



Maricopa County

Department of Finance

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Date: May 20, 2013
To: Tom Manos, County Manager
From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SS*
Subject: FY 12-13 Executive Summary – April 2013

Attached is the General Fund and Detention Fund financial activity through April 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.

General Fund Variance Analysis

General Fund Revenues

Sales Tax Revenue (Operating) YTD variance of \$8,513,984: The FY 12-13 Sales Tax revenue reflects a YTD positive budget variance of \$8.5m or 2.6 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. The County's share of sales tax decreased as a result of the formula change. As compared to April 2012, April 2013 month-end sales tax is 1.3 percent higher, while the year-to-date is 3.7 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 April 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the March 2013 sales tax collections were up 0.6 percent compared to March 2012. Year-to-date, sales tax collections are 4.3% above the prior year and are \$5.5m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment of 7.9 percent in March 2013 remained unchanged from February 2013.

- **Property Tax Revenue (Operating) YTD variance of (\$3,609,629):** The FY 12-13 Property Tax revenue reflects a YTD negative budget variance of \$3.6m or 1.0 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; therefore, property taxes received May 1st were not included in the April 2013 collections. Based on a preliminary analysis through May 13th, the County has collected \$44.5m of General Fund property tax revenue during the month of May 2013, resulting in an estimated year-to-day May 2013 negative variance of (\$22,844). FY 12-13 YTD collections through April 2013 are 86.06 percent of the adopted levy compared to a historical average of 87.0 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 \$4,728,070:** The FY 12-13 VLT revenue reflects a YTD positive budget variance of \$4.7m or 5.2 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 \$5,559,252:** The FY 12-13 intergovernmental revenue reflects a YTD positive budget variance of \$5.5m or 61.4 percent. The positive variance is primarily comprised of \$4.6m of payments in lieu of taxes that varied from the calendarized budget.
- **Miscellaneous Revenue (Operating) YTD variance of (\$2,678,195):** The FY 12-13 miscellaneous revenue reflects a YTD negative budget variance of \$2.6m or 3.9 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 April 2013 are down 28.0 percent compared to April 2012. This negative variance will continued to be monitored.

- **Total Non-Recurring Revenues YTD variance of \$4,725,836** 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 \$12,320,439:** Current YTD expenditures are 3.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (21%), Sheriff's Office (17%), Clerk of Superior Court (8%), Elections (7%), Assessor's Office (4%), Public Health (4%), Enterprise Technology (4%), Adult Probation (Judicial Branch) (4%), Human Resources (3%), Education Services (3%), and Justice Courts (3%).
- **Services Expenditures (Operating) YTD variance of \$9,045,823:** Current YTD expenditures are 8.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development for Facilities Management (75%), Non Departmental (12%), and building operations maintenance for Facilities Management (10%).
- **Intergovernmental Payments (Operating) YTD variance of \$103,426:** 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 \$469,014:** Current YTD expenditures are 16.9 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 \$29,273,321:** Current YTD expenditures are 38.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (38%), Facilities Management (34%), Contract Counsel (5%), and Clerk of Superior court (4%), and Elections (4%).

General Fund Departmental Expenditure Variances

Education Services (Total) YTD variance of (\$108,977): Current YTD expenditures are 6.2% 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 (\$1,676,147): Current YTD expenditures for the constellation are 2.4 percent over budget which includes a negative variance for Contract Counsel (\$2,546,928) that is partially offset by savings in other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$2,546,928):** Current YTD expenditures for the constellation are 11.9 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 \$1,356,958:** The FY 12-13 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.3m 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 April 2012, April 2013 month-end sales tax is 2.7 percent higher, while the year-to-date is 4.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 11-12 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of (\$506,253):** The FY 12-13 Detention Fund interest revenue reflects a YTD negative variance of \$506.2 thousand or 30.0 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 \$5,082,243:** 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 (46%), Juvenile Probation (Judicial Branch) (35%), and Correctional Health (8%).
- **Supplies Expenditures (Operating) YTD variance of (\$2,752,412):** Current YTD expenditures are 18.4 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 \$7,540,069:** 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 (82%), and Sheriff (7%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$384,754:** Current YTD expenditures are 33.7 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 \$7,155,506:** Current YTD expenditures are 17.9 percent under budget. The departments that make up the largest portion of the positive variance are Facilities Management (56%), Education Service (16%), and Non-Departmental for general government (10%).

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$739,634:** The FY 12-13 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$68,876,609 is more than budgeted YTD revenue of \$68,136,975 resulting in a positive budget variance of \$739.6 thousand or 1.09 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 April 30, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	404,078,237	331,266,704	339,780,688	8,513,984
Property Taxes	420,010,153	374,254,316	370,644,687	(3,609,629)
Vehicle License Taxes	109,193,522	91,741,459	96,469,529	4,728,070
Intergovernmental	16,338,105	9,058,924	14,618,176	5,559,252
Miscellaneous	80,866,454	67,727,820	65,049,625	(2,678,195)
Interest	4,000,000	3,064,720	3,032,317	(32,403)
Total Operating Revenues	1,034,486,471	877,113,943	889,595,021	12,481,078
Total Non-Recurring Revenues	20,436	209	4,725,836	4,725,627
Total Revenues	1,034,506,907	877,114,152	894,320,856	17,206,704

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	442,935,341	369,450,506	357,130,067	12,320,439
Supplies	15,054,448	11,882,599	11,822,376	60,223
Services	172,737,071	101,308,510	92,262,687	9,045,823
Intergovernmental Payments	224,994,180	187,126,336	187,022,910	103,426
Debt Service	15,000	15,000	2,910	12,090
Capital Outlay	3,272,758	2,775,282	2,306,268	469,014
Transfers Out	175,477,673	147,053,859	147,045,810	8,049
Total Operating Expenditures	1,034,486,471	819,612,092	797,593,027	22,019,065
Total Non-Recurring Expenditures	247,453,396	75,623,511	46,350,190	29,273,321
Total Expenditures	1,281,939,867	895,235,603	843,943,217	51,292,386
Excess (Deficiency) of Revenues Over Expenditures	(247,432,960)	(18,121,451)	50,377,639	68,499,090
Beginning Fund Balance (audited)	247,432,960	247,432,960	283,011,925	35,578,965
<i>Revenues</i>	1,034,506,907	877,114,152	894,320,856	17,206,704
<i>Expenditures</i>	1,281,939,867	895,235,603	843,943,217	51,292,386
Ending Fund Balance	0	229,311,509	333,389,564	104,078,055
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	229,311,509	333,389,564	104,078,055

