



Maricopa County

Department of Finance

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Date: September 24, 2012
To: Tom Manos, County Manager
From: Shelby L. Scharbach, Assistant County Manager, Chief Financial Officer *SSS*
Subject: FY 11-12 Executive Summary – June 2012

Attached is the General Fund and Detention Fund financial activity through June 30, 2012. 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 \$24.6m over the estimate that was used when preparing the FY 11-12 budget.

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

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

The following financial information and commentaries are through June 30, 2012 (13th period, which closed August 31st). It is anticipated that the audited financial statements will be available in December 2012.

General Fund Variance Analysis

General Fund Revenues

Sales Tax Revenue (Operating) YTD variance of \$30,712,792: The FY 11-12 Sales Tax revenue reflects a YTD positive budget variance of \$30.7m or 8.3 percent. The FY 11-12 Sales Tax revenue budget of \$369.7m reflects no change from the FY 10-11 budget. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. As compared to June 2011, June 2012 month-end sales tax is 3.7 percent higher, while the year-to-date is 4.7 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

In the June 2012 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the June 2012 sales tax collections were up 6.5 percent compared to June 2011.

In addition, the state's seasonally adjusted unemployment rate remained unchanged at 8.2 percent in June 2012.

- **Property Tax Revenue (Operating) YTD variance of \$2,192,189:** The FY 11-12 Property Tax revenue reflects a YTD positive budget variance of \$2.1m or 0.5 percent. The FY 11-12 Property Tax revenue budget of \$472.8m reflects a 2.9 percent decrease from the FY 10-11 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 11-12 YTD collections through June 2012 are 96.8 percent of the adopted levy compared to a historical average of 96.6 percent. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$2,244,582:** The FY 11-12 VLT revenue reflects a YTD positive budget variance of \$2.2m or 2.0 percent. The FY 11-12 VLT revenue budget of \$111.1m is based on the April 2011 Pessimistic Forecast from Elliot D. Pollack (EDP), which reflects a decrease of 2.0 percent from the FY 10-11 forecast. In part, the increase in VLT revenue was from a national car rental agency's annual VLT renewal in which the payment was posted in May 2012 (normally posted in June 2012) and distributed to the County in June 2012. As a result, this will have a negative impact to the FY 2012-13 VLT revenue as this payment is normally distributed to the County in July 2012. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of \$1,564,308:** The FY 11-12 General Fund interest revenue reflects a YTD positive budget variance of \$1.5m or 31.3 percent. The FY 11-12 General Fund interest revenue was budgeted at \$5.0m for the year or \$1.25m for each quarter. Interest revenue was budgeted conservatively anticipating continuing declining yields in the Treasurer's Investment Pool (Pool). The positive variance is due to required non-cash adjustments pursuant to GASB Statement No. 31 and No. 33 related to changes in the fair value of investments held and interest accrued (earned) but not received.
- **Total Non-Recurring Revenues YTD variance of \$3,658,335:** The FY 11-12 total non-recurring revenues reflect a YTD positive budget variance of \$3.6m. The positive variance is primarily comprised of a \$2.5m refund from the American Recovery and Reinvestment Act of 2009 for AHCCCS contributions for the Acute Care and ALTCS including Medicare clawback programs, which was not budgeted during the fiscal year. Another portion of the variance is related to a one-time reimbursement for prior-year real estate operating lease expenditures. The remaining variance is related to a settlement pertaining to Animal Care and Control that was recorded as revenue into the General Fund.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$17,213,874:** Current YTD expenditures are 3.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (20%), Non-Departmental (10%), Clerk of Superior Court (8%), Adult Probation (Judicial Branch) (6%), Assessor's Office (5%), Justice Courts (Judicial Branch) (4%), Sheriff's Office (4%), Juvenile Probation (Judicial Branch) (4%), Enterprise Technology (3%), County Attorney (Civil) (3%), Public Works (3%), and Public Health (3%).

- **Services Expenditures (Operating) YTD variance of \$22,224,964:** Current YTD expenditures are 16.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: capital facilities development and building operations maintenance for Public Works (49%), Elections Department election processing (12%), general government contingencies for Business Strategies Health Care Program (12%), and IT infrastructure for Non-Departmental (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$144,947:** Current YTD expenditures are 0.1 percent under budget. The positive variance is comprised of payments to the State for sexually violent predators being under budget.
- **Total Non-Recurring Expenditures YTD variance of \$20,107,969:** Current YTD expenditures are 8.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Manager administrative services related to Risk Management (51%); Non-Departmental (15%); and Superior Court IT (12%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budgets.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$8,468,705:** The FY 11-12 Jail Excise Tax revenue reflects a YTD positive budget variance of \$8.4m or 7.7 percent. The FY 11-12 Jail Tax revenue budget of \$109.5m reflects a 0.9 percent increase over the April 2011 Pessimistic forecast from EDP. This is a County-only tax, and it is not subject to the same formula changes as State shared sales tax. As compared to June 2011, June 2012 month-end sales tax is 3.0 percent higher, while the year-to-date is 5.7 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of \$340,568:** The FY 11-12 Detention Fund interest revenue reflects a YTD positive variance of \$340.5 thousand or 17.0 percent. The annualized interest revenue was budgeted at \$2.0m for the year or \$500.0 thousand for each quarter. The positive variance is due to required non-cash adjustments pursuant to GASB Statement No. 31 and No. 33 related to changes in the fair value of investments held and interest accrued (earned) but not received.
- **Total Non-Recurring Revenues YTD variance of \$2,241,157:** The positive variance is related to the State Criminal Alien Assistance Program (SCAAP) payment that was received in January 2012, but was not budgeted during the fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$14,018,307:** Current YTD expenditures are 6.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (57%), Juvenile Probation (Judicial Branch) (27%), and Correctional Health (12%).
- **Services Expenditures (Operating) YTD variance of \$15,114,875:** Current YTD expenditures are 22.8 percent under budget. The department that makes up the largest portion of the positive variance is Non-Departmental for general government (98%).

- **Total Non-Recurring Expenditures YTD variance of \$34,095,823:** Current YTD expenditures are 54.1 percent under budget. The department that makes up the largest portion of the positive variance is Non-Departmental for general government (99%).

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$937,844:** The FY 11-12 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$78,928,602 is more than budgeted YTD revenue of \$77,990,758, resulting in a positive budget variance of \$937.8 thousand or 1.2 percent. The FY 11-12 HURF revenue budget of \$77.9m is below the April 2011 Pessimistic forecast from EDP, which reflects a decrease of 9.1 percent from the FY 10-11 forecast. This is due to the state changing the local distribution formula to divert more funds from counties to support state programs. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

HURF revenue is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Deputy Director
DOF Finance Managers



General Fund

Executive Summary

As of June 30, 2012

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	369,740,752	400,453,544	30,712,792
Property Taxes	472,831,017	472,831,017	475,023,206	2,192,189
Vehicle License Taxes	111,119,076	111,119,076	113,363,658	2,244,582
Intergovernmental	16,548,751	16,548,751	16,990,195	441,444
Miscellaneous	83,060,747	83,060,747	84,210,131	1,149,384
Interest	5,000,000	5,000,000	6,564,308	1,564,308
Transfers In	1,351	1,351	1,351	0
Total Operating Revenues	1,058,301,694	1,058,301,694	1,096,606,393	38,304,699
Total Non-Recurring Revenues	146,866	146,866	3,805,201	3,658,335
Total Revenues	1,058,448,560	1,058,448,560	1,100,411,594	41,963,034

