	31,293,495	36,512,324	\$ 5,218,829	16.7%	27,613,100	
OCT	116,667,395	157,941,172	117,406,916	0.6%	153,919,240	\$ (4,021,932)	-2.5%	148,109,499	153,919,240	\$ 5,809,741	3.9%	116,816,004	
NOV	84,915,132	242,856,304	65,059,860	-23.4%	218,979,099	\$ (23,877,204)	-9.8%	215,002,352	218,979,099	\$ 3,976,747	1.8%	66,892,853	
DEC	16,384,712	259,241,016	16,222,554	-1.0%	235,201,653	\$ (24,039,363)	-9.3%	228,764,126	235,201,653	\$ 6,437,527	2.8%	13,761,774	
JAN	11,500,601	270,741,618	10,026,230	-12.8%	245,227,883	\$ (25,513,734)	-9.4%	236,980,513	245,227,883	\$ 8,247,370	3.5%	8,216,387	
FEB	19,084,414	289,826,032	15,505,114	-18.8%	260,732,998	\$ (29,093,034)	-10.0%	252,325,344	260,732,998	\$ 8,407,654	3.3%	15,344,831	
MAR	24,617,998	314,444,030	18,702,098	-24.0%	279,435,096	\$ (35,008,934)	-11.1%	272,193,684	279,435,096	\$ 7,241,412	2.7%	19,868,340	
APR	72,041,124	386,485,154	91,209,591	26.6%	370,644,687	\$ (15,840,467)	-4.1%	374,254,316	370,644,687	\$ (3,609,629)	-1.0%	102,060,632	
MAY	83,164,732	469,649,886	47,998,006	-42.3%	418,642,692	\$ (51,007,193)	-10.9%	415,253,928	418,642,692	\$ 3,388,764	0.8%	40,999,612	
JUN	5,373,321	475,023,206	4,624,732	-13.9%	423,267,425	\$ (51,755,782)	-10.9%	420,010,153	423,267,425	\$ 3,257,272	0.8%	4,756,225	
													420,010,153
	<u>\$ 475,023,206</u>			<u>\$ 423,267,425</u>									

YTD (Year To Date)

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

Monthly Property Tax Revenues Budget Vs. Actual



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

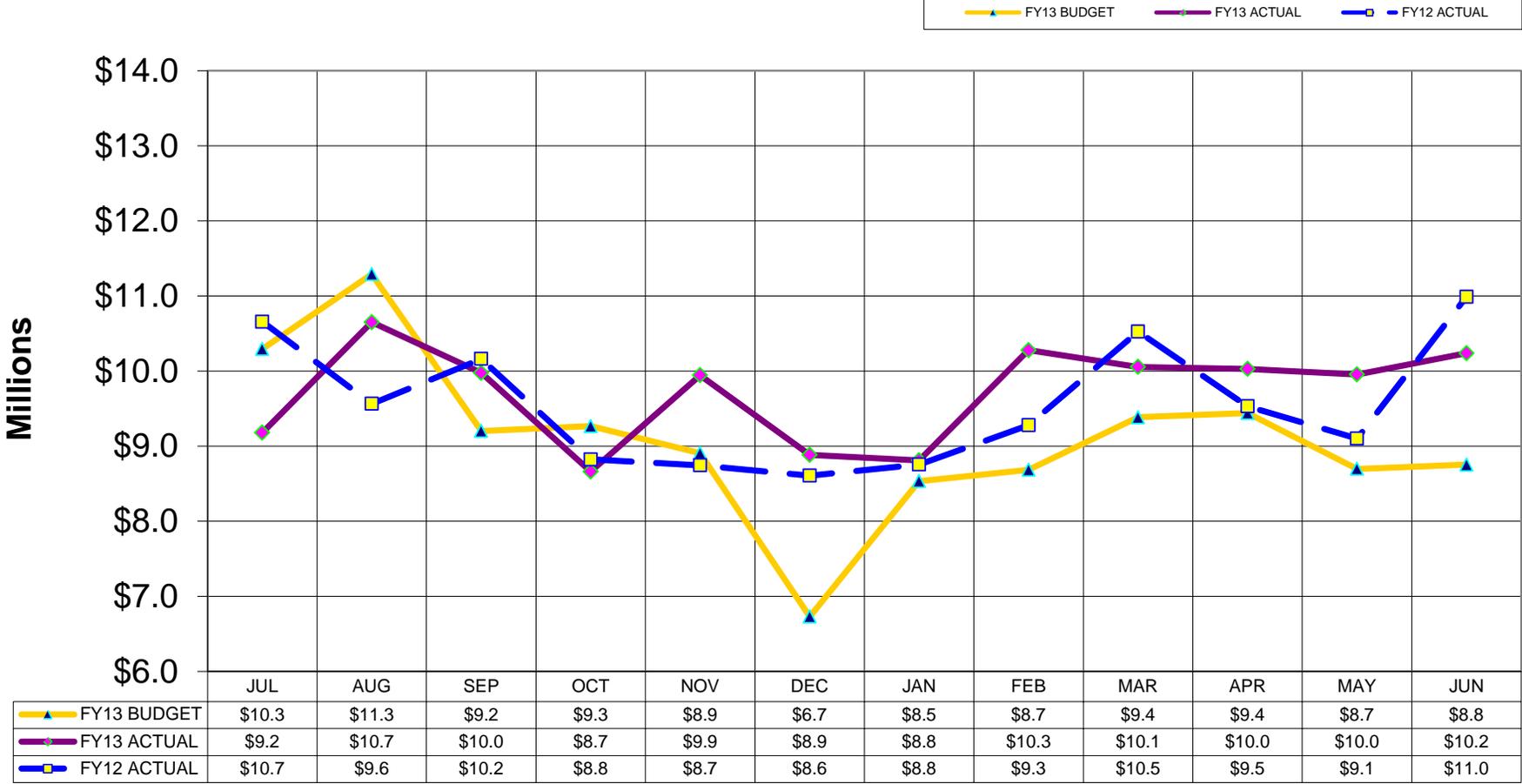
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 12-13**