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 April 30, 2013

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,761,278	18,795,426	18,255,610	539,816	2.87 %
BOARD OF SUPERVISORS D1 F100	353,925	297,353	276,712	20,641	6.94 %
BOARD OF SUPERVISORS D2 F100	353,925	295,518	292,617	2,901	0.98 %
BOARD OF SUPERVISORS D3 F100	353,925	296,984	269,775	27,209	9.16 %
BOARD OF SUPERVISORS D4 F100	353,925	297,804	277,633	20,171	6.77 %
BOARD OF SUPERVISORS D5 F100	353,925	301,713	257,618	44,095	14.61 %
CALL CENTER F100	1,566,553	1,305,239	1,263,338	41,901	3.21 %
CLERK OF THE BOARD F100	1,502,751	1,219,387	1,040,030	179,357	14.71 %
COUNTY MANAGER F100	4,977,967	4,115,153	2,941,921	1,173,232	28.51 %
ELECTIONS F100	20,694,170	19,491,669	17,002,169	2,489,500	12.77 %
ENTERPRISE TECHNOLOGY F100	9,425,939	8,243,069	6,927,726	1,315,343	15.96 %
FACILITIES MANAGEMENT F100	57,102,361	46,849,288	29,525,293	17,323,995	36.98 %
FINANCE F100	3,476,572	2,904,760	2,508,978	395,782	13.63 %
HUMAN RESOURCES F100	6,612,353	5,513,251	5,037,341	475,910	8.63 %
INTERNAL AUDIT F100	1,749,051	1,461,826	1,397,451	64,375	4.40 %
MANAGEMENT AND BUDGET F100	3,402,002	2,770,725	2,558,270	212,455	7.67 %
PROCUREMENT SERVICES F100	2,481,282	2,078,218	1,869,613	208,605	10.04 %
PUBLIC WORKS F100	0	0	0	0	-
RECORDER F100	2,191,256	1,832,099	1,499,593	332,506	18.15 %
RESEARCH AND REPORTING F100	362,280	316,109	265,140	50,969	16.12 %
TREASURER F100	4,684,503	3,956,177	3,690,831	265,346	6.71 %
Subtotal	144,759,943	122,341,768	97,157,659	25,184,109	20.59 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,138,876	26,158,659	24,024,137	2,134,522	8.16 %
CONSTABLES F100	2,758,917	2,286,230	2,231,718	54,512	2.38 %
CORRECTIONAL HEALTH F100	3,060,790	2,552,240	2,527,779	24,461	0.96 %
COUNTY ATTORNEY F100	70,118,617	58,062,494	56,188,017	1,874,477	3.23 %
EMERGENCY MANAGEMENT F100	235,265	200,783	162,715	38,068	18.96 %
JUDICIAL BRANCH *	143,670,561	119,789,620	116,503,957	3,285,663	2.74 %
JUSTICE COURTS F100	15,894,479	13,239,290	12,982,884	256,406	1.94 %
MEDICAL EXAMINER F100	7,553,083	6,306,666	6,076,839	229,827	3.64 %
PLANNING AND DEVELOPMENT F100	868,232	74,382	65,312	9,070	12.19 %
PUBLIC DEFENSE SYSTEM *	88,042,473	71,254,938	72,931,085	(1,676,147)	(2.35) %
PUBLIC FIDUCIARY F100	2,954,764	2,442,402	2,184,029	258,373	10.58 %
SHERIFF F100	77,847,319	64,284,785	61,555,509	2,729,276	4.25 %
Subtotal	445,143,376	366,652,489	357,433,979	9,218,510	2.51 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,163,703	1,036,907	935,192	101,715	9.81 %
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,910	9	0.00 %
BUS STRAT HLTH CARE PROG F100	229,045,053	190,680,097	188,880,479	1,799,618	0.94 %
ENVIRONMENTAL SERVICES F100	4,041,367	3,362,277	3,250,840	111,437	3.31 %
HUMAN SERVICES F100	2,360,912	1,967,889	1,267,791	700,098	35.58 %
PUBLIC HEALTH F100	10,903,279	9,389,287	9,154,006	235,281	2.51 %
WASTE RESOURCES RECYCLING F100	2,694,923	2,215,096	1,841,516	373,580	16.87 %
Subtotal	250,467,140	208,866,472	205,544,733	3,321,739	1.59 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,788,769	1,611,833	822,018	789,815	49.00 %
Subtotal	1,788,769	1,611,833	822,018	789,815	49.00 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,076,394	1,749,795	1,858,772	(108,977)	(6.23) %
Subtotal	2,076,394	1,749,795	1,858,772	(108,977)	(6.23) %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	437,704,245	194,013,246	181,126,056	12,887,190	6.64 %
Subtotal	437,704,245	194,013,246	181,126,056	12,887,190	6.64 %
Total Expenditures	1,281,939,867	895,235,603	843,943,217	51,292,386	5.73 %

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 April 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	42,386,131	41,754,541	631,590	1.49 %
JUVENILE PROBATION F100	16,088,443	13,511,370	12,795,216	716,154	5.30 %
SUPERIOR COURT F100	76,863,493	63,892,119	61,954,200	1,937,919	3.03 %
Total Judicial Branch	143,670,561	119,789,620	116,503,957	3,285,663	2.74 %
Public Defense System					
CONTRACT COUNSEL F100	28,148,695	21,395,734	23,942,662	(2,546,928)	(11.90) %
LEGAL ADVOCATE F100	9,211,435	7,686,790	7,491,332	195,458	2.54 %
LEGAL DEFENDER F100	10,387,976	8,687,070	8,632,807	54,263	0.62 %
PUBLIC ADVOCATE F100	6,898,427	5,736,325	5,379,523	356,802	6.22 %
PUBLIC DEFENDER F100	33,395,940	27,749,019	27,484,761	264,258	0.95 %
Total Public Defense System	88,042,473	71,254,938	72,931,085	(1,676,147)	(2.35) %



Detention Fund

Executive Summary

As of April 30, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	121,452,195	99,735,913	101,092,871	1,356,958
Intergovernmental	31,835,793	23,675,069	24,464,103	789,034
Interest	1,800,000	1,685,386	1,179,133	(506,253)
Transfers In	170,497,876	142,081,562	142,081,560	(2)
Total Operating Revenues	325,585,864	267,177,930	268,817,668	1,639,738
Total Non-Recurring Revenues	0	0	1,281,403	1,281,403
Total Revenues	325,585,864	267,177,930	270,099,071	2,921,141

