



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: June 15, 2015

Re: FY 14-15 Executive Summary – May 2015

Attached is the General Fund and Detention Fund financial activity through May 31, 2015. 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 \$6,648,441:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$6.6m or 1.6 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 May 2014, the May 2015 month-end sales tax is 8.6 percent higher, while the year-to-date is 6.5 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 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 July 2014 (most recent), was comprised of the following major sectors: retail (52%), restaurants and bars (10%), utilities (11%), contracting (11%), rentals of personal property (3%), and various other categories (13%). 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 May 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona April 2015 sales tax collections were up 4.0 percent compared to April 2014. Year-to-date sales tax collections are up 4.2 percent. Maricopa County's not seasonally adjusted unemployment rate is 4.8 percent as of April 2015 (most recent), which remains below both the State and United States not seasonally adjusted unemployment rate of 5.7 percent and 5.1 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$1,901,221** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$1.9m or 0.4 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through May 2015 are 96.9 percent of the adopted levy compared to a historical average of 95.6 percent. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$2,307,547:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$2.3m or 1.9 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. According to Wardsauto.com June 2015 report, light-vehicle sales were 1.6 million units in May 2015, which was the largest single month tally since July 2005. The May 2015 seasonally adjusted annual rate (SAAR) for light-vehicle sales was 17.7 million units, which is the best since July 2005. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of \$356,400:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$356.4 thousand or 17.0 percent. The FY 14-15 interest revenue budget of \$2.8m is a conservative projection based on the prior year's low interest yield and expected decrease in average daily cash balance. As compare to March 2014, the March 2015 YTD collection is 10.8 percent lower than prior fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$15,652,759:** Current YTD expenditures are 3.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (13%), Sheriff's Office (11%), Superior Court (10%), Clerk of the Superior Court (10%), Assessor (8%), Juvenile Probation (8%), Elections (6%), Facilities Management (5%), and Public Health (5%).
- **Services Expenditures (Operating) YTD variance of \$20,338,413:** Current YTD expenditures are 14.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (31%), Office of Enterprise Technology (27%), and Contract Counsel (26%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,439,621:** Current YTD expenditures are 0.7 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of (\$2,216,380):** Current YTD expenditures are 69.2 percent over budget. Departments that make up the largest portion of the negative variance are as follows: County Attorney (42%), Clerk of Superior Court (20%), Sheriff's Office (14%), and Non-Departmental (7%).

- **Total Non-Recurring Expenditures YTD variance of \$32,583,711:** Current YTD expenditures are 41.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (27%), Sheriff's Office (21%), Facilities Management (16%), Office of Enterprise Technology (15%), and Clerk of the Superior Court (9%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budgets.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,276,594):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.2m or 1.0 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 May 2014, May 2015 month-end sales tax is 7.1 percent higher, while the year-to-date is 5.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$2,906,455):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.9m or 10.2 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The May 2015, jail billing accounts receivable aging report indicates that \$1.7m in total receivables was outstanding, of which \$1.5m was collected by June 8th, 2015. Of the \$1.7m, \$1.5m is considered current, while a \$105.4 thousand is aged greater than 45 days and \$114.0 thousand is aged greater than 90 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$7,046,771:** Current YTD expenditures are 2.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (64%), Juvenile Probation (15%), Adult Probation (8%), and Correctional Health (7%).
- **Services Expenditures (Operating) YTD variance of \$5,006,909:** Current YTD expenditures are 9.9 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 (\$1,798,301):** Current YTD expenditures are over budget. Non-Departmental and Sheriff's Office comprise a large portion of the negative variance, as expenditures for general public safety and data center are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$11,069,729:** Current YTD expenditures are 54.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (70%), Facilities Management (17%), and Sheriff's Office (9%).

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$2,455,010): Current YTD expenditures are 4.5 percent over budget. The current negative variance is primarily attributed to the higher cost of medications and contracted nursing staff caused by the higher number of patients with certain chronic care illnesses, which has created a 54% and 25% negative budget variance in pharmaceutical and registry expenses, respectively. The department has worked with OMB to develop a resolution and will be within budget by year-end.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$2,037,912:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$88,083,622 is more than budgeted YTD revenue of \$86,045,710 resulting in a positive budget variance of \$2.0m or 2.4 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 May 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	423,083,620	429,732,061	6,648,441
Property Taxes	436,942,622	432,455,786	434,357,007	1,901,221
Vehicle License Taxes	132,858,100	120,881,451	123,188,998	2,307,547
Intergovernmental	15,142,469	11,914,570	12,888,762	974,192
Miscellaneous	70,731,070	63,823,978	66,283,904	2,459,926
Interest	2,800,000	2,100,000	2,456,400	356,400
Total Operating Revenues	1,123,774,986	1,054,259,405	1,068,907,133	14,647,728
Total Non-Recurring Revenues	17,468,824	2,446,806	1,927,301	(519,505)
Total Revenues	1,141,243,810	1,056,706,211	1,070,834,434	14,128,223

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,527,900	470,283,156	454,630,397	15,652,759
Supplies	15,854,735	14,423,219	13,870,027	553,192
Services	157,725,353	137,523,039	117,184,626	20,338,413
Intergovernmental Payments	226,477,196	207,619,213	206,179,592	1,439,621
Debt Service	15,000	13,750	0	13,750
Capital Outlay	5,376,795	3,201,605	5,417,985	(2,216,380)
Transfers Out	199,798,007	162,090,351	162,091,511	(1,160)
Total Operating Expenditures	1,123,774,986	995,154,333	959,374,139	35,780,194
Total Non-Recurring Expenditures	131,181,132	79,311,896	46,728,185	32,583,711
Total Expenditures	1,254,956,118	1,074,466,229	1,006,102,325	68,363,904
Excess (Deficiency) of Revenues Over Expenditures	(113,712,308)	(17,760,018)	64,732,109	82,492,127
Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,243,810	1,056,706,211	1,070,834,434	14,128,223
<i>Expenditures</i>	1,254,956,118	1,074,466,229	1,006,102,325	68,363,904
Ending Fund Balance	0	95,952,290	185,934,843	89,982,553
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	95,952,290	185,934,843	89,982,553

