



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: December 15, 2014

Re: FY 14-15 Executive Summary – November 2014

Attached is the General Fund and Detention Fund financial activity through November 30, 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 unaudited 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 \$365,349:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$365.3 thousand or 0.2 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 November 2013, the November 2014 month-end sales tax is 7.2 percent higher, while the year-to-date is 5.1 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 November 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona October 2014 sales tax collections were 5.2 percent above as compared to October 2013. Year-to-date, sales tax collections are up 3.0 percent. Maricopa County's unemployment rate is 5.7 percent as of October 2014, which remains below both the State and United States unemployment rate of 6.8 percent and 5.8 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of (\$663,481):** The FY 14-15 Property Tax revenue reflects a YTD negative budget variance of \$663.4 thousand or 0.3 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 November 2014 are 50.7 percent of the adopted levy compared to a historical average of 49.9 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 \$67,877:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$67.8 thousand or 0.1 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 the National Automobile Dealers Association report "Market Beat", November 2014, YTD light-vehicle sales amounted to 14.9 million units, up 5.3 percent from a year ago. The November 2014 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.1 million units. This month marked the second time for the SAAR to exceed 17.0 million this year. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$1,271,701:** The FY14-15 intergovernmental revenue reflects a YTD positive budget variance of \$1.2m or 27.9 percent. The positive variance is primarily comprised of: \$443.0 thousand from Non-Departmental for the collection of payment in lieu of taxes (PILT) revenues, \$425.5 thousand from Elections for the collection of election fees, and \$361.1 thousand from the Office of Enterprise Technology for collection of aerial imagery fees. These revenues have varied from the calendarized budget.
- **Interest Revenue (Operating) YTD variance of \$172,231:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$172.2 thousand or 24.6 percent. The positive variance is primarily due to a higher investment yield compared to same period of prior year. In FY 14-15, the average yield for the first quarter was 0.53 percent and FY 13-14 was 0.47 percent.
- **Non-Recurring Revenue (Operating) 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 \$8,522,980:** Current YTD expenditures are 4.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (14%), County Attorney (14%), Elections (12%), Sheriff's Office (12%), Juvenile Probation (10%), Clerk of the Superior Court (7%), Assessor (5%), and Facilities Management (4%).

- **Services Expenditures (Operating) YTD variance of \$16,709,171:** Current YTD expenditures are 24.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (36%), Facilities Management (26%), and Contract Counsel (19%).
- **Intergovernmental Payments (Operating) YTD variance of \$763,198:** 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.
- **Capital Outlay (Operating) YTD variance of \$678,689:** Current YTD expenditures are 53.1 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$35,202,211:** Current YTD expenditures are 67.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (33%), Elections (18%), Office of Enterprise Technology (18%), Non-Departmental (12%), and Superior Court (8%).

General Fund Departmental Expenditure Variances

Parks and Recreation YTD variance of (\$20,237): Current YTD expenditures are 8.1 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 (\$1,057,798):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.0m or 1.9 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 November 2013, November 2014 month-end sales tax is 5.8 percent higher, while the year-to-date is 4.3 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 (\$2,483,905):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.4m or 19.2 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The November 30, 2014, jail billing accounts receivable aging report indicates that \$2.5m in total receivables was outstanding of which \$1.0m was collected by December 10, 2014. Of the \$2.5m, \$1.3m is considered current, while \$1.2m is aged greater than 45 days.
- **Interest (Operating) YTD variance of \$82,464:** The FY 14-15 Detention Fund interest revenue reflects a YTD positive variance of \$82.4 thousand or 29.8 percent. The positive variance is primarily due to a higher investment yield compared to same period of prior year. In FY 14-15, the average yield for the first quarter was 0.53 percent and FY 13-14 was 0.47 percent.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,536,880:** Current YTD expenditures are 3.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (57%), Juvenile Probation (15%), Correctional Health (14%), and Adult Probation (10%).

- **Services Expenditures (Operating) YTD variance of \$3,717,753:** Current YTD expenditures are 15.8 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 \$21,465:** Current YTD expenditures are 25.9 percent under budget. Adult Probation comprises a large portion of the positive variance as expenditures for vehicles & equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$6,154,768:** Current YTD expenditures are 72.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (54%), Facilities Management (18%), and Sheriff's Office (15%).

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$1,040,620): Current YTD expenditures are 4.2 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 54% 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 \$894,158:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$38,226,997 is more than budgeted YTD revenue of \$37,332,839 resulting in a positive budget variance of \$894.1 thousand 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 November 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	183,373,859	183,739,208	365,349
Property Taxes	436,942,622	227,973,729	227,310,248	(663,481)
Vehicle License Taxes	132,858,100	56,387,248	56,455,125	67,877
Intergovernmental	15,142,469	4,552,816	5,824,517	1,271,701
Miscellaneous	70,694,423	26,920,561	26,471,621	(448,940)
Interest	2,800,000	700,000	872,231	172,231
Total Operating Revenues	1,123,738,339	499,908,213	500,672,950	764,737
Total Non-Recurring Revenues	17,468,824	1,131,672	0	(1,131,672)
Total Revenues	1,141,207,163	501,039,885	500,672,950	(366,935)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,473,599	214,369,642	205,846,662	8,522,980
Supplies	15,854,693	7,747,694	6,712,570	1,035,124
Services	157,743,049	67,096,431	50,387,260	16,709,171
Intergovernmental Payments	226,477,196	94,296,260	93,533,062	763,198
Debt Service	15,000	6,250	0	6,250
Capital Outlay	5,376,795	1,277,225	598,536	678,689
Transfers Out	199,798,007	73,674,705	73,667,205	7,500
Total Operating Expenditures	1,123,738,339	458,468,207	430,745,294	27,722,913
Total Non-Recurring Expenditures	131,181,132	52,188,634	16,986,423	35,202,211
Total Expenditures	1,254,919,471	510,656,841	447,731,717	62,925,124

