



# Maricopa County

Department of Finance

**Shelby L. Scharbach**  
CPA, CGFM  
Chief Financial Officer  
301 West Jefferson Street  
Suite 960  
Phoenix, AZ 85003-2143  
Phone: 602.506-3561  
Fax: 602.506-4451  
www.maricopa.gov/finance

Date: March 16, 2012  
To: David Smith, County Manager  
From: Shelby L. Scharbach, Chief Financial Officer *SSS*  
Subject: FY 11-12 Executive Summary – February 2012

Attached is the General Fund and Detention Fund financial activity through February 29, 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  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

**Sales Tax Revenue (Operating) YTD variance of \$16,059,833:** The FY 11-12 Sales Tax revenue reflects a YTD positive budget variance of \$16.0m or 6.5 percent. The FY 11-12 Sales Tax revenue budget of \$369.7m reflects no change from the FY 10-11 budget. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. Due to the decline in both of these factors, the County's portion of State shared revenue will be negatively impacted. However, the sales tax distribution base as a whole continues to grow, thus mitigating the impact of the County's reduced share. As compared to February 2011, February 2012 month-end sales tax is 1.2 percent higher, while the year-to-date is 5.4 percent greater than the prior fiscal year. In recent months sales tax revenues are trending lower than in previous months. 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 February 2012 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that excluding the temporary one-cent sales tax increase, the January 2012 sales tax collections were up 2.5 percent compared to January 2011.

In addition, the state's seasonally adjusted unemployment rate of 8.7 percent in January 2012 decreased from the revised December 2011 rate of 9.0 percent.

- **Property Tax Revenue (Operating) YTD variance of \$6,201,815:** The FY 11-12 Property Tax revenue reflects a YTD positive budget variance of \$6.2m or 2.2 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 February 2012 are 57.9 percent of the adopted levy compared to a historical average of 56.6 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 (\$325,600):** The FY 11-12 VLT revenue reflects a YTD negative budget variance of \$325.6 thousand or 0.4 percent. The FY 11-12 VLT revenue budget of \$111.1m is based on the April 2011 Pessimistic Forecast from Elliot D. Pollack (EDP), which reflects a decrease of 2.0 percent from the FY 10-11 forecast. This revenue source is not predictable and will be closely monitored throughout the fiscal year. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of (\$212,395):** The FY 11-12 General Fund interest revenue reflects a YTD negative budget variance of \$212.3 thousand or 8.5 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 negative variance is due to lower than expected investment interest yields in the Pool. The average investment yield through December 2011 is 0.53 percent.
- **Total Non-Recurring Revenues YTD variance of \$3,481,669:** The FY 11-12 total non-recurring revenues reflect a YTD positive budget variance of \$3.4m. The positive variance is primarily comprised of a \$2.5m 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 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 \$8,720,316:** Current YTD expenditures are 3.0 percent under budget. Departments under budget that make up the largest portion of this variance are County Attorney, Non-Departmental, Assessor's Office, Juvenile Probation (Judicial Branch), Public Health, County Attorney (Civil), Justice Courts (Judicial Branch), Enterprise Technology, Elections, Public Fiduciary, Legal Defender, and Public Defender, respectively.
- **Services Expenditures (Operating) YTD variance of \$22,828,350:** Current YTD expenditures are 26.2 percent under budget. The positive variance is mostly comprised of capital facilities development and building operations maintenance being under budget for Public Works. The Elections Department comprises another large portion of the positive variance as expenditures for election processing are under budget. Another portion of the positive variance is comprised of general government contingencies being under budget for Business Strategies Health Care Program. The remaining portion of the variance is the result of IT infrastructure being under budget for the Sheriff's office.

- **Intergovernmental Payments (Operating) YTD variance of \$2,186,666:** Current YTD expenditures are 1.4 percent under budget. The variance is comprised of payments to the State for sexually violent predators being under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$1,011,981:** Non-Departmental comprises a large portion of the positive variance as expenditures for vehicle replacement are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$26,851,373:** Current YTD expenditures are 30.5 percent under budget. Non-Departmental comprises most of the positive variance as the following activities are under budget: IT infrastructure such as enterprise network services, business applications, and general government contingencies. Superior Court IT program comprises another portion of the positive variance as business applications are under budget. In addition, County Manager administrative services related to Risk Management are also under budget as a result of expending less than the calendarized budget. The remaining portion of the variance is the result of a 3-year Adult Crime and Juvenile Crime Prevention project expending less than the calendarized budget.

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

**Environmental Services Expenditures (Non-Recurring) YTD variance of (\$12,589):** Current YTD expenditures are 12.9 percent over budget. The current variance reflects expenditures that have varied from the calendarized budget but will be within budget by March 2012.

**Public Defense System Expenditures (Total) YTD variance of \$69,392:** Current YTD expenditures for the constellation are 0.1 percent under budget which includes a negative variance for Contract Counsel (\$581,554) that are offset by savings in the other offices of the Public Defense System.

- **Contract Counsel Expenditures (Operating) YTD variance of (\$581,554):** Current YTD expenditures for the constellation are 3.8 percent over budget. The negative variance is the result of expenditures for mandated contract legal representation. The significant portion of the negative variance is in adult appeals due to backlogged capital post-conviction relief cases that have recently been assigned to counsel. The remaining negative variances are comprised of expenditures being over budget for capital representation, non-capital felony representation, and adult guardian.

### **Detention Fund Variance Analysis**

#### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$3,343,197:** The FY 11-12 Jail Excise Tax revenue reflects a YTD positive budget variance of \$3.3m or 4.5 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 February 2011, February 2012 month-end sales tax is 3.5 percent higher, while the year-to-date is 6.5 percent greater than the prior fiscal year. In recent months sales tax revenues are trending lower than in previous months. 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 (\$154,721):** The FY 11-12 Detention Fund interest revenue reflects a YTD negative variance of \$154.7 thousand or 16.6 percent. The annualized interest revenue was budgeted at \$2.0m for the year or \$500.0 thousand for each quarter. The negative variance is due to lower than expected investment interest yields.

- **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 \$10,507,478:** Current YTD expenditures are 7.0 percent under budget. Departments under budget that make up the largest portion of this variance are Sheriff's Office, Juvenile Probation (Judicial Branch), and Correctional Health, respectively.
- **Services Expenditures (Operating) YTD variance of \$5,681,237:** Current YTD expenditures are 16.6 percent under budget. The positive variance is mostly comprised of Public Works capital facilities development expenditures being under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$242,766:** Non-Departmental comprises a large portion of the positive variance as expenditures for detention operations vehicles and construction equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,022,891:** Current YTD expenditures are 17.9 percent under budget. The positive variance is mostly comprised of Non-Departmental general government contingencies. The remaining variance is comprised of capital facilities development and building operations maintenance expenditures being under budget for Public Works.

Detention Fund Departmental Expenditure Variance

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,709,974:** The FY 11-12 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$50,180,835 is more than budgeted YTD revenue of \$48,470,861, resulting in a positive budget variance of \$1.7m or 3.5 percent. The FY 11-12 HURF revenue budget of \$77.9m is below the April 2011 Pessimistic forecast from EDP, which reflects a decrease of 9.1 percent from the FY 10-11 forecast. This is due to the state changing the local distribution formula to divert more funds from counties to support state programs. For additional monthly revenue information and comparisons to FY 10-11 actual revenue, see the chart provided at the end of the reporting package.

