



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

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

Date: January 16, 2015

Re: FY 14-15 Executive Summary – December 2014

Attached is the General Fund and Detention Fund financial activity through December 31, 2014. 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 \$7.4m over the estimate that was used when preparing the FY 14-15 budget.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$192,564:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$192.5 thousand or 0.1 percent. The FY 14-15 Sales Tax revenue budget of \$465.3m is based on Elliot D. Pollack’s (EDP) ‘most likely’ forecast, which reflects an increase of 4.8 percent over the FY 13-14 ‘most likely’ forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State’s shared revenue distribution formula. As compared to December 2013, the December 2014 month-end sales tax is 4.4 percent higher, while the year-to-date is 5.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of June 2014 (most recent), was comprised of the following major sectors: retail (53%), restaurants and bars (12%), utilities (9%), contracting (11%), rentals of personal property (3%), and various other categories (12%). As shown,

sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the December 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona November 2014 sales tax collections were 3.2 percent above as compared to November 2013. Year-to-date, sales tax collections are up 3.1 percent. Maricopa County's unemployment rate is 5.9 percent as of November 2014, which remains below the State rate of 6.8 but higher than United States unemployment rate of 5.8 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,794,952:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$3.7m or 1.5 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 13-14 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through December 2014 are 55.5 percent of the adopted levy compared to a historical average of 52.9 percent. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of (\$379,330):** The FY 14-15 VLT revenue reflects a YTD negative budget variance of \$379.3 thousand or 0.6 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. As compared to December 2013, the December 2014 month-end VLT is 0.2 percent higher, while the year-to-date is 4.7 percent greater than the prior fiscal year. According to the National Automobile Dealers Association report "Market Beat", December 2014, YTD light-vehicle sales amounted to 16.4 million units, up 5.8 percent from 2013 making 2014 the highest sales since 2006 (2006 sales figure was 16.5 million). The December 2014 Seasonally Adjusted Annual Rate for light-vehicle sales was 16.8 million units. For additional monthly revenue information and comparisons to FY13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$2,528,570:** The FY14-15 intergovernmental revenue reflects a YTD positive budget variance of \$2.5m or 47.9 percent. The positive variance is primarily comprised of: \$199.1 thousand from Non-Departmental for the collection of payment in lieu of taxes (PILT) revenues, \$1.9m from Elections for the collection of election fees, and \$371.6 thousand from the Office of Enterprise Technology for collection of aerial imagery fees. These revenues have varied from the calendarized budget.
- **Non-Recurring Revenue YTD variance of (\$1,131,672):** The FY 14-15 non-recurring revenue reflects a YTD negative budget variance of \$1.1m. Elections comprise a large portion of the negative variance as the department is waiting for reimbursement from the State for the Primary and General Election sample ballots. The variance will be within budget by January 2015.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,698,586:** Current YTD expenditures are 4.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (15%), County Attorney (14%), Superior Court (13%), Juvenile Probation (10%), Elections (9%), Clerk of the Superior Court (7%), Assessor (5%), Facilities Management (4%), and Public Health (4%).
- **Supplies Expenditures (Operating) YTD variance of \$1,652,169:** Current YTD expenditures are 18.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (54%), County Attorney (20%), Office of Enterprise Technology (7%), and Facilities Management (7%).
- **Services Expenditures (Operating) YTD variance of \$18,136,764:** Current YTD expenditures are 23.3 percent under budget. Departments that make up the largest portion of the positive

variance are as follows: Office of Enterprise Technology (31%), Facilities Management (30%), and Contract Counsel (19%).

- **Intergovernmental Payments (Operating) YTD variance of \$891,070:** Current YTD expenditures are 0.8 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$30,496,459:** Current YTD expenditures are 52.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (25%), Office of Enterprise Technology (21%), Non-Departmental (18%), Facilities Management (10%), Clerk of Superior Court (9%), and Superior Court (8%).

General Fund Departmental Expenditure Variances

Parks and Recreation YTD variance of (\$62,372): Current YTD expenditures are 19.1 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,390,687):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.3m or 2.0 percent. The FY 14-15 Jail Tax revenue budget of \$141.2m is based on EDP's 'most likely' forecast, which reflects an increase of 6.0 percent over the FY 13-14 'most likely' forecast. This is a County-only tax and is not subject to the same distribution formula as State shared sales tax. As compared to December 2013, December 2014 month-end sales tax is 3.2 percent higher, while the year-to-date is 4.2 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$1,929,053):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$1.9m or 12.4 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The December 31, 2014, jail billing accounts receivable aging report indicates that \$2.1m in total receivables was outstanding, of which \$1.0m was collected by January 8, 2015. Of the \$2.1m, \$1.1m is considered current, while \$1.0m is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,088,906:** Current YTD expenditures are 2.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (59%), Juvenile Probation (14%), Correctional Health (12%), and Adult Probation (10%).
- **Services Expenditures (Operating) YTD variance of \$4,244,238:** Current YTD expenditures are 15.0 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$115,319):** Current YTD expenditures are 81.2 percent over budget. Non-Departmental comprises a large portion of the negative variance as expenditures for general public safety are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$8,211,358:** Current YTD expenditures are 73.2 percent under budget. Departments that make up the largest portion of the positive

variance are as follows: Non-Departmental (56%), Facilities Management (18%), and Juvenile Probation (14%).

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$1,365,397): Current YTD expenditures are 4.6 percent over budget. The current negative variance is attributed to the higher cost of medications and the higher number of patients with certain chronic illnesses, which has created a 55% negative budget variance in pharmaceutical expenses. The department is working with OMB to develop a resolution.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,191,195:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$45,772,642 is more than budgeted YTD revenue of \$44,581,447 resulting in a positive budget variance of \$1.1m or 2.7 percent. The FY 14-15 HURF revenue budget of \$95.8m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that 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 December 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	220,427,266	220,619,830	192,564
Property Taxes	436,942,622	245,315,733	249,110,685	3,794,952
Vehicle License Taxes	132,858,100	65,603,993	65,224,663	(379,330)
Intergovernmental	15,142,469	5,278,017	7,806,587	2,528,570
Miscellaneous	70,694,423	32,334,723	31,248,455	(1,086,268)
Interest	2,800,000	1,400,000	1,437,316	37,316
Total Operating Revenues	1,123,738,339	570,359,732	575,447,534	5,087,802
Total Non-Recurring Revenues	17,468,824	1,131,672	0	(1,131,672)
Total Revenues	1,141,207,163	571,491,404	575,447,534	3,956,130