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	441,245,119	441,245,119	424,031,245	17,213,874
Supplies	13,315,691	13,315,691	15,080,233	(1,764,542)
Services	134,310,388	134,310,388	112,085,424	22,224,964
Intergovernmental Payments	231,405,092	231,405,092	231,260,145	144,947
Debt Service	230,508	230,508	220,548	9,960
Capital Outlay	3,310,105	3,310,105	3,893,898	(583,793)
Transfers Out	234,484,791	234,484,791	234,344,245	140,546
Total Operating Expenditures	1,058,301,694	1,058,301,694	1,020,915,737	37,385,957
Total Non-Recurring Expenditures	225,552,569	225,552,569	205,444,600	20,107,969
Total Expenditures	1,283,854,263	1,283,854,263	1,226,360,337	57,493,926
Excess (Deficiency) of Revenues Over Expenditures	(225,405,703)	(225,405,703)	(125,948,743)	99,456,960
Beginning Fund Balance (audited)	384,405,703	384,405,703	409,029,609	24,623,906
<i>Revenues</i>	1,058,448,560	1,058,448,560	1,100,411,594	41,963,034
<i>Expenditures</i>	1,283,854,263	1,283,854,263	1,226,360,337	57,493,926
Ending Fund Balance	159,000,000	159,000,000	283,080,866	124,080,866
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	159,000,000	159,000,000	159,000,000	0
Ending Fund Balance*	0	0	124,080,866	124,080,866

Note: Totals may not foot due to rounding.
 *Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



General Fund

Expenditures by Agency

As of June 30, 2012

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,327,979	23,327,979	22,522,618	805,361	3.45 %
BOARD OF SUPERVISORS D1 F100	355,672	355,672	341,750	13,922	3.91 %
BOARD OF SUPERVISORS D2 F100	355,672	355,672	330,119	25,553	7.18 %
BOARD OF SUPERVISORS D3 F100	355,672	355,672	339,333	16,339	4.59 %
BOARD OF SUPERVISORS D4 F100	355,672	355,672	342,656	13,016	3.66 %
BOARD OF SUPERVISORS D5 F100	355,672	355,672	329,374	26,298	7.39 %
CALL CENTER F100	1,573,565	1,573,565	1,526,164	47,401	3.01 %
CLERK OF THE BOARD F100	1,608,755	1,608,755	1,202,244	406,511	25.27 %
COUNTY MANAGER F100	17,841,287	17,841,287	5,734,927	12,106,360	67.86 %
ELECTIONS F100	14,368,149	14,368,149	10,781,153	3,586,996	24.96 %
ENTERPRISE TECHNOLOGY F100	8,449,211	8,449,211	7,921,875	527,336	6.24 %
FINANCE F100	3,598,613	3,598,613	3,050,185	548,428	15.24 %
HUMAN RESOURCES F100	3,046,837	3,046,837	2,860,062	186,775	6.13 %
INTERNAL AUDIT F100	1,590,290	1,590,290	1,580,240	10,050	0.63 %
MANAGEMENT AND BUDGET F100	3,224,295	3,224,295	2,912,876	311,419	9.66 %
PROCUREMENT SERVICES F100	2,304,461	2,304,461	1,931,092	373,369	16.20 %
PUBLIC WORKS F100	51,391,493	51,391,493	35,189,384	16,202,109	31.53 %
RECORDER F100	2,251,683	2,251,683	1,838,035	413,648	18.37 %
RESEARCH AND REPORTING F100	362,739	362,739	282,403	80,336	22.15 %
TREASURER F100	4,267,568	4,267,568	4,257,939	9,629	0.23 %
Subtotal	140,985,285	140,985,285	105,274,428	35,710,857	25.33 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,546,655	30,546,655	28,971,457	1,575,198	5.16 %
CONSTABLES F100	2,754,673	2,754,673	2,672,917	81,756	2.97 %
CORRECTIONAL HEALTH F100	3,071,763	3,071,763	3,050,082	21,681	0.71 %
COUNTY ATTORNEY CIVIL F100	9,903,083	9,903,083	8,482,693	1,420,390	14.34 %
COUNTY ATTORNEY F100	60,070,204	60,070,204	58,134,154	1,936,050	3.22 %
EMERGENCY MANAGEMENT F100	236,250	236,250	216,518	19,732	8.35 %
JUDICIAL BRANCH *	143,844,808	143,844,808	142,302,740	1,542,068	1.07 %
JUSTICE COURTS F100	15,665,741	15,665,741	14,867,270	798,471	5.10 %
MEDICAL EXAMINER F100	6,911,513	6,911,513	6,897,366	14,147	0.20 %
PLANNING AND DEVELOPMENT F100	1,015,855	1,015,855	704,909	310,946	30.61 %
PUBLIC DEFENSE SYSTEM *	86,895,033	86,895,033	86,522,423	372,610	0.43 %
PUBLIC FIDUCIARY F100	3,100,020	3,100,020	2,816,394	283,626	9.15 %
SHERIFF F100	78,064,245	78,064,245	75,853,171	2,211,074	2.83 %
Subtotal	442,079,843	442,079,843	431,492,095	10,587,748	2.39 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,373,295	1,373,295	1,238,251	135,044	9.83 %
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,441	462	0.18 %
BUS STRAT HLTH CARE PROG F100	237,003,448	237,003,448	231,934,119	5,069,329	2.14 %
ENVIRONMENTAL SERVICES F100	4,326,249	4,326,249	4,123,287	202,962	4.69 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,120,372	140,540	6.22 %
PUBLIC HEALTH F100	11,064,496	11,064,496	10,467,944	596,552	5.39 %
Subtotal	256,286,303	256,286,303	250,141,412	6,144,891	2.40 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,098,011	1,098,011	1,097,795	216	0.02 %
Subtotal	1,098,011	1,098,011	1,097,795	216	0.02 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	441,316,938	441,316,938	436,266,984	5,049,954	1.14 %
Subtotal	441,316,938	441,316,938	436,266,984	5,049,954	1.14 %
370 - EDUCATION SERVICE F100	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICE F100	2,087,883	2,087,883	2,087,623	260	0.01 %
Subtotal	2,087,883	2,087,883	2,087,623	260	0.01 %
Total Expenditures	1,283,854,263	1,283,854,263	1,226,360,337	57,493,926	4.48 %

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



General Fund

Expenditures by Agency (Grouped Appropriations)

As of June 30, 2012

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	50,801,230	50,801,230	50,495,180	306,050	0.60 %
JUVENILE PROBATION F100	16,614,533	16,614,533	16,267,198	347,335	2.09 %
SUPERIOR COURT F100	76,429,045	76,429,045	75,540,362	888,683	1.16 %
Total Judicial Branch	143,844,808	143,844,808	142,302,740	1,542,068	1.07 %
Public Defense System					
CONTRACT COUNSEL F100	28,843,853	28,843,853	28,779,310	64,543	0.22 %
LEGAL ADVOCATE F100	9,206,389	9,206,389	9,166,330	40,059	0.44 %
LEGAL DEFENDER F100	10,168,731	10,168,731	10,123,209	45,522	0.45 %
PUBLIC ADVOCATE F100	5,939,844	5,939,844	5,889,599	50,245	0.85 %
PUBLIC DEFENDER F100	32,736,216	32,736,216	32,563,975	172,241	0.53 %
Total Public Defense System	86,895,033	86,895,033	86,522,423	372,610	0.43 %



Detention Fund

Executive Summary

As of June 30, 2012

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,584,249	109,584,249	118,052,954	8,468,705
Intergovernmental	30,682,116	30,682,116	27,430,946	(3,251,170)
Interest	2,000,000	2,000,000	2,340,568	340,568
Transfers In	167,621,162	167,621,162	167,621,162	0
Total Operating Revenues	309,887,527	309,887,527	315,445,631	5,558,104
Total Non-Recurring Revenues	15,084,926	15,084,926	17,326,083	2,241,157
Total Revenues	324,972,453	324,972,453	332,771,714	7,799,261

