



Maricopa County

Department of Finance

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Date: April 22, 2013
To: Tom Manos, County Manager
From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SSS*
Subject: FY 12-13 Executive Summary – March 2013

Attached is the General Fund and Detention Fund financial activity through March 31, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$35.5m over the estimate that was used when preparing the FY 12-13 budget.

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

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of ± 15 percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

General Fund Variance Analysis

General Fund Revenues

Sales Tax Revenue (Operating) YTD variance of \$8,127,294: The FY 12-13 Sales Tax revenue reflects an YTD positive budget variance of \$8.1m or 2.7 percent. The FY 12-13 Sales Tax revenue budget of \$404.0m reflects an increase of 2.0 percent from the FY 11-12 forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. The County's share of sales tax decreased as a result of the formula change. As compared to March 2012, March 2013 month-end sales tax is 7.3 percent higher, while the year-to-date is 4.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.

Proposition 204 was rejected by the voters in the Primary Election held on November 6, 2012, for a permanent sales tax increase of one-cent. The increase would have replaced the temporary sales tax increase which expires on May 1, 2013. Although Proposition 204 would not have impacted the County's future sales tax revenue, it may have a future impact from State cost shifts as a result of their reduced revenue.

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

In the March 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the February 2013 sales tax collections were up 7.4 percent compared to February 2012. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted employment rate decreased from 8.0 percent in January 2013 to 7.9 percent in February 2013.

- **Property Tax Revenue (Operating) YTD variance of \$7,241,412:** The FY 12-13 Property Tax revenue reflects a YTD positive budget variance of \$7.2m or 2.7 percent. The FY 12-13 Property Tax revenue budget of \$420.0m reflects an 11.1 percent decrease from the FY 11-12 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. The second half property taxes were due March 1, 2013, and become delinquent after May 1, 2013. FY 12-13 YTD collections through March 2013 are 64.3 percent of the adopted levy compared to a historical average of 64.0 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 \$4,143,104:** The FY 12-13 VLT revenue reflects a YTD positive budget variance of \$4.1m or 5.0 percent. The FY 12-13 VLT revenue budget of \$109.1m is based on the Elliot D. Pollack (EDP) April 2012 pessimistic forecasted flat growth rate over the FY 11-12 forecast.

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

- **Miscellaneous Revenue (Operating) YTD variance of (\$1,995,163):** The FY 12-13 miscellaneous revenue reflects a YTD negative budget variance of \$1.9m or 3.2 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 March 2013 are down 23.0 percent compared to March 2012. This negative variance will continued to be monitored.
- **Total Non-Recurring Revenues YTD variance of \$4,712,485:** The FY 12-13 total non-recurring revenues reflect a YTD positive budget variance of \$4.7m. The positive variance is primarily comprised of a \$3.2m refund from the American Recovery and Reinvestment Act of 2009 for AHCCCS contribution for the Acute Care and ALTCS including Medicare clawback programs, which was not budgeted during the fiscal year. Another portion of the variance is comprised of an \$855 thousand settlement.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$11,802,714:** Current YTD expenditures are 3.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (22%), Sheriff's Office (15%), Clerk of Superior

Court (7%), Elections (7%), Public Health (5%), Assessor's Office (4%), Education Services (4%), Juvenile Probation (4%), Adult Probation (Judicial Branch) (4%), Enterprise Technology (3%), Human Resources (3%), Justice Courts (3%), and Human Service (3%).

- **Services Expenditures (Operating) YTD variance of \$7,334,656:** Current YTD expenditures are 8.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (83%) and building operations maintenance for Facilities Management (13%).
- **Intergovernmental Payments (Operating) YTD variance of \$57,179:** Current YTD expenditures are slightly under budget. These expenditures are mainly comprised of the County's Arizona Long Term Care System (ALTCS) and Arizona Health Care Cost Containment System (AHCCCS) contributions to the State. The remaining expenditures are primarily comprised of mandated contributions to the State's behavioral health programs.
- **Debt Service Expenditures (Operating) YTD variance of \$12,090:** Current YTD expenditures are 80.6 percent under budget. The current variance reflects expenditures that varied from the calendarized budget but will be within budget by year-end.
- **Capital Outlay Expenditures (Operating) YTD variance of \$1,415,748:** Current YTD expenditures are 58.1 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$31,968,799:** Current YTD expenditures are 49.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (40%), Facilities Management (31%), and Elections (7%).

General Fund Departmental Expenditure Variances

Education Services (Total) YTD variance of (\$7,846): Current YTD expenditures are 0.5% over budget. The current variance reflects expenditures that varied from the calendarized budget, but will be within budget by year end.

Public Defense System Expenditures (Total) YTD variance of (\$1,286,727): Current YTD expenditures for the constellation are 2.0 percent over budget which includes a negative variance for Contract Counsel (\$2,166,251) that is partially offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$2,166,251):** Current YTD expenditures for the constellation are 11.4 percent over budget. The negative operating variance is the result of expenditures for mandated contract legal representation being over budget; specifically, non-capital felony, parental representation, juvenile guardian, capital trial, and probate.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,214,573:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.2m or 1.4 percent. The FY 12-13 Jail Tax revenue budget of \$121.4m reflects the EDP April 2012 pessimistic forecasted growth rate of 3.8 percent over the FY11-12 forecast. This is a County-only tax, and it is not subject to the same formula changes as State shared sales tax. As compared to March 2012, March 2013 month-end sales tax is 7.9 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.

- **Interest Revenue (Operating) YTD variance of (\$509,981):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$509.9 thousand or 30.3 percent. The negative variance is due to lower than expected investment interest yields.
- **Total Non-Recurring Revenues YTD variance of \$1,281,403:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in January 2013, but was not budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,492,301:** Current YTD expenditures are 2.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (49%) and Juvenile Probation (Judicial Branch) (36%).
- **Supplies Expenditures (Operating) YTD variance of (\$2,374,367):** Current YTD expenditures are 17.4 percent over budget. The current negative variance reflects expenditures associated with a variety of bulk purchases made at the beginning of the fiscal year that varied from the calendarized budget, but will be within budget by year-end.
- **Services Expenditures (Operating) YTD variance of \$6,800,791:** Current YTD expenditures are 17.5 percent under budget. The department that makes up the largest portion of the positive variance is capital facilities development for Facilities Management (81%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$727,141:** Current YTD expenditures are 70.5 percent under budget. Non-Departmental and IT infrastructure for Sheriff comprise a large portion of the positive variance as expenditures for data center and general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,839,504:** Current YTD expenditures are 19.4 percent under budget. The departments that make up the largest portion of the positive variance are Facilities Management (58%) and Non-Departmental for general government (26%).