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	232,179,688	193,617,827	188,535,584	5,082,243
Supplies	17,521,961	14,924,748	17,677,160	(2,752,412)
Services	74,500,269	43,192,623	35,652,554	7,540,069
Capital Outlay	1,383,946	1,140,799	756,045	384,754
Total Operating Expenditures	325,585,864	252,875,997	242,621,344	10,254,653
Total Non-Recurring Expenditures	80,331,666	40,017,376	32,861,870	7,155,506
Total Expenditures	405,917,530	292,893,373	275,483,213	17,410,160

Excess (Deficiency) of Revenues

Over Expenditures	(80,331,666)	(25,715,443)	(5,384,143)	20,331,300
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Beginning Fund Balance (audited)	80,331,666	80,331,666	77,753,523	(2,578,143)
<i>Revenues</i>	325,585,864	267,177,930	270,099,071	2,921,141
<i>Expenditures</i>	405,917,530	292,893,373	275,483,213	17,410,160
Ending Fund Balance	0	54,616,223	72,369,380	17,753,157
Restricted Fund Balance	0	54,616,223	72,369,380	17,753,157
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of April 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	9,024,715	9,002,881	21,834	0.24%
CORRECTIONAL HEALTH F255	54,770,852	45,373,708	45,212,591	161,117	0.36%
COUNTY MANAGER F255	-	-	(37)	37	-
EDUCATION SERVICES F255	2,787,056	1,694,571	519,567	1,175,004	69.34%
FACILITIES MANAGEMENT F255	33,027,331	26,165,842	15,768,994	10,396,848	39.73%
HUMAN RESOURCES F255	48,942	40,784	36,707	4,078	10.00%
HUMAN SERVICES F255	1,328,359	1,111,124	655,400	455,724	41.01%
INTEGRATED CRIM JUST INFO F255	2,451,902	1,630,651	816,789	813,862	49.91%
JUVENILE PROBATION F255	32,164,124	25,841,275	23,657,877	2,183,398	8.45%
NON DEPARTMENTAL F255	87,194,734	32,412,989	31,290,327	1,122,662	3.46%
PUBLIC WORKS F255	-	-	0	(0)	-
SHERIFF F255	181,073,803	149,597,714	148,522,118	1,075,596	0.72%
Total Expenditures	405,917,530	292,893,373	275,483,213	17,410,160	5.94%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of April 30, 2013

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	12,913,663	12,529,345	11,070,470	1,458,875
Supplies	133,564	27,970	723,998	(696,028)
Services	165,915,978	14,949,646	7,115,867	7,833,779
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	2,962,168	3,086,154	(123,986)
Transfers Out	254,521,040	163,354,117	158,966,795	4,387,322
Total Non- Departmental Expenditures - 470	437,704,245	194,013,246	181,126,056	12,887,190

Expenditures - Excluding 470

Personnel Services	444,672,535	370,227,182	357,474,927	12,752,255
Supplies	15,286,110	12,015,607	11,998,654	16,953
Services	150,028,865	123,678,681	105,467,791	18,210,890
Intergovernmental Payments	224,819,180	186,951,336	186,904,922	46,414
Debt Service	-	-	-	-
Capital Outlay	9,398,932	8,327,051	956,413	7,370,638
Transfers Out	30,000	22,500	14,453	8,047
Total Expenditures - Excluding 470	844,235,622	701,222,357	662,817,161	38,405,196
Total Expenditures	1,281,939,867	895,235,603	843,943,217	51,292,386



General Fund

Non-Departmental Expenditures Summary

As of April 30, 2013

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	1,487,048	1,241,164	1,036,096	205,068
Supplies	133,564	27,970	30,438	(2,468)
Services	53,745,005	5,243,350	4,183,261	1,060,089
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	2,503,834	1,995,702	508,132
Transfers Out	175,447,673	147,031,359	147,031,357	2
Total Operating Expenditures	234,003,290	156,237,677	154,439,625	1,798,052
Non-Recurring				
Personnel Services	11,426,615	11,288,181	10,034,374	1,253,807
Supplies	0	0	693,560	(693,560)
Services	112,170,973	9,706,296	2,932,606	6,773,690
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	1,030,000	458,334	1,090,452	(632,118)
Transfers Out	79,073,367	16,322,758	11,935,438	4,387,320
Total Non-Recurring Expenditures	203,700,955	37,775,569	26,686,431	11,089,138
Total Expenditures	437,704,245	194,013,246	181,126,056	12,887,190