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 May 31, 2015

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	24,382,839	22,344,523	21,084,689	1,259,834	5.64 %
ASSISTANT COUNTY MGR 940 F100	627,424	577,182	476,499	100,683	17.44 %
ASSISTANT COUNTY MGR 950 F100	963,228	883,511	432,243	451,268	51.08 %
BOARD OF SUPERVISORS D1 F100	367,304	324,817	287,272	37,545	11.56 %
BOARD OF SUPERVISORS D2 F100	367,304	335,932	311,745	24,187	7.20 %
BOARD OF SUPERVISORS D3 F100	367,304	336,388	313,692	22,696	6.75 %
BOARD OF SUPERVISORS D4 F100	367,304	335,864	328,358	7,506	2.23 %
BOARD OF SUPERVISORS D5 F100	367,304	339,091	332,717	6,374	1.88 %
CALL CENTER F100	1,689,179	1,557,271	1,490,209	67,062	4.31 %
CLERK OF THE BOARD F100	1,463,018	1,350,006	1,108,201	241,805	17.91 %
COUNTY MANAGER F100	2,556,760	2,312,354	2,169,249	143,105	6.19 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,328,891	1,252,869	76,022	5.72 %
ELECTIONS F100	21,041,925	20,593,517	17,132,846	3,460,671	16.80 %
ENTERPRISE TECHNOLOGY F100	36,462,105	35,109,988	25,242,539	9,867,449	28.10 %
FACILITIES MANAGEMENT F100	49,428,537	45,303,167	33,181,982	12,121,185	26.76 %
FINANCE F100	2,823,366	2,591,711	2,130,369	461,342	17.80 %
HUMAN RESOURCES F100	4,376,059	4,002,908	3,335,695	667,213	16.67 %
INTERNAL AUDIT F100	1,835,837	1,686,747	1,606,382	80,365	4.76 %
MANAGEMENT AND BUDGET F100	2,412,614	1,977,537	1,925,229	52,308	2.65 %
PROCUREMENT SERVICES F100	2,461,364	2,276,664	2,180,839	95,825	4.21 %
PROTECTIVE SERVICES F100	3,925,912	3,586,606	3,484,414	102,192	2.85 %
RECORDER F100	2,157,950	1,970,696	1,752,468	218,228	11.07 %
RESEARCH AND REPORTING F100	338,819	310,667	52,963	257,704	82.95 %
TREASURER F100	5,002,464	4,588,638	4,470,938	117,700	2.57 %
Subtotal	167,243,944	156,024,676	126,084,406	29,940,270	19.19 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	32,358,232	28,523,119	3,835,113	11.85 %
CONSTABLES F100	3,020,568	2,760,177	2,647,602	112,575	4.08 %
CORRECTIONAL HEALTH F100	3,243,665	2,946,696	2,929,959	16,737	0.57 %
COUNTY ATTORNEY F100	84,887,029	77,681,248	76,238,597	1,442,651	1.86 %
EMERGENCY MANAGEMENT F100	248,836	218,341	211,536	6,805	3.12 %
JUDICIAL BRANCH *	153,775,922	141,267,631	138,051,425	3,216,206	2.28 %
JUSTICE COURTS F100	17,983,692	16,493,419	15,690,659	802,760	4.87 %
MEDICAL EXAMINER F100	8,403,620	7,702,945	7,655,918	47,027	0.61 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	494,570	0	0.00 %
PUBLIC DEFENSE SYSTEM *	119,096,840	105,975,590	101,054,499	4,921,091	4.64 %
PUBLIC FIDUCIARY F100	3,150,990	2,879,460	2,738,902	140,558	4.88 %
SHERIFF F100	117,245,368	106,254,912	95,622,319	10,632,593	10.01 %
Subtotal	547,162,483	497,033,221	471,859,106	25,174,115	5.06 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	1,126,320	1,056,757	69,563	6.18 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,702,653	4,400,677	4,119,815	280,862	6.38 %
HUMAN SERVICES F100	2,260,912	2,133,329	1,584,276	549,053	25.74 %
PUBLIC HEALTH F100	11,880,697	11,166,797	10,327,867	838,930	7.51 %
WASTE RESOURCES RECYCLING F100	3,301,094	3,045,641	2,672,984	372,657	12.24 %
Subtotal	23,633,022	22,131,718	20,020,654	2,111,064	9.54 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	1,037,761	842,204	195,557	18.84 %
Subtotal	1,279,802	1,037,761	842,204	195,557	18.84 %
Education					
EDUCATION SERVICES F100	2,695,290	2,518,298	2,461,127	57,171	2.27 %
Subtotal	2,695,290	2,518,298	2,461,127	57,171	2.27 %
Other Gov Fund					
NON DEPARTMENTAL F100	512,674,906	395,463,430	384,593,011	10,870,419	2.75 %
Subtotal	512,674,906	395,463,430	384,593,011	10,870,419	2.75 %
390 - EMPLOYEE BNFTS AND HLTH F100					
EMPLOYEE BNFTS AND HLTH F100	266,671	257,125	241,818	15,307	5.95 %
Subtotal	266,671	257,125	241,818	15,307	5.95 %
Total Expenditures	1,254,956,118	1,074,466,229	1,006,102,325	68,363,904	6.36 %

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 May 31, 2015

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	50,009,303	45,765,188	45,223,400	541,788	1.18 %
JUVENILE PROBATION F100	17,998,450	16,446,722	15,157,350	1,289,372	7.84 %
SUPERIOR COURT F100	85,768,169	79,055,721	77,670,675	1,385,046	1.75 %
Total Judicial Branch	<u>153,775,922</u>	<u>141,267,631</u>	<u>138,051,425</u>	<u>3,216,206</u>	<u>2.28 %</u>
Public Defense System					
CONTRACT COUNSEL F100	47,048,359	40,040,293	36,474,670	3,565,623	8.91 %
LEGAL ADVOCATE F100	10,956,938	10,028,354	9,773,628	254,726	2.54 %
LEGAL DEFENDER F100	12,237,478	11,190,586	11,151,676	38,910	0.35 %
PUBLIC ADVOCATE F100	9,376,497	8,597,614	7,995,344	602,270	7.01 %
PUBLIC DEFENDER F100	39,477,568	36,118,743	35,659,180	459,563	1.27 %
Total Public Defense System	<u>119,096,840</u>	<u>105,975,590</u>	<u>101,054,499</u>	<u>4,921,091</u>	<u>4.64 %</u>



Detention Fund

Executive Summary

As of May 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	128,775,420	127,498,826	(1,276,594)
Intergovernmental	31,060,428	28,472,044	25,565,589	(2,906,455)
Interest	1,101,300	826,300	939,848	113,548
Transfers In	176,801,288	162,067,851	162,067,851	0
Total Operating Revenues	350,258,797	320,141,615	316,072,114	(4,069,501)
Total Non-Recurring Revenues	260,027	260,027	260,189	162
Total Revenues	350,518,824	320,401,642	316,332,303	(4,069,339)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	258,018,949	250,972,178	7,046,771
Supplies	20,275,437	18,721,343	20,314,978	(1,593,635)
Services	55,285,373	50,611,118	45,604,209	5,006,909
Intergovernmental Payments	0	0	2,051	(2,051)
Capital Outlay	1,137,289	175,052	1,973,353	(1,798,301)
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	327,526,462	318,866,768	8,659,694
Total Non-Recurring Expenditures	47,340,280	20,187,773	9,118,044	11,069,729
Total Expenditures	407,711,217	347,714,235	327,984,813	19,729,422

Excess (Deficiency) of Revenues

Over Expenditures	(57,192,393)	(27,312,593)	(11,652,510)	15,660,083
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Beginning Fund Balance (audited)	57,452,420	57,452,420	61,258,394	3,805,974
<i>Revenues</i>	350,518,824	320,401,642	316,332,303	(4,069,339)
<i>Expenditures</i>	407,711,217	347,714,235	327,984,813	19,729,422
Ending Fund Balance	260,027	30,139,827	49,605,884	19,466,057
Restricted Fund Balance	260,027	30,139,827	49,605,884	19,466,057
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of May 31, 2015