Excess (Deficiency) of Revenues

Over Expenditures	(113,712,308)	(9,616,956)	52,941,233	62,558,189
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Beginning Fund Balance (unaudited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,207,163	501,039,885	500,672,950	(366,935)
<i>Expenditures</i>	1,254,919,471	510,656,841	447,731,717	62,925,124
Ending Fund Balance	0	104,095,352	174,143,967	70,048,615
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	104,095,352	174,143,967	70,048,615

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 November 30, 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	10,012,465	9,487,430	525,035	5.24 %
ASSISTANT COUNTY MGR 940 F100	627,424	272,804	253,512	19,292	7.07 %
ASSISTANT COUNTY MGR 950 F100	963,228	402,464	168,842	233,622	58.05 %
BOARD OF SUPERVISORS D1 F100	367,304	156,161	121,288	34,873	22.33 %
BOARD OF SUPERVISORS D2 F100	367,304	154,284	128,465	25,819	16.73 %
BOARD OF SUPERVISORS D3 F100	367,304	157,595	142,145	15,450	9.80 %
BOARD OF SUPERVISORS D4 F100	367,304	157,766	149,953	7,813	4.95 %
BOARD OF SUPERVISORS D5 F100	367,304	172,004	142,688	29,316	17.04 %
CALL CENTER F100	1,689,179	794,003	719,905	74,098	9.33 %
CLERK OF THE BOARD F100	1,463,018	634,465	514,475	119,990	18.91 %
COUNTY MANAGER F100	2,556,760	902,953	876,799	26,154	2.90 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	608,713	571,515	37,198	6.11 %
ELECTIONS F100	21,041,925	17,302,297	10,450,090	6,852,207	39.60 %
ENTERPRISE TECHNOLOGY F100	34,150,127	24,671,885	12,041,595	12,630,290	51.19 %
FACILITIES MANAGEMENT F100	49,422,652	20,643,727	13,058,999	7,584,728	36.74 %
FINANCE F100	2,823,366	1,187,149	981,823	205,326	17.30 %
HUMAN RESOURCES F100	4,376,059	1,836,653	1,493,552	343,101	18.68 %
INTERNAL AUDIT F100	1,835,098	772,863	759,110	13,753	1.78 %
MANAGEMENT AND BUDGET F100	2,412,614	922,315	908,662	13,653	1.48 %
PROCUREMENT SERVICES F100	2,460,570	997,675	964,605	33,070	3.31 %
PROTECTIVE SERVICES F100	3,922,906	1,633,334	1,598,372	34,962	2.14 %
RECORDER F100	2,157,436	898,410	783,969	114,441	12.74 %
RESEARCH AND REPORTING F100	338,819	157,551	51,227	106,324	67.49 %
TREASURER F100	5,000,976	2,137,267	2,058,801	78,466	3.67 %
Subtotal	164,912,472	87,586,803	58,427,823	29,158,980	33.29 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	13,310,667	12,426,250	884,417	6.64 %
CONSTABLES F100	2,957,466	1,231,698	1,194,355	37,343	3.03 %
CORRECTIONAL HEALTH F100	3,218,665	1,342,574	1,341,834	740	0.06 %
COUNTY ATTORNEY F100	84,883,683	35,902,225	33,818,424	2,083,801	5.80 %
EMERGENCY MANAGEMENT F100	248,836	89,285	84,548	4,737	5.31 %
JUDICIAL BRANCH *	153,745,472	67,381,419	61,769,154	5,612,265	8.33 %
JUSTICE COURTS F100	17,979,447	7,774,511	6,995,114	779,397	10.03 %
MEDICAL EXAMINER F100	8,387,999	3,512,785	3,425,108	87,677	2.50 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	119,087,149	46,674,264	43,128,144	3,546,120	7.60 %
PUBLIC FIDUCIARY F100	3,150,990	1,312,166	1,249,614	62,552	4.77 %
SHERIFF F100	117,240,433	53,765,051	40,415,215	13,349,836	24.83 %
Subtotal	547,006,093	232,296,645	205,847,761	26,448,884	11.39 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	511,968	333,926	178,042	34.78 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	0	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	124,727	116,659	8,068	6.47 %
ENVIRONMENTAL SERVICES F100	4,702,415	2,394,418	2,276,956	117,462	4.91 %
HUMAN SERVICES F100	2,260,912	1,127,875	551,497	576,378	51.10 %
PUBLIC HEALTH F100	11,835,931	5,186,033	4,854,203	331,830	6.40 %
WASTE RESOURCES RECYCLING F100	3,300,429	1,395,682	1,192,533	203,149	14.56 %
Subtotal	23,854,024	10,805,442	9,325,774	1,479,668	13.69 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	248,597	268,834	(20,237)	(8.14) %
Subtotal	1,279,802	248,597	268,834	(20,237)	(8.14) %
Education					
EDUCATION SERVICES F100	2,695,290	1,155,744	1,025,228	130,516	11.29 %
Subtotal	2,695,290	1,155,744	1,025,228	130,516	11.29 %
Other Gov Fund					
NON DEPARTMENTAL F100	515,171,790	178,563,610	172,836,297	5,727,313	3.21 %
Subtotal	515,171,790	178,563,610	172,836,297	5,727,313	3.21 %
Total Expenditures	1,254,919,471	510,656,841	447,731,717	62,925,124	12.32 %