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,478,427	259,914,717	249,216,131	10,698,586
Supplies	15,853,345	9,022,530	7,370,361	1,652,169
Services	157,739,569	77,949,679	59,812,915	18,136,764
Intergovernmental Payments	226,477,196	113,154,253	112,263,183	891,070
Debt Service	15,000	7,500	0	7,500
Capital Outlay	5,376,795	1,620,230	1,549,092	71,138
Transfers Out	199,798,007	88,408,146	88,400,646	7,500
Total Operating Expenditures	1,123,738,339	550,077,055	518,612,329	31,464,726
Total Non-Recurring Expenditures	131,181,132	57,956,289	27,459,830	30,496,459
Total Expenditures	1,254,919,471	608,033,344	546,072,159	61,961,185
Excess (Deficiency) of Revenues Over Expenditures	(113,712,308)	(36,541,940)	29,375,376	65,917,316
Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,207,163	571,491,404	575,447,534	3,956,130
<i>Expenditures</i>	1,254,919,471	608,033,344	546,072,159	61,961,185
Ending Fund Balance	0	77,170,368	150,578,110	73,407,742
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	77,170,368	150,578,110	73,407,742

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 December 31, 2014

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>
General Government					
ASSESSOR F100	24,379,426	11,958,718	11,316,491	642,227	5.37 %
ASSISTANT COUNTY MGR 940 F100	627,424	326,716	302,658	24,058	7.36 %
ASSISTANT COUNTY MGR 950 F100	963,228	484,660	202,527	282,133	58.21 %
BOARD OF SUPERVISORS D1 F100	367,304	185,932	147,270	38,662	20.79 %
BOARD OF SUPERVISORS D2 F100	367,304	186,097	160,063	26,034	13.99 %
BOARD OF SUPERVISORS D3 F100	367,304	188,941	171,468	17,473	9.25 %
BOARD OF SUPERVISORS D4 F100	367,304	189,210	181,395	7,815	4.13 %
BOARD OF SUPERVISORS D5 F100	367,304	201,470	173,866	27,604	13.70 %
CALL CENTER F100	1,689,179	931,682	856,652	75,030	8.05 %
CLERK OF THE BOARD F100	1,463,018	761,515	603,448	158,067	20.76 %
COUNTY MANAGER F100	2,556,760	1,095,685	1,065,178	30,507	2.78 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	735,623	690,293	45,330	6.16 %
ELECTIONS F100	21,041,925	17,775,783	14,595,974	3,179,809	17.89 %
ENTERPRISE TECHNOLOGY F100	34,150,127	25,593,127	13,391,677	12,201,450	47.67 %
FACILITIES MANAGEMENT F100	49,422,652	24,834,859	15,875,300	8,959,559	36.08 %
FINANCE F100	2,823,366	1,428,789	1,184,386	244,403	17.11 %
HUMAN RESOURCES F100	4,376,059	2,217,449	1,840,624	376,825	16.99 %
INTERNAL AUDIT F100	1,835,098	930,475	904,901	25,574	2.75 %
MANAGEMENT AND BUDGET F100	2,412,614	1,110,384	1,096,666	13,718	1.24 %
PROCUREMENT SERVICES F100	2,460,570	1,209,246	1,167,072	42,174	3.49 %
PROTECTIVE SERVICES F100	3,922,906	1,982,892	1,947,606	35,286	1.78 %
RECORDER F100	2,157,436	1,084,688	949,775	134,913	12.44 %
RESEARCH AND REPORTING F100	338,819	186,620	51,627	134,993	72.34 %
TREASURER F100	5,000,976	2,565,032	2,476,782	88,250	3.44 %
Subtotal	164,912,472	98,165,593	71,353,701	26,811,892	27.31 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	35,237,721	18,515,193	15,309,281	3,205,912	17.32 %
CONSTABLES F100	2,957,466	1,514,237	1,426,442	87,795	5.80 %
CORRECTIONAL HEALTH F100	3,218,665	1,616,241	1,615,777	464	0.03 %
COUNTY ATTORNEY F100	84,883,683	43,103,341	40,561,080	2,542,261	5.90 %
EMERGENCY MANAGEMENT F100	248,836	107,708	104,115	3,593	3.34 %
JUDICIAL BRANCH *	153,745,472	80,471,379	74,828,901	5,642,478	7.01 %
JUSTICE COURTS F100	17,979,447	9,329,944	8,750,574	579,370	6.21 %
MEDICAL EXAMINER F100	8,387,999	4,247,344	4,143,383	103,961	2.45 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	119,087,149	56,737,148	53,047,512	3,689,636	6.50 %
PUBLIC FIDUCIARY F100	3,150,990	1,588,768	1,492,399	96,369	6.07 %
SHERIFF F100	117,240,433	63,620,244	52,971,585	10,648,659	16.74 %
Subtotal	547,006,093	281,346,117	254,730,877	26,615,240	9.46 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,228,712	574,360	401,631	172,729	30.07 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	0	129,477	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	145,146	140,117	5,029	3.47 %
ENVIRONMENTAL SERVICES F100	4,702,415	2,814,574	2,576,708	237,866	8.45 %
HUMAN SERVICES F100	2,260,912	1,255,450	608,035	647,415	51.57 %
PUBLIC HEALTH F100	11,835,931	6,224,889	5,752,130	472,759	7.59 %
WASTE RESOURCES RECYCLING F100	3,300,429	1,678,296	1,408,764	269,532	16.06 %
Subtotal	23,854,024	12,822,192	10,887,384	1,934,808	15.09 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,279,802	325,686	388,058	(62,372)	(19.15) %
Subtotal	1,279,802	325,686	388,058	(62,372)	(19.15) %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,695,290	1,382,201	1,317,508	64,693	4.68 %
Subtotal	2,695,290	1,382,201	1,317,508	64,693	4.68 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	515,171,790	213,991,555	207,394,630	6,596,925	3.08 %
Subtotal	515,171,790	213,991,555	207,394,630	6,596,925	3.08 %
Total Expenditures	1,254,919,471	608,033,344	546,072,159	61,961,185	10.19 %

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 December 31, 2014

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	50,005,934	25,432,854	25,106,683	326,171	1.28 %
JUVENILE PROBATION F100	17,998,450	9,035,834	7,830,117	1,205,717	13.34 %
SUPERIOR COURT F100	85,741,088	46,002,691	41,892,101	4,110,590	8.94 %
Total Judicial Branch	153,745,472	80,471,379	74,828,901	5,642,478	7.01 %
Public Defense System					
CONTRACT COUNSEL F100	47,047,830	20,439,930	17,945,735	2,494,195	12.20 %
LEGAL ADVOCATE F100	10,954,941	5,523,816	5,183,305	340,511	6.16 %
LEGAL DEFENDER F100	12,234,905	6,164,047	6,030,398	133,649	2.17 %
PUBLIC ADVOCATE F100	9,375,309	4,732,424	4,273,818	458,606	9.69 %
PUBLIC DEFENDER F100	39,474,164	19,876,931	19,614,256	262,675	1.32 %
Total Public Defense System	119,087,149	56,737,148	53,047,512	3,689,636	6.50 %