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	25,304,410	24,776,129	528,281	2.09%
ASSISTANT COUNTY MGR 950 F255	396,764	365,729	318,375	47,354	12.95%
CORRECTIONAL HEALTH F255	62,433,294	54,356,492	56,811,502	(2,455,010)	(4.52)%
EDUCATION SERVICES F255	1,117,223	1,013,186	1,003,742	9,444	0.93%
ENTERPRISE TECHNOLOGY F255	1,295,863	936,527	750,942	185,585	19.82%
FACILITIES MANAGEMENT F255	33,031,516	30,075,695	22,949,890	7,125,805	23.69%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,513,098	1,472,127	40,971	2.71%
JUVENILE PROBATION F255	34,855,591	32,027,429	29,936,403	2,091,026	6.53%
NON DEPARTMENTAL F255	34,481,916	9,542,095	2,605,653	6,936,442	72.69%
PROTECTIVE SERVICES F255	48,942	44,863	44,839	24	0.05%
SHERIFF F255	210,734,473	192,534,711	187,315,210	5,219,501	2.71%
Total Expenditures	407,711,217	347,714,235	327,984,813	19,729,422	5.67%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of May 31, 2015

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	5,908,580	1,017,568	370,968	646,600
Supplies	0	0	8,068	(8,068)
Services	31,593,146	13,571,244	5,119,864	8,451,380
Intergovernmental Payments	226,232,514	207,394,397	205,888,967	1,505,430
Debt Service	15,000	13,750	0	13,750
Capital Outlay	3,424,000	2,750,000	3,330,706	(580,706)
Transfers Out	245,501,666	170,716,471	169,874,439	842,032
Total Non- Departmental Expenditures - 470	<u>512,674,906</u>	<u>395,463,430</u>	<u>384,593,011</u>	<u>10,870,419</u>

Expenditures - Excluding 470

Personnel Services	514,464,772	470,972,673	455,193,128	15,779,545
Supplies	26,555,364	25,084,974	18,277,423	6,807,551
Services	188,050,350	171,731,311	135,498,388	36,232,923
Intergovernmental Payments	244,682	224,816	339,902	(115,086)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,966,525	12,176,812	(1,210,287)
Transfers Out	30,000	22,500	23,660	(1,160)
Total Expenditures - Excluding 470	<u>742,281,212</u>	<u>679,002,799</u>	<u>621,509,313</u>	<u>57,493,486</u>
Total Expenditures	<u><u>1,254,956,118</u></u>	<u><u>1,074,466,229</u></u>	<u><u>1,006,102,325</u></u>	<u><u>68,363,904</u></u>



General Fund

Non-Departmental Expenditures Summary

As of May 31, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	982,851	370,968	611,883
Supplies	0	0	8,068	(8,068)
Services	5,646,983	123,966	5,989	117,977
Intergovernmental Payments	226,232,514	207,394,397	205,888,967	1,505,430
Debt Service	15,000	13,750	0	13,750
Capital Outlay	3,000,000	2,750,000	2,906,707	(156,707)
Transfers Out	199,768,007	162,067,851	162,067,851	0
Total Operating Expenditures	440,533,231	373,332,815	371,248,549	2,084,266
Non-Recurring				
Personnel Services	37,853	34,717	0	34,717
Supplies	-	-	-	-
Services	25,946,163	13,447,278	5,113,875	8,333,403
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	423,999	(423,999)
Transfers Out	45,733,659	8,648,620	7,806,588	842,032
Total Non-Recurring Expenditures	72,141,675	22,130,615	13,344,462	8,786,153
 Total Expenditures	 512,674,906	 395,463,430	 384,593,011	 10,870,419



General Fund

Expenditures by Agency

As of May 31, 2015

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	23,747,839	21,709,523	20,453,204	1,256,319	5.79 %
ASSISTANT COUNTY MGR 940 F100	627,424	577,182	476,499	100,683	17.44 %
ASSISTANT COUNTY MGR 950 F100	429,131	393,923	378,465	15,458	3.92 %
BOARD OF SUPERVISORS D1 F100	367,304	324,817	287,272	37,545	11.56 %
BOARD OF SUPERVISORS D2 F100	367,304	335,932	311,745	24,187	7.20 %
BOARD OF SUPERVISORS D3 F100	367,304	336,388	313,692	22,696	6.75 %
BOARD OF SUPERVISORS D4 F100	367,304	335,864	328,358	7,506	2.23 %
BOARD OF SUPERVISORS D5 F100	367,304	339,091	332,717	6,374	1.88 %
CALL CENTER F100	1,689,179	1,557,271	1,490,209	67,062	4.31 %
CLERK OF THE BOARD F100	1,219,399	1,117,394	1,090,413	26,981	2.41 %
COUNTY MANAGER F100	2,556,760	2,312,354	2,169,249	143,105	6.19 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,328,891	1,252,869	76,022	5.72 %
ELECTIONS F100	8,960,779	8,512,371	7,253,859	1,258,512	14.78 %
ENTERPRISE TECHNOLOGY F100	23,556,781	22,783,514	17,716,221	5,067,293	22.24 %
FACILITIES MANAGEMENT F100	41,889,758	38,391,387	31,334,474	7,056,913	18.38 %
FINANCE F100	2,823,366	2,591,711	2,130,369	461,342	17.80 %
HUMAN RESOURCES F100	3,921,059	3,585,824	3,304,375	281,449	7.85 %
INTERNAL AUDIT F100	1,835,837	1,686,747	1,606,382	80,365	4.76 %
MANAGEMENT AND BUDGET F100	2,412,614	1,977,537	1,925,229	52,308	2.65 %
PROCUREMENT SERVICES F100	2,461,364	2,261,844	2,176,769	85,075	3.76 %
PROTECTIVE SERVICES F100	3,925,912	3,586,606	3,484,414	102,192	2.85 %
RECORDER F100	2,157,950	1,970,696	1,752,468	218,228	11.07 %
RESEARCH AND REPORTING F100	338,819	310,667	52,963	257,704	82.95 %
TREASURER F100	5,002,464	4,588,638	4,470,938	117,700	2.57 %
Subtotal	132,850,979	122,916,172	106,093,152	16,823,020	13.69 %
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	32,410,682	29,565,141	28,510,013	1,055,128	3.57 %
CONSTABLES F100	2,980,385	2,726,180	2,643,833	82,347	3.02 %
CORRECTIONAL HEALTH F100	3,218,665	2,946,696	2,929,959	16,737	0.57 %
COUNTY ATTORNEY F100	84,358,029	77,152,248	76,001,106	1,151,142	1.49 %
EMERGENCY MANAGEMENT F100	248,836	218,341	211,536	6,805	3.12 %
JUDICIAL BRANCH *	149,460,191	136,951,900	134,847,289	2,104,611	1.54 %
JUSTICE COURTS F100	17,471,692	15,981,419	15,690,659	290,760	1.82 %
MEDICAL EXAMINER F100	8,403,620	7,702,945	7,655,918	47,027	0.61 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	494,570	0	0.00 %
PUBLIC DEFENSE SYSTEM *	117,856,339	104,884,530	98,352,919	6,531,611	6.23 %
PUBLIC FIDUCIARY F100	3,150,990	2,879,460	2,738,902	140,558	4.88 %
SHERIFF F100	104,085,875	93,203,989	89,575,606	3,628,383	3.89 %
Subtotal	524,513,536	474,707,419	459,652,312	15,055,107	3.17 %
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	807,862	740,540	740,157	383	0.05 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,229,914	3,927,938	3,719,612	208,326	5.30 %
HUMAN SERVICES F100	2,260,912	2,133,329	1,584,276	549,053	25.74 %
PUBLIC HEALTH F100	11,880,697	11,166,797	10,327,867	838,930	7.51 %
WASTE RESOURCES RECYCLING F100	2,991,094	2,754,494	2,550,037	204,457	7.42 %
Subtotal	22,429,433	20,982,052	19,180,903	1,801,149	8.58 %
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	564,802	512,761	551,097	(38,336)	(7.48) %
Subtotal	564,802	512,761	551,097	(38,336)	(7.48) %
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,616,334	2,445,989	2,406,308	39,681	1.62 %
Subtotal	2,616,334	2,445,989	2,406,308	39,681	1.62 %
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	440,533,231	373,332,815	371,248,549	2,084,266	0.56 %
Subtotal	440,533,231	373,332,815	371,248,549	2,084,266	0.56 %
390 - EMPLOYEE BNFTS AND HLTH F10	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EMPLOYEE BNFTS AND HLTH F100	266,671	257,125	241,818	15,307	5.95 %
Subtotal	266,671	257,125	241,818	15,307	5.95 %
Total Operating Expenditures	1,123,774,986	995,154,333	959,374,139	35,780,194	3.60 %