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 November 30, 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	21,042,492	20,800,636	241,856	1.15 %
JUVENILE PROBATION F100	17,998,450	7,424,138	6,390,538	1,033,600	13.92 %
SUPERIOR COURT F100	85,741,088	38,914,789	34,577,979	4,336,810	11.14 %
Total Judicial Branch	153,745,472	67,381,419	61,769,154	5,612,265	8.33 %
Public Defense System					
CONTRACT COUNSEL F100	47,047,830	16,506,502	14,040,089	2,466,413	14.94 %
LEGAL ADVOCATE F100	10,954,941	4,587,878	4,279,540	308,338	6.72 %
LEGAL DEFENDER F100	12,234,905	5,114,937	4,987,879	127,058	2.48 %
PUBLIC ADVOCATE F100	9,375,309	3,937,857	3,532,348	405,509	10.30 %
PUBLIC DEFENDER F100	39,474,164	16,527,090	16,288,288	238,802	1.44 %
Total Public Defense System	119,087,149	46,674,264	43,128,144	3,546,120	7.60 %



Detention Fund

Executive Summary

As of November 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	56,662,680	55,604,882	(1,057,798)
Intergovernmental	31,060,428	12,941,836	10,457,931	(2,483,905)
Interest	1,101,300	276,300	358,764	82,464
Transfers In	176,801,288	73,667,205	73,667,205	0
Total Operating Revenues	350,258,797	143,548,021	140,088,782	(3,459,239)
Total Non-Recurring Revenues	260,027	260,027	162	(259,865)
Total Revenues	350,518,824	143,808,048	140,088,943	(3,719,105)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,061,618	117,146,443	113,609,563	3,536,880
Supplies	20,287,330	9,249,634	10,288,319	(1,038,685)
Services	55,297,200	23,538,778	19,821,025	3,717,753
Capital Outlay	1,137,289	83,035	61,570	21,465
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	150,017,890	143,780,477	6,237,413
Total Non-Recurring Expenditures	47,340,280	8,505,814	2,351,046	6,154,768
Total Expenditures	407,711,217	158,523,704	146,131,524	12,392,180

Excess (Deficiency) of Revenues Over Expenditures

	(57,192,393)	(14,715,656)	(6,042,580)	8,673,076
Beginning Fund Balance (unaudited)	57,452,420	57,452,420	61,258,394	3,805,974
<i>Revenues</i>	350,518,824	143,808,048	140,088,943	(3,719,105)
<i>Expenditures</i>	407,711,217	158,523,704	146,131,524	12,392,180
Ending Fund Balance	260,027	42,736,764	55,215,814	12,479,050
Restricted Fund Balance	260,027	42,736,764	55,215,814	12,479,050
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of November 30, 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	11,441,487	10,957,677	483,810	4.23%
ASSISTANT COUNTY MGR 950 F255	396,764	183,827	174,067	9,760	5.31%
CORRECTIONAL HEALTH F255	59,034,234	24,572,582	25,613,202	(1,040,620)	(4.23)%
EDUCATION SERVICES F255	1,117,223	481,244	444,689	36,555	7.60%
ENTERPRISE TECHNOLOGY F255	1,024,713	407,411	339,083	68,328	16.77%
FACILITIES MANAGEMENT F255	33,031,516	13,535,611	8,742,062	4,793,549	35.41%
INTEGRATED CRIM JUST INFO F255	1,650,361	833,281	753,850	79,431	9.53%
JUVENILE PROBATION F255	34,849,511	14,027,951	13,285,018	742,933	5.30%
NON DEPARTMENTAL F255	38,195,708	3,881,889	75,448	3,806,441	98.06%
PROTECTIVE SERVICES F255	48,942	20,391	20,395	(4)	(0.02)%
SHERIFF F255	210,696,971	89,138,030	85,726,033	3,411,997	3.83%
Total Expenditures	407,711,217	158,523,704	146,131,524	12,392,180	7.82%