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,657,859	\$ 10,657,859	\$ 9,178,055	-13.9%	\$ 9,178,055	\$ (1,479,804)	-13.9%	\$ 10,295,537	\$ 9,178,055	\$ (1,117,482)	-10.9%
AUG	9,564,967	20,222,826	10,650,702	11.4%	19,828,756	\$ (394,070)	-1.9%	21,586,484	\$ 19,828,756	\$ (1,757,728)	-8.1%
SEP	10,162,702	30,385,528	9,975,598	-1.8%	29,804,354	\$ (581,174)	-1.9%	30,788,742	29,804,354	\$ (984,388)	-3.2%
OCT	8,825,221	39,210,749	8,663,266	-1.8%	38,467,620	\$ (743,128)	-1.9%	40,055,841	38,467,620	\$ (1,588,221)	-4.0%
NOV	8,745,592	47,956,341	9,945,314	13.7%	48,412,934	\$ 456,593	1.0%	48,963,341	48,412,934	\$ (550,407)	-1.1%
DEC	8,607,068	56,563,409	8,884,769	3.2%	57,297,703	\$ 734,294	1.3%	55,693,031	57,297,703	\$ 1,604,672	2.9%
JAN	8,756,183	65,319,592	8,808,558	0.6%	66,106,261	\$ 786,669	1.2%	64,226,391	66,106,261	\$ 1,879,870	2.9%
FEB	9,278,865	74,598,457	10,279,585	10.8%	76,385,846	\$ 1,787,389	2.4%	72,912,674	76,385,846	\$ 3,473,172	4.8%
MAR	10,528,007	85,126,464	10,055,774	-4.5%	86,441,620	\$ 1,315,156	1.5%	82,298,516	86,441,620	\$ 4,143,104	5.0%
APR	9,531,240	94,657,704	10,027,909	5.2%	96,469,529	\$ 1,811,825	1.9%	91,741,459	96,469,529	\$ 4,728,070	5.2%
MAY	9,100,728	103,758,432	9,955,018	9.4%	106,424,546	\$ 2,666,114	2.6%	100,439,151	106,424,546	\$ 5,985,395	6.0%
JUN	10,990,463	114,748,895	10,238,936	-6.8%	116,663,482	\$ 1,914,587	1.7%	109,193,522	116,663,482	\$ 7,469,960	6.8%

<u>\$ 114,748,895</u>	<u>\$ 116,663,482</u>	
Less JV13180000293	(9,178,054.81)	Reverse June 12 accrual
Plus JV13180000384	10,716,954.08	Accrue June 13 actual received in July 13
F100 VLT Reported in FY13	<u>118,202,381.50</u>	Accrual basis, as reported in the financial statements