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 May 31, 2015

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	635,000	631,485	3,515	0.55 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	534,097	489,588	53,777	435,811	89.02 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	232,612	17,788	214,824	92.35 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	12,081,146	9,878,988	2,202,158	18.23 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	3,974,797	826,295	17.21 %
DLRP - DESKTOP LAPTOP REPLACEMENT	528,850	250,000	0	250,000	100.00 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	1,133,681	167,501	12.87 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	5,824,200	2,102,826	3,721,374	63.90 %
EDNK - ENTPRISE DATA NETWORKING	450,000	150,000	315,015	(165,015)	(110.01) %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	4,490,955	1,113,487	3,377,468	75.21 %
DCT1 - SOUTH COURT TOWER	117,000	107,250	24,297	82,953	77.35 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	84,172	19,113	65,059	77.29 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,885,653	614,884	1,270,769	67.39 %
WCB1 - WEST COURT BLDG	375,000	343,750	75,727	268,023	77.97 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	352,917	31,320	321,597	91.13 %
LRN1 - LEARNING MANAGEMENT	70,000	64,167	0	64,167	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	14,820	4,070	10,750	72.54 %
Subtotal	<u>34,392,965</u>	<u>33,108,504</u>	<u>19,991,254</u>	<u>13,117,250</u>	<u>39.62 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	18,000	2,905	15,095	83.86 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	379,151	0	379,151	100.00 %
RFR1 - COSC RFR SYSTEM REPLACEMENT	2,395,940	2,395,940	10,201	2,385,739	99.57 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	40,183	33,997	3,769	30,228	88.91 %
CORRECTIONAL HEALTH F100					
NRNP - NON-RECURRING/NON-PROJECT	25,000	-	-	-	-
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	237,491	291,509	55.11 %

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Continued on next page



General Fund

Expenditures by Agency

As of May 31, 2015

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	613,141	522,950	46.03 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	1,158,266	147,374	11.29 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	29,980	4,020	11.82 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	1,402,750	437,250	23.76 %
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	1,091,060	2,701,580	(1,610,520)	(147.61) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	765,979	84,021	9.88 %
CAD1 - CAD RMS	146,847	146,847	182	146,665	99.88 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	3,388,030	1,611,970	32.24 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,608,593	1,189,957	4,418,636	78.78 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	407,991	113,514	21.77 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	294,574	381,426	56.42 %
Subtotal	<u>22,648,947</u>	<u>22,325,802</u>	<u>12,206,794</u>	<u>10,119,008</u>	<u>45.32 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	385,780	316,600	69,180	17.93 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	472,739	400,203	72,536	15.34 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	141,147	104,866	36,281	25.70 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	150,000	18,081	131,919	87.95 %
Subtotal	<u>1,203,589</u>	<u>1,149,666</u>	<u>839,750</u>	<u>309,916</u>	<u>26.96 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	250,000	125,678	124,322	49.73 %
PKRR - PARKS RESTROOMS UPGRADES	275,000	275,000	104,999	170,001	61.82 %
PKWA - PARKS WATER UPGRADES	190,000	0	60,430	(60,430)	-
Subtotal	<u>715,000</u>	<u>525,000</u>	<u>291,107</u>	<u>233,893</u>	<u>44.55 %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	72,309	54,818	17,491	24.19 %
Subtotal	<u>78,956</u>	<u>72,309</u>	<u>54,818</u>	<u>17,491</u>	<u>24.19 %</u>

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of May 31, 2015

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>
NON DEPARTMENTAL F100 NRNP - NON-RECURRING/NON-PROJECT	72,141,675	22,130,615	13,344,462	8,786,153	39.70 %
Subtotal	<u>72,141,675</u>	<u>22,130,615</u>	<u>13,344,462</u>	<u>8,786,153</u>	<u>39.70 %</u>
Total Non-Recurring Expenditures	<u>131,181,132</u>	<u>79,311,896</u>	<u>46,728,185</u>	<u>32,583,711</u>	<u>41.08 %</u>
Total Expenditures	<u>1,254,956,118</u>	<u>1,074,466,229</u>	<u>1,006,102,325</u>	<u>68,363,904</u>	<u>6.36 %</u>

Note: Totals may not foot due to rounding.