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$783,522:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$60,832,194 is more than budgeted YTD revenue of \$60,048,672 resulting in a positive budget variance of \$783.5 thousand or 1.3 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 March 31, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	297,744,514	305,871,808	8,127,294
Property Taxes	420,010,153	272,193,684	279,435,096	7,241,412
Vehicle License Taxes	109,193,522	82,298,516	86,441,620	4,143,104
Intergovernmental	16,338,105	8,931,119	9,677,930	746,811
Miscellaneous	80,866,454	62,115,079	60,119,916	(1,995,163)
Interest	4,000,000	3,064,720	3,018,804	(45,916)
Total Operating Revenues	1,034,486,471	726,347,632	744,565,173	18,217,541
Total Non-Recurring Revenues	20,436	209	4,712,694	4,712,485
Total Revenues	1,034,506,907	726,347,841	749,277,867	22,930,026

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	442,930,835	332,418,334	320,615,620	11,802,714
Supplies	15,058,954	10,818,378	10,357,207	461,171
Services	172,737,071	91,328,498	83,993,842	7,334,656
Intergovernmental Payments	224,994,180	168,365,216	168,308,037	57,179
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	2,435,544	1,019,796	1,415,748
Transfers Out	175,477,673	132,838,202	132,837,654	548
Total Operating Expenditures	1,034,486,471	738,219,172	717,135,067	21,084,105
Total Non-Recurring Expenditures	247,453,396	64,222,772	32,253,973	31,968,799
Total Expenditures	1,281,939,867	802,441,944	749,389,040	53,052,904
Excess (Deficiency) of Revenues Over Expenditures	(247,432,960)	(76,094,103)	(111,174)	75,982,929
Beginning Fund Balance (audited)	247,432,960	247,432,960	283,011,925	35,578,965
<i>Revenues</i>	1,034,506,907	726,347,841	749,277,867	22,930,026
<i>Expenditures</i>	1,281,939,867	802,441,944	749,389,040	53,052,904
Ending Fund Balance	0	171,338,857	282,900,751	111,561,894
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	171,338,857	282,900,751	111,561,894

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 March 31, 2013

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	16,989,690	16,431,166	558,524	3.29 %
BOARD OF SUPERVISORS D1 F100	353,925	268,466	248,795	19,671	7.33 %
BOARD OF SUPERVISORS D2 F100	353,925	265,691	263,052	2,639	0.99 %
BOARD OF SUPERVISORS D3 F100	353,925	267,884	240,594	27,290	10.19 %
BOARD OF SUPERVISORS D4 F100	353,925	269,147	248,469	20,678	7.68 %
BOARD OF SUPERVISORS D5 F100	353,925	275,033	232,486	42,547	15.47 %
CALL CENTER F100	1,566,553	1,175,573	1,144,309	31,264	2.66 %
CLERK OF THE BOARD F100	1,502,751	1,115,880	942,399	173,481	15.55 %
COUNTY MANAGER F100	4,977,967	3,695,222	2,650,140	1,045,082	28.28 %
ELECTIONS F100	20,694,170	19,028,661	16,429,722	2,598,939	13.66 %
ENTERPRISE TECHNOLOGY F100	9,425,939	7,530,706	6,029,079	1,501,627	19.94 %
FACILITIES MANAGEMENT F100	57,102,361	43,156,832	26,321,099	16,835,733	39.01 %
FINANCE F100	3,476,572	2,598,617	2,251,647	346,970	13.35 %
HUMAN RESOURCES F100	6,612,353	4,962,340	4,561,043	401,297	8.09 %
INTERNAL AUDIT F100	1,749,051	1,313,724	1,264,912	48,812	3.72 %
MANAGEMENT AND BUDGET F100	3,402,002	2,487,385	2,305,980	181,405	7.29 %
PROCUREMENT SERVICES F100	2,481,282	1,858,086	1,565,056	293,030	15.77 %
PUBLIC WORKS F100	0	0	0	(0)	-
RECORDER F100	2,191,256	1,646,231	1,415,063	231,168	14.04 %
RESEARCH AND REPORTING F100	362,280	290,410	239,958	50,452	17.37 %
TREASURER F100	4,684,503	3,570,085	3,324,821	245,264	6.87 %
Subtotal	144,759,943	112,765,663	88,109,788	24,655,875	21.86 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,138,876	23,650,143	21,614,702	2,035,441	8.61 %
CONSTABLES F100	2,758,917	2,055,670	1,969,872	85,798	4.17 %
CORRECTIONAL HEALTH F100	3,060,790	2,295,676	2,280,675	15,001	0.65 %
COUNTY ATTORNEY F100	70,118,617	52,198,044	50,322,119	1,875,925	3.59 %
EMERGENCY MANAGEMENT F100	235,265	180,854	144,932	35,922	19.86 %
JUDICIAL BRANCH *	143,670,561	107,754,933	104,240,019	3,514,914	3.26 %
JUSTICE COURTS F100	15,894,479	11,884,627	11,657,507	227,120	1.91 %
MEDICAL EXAMINER F100	7,553,083	5,672,170	5,440,070	232,100	4.09 %
PLANNING AND DEVELOPMENT F100	868,232	67,195	65,312	1,883	2.80 %
PUBLIC DEFENSE SYSTEM *	88,042,473	63,917,334	65,204,061	(1,286,727)	(2.01) %
PUBLIC FIDUCIARY F100	2,954,764	2,196,339	1,982,999	213,340	9.71 %
SHERIFF F100	77,847,319	57,876,727	55,543,742	2,332,985	4.03 %
Subtotal	445,143,376	329,749,712	320,466,009	9,283,703	2.82 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,163,703	973,509	855,528	117,981	12.12 %
ANIMAL CARE AND CONTROL F100	257,903	193,427	193,419	8	0.00 %
BUS STRAT HLTH CARE PROG F100	229,045,053	171,072,282	169,963,895	1,108,387	0.65 %
ENVIRONMENTAL SERVICES F100	4,041,367	3,021,684	2,741,521	280,163	9.27 %
HUMAN SERVICES F100	2,360,912	1,772,629	899,793	872,836	49.24 %
PUBLIC HEALTH F100	10,903,279	8,472,430	8,147,160	325,270	3.84 %
WASTE RESOURCES RECYCLING F100	2,694,923	1,987,098	1,669,687	317,411	15.97 %
Subtotal	250,467,140	187,493,059	184,471,003	3,022,056	1.61 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,788,769	1,526,726	727,849	798,877	52.33 %
Subtotal	1,788,769	1,526,726	727,849	798,877	52.33 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,076,394	1,586,903	1,594,749	(7,846)	(0.49) %
Subtotal	2,076,394	1,586,903	1,594,749	(7,846)	(0.49) %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	437,704,245	169,319,881	154,019,641	15,300,240	9.04 %
Subtotal	437,704,245	169,319,881	154,019,641	15,300,240	9.04 %
Total Expenditures	1,281,939,867	802,441,944	749,389,040	53,052,904	6.61 %