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

OMB analysts will work with department liaisons to analyze YTD expenditures and revenue variances. In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

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

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



# General Fund

## Executive Summary

### As of February 29, 2012

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	369,740,752	246,435,930	262,495,763	16,059,833
Property Taxes	472,831,017	283,624,217	289,826,032	6,201,815
Vehicle License Taxes	111,119,076	74,924,057	74,598,457	(325,600)
Intergovernmental	16,548,751	6,068,369	7,226,706	1,158,337
Miscellaneous	83,077,023	58,984,738	56,446,285	(2,538,453)
Interest	5,000,000	2,500,000	2,287,605	(212,395)
Transfers In	1,351	1,351	1,351	0
<b>Total Operating Revenues</b>	<b>1,058,317,970</b>	<b>672,538,662</b>	<b>692,882,199</b>	<b>20,343,537</b>
<b>Total Non-Recurring Revenues</b>	<b>239,813</b>	<b>114,305</b>	<b>3,595,974</b>	<b>3,481,669</b>
<b>Total Revenues</b>	<b>1,058,557,783</b>	<b>672,652,967</b>	<b>696,478,173</b>	<b>23,825,206</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	439,571,247	290,440,133	281,719,817	8,720,316
Supplies	13,331,967	8,879,099	8,397,342	481,757
Services	174,684,260	87,154,239	64,325,889	22,828,350
Intergovernmental Payments	231,405,092	154,241,976	152,055,310	2,186,666
Debt Service	230,508	215,508	220,548	(5,040)
Capital Outlay	3,310,105	1,757,583	745,602	1,011,981
Transfers Out	195,784,791	139,726,104	139,725,147	957
<b>Total Operating Expenditures</b>	<b>1,058,317,970</b>	<b>682,414,642</b>	<b>647,189,655</b>	<b>35,224,987</b>
<b>Total Non-Recurring Expenditures</b>	<b>225,645,516</b>	<b>87,900,904</b>	<b>61,049,531</b>	<b>26,851,373</b>
<b>Total Expenditures</b>	<b>1,283,963,486</b>	<b>770,315,546</b>	<b>708,239,186</b>	<b>62,076,360</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(225,405,703)</b>	<b>(97,662,579)</b>	<b>(11,761,013)</b>	<b>85,901,566</b>
<b>Beginning Fund Balance (audited)</b>	<b>384,405,703</b>	<b>384,405,703</b>	<b>409,029,609</b>	<b>24,623,906</b>
<i>Revenues</i>	1,058,557,783	672,652,967	696,478,173	23,825,206
<i>Expenditures</i>	1,283,963,486	770,315,546	708,239,186	62,076,360
<b>Ending Fund Balance</b>	<b>159,000,000</b>	<b>286,743,124</b>	<b>397,268,596</b>	<b>110,525,472</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Committed Fund Balance</b>	<b>159,000,000</b>	<b>159,000,000</b>	<b>159,000,000</b>	<b>0</b>
<b>Ending Fund Balance*</b>	<b>0</b>	<b>127,743,124</b>	<b>238,268,596</b>	<b>110,525,472</b>

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



# General Fund

## Expenditures by Agency

### As of February 29, 2012

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

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,225,966	15,467,243	14,441,215	1,026,028	6.63 %
BOARD OF SUPERVISORS D1 F100	354,641	240,901	226,685	14,216	5.90 %
BOARD OF SUPERVISORS D2 F100	354,641	236,620	209,754	26,866	11.35 %
BOARD OF SUPERVISORS D3 F100	354,641	240,615	231,012	9,603	3.99 %
BOARD OF SUPERVISORS D4 F100	354,641	240,555	228,323	12,232	5.08 %
BOARD OF SUPERVISORS D5 F100	354,641	250,238	188,662	61,576	24.61 %
CALL CENTER F100	1,569,036	1,056,095	1,020,559	35,536	3.36 %
CLERK OF THE BOARD F100	1,604,680	1,147,799	874,302	273,497	23.83 %
COUNTY MANAGER F100	17,872,642	11,984,247	2,763,816	9,220,431	76.94 %
ELECTIONS F100	14,352,971	10,764,278	5,689,091	5,075,187	47.15 %
ENTERPRISE TECHNOLOGY F100	8,408,510	5,835,264	4,828,326	1,006,938	17.26 %
FINANCE F100	3,581,336	2,377,181	1,994,547	382,634	16.10 %
HUMAN RESOURCES F100	3,032,696	2,024,326	1,872,898	151,428	7.48 %
INTERNAL AUDIT F100	1,582,734	1,102,492	1,001,595	100,897	9.15 %
MANAGEMENT AND BUDGET F100	3,210,210	2,092,739	1,937,582	155,157	7.41 %
PROCUREMENT SERVICES F100	2,295,136	1,537,192	1,192,214	344,978	22.44 %
PUBLIC WORKS F100	51,335,931	34,057,841	19,681,764	14,376,077	42.21 %
RECORDER F100	2,243,411	1,502,668	1,289,453	213,215	14.19 %
RESEARCH AND REPORTING F100	361,139	265,485	198,365	67,120	25.28 %
TREASURER F100	4,267,568	2,850,869	2,601,591	249,278	8.74 %
<b>Subtotal</b>	<b>140,717,171</b>	<b>95,274,648</b>	<b>62,471,753</b>	<b>32,802,895</b>	<b>34.43 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	30,407,382	19,335,965	18,881,057	454,908	2.35 %
CONSTABLES F100	2,752,532	1,864,103	1,790,480	73,623	3.95 %
CORRECTIONAL HEALTH F100	3,065,305	2,043,533	1,989,963	53,570	2.62 %
COUNTY ATTORNEY CIVIL F100	9,859,633	6,565,786	5,352,783	1,213,003	18.47 %
COUNTY ATTORNEY F100	59,813,162	39,529,723	38,139,782	1,389,941	3.52 %
EMERGENCY MANAGEMENT F100	235,668	154,122	123,288	30,834	20.01 %
JUDICIAL BRANCH *	143,520,999	96,047,662	93,285,317	2,762,345	2.88 %
JUSTICE COURTS F100	15,598,809	10,341,862	9,834,324	507,538	4.91 %
MEDICAL EXAMINER F100	6,881,739	4,608,179	4,421,680	186,499	4.05 %
PLANNING AND DEVELOPMENT F100	1,015,475	58,490	47,211	11,279	19.28 %
PUBLIC DEFENSE SYSTEM *	84,118,271	54,246,855	54,177,463	69,392	0.13 %
PUBLIC FIDUCIARY F100	3,088,011	2,084,756	1,803,352	281,404	13.50 %
SHERIFF F100	78,076,945	51,978,610	50,838,240	1,140,370	2.19 %
<b>Subtotal</b>	<b>438,433,931</b>	<b>288,859,646</b>	<b>280,684,940</b>	<b>8,174,706</b>	<b>2.83 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,373,295	1,118,847	591,658	527,189	47.12 %
ANIMAL CARE AND CONTROL F100	257,903	171,936	171,472	464	0.27 %
BUS STRAT HLTH CARE PROG F100	236,999,760	158,019,782	153,743,409	4,276,373	2.71 %
ENVIRONMENTAL SERVICES F100	4,314,846	2,801,612	2,602,980	198,632	7.09 %
HUMAN SERVICES F100	2,260,912	1,508,201	993,766	514,435	34.11 %
PUBLIC HEALTH F100	11,017,497	7,650,851	6,621,121	1,029,730	13.46 %
<b>Subtotal</b>	<b>256,224,213</b>	<b>171,271,229</b>	<b>164,724,405</b>	<b>6,546,824</b>	<b>3.82 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	1,096,452	727,902	655,439	72,463	9.96 %
<b>Subtotal</b>	<b>1,096,452</b>	<b>727,902</b>	<b>655,439</b>	<b>72,463</b>	<b>9.96 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	2,080,968	1,331,251	1,107,766	223,485	16.79 %
<b>Subtotal</b>	<b>2,080,968</b>	<b>1,331,251</b>	<b>1,107,766</b>	<b>223,485</b>	<b>16.79 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	445,410,751	212,850,870	198,594,882	14,255,988	6.70 %
<b>Subtotal</b>	<b>445,410,751</b>	<b>212,850,870</b>	<b>198,594,882</b>	<b>14,255,988</b>	<b>6.70 %</b>
<b>Total Expenditures</b>	<b>1,283,963,486</b>	<b>770,315,546</b>	<b>708,239,186</b>	<b>62,076,360</b>	<b>8.06 %</b>