Detailed Expenditure Reports



General Fund Expenditures Summary As of November 30, 2014

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	6,039,931	129,864	153,832	(23,968)
Supplies	0	0	7,959	(7,959)
Services	41,482,512	9,036,901	5,053,855	3,983,046
Intergovernmental Payments	226,232,514	94,190,635	93,414,929	775,706
Debt Service	15,000	6,250	0	6,250
Capital Outlay	3,424,000	1,250,000	472,434	777,566
Transfers Out	237,977,833	73,949,960	73,733,288	216,672
Total Non- Departmental Expenditures - 470	<u>515,171,790</u>	<u>178,563,610</u>	<u>172,836,297</u>	<u>5,727,313</u>

Expenditures - Excluding 470

Personnel Services	514,243,437	214,864,620	205,953,838	8,910,782
Supplies	26,530,322	16,786,500	7,902,822	8,883,678
Services	185,763,196	90,536,029	58,407,064	32,128,965
Intergovernmental Payments	244,682	105,625	118,133	(12,508)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	9,792,957	2,513,563	7,279,394
Transfers Out	30,000	7,500	0	7,500
Total Expenditures - Excluding 470	<u>739,747,681</u>	<u>332,093,231</u>	<u>274,895,420</u>	<u>57,197,811</u>
Total Expenditures	<u><u>1,254,919,471</u></u>	<u><u>510,656,841</u></u>	<u><u>447,731,717</u></u>	<u><u>62,925,124</u></u>



General Fund

Non-Departmental Expenditures Summary

As of November 30, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,002,078	114,083	153,832	(39,749)
Supplies	0	0	7,959	(7,959)
Services	7,422,983	412,213	309,701	102,512
Intergovernmental Payments	226,232,514	94,190,635	93,414,929	775,706
Debt Service	15,000	6,250	0	6,250
Capital Outlay	3,000,000	1,250,000	472,434	777,566
Transfers Out	199,768,007	73,667,205	73,667,205	0
Total Operating Expenditures	442,440,582	169,640,386	168,026,060	1,614,326
Non-Recurring				
Personnel Services	37,853	15,781	0	15,781
Supplies	-	-	-	-
Services	34,059,529	8,624,688	4,744,154	3,880,534
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	0	(0)
Transfers Out	38,209,826	282,755	66,083	216,672
Total Non-Recurring Expenditures	72,731,208	8,923,224	4,810,237	4,112,987
 Total Expenditures	 515,171,790	 178,563,610	 172,836,297	 5,727,313



General Fund

Expenditures by Agency

As of November 30, 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	9,581,028	9,110,830	470,198	4.91 %
ASSISTANT COUNTY MGR 940 F100	627,424	272,804	253,512	19,292	7.07 %
ASSISTANT COUNTY MGR 950 F100	429,131	179,924	164,342	15,582	8.66 %
BOARD OF SUPERVISORS D1 F100	367,304	156,161	121,288	34,873	22.33 %
BOARD OF SUPERVISORS D2 F100	367,304	154,284	128,465	25,819	16.73 %
BOARD OF SUPERVISORS D3 F100	367,304	157,595	142,145	15,450	9.80 %
BOARD OF SUPERVISORS D4 F100	367,304	157,766	149,953	7,813	4.95 %
BOARD OF SUPERVISORS D5 F100	367,304	172,004	142,688	29,316	17.04 %
CALL CENTER F100	1,689,179	794,003	719,905	74,098	9.33 %
CLERK OF THE BOARD F100	1,219,399	499,001	514,475	(15,474)	(3.10) %
COUNTY MANAGER F100	2,556,760	902,953	876,799	26,154	2.90 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	608,713	571,515	37,198	6.11 %
ELECTIONS F100	8,960,779	5,651,070	5,113,376	537,694	9.51 %
ENTERPRISE TECHNOLOGY F100	21,773,653	15,657,511	9,340,728	6,316,783	40.34 %
FACILITIES MANAGEMENT F100	41,883,873	17,493,881	12,564,673	4,929,208	28.18 %
FINANCE F100	2,823,366	1,187,149	981,823	205,326	17.30 %
HUMAN RESOURCES F100	3,921,059	1,647,065	1,493,552	153,513	9.32 %
INTERNAL AUDIT F100	1,835,098	772,863	759,110	13,753	1.78 %
MANAGEMENT AND BUDGET F100	2,412,614	922,315	908,662	13,653	1.48 %
PROCUREMENT SERVICES F100	2,460,570	988,948	964,605	24,343	2.46 %
PROTECTIVE SERVICES F100	3,922,906	1,633,334	1,598,372	34,962	2.14 %
RECORDER F100	2,157,436	898,410	783,969	114,441	12.74 %
RESEARCH AND REPORTING F100	338,819	157,551	51,227	106,324	67.49 %
TREASURER F100	5,000,976	2,137,267	2,058,801	78,466	3.67 %
Subtotal	131,048,357	62,783,600	49,514,815	13,268,785	21.13 %
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	13,123,454	12,420,449	703,005	5.36 %
CONSTABLES F100	2,952,966	1,229,898	1,194,355	35,543	2.89 %
CORRECTIONAL HEALTH F100	3,218,665	1,342,574	1,341,834	740	0.06 %
COUNTY ATTORNEY F100	84,354,683	35,373,225	33,647,788	1,725,437	4.88 %
EMERGENCY MANAGEMENT F100	248,836	89,285	84,548	4,737	5.31 %
JUDICIAL BRANCH *	149,429,741	63,090,688	60,425,891	2,664,797	4.22 %
JUSTICE COURTS F100	17,467,447	7,274,511	6,995,114	279,397	3.84 %
MEDICAL EXAMINER F100	8,387,999	3,512,785	3,425,108	87,677	2.50 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	117,846,648	46,055,128	42,044,472	4,010,656	8.71 %
PUBLIC FIDUCIARY F100	3,150,990	1,312,166	1,249,614	62,552	4.77 %
SHERIFF F100	104,080,940	42,032,592	40,126,137	1,906,455	4.54 %
Subtotal	524,417,829	214,436,306	202,955,312	11,480,994	5.35 %
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	336,608	333,926	2,682	0.80 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	-	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	124,727	116,659	8,068	6.47 %
ENVIRONMENTAL SERVICES F100	4,229,676	2,155,991	2,035,788	120,203	5.58 %
HUMAN SERVICES F100	2,260,912	1,127,875	551,497	576,378	51.10 %
PUBLIC HEALTH F100	11,835,931	5,186,033	4,854,203	331,830	6.40 %
WASTE RESOURCES RECYCLING F100	2,990,429	1,286,293	1,136,792	149,501	11.62 %
Subtotal	22,650,435	10,282,266	9,028,865	1,253,401	12.19 %
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	202,870	213,226	(10,356)	(5.10) %
Subtotal	564,802	202,870	213,226	(10,356)	(5.10) %
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	1,122,779	1,007,016	115,763	10.31 %
Subtotal	2,616,334	1,122,779	1,007,016	115,763	10.31 %
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	442,440,582	169,640,386	168,026,060	1,614,326	0.95 %
Subtotal	442,440,582	169,640,386	168,026,060	1,614,326	0.95 %
Total Operating Expenditures	1,123,738,339	458,468,207	430,745,294	27,722,913	6.05 %