Detention Fund

Executive Summary

As of December 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	68,023,108	66,632,421	(1,390,687)
Intergovernmental	31,060,428	15,530,204	13,601,151	(1,929,053)
Interest	1,101,300	551,300	545,053	(6,247)
Transfers In	176,801,288	88,400,646	88,400,646	0
Total Operating Revenues	350,258,797	172,505,258	169,179,271	(3,325,987)
Total Non-Recurring Revenues	260,027	260,027	260,189	162
Total Revenues	350,518,824	172,765,285	169,439,460	(3,325,826)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,061,618	141,772,631	137,683,725	4,088,906
Supplies	20,287,330	10,997,050	11,862,129	(865,079)
Services	55,297,200	28,271,260	24,027,022	4,244,238
Capital Outlay	1,137,289	142,017	257,336	(115,319)
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	181,182,958	173,830,212	7,352,746
Total Non-Recurring Expenditures	47,340,281	11,219,010	3,007,652	8,211,358
Total Expenditures	407,711,218	192,401,968	176,837,864	15,564,104

Excess (Deficiency) of Revenues Over Expenditures

	<u>(57,192,394)</u>	<u>(19,636,683)</u>	<u>(7,398,404)</u>	<u>12,238,279</u>
Beginning Fund Balance (audited)	57,452,420	57,452,420	61,258,394	3,805,974
<i>Revenues</i>	350,518,824	172,765,285	169,439,460	(3,325,826)
<i>Expenditures</i>	407,711,218	192,401,968	176,837,864	15,564,104
Ending Fund Balance	260,026	37,815,737	53,859,990	16,044,253
Restricted Fund Balance	260,026	37,815,737	53,859,990	16,044,253
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of December 31, 2014

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	27,665,274	13,819,586	13,502,575	317,011	2.29%
ASSISTANT COUNTY MGR 950 F255	396,764	214,085	213,161	924	0.43%
CORRECTIONAL HEALTH F255	59,497,309	29,604,064	30,969,461	(1,365,397)	(4.61)%
EDUCATION SERVICES F255	1,117,223	568,832	527,685	41,147	7.23%
ENTERPRISE TECHNOLOGY F255	1,024,713	495,597	404,415	91,182	18.40%
FACILITIES MANAGEMENT F255	33,031,516	16,486,070	11,050,493	5,435,577	32.97%
INTEGRATED CRIM JUST INFO F255	1,650,361	951,774	869,587	82,187	8.64%
JUVENILE PROBATION F255	34,849,511	18,153,784	16,066,325	2,087,459	11.50%
NON DEPARTMENTAL F255	37,732,634	4,706,640	228,990	4,477,650	95.13%
PROTECTIVE SERVICES F255	48,942	24,469	24,469	-	-
SHERIFF F255	210,696,971	107,377,067	102,980,704	4,396,363	4.09%
Total Expenditures	407,711,218	192,401,968	176,837,864	15,564,104	8.09%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of December 31, 2014

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,039,931	155,838	187,309	(31,471)
Supplies	0	0	8,068	(8,068)
Services	41,469,577	9,761,087	5,063,953	4,697,134
Intergovernmental Payments	226,232,514	113,028,762	112,129,449	899,313
Debt Service	15,000	7,500	0	7,500
Capital Outlay	3,424,000	1,500,000	1,309,516	190,484
Transfers Out	237,990,768	89,538,368	88,696,336	842,032
Total Non- Departmental Expenditures - 470	515,171,790	213,991,555	207,394,630	6,596,925

Expenditures - Excluding 470

Personnel Services	514,248,265	260,567,316	249,403,802	11,163,514
Supplies	26,528,974	18,156,845	8,868,382	9,288,463
Services	185,759,716	104,842,845	73,285,135	31,557,710
Intergovernmental Payments	244,682	125,491	133,734	(8,243)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,341,792	6,986,476	3,355,316
Transfers Out	30,000	7,500	0	7,500
Total Expenditures - Excluding 470	739,747,681	394,041,789	338,677,529	55,364,260
Total Expenditures	1,254,919,471	608,033,344	546,072,159	61,961,185



General Fund

Non-Departmental Expenditures Summary

As of December 31, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,002,078	136,901	187,309	(50,408)
Supplies	0	0	8,068	(8,068)
Services	7,422,983	332,634	287,409	45,225
Intergovernmental Payments	226,232,514	113,028,762	112,129,449	899,313
Debt Service	15,000	7,500	0	7,500
Capital Outlay	3,000,000	1,500,000	1,309,516	190,484
Transfers Out	199,768,007	88,400,646	88,400,646	0
Total Operating Expenditures	442,440,582	203,406,443	202,322,397	1,084,046
Non-Recurring				
Personnel Services	37,853	18,937	0	18,937
Supplies	-	-	-	-
Services	34,046,594	9,428,453	4,776,543	4,651,910
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	0	(0)
Transfers Out	38,222,761	1,137,722	295,690	842,032
Total Non-Recurring Expenditures	72,731,208	10,585,112	5,072,233	5,512,879
 Total Expenditures	 515,171,790	 213,991,555	 207,394,630	 6,596,925