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 March 31, 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	38,007,928	37,456,021	551,907	1.45 %
JUVENILE PROBATION F100	16,088,443	12,046,070	11,156,003	890,067	7.39 %
SUPERIOR COURT F100	76,863,493	57,700,935	55,627,996	2,072,939	3.59 %
Total Judicial Branch	143,670,561	107,754,933	104,240,019	3,514,914	3.26 %
Public Defense System					
CONTRACT COUNSEL F100	28,148,695	19,047,940	21,214,191	(2,166,251)	(11.37) %
LEGAL ADVOCATE F100	9,211,435	6,898,067	6,719,324	178,743	2.59 %
LEGAL DEFENDER F100	10,387,976	7,793,141	7,732,172	60,969	0.78 %
PUBLIC ADVOCATE F100	6,898,427	5,168,879	4,823,165	345,714	6.69 %
PUBLIC DEFENDER F100	33,395,940	25,009,307	24,715,209	294,098	1.18 %
Total Public Defense System	88,042,473	63,917,334	65,204,061	(1,286,727)	(2.01) %



Detention Fund

Executive Summary

As of March 31, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	89,914,521	91,129,094	1,214,573
Intergovernmental	31,835,793	22,673,510	22,280,441	(393,069)
Interest	1,800,000	1,685,386	1,175,405	(509,981)
Transfers In	170,497,876	127,873,405	127,873,404	(1)
Total Operating Revenues	325,585,864	242,146,822	242,458,344	311,522
Total Non-Recurring Revenues	0	0	1,281,403	1,281,403
Total Revenues	325,585,864	242,146,822	243,739,747	1,592,925

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	232,197,586	174,128,549	169,636,248	4,492,301
Supplies	17,504,063	13,613,809	15,988,176	(2,374,367)
Services	74,500,269	38,865,698	32,064,907	6,800,791
Capital Outlay	1,383,946	1,031,696	304,555	727,141
Total Operating Expenditures	325,585,864	227,639,752	217,993,886	9,645,866
Total Non-Recurring Expenditures	80,331,666	35,305,239	28,465,735	6,839,504
Total Expenditures	405,917,530	262,944,991	246,459,621	16,485,370

Excess (Deficiency) of Revenues

Over Expenditures	(80,331,666)	(20,798,169)	(2,719,874)	18,078,295
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Beginning Fund Balance (unaudited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,585,864	242,146,822	243,739,747	1,592,925
<i>Expenditures</i>	405,917,530	262,944,991	246,459,621	16,485,370
Ending Fund Balance	0	59,533,497	75,033,649	15,500,152
Restricted Fund Balance	0	59,533,497	75,033,649	15,500,152
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of March 31, 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	8,112,112	7,936,573	175,539	2.16%
CORRECTIONAL HEALTH F255	54,770,852	40,693,749	40,543,982	149,767	0.37%
COUNTY MANAGER F255	-	-	(37)	37	-
EDUCATION SERVICES F255	2,787,056	1,485,199	442,998	1,042,201	70.17%
FACILITIES MANAGEMENT F255	33,027,331	23,972,317	14,257,234	9,715,083	40.53%
HUMAN RESOURCES F255	48,942	36,705	36,707	(2)	(0.00)%
HUMAN SERVICES F255	1,328,359	1,001,431	586,287	415,144	41.46%
INTEGRATED CRIM JUST INFO F255	2,451,902	1,222,415	738,564	483,851	39.58%
JUVENILE PROBATION F255	32,164,124	23,260,663	21,278,430	1,982,233	8.52%
NON DEPARTMENTAL F255	87,194,734	28,244,656	27,077,363	1,167,293	4.13%
PUBLIC WORKS F255	-	-	(0)	0	-
SHERIFF F255	181,073,803	134,915,744	133,561,519	1,354,225	1.00%
Total Expenditures	405,917,530	262,944,991	246,459,621	16,485,370	6.27%

Detailed Expenditure Reports



General Fund Expenditures Summary As of March 31, 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	12,360,953	10,948,039	1,412,914
Supplies	133,564	25,173	117,079	(91,906)
Services	174,215,978	14,031,244	7,129,627	6,901,617
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	4,030,000	2,668,252	698,423	1,969,829
Transfers Out	246,221,040	140,044,259	134,963,702	5,080,557
Total Non- Departmental Expenditures - 470	<u>437,704,245</u>	<u>169,319,881</u>	<u>154,019,641</u>	<u>15,300,240</u>

Expenditures - Excluding 470

Personnel Services	444,668,029	333,071,264	320,910,256	12,161,008
Supplies	15,290,616	10,953,683	10,488,116	465,567
Services	149,773,588	112,425,731	94,946,711	17,479,020
Intergovernmental Payments	224,819,180	168,190,216	168,183,707	6,509
Debt Service	-	-	-	-
Capital Outlay	9,654,209	8,466,169	826,155	7,640,014
Transfers Out	30,000	15,000	14,453	547
Total Expenditures - Excluding 470	<u>844,235,622</u>	<u>633,122,063</u>	<u>595,369,399</u>	<u>37,752,664</u>
Total Expenditures	<u><u>1,281,939,867</u></u>	<u><u>802,441,944</u></u>	<u><u>749,389,040</u></u>	<u><u>53,052,904</u></u>



General Fund

Non-Departmental Expenditures Summary

As of March 31, 2013

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	1,116,989	909,945	207,044
Supplies	133,564	25,173	29,918	(4,745)
Services	53,745,005	5,108,250	4,461,952	646,298
Intergovernmental Payments	175,000	175,000	159,861	15,139
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,000,000	2,255,751	590,761	1,664,990
Transfers Out	175,447,673	132,823,202	132,823,201	1
Total Operating Expenditures	234,003,290	141,519,365	138,978,547	2,540,818
Non-Recurring				
Personnel Services	11,426,615	11,243,964	10,038,094	1,205,870
Supplies	0	0	87,162	(87,162)
Services	120,470,973	8,922,994	2,667,675	6,255,319
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	412,501	107,662	304,839
Transfers Out	70,773,367	7,221,057	2,140,501	5,080,556
Total Non-Recurring Expenditures	203,700,955	27,800,516	15,041,094	12,759,422
Total Expenditures	437,704,245	169,319,881	154,019,641	15,300,240