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 November 30, 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	222,540	4,500	218,040	97.98 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	135,464	0	135,464	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	11,651,227	5,336,714	6,314,513	54.20 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	2,382,466	2,418,626	50.38 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	0	1,301,182	100.00 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	2,912,100	318,402	2,593,698	89.07 %
EDNK - ENTPRISE DATA NETWORKING	450,000	-	-	-	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	2,049,471	308,989	1,740,482	84.92 %
DCT1 - SOUTH COURT TOWER	117,000	48,750	24,259	24,491	50.24 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	38,260	19,113	19,147	50.04 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	857,115	141,965	715,150	83.44 %
WCB1 - WEST COURT BLDG	375,000	156,250	0	156,250	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	160,419	0	160,419	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	29,169	0	29,169	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	8,727	0	8,727	100.00 %
Subtotal	<u>33,864,115</u>	<u>24,803,203</u>	<u>8,913,008</u>	<u>15,890,195</u>	<u>64.07 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	9,000	0	9,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	178,213	0	178,213	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	0	5,801	(5,801)	-
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	4,500	1,800	0	1,800	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	231,891	904,200	79.59 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	626,019	679,621	52.05 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	9,000	0	9,000	100.00 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	485,353	1,354,647	73.62 %

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Continued on next page



General Fund

Expenditures by Agency

As of November 30, 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	500,000	0	500,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	619,136	1,083,672	(464,536)	(75.03) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	0	850,000	100.00 %
CAD1 - CAD RMS	146,847	92,602	182	92,420	99.80 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	0	5,000,000	100.00 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	4,844,303	288,896	4,555,407	94.04 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	21,576	0	21,576	100.00 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	0	676,000	100.00 %
Subtotal	<u>22,588,264</u>	<u>17,860,339</u>	<u>2,892,450</u>	<u>14,967,889</u>	<u>83.81 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	175,360	0	175,360	100.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	238,427	241,167	(2,740)	(1.15) %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	59,269	46,220	13,049	22.02 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	50,120	9,521	40,599	81.00 %
Subtotal	<u>1,203,589</u>	<u>523,176</u>	<u>296,908</u>	<u>226,268</u>	<u>43.25 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	33,500	43,511	(10,011)	(29.88) %
PKRR - PARKS RESTROOMS UPGRADES	275,000	12,227	12,627	(400)	(3.27) %
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
Subtotal	<u>715,000</u>	<u>45,727</u>	<u>55,608</u>	<u>(9,881)</u>	<u>(21.61) %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	32,965	18,212	14,753	44.75 %
Subtotal	<u>78,956</u>	<u>32,965</u>	<u>18,212</u>	<u>14,753</u>	<u>44.75 %</u>
Other Gov Fund					
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	72,731,208	8,923,224	4,810,237	4,112,987	46.09 %

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 November 30, 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	8,923,224	4,810,237	4,112,987	46.09 %
<i>Total Non-Recurring Expenditures</i>	131,181,132	52,188,634	16,986,423	35,202,211	67.45 %
Total Expenditures	1,254,919,471	510,656,841	447,731,717	62,925,124	12.32 %