General Fund

Expenditures by Agency

As of April 30, 2013

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,530,703	18,614,927	18,131,449	483,478	2.60 %
BOARD OF SUPERVISORS D1 F100	353,925	297,353	276,712	20,641	6.94 %
BOARD OF SUPERVISORS D2 F100	353,925	295,518	292,617	2,901	0.98 %
BOARD OF SUPERVISORS D3 F100	353,925	296,984	269,775	27,209	9.16 %
BOARD OF SUPERVISORS D4 F100	353,925	297,804	277,633	20,171	6.77 %
BOARD OF SUPERVISORS D5 F100	353,925	301,713	257,618	44,095	14.61 %
CALL CENTER F100	1,566,553	1,305,239	1,263,338	41,901	3.21 %
CLERK OF THE BOARD F100	1,094,470	959,489	908,001	51,488	5.37 %
COUNTY MANAGER F100	3,460,422	2,869,586	2,535,158	334,428	11.65 %
ELECTIONS F100	9,261,273	8,058,772	6,730,709	1,328,063	16.48 %
ENTERPRISE TECHNOLOGY F100	9,214,323	8,031,453	6,922,726	1,108,727	13.80 %
FACILITIES MANAGEMENT F100	43,854,354	34,700,375	27,185,331	7,515,044	21.66 %
FINANCE F100	3,351,572	2,789,466	2,426,225	363,241	13.02 %
HUMAN RESOURCES F100	6,612,353	5,513,251	5,037,341	475,910	8.63 %
INTERNAL AUDIT F100	1,749,051	1,461,826	1,397,451	64,375	4.40 %
MANAGEMENT AND BUDGET F100	3,402,002	2,770,725	2,558,270	212,455	7.67 %
PROCUREMENT SERVICES F100	2,371,282	1,986,485	1,796,977	189,508	9.54 %
PUBLIC WORKS F100	-	-	-	-	-
RECORDER F100	2,191,256	1,832,099	1,499,593	332,506	18.15 %
RESEARCH AND REPORTING F100	362,280	316,109	265,140	50,969	16.12 %
TREASURER F100	4,458,058	3,754,732	3,690,831	63,901	1.70 %
Subtotal	117,249,577	96,453,906	83,722,896	12,731,010	13.20 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	29,638,876	24,908,659	24,018,777	889,882	3.57 %
CONSTABLES F100	2,696,281	2,243,821	2,231,718	12,103	0.54 %
CORRECTIONAL HEALTH F100	3,060,790	2,552,240	2,527,779	24,461	0.96 %
COUNTY ATTORNEY F100	69,293,617	57,373,960	55,630,972	1,742,988	3.04 %
EMERGENCY MANAGEMENT F100	235,265	200,783	162,715	38,068	18.96 %
JUDICIAL BRANCH *	140,338,148	117,538,525	115,037,101	2,501,424	2.13 %
JUSTICE COURTS F100	15,844,479	13,189,290	12,933,899	255,391	1.94 %
MEDICAL EXAMINER F100	7,553,083	6,306,666	6,076,839	229,827	3.64 %
PLANNING AND DEVELOPMENT F100	868,232	74,382	65,312	9,070	12.19 %
PUBLIC DEFENSE SYSTEM *	82,157,278	66,773,185	69,940,480	(3,167,295)	(4.74) %
PUBLIC FIDUCIARY F100	2,954,764	2,442,402	2,184,029	258,373	10.58 %
SHERIFF F100	77,013,918	63,767,752	61,222,017	2,545,735	3.99 %
Subtotal	431,654,731	357,371,665	352,031,637	5,340,028	1.49 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	760,773	633,977	633,977	-	-
ANIMAL CARE AND CONTROL F100	257,903	214,919	214,910	9	0.00 %
BUS STRAT HLTH CARE PROG F100	228,045,053	189,680,097	188,630,479	1,049,618	0.55 %
ENVIRONMENTAL SERVICES F100	3,917,367	3,238,277	3,166,230	72,047	2.22 %
HUMAN SERVICES F100	2,260,912	1,884,555	1,225,918	658,637	34.95 %
PUBLIC HEALTH F100	10,903,279	9,389,287	9,154,006	235,281	2.51 %
WASTE RESOURCES RECYCLING F100	2,318,423	1,896,104	1,722,412	173,692	9.16 %
Subtotal	248,463,710	206,937,216	204,747,932	2,189,284	1.06 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,038,769	861,833	792,166	69,667	8.08 %
Subtotal	1,038,769	861,833	792,166	69,667	8.08 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,076,394	1,749,795	1,858,772	(108,977)	(6.23) %
Subtotal	2,076,394	1,749,795	1,858,772	(108,977)	(6.23) %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	234,003,290	156,237,677	154,439,625	1,798,052	1.15 %
Subtotal	234,003,290	156,237,677	154,439,625	1,798,052	1.15 %
Total Operating Expenditures	1,034,486,471	819,612,092	797,593,027	22,019,065	2.69 %

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 April 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	180,499	124,161	56,338	31.21 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	408,281	259,898	132,030	127,868	49.20 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	1,517,545	1,245,567	406,763	838,804	67.34 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	11,432,897	11,432,897	10,271,459	1,161,438	10.16 %
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	409	4,799,591	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	158,193	477,969	75.13 %
NECC - NE COURT COMPLEX	70,000	70,000	68,606	1,394	1.99 %
NRNP - NON-RECURRING/NON-PROJECT	283,797	234,703	67,799	166,904	71.11 %
PRR1 - PROBATION REVOCATION RELO	850,733	850,733	102,472	748,261	87.95 %
SCB1 - SECURITY BLDG	2,500,000	2,500,000	1,007,628	1,492,372	59.69 %
SIM1 - SIMS RELOCATION	730,815	730,815	70,211	660,604	90.39 %
UACE - U OF A COOP EXTENSION	850,000	800,000	160,069	639,931	79.99 %
WCB1 - WEST COURT BLDG	817,500	817,500	4,652	812,848	99.43 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	125,000	115,294	82,753	32,541	28.22 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	110,000	91,733	72,636	19,097	20.82 %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	226,445	201,445	0	201,445	100.00 %
Subtotal	<u>27,510,366</u>	<u>25,887,862</u>	<u>13,434,763</u>	<u>12,453,099</u>	<u>48.10 %</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	688,534	557,045	131,489	19.10 %
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	1,301,750	1,301,750	1,016,980	284,770	21.88 %
NRNP - NON-RECURRING/NON-PROJECT	2,030,663	949,345	449,875	499,470	52.61 %

Note: Totals may not foot due to rounding.

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Continued on next page



General Fund

Expenditures by Agency

As of April 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	4,481,753	2,990,604	1,491,149	33.27 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	833,401	517,033	333,492	183,541	35.50 %
Subtotal	<u>13,488,645</u>	<u>9,280,824</u>	<u>5,402,342</u>	<u>3,878,482</u>	<u>41.79 %</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	301,215	101,715	25.24 %
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	84,609	39,391	31.77 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	100,000	83,334	41,873	41,461	49.75 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	376,500	318,992	119,104	199,888	62.66 %
Subtotal	<u>2,003,430</u>	<u>1,929,256</u>	<u>796,801</u>	<u>1,132,455</u>	<u>58.70 %</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	29,852	720,148	96.02 %
Subtotal	<u>750,000</u>	<u>750,000</u>	<u>29,852</u>	<u>720,148</u>	<u>96.02 %</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	280,000	41,874	238,126	85.05 %
NRNP - NON-RECURRING/NON-PROJECT	203,314,955	37,495,569	26,644,557	10,851,012	28.94 %
Subtotal	<u>203,700,955</u>	<u>37,775,569</u>	<u>26,686,431</u>	<u>11,089,138</u>	<u>29.36 %</u>
Total Non-Recurring Expenditures	<u>247,453,396</u>	<u>75,623,511</u>	<u>46,350,190</u>	<u>29,273,321</u>	<u>38.71 %</u>
Total Expenditures	<u>1,281,939,867</u>	<u>895,235,603</u>	<u>843,943,217</u>	<u>51,292,386</u>	<u>5.73 %</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 April 30, 2013