Budget	109,193,522.00
Variance from Budget	9,008,859.50

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual

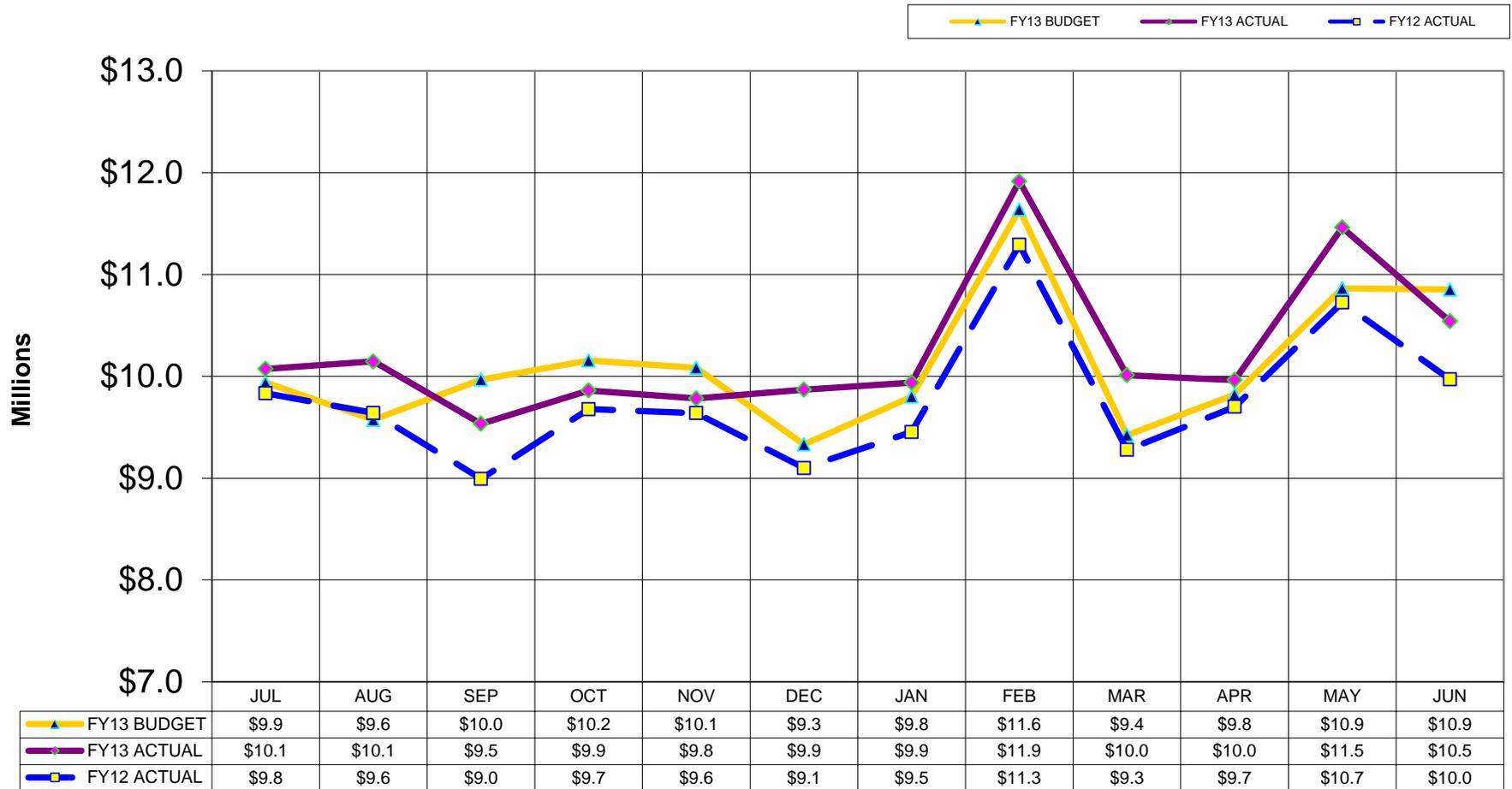


Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 9,834,977	\$ 9,834,977		\$ 10,072,381	2.4%	\$ 10,072,381	\$ 237,404	2.4%	\$ 9,939,786	\$ 10,072,381	\$ 132,595	1.3%
AUG	9,640,616	19,475,593		10,146,114	5.2%	20,218,495	\$ 742,902	3.8%	19,513,364	20,218,495	\$ 705,131	3.6%
SEP	8,994,042	28,469,635		9,534,230	6.0%	29,752,725	\$ 1,283,090	4.5%	29,481,575	29,752,725	\$ 271,150	0.9%
OCT	9,678,142	38,147,777		9,861,867	1.9%	39,614,593	\$ 1,466,815	3.8%	39,637,123	39,614,593	\$ (22,530)	-0.1%
NOV	9,638,874	47,786,651		9,782,507	1.5%	49,397,100	\$ 1,610,448	3.4%	49,720,965	49,397,100	\$ (323,865)	-0.7%
DEC	9,101,026	56,887,677		9,869,703	8.4%	59,266,803	\$ 2,379,126	4.2%	59,052,709	59,266,803	\$ 214,094	0.4%
JAN	9,453,507	66,341,184		9,937,733	5.1%	69,204,535	\$ 2,863,351	4.3%	68,853,336	69,204,535	\$ 351,199	0.5%
FEB	11,292,132	77,633,316		11,914,895	5.5%	81,119,430	\$ 3,486,113	4.5%	80,492,015	81,119,430	\$ 627,415	0.8%
MAR	9,278,726	86,912,042		10,009,665	7.9%	91,129,094	\$ 4,217,052	4.9%	89,914,521	91,129,094	\$ 1,214,573	1.4%
APR	9,701,409	96,613,450		9,963,777	2.7%	101,092,871	\$ 4,479,421	4.6%	99,735,913	101,092,871	\$ 1,356,958	1.4%
MAY	10,724,988	107,338,438		11,462,587	6.9%	112,555,458	\$ 5,217,020	4.9%	110,599,306	112,555,458	\$ 1,956,152	1.8%
JUN	9,971,614	117,310,052		10,539,676	5.7%	123,095,134	\$ 5,785,082	4.9%	121,452,195	123,095,134	\$ 1,642,939	1.4%
\$117,310,052				\$ 123,095,134								
Less JV13180000295				(10,072,381.12)		Reverse May 12 accrual						
Less JV13180000296				(9,300,000.00)		Reverse June 12 estimated accrual						