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 November 30, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	11,441,487	10,957,677	483,810	4.23%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	183,827	174,067	9,760	5.31%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,915,655	24,572,582	25,613,202	(1,040,620)	(4.23)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	407,411	339,083	68,328	16.77%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	25,000	7,843	17,157	68.63%
CCR0 - CODE COMPLIANC RESERVE	125,000	52,080	-	52,080	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	83,330	23,576	59,754	71.71%
DRJ0 - DURANGO JAIL	813,280	338,865	-	338,865	100.00%
DRV0 - DURANGO JUVE	25,000	10,415	-	10,415	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	39,506	-	39,506	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	52,080	-	52,080	100.00%
ESJ0 - ESTRELLA JAIL	698,428	291,010	3,325	287,685	98.86%
FAJ0 - FOURTH AVE JAIL	376,565	156,900	-	156,900	100.00%
LBJ0 - LBJ COMPLEX	1,253,860	522,440	207,160	315,280	60.35%
MDS0 - MADISON STREET STUDY	100,000	25,000	-	25,000	100.00%
OPER - OPERATING	19,205,596	7,838,241	6,581,947	1,256,294	16.03%
PFE0 - PROGRAM FEES	213,530	88,970	-	88,970	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	341,120	324,006	17,114	5.02%
SCT0 - BLDG SECURITY PROGRAM	125,000	52,080	-	52,080	100.00%
SEV0 - SOUTHEAST JUVE	748,500	311,875	794	311,081	99.75%
SFY0 - LIFE SAFETY PROGRAM	125,000	52,080	-	52,080	100.00%
TWJ0 - TOWERS JAIL	974,398	405,995	16,983	389,012	95.82%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	833,281	753,850	79,431	9.53%
JUVENILE PROBATION F255					
OPER - OPERATING	33,623,569	14,027,951	13,207,066	820,885	5.85%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,794,241	-	48,375	(48,375)	-
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	20,391	20,395	(4)	(0.02)%
SHERIFF F255					
OPER - OPERATING	208,305,059	87,843,973	85,501,127	2,342,846	2.67%
Subtotal	360,370,937	150,017,890	143,780,477	6,237,413	4.16%
Total Operating Expenditures	360,370,937	150,017,890	143,780,477	6,237,413	4.16%

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 November 30, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	-	-	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	118,579	-	(0)	0	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	481,244	444,689	36,555	7.60%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	1,190,229	597,410	592,819	49.81%
LBJC - LBJ COMPLEX	3,940,646	1,641,935	979,017	662,918	40.37%
NRNP - NON-RECURRING/NON-PROJECT	39,511	16,460	-	16,460	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	-	77,951	(77,951)	-
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	35,401,467	3,881,889	27,073	3,854,816	99.30%
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	164,057	40,860	123,197	75.09%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	-	140,000	100.00%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
Subtotal	47,340,280	8,505,814	2,351,046	6,154,768	72.36%
Total Non-Recurring Expenditures	47,340,280	8,505,814	2,351,046	6,154,768	72.36%
Total Expenditures	407,711,217	158,523,704	146,131,524	12,392,180	7.82%

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		-	-	0.0%	220,427,266	-	\$ -	0.0%	
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