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	226,313,173	226,313,173	212,294,866	14,018,307
Supplies	15,969,255	15,969,255	18,058,285	(2,089,030)
Services	66,360,978	66,360,978	51,246,103	15,114,875
Debt Service	74,121	74,121	72,388	1,733
Capital Outlay	1,170,000	1,170,000	1,198,994	(28,994)
Total Operating Expenditures	309,887,527	309,887,527	282,870,636	27,016,891
Total Non-Recurring Expenditures	63,033,034	63,033,034	28,937,211	34,095,823
Total Expenditures	372,920,561	372,920,561	311,807,848	61,112,713

Excess (Deficiency) of Revenues

Over Expenditures	(47,948,108)	(47,948,108)	20,963,866	68,911,974
Beginning Fund Balance (audited)	47,948,108	47,948,108	56,789,652	8,841,544
<i>Revenues</i>	324,972,453	324,972,453	332,771,714	7,799,261
<i>Expenditures</i>	372,920,561	372,920,561	311,807,848	61,112,713
Ending Fund Balance	0	0	77,753,518	77,753,518
Restricted Fund Balance	0	0	77,753,518	77,753,518
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of June 30, 2012

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	9,720,224	9,720,224	9,662,869	57,355	0.59%
CORRECTIONAL HEALTH F255	54,520,036	54,520,036	53,450,172	1,069,864	1.96%
COUNTY MANAGER F255	1,450,863	1,450,863	1,350,269	100,594	6.93%
HUMAN SERVICES F255	1,976,289	1,976,289	842,569	1,133,720	57.37%
JUVENILE PROBATION F255	33,027,151	33,027,151	28,671,089	4,356,062	13.19%
NON DEPARTMENTAL F255	74,775,769	74,775,769	27,722,738	47,053,031	62.93%
PUBLIC WORKS F255	27,118,765	27,118,765	23,692,489	3,426,276	12.63%
SHERIFF F255	170,331,464	170,331,464	166,415,653	3,915,811	2.30%
Total Expenditures	372,920,561	372,920,561	311,807,848	61,112,713	16.39%

Detailed Expenditure Reports



General Fund Expenditures Summary As of June 30, 2012

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	3,080,437	3,080,437	1,347,582	1,732,855
Supplies	2,808,411	2,808,411	1,489,584	1,318,827
Services	14,135,630	14,135,630	8,811,138	5,324,492
Intergovernmental Payments	277,000	277,000	2,642,434	(2,365,434)
Debt Service	15,000	15,000	3,544	11,456
Capital Outlay	2,993,583	2,993,583	4,159,431	(1,165,848)
Transfers Out	418,006,877	418,006,877	417,813,272	193,605
Total Non- Departmental Expenditures - 470	<u>441,316,938</u>	<u>441,316,938</u>	<u>436,266,984</u>	<u>5,049,954</u>

Expenditures - Excluding 470

Personnel Services	440,961,838	440,961,838	424,098,015	16,863,823
Supplies	13,497,959	13,497,959	15,275,318	(1,777,359)
Services	137,910,008	137,910,008	116,437,621	21,472,387
Intergovernmental Payments	231,230,092	231,230,092	228,677,584	2,552,508
Debt Service	215,508	215,508	217,003	(1,495)
Capital Outlay	5,684,470	5,684,470	2,695,844	2,988,626
Transfers Out	13,037,450	13,037,450	2,691,968	10,345,482
Total Expenditures - Excluding 470	<u>842,537,325</u>	<u>842,537,325</u>	<u>790,093,353</u>	<u>52,443,972</u>
Total Expenditures	<u><u>1,283,854,263</u></u>	<u><u>1,283,854,263</u></u>	<u><u>1,226,360,337</u></u>	<u><u>57,493,926</u></u>



General Fund

Non-Departmental Expenditures Summary

As of June 30, 2012

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,792,081	2,792,081	996,559	1,795,522
Supplies	108,411	108,411	152,209	(43,798)
Services	6,565,446	6,565,446	4,095,830	2,469,616
Intergovernmental Payments	175,000	175,000	2,588,561	(2,413,561)
Debt Service	15,000	15,000	3,544	11,456
Capital Outlay	2,993,583	2,993,583	2,547,393	446,190
Transfers Out	234,447,341	234,447,341	234,307,609	139,732
Total Operating Expenditures	247,096,862	247,096,862	244,691,705	2,405,157
Non-Recurring				
Personnel Services	288,356	288,356	351,023	(62,667)
Supplies	2,700,000	2,700,000	1,337,375	1,362,625
Services	7,570,184	7,570,184	4,715,308	2,854,876
Intergovernmental Payments	102,000	102,000	53,873	48,127
Debt Service	-	-	-	-
Capital Outlay	0	0	1,612,038	(1,612,038)
Transfers Out	183,559,536	183,559,536	183,505,663	53,873
Total Non-Recurring Expenditures	194,220,076	194,220,076	191,575,279	2,644,797
Total Expenditures	441,316,938	441,316,938	436,266,984	5,049,954



General Fund

Expenditures by Agency

As of June 30, 2012

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,658,796	22,658,796	22,134,773	524,023	2.31 %
BOARD OF SUPERVISORS D1 F100	355,672	355,672	341,750	13,922	3.91 %
BOARD OF SUPERVISORS D2 F100	355,672	355,672	330,119	25,553	7.18 %
BOARD OF SUPERVISORS D3 F100	355,672	355,672	339,333	16,339	4.59 %
BOARD OF SUPERVISORS D4 F100	355,672	355,672	342,656	13,016	3.66 %
BOARD OF SUPERVISORS D5 F100	355,672	355,672	329,374	26,298	7.39 %
CALL CENTER F100	1,573,565	1,573,565	1,526,164	47,401	3.01 %
CLERK OF THE BOARD F100	1,209,399	1,209,399	1,166,794	42,605	3.52 %
COUNTY MANAGER F100	2,818,608	2,818,608	2,574,461	244,147	8.66 %
ELECTIONS F100	14,368,149	14,368,149	10,781,153	3,586,996	24.96 %
ENTERPRISE TECHNOLOGY F100	8,174,211	8,174,211	7,870,707	303,504	3.71 %
FINANCE F100	3,290,113	3,290,113	2,908,880	381,233	11.59 %
HUMAN RESOURCES F100	3,046,837	3,046,837	2,860,062	186,775	6.13 %
INTERNAL AUDIT F100	1,590,290	1,590,290	1,580,240	10,050	0.63 %
MANAGEMENT AND BUDGET F100	3,224,295	3,224,295	2,912,876	311,419	9.66 %
PROCUREMENT SERVICES F100	2,155,859	2,155,859	1,856,310	299,549	13.89 %
PUBLIC WORKS F100	47,718,565	47,718,565	33,677,357	14,041,208	29.43 %
RECORDER F100	2,251,683	2,251,683	1,838,035	413,648	18.37 %
RESEARCH AND REPORTING F100	362,739	362,739	282,403	80,336	22.15 %
TREASURER F100	4,267,568	4,267,568	4,257,939	9,629	0.23 %
Subtotal	120,489,037	120,489,037	99,911,385	20,577,652	17.08 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,501,655	30,501,655	28,959,295	1,542,360	5.06 %
CONSTABLES F100	2,490,609	2,490,609	2,427,306	63,303	2.54 %
CORRECTIONAL HEALTH F100	3,071,763	3,071,763	3,050,082	21,681	0.71 %
COUNTY ATTORNEY CIVIL F100	8,384,465	8,384,465	7,929,672	454,793	5.42 %
COUNTY ATTORNEY F100	60,070,204	60,070,204	58,134,154	1,936,050	3.22 %
EMERGENCY MANAGEMENT F100	236,250	236,250	216,518	19,732	8.35 %
JUDICIAL BRANCH *	140,744,808	140,744,808	140,041,102	703,706	0.50 %
JUSTICE COURTS F100	15,665,741	15,665,741	14,867,270	798,471	5.10 %
MEDICAL EXAMINER F100	6,911,513	6,911,513	6,897,366	14,147	0.20 %
PLANNING AND DEVELOPMENT F100	1,015,855	1,015,855	704,909	310,946	30.61 %
PUBLIC DEFENSE SYSTEM *	82,195,033	82,195,033	81,843,616	351,417	0.43 %
PUBLIC FIDUCIARY F100	3,026,709	3,026,709	2,750,151	276,558	9.14 %
SHERIFF F100	77,752,844	77,752,844	75,853,171	1,899,673	2.44 %
Subtotal	432,067,449	432,067,449	423,674,614	8,392,835	1.94 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	763,350	763,350	763,350	-	-
ANIMAL CARE AND CONTROL F100	257,903	257,903	257,441	462	0.18 %
BUS STRAT HLTH CARE PROG F100	237,003,448	237,003,448	231,934,119	5,069,329	2.14 %
ENVIRONMENTAL SERVICES F100	4,112,343	4,112,343	3,909,391	202,952	4.94 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,120,372	140,540	6.22 %
PUBLIC HEALTH F100	11,064,496	11,064,496	10,467,944	596,552	5.39 %
Subtotal	255,462,452	255,462,452	249,452,616	6,009,836	2.35 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,098,011	1,098,011	1,097,795	216	0.02 %
Subtotal	1,098,011	1,098,011	1,097,795	216	0.02 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	247,096,862	247,096,862	244,691,705	2,405,157	0.97 %
Subtotal	247,096,862	247,096,862	244,691,705	2,405,157	0.97 %
370 - EDUCATION SERVICE F100	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICE F100	2,087,883	2,087,883	2,087,623	260	0.01 %
Subtotal	2,087,883	2,087,883	2,087,623	260	0.01 %
Total Operating Expenditures	1,058,301,694	1,058,301,694	1,020,915,737	37,385,957	3.53 %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