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

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



Detention Fund

Expenditures by Agency

As of May 31, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	25,104,410	24,576,288	528,122	2.10%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	365,729	318,375	47,354	12.95%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,926,641	53,869,509	56,326,071	(2,456,562)	(4.56)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	936,527	750,942	185,585	19.82%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	75,000	86,118	(11,118)	(14.82)%
CCR0 - CODE COMPLIANC RESERVE	125,000	114,576	-	114,576	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	183,326	145,382	37,944	20.70%
DRJ0 - DURANGO JAIL	813,280	745,503	496,750	248,753	33.37%
DRV0 - DURANGO JUVE	25,000	22,913	-	22,913	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	98,762	-	98,762	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	114,576	383	114,194	99.67%
ESJ0 - ESTRELLA JAIL	698,428	640,222	238,477	401,745	62.75%
FAJ0 - FOURTH AVE JAIL	376,565	345,180	200,655	144,525	41.87%
LBJ0 - LBJ COMPLEX	1,253,860	1,149,368	1,065,568	83,800	7.29%
MDS0 - MADISON STREET STUDY	100,000	75,000	-	75,000	100.00%
OPER - OPERATING	19,205,596	17,448,105	14,905,308	2,542,797	14.57%
PFE0 - PROGRAM FEES	213,530	195,734	-	195,734	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	750,464	757,046	(6,582)	(0.88)%
SCT0 - BLDG SECURITY PROGRAM	125,000	114,576	28,980	85,596	74.71%
SEV0 - SOUTHEAST JUVE	748,500	686,125	424,403	261,722	38.14%
SFY0 - LIFE SAFETY PROGRAM	125,000	114,576	-	114,576	100.00%
TWJ0 - TOWERS JAIL	974,398	893,189	141,526	751,663	84.16%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	1,513,098	1,472,127	40,971	2.71%
JUVENILE PROBATION F255					
OPER - OPERATING	33,629,649	30,801,487	29,143,491	1,657,996	5.38%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,739,673	48,375	869,429	(821,054)	(1697.27)%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	44,863	44,839	24	0.05%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	23,986	(23,986)	-
OPER - OPERATING	208,342,561	191,075,269	186,850,627	4,224,642	2.21%
Subtotal	360,370,937	327,526,462	318,866,768	8,659,694	2.64%
Total Operating Expenditures	360,370,937	327,526,462	318,866,768	8,659,694	2.64%

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 May 31, 2015

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	200,000	199,842	158	0.08%
CORRECTIONAL HEALTH F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,653	486,983	485,431	1,552	0.32%
NRNP - NON-RECURRING/NON-PROJECT	2,925,000	-	(0)	0	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	1,013,186	1,003,742	9,444	0.93%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	271,150	-	-	-	-
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	2,660,031	2,019,051	640,980	24.10%
LBJC - LBJ COMPLEX	3,940,646	3,612,257	2,440,244	1,172,013	32.45%
NRNP - NON-RECURRING/NON-PROJECT	39,511	36,212	-	36,212	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	792,912	433,030	35.32%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	31,742,243	9,493,720	1,736,225	7,757,495	81.71%
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	184,144	155,856	45.84%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	329,442	126,656	202,786	61.55%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	129,798	10,202	7.29%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
Subtotal	47,340,280	20,187,773	9,118,044	11,069,729	54.83%
Total Non-Recurring Expenditures	47,340,280	20,187,773	9,118,044	11,069,729	54.83%
Total Expenditures	407,711,217	347,714,235	327,984,813	19,729,422	5.67%

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**

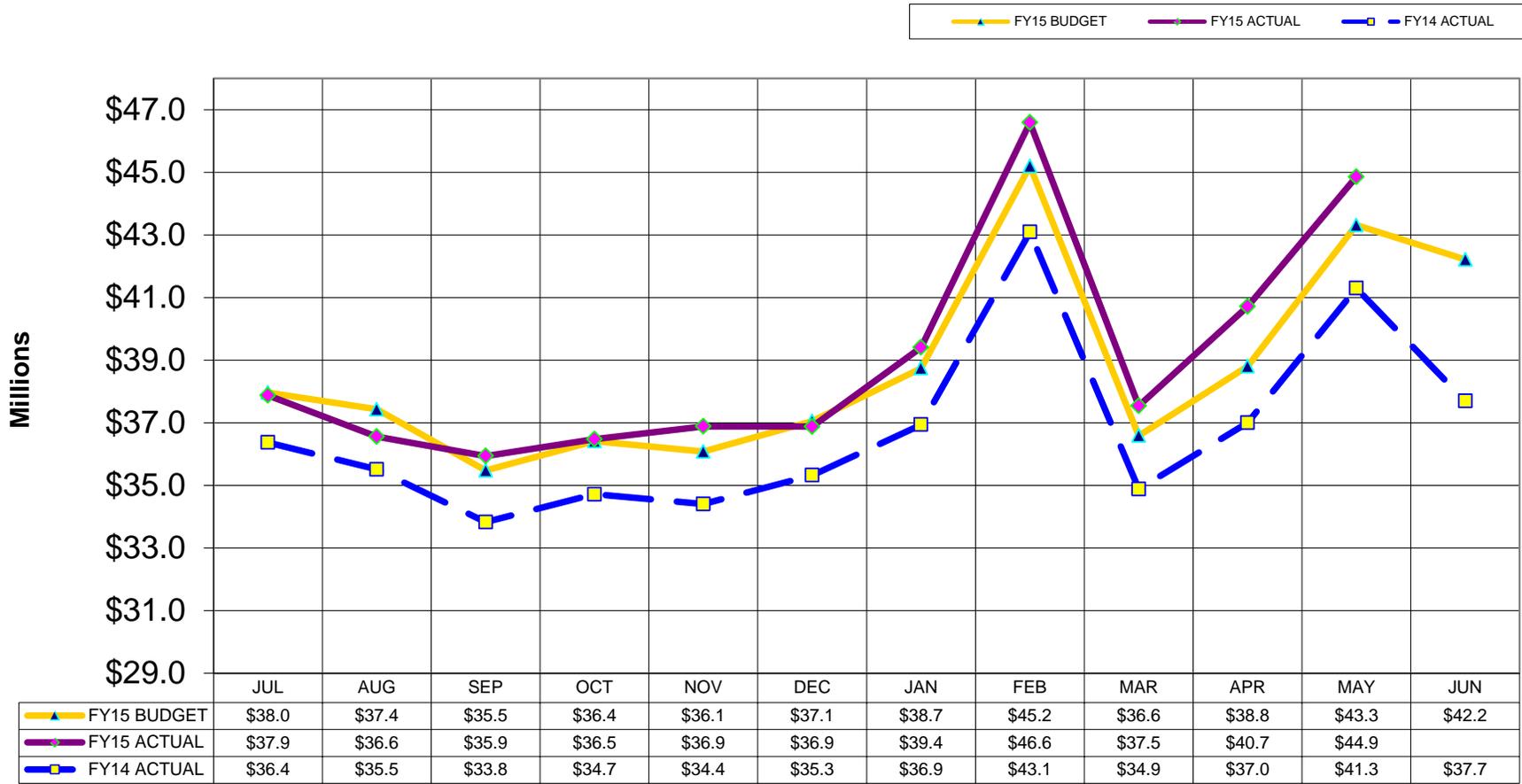
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	4.1%	\$ 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	3.0%	74,440,813	\$ 2,554,138	3.6%	75,395,127	74,440,813	\$ (954,314)	-1.3%
SEP	33,828,580	105,715,255		35,937,663	6.2%	110,378,476	\$ 4,663,221	4.4%	110,874,720	110,378,476	\$ (496,244)	-0.4%
OCT	34,719,704	140,434,959		36,475,372	5.1%	146,853,847	\$ 6,418,888	4.6%	147,288,929	146,853,847	\$ (435,082)	-0.3%
NOV	34,405,748	174,840,707		36,885,361	7.2%	183,739,208	\$ 8,898,501	5.1%	183,373,859	183,739,208	\$ 365,349	0.2%
DEC	35,329,158	210,169,865		36,880,621	4.4%	220,619,830	\$ 10,449,965	5.0%	220,427,266	220,619,830	\$ 192,564	0.1%
JAN	36,942,211	247,112,076		39,409,205	6.7%	260,029,034	\$ 12,916,959	5.2%	259,172,452	260,029,034	\$ 856,582	0.3%
FEB	43,095,344	290,207,420		46,590,733	8.1%	306,619,767	\$ 16,412,347	5.7%	304,371,077	306,619,767	\$ 2,248,690	0.7%
MAR	34,887,509	325,094,928		37,540,134	7.6%	344,159,901	\$ 19,064,972	5.9%	340,961,280	344,159,901	\$ 3,198,621	0.9%
APR	37,001,308	362,096,236		40,715,585	10.0%	384,875,486	\$ 22,779,250	6.3%	379,768,447	384,875,486	\$ 5,107,039	1.3%
MAY	41,299,538	403,395,774		44,856,575	8.6%	429,732,061	\$ 26,336,288	6.5%	423,083,620	429,732,061	\$ 6,648,441	1.6%
JUN	37,698,430	441,094,204		-	0.0%	-	\$ -	0.0%	465,300,725	-	\$ -	0.0%