General Fund

Expenditures by Agency

As of March 31, 2013

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	16,828,734	16,326,588	502,146	2.98 %
BOARD OF SUPERVISORS D1 F100	353,925	268,466	248,795	19,671	7.33 %
BOARD OF SUPERVISORS D2 F100	353,925	265,691	263,052	2,639	0.99 %
BOARD OF SUPERVISORS D3 F100	353,925	267,884	240,594	27,290	10.19 %
BOARD OF SUPERVISORS D4 F100	353,925	269,147	248,469	20,678	7.68 %
BOARD OF SUPERVISORS D5 F100	353,925	275,033	232,486	42,547	15.47 %
CALL CENTER F100	1,566,553	1,175,573	1,144,309	31,264	2.66 %
CLERK OF THE BOARD F100	1,094,470	890,665	845,052	45,613	5.12 %
COUNTY MANAGER F100	3,460,422	2,585,644	2,248,053	337,591	13.06 %
ELECTIONS F100	9,261,273	7,595,764	7,172,393	423,371	5.57 %
ENTERPRISE TECHNOLOGY F100	9,214,323	7,319,090	6,024,079	1,295,011	17.69 %
FACILITIES MANAGEMENT F100	43,854,354	31,231,525	24,374,874	6,856,651	21.95 %
FINANCE F100	3,351,572	2,498,091	2,171,305	326,787	13.08 %
HUMAN RESOURCES F100	6,612,353	4,962,340	4,561,043	401,297	8.09 %
INTERNAL AUDIT F100	1,749,051	1,313,724	1,264,912	48,812	3.72 %
MANAGEMENT AND BUDGET F100	3,402,002	2,487,385	2,305,980	181,405	7.29 %
PROCUREMENT SERVICES F100	2,371,282	1,775,584	1,519,397	256,187	14.43 %
PUBLIC WORKS F100	-	-	(0)	0	-
RECORDER F100	2,191,256	1,646,231	1,415,063	231,168	14.04 %
RESEARCH AND REPORTING F100	362,280	290,410	239,958	50,452	17.37 %
TREASURER F100	4,458,058	3,424,710	3,324,821	99,889	2.92 %
Subtotal	117,249,577	87,371,691	76,171,221	11,200,470	12.82 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	22,400,143	21,609,342	790,801	3.53 %
CONSTABLES F100	2,696,281	2,013,261	1,969,872	43,389	2.16 %
CORRECTIONAL HEALTH F100	3,060,790	2,295,676	2,280,675	15,001	0.65 %
COUNTY ATTORNEY F100	69,293,617	51,579,143	49,826,280	1,752,863	3.40 %
EMERGENCY MANAGEMENT F100	235,265	180,854	144,932	35,922	19.86 %
JUDICIAL BRANCH *	140,338,148	105,588,835	102,948,251	2,640,584	2.50 %
JUSTICE COURTS F100	15,844,479	11,834,627	11,613,987	220,640	1.86 %
MEDICAL EXAMINER F100	7,553,083	5,672,170	5,440,070	232,100	4.09 %
PLANNING AND DEVELOPMENT F100	868,232	67,195	65,312	1,883	2.80 %
PUBLIC DEFENSE SYSTEM *	82,157,278	59,907,579	62,601,225	(2,693,646)	(4.50) %
PUBLIC FIDUCIARY F100	2,954,764	2,196,339	1,982,999	213,340	9.71 %
SHERIFF F100	77,013,918	57,377,779	55,489,379	1,888,400	3.29 %
Subtotal	431,654,731	321,113,601	315,972,325	5,141,276	1.60 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	570,579	570,579	-	-
ANIMAL CARE AND CONTROL F100	257,903	193,427	193,419	8	0.00 %
BUS STRAT HLTH CARE PROG F100	228,045,053	170,322,282	169,713,895	608,387	0.36 %
ENVIRONMENTAL SERVICES F100	3,917,367	2,897,684	2,656,912	240,772	8.31 %
HUMAN SERVICES F100	2,260,912	1,697,628	864,262	833,366	49.09 %
PUBLIC HEALTH F100	10,903,279	8,472,430	8,147,160	325,270	3.84 %
WASTE RESOURCES RECYCLING F100	2,318,423	1,696,856	1,573,309	123,547	7.28 %
Subtotal	248,463,710	185,850,886	183,719,537	2,131,349	1.15 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	776,726	698,687	78,039	10.05 %
Subtotal	1,038,769	776,726	698,687	78,039	10.05 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,076,394	1,586,903	1,594,749	(7,846)	(0.49) %
Subtotal	2,076,394	1,586,903	1,594,749	(7,846)	(0.49) %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	234,003,290	141,519,365	138,978,547	2,540,818	1.80 %
Subtotal	234,003,290	141,519,365	138,978,547	2,540,818	1.80 %
Total Operating Expenditures	1,034,486,471	738,219,172	717,135,067	21,084,105	2.86 %

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

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

Continued on next page



General Fund

Expenditures by Agency

As of March 31, 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	160,956	104,578	56,378	35.03 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	408,281	225,215	97,347	127,868	56.78 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	1,517,545	1,109,578	402,087	707,491	63.76 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	11,432,897	9,257,329	2,175,568	19.03 %
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	4,800,000	304	4,799,696	99.99 %
DCGN - DATA CENTER GENERATOR	255,277	255,277	0	255,277	100.00 %
EW1 - ELECTIONS WAREHOUSE 6205	475,000	475,000	459,749	15,251	3.21 %
FSG1 - FORENSIC SCIENCE BLDG GARAGE	234,000	234,000	234,342	(342)	(0.15) %
LLW1 - LL WEST COURT BLDG RELOC	783,022	783,022	115,819	667,203	85.21 %
NECC - NE COURT COMPLEX	70,000	70,000	65,452	4,548	6.50 %
NRNP - NON-RECURRING/NON-PROJECT	283,797	211,097	60,356	150,741	71.41 %
PRR1 - PROBATION REVOCATION RELO	448,596	448,596	101,189	347,407	77.44 %
SCB1 - SECURITY BLDG	2,500,000	2,500,000	707,553	1,792,447	71.70 %
SIM1 - SIMS RELOCATION	730,815	730,815	68,937	661,878	90.57 %
UACE - U OF A COOP EXTENSION	850,000	600,000	127,873	472,127	78.69 %
WCB1 - WEST COURT BLDG	817,500	817,500	4,652	812,848	99.43 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	125,000	100,526	80,342	20,184	20.08 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	110,000	82,502	45,659	36,843	44.66 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	226,445	145,375	0	145,375	100.00 %
Subtotal	<u>27,510,366</u>	<u>25,393,972</u>	<u>11,938,567</u>	<u>13,455,405</u>	<u>52.99 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	2,500,000	1,250,000	5,360	1,244,640	99.57 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	62,636	42,409	0	42,409	100.00 %
COUNTY ATTORNEY F100					
NRNP - NON-RECURRING/NON-PROJECT	825,000	618,901	495,838	123,063	19.88 %
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	906,311	395,439	30.38 %
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	864,348	385,457	478,891	55.40 %

Note: Totals may not foot due to rounding.