Monthly Jail Tax Revenues Budget Vs. Actual



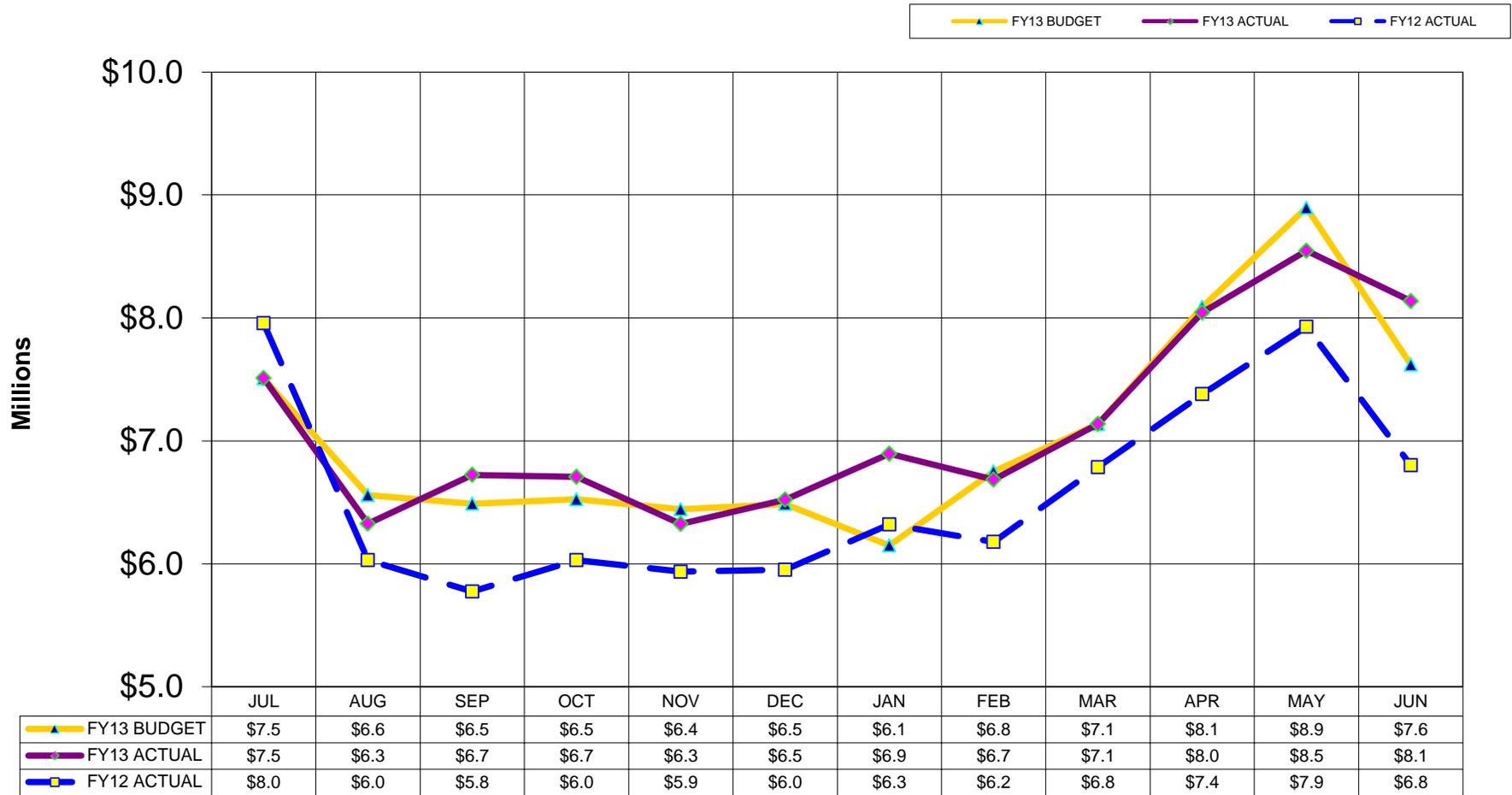
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 7,957,375	\$ 7,957,375		\$ 7,510,910	-5.6%	\$ 7,510,910	\$ (446,466)	-5.6%	\$ 7,508,453	\$ 7,510,910	\$ 2,457	0.03%
AUG	6,029,202	13,986,577		6,325,788	4.9%	13,836,698	\$ (149,879)	-1.1%	14,066,815	13,836,698	\$ (230,117)	-1.64%
SEP	5,775,512	19,762,089		6,723,379	16.4%	20,560,077	\$ 797,987	4.0%	20,555,711	20,560,077	\$ 4,366	0.02%
OCT	6,030,997	25,793,086		6,707,320	11.2%	27,267,397	\$ 1,474,311	5.7%	27,080,672	27,267,397	\$ 186,725	0.69%
NOV	5,936,451	31,729,537		6,324,365	6.5%	33,591,762	\$ 1,862,225	5.9%	33,523,991	33,591,762	\$ 67,771	0.20%
DEC	5,952,737	37,682,274		6,522,234	9.6%	40,113,996	\$ 2,431,722	6.5%	40,010,262	40,113,996	\$ 103,734	0.26%
JAN	6,319,911	44,002,185		6,894,770	9.1%	47,008,766	\$ 3,006,580	6.8%	46,160,014	47,008,766	\$ 848,752	1.84%
FEB	6,178,650	50,180,835		6,685,324	8.2%	53,694,089	\$ 3,513,254	7.0%	52,912,261	53,694,089	\$ 781,828	1.48%