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 February 29, 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	50,741,123	32,872,273	32,580,702	291,571	0.89 %
JUVENILE PROBATION F100	16,603,574	11,107,840	10,798,276	309,564	2.79 %
SUPERIOR COURT F100	76,176,302	52,067,549	49,906,339	2,161,210	4.15 %
<b>Total Judicial Branch</b>	<b>143,520,999</b>	<b>96,047,662</b>	<b>93,285,317</b>	<b>2,762,345</b>	<b>2.88 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	25,885,238	15,441,072	16,022,626	(581,554)	(3.77) %
LEGAL ADVOCATE F100	9,215,962	6,118,927	6,043,464	75,463	1.23 %
LEGAL DEFENDER F100	10,220,560	6,827,872	6,626,722	201,150	2.95 %
PUBLIC ADVOCATE F100	5,962,352	3,969,346	3,901,478	67,868	1.71 %
PUBLIC DEFENDER F100	32,834,159	21,889,638	21,583,174	306,464	1.40 %
<b>Total Public Defense System</b>	<b>84,118,271</b>	<b>54,246,855</b>	<b>54,177,463</b>	<b>69,392</b>	<b>0.13 %</b>



# Detention Fund

## Executive Summary

### As of February 29, 2012

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	109,584,249	74,290,119	77,633,316	3,343,197
Intergovernmental	30,682,116	20,454,748	18,709,063	(1,745,685)
Interest	2,000,000	1,000,000	845,279	(154,721)
Transfers In	167,621,162	111,747,440	111,747,440	0
<b>Total Operating Revenues</b>	<b>309,887,527</b>	<b>207,492,307</b>	<b>208,935,099</b>	<b>1,442,792</b>
<b>Total Non-Recurring Revenues</b>	<b>15,084,926</b>	<b>0</b>	<b>2,241,157</b>	<b>2,241,157</b>
<b>Total Revenues</b>	<b>324,972,453</b>	<b>207,492,307</b>	<b>211,176,256</b>	<b>3,683,949</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	226,034,896	150,601,056	140,093,578	10,507,478
Supplies	15,969,255	10,868,291	10,793,987	74,304
Services	66,639,255	34,211,462	28,530,225	5,681,237
Debt Service	74,121	74,121	72,388	1,733
Capital Outlay	1,170,000	833,328	590,562	242,766
<b>Total Operating Expenditures</b>	<b>309,887,527</b>	<b>196,588,258</b>	<b>180,080,740</b>	<b>16,507,518</b>
<b>Total Non-Recurring Expenditures</b>	<b>63,033,034</b>	<b>33,674,951</b>	<b>27,652,060</b>	<b>6,022,891</b>
<b>Total Expenditures</b>	<b>372,920,561</b>	<b>230,263,209</b>	<b>207,732,799</b>	<b>22,530,410</b>

#### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(47,948,108)</b>	<b>(22,770,902)</b>	<b>3,443,456</b>	<b>26,214,358</b>
<b>Beginning Fund Balance (audited)</b>	<b>47,948,108</b>	<b>47,948,108</b>	<b>56,789,652</b>	<b>8,841,544</b>
<i>Revenues</i>	<b>324,972,453</b>	<b>207,492,307</b>	<b>211,176,256</b>	<b>3,683,949</b>
<i>Expenditures</i>	<b>372,920,561</b>	<b>230,263,209</b>	<b>207,732,799</b>	<b>22,530,410</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>25,177,206</b>	<b>60,233,108</b>	<b>35,055,902</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>25,177,206</b>	<b>60,233,108</b>	<b>35,055,902</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of February 29, 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	9,718,555	6,482,242	6,030,602	451,640	6.97%
CORRECTIONAL HEALTH F255	54,346,987	35,846,108	35,000,941	845,167	2.36%
COUNTY MANAGER F255	1,448,077	970,592	537,444	433,148	44.63%
HUMAN SERVICES F255	1,973,995	1,354,843	433,168	921,675	68.03%
JUVENILE PROBATION F255	33,007,466	22,029,969	17,908,845	4,121,124	18.71%
NON DEPARTMENTAL F255	75,057,887	31,699,537	27,275,452	4,424,085	13.96%
PUBLIC WORKS F255	27,109,689	18,176,344	13,065,034	5,111,310	28.12%
SHERIFF F255	170,257,905	113,703,574	107,481,313	6,222,261	5.47%
<b>Total Expenditures</b>	<b>372,920,561</b>	<b>230,263,209</b>	<b>207,732,799</b>	<b>22,530,410</b>	<b>9.78%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of February 29, 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	2,055,181	755,044	1,300,137
Supplies	2,808,411	1,805,607	516,962	1,288,645
Services	157,929,443	15,056,494	4,334,781	10,721,713
Intergovernmental Payments	277,000	277,000	140,442	136,558
Debt Service	15,000	0	3,544	(3,544)
Capital Outlay	2,993,583	1,493,583	681,103	812,480
Transfers Out	278,306,877	192,163,005	192,163,005	0
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>445,410,751</u></b>	<b><u>212,850,870</u></b>	<b><u>198,594,882</u></b>	<b><u>14,255,988</u></b>

#### Expenditures - Excluding 470

Personnel Services	439,277,213	290,238,358	281,925,706	8,312,652
Supplies	13,514,235	9,055,128	8,498,057	557,071
Services	135,500,820	90,316,711	65,423,169	24,893,542
Intergovernmental Payments	231,230,092	154,066,976	151,914,868	2,152,108
Debt Service	215,508	215,508	217,003	(1,495)
Capital Outlay	5,777,417	5,549,545	692,706	4,856,839
Transfers Out	13,037,450	8,022,450	972,794	7,049,656
<b>Total Expenditures - Excluding 470</b>	<b><u>838,552,735</u></b>	<b><u>557,464,676</u></b>	<b><u>509,644,303</u></b>	<b><u>47,820,373</u></b>
<b>Total Expenditures</b>	<b><u><u>1,283,963,486</u></u></b>	<b><u><u>770,315,546</u></u></b>	<b><u><u>708,239,186</u></u></b>	<b><u><u>62,076,360</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of February 29, 2012

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	2,792,081	1,862,941	522,426	1,340,515
Supplies	108,411	5,607	26,860	(21,253)
Services	49,391,928	3,051,135	2,289,767	761,368
Intergovernmental Payments	175,000	175,000	140,442	34,558
Debt Service	15,000	0	3,544	(3,544)
Capital Outlay	2,993,583	1,493,583	600,717	892,866
Transfers Out	195,747,341	139,703,654	139,703,654	0
<b>Total Operating Expenditures</b>	<b>251,223,344</b>	<b>146,291,920</b>	<b>143,287,411</b>	<b>3,004,509</b>
<b>Non-Recurring</b>				
Personnel Services	439,565,569	290,430,598	282,158,325	8,272,273
Supplies	16,214,235	10,855,128	8,988,159	1,866,969
Services	235,460,429	96,005,636	66,770,943	29,234,693
Intergovernmental Payments	231,332,092	154,168,976	151,914,868	2,254,108
Debt Service	215,508	215,508	217,003	(1,495)
Capital Outlay	5,777,417	5,549,545	761,618	4,787,927
Transfers Out	95,596,986	60,481,801	53,432,145	7,049,656
<b>Total Non-Recurring Expenditures</b>	<b>1,024,162,236</b>	<b>617,707,192</b>	<b>564,243,061</b>	<b>53,464,131</b>
<b>Total Expenditures</b>	<b>1,275,385,580</b>	<b>763,999,112</b>	<b>707,530,472</b>	<b>56,468,640</b>