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Continued on next page



General Fund

Expenditures by Agency

As of March 31, 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	43,520	6,480	12.96 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	5,885,195	4,009,755	2,602,835	1,406,920	35.09 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	833,401	498,948	54,363	444,585	89.10 %
Subtotal	<u>13,488,645</u>	<u>8,636,111</u>	<u>4,493,684</u>	<u>4,142,427</u>	<u>47.97 %</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	284,949	117,981	29.28 %
BUS STRAT HLTH CARE PROG F100					
NRNP - NON-RECURRING/NON-PROJECT	1,000,000	750,000	250,000	500,000	66.67 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	124,000	124,000	84,609	39,391	31.77 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	100,000	75,001	35,531	39,470	52.63 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	376,500	290,242	96,378	193,864	66.79 %
Subtotal	<u>2,003,430</u>	<u>1,642,173</u>	<u>751,466</u>	<u>890,707</u>	<u>54.24 %</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	29,161	720,839	96.11 %
Subtotal	<u>750,000</u>	<u>750,000</u>	<u>29,161</u>	<u>720,839</u>	<u>96.11 %</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	252,000	41,874	210,126	83.38 %
NRNP - NON-RECURRING/NON-PROJECT	203,314,955	27,548,516	14,999,220	12,549,296	45.55 %
Subtotal	<u>203,700,955</u>	<u>27,800,516</u>	<u>15,041,094</u>	<u>12,759,422</u>	<u>45.90 %</u>
Total Non-Recurring Expenditures	<u>247,453,396</u>	<u>64,222,772</u>	<u>32,253,973</u>	<u>31,968,799</u>	<u>49.78 %</u>
Total Expenditures	<u>1,281,939,867</u>	<u>802,441,944</u>	<u>749,389,041</u>	<u>53,052,904</u>	<u>6.61 %</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 March 31, 2013

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	10,970,427	8,112,112	7,936,573	175,539	2.16%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	53,986,969	40,198,581	40,116,549	82,032	0.20%
COUNTY MANAGER F255					
OPER - OPERATING	-	-	(37)	37	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	199,993	149,990	-	149,990	100.00%
AVS0 - AVONDALE SUBSTATION	231,252	17,436	-	17,436	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	149,997	-	149,997	100.00%
DMP0 - DURANGO MASTER PLAN	250,000	187,498	4,655	182,843	97.52%
DRV0 - DURANGO JUVE	1,250,000	787,497	644,740	142,758	18.13%
ENG0 - ENERGY MANAGEMENT	250,000	187,498	204	187,294	99.89%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	74,998	4,051	70,947	94.60%
ESJ0 - ESTRELLA JAIL	1,190,728	893,044	587,854	305,190	34.17%
FAJ0 - FOURTH AVE JAIL	381,000	285,747	78,208	207,539	72.63%
LBJ0 - LBJ COMPLEX	997,156	747,865	224,845	523,020	69.94%
OPER - OPERATING	20,138,620	15,205,341	11,894,907	3,310,434	21.77%
PFE0 - PROGRAM FEES	400,000	299,998	115,234	184,764	61.59%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	149,997	169,299	(19,302)	(12.87)%
SCT0 - BLDG SECURITY PROGRAM	104,000	17,436	227	17,209	98.70%
SEV0 - SOUTHEAST JUVE	96,000	-	6,397	(6,397)	-
SFY0 - LIFE SAFETY PROGRAM	250,000	187,498	6,922	180,576	96.31%
TWJ0 - TOWERS JAIL	790,634	592,975	505,257	87,718	14.79%
UPS0 - UPS BATTERY MAINT	50,000	37,502	12,974	24,528	65.40%
HUMAN RESOURCES F255					
OPER - OPERATING	48,942	36,705	36,707	(2)	(0.00)%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,497,666	1,094,913	662,328	432,585	39.51%
JUVENILE PROBATION F255					
OPER - OPERATING	30,679,803	23,010,663	21,109,252	1,901,411	8.26%
NON DEPARTMENTAL F255					
OPER - OPERATING	22,162,155	750,001	315,224	434,777	57.97%
PUBLIC WORKS F255					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	-	-	-
SHERIFF F255					
OPER - OPERATING	179,160,519	134,464,460	133,561,519	902,941	0.67%
Subtotal	325,585,864	227,639,752	217,993,886	9,645,866	4.24%
Total Operating Expenditures	325,585,864	227,639,752	217,993,886	9,645,866	4.24%

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 March 31, 2013

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	100,000	-	-	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	783,883	495,168	427,433	67,735	13.68%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	4,947,948	3,000,000	-	3,000,000	100.00%
LBJC - LBJ COMPLEX	1,000,000	1,000,000	1,462	998,538	99.85%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	1,001,431	586,287	415,144	41.46%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	954,236	127,502	76,237	51,265	40.21%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	250,000	169,179	80,821	32.33%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	65,032,579	27,494,655	26,762,139	732,516	2.66%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,913,284	451,284	-	451,284	100.00%
Subtotal	77,544,610	33,820,040	28,022,736	5,797,304	17.14%
Total Non-Recurring Expenditures	77,544,610	33,820,040	28,022,737	5,797,304	17.14%
Total Expenditures	403,130,474	261,459,792	246,016,623	15,443,169	5.91%

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.