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	10,970,427	9,024,715	8,912,771	111,944	1.24%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	53,986,969	44,846,046	44,737,219	108,827	0.24%
COUNTY MANAGER F255					
OPER - OPERATING	-	-	(37)	37	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	199,993	166,657	-	166,657	100.00%
AVS0 - AVONDALE SUBSTATION	231,252	19,374	-	19,374	100.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	166,664	307	166,357	99.82%
DMP0 - DURANGO MASTER PLAN	250,000	208,332	4,655	203,677	97.77%
DRV0 - DURANGO JUVE	1,250,000	874,998	741,059	133,939	15.31%
ENG0 - ENERGY MANAGEMENT	250,000	208,332	204	208,128	99.90%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	83,332	5,051	78,281	93.94%
ESJ0 - ESTRELLA JAIL	1,190,728	992,272	609,175	383,097	38.61%
FAJ0 - FOURTH AVE JAIL	381,000	317,498	78,701	238,797	75.21%
LBJ0 - LBJ COMPLEX	997,156	830,962	317,210	513,752	61.83%
OPER - OPERATING	20,138,620	16,869,190	13,169,805	3,699,385	21.93%
PFE0 - PROGRAM FEES	400,000	333,332	115,234	218,098	65.43%
PPM0 - PLAN AND PROJECT MANAGEMEN	200,000	166,664	169,299	(2,635)	(1.58)%
SCT0 - BLDG SECURITY PROGRAM	104,000	19,374	317	19,057	98.36%
SEV0 - SOUTHEAST JUVE	96,000	-	10,156	(10,156)	-
SFY0 - LIFE SAFETY PROGRAM	250,000	208,332	7,197	201,135	96.55%
TWJ0 - TOWERS JAIL	790,634	658,861	507,264	151,597	23.01%
UPS0 - UPS BATTERY MAINT	50,000	41,668	13,571	28,097	67.43%
HUMAN RESOURCES F255					
OPER - OPERATING	48,942	40,784	36,707	4,078	10.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,497,666	1,227,571	740,552	487,019	39.67%
JUVENILE PROBATION F255					
OPER - OPERATING	30,679,803	25,591,275	23,488,698	2,102,577	8.22%
NON DEPARTMENTAL F255					
OPER - OPERATING	22,162,155	833,334	434,112	399,222	47.91%
PUBLIC WORKS F255					
ESJ0 - ESTRELLA JAIL	-	-	-	-	-
OPER - OPERATING	-	-	-	-	-
SHERIFF F255					
OPER - OPERATING	179,160,519	149,146,430	148,522,118	624,312	0.42%
Subtotal	325,585,864	252,875,997	242,621,344	10,254,653	4.06%
Total Operating Expenditures	325,585,864	252,875,997	242,621,344	10,254,653	4.06%

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 April 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	-	90,111	(90,111)	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	783,883	527,662	475,373	52,289	9.91%
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	19,789	980,211	98.02%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,328,359	1,111,124	655,400	455,724	41.01%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	954,236	403,080	76,237	326,843	81.09%
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	31,579,655	30,856,215	723,440	2.29%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,913,284	451,284	-	451,284	100.00%
Subtotal	77,544,610	38,322,805	32,342,303	5,980,502	15.61%
Total Non-Recurring Expenditures	77,544,610	38,322,805	32,342,303	5,980,502	15.61%
Total Expenditures	403,130,474	291,198,802	274,963,647	16,235,155	5.58%

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.