# General Fund

## Expenditures by Agency

### As of February 29, 2012

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	22,558,914	14,967,581	14,316,218	651,363	4.35 %
BOARD OF SUPERVISORS D1 F100	354,641	240,901	226,685	14,216	5.90 %
BOARD OF SUPERVISORS D2 F100	354,641	236,620	209,754	26,866	11.35 %
BOARD OF SUPERVISORS D3 F100	354,641	240,615	231,012	9,603	3.99 %
BOARD OF SUPERVISORS D4 F100	354,641	240,555	228,323	12,232	5.08 %
BOARD OF SUPERVISORS D5 F100	354,641	250,238	188,662	61,576	24.61 %
CALL CENTER F100	1,569,036	1,056,095	1,020,559	35,536	3.36 %
CLERK OF THE BOARD F100	1,206,028	889,416	840,319	49,097	5.52 %
COUNTY MANAGER F100	2,806,541	1,918,146	1,586,907	331,239	17.27 %
ELECTIONS F100	14,352,971	10,764,278	5,689,091	5,075,187	47.15 %
ENTERPRISE TECHNOLOGY F100	8,133,510	5,560,264	4,777,158	783,106	14.08 %
FINANCE F100	3,272,836	2,150,681	1,909,404	241,277	11.22 %
HUMAN RESOURCES F100	3,032,696	2,024,326	1,872,898	151,428	7.48 %
INTERNAL AUDIT F100	1,582,734	1,102,492	1,001,595	100,897	9.15 %
MANAGEMENT AND BUDGET F100	3,210,210	2,092,739	1,937,582	155,157	7.41 %
PROCUREMENT SERVICES F100	2,146,814	1,434,423	1,151,401	283,022	19.73 %
PUBLIC WORKS F100	47,663,422	32,267,929	19,744,967	12,522,962	38.81 %
RECORDER F100	2,243,411	1,502,668	1,289,453	213,215	14.19 %
RESEARCH AND REPORTING F100	361,139	265,485	198,365	67,120	25.28 %
TREASURER F100	4,267,568	2,850,869	2,601,591	249,278	8.74 %
<b>Subtotal</b>	<b>120,181,035</b>	<b>82,056,321</b>	<b>61,021,943</b>	<b>21,034,378</b>	<b>25.63 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	30,362,382	19,290,965	18,868,895	422,070	2.19 %
CONSTABLES F100	2,488,468	1,659,071	1,618,462	40,609	2.45 %
CORRECTIONAL HEALTH F100	3,065,305	2,043,533	1,989,963	53,570	2.62 %
COUNTY ATTORNEY CIVIL F100	8,348,234	5,558,189	5,006,595	551,594	9.92 %
COUNTY ATTORNEY F100	59,813,162	39,529,723	38,139,782	1,389,941	3.52 %
EMERGENCY MANAGEMENT F100	235,668	154,122	123,288	30,834	20.01 %
JUDICIAL BRANCH *	140,420,999	92,947,662	92,068,244	879,418	0.95 %
JUSTICE COURTS F100	15,598,809	10,341,862	9,834,324	507,538	4.91 %
MEDICAL EXAMINER F100	6,881,739	4,608,179	4,421,680	186,499	4.05 %
PLANNING AND DEVELOPMENT F100	1,015,475	58,490	47,211	11,279	19.28 %
PUBLIC DEFENSE SYSTEM *	79,418,271	51,466,019	51,882,640	(416,621)	(0.81) %
PUBLIC FIDUCIARY F100	3,014,700	2,011,445	1,745,664	265,781	13.21 %
SHERIFF F100	77,672,597	51,773,657	50,838,240	935,417	1.81 %
<b>Subtotal</b>	<b>428,335,809</b>	<b>281,442,917</b>	<b>276,584,989</b>	<b>4,857,928</b>	<b>1.73 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	763,350	508,902	508,902	-	-
ANIMAL CARE AND CONTROL F100	257,903	171,936	171,472	464	0.27 %
BUS STRAT HLTH CARE PROG F100	236,999,760	158,019,782	153,743,409	4,276,373	2.71 %
ENVIRONMENTAL SERVICES F100	4,100,940	2,704,659	2,493,437	211,222	7.81 %
HUMAN SERVICES F100	2,260,912	1,508,201	993,766	514,435	34.11 %
PUBLIC HEALTH F100	11,017,497	7,650,851	6,621,121	1,029,730	13.46 %
<b>Subtotal</b>	<b>255,400,362</b>	<b>170,564,331</b>	<b>164,532,107</b>	<b>6,032,224</b>	<b>3.54 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,096,452	727,902	655,439	72,463	9.96 %
<b>Subtotal</b>	<b>1,096,452</b>	<b>727,902</b>	<b>655,439</b>	<b>72,463</b>	<b>9.96 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,080,968	1,331,251	1,107,766	223,485	16.79 %
<b>Subtotal</b>	<b>2,080,968</b>	<b>1,331,251</b>	<b>1,107,766</b>	<b>223,485</b>	<b>16.79 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	251,223,344	146,291,920	143,287,411	3,004,509	2.05 %
<b>Subtotal</b>	<b>251,223,344</b>	<b>146,291,920</b>	<b>143,287,411</b>	<b>3,004,509</b>	<b>2.05 %</b>
<b>Total Operating Expenditures</b>	<b>1,058,317,970</b>	<b>682,414,642</b>	<b>647,189,655</b>	<b>35,224,987</b>	<b>5.16 %</b>

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 February 29, 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>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	667,052	499,662	124,997	374,665	74.98 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	398,652	258,383	33,983	224,400	86.85 %
<b>COUNTY MANAGER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	15,066,101	10,066,101	1,176,909	8,889,192	88.31 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	275,000	275,000	51,168	223,832	81.39 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	308,500	226,500	85,144	141,356	62.41 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	148,322	102,769	40,813	61,956	60.29 %
<b>PUBLIC WORKS F100</b>					
AABR - ASSESSOR ADMIN BLDG REMODEL	0	0	(132)	132	-
DCGN - DATA CENTER GENERATOR	1,193,432	1,193,432	(146,490)	1,339,922	112.27 %
LLW1 - LL WEST COURT BLDG RELOC	913,022	50,000	24,148	25,852	51.70 %
NRNP - NON-RECURRING/NON-PROJECT	143,644	111,480	60,338	51,142	45.88 %
PPFE - PROGRAM FEES	0	0	(79)	79	-
PRR1 - PROBATION REVOCATION RELO	516,596	200,000	0	200,000	100.00 %
SICU - SE REG INFRASTRUC IMPRVMTS	0	0	(770)	770	-
SIM1 - SIMS RELOCATION	905,815	235,000	0	235,000	100.00 %
WCII - WEST COURT INFRASTRUC IMPRVMT	0	0	(217)	217	-
<b>Subtotal</b>	<b><u>20,536,136</u></b>	<b><u>13,218,327</u></b>	<b><u>1,449,810</u></b>	<b><u>11,768,517</u></b>	<b><u>89.03 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	45,000	45,000	12,161	32,839	72.98 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	264,064	205,032	172,018	33,014	16.10 %
<b>COUNTY ATTORNEY CIVIL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,511,399	1,007,597	346,188	661,409	65.64 %
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	3,100,000	3,100,000	1,217,073	1,882,927	60.74 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,700,000	2,780,836	2,294,823	486,013	17.48 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	73,311	73,311	57,687	15,624	21.31 %
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	404,348	204,953	0	204,953	100.00 %
<b>Subtotal</b>	<b><u>10,098,122</u></b>	<b><u>7,416,729</u></b>	<b><u>4,099,951</u></b>	<b><u>3,316,778</u></b>	<b><u>44.72 %</u></b>

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 February 29, 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>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	609,945	609,945	82,756	527,189	86.43 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	213,906	96,953	109,542	(12,589)	(12.99) %
<b>Subtotal</b>	<b><u>823,851</u></b>	<b><u>706,898</u></b>	<b><u>192,298</u></b>	<b><u>514,600</u></b>	<b><u>72.80 %</u></b>
<b>Other Gov Fund</b>					
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	194,187,407	66,558,950	55,307,471	11,251,479	16.90 %
<b>Subtotal</b>	<b><u>194,187,407</u></b>	<b><u>66,558,950</u></b>	<b><u>55,307,471</u></b>	<b><u>11,251,479</u></b>	<b><u>16.90 %</u></b>
<b><i>Total Non-Recurring Expenditures</i></b>	<b><u>225,645,516</u></b>	<b><u>87,900,904</u></b>	<b><u>61,049,531</u></b>	<b><u>26,851,373</u></b>	<b><u>30.55 %</u></b>
<b>Total Expenditures</b>	<b><u>1,283,963,486</u></b>	<b><u>770,315,546</u></b>	<b><u>708,239,186</u></b>	<b><u>62,076,360</u></b>	<b><u>8.06 %</u></b>