\$ 441,094,204

\$ 429,732,061

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

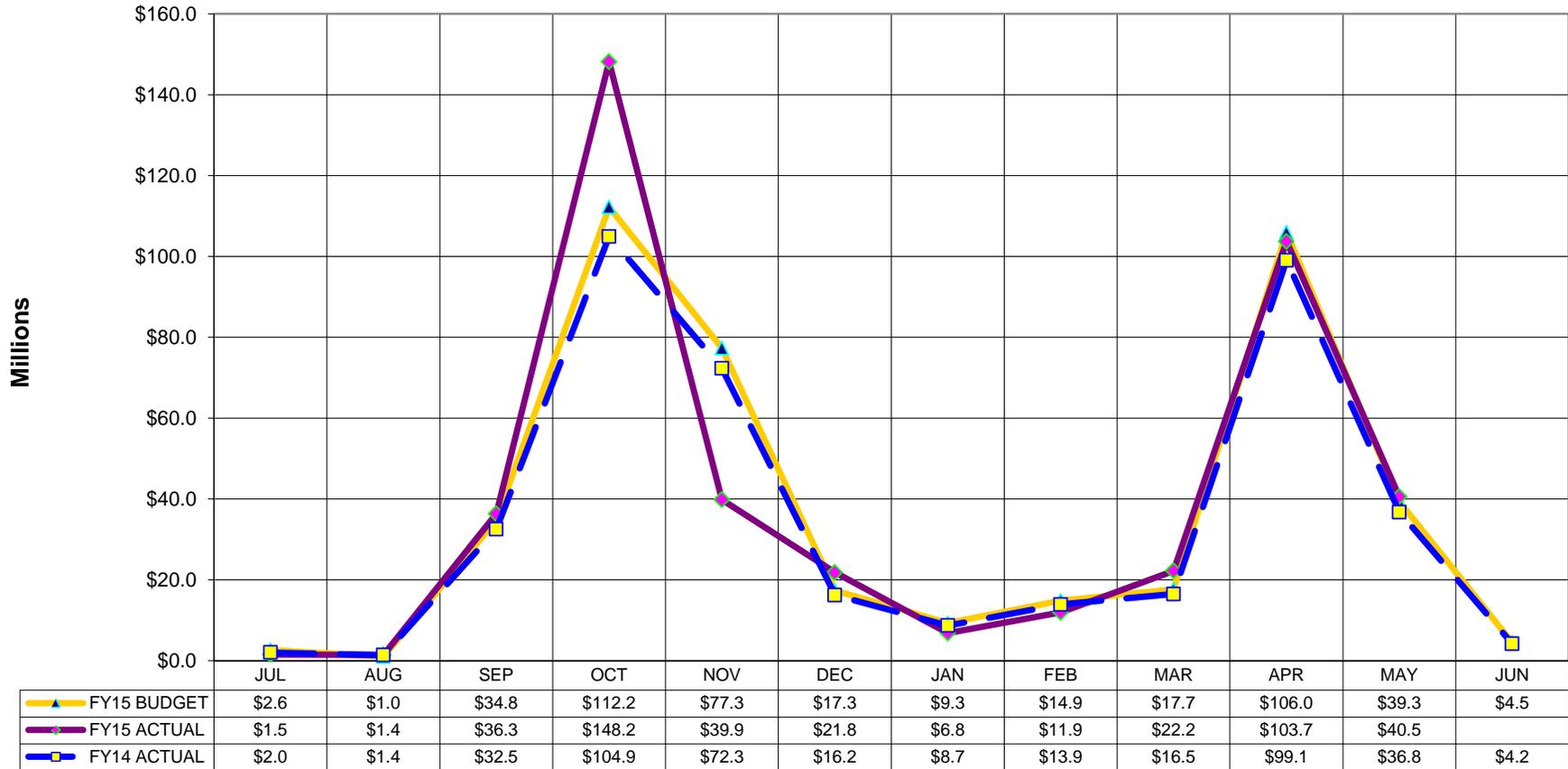
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-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		6,820,630	-21.6%	255,938,362	\$ 17,887,947	7.5%	254,621,543	255,938,362	\$ 1,309,772	0.5%	9,305,810
FEB	13,922,281	251,972,696		11,940,338	-14.2%	267,878,700	\$ 15,906,004	6.3%	269,512,980	267,878,700	\$ (1,641,327)	-0.6%	14,891,437
MAR	16,509,251	268,481,947		22,225,119	34.6%	290,103,819	\$ 21,621,871	8.1%	287,171,471	290,103,819	\$ 2,925,301	1.0%	17,658,491
APR	99,065,040	367,546,987		103,720,969	4.7%	393,824,788	\$ 26,277,801	7.1%	393,132,611	393,824,788	\$ 685,130	0.2%	105,961,140
MAY	36,763,967	404,310,954		40,539,266	10.3%	434,364,054	\$ 30,053,100	7.4%	432,455,786	434,364,054	\$ 1,901,221	0.4%	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>\$ 434,364,054</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**