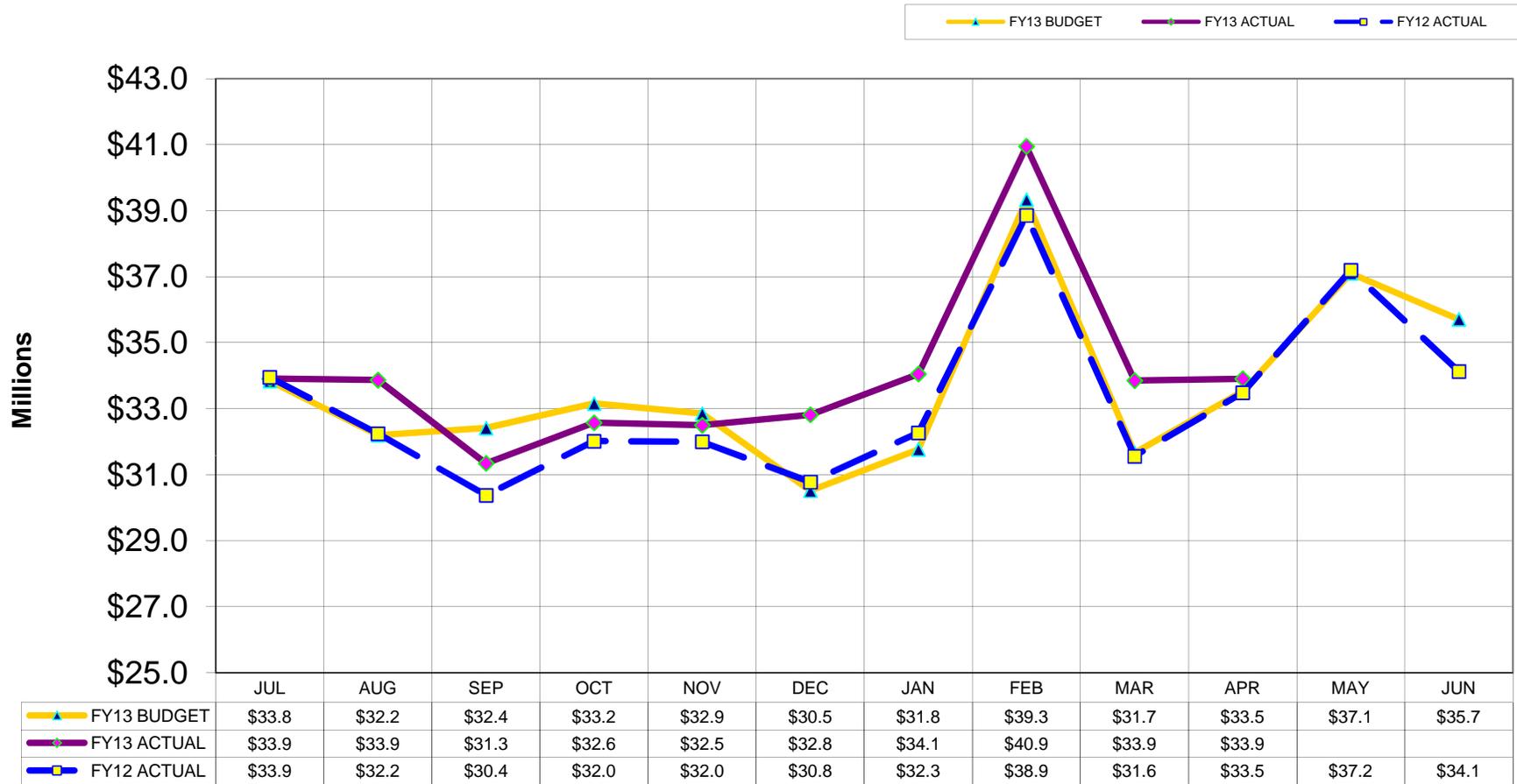
Charts for Significant Revenue Sources

**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)	
<u>MONTH</u>	<u>YTD</u>	<u>(link)</u> <u>MONTH</u>	<u>% MTH</u>	<u>YTD</u>	<u>YTD</u> <u>VARIANCE</u>	<u>% YTD</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>TOTAL</u> <u>VARIANCE</u>	<u>% YTD</u>	
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		-	-	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>\$ 339,780,688</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**

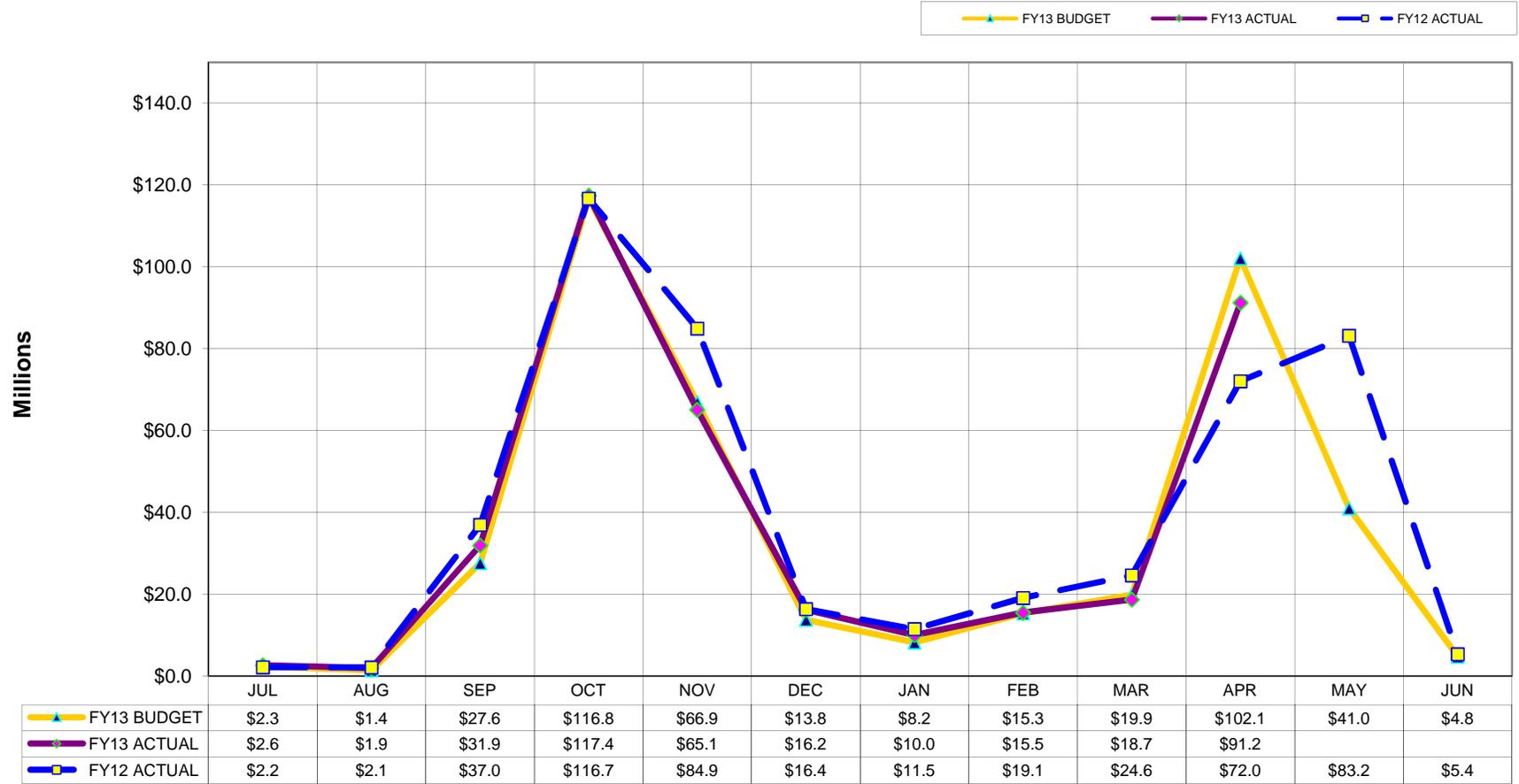
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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	\$ 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	\$ 293,917	-8.6%	3,680,395	4,587,931	\$ 907,536	24.7%	1,429,611
SEP	36,979,764	41,273,777		31,924,393	\$ (4,761,453)	-13.7%	31,293,495	36,512,324	\$ 5,218,829	16.7%	27,613,100
OCT	116,667,395	157,941,172		117,406,916	\$ (4,021,932)	0.6%	148,109,499	153,919,240	\$ 5,809,741	3.9%	116,816,004
NOV	84,915,132	242,856,304		65,059,860	\$ (23,877,204)	-23.4%	215,002,352	218,979,099	\$ 3,976,747	1.8%	66,892,853
DEC	16,384,712	259,241,016		16,222,554	\$ (24,039,363)	-1.0%	228,764,126	235,201,653	\$ 6,437,527	2.8%	13,761,774
JAN	11,500,601	270,741,618		10,026,230	\$ (25,513,734)	-12.8%	236,980,513	245,227,883	\$ 8,247,370	3.5%	8,216,387
FEB	19,084,414	289,826,032		15,505,114	\$ (29,093,034)	-18.8%	252,325,344	260,732,998	\$ 8,407,654	3.3%	15,344,831
MAR	24,617,998	314,444,030		18,702,098	\$ (35,008,934)	-24.0%	272,193,684	279,435,096	\$ 7,241,412	2.7%	19,868,340
APR	72,041,124	386,485,154		91,209,591	\$ (15,840,467)	26.6%	374,254,316	370,644,687	\$ (3,609,629)	-1.0%	102,060,632
MAY	83,164,732	469,649,886		-	\$ -	0.0%	415,253,928	-	\$ -	0.0%	40,999,612
JUN	5,373,321	475,023,206		-	\$ -	0.0%	420,010,153	-	\$ -	0.0%	4,756,225
											420,010,153
	<u>\$ 475,023,206</u>			<u>\$ 370,644,687</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