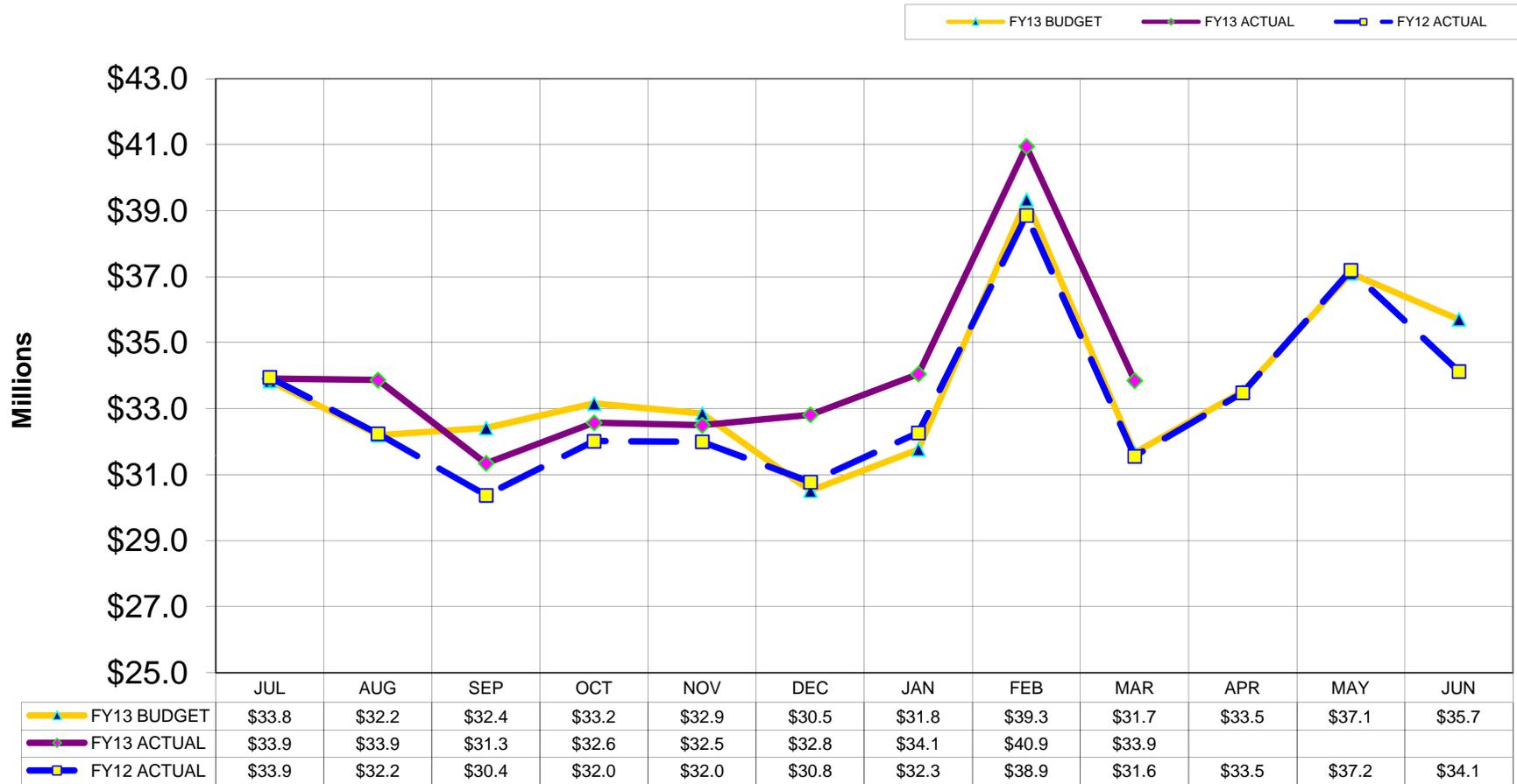
Charts for Significant Revenue Sources

**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		-	\$ -	0.0%	331,266,704	-	\$ -	0.0%	
MAY	37,193,986	364,735,615		-	\$ -	0.0%	368,369,098	-	\$ -	0.0%	
JUN	34,132,175	398,867,790		-	\$ -	0.0%	404,078,237	-	\$ -	0.0%	
	<u>\$ 398,867,790</u>			<u>\$ 305,871,808</u>							

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

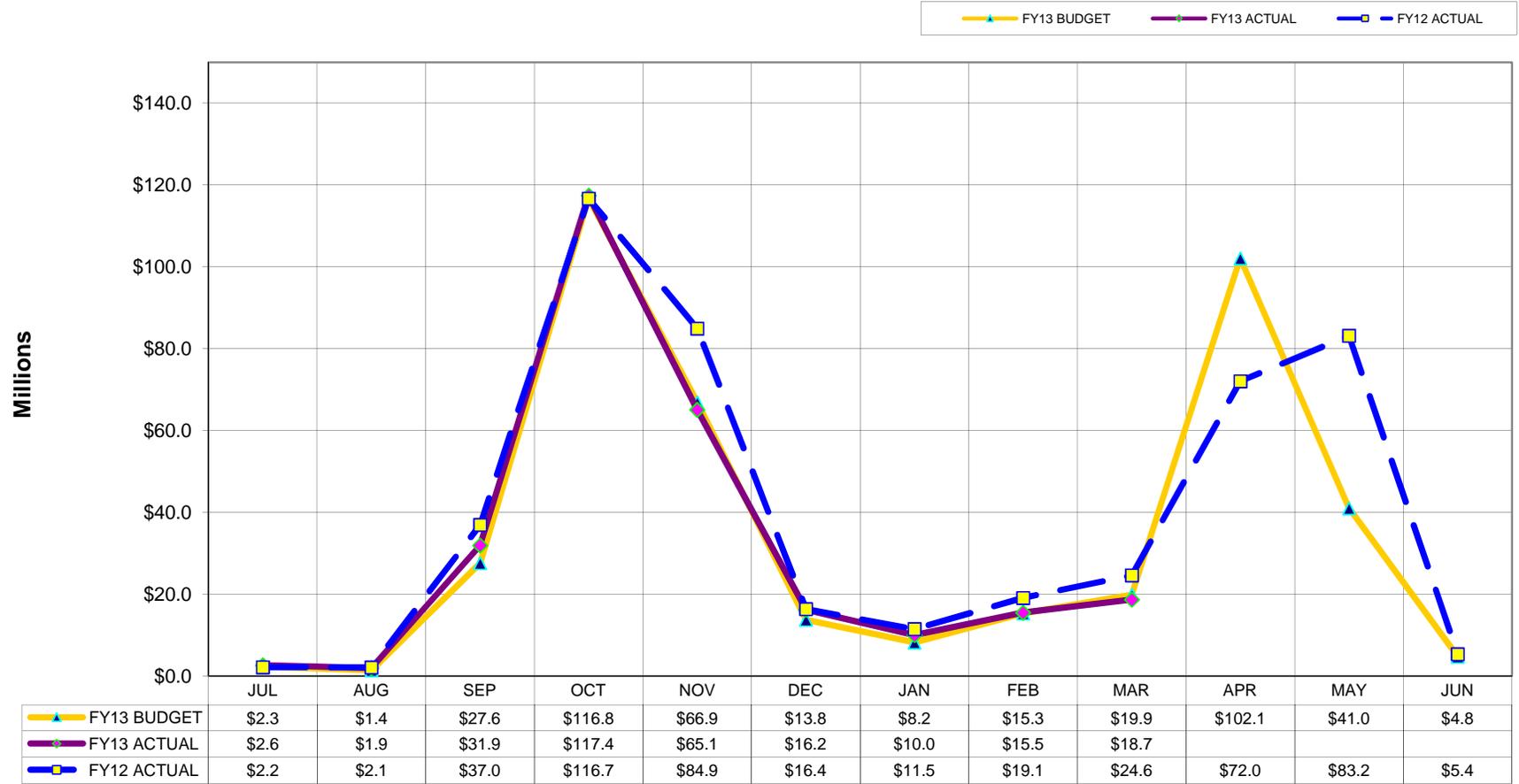
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 2,170,008	\$ 2,170,008		\$ 2,646,787	22.0%	\$ 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	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	-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	-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	-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	-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	-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	-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	-11.1%	272,193,684	279,435,096	\$ 7,241,412	2.7%	19,868,340
APR	72,041,124	386,485,154		-	0.0%	-	0.0%	374,254,316	-	\$ -	0.0%	102,060,632
MAY	83,164,732	469,649,886		-	0.0%	-	0.0%	415,253,928	-	\$ -	0.0%	40,999,612
JUN	5,373,321	475,023,206		-	0.0%	-	0.0%	420,010,153	-	\$ -	0.0%	4,756,225
												420,010,153
	<u>\$ 475,023,206</u>			<u>\$ 279,435,096</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