General Fund

Expenditures by Agency

As of June 30, 2012

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	669,183	669,183	387,845	281,338	42.04 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	399,356	399,356	35,450	363,906	91.12 %
COUNTY MANAGER F100					
NRNP - NON-RECURRING/NON-PROJECT	15,022,679	15,022,679	3,160,466	11,862,213	78.96 %
ENTERPRISE TECHNOLOGY F100					
NRNP - NON-RECURRING/NON-PROJECT	275,000	275,000	51,168	223,832	81.39 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	308,500	308,500	141,305	167,195	54.20 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	148,602	148,602	74,782	73,820	49.68 %
PUBLIC WORKS F100					
AABR - ASSESSOR ADMIN BLDG REMODEL	0	0	(132)	132	-
DCGN - DATA CENTER GENERATOR	1,193,432	1,193,432	826,609	366,823	30.74 %
LLW1 - LL WEST COURT BLDG RELOC	913,022	913,022	477,069	435,953	47.75 %
NRNP - NON-RECURRING/NON-PROJECT	144,063	144,063	142,167	1,896	1.32 %
PPFE - PROGRAM FEES	0	0	(79)	79	-
PRR1 - PROBATION REVOCATION RELO	516,596	516,596	25,894	490,702	94.99 %
SICU - SE REG INFRASTRUC IMPRVMTS	0	0	(770)	770	-
SIM1 - SIMS RELOCATION	905,815	905,815	41,487	864,328	95.42 %
WCII - WEST COURT INFRASTRUC IMPRVMT	0	0	(217)	217	-
Subtotal	<u>20,496,248</u>	<u>20,496,248</u>	<u>5,363,043</u>	<u>15,133,205</u>	<u>73.83 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	45,000	45,000	12,161	32,839	72.98 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	264,064	264,064	245,611	18,453	6.99 %
COUNTY ATTORNEY CIVIL F100					
NRNP - NON-RECURRING/NON-PROJECT	1,518,618	1,518,618	553,021	965,597	63.58 %
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	3,100,000	3,100,000	2,261,638	838,362	27.04 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,700,000	4,700,000	4,678,807	21,193	0.45 %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	73,311	73,311	66,242	7,069	9.64 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	311,401	311,401	0	311,401	100.00 %
Subtotal	<u>10,012,394</u>	<u>10,012,394</u>	<u>7,817,481</u>	<u>2,194,913</u>	<u>21.92 %</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.

Continued on next page



General Fund

Expenditures by Agency

As of June 30, 2012

Expenditures

Non-Recurring

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	609,945	609,945	474,901	135,044	22.14 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	213,906	213,906	213,896	10	0.00 %
Subtotal	<u>823,851</u>	<u>823,851</u>	<u>688,797</u>	<u>135,054</u>	<u>16.39 %</u>
Other Gov Fund					
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	194,220,076	194,220,076	191,575,279	2,644,797	1.36 %
Subtotal	<u>194,220,076</u>	<u>194,220,076</u>	<u>191,575,279</u>	<u>2,644,797</u>	<u>1.36 %</u>
<i>Total Non-Recurring Expenditures</i>	<u>225,552,569</u>	<u>225,552,569</u>	<u>205,444,600</u>	<u>20,107,969</u>	<u>8.91 %</u>
Total Expenditures	<u>1,283,854,263</u>	<u>1,283,854,263</u>	<u>1,226,360,337</u>	<u>57,493,926</u>	<u>4.48 %</u>

Note: Totals may not foot due to rounding.

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

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



Detention Fund

Expenditures by Agency

As of June 30, 2012

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	9,720,224	9,720,224	9,662,869	57,355	0.59%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	53,550,896	53,550,896	53,106,981	443,915	0.83%
COUNTY MANAGER F255					
OPER - OPERATING	1,450,863	1,450,863	1,350,269	100,594	6.93%
JUVENILE PROBATION F255					
OPER - OPERATING	31,542,830	31,542,830	28,133,703	3,409,127	10.81%
NON DEPARTMENTAL F255					
OPER - OPERATING	16,172,485	16,172,485	508,673	15,663,812	96.85%
PUBLIC WORKS F255					
AST0 - BUILDING ASSESSMENT	-	-	-	-	-
AVS0 - AVONDALE SUBSTATION	26,000	26,000	(0)	26,000	100.00%
CCR0 - CODE COMPLIANC RESERVE	-	-	-	-	-
DRJ0 - DURANGO JAIL	822,308	822,308	14,553	807,755	98.23%
DRV0 - DURANGO JUVE	209,773	209,773	151,350	58,423	27.85%
ENG0 - ENERGY MANAGEMENT	250,000	250,000	2,355	247,645	99.06%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	100,000	10,125	89,875	89.87%
ESJ0 - ESTRELLA JAIL	1,765,000	1,765,000	1,739,933	25,067	1.42%
FAJ0 - FOURTH AVE JAIL	612,190	612,190	566,631	45,559	7.44%
GBS0 - GILA BEND SUBSTATION	31,805	31,805	-	31,805	100.00%
LBJ0 - LBJ COMPLEX	1,461,544	1,461,544	1,499,098	(37,554)	(2.57)%
OPER - OPERATING	19,778,002	19,778,002	18,478,686	1,299,316	6.57%
PFE0 - PROGRAM FEES	400,000	400,000	45,564	354,436	88.61%
SCT0 - BLDG SECURITY PROGRAM	200,000	200,000	-	200,000	100.00%
SES0 - SE SUBSTATION	374,720	374,720	(0)	374,720	100.00%
SEV0 - SOUTHEAST JUVE	505,671	505,671	573,971	(68,300)	(13.51)%
SFY0 - LIFE SAFETY PROGRAM	250,000	250,000	13,601	236,399	94.56%
STA0 - SHERIFF TRAINING ACADEMY	10,913	10,913	-	10,913	100.00%
TWJ0 - TOWERS JAIL	320,839	320,839	596,620	(275,781)	(85.96)%
SHERIFF F255					
OPER - OPERATING	170,331,464	170,331,464	166,415,653	3,915,811	2.30%
Subtotal	309,887,527	309,887,527	282,870,636	27,016,891	8.72%
Total Operating Expenditures	309,887,527	309,887,527	282,870,636	27,016,891	8.72%

Note: Totals may not foot due to rounding.