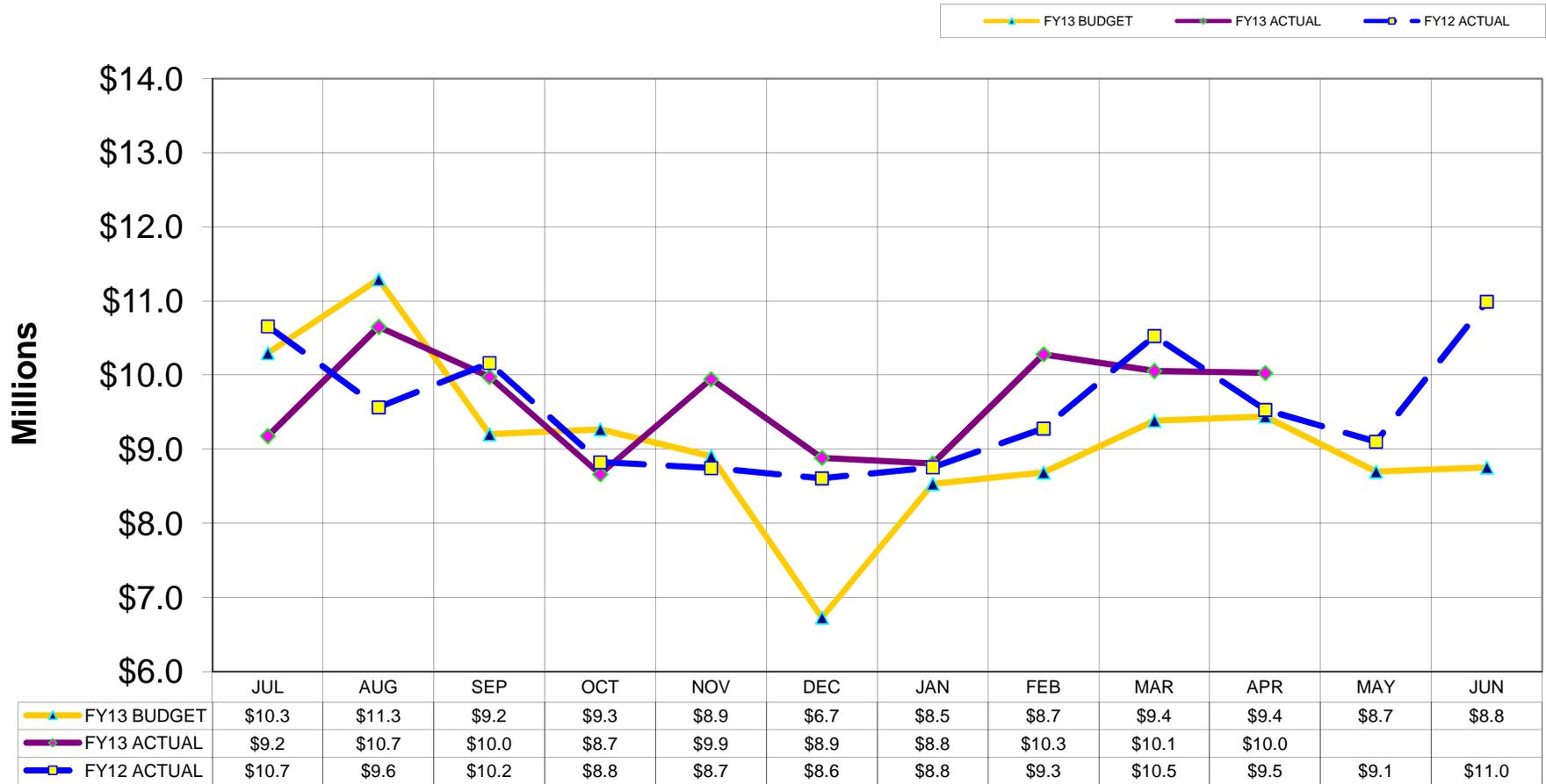
Amounts are presented in the month when the cash payment is received (cash basis).

**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		-	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>\$ 96,469,529</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**