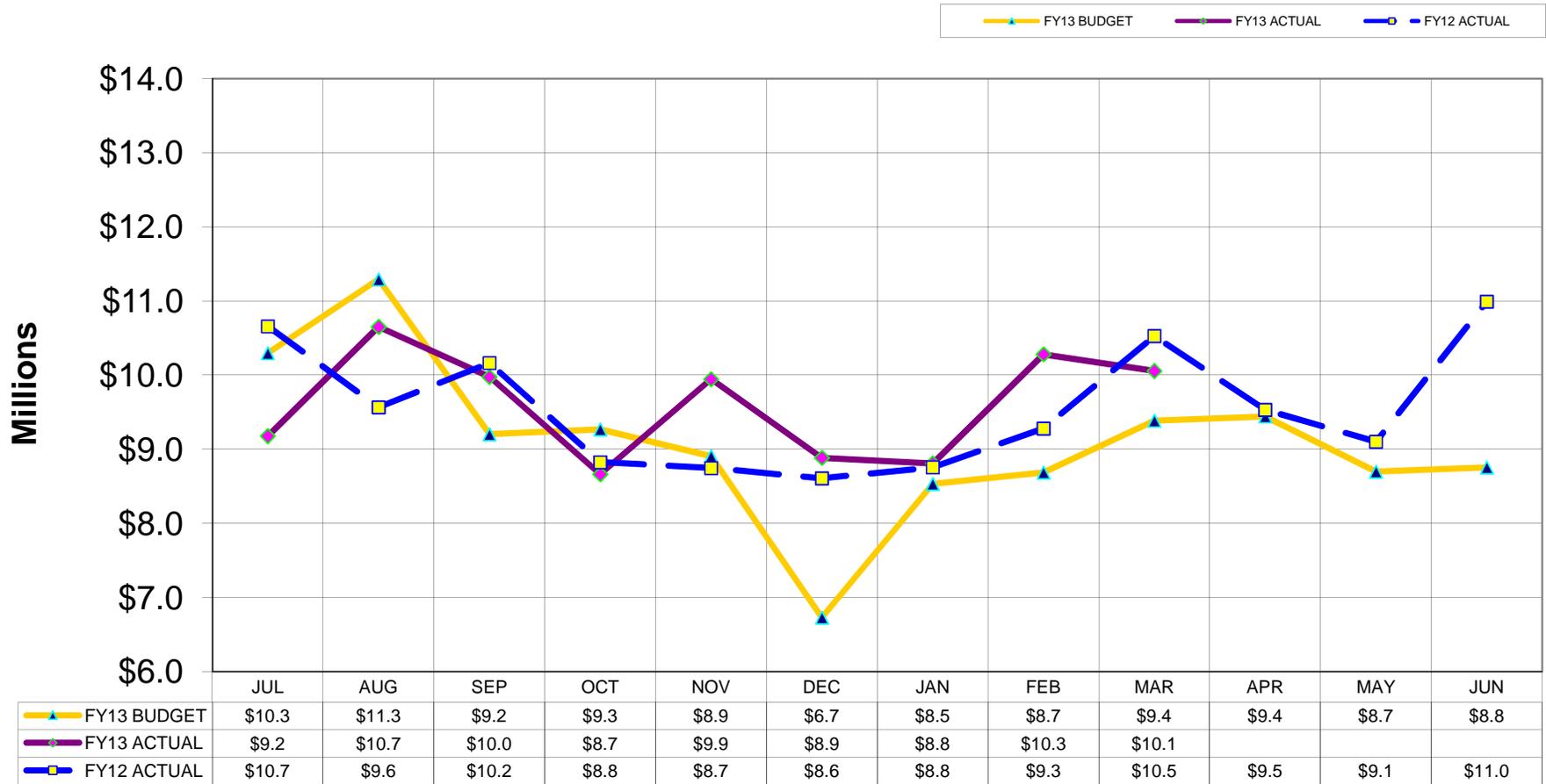
Amounts are presented in the month when the cash payment is received (cash basis).

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

		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
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	(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		-	0.0%	-	\$ -	0.0%	91,741,459	-	\$ -	0.0%
MAY	9,100,728	103,758,432		-	0.0%	-	\$ -	0.0%	100,439,151	-	\$ -	0.0%
JUN	10,990,463	114,748,895		-	0.0%	-	\$ -	0.0%	109,193,522	-	\$ -	0.0%
<u>\$ 114,748,895</u>				<u>\$ 86,441,620</u>								

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



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

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

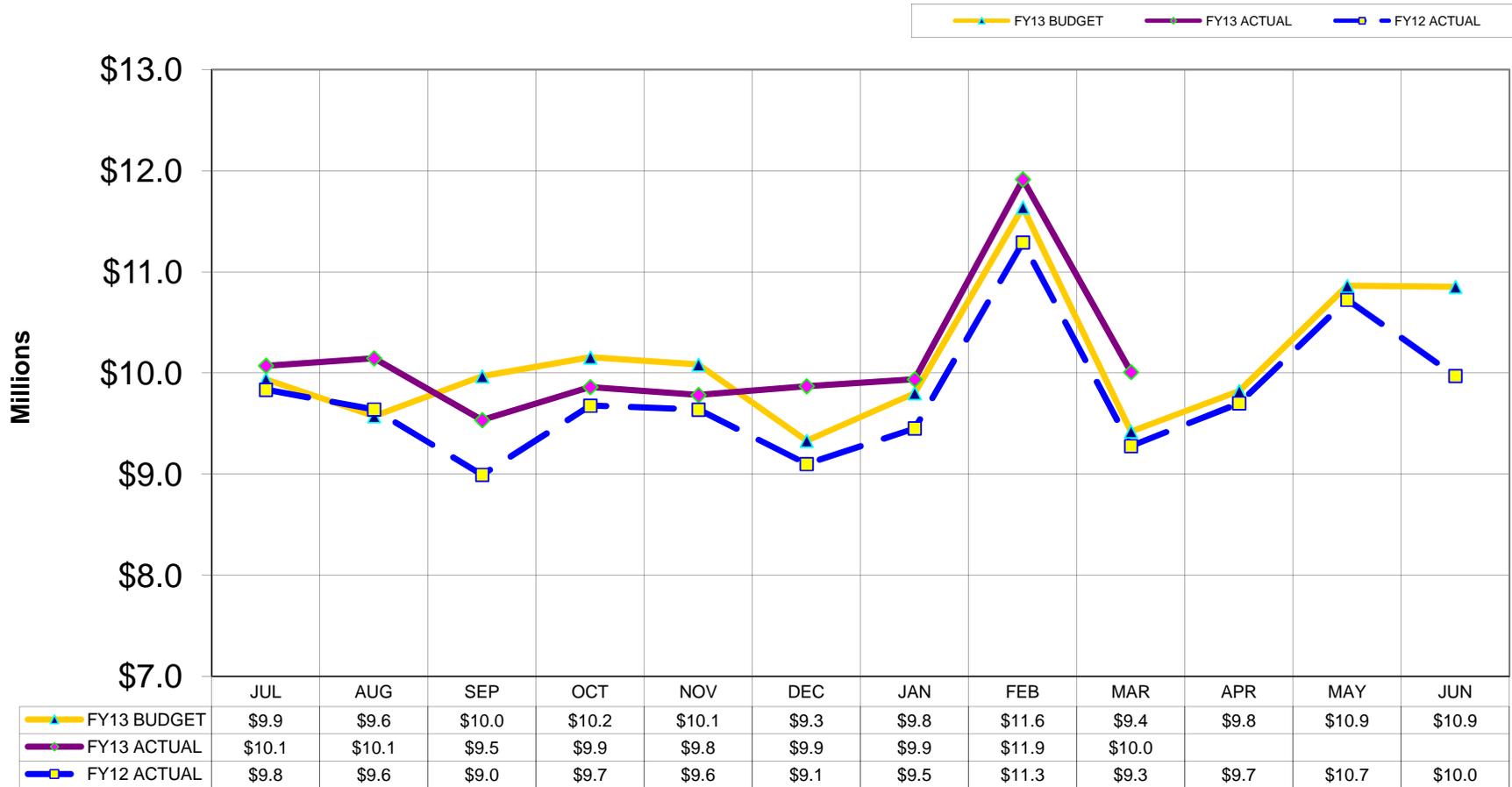
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,834,977	\$ 9,834,977	\$ 10,072,381	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	-	0.0%	-	\$ -	0.0%	99,735,913	-	\$ -	0.0%
MAY	10,724,988	107,338,438	-	0.0%	-	\$ -	0.0%	110,599,306	-	\$ -	0.0%
JUN	9,971,614	117,310,052	-	0.0%	-	\$ -	0.0%	121,452,195	-	\$ -	0.0%