\$ 183,739,208

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

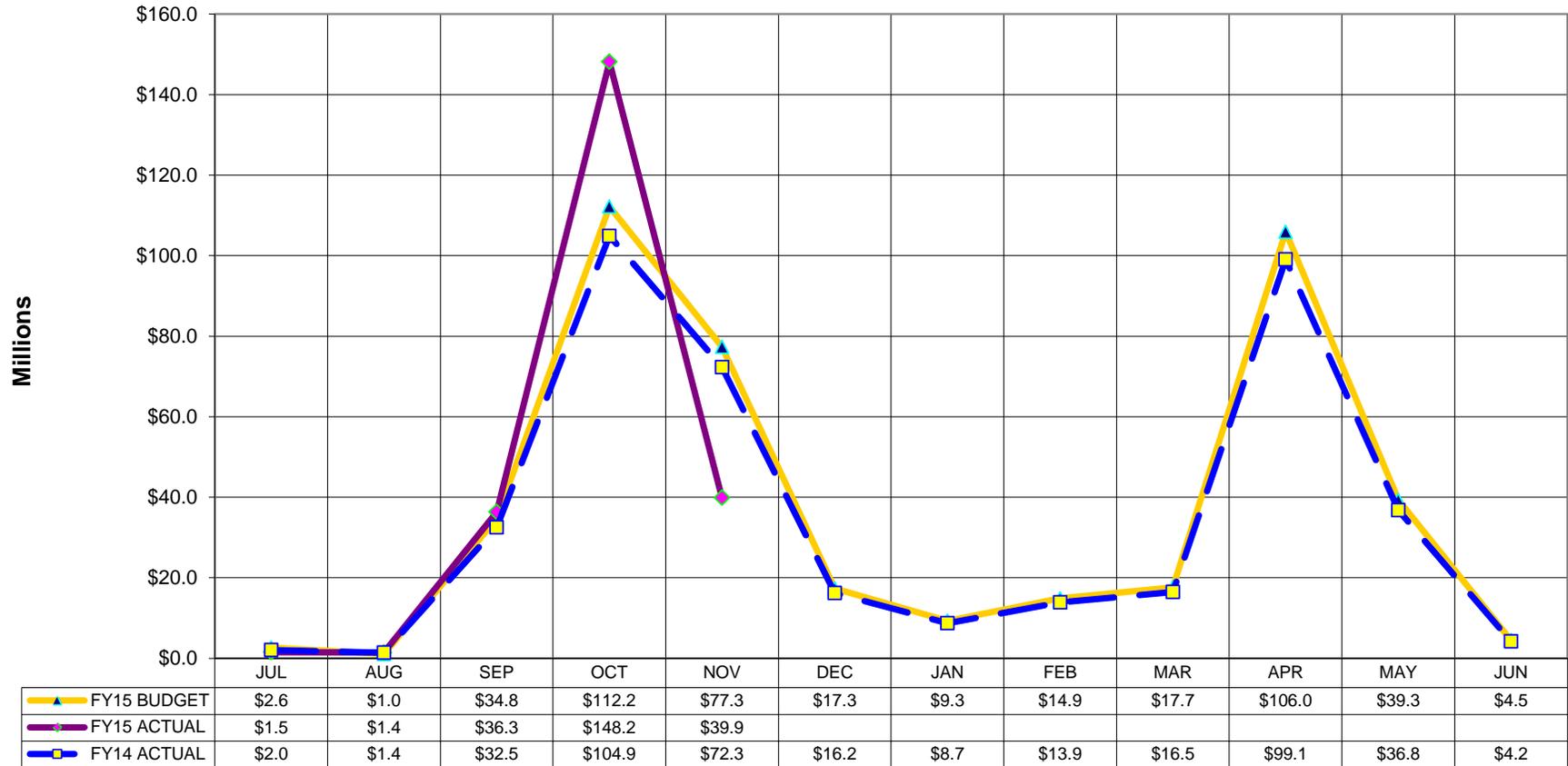
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-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			0.0%	-	\$ -	0.0%	245,315,733	-	\$ -	0.0%	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
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 227,310,248</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**

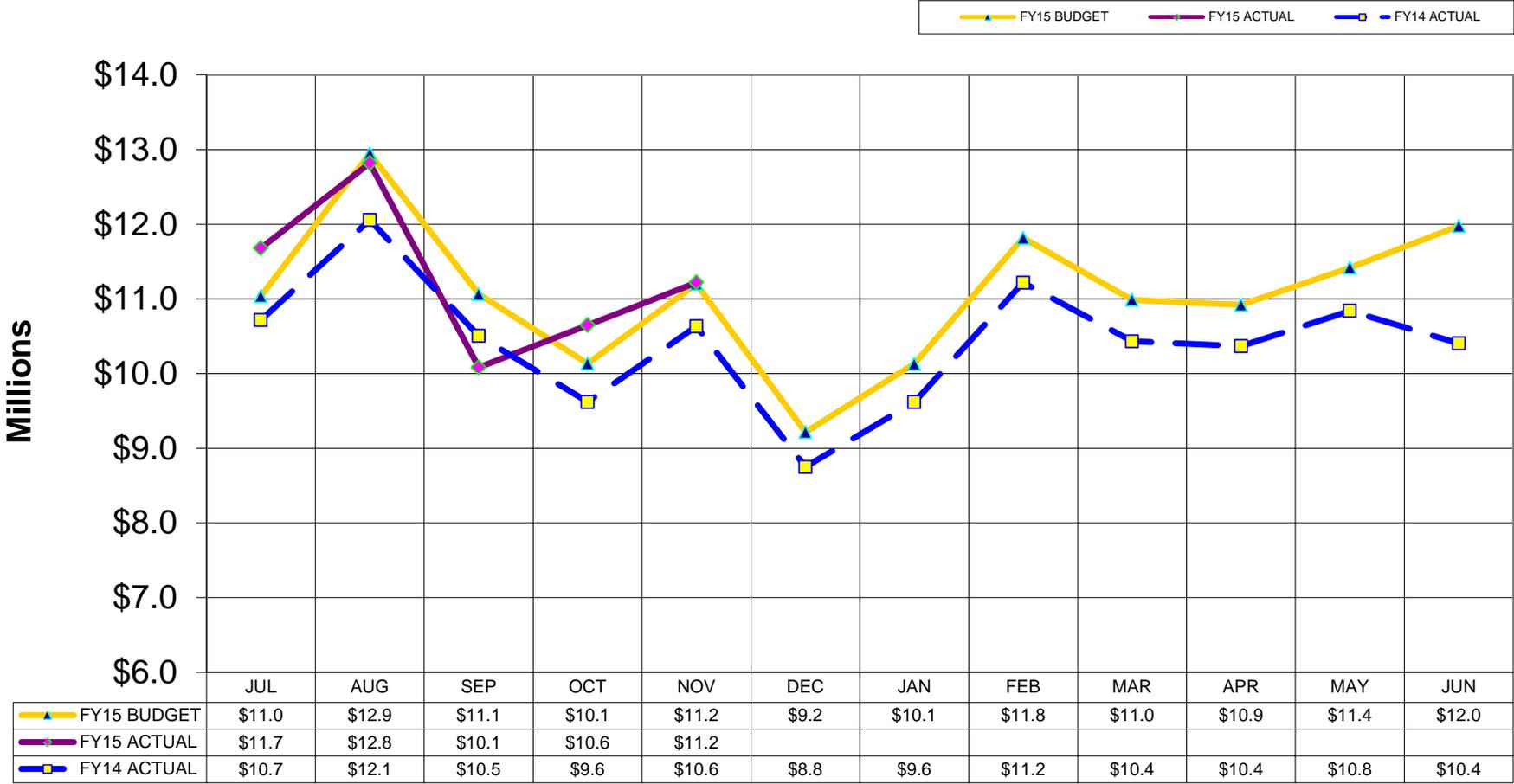
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	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		-	0.0%	-	\$ -	0.0%	65,603,993	-	\$ -	0.0%
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