General Fund

Expenditures by Agency

As of December 31, 2014

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,744,426	11,527,281	10,939,891	587,390	5.10 %
ASSISTANT COUNTY MGR 940 F100	627,424	326,716	302,658	24,058	7.36 %
ASSISTANT COUNTY MGR 950 F100	429,131	217,612	198,027	19,585	9.00 %
BOARD OF SUPERVISORS D1 F100	367,304	185,932	147,270	38,662	20.79 %
BOARD OF SUPERVISORS D2 F100	367,304	186,097	160,063	26,034	13.99 %
BOARD OF SUPERVISORS D3 F100	367,304	188,941	171,468	17,473	9.25 %
BOARD OF SUPERVISORS D4 F100	367,304	189,210	181,395	7,815	4.13 %
BOARD OF SUPERVISORS D5 F100	367,304	201,470	173,866	27,604	13.70 %
CALL CENTER F100	1,689,179	931,682	856,652	75,030	8.05 %
CLERK OF THE BOARD F100	1,219,399	603,938	603,448	490	0.08 %
COUNTY MANAGER F100	2,556,760	1,095,685	1,065,178	30,507	2.78 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	735,623	690,293	45,330	6.16 %
ELECTIONS F100	8,960,779	6,123,656	4,741,280	1,382,376	22.57 %
ENTERPRISE TECHNOLOGY F100	21,773,653	16,578,753	10,644,738	5,934,015	35.79 %
FACILITIES MANAGEMENT F100	41,883,873	21,058,024	15,005,036	6,052,988	28.74 %
FINANCE F100	2,823,366	1,428,789	1,184,386	244,403	17.11 %
HUMAN RESOURCES F100	3,921,059	1,989,945	1,840,624	149,321	7.50 %
INTERNAL AUDIT F100	1,835,098	930,475	904,901	25,574	2.75 %
MANAGEMENT AND BUDGET F100	2,412,614	1,110,384	1,096,666	13,718	1.24 %
PROCUREMENT SERVICES F100	2,460,570	1,195,417	1,160,658	34,759	2.91 %
PROTECTIVE SERVICES F100	3,922,906	1,982,892	1,947,606	35,286	1.78 %
RECORDER F100	2,157,436	1,084,688	949,775	134,913	12.44 %
RESEARCH AND REPORTING F100	338,819	186,620	51,627	134,993	72.34 %
TREASURER F100	5,000,976	2,565,032	2,476,782	88,250	3.44 %
Subtotal	131,048,357	72,624,862	57,494,290	15,130,572	20.83 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	32,410,682	15,887,718	15,303,480	584,238	3.68 %
CONSTABLES F100	2,952,966	1,511,837	1,426,442	85,395	5.65 %
CORRECTIONAL HEALTH F100	3,218,665	1,616,241	1,615,777	464	0.03 %
COUNTY ATTORNEY F100	84,354,683	42,574,341	40,390,444	2,183,897	5.13 %
EMERGENCY MANAGEMENT F100	248,836	107,708	104,115	3,593	3.34 %
JUDICIAL BRANCH *	149,429,741	76,180,648	72,974,072	3,206,576	4.21 %
JUSTICE COURTS F100	17,467,447	8,817,944	8,750,574	67,370	0.76 %
MEDICAL EXAMINER F100	8,387,999	4,247,344	4,143,383	103,961	2.45 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	117,846,648	56,039,358	51,728,621	4,310,737	7.69 %
PUBLIC FIDUCIARY F100	3,150,990	1,588,768	1,492,399	96,369	6.07 %
SHERIFF F100	104,080,940	51,249,556	48,273,071	2,976,485	5.81 %
Subtotal	524,417,829	260,316,033	246,682,206	13,633,827	5.24 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	807,862	403,930	401,631	2,299	0.57 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	-	129,477	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	145,146	140,117	5,029	3.47 %
ENVIRONMENTAL SERVICES F100	4,229,676	2,458,991	2,334,649	124,342	5.06 %
HUMAN SERVICES F100	2,260,912	1,255,450	608,035	647,415	51.57 %
PUBLIC HEALTH F100	11,835,931	6,224,889	5,752,130	472,759	7.59 %
WASTE RESOURCES RECYCLING F100	2,990,429	1,523,054	1,316,374	206,680	13.57 %
Subtotal	22,650,435	12,140,937	10,552,936	1,588,001	13.08 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	564,802	246,459	267,582	(21,123)	(8.57) %
Subtotal	564,802	246,459	267,582	(21,123)	(8.57) %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,616,334	1,342,321	1,292,918	49,403	3.68 %
Subtotal	2,616,334	1,342,321	1,292,918	49,403	3.68 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	442,440,582	203,406,443	202,322,397	1,084,046	0.53 %
Subtotal	442,440,582	203,406,443	202,322,397	1,084,046	0.53 %
Total Operating Expenditures	1,123,738,339	550,077,055	518,612,329	31,464,726	5.72 %

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 December 31, 2014

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					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	431,437	376,600	54,837	12.71 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	534,097	267,048	4,500	262,548	98.31 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	157,577	0	157,577	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	11,652,127	9,854,694	1,797,433	15.43 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	2,428,537	2,372,555	49.42 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	0	1,301,182	100.00 %
EDCS - ENTERPRISE DATA CNTR SYSTEMS	5,824,200	2,912,100	318,402	2,593,698	89.07 %
EDNK - ENTERPRISE DATA NETWORKING	450,000	-	-	-	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	2,456,385	470,612	1,985,773	80.84 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	24,259	34,241	58.53 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	45,912	19,113	26,799	58.37 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,028,538	356,279	672,259	65.36 %
WCB1 - WEST COURT BLDG	375,000	187,500	0	187,500	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	192,502	0	192,502	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	35,002	0	35,002	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	13,829	6,414	7,415	53.62 %
Subtotal	<u>33,864,115</u>	<u>25,540,731</u>	<u>13,859,411</u>	<u>11,681,320</u>	<u>45.74 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	18,000	0	18,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	213,535	0	213,535	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	2,395,940	5,801	2,390,139	99.76 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	4,500	2,400	0	2,400	100.00 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	170,636	358,364	67.74 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	465,004	671,087	59.07 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	639,448	666,192	51.02 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	9,000	20,980	(11,980)	(133.11) %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	729,397	1,110,603	60.36 %

Note: Totals may not foot due to rounding.

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

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General Fund

Expenditures by Agency

As of December 31, 2014

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	0	512,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	697,790	1,318,891	(621,101)	(89.01) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	765,979	84,021	9.88 %
CAD1 - CAD RMS	146,847	116,067	182	115,885	99.84 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	3,571,589	1,428,411	28.57 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	4,959,138	360,764	4,598,374	92.73 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	0	521,505	100.00 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	0	676,000	100.00 %
Subtotal	<u>22,588,264</u>	<u>21,030,084</u>	<u>8,048,671</u>	<u>12,981,413</u>	<u>61.73 %</u>
Health, Welfare and Sanitation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	170,430	0	170,430	100.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	355,583	242,059	113,524	31.93 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	80,122	82,869	(2,747)	(3.43) %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	75,120	9,521	65,599	87.33 %
Subtotal	<u>1,203,589</u>	<u>681,255</u>	<u>334,449</u>	<u>346,806</u>	<u>50.91 %</u>
Culture and Recreation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	67,000	107,879	(40,879)	(61.01) %
PKRR - PARKS RESTROOMS UPGRADES	275,000	12,227	13,127	(900)	(7.36) %
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
Subtotal	<u>715,000</u>	<u>79,227</u>	<u>120,476</u>	<u>(41,249)</u>	<u>(52.06) %</u>
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	39,880	24,591	15,289	38.34 %
Subtotal	<u>78,956</u>	<u>39,880</u>	<u>24,591</u>	<u>15,289</u>	<u>38.34 %</u>
Other Gov Fund					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	72,731,208	10,585,112	5,072,233	5,512,879	52.08 %

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.