\$117,310,052

\$ 91,129,094

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



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

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

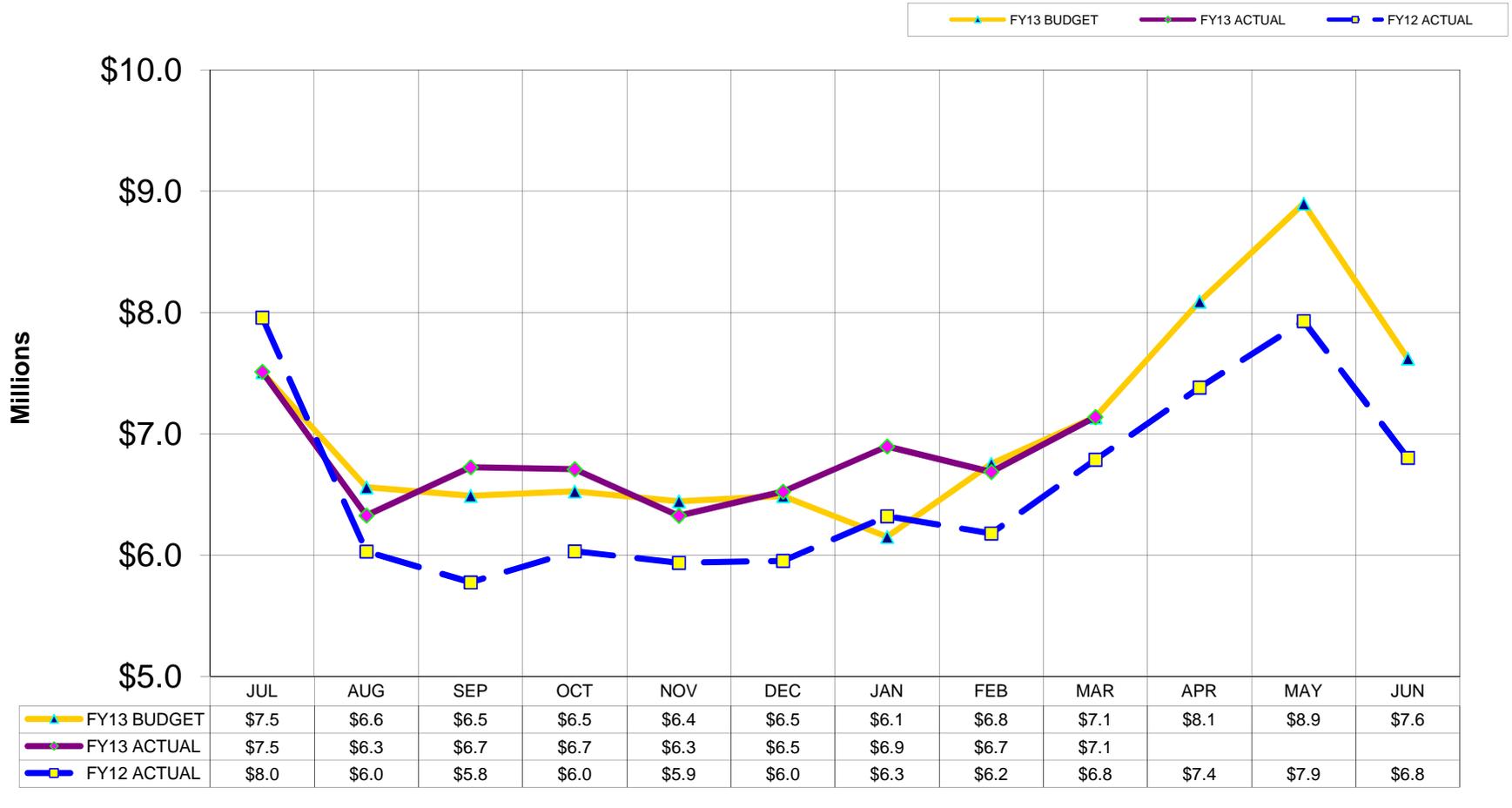
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,957,375	\$ 7,957,375		\$ 7,510,910	\$ (446,466)	-5.6%	\$ 7,508,453	\$ 7,510,910	\$ 2,457	0.03%	
AUG	6,029,202	13,986,577		6,325,788	(149,879)	-1.1%	14,066,815	13,836,698	(230,117)	-1.64%	
SEP	5,775,512	19,762,089		6,723,379	797,987	4.0%	20,555,711	20,560,077	4,366	0.02%	
OCT	6,030,997	25,793,086		6,707,320	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	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	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	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	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	3,864,571	6.8%	60,048,672	60,832,194	783,522	1.30%	
APR	7,380,792	64,348,415		-	-	0.0%	68,136,975	-	-	0.0%	
MAY	7,928,511	72,276,926		-	-	0.0%	77,033,311	-	-	0.0%	
JUN	6,801,555	79,078,481		-	-	0.0%	84,652,860	-	-	0.0%	

\$ 79,078,481

\$ 60,832,194

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).