MAR	6,786,787	56,967,622		7,138,104	5.2%	60,832,194	\$ 3,864,571	6.8%	60,048,672	60,832,194	\$ 783,522	1.30%
APR	7,380,792	64,348,415		8,044,415	9.0%	68,876,609	\$ 4,528,195	7.0%	68,136,975	68,876,609	\$ 739,634	1.09%
MAY	7,928,511	72,276,926		8,546,567	7.8%	77,423,176	\$ 5,146,250	7.1%	77,033,311	77,423,176	\$ 389,865	0.51%
JUN	6,801,555	79,078,481		8,137,011	19.6%	85,560,187	\$ 6,481,706	8.2%	84,652,860	85,560,187	\$ 907,327	1.07%

\$ 79,078,481	\$ 85,560,187	
Less JV13180000294	(7,510,909.58)	Reverse May 12 accrual
Less JV13180000296	(5,900,000.00)	Reverse June 12 estimated accrual
Less JV13180000383	(425,788.22)	Reverse June 12 true-up to actual
Plus JV13180000385	8,060,454.97	Accrue May 13 actual received in July 13
Plus JV13180000387	6,500,000.00	Accrue June 13 estimate to be received in Aug 13
Plus JV2013CAFR017	531,194.69	Accrue June 13 true-up to actual
HURF Reported in FY13	\$ 86,815,139	Accrual basis, as reported in the financial statements

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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