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 February 29, 2012

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	9,718,555	6,482,242	6,030,602	451,640	6.97%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	53,379,394	35,548,419	34,762,955	785,464	2.21%
<b>COUNTY MANAGER F255</b>					
OPER - OPERATING	1,448,077	970,592	537,444	433,148	44.63%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,523,145	21,040,423	17,908,845	3,131,578	14.88%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	16,450,762	666,664	294,546	372,118	55.82%
<b>PUBLIC WORKS F255</b>					
AST0 - BUILDING ASSESSMENT	200,000	133,600	-	133,600	100.00%
AVS0 - AVONDALE SUBSTATION	26,000	26,000	17,421	8,579	33.00%
CCR0 - CODE COMPLIANC RESERVE	200,000	132,000	-	132,000	100.00%
DRJ0 - DURANGO JAIL	1,422,308	948,200	14,553	933,647	98.47%
DRV0 - DURANGO JUVE	209,773	139,880	75,274	64,606	46.19%
ENG0 - ENERGY MANAGEMENT	250,000	166,400	1,755	164,645	98.95%
ENV0 - ENVIRONMENTAL PROGRAM	100,000	64,000	10,125	53,875	84.18%
ESJ0 - ESTRELLA JAIL	365,000	256,680	274,452	(17,772)	(6.92)%
FAJ0 - FOURTH AVE JAIL	612,190	408,120	283,755	124,365	30.47%
GBS0 - GILA BEND SUBSTATION	31,805	31,805	12,848	18,957	59.60%
LBJ0 - LBJ COMPLEX	1,461,544	1,002,723	1,182,606	(179,883)	(17.94)%
OPER - OPERATING	20,168,926	13,476,783	10,259,238	3,217,545	23.87%
PFE0 - PROGRAM FEES	400,000	280,000	22,328	257,672	92.03%
SCT0 - BLDG SECURITY PROGRAM	200,000	132,000	-	132,000	100.00%
SES0 - SE SUBSTATION	374,720	249,800	81,512	168,288	67.37%
SEV0 - SOUTHEAST JUVE	505,671	337,120	401,169	(64,049)	(19.00)%
SFY0 - LIFE SAFETY PROGRAM	250,000	166,400	12,640	153,760	92.40%
STA0 - SHERIFF TRAINING ACADEMY	10,913	10,913	-	10,913	100.00%
TWJ0 - TOWERS JAIL	320,839	213,920	415,357	(201,437)	(94.16)%
<b>SHERIFF F255</b>					
OPER - OPERATING	170,257,905	113,703,574	107,481,313	6,222,261	5.47%
<b>Subtotal</b>	<b>309,887,527</b>	<b>196,588,258</b>	<b>180,080,740</b>	<b>16,507,518</b>	<b>8.40%</b>
<b>Total Operating Expenditures</b>	<b>309,887,527</b>	<b>196,588,258</b>	<b>180,080,740</b>	<b>16,507,518</b>	<b>8.40%</b>

Note: Totals may not foot due to rounding.

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



**Detention Fund**  
**Expenditures by Agency**  
**As of February 29, 2012**

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	967,593	297,689	237,986	59,703	20.06%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,484,321	989,546	-	989,546	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	58,607,125	31,032,873	26,980,906	4,051,967	13.06%
<b>Subtotal</b>	<b>61,059,039</b>	<b>32,320,108</b>	<b>27,218,892</b>	<b>5,101,216</b>	<b>15.78%</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,973,995	1,354,843	433,168	921,675	68.03%
<b>Subtotal</b>	<b>1,973,995</b>	<b>1,354,843</b>	<b>433,168</b>	<b>921,675</b>	<b>68.03%</b>
<b>Total Non-Recurring Expenditures</b>	<b>63,033,034</b>	<b>33,674,951</b>	<b>27,652,060</b>	<b>6,022,891</b>	<b>17.89%</b>
<b>Total Expenditures</b>	<b>372,920,561</b>	<b>230,263,209</b>	<b>207,732,799</b>	<b>22,530,410</b>	<b>9.78%</b>

Note: Totals may not foot due to rounding.

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

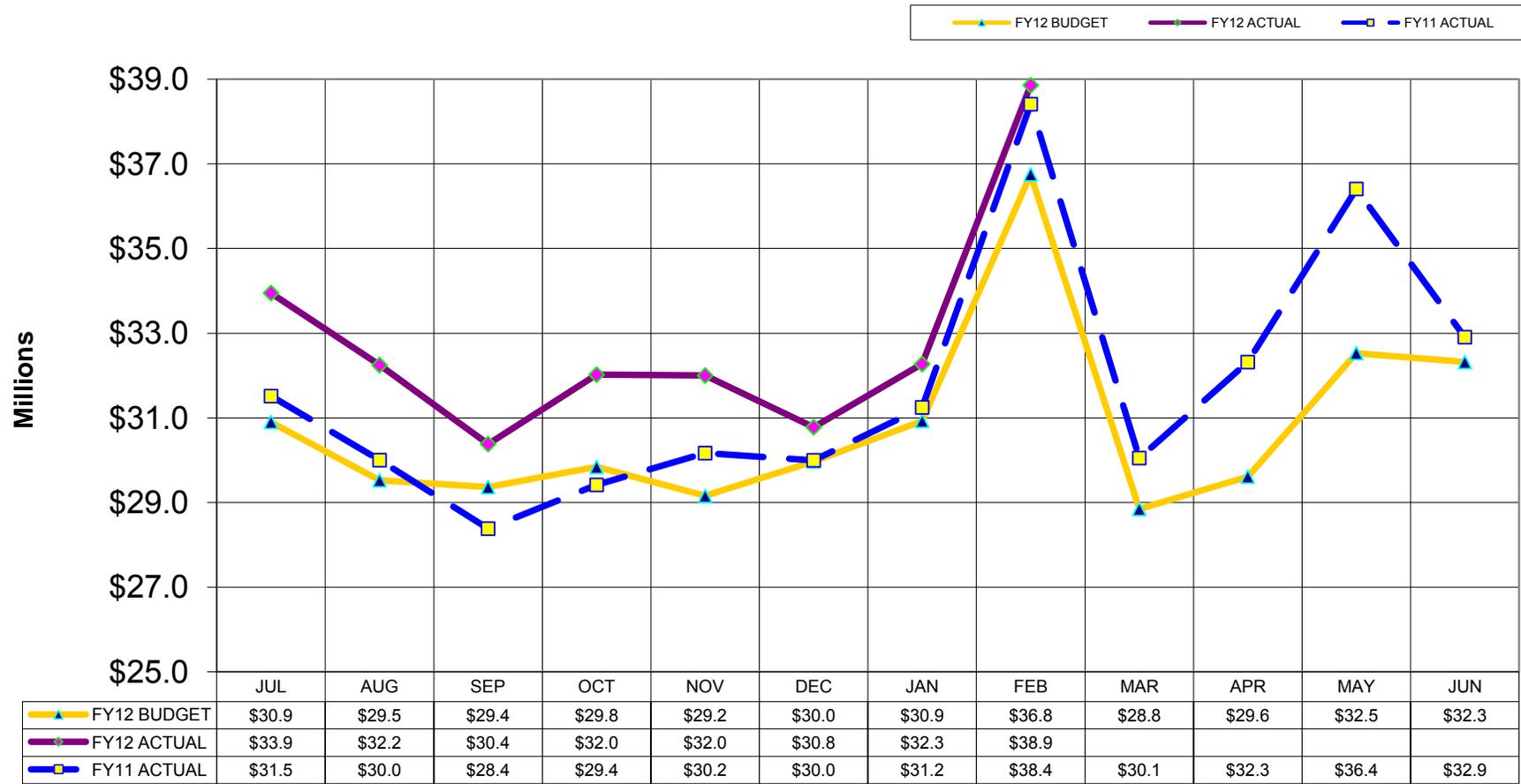
# ***Charts for Significant Revenue Sources***