General Fund

Expenditures by Agency

As of December 31, 2014

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Subtotal	72,731,208	10,585,112	5,072,233	5,512,879	52.08 %
<i>Total Non-Recurring Expenditures</i>	131,181,132	57,956,289	27,459,830	30,496,459	52.62 %
Total Expenditures	1,254,919,471	608,033,344	546,072,159	61,961,185	10.19 %

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 December 31, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	13,819,586	13,355,715	463,871	3.36%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	214,085	213,161	924	0.43%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,915,655	29,585,905	30,960,835	(1,374,930)	(4.65)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	495,597	404,415	91,182	18.40%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	50,000	20,055	29,945	59.89%
CCR0 - CODE COMPLIANC RESERVE	125,000	62,496	-	62,496	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	99,996	26,097	73,899	73.90%
DRJ0 - DURANGO JAIL	813,280	406,638	56,512	350,126	86.10%
DRV0 - DURANGO JUVE	25,000	12,498	-	12,498	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	39,506	-	39,506	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	62,496	-	62,496	100.00%
ESJ0 - ESTRELLA JAIL	698,428	349,212	3,325	345,887	99.05%
FAJ0 - FOURTH AVE JAIL	376,565	188,280	49,722	138,558	73.59%
LBJ0 - LBJ COMPLEX	1,253,860	626,928	490,464	136,464	21.77%
MDS0 - MADISON STREET STUDY	100,000	50,000	-	50,000	100.00%
OPER - OPERATING	19,205,596	9,610,206	7,935,432	1,674,774	17.43%
PFE0 - PROGRAM FEES	213,530	106,764	-	106,764	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	409,344	392,615	16,729	4.09%
SCT0 - BLDG SECURITY PROGRAM	125,000	62,496	-	62,496	100.00%
SEV0 - SOUTHEAST JUVE	748,500	374,250	85,942	288,308	77.04%
SFY0 - LIFE SAFETY PROGRAM	125,000	62,496	-	62,496	100.00%
TWJ0 - TOWERS JAIL	974,398	487,194	38,123	449,071	92.17%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	951,774	869,587	82,187	8.64%
JUVENILE PROBATION F255					
OPER - OPERATING	33,623,569	16,927,842	15,970,221	957,621	5.66%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,794,241	48,375	201,917	(153,542)	(317.40)%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	24,469	24,469	-	-
SHERIFF F255					
OPER - OPERATING	208,305,059	106,054,525	102,731,606	3,322,919	3.13%
Subtotal	360,370,937	181,182,958	173,830,212	7,352,746	4.06%
Total Operating Expenditures	360,370,937	181,182,958	173,830,212	7,352,746	4.06%

Note: Totals may not foot due to rounding.

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



Detention Fund

Expenditures by Agency

As of December 31, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	-	146,860	(146,860)	-
CORRECTIONAL HEALTH F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,654	18,159	8,626	9,533	52.50%
NRNP - NON-RECURRING/NON-PROJECT	-	-	(0)	0	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	568,832	527,685	41,147	7.23%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	1,435,196	811,467	623,729	43.46%
LBJC - LBJ COMPLEX	3,940,646	1,970,322	1,140,739	829,583	42.10%
NRNP - NON-RECURRING/NON-PROJECT	39,511	19,752	-	19,752	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	1,225,942	96,104	1,129,838	92.16%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	34,938,393	4,658,265	27,073	4,631,192	99.42%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	300,000	-	300,000	100.00%
KIT1 - KITCHEN INSTALLATION	340,000	340,000	184,046	155,954	45.87%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	192,542	56,273	136,269	70.77%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	8,779	131,221	93.73%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
Subtotal	47,340,281	11,219,010	3,007,652	8,211,358	73.19%
Total Non-Recurring Expenditures	47,340,281	11,219,010	3,007,652	8,211,358	73.19%
Total Expenditures	407,711,218	192,401,968	176,837,864	15,564,104	8.09%

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 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
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	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%	
AUG	35,512,049	71,886,675		36,562,301	2,554,138	3.0%	75,395,127	74,440,813	\$ (954,314)	-1.3%	
SEP	33,828,580	105,715,255		35,937,663	4,663,221	6.2%	110,874,720	110,378,476	\$ (496,244)	-0.4%	
OCT	34,719,704	140,434,959		36,475,372	6,418,888	5.1%	147,288,929	146,853,847	\$ (435,082)	-0.3%	
NOV	34,405,748	174,840,707		36,885,361	8,898,501	7.2%	183,373,859	183,739,208	\$ 365,349	0.2%	
DEC	35,329,158	210,169,865		36,880,621	10,449,965	4.4%	220,427,266	220,619,830	\$ 192,564	0.1%	
JAN	36,942,211	247,112,076		-	-	0.0%	259,172,452	-	\$ -	0.0%	
FEB	43,095,344	290,207,420		-	-	0.0%	304,371,077	-	\$ -	0.0%	
MAR	34,887,509	325,094,928		-	-	0.0%	340,961,280	-	\$ -	0.0%	
APR	37,001,308	362,096,236		-	-	0.0%	379,768,447	-	\$ -	0.0%	
MAY	41,299,538	403,395,774		-	-	0.0%	423,083,620	-	\$ -	0.0%	
JUN	37,698,430	441,094,204		-	-	0.0%	465,300,725	-	\$ -	0.0%	

\$ 441,094,204

\$ 220,619,830

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 14-15**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