\$ 56,455,125

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	-	0.0%	-	\$ -	0.0%	68,023,108	-	\$ -	0.0%
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>\$ 55,604,882</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**

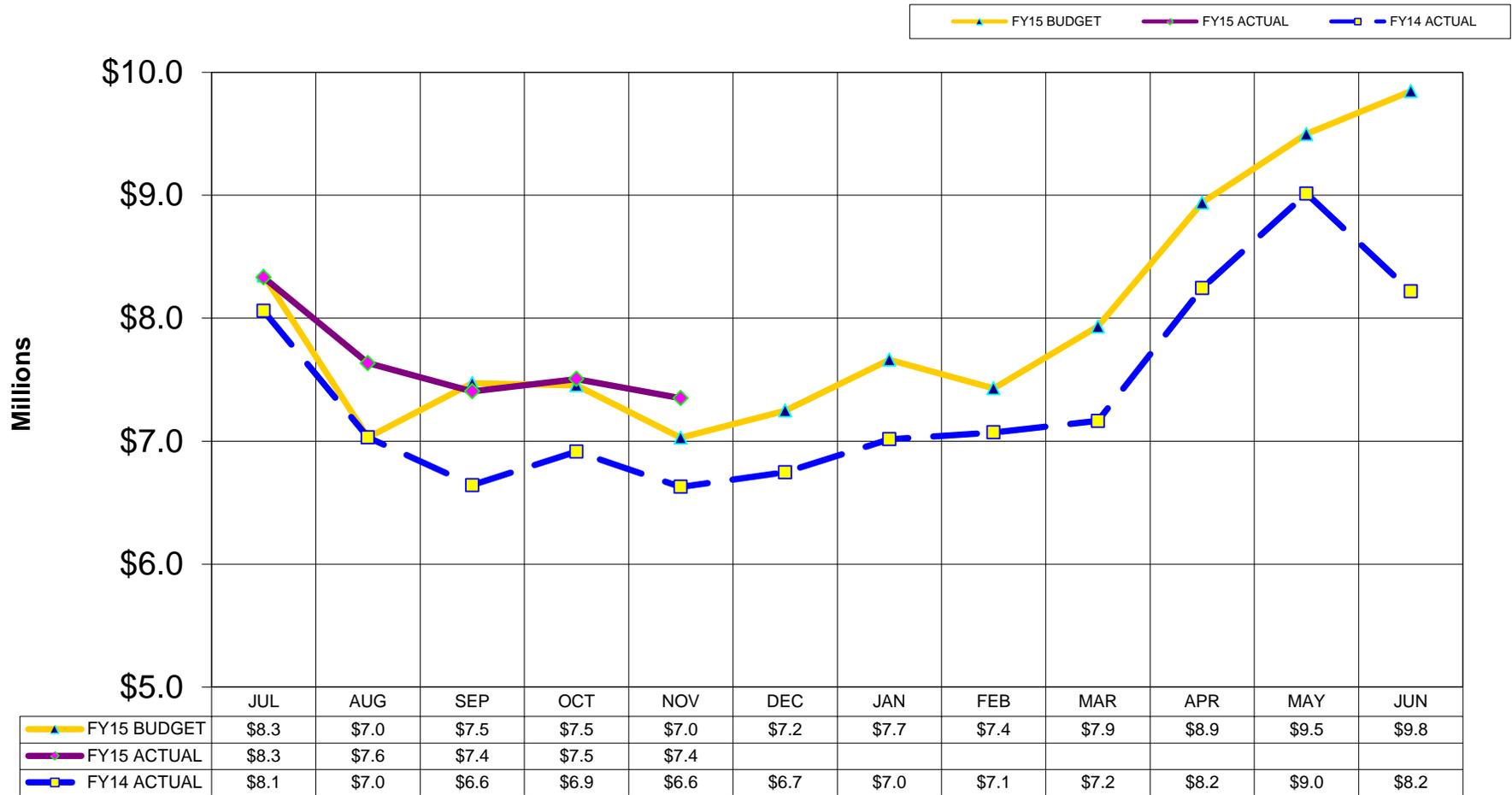
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	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	-	0.0%	-	\$ -	0.0%	44,581,447	-	\$ -	0.0%
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

\$ 38,226,997

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).