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

ACTUAL FY 10-11		MONTHLY/YTD COLLECTIONS FY 11-12 & COMPARISON TO FY 10-11						YTD BUDGET TO ACTUAL FY 11-12			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 31,512,927	\$ 31,512,927	\$ 33,948,556	7.7%	\$ 33,948,556	\$ 2,435,630	7.7%	\$ 30,901,455	\$ 33,948,556	\$ 3,047,101	9.9%
AUG	29,999,669	61,512,596	32,243,603	7.5%	66,192,159	\$ 4,679,564	7.6%	60,427,103	66,192,159	\$ 5,765,056	9.5%
SEP	28,380,985	89,893,581	30,379,731	7.0%	96,571,891	\$ 6,678,310	7.4%	89,790,483	96,571,891	\$ 6,781,408	7.6%
OCT	29,414,527	119,308,108	32,018,585	8.9%	128,590,475	\$ 9,282,367	7.8%	119,630,446	128,590,475	\$ 8,960,029	7.5%
NOV	30,165,898	149,474,006	31,998,769	6.1%	160,589,244	\$ 11,115,238	7.4%	148,786,511	160,589,244	\$ 11,802,733	7.9%
DEC	29,995,314	179,469,320	30,778,291	2.6%	191,367,536	\$ 11,898,216	6.6%	178,756,670	191,367,536	\$ 12,610,866	7.1%
JAN	31,246,254	210,715,574	32,270,424	3.3%	223,637,960	\$ 12,922,386	6.1%	209,684,498	223,637,960	\$ 13,953,462	6.7%
FEB	38,411,897	249,127,471	38,857,803	1.2%	262,495,763	\$ 13,368,291	5.4%	246,435,930	262,495,763	\$ 16,059,833	6.5%
MAR	30,051,191	279,178,662	-	0.0%	-	-	0.0%	275,282,543	-	-	0.0%
APR	32,317,068	311,495,730	-	0.0%	-	-	0.0%	304,894,310	-	-	0.0%
MAY	36,407,267	347,902,996	-	0.0%	-	-	0.0%	337,423,154	-	-	0.0%
JUN	32,905,119	380,808,115	-	0.0%	-	-	0.0%	369,740,752	-	-	0.0%
	<u>\$ 380,808,115</u>		<u>\$ 262,495,763</u>								

YTD (Year To Date)

## Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

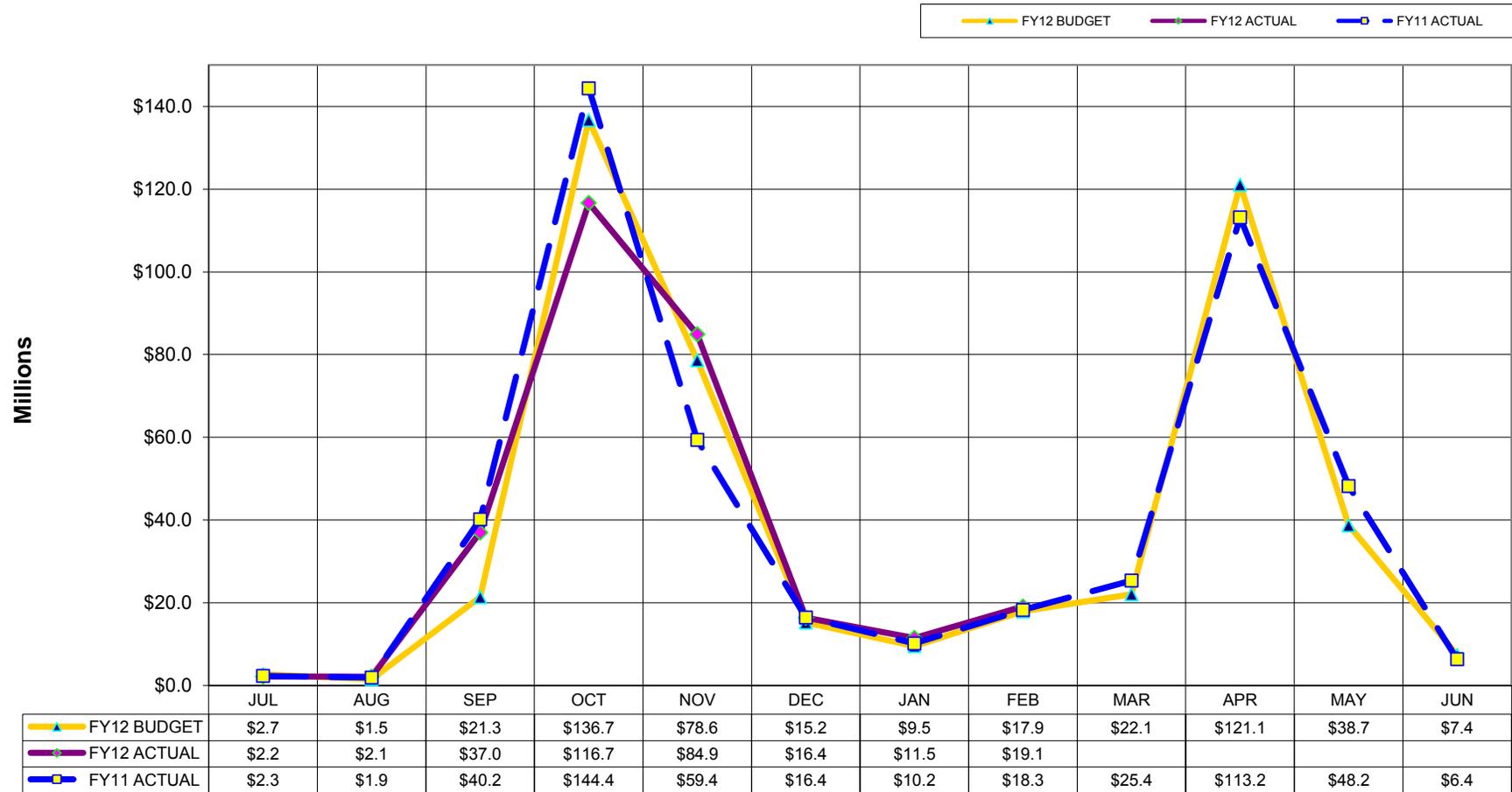
**MARICOPA COUNTY  
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS  
FY 11-12**

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		-	-	0.0%	305,677,533	-	-	0.0%	22,053,316	
APR	113,165,253	431,566,919		-	-	0.0%	426,736,633	-	-	0.0%	121,059,100	
MAY	48,217,726	479,784,645		-	-	0.0%	465,429,428	-	-	0.0%	38,692,795	
JUN	6,368,057	486,152,703		-	-	0.0%	472,831,017	-	-	0.0%	7,401,589	
											<u>472,831,017</u>	
	<u>\$ 486,152,703</u>			<u>\$ 289,826,032</u>								

YTD (Year To Date)