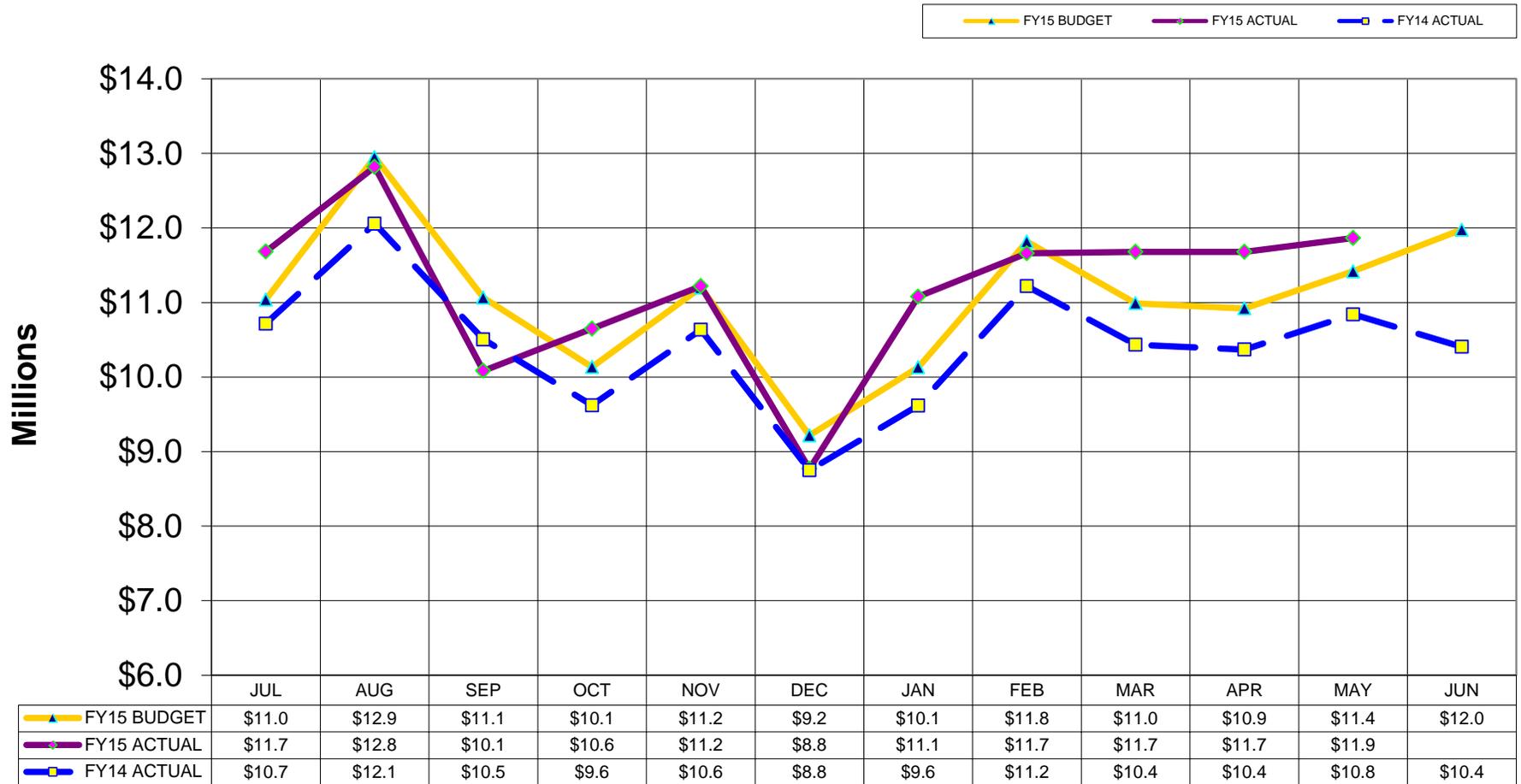
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,716,954	\$ 10,716,954	\$ 11,682,659	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	11,078,417	15.2%	76,303,080	\$ 4,399,847	6.1%	75,734,429	76,303,080	\$ 568,651	0.8%
FEB	11,219,685	83,122,917	11,658,888	3.9%	87,961,968	\$ 4,839,051	5.8%	87,551,929	87,961,968	\$ 410,039	0.5%
MAR	10,433,770	93,556,687	11,680,737	12.0%	99,642,705	\$ 6,086,017	6.5%	98,541,638	99,642,705	\$ 1,101,067	1.1%
APR	10,368,623	103,925,310	11,680,202	12.6%	111,322,907	\$ 7,397,597	7.1%	109,462,729	111,322,907	\$ 1,860,178	1.7%
MAY	10,841,080	114,766,390	11,866,090	9.5%	123,188,998	\$ 8,422,608	7.3%	120,881,451	123,188,998	\$ 2,307,547	1.9%
JUN	10,405,078	125,171,468	-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 123,188,998

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**

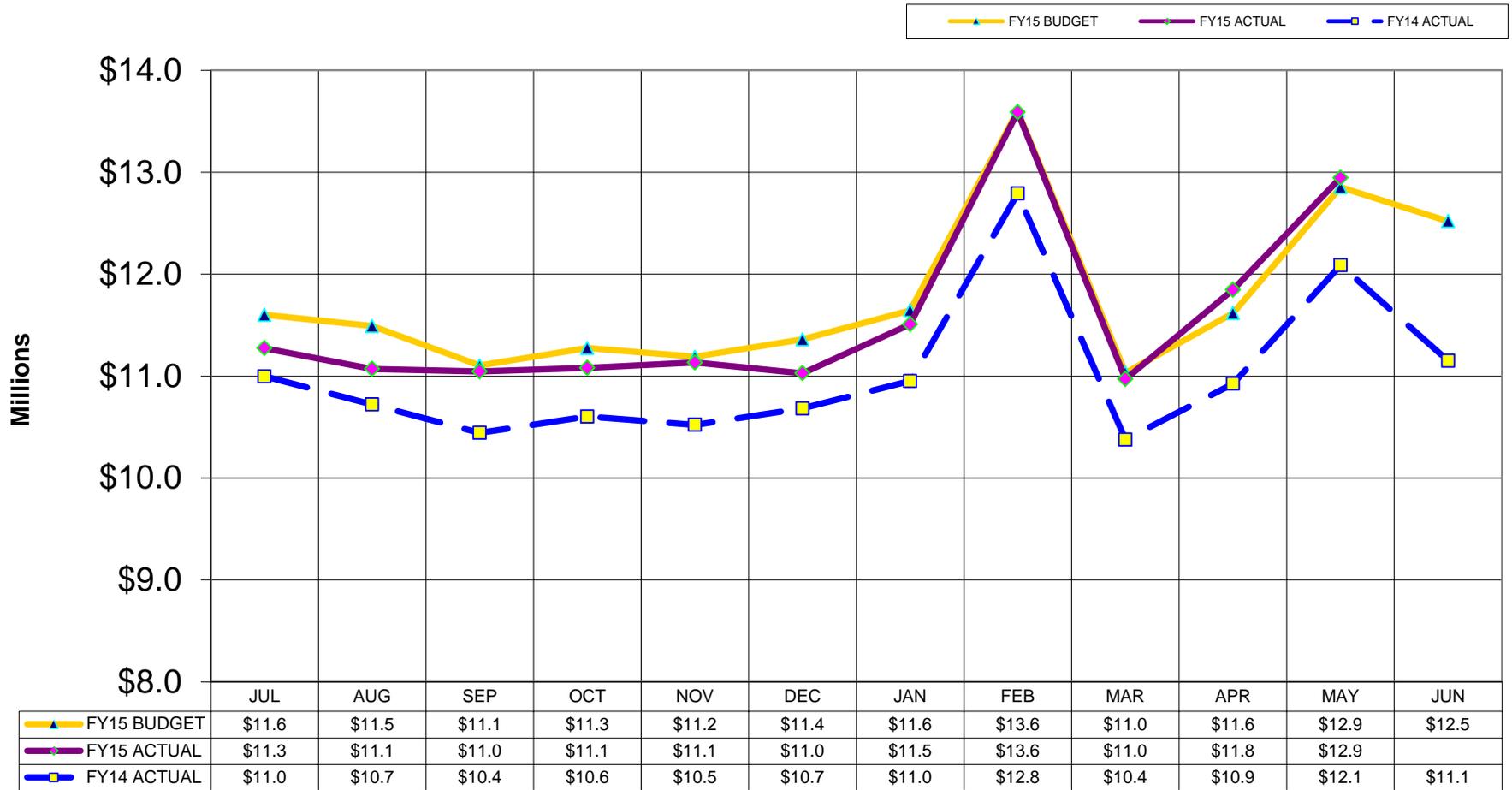
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,997,146	\$ 10,997,146		\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%	
AUG	10,722,124	21,719,270		11,070,538	\$ 625,097	3.2%	23,093,951	22,344,366	\$ (749,585)	-3.2%	
SEP	10,443,215	32,162,484		11,046,476	\$ 1,228,358	5.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%	
OCT	10,604,390	42,766,874		11,080,823	\$ 1,704,792	4.5%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%	
NOV	10,522,928	53,289,801		11,133,216	\$ 2,315,081	5.8%	56,662,680	55,604,882	\$ (1,057,798)	-1.9%	
DEC	10,684,192	63,973,994		11,027,539	\$ 2,658,428	3.2%	68,023,108	66,632,421	\$ (1,390,687)	-2.0%	
JAN	10,952,611	74,926,605		11,509,639	\$ 3,215,456	5.1%	79,668,944	78,142,061	\$ (1,526,883)	-1.9%	
FEB	12,792,703	87,719,308		13,591,861	\$ 4,014,613	6.2%	93,271,337	91,733,921	\$ (1,537,416)	-1.6%	
MAR	10,376,087	98,095,395		10,970,552	\$ 4,609,079	5.7%	104,304,159	102,704,474	\$ (1,599,685)	-1.5%	
APR	10,925,565	109,020,960		11,847,631	\$ 5,531,144	8.4%	115,921,237	114,552,105	\$ (1,369,132)	-1.2%	
MAY	12,089,031	121,109,991		12,946,721	\$ 6,388,835	7.1%	128,775,420	127,498,826	\$ (1,276,594)	-1.0%	
JUN	11,149,983	132,259,974		-	\$ -	0.0%	141,295,781	-	\$ -	0.0%	