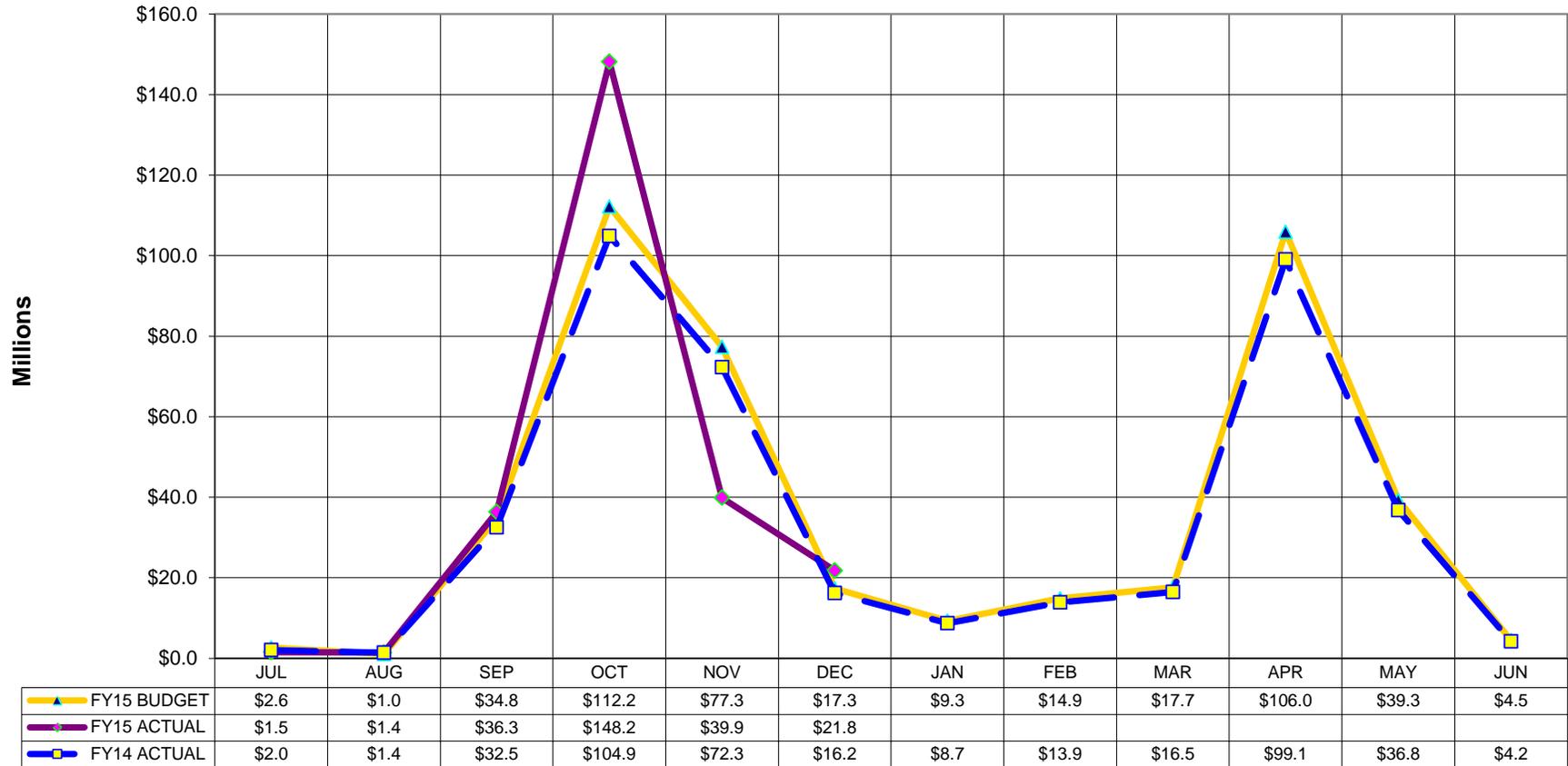
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-25.0%	\$ 1,523,495	\$ (508,526)	-25.0%	\$ 2,648,655	\$ 1,523,495	\$ (1,125,160)	-42.5%	2,648,655
AUG	1,390,298	3,422,319		1,430,187	2.9%	2,953,682	\$ (468,637)	-13.7%	3,660,553	2,953,682	\$ (706,871)	-19.3%	1,011,898
SEP	32,497,514	35,919,833		36,326,843	11.8%	39,280,525	\$ 3,360,692	9.4%	38,420,279	39,280,525	\$ 860,246	2.2%	34,759,726
OCT	104,921,169	140,841,003		148,167,954	41.2%	187,448,479	\$ 46,607,477	33.1%	150,645,204	187,448,479	\$ 36,803,275	24.4%	112,224,925
NOV	72,295,876	213,136,878		39,861,769	-44.9%	227,310,248	\$ 14,173,370	6.6%	227,973,729	227,310,248	\$ (663,481)	-0.3%	77,328,525
DEC	16,213,362	229,350,240		21,807,484	34.5%	249,117,732	\$ 19,767,492	8.6%	245,315,733	249,117,732	\$ 3,794,952	1.5%	17,342,004
JAN	8,700,175	238,050,415			0.0%	-	\$ -	0.0%	254,621,543	-	\$ -	0.0%	9,305,810
FEB	13,922,281	251,972,696			0.0%	-	\$ -	0.0%	269,512,980	-	\$ -	0.0%	14,891,437
MAR	16,509,251	268,481,947			0.0%	-	\$ -	0.0%	287,171,471	-	\$ -	0.0%	17,658,491
APR	99,065,040	367,546,987			0.0%	-	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140
MAY	36,763,967	404,310,954			0.0%	-	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781			0.0%	-	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
	<u>\$ 408,505,781</u>			<u>\$ 249,117,732</u>									<u>436,942,622</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

—▲ FY15 BUDGET
 —◆ FY15 ACTUAL
 —■ FY14 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 14-15**