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

## Monthly Property Tax Revenues Budget Vs. Actual



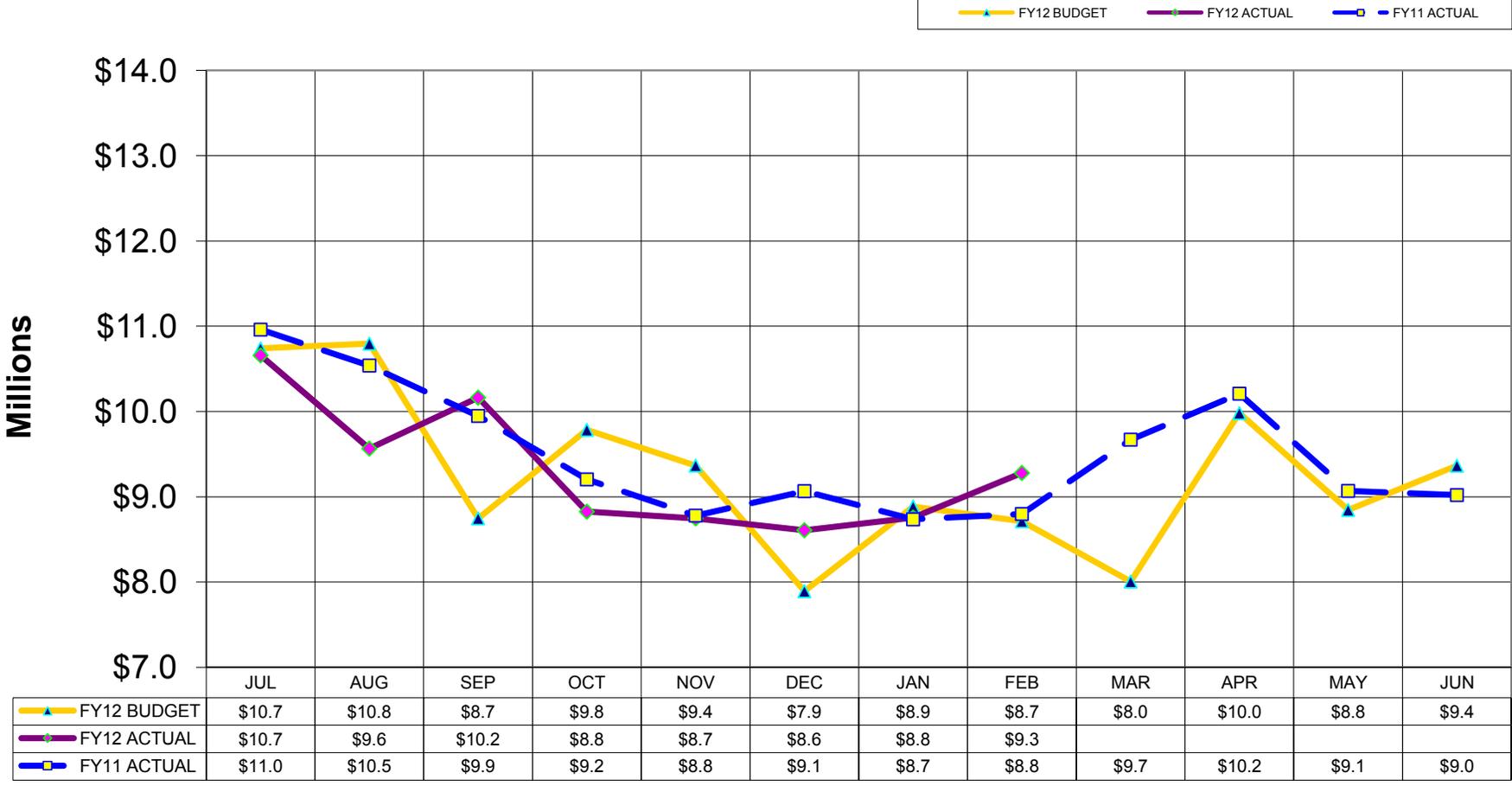
Amounts are presented in the month when the cash payment is received (cash basis).

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

<b>ACTUAL FY 10-11</b>		<b>MONTHLY/YTD COLLECTIONS FY 11-12 &amp; COMPARISON TO FY 10-11</b>						<b>YTD BUDGET TO ACTUAL FY 11-12</b>			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,960,400	\$ 10,960,400	\$ 10,657,859	-2.8%	\$ 10,657,859	\$ (302,541)	-2.8%	\$ 10,740,757	\$ 10,657,859	\$ (82,898)	-0.8%
AUG	10,538,897	21,499,297	9,564,967	-9.2%	20,222,826	\$ (1,276,471)	-5.9%	21,536,329	\$ 20,222,826	\$ (1,313,503)	-6.1%
SEP	9,947,924	31,447,220	10,162,702	2.2%	30,385,528	\$ (1,061,692)	-3.4%	30,282,537	30,385,528	\$ 102,991	0.3%
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%
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%
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%
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%
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%
MAR	9,669,969	85,698,197	-	0.0%	-	-	0.0%	82,929,239	-	-	0.0%
APR	10,208,982	95,907,179	-	0.0%	-	-	0.0%	92,910,502	-	-	0.0%
MAY	9,068,570	104,975,749	-	0.0%	-	-	0.0%	101,755,040	-	-	0.0%
JUN	9,019,642	113,995,391	-	0.0%	-	-	0.0%	111,119,076	-	-	0.0%
<b>\$ 113,995,391</b>		<b>\$ 74,598,457</b>									

YTD (Year To Date)

# Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



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

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

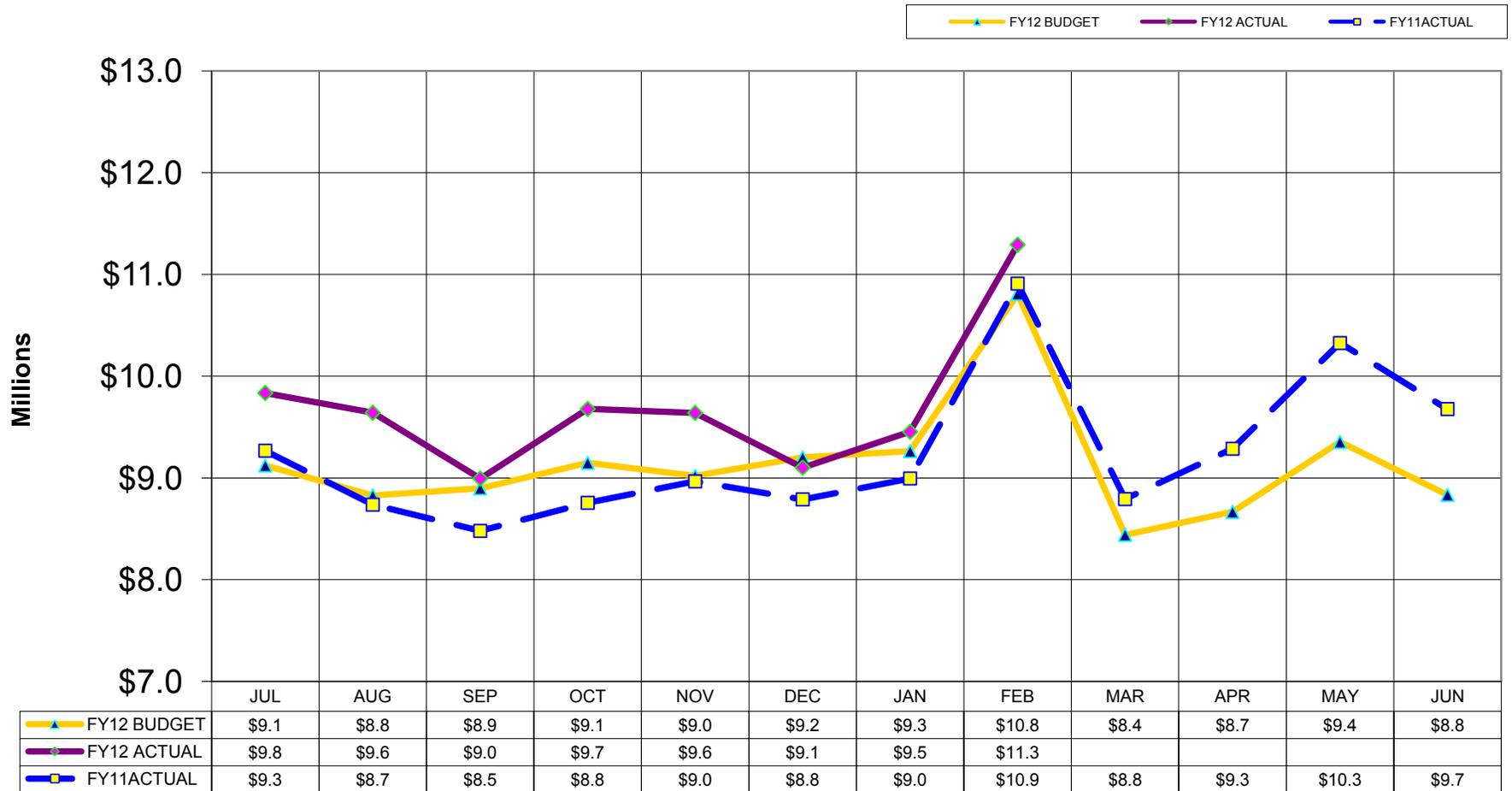
<b>ACTUAL FY 10-11</b>		<b>MONTHLY/YTD COLLECTIONS FY 11-12 &amp; COMPARISON TO FY 10-11</b>						<b>YTD BUDGET TO ACTUAL FY 11-12</b>			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,267,842	\$ 9,267,842	\$ 9,834,977	6.1%	\$ 9,834,977	\$ 567,135	6.1%	\$ 9,122,100	\$ 9,834,977	\$ 712,877	7.8%
AUG	8,736,671	18,004,513	9,640,616	10.3%	19,475,593	\$ 1,471,080	8.2%	17,949,049	19,475,593	\$ 1,526,544	8.5%
SEP	8,479,244	26,483,756	8,994,042	6.1%	28,469,635	\$ 1,985,879	7.5%	26,846,649	28,469,635	\$ 1,622,986	6.0%
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%
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%
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%
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%
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%
MAR	8,792,443	81,691,100	-	0.0%	-	-	0.0%	82,730,763	-	-	0.0%
APR	9,287,037	90,978,137	-	0.0%	-	-	0.0%	91,396,798	-	-	0.0%
MAY	10,325,502	101,303,639	-	0.0%	-	-	0.0%	100,750,682	-	-	0.0%
JUN	9,677,083	110,980,722	-	0.0%	-	-	0.0%	109,584,249	-	-	0.0%