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



Detention Fund
Expenditures by Agency
As of June 30, 2012

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	969,140	969,140	343,192	625,948	64.59%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	1,484,321	537,386	946,935	63.80%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	58,603,284	58,603,284	27,214,065	31,389,219	53.56%
Subtotal	61,056,745	61,056,745	28,094,642	32,962,103	53.99%
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,976,289	1,976,289	842,569	1,133,720	57.37%
Subtotal	1,976,289	1,976,289	842,569	1,133,720	57.37%
Total Non-Recurring Expenditures	63,033,034	63,033,034	28,937,211	34,095,823	54.09%
Total Expenditures	372,920,561	372,920,561	311,807,848	61,112,713	16.39%

Note: Totals may not foot due to rounding.

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

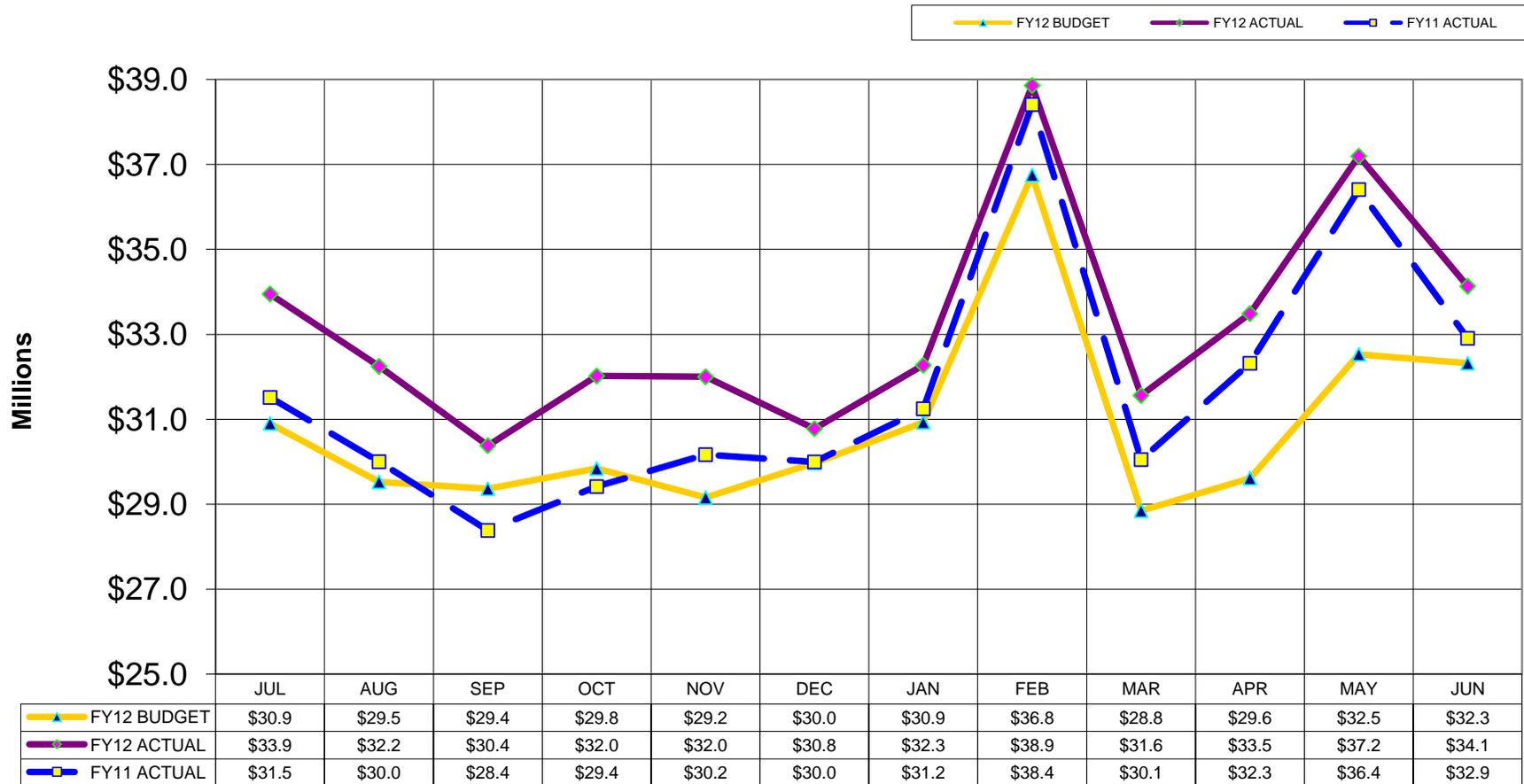
Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 11-12**

ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 31,512,927	\$ 31,512,927		\$ 33,948,556	\$ 2,435,630	7.7%	\$ 30,901,455	\$ 33,948,556	\$ 3,047,101	9.9%	
AUG	29,999,669	61,512,596		32,243,603	\$ 4,679,564	7.5%	60,427,103	66,192,159	\$ 5,765,056	9.5%	
SEP	28,380,985	89,893,581		30,379,731	\$ 6,678,310	7.0%	89,790,483	96,571,891	\$ 6,781,408	7.6%	
OCT	29,414,527	119,308,108		32,018,585	\$ 9,282,367	8.9%	119,630,446	128,590,475	\$ 8,960,029	7.5%	
NOV	30,165,898	149,474,006		31,998,769	\$ 11,115,238	6.1%	148,786,511	160,589,244	\$ 11,802,733	7.9%	
DEC	29,995,314	179,469,320		30,778,291	\$ 11,898,216	2.6%	178,756,670	191,367,536	\$ 12,610,866	7.1%	
JAN	31,246,254	210,715,574		32,270,424	\$ 12,922,386	3.3%	209,684,498	223,637,960	\$ 13,953,462	6.7%	
FEB	38,411,897	249,127,471		38,857,803	\$ 13,368,291	1.2%	246,435,930	262,495,763	\$ 16,059,833	6.5%	
MAR	30,051,191	279,178,662		31,560,219	\$ 14,877,320	5.0%	275,282,543	294,055,982	\$ 18,773,439	6.8%	
APR	32,317,068	311,495,730		33,485,647	\$ 16,045,899	3.6%	304,894,310	327,541,629	\$ 22,647,319	7.4%	
MAY	36,407,267	347,902,996		37,193,986	\$ 16,832,619	2.2%	337,423,154	364,735,615	\$ 27,312,461	8.1%	
JUN	32,905,119	380,808,115		34,132,175	\$ 18,059,675	3.7%	369,740,752	398,867,790	\$ 29,127,038	7.9%	

\$ 380,808,115	\$ 398,867,790	Cash Basis
Less JV12180000448	(33,948,556.29)	Reverse May 11 accrual
Less JV12180000449	(30,700,000.00)	Reverse June 11 estimated accrual
Less JV12180000450	(1,543,603.14)	Reverse June 11 true-up to actual
Plus JV12180000564	33,908,704.44	Accrue May 12 actual received in July 12
Plus JV12180000565	31,600,000.00	Accrue June 12 estimate to be received in Aug 12
Plus JV2012CAFR018	2,269,208.43	Accrue June 12 true-up to actual
Sales tax as reported in FY12	400,453,543.69	Accrual basis, as reported in the financial statements