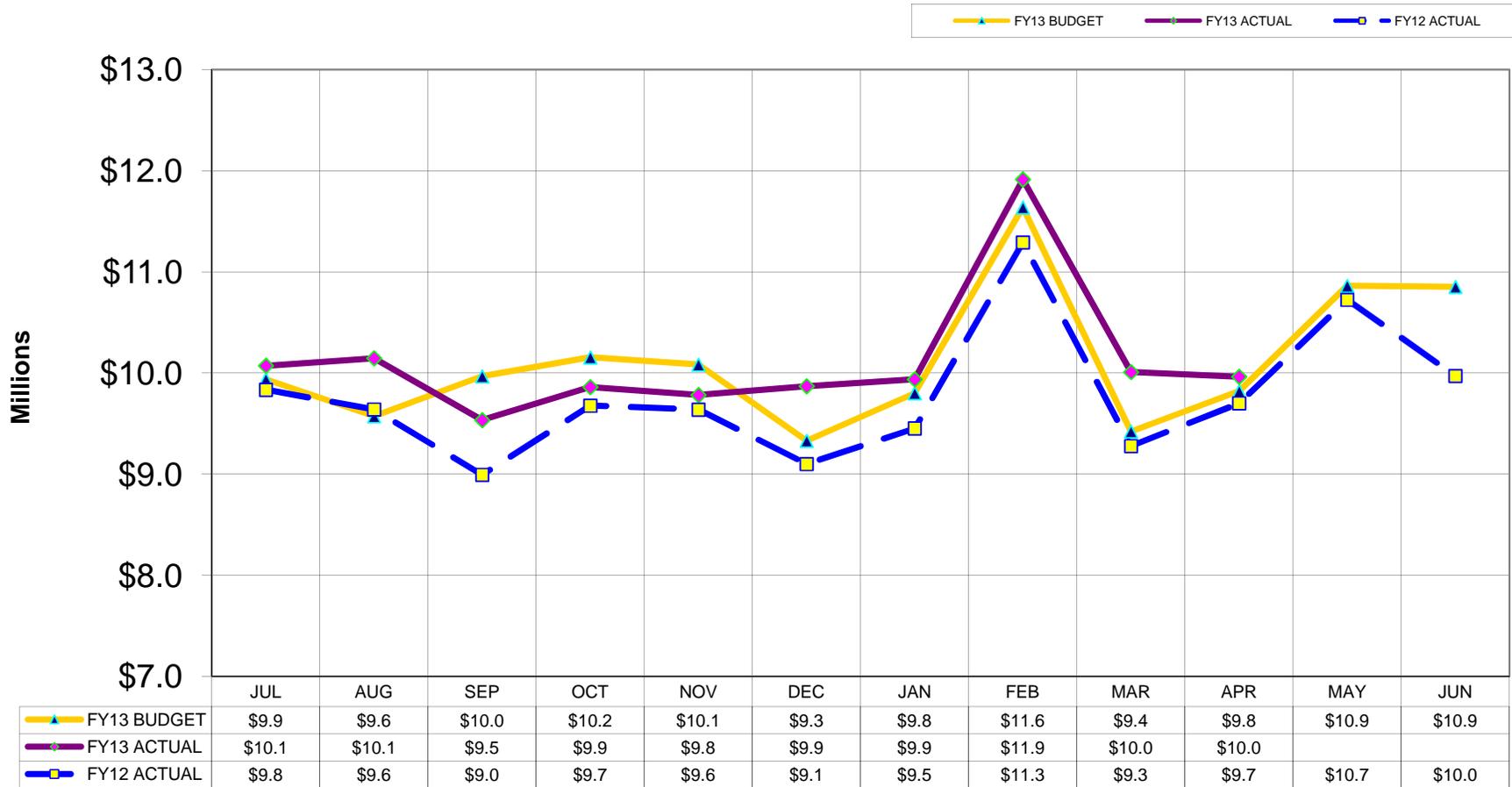
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,834,977	\$ 9,834,977	\$ 10,072,381	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	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	-	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

\$ 101,092,871

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**

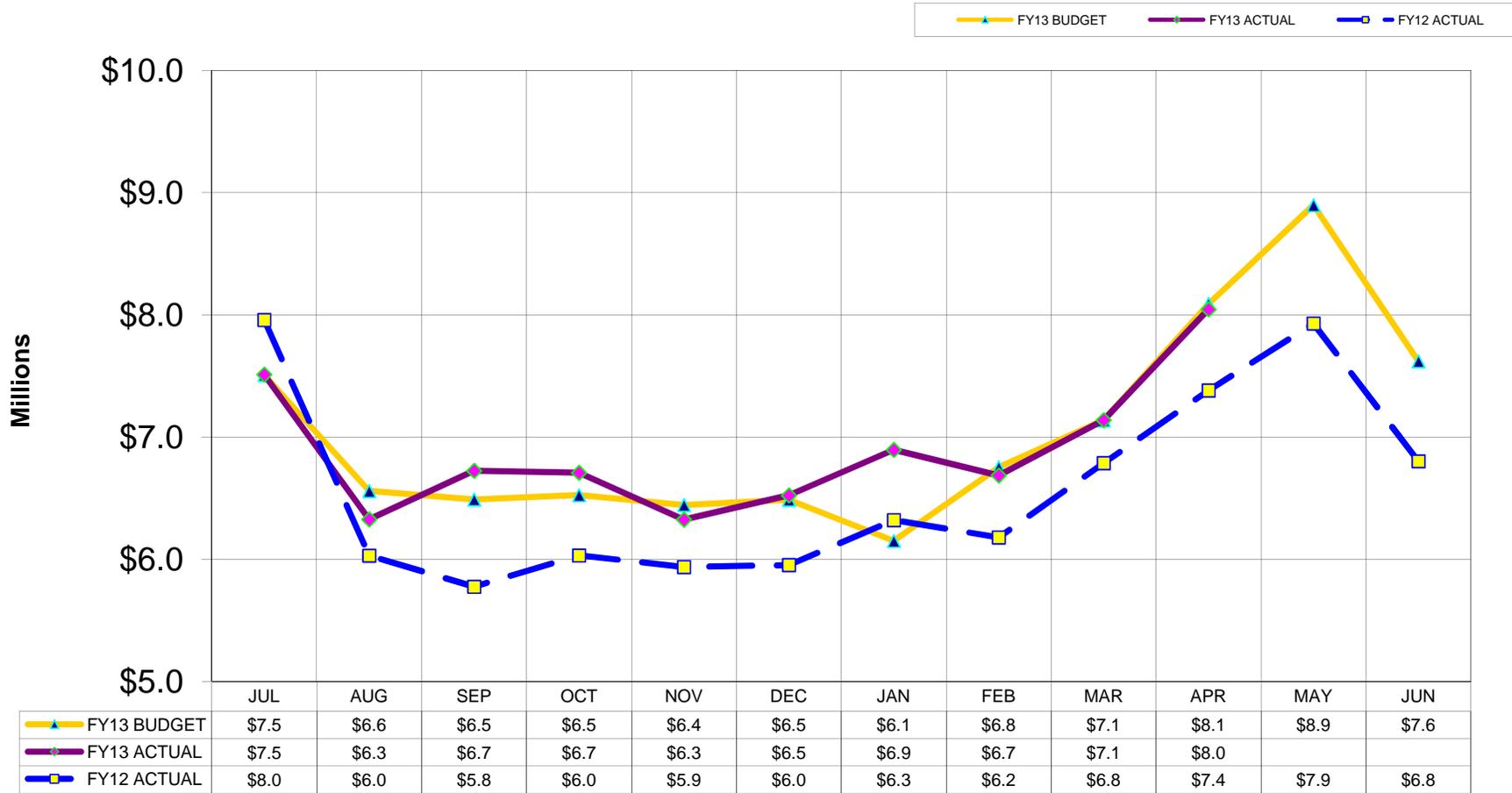
ACTUAL FY 11-12		MONTHLY/YTD COLLECTIONS FY 12-13 & COMPARISON TO FY 11-12						YTD BUDGET TO ACTUAL FY 12-13				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 7,957,375	\$ 7,957,375		\$ 7,510,910	-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		-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	6,801,555	79,078,481		-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%

\$ 79,078,481

\$ 68,876,609

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).