\$110,980,722

\$ 77,633,316

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



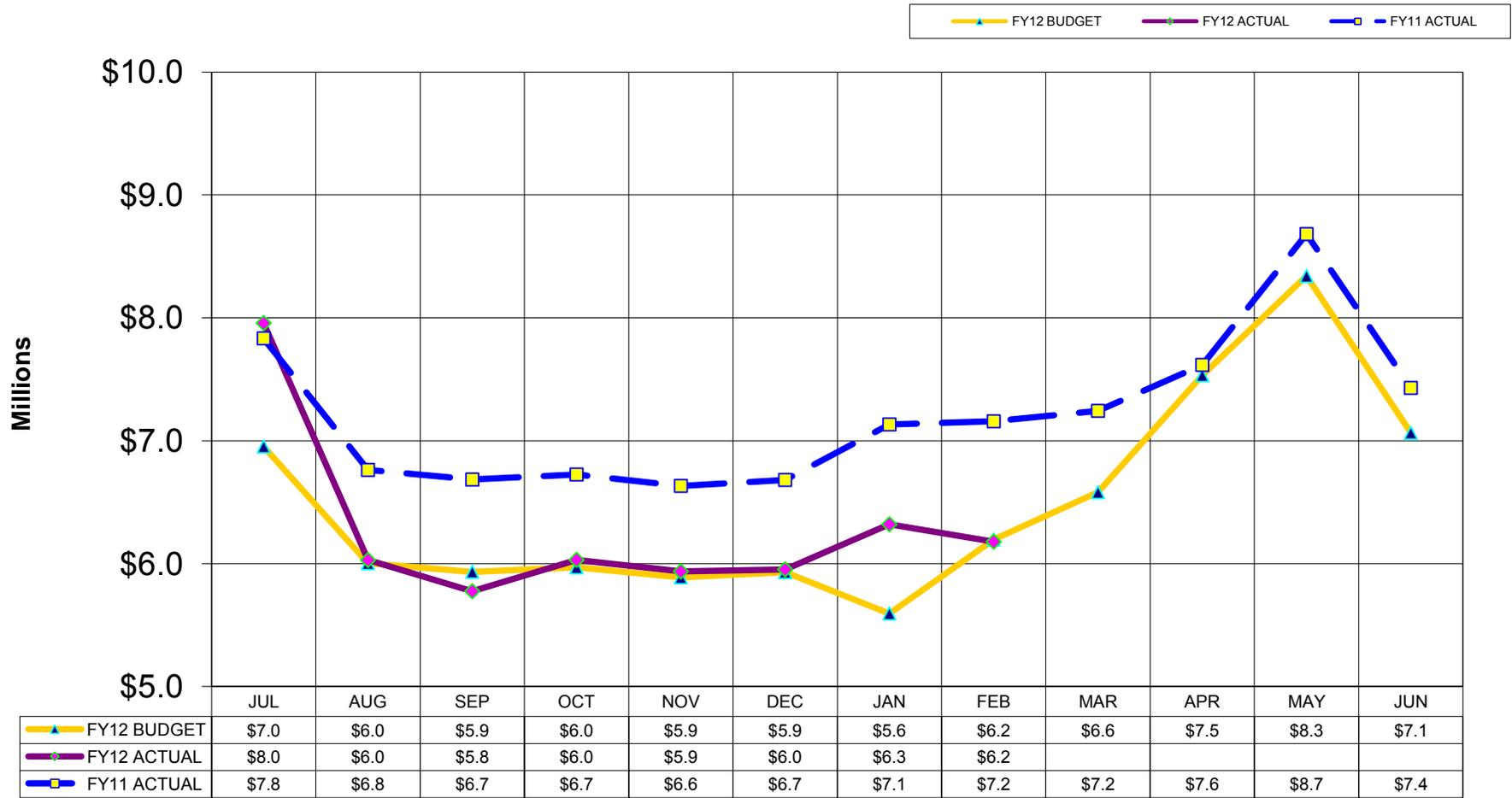
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

<b>ACTUAL FY 10-11</b>		<b>MONTHLY/YTD COLLECTIONS FY 11-12 &amp; COMPARISON TO FY 10-11</b>						<b>YTD BUDGET TO ACTUAL FY 11-12</b>			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
<u>MONTH</u>	<u>YTD</u>	(link) <u>MONTH</u>	<u>% MTH</u>	<u>YTD</u>	<u>YTD VARIANCE</u>	<u>% YTD</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>TOTAL VARIANCE</u>	<u>% YTD</u>	
JUL	\$ 7,833,101	\$ 7,833,101	\$ 7,957,375	1.6%	\$ 7,957,375	\$ 124,274	1.6%	\$ 6,953,278	\$ 7,957,375	\$ 1,004,097	14.4%
AUG	6,762,792	14,595,893	6,029,202	-10.8%	13,986,577	\$ (609,316)	-4.2%	12,956,465	13,986,577	\$ 1,030,112	8.0%
SEP	6,684,537	21,280,430	5,775,512	-13.6%	19,762,089	\$ (1,518,341)	-7.1%	18,890,186	19,762,089	\$ 871,903	4.6%
OCT	6,725,165	28,005,595	6,030,997	-10.3%	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	5,936,451	-10.5%	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	5,952,737	-10.9%	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	6,319,911	-11.4%	44,002,185	\$ (4,451,077)	-9.2%	42,273,789	44,002,185	\$ 1,728,396	4.1%
<b>FEB</b>	<b>7,158,667</b>	<b>55,611,929</b>	<b>6,178,650</b>	<b>-13.7%</b>	<b>50,180,835</b>	<b>\$ (5,431,094)</b>	<b>-9.8%</b>	<b>48,470,861</b>	<b>50,180,835</b>	<b>\$ 1,709,974</b>	<b>3.5%</b>
MAR	7,243,703	62,855,632	-	0.0%	-	-	0.0%	55,052,097	-	-	0.0%
APR	7,617,069	70,472,701	-	0.0%	-	-	0.0%	62,585,225	-	-	0.0%
MAY	8,682,173	79,154,874	-	0.0%	-	-	0.0%	70,926,386	-	-	0.0%
JUN	7,430,177	86,585,051	-	0.0%	-	-	0.0%	77,990,758	-	-	0.0%
	<u>\$ 86,585,051</u>		<u>\$ 50,180,835</u>								

YTD (Year To Date)

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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