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS
FY 11-12**

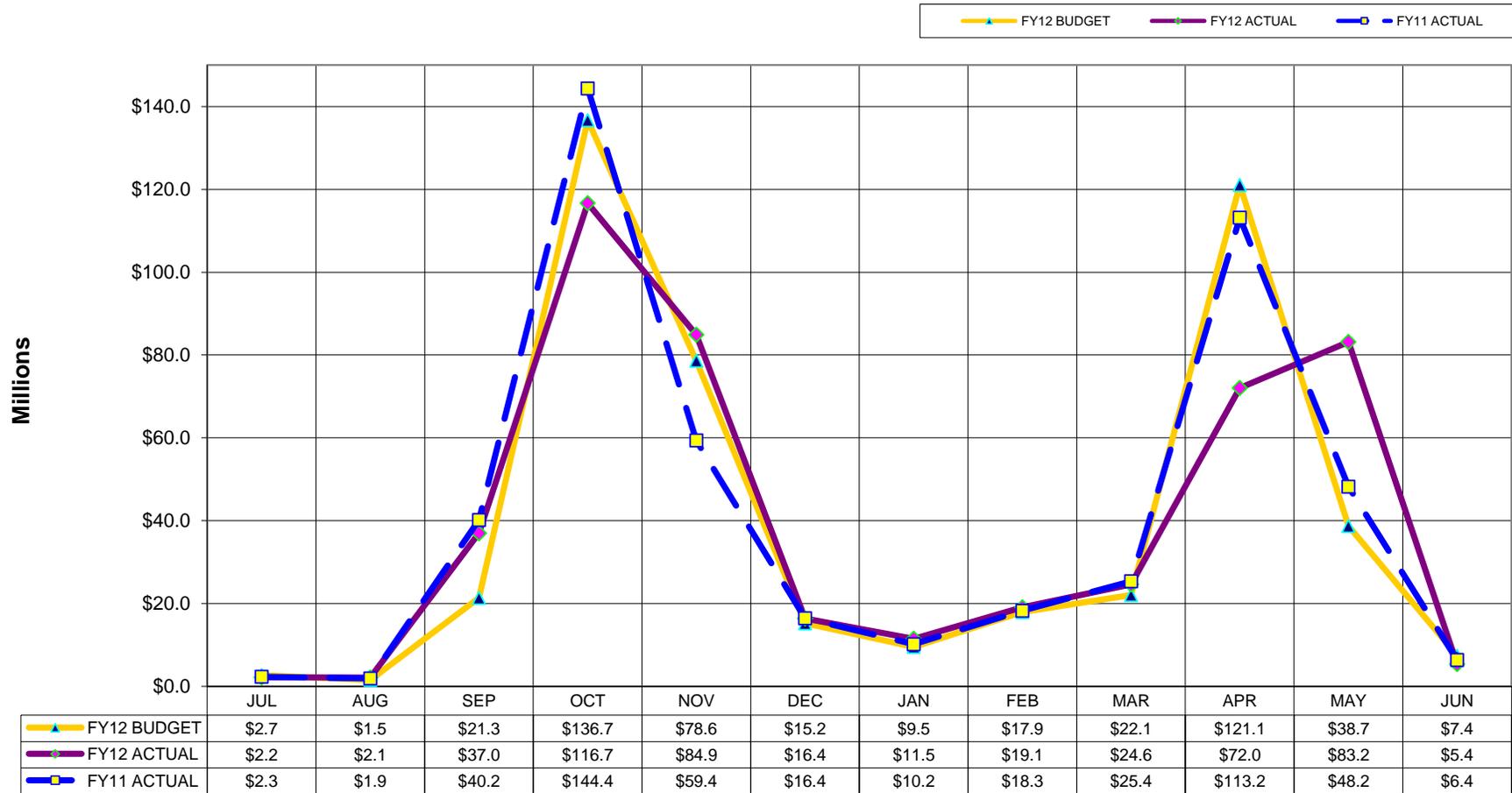
ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 2,324,135	\$ 2,324,135		\$ 2,170,008	\$ (154,126)	-6.6%	\$ 2,734,757	\$ 2,170,008	\$ (564,749)	-20.7%	2,734,757	
AUG	1,912,136	4,236,271		2,124,005	\$ 57,742	1.4%	4,258,302	4,294,013	\$ 35,711	0.8%	1,523,545	
SEP	40,174,514	44,410,785		36,979,764	\$ (3,137,007)	-7.1%	25,607,624	41,273,777	\$ 15,666,153	61.2%	21,349,322	
OCT	144,366,240	188,777,024		116,667,395	\$ (30,835,852)	-16.3%	162,321,569	157,941,172	\$ (4,380,397)	-2.7%	136,713,945	
NOV	59,392,262	248,169,286		84,915,132	\$ (5,312,983)	-2.1%	240,944,120	242,856,304	\$ 1,912,184	0.8%	78,622,551	
DEC	16,446,420	264,615,706		16,384,712	\$ (5,374,690)	-2.0%	256,168,587	259,241,016	\$ 3,072,429	1.2%	15,224,467	
JAN	10,166,715	274,782,421		11,500,601	\$ (4,040,804)	-1.5%	265,699,590	270,741,618	\$ 5,042,028	1.9%	9,531,003	
FEB	18,250,504	293,032,925		19,084,414	\$ (3,206,893)	-1.1%	283,624,217	289,826,032	\$ 6,201,815	2.2%	17,924,627	
MAR	25,368,741	318,401,666		24,617,998	\$ (3,957,637)	-1.2%	305,677,533	314,444,030	\$ 8,766,497	2.9%	22,053,316	
APR	113,165,253	431,566,919		72,041,124	\$ (45,081,765)	-10.4%	426,736,633	386,485,154	\$ (40,251,479)	-9.4%	121,059,100	
MAY	48,217,726	479,784,645		83,164,732	\$ (10,134,760)	-2.1%	465,429,428	469,649,886	\$ 4,220,458	0.9%	38,692,795	
JUN	6,368,057	486,152,703		5,373,321	\$ (11,129,496)	-2.3%	472,831,017	475,023,206	\$ 2,192,189	0.5%	7,401,589	
	<u>\$ 486,152,703</u>			<u>\$ 475,023,206</u>							<u>472,831,017</u>	

YTD (Year To Date)