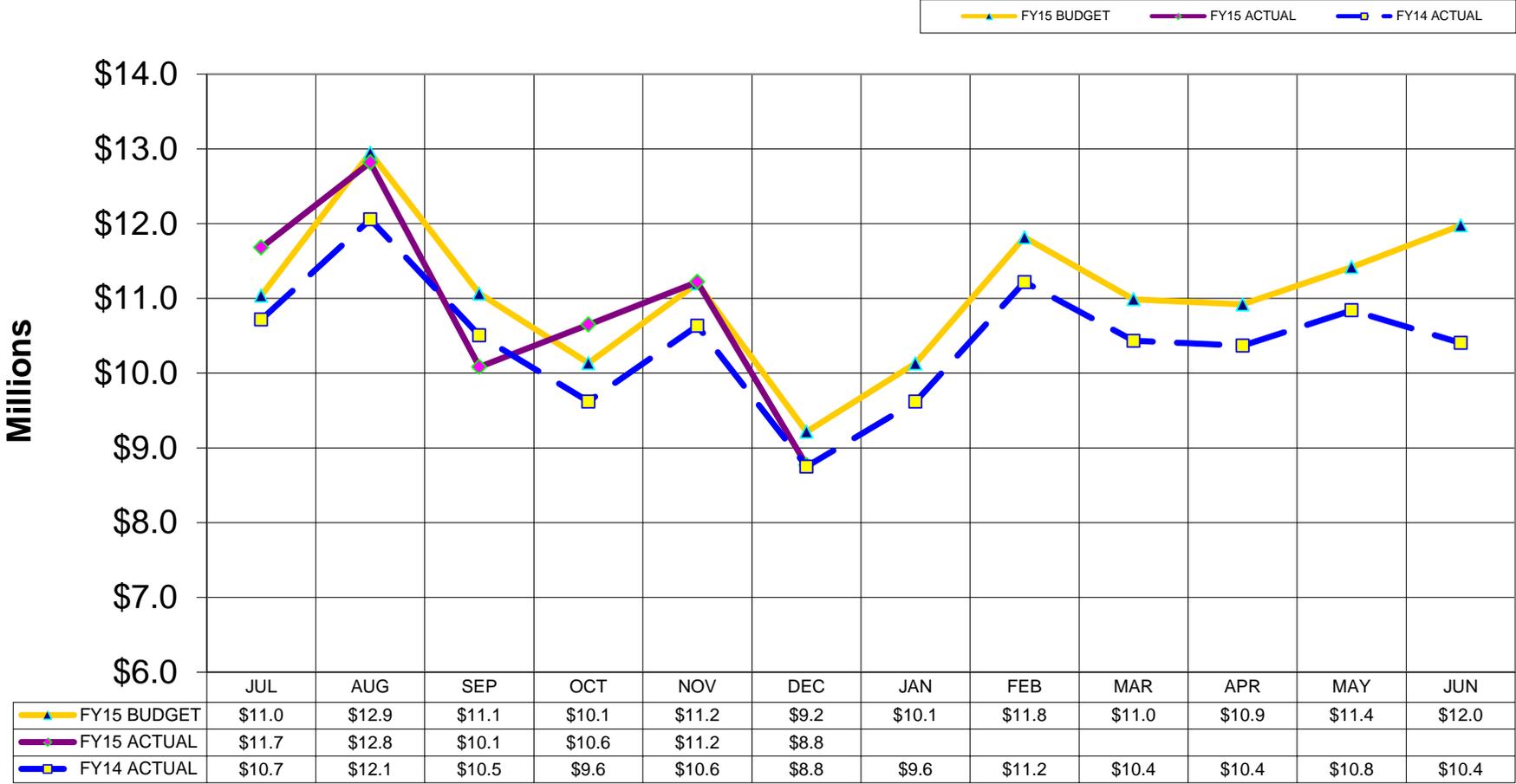
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147		12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215		10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466		10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772		11,220,124	5.5%	56,455,125	\$ 2,920,353	5.5%	56,387,248	56,455,125	\$ 67,877	0.1%
DEC	8,750,495	62,285,267		8,769,538	0.2%	65,224,663	\$ 2,939,396	4.7%	65,603,993	65,224,663	\$ (379,330)	-0.6%
JAN	9,617,965	71,903,233		-	0.0%	-	\$ -	0.0%	75,734,429	-	\$ -	0.0%
FEB	11,219,685	83,122,917		-	0.0%	-	\$ -	0.0%	87,551,929	-	\$ -	0.0%
MAR	10,433,770	93,556,687		-	0.0%	-	\$ -	0.0%	98,541,638	-	\$ -	0.0%
APR	10,368,623	103,925,310		-	0.0%	-	\$ -	0.0%	109,462,729	-	\$ -	0.0%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 65,224,663

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



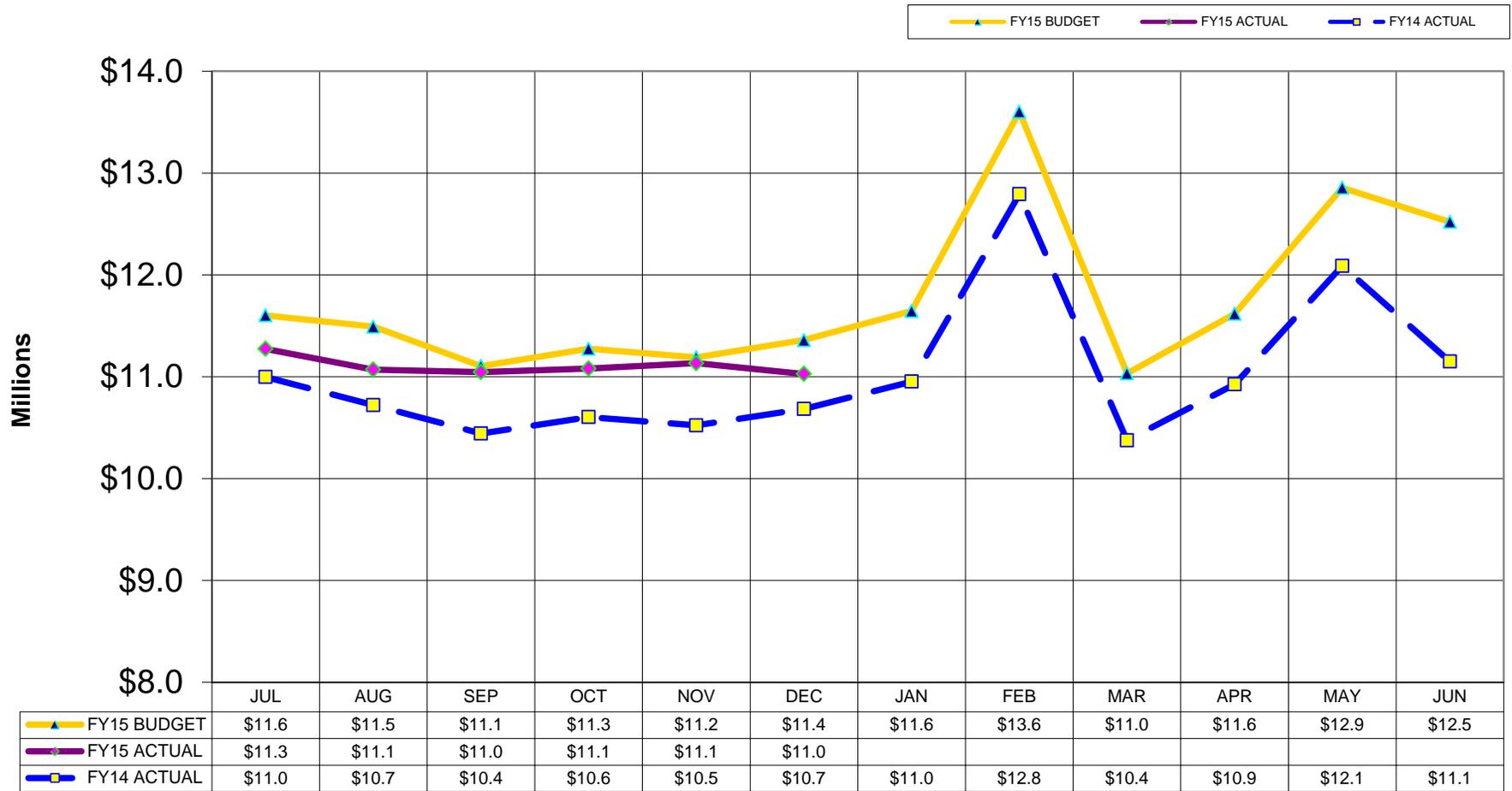
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
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	\$ 10,997,146	\$ 10,997,146	\$ 11,273,829	2.5%	\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%
AUG	10,722,124	21,719,270	11,070,538	3.2%	22,344,366	\$ 625,097	2.9%	23,093,951	22,344,366	\$ (749,585)	-3.2%
SEP	10,443,215	32,162,484	11,046,476	5.8%	33,390,843	\$ 1,228,358	3.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%
OCT	10,604,390	42,766,874	11,080,823	4.5%	44,471,666	\$ 1,704,792	4.0%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%
NOV	10,522,928	53,289,801	11,133,216	5.8%	55,604,882	\$ 2,315,081	4.3%	56,662,680	55,604,882	\$ (1,057,798)	-1.9%
DEC	10,684,192	63,973,994	11,027,539	3.2%	66,632,421	\$ 2,658,428	4.2%	68,023,108	66,632,421	\$ (1,390,687)	-2.0%
JAN	10,952,611	74,926,605	-	0.0%	-	\$ -	0.0%	79,668,944	-	\$ -	0.0%
FEB	12,792,703	87,719,308	-	0.0%	-	\$ -	0.0%	93,271,337	-	\$ -	0.0%
MAR	10,376,087	98,095,395	-	0.0%	-	\$ -	0.0%	104,304,159	-	\$ -	0.0%
APR	10,925,565	109,020,960	-	0.0%	-	\$ -	0.0%	115,921,237	-	\$ -	0.0%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%
<u>\$132,259,974</u>		<u>\$ 66,632,421</u>									