\$132,259,974

\$ 127,498,826

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



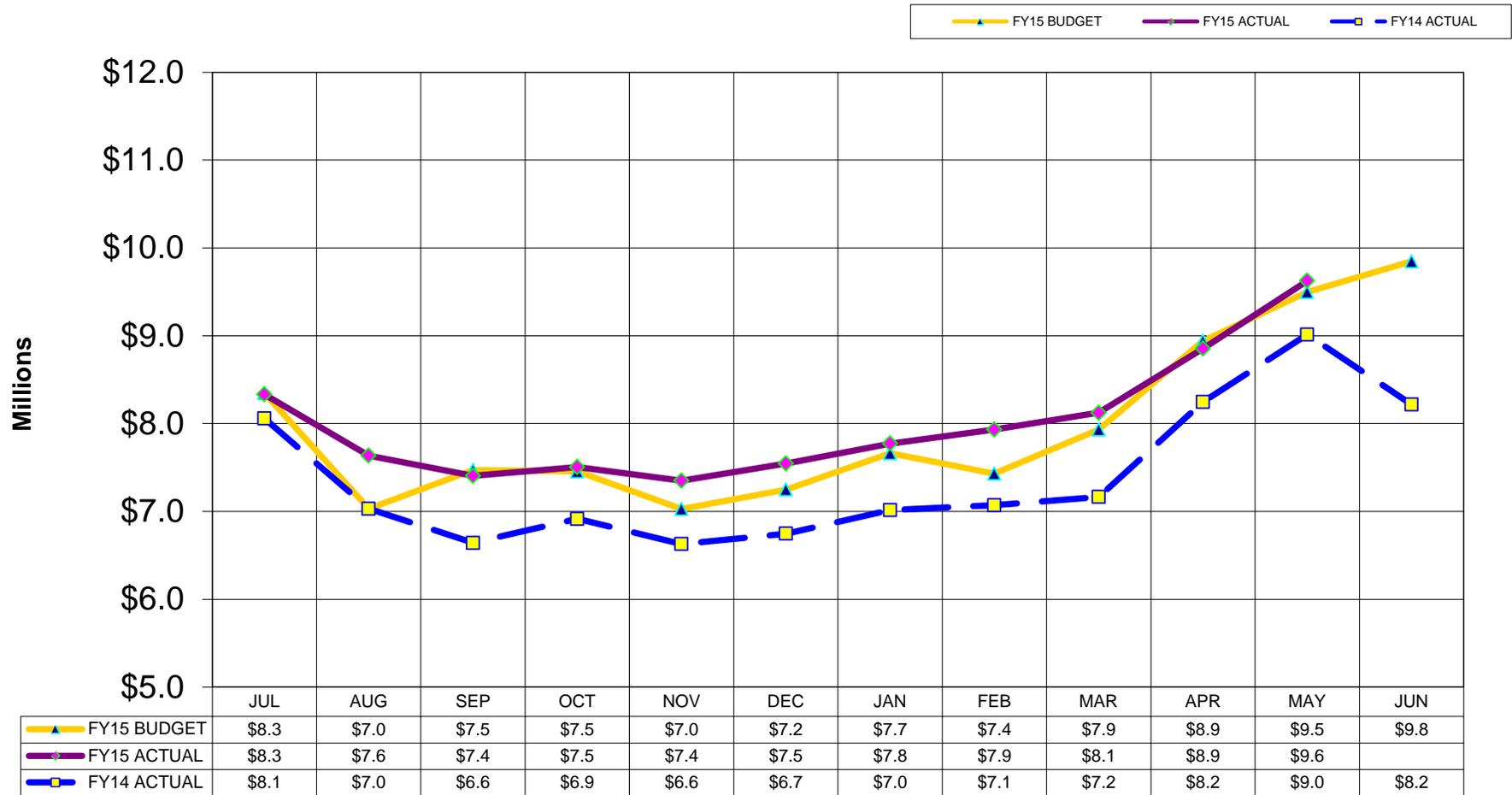
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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	7,773,023	10.8%	53,545,665	\$ 4,506,165	9.2%	52,244,080	53,545,665	\$ 1,301,585	2.5%
FEB	7,071,590	56,111,090	7,933,324	12.2%	61,478,989	\$ 5,367,899	9.6%	59,673,941	61,478,989	\$ 1,805,048	3.0%
MAR	7,164,831	63,275,922	8,123,923	13.4%	69,602,912	\$ 6,326,990	10.0%	67,607,008	69,602,912	\$ 1,995,904	3.0%
APR	8,246,542	71,522,463	8,854,401	7.4%	78,457,313	\$ 6,934,849	9.7%	76,547,321	78,457,313	\$ 1,909,992	2.5%
MAY	9,014,511	80,536,975	9,626,309	6.8%	88,083,622	\$ 7,546,647	9.4%	86,045,710	88,083,622	\$ 2,037,912	2.4%
JUN	8,218,076	88,755,050	-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%
<u>\$ 88,755,050</u>		<u>\$ 88,083,622</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).