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

***DOES NOT INCLUDE TAX PENALTIES & INTEREST

Monthly Property Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 11-12**

ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 10,960,400	\$ 10,960,400	\$ 10,657,859	-2.8%	\$ 10,657,859	\$ (302,541)	-2.8%	\$ 10,740,757	\$ 10,657,859	\$ (82,898)	-0.8%	10,740,757
AUG	10,538,897	21,499,297	9,564,967	-9.2%	20,222,826	\$ (1,276,471)	-5.9%	21,536,329	\$ 20,222,826	\$ (1,313,503)	-6.1%	10,795,572
SEP	9,947,924	31,447,220	10,162,702	2.2%	30,385,528	\$ (1,061,692)	-3.4%	30,282,537	30,385,528	\$ 102,991	0.3%	8,746,208
OCT	9,203,732	40,650,952	8,825,221	-4.1%	39,210,749	\$ (1,440,203)	-3.5%	40,066,904	39,210,749	\$ (856,155)	-2.1%	9,784,367
NOV	8,778,906	49,429,858	8,745,592	-0.4%	47,956,341	\$ (1,473,517)	-3.0%	49,432,824	47,956,341	\$ (1,476,483)	-3.0%	9,365,920
DEC	9,065,828	58,495,686	8,607,068	-5.1%	56,563,409	\$ (1,932,277)	-3.3%	57,325,493	56,563,409	\$ (762,084)	-1.3%	7,892,669
JAN	8,734,787	67,230,473	8,756,183	0.2%	65,319,592	\$ (1,910,882)	-2.8%	66,211,237	65,319,592	\$ (891,645)	-1.3%	8,885,744
FEB	8,797,755	76,028,228	9,278,865	5.5%	74,598,457	\$ (1,429,772)	-1.9%	74,924,057	74,598,457	\$ (325,600)	-0.4%	8,712,820
MAR	9,669,969	85,698,197	10,528,007	8.9%	85,126,464	\$ (571,733)	-0.7%	82,929,239	85,126,464	\$ 2,197,225	2.6%	8,005,182
APR	10,208,982	95,907,179	9,531,240	-6.6%	94,657,704	\$ (1,249,475)	-1.3%	92,910,502	94,657,704	\$ 1,747,202	1.9%	9,981,263
MAY	9,068,570	104,975,749	9,100,728	0.4%	103,758,432	\$ (1,217,317)	-1.2%	101,755,040	103,758,432	\$ 2,003,392	2.0%	8,844,538
JUN	9,019,642	113,995,391	11,110,801	23.2%	114,869,233	\$ 873,842	0.8%	111,119,076	114,869,233	\$ 3,750,157	3.4%	9,364,036

111,119,076

\$ 113,995,391	\$ 114,869,233	Cash Basis
Less JV12180000447	(10,657,858.66)	Reverse June 11 accrual
Less JV12180000451	(25,770.66)	Reverse FY11 Surcharge accrual
Plus JV12180000562	9,178,054.81	Accrue June 12 actual received in July 12
F100 VLT Reported in FY12	113,363,658.49	Accrual basis, as reported in the financial statements

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



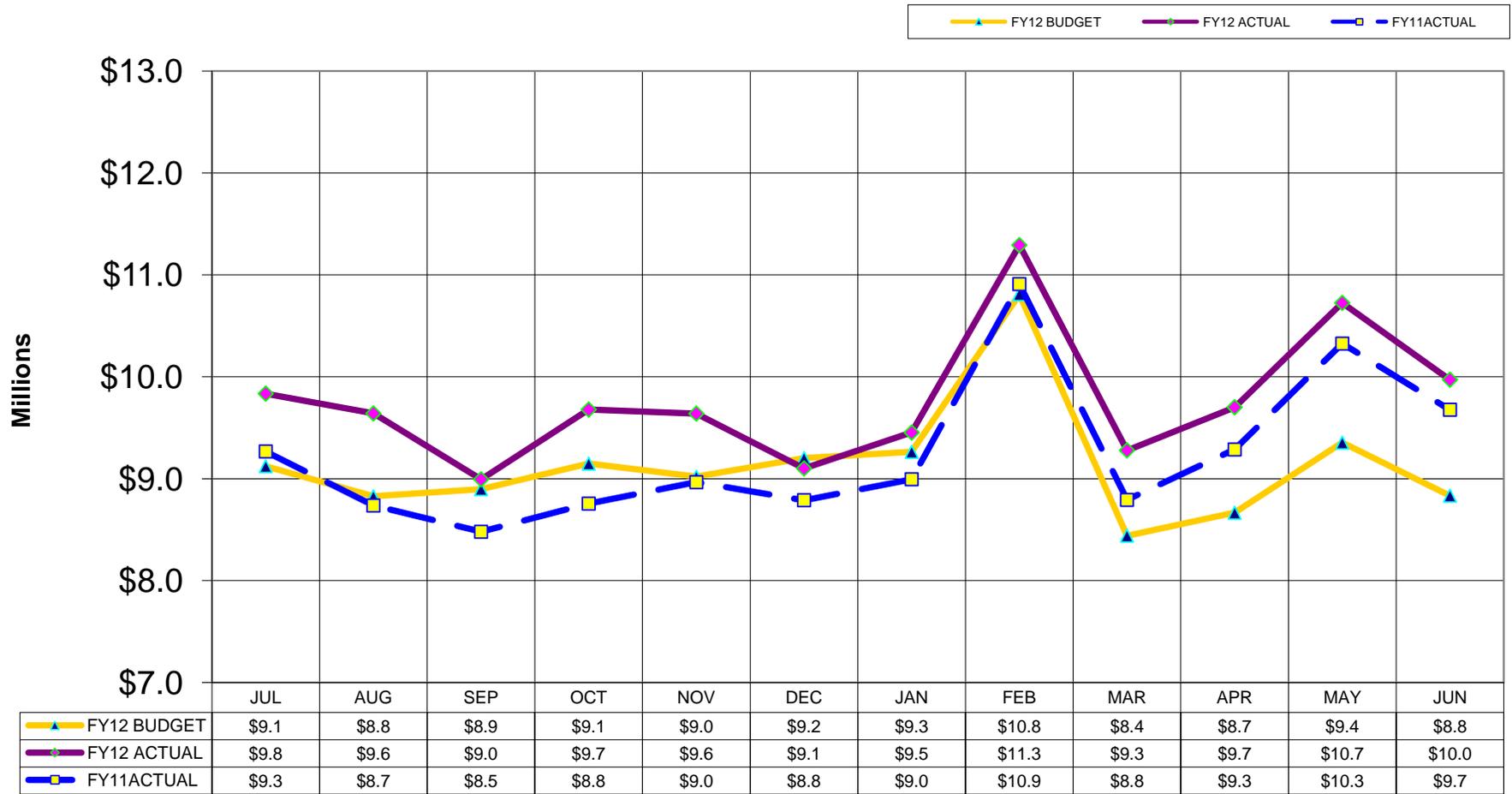
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 11-12**

ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 9,267,842	\$ 9,267,842		\$ 9,834,977	6.1%	\$ 9,834,977	\$ 567,135	6.1%	\$ 9,122,100	\$ 9,834,977	\$ 712,877	7.8%	9,122,100
AUG	8,736,671	18,004,513		9,640,616	10.3%	19,475,593	\$ 1,471,080	8.2%	17,949,049	19,475,593	\$ 1,526,544	8.5%	8,826,949
SEP	8,479,244	26,483,756		8,994,042	6.1%	28,469,635	\$ 1,985,879	7.5%	26,846,649	28,469,635	\$ 1,622,986	6.0%	8,897,600
OCT	8,755,156	35,238,912		9,678,142	10.5%	38,147,777	\$ 2,908,866	8.3%	35,994,918	38,147,777	\$ 2,152,859	6.0%	9,148,269
NOV	8,966,098	44,205,009		9,638,874	7.5%	47,786,651	\$ 3,581,642	8.1%	45,015,475	47,786,651	\$ 2,771,176	6.2%	9,020,557
DEC	8,789,001	52,994,010		9,101,026	3.6%	56,887,677	\$ 3,893,667	7.3%	54,217,694	56,887,677	\$ 2,669,983	4.9%	9,202,219
JAN	8,994,704	61,988,714		9,453,507	5.1%	66,341,184	\$ 4,352,470	7.0%	63,480,902	66,341,184	\$ 2,860,282	4.5%	9,263,208
FEB	10,909,944	72,898,658		11,292,132	3.5%	77,633,316	\$ 4,734,659	6.5%	74,290,119	77,633,316	\$ 3,343,197	4.5%	10,809,217
MAR	8,792,443	81,691,100		9,278,726	5.5%	86,912,042	\$ 5,220,942	6.4%	82,730,763	86,912,042	\$ 4,181,279	5.1%	8,440,644
APR	9,287,037	90,978,137		9,701,409	4.5%	96,613,450	\$ 5,635,313	6.2%	91,396,798	96,613,450	\$ 5,216,652	5.7%	8,666,035
MAY	10,325,502	101,303,639		10,724,988	3.9%	107,338,438	\$ 6,034,799	6.0%	100,750,682	107,338,438	\$ 6,587,756	6.5%	9,353,884
JUN	9,677,083	110,980,722		9,971,614	3.0%	117,310,052	\$ 6,329,330	5.7%	109,584,249	117,310,052	\$ 7,725,803	7.1%	8,833,567
													109,584,249