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 14-15**

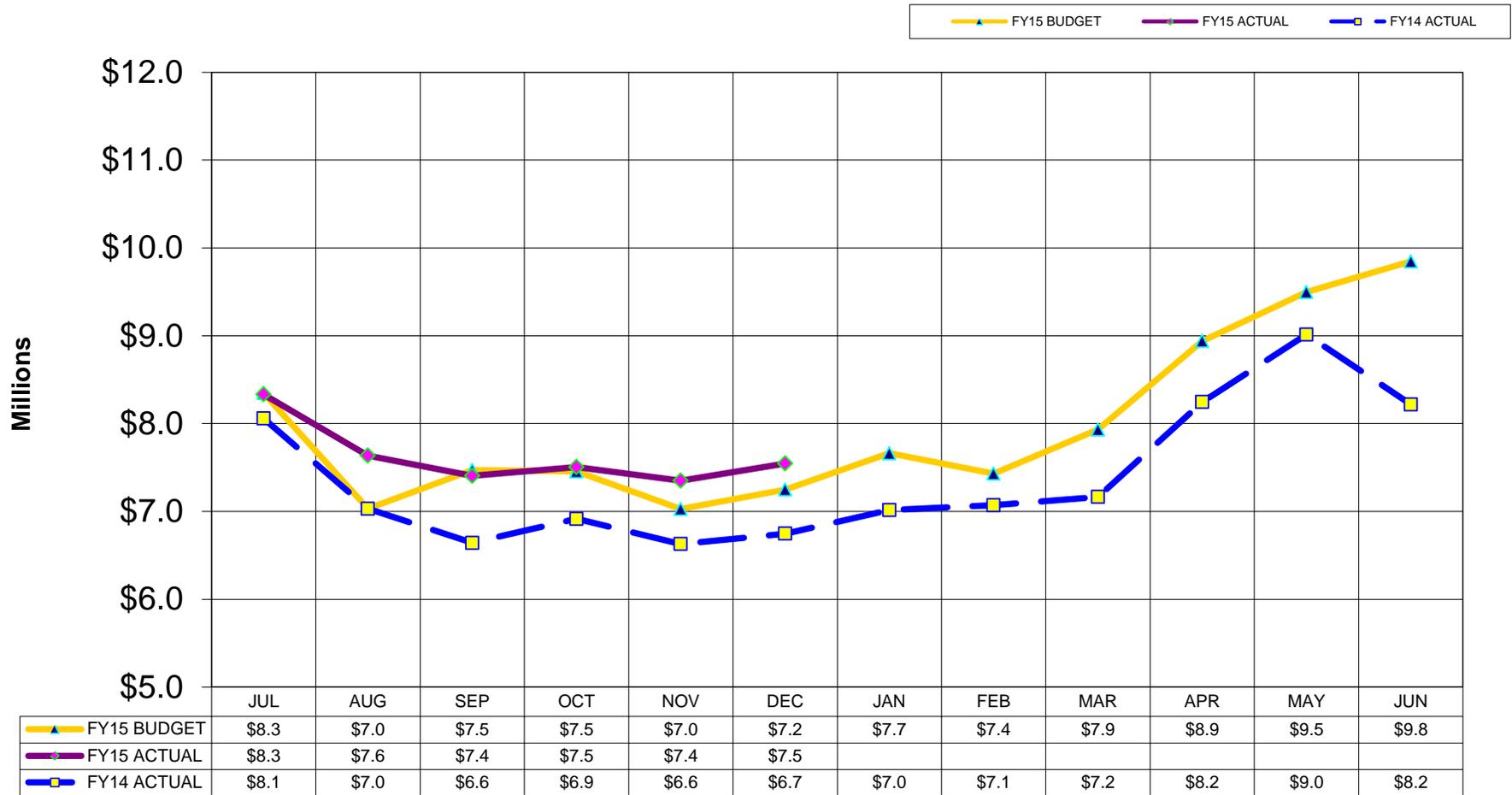
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 8,060,455	\$ 8,060,455		\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%
AUG	7,031,195	15,091,650		7,634,737	8.6%	15,966,601	\$ 874,951	5.8%	15,377,675	15,966,601	\$ 588,926	3.8%
SEP	6,642,221	21,733,871		7,404,659	11.5%	23,371,260	\$ 1,637,390	7.5%	22,849,829	23,371,260	\$ 521,431	2.3%
OCT	6,914,752	28,648,623		7,505,583	8.5%	30,876,843	\$ 2,228,220	7.8%	30,304,136	30,876,843	\$ 572,707	1.9%
NOV	6,628,440	35,277,064		7,350,154	10.9%	38,226,997	\$ 2,949,934	8.4%	37,332,839	38,226,997	\$ 894,158	2.4%
DEC	6,746,781	42,023,844		7,545,645	11.8%	45,772,642	\$ 3,748,798	8.9%	44,581,447	45,772,642	\$ 1,191,195	2.7%
JAN	7,015,656	49,039,500		-	0.0%	-	\$ -	0.0%	52,244,080	-	\$ -	0.0%
FEB	7,071,590	56,111,090		-	0.0%	-	\$ -	0.0%	59,673,941	-	\$ -	0.0%
MAR	7,164,831	63,275,922		-	0.0%	-	\$ -	0.0%	67,607,008	-	\$ -	0.0%
APR	8,246,542	71,522,463		-	0.0%	-	\$ -	0.0%	76,547,321	-	\$ -	0.0%
MAY	9,014,511	80,536,975		-	0.0%	-	\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050		-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%

\$ 88,755,050

\$ 45,772,642

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).