<u>\$110,980,722</u>	<u>\$ 117,310,052</u> Cash Basis
Less JV12180000448	(9,834,977.19) Reverse May 11 accrual
Less JV12180000449	(8,900,000.00) Reverse June 11 estimated accrual
Less JV12180000450	(740,615.61) Reverse June 11 true-up to actual
Plus JV12180000564	10,072,381.12 Accrue May 12 actual received in July 12
Plus JV12180000565	9,300,000.00 Accrue June 12 <u>estimate</u> to be received in Aug 12
Plus JV2012CAFR018	846,113.57 Accrue June 12 true-up to actual
Jail Tax Reported in FY12	\$ 118,052,954 Accrual basis, as reported in the financial statements

Monthly Jail Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 11-12**

ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,833,101	\$ 7,833,101		\$ 7,957,375	\$ 124,274	1.6%	\$ 6,953,278	\$ 7,957,375	\$ 1,004,097	14.4%	
AUG	6,762,792	14,595,893		13,986,577	\$ (609,316)	-4.2%	12,956,465	13,986,577	\$ 1,030,112	8.0%	
SEP	6,684,537	21,280,430		19,762,089	\$ (1,518,341)	-7.1%	18,890,186	19,762,089	\$ 871,903	4.6%	
OCT	6,725,165	28,005,595		25,793,086	\$ (2,212,509)	-7.9%	24,859,972	25,793,086	\$ 933,114	3.8%	
NOV	6,633,193	34,638,788		31,729,537	\$ (2,909,251)	-8.4%	30,748,116	31,729,537	\$ 981,421	3.2%	
DEC	6,681,580	41,320,368		37,682,274	\$ (3,638,094)	-8.8%	36,679,212	37,682,274	\$ 1,003,062	2.7%	
JAN	7,132,894	48,453,262		44,002,185	\$ (4,451,077)	-9.2%	42,273,789	44,002,185	\$ 1,728,396	4.1%	
FEB	7,158,667	55,611,929		50,180,835	\$ (5,431,094)	-9.8%	48,470,861	50,180,835	\$ 1,709,974	3.5%	
MAR	7,243,703	62,855,632		56,967,622	\$ (5,888,010)	-9.4%	55,052,097	56,967,622	\$ 1,915,525	3.5%	
APR	7,617,069	70,472,701		64,348,415	\$ (6,124,287)	-8.7%	62,585,225	64,348,415	\$ 1,763,190	2.8%	
MAY	8,682,173	79,154,874		72,276,926	\$ (6,877,948)	-8.7%	70,926,386	72,276,926	\$ 1,350,540	1.9%	
JUN	7,430,177	86,585,051		79,078,481	\$ (7,506,570)	-8.7%	77,990,758	79,078,481	\$ 1,087,723	1.4%	

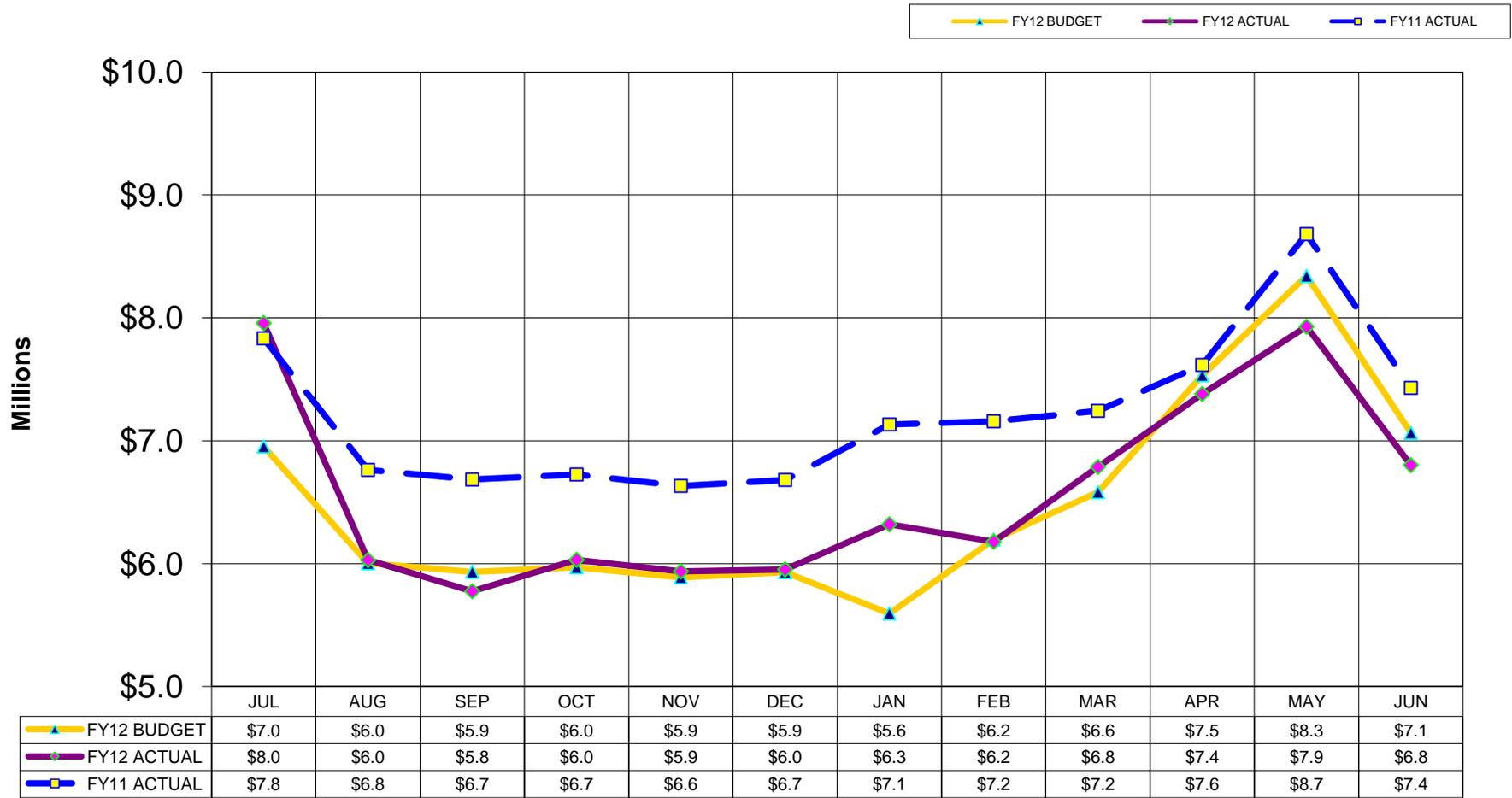
\$ 86,585,051

Less JV12180000446
Less JV12180000449
Less JV12180000450
Plus JV12180000563
Plus JV12180000565
Plus JV2012CAFR018
Reported in FY12

\$ 79,078,481 Cash Basis

(7,957,375.19) Reverse May 11 accrual
(6,300,000.00) Reverse June 11 estimated accrual
270,798.07 Reverse June 11 true-up to actual
7,510,909.58 Accrue May 12 actual received in July 12
5,900,000.00 Accrue June 12 estimate to be received in Aug 12
425,788.22 Accrue June 12 true-up to actual
\$ 78,928,602 Accrual basis, as reported in the financial statements

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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