



Maricopa County

Office of Assistant County Manager and Department of Finance

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

To: Tom Manos, County Manager

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

Date: October 21, 2014

Re: FY 14-15 Executive Summary – September 2014

Attached is the General Fund and Detention Fund financial activity through September 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 \$11.2m 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 (\$496,244):** The FY 14-15 Sales Tax revenue reflects a YTD negative budget variance of \$496.2 thousand or 0.4 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 September 2013, the September 2014 month-end sales tax is 6.2 percent higher, while the year-to-date is 4.4 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 September 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona August 2014 sales tax collections were 4.5 percent above compared to August 2013. Year-to-date, sales tax collections are up 2.1 percent. Maricopa County's unemployment rate is 6.3 percent as of August 2014, which remains below the State rate of 7.1 percent but higher than United States unemployment rate of 6.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$860,246:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$860.2 thousand or 2.2 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 September 2014 are 8.3 percent of the adopted levy compared to a historical average of 5.9 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 (\$466,676):** The FY 14-15 VLT revenue reflects a YTD negative budget variance of \$466.6 thousand or 1.3 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 (NADA)'s report Market Beat, September 2014 YTD light-vehicle sales amounted to 12.4 million units, up 5.4 percent from a year ago. The September 2014 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.3 million units. This month was the sixth month to record a SAAR value in the range of 16.0 – 16.9 million unit sales in 2014. 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 \$635,591:** The FY 14-15 intergovernmental revenue reflects a YTD positive budget variance of \$635.5 thousand. The positive variance is primarily comprised of \$402.6 thousand from Elections for the collection of election fees and \$182.6 thousand the Office of Enterprise Technology collection of aerial imagery fees that varied from the calendarized budget.
- **Interest Revenue (Operating) YTD variance of \$169,295:** The FY 14-15 interest revenue reflects a YTD positive budget variance of 169.2 thousand or 24.2 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 0.52 percent and FY 13-14 was 0.47 percent.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,211,846:** Current YTD expenditures are 4.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (22%), Superior Court (14%), Sheriff's Office (10%), Elections (9%), Juvenile Probation (8%), Clerk of the Superior Court (6%), Assessor (4%), Public Health (3%), Public Advocate (3%), Office of Enterprise Technology (3%), Justice Courts (2%), Human Services (2%), and Legal Advocate (2%).
- **Supplies Expenditures (Operating) YTD variance of \$950,287:** Current YTD expenditures are 17.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (44%), County Attorney (33%), and Facilities Management (19%).
- **Services Expenditures (Operating) YTD variance of \$16,388,044:** Current YTD expenditures are 36.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (52%), Facilities Management (21%), Contract Counsel (13%), Superior Court (4%), and Sheriff's Office (3%).
- **Intergovernmental Payments (Operating) YTD variance of \$537,543:** Current YTD expenditures are 1.0 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 \$452,182:** Current YTD expenditures are 58.2 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 \$16,515,430:** Current YTD expenditures are 61.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (39%), Superior Court (22%), Non-Departmental (14%), Facilities Management (9%), Elections (5%), and Sheriff's Office (3%).

General Fund Departmental Expenditure Variances

Procurement Services (Total) YTD variance of (\$14,396): Current YTD expenditures are 2.4 percent over budget. The current negative variance reflects ERP project personnel expenditures that were not allocated prior to the month-end close. This variance will be corrected by October 2014.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$807,306):** The FY 14 -15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$807.3 thousand or 2.4 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 September 2013, September 2014 month-end sales tax is 5.8 percent higher, while the year-to-date is 3.8 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 (\$2,885,172):** The FY 14 -15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.8m or 37.2 percent. The current negative variance is related to a timing difference for jail per diem and booking fees.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,296,332:** Current YTD expenditures are 3.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (60%), Correctional Health (12%), Juvenile Probation (12%), and Adult Probation (10%).
- **Services Expenditures (Operating) YTD variance of \$2,891,726:** Current YTD expenditures are 19.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (83%) and Sheriff's Office (14%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$323,259:** Current YTD expenditures are 87.1 percent under budget. The Sheriff's Office detention operations comprise a large portion of the positive variance as expenditures for data center equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$2,865,135:** Current YTD expenditures are 65.0 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.

Detention Fund Departmental Expenditure Variances

Correctional Health (Total) YTD variance of (\$631,916): 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. The department is working with OMB to develop an action plan to resolve this variance.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of \$521,431:*** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$23,371,260 is more than budgeted YTD revenue of \$22,849,829 resulting in a positive budget variance of \$521 thousand or 2.3 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 September 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	110,874,720	110,378,476	(496,244)
Property Taxes	436,942,622	38,420,279	39,280,525	860,246
Vehicle License Taxes	132,858,100	35,052,421	34,585,745	(466,676)
Intergovernmental	15,142,469	130,783	766,374	635,591
Miscellaneous	70,664,855	16,274,132	14,742,492	(1,531,640)
Interest	2,800,000	700,000	869,295	169,295
Total Operating Revenues	1,123,708,771	201,452,335	200,622,908	(829,427)
Total Non-Recurring Revenues	17,252,152	-	-	-
Total Revenues	1,140,960,923	201,452,335	200,622,908	(829,427)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,596,484	130,472,672	124,260,826	6,211,846
Supplies	15,718,921	5,343,486	4,393,199	950,287
Services	157,746,928	44,573,602	28,185,558	16,388,044
Intergovernmental Payments	226,477,196	56,580,276	56,042,733	537,543
Debt Service	15,000	3,750	0	3,750
Capital Outlay	5,356,235	776,335	324,153	452,182
Transfers Out	199,798,007	44,200,323	44,200,323	0
Total Operating Expenditures	1,123,708,771	281,950,444	257,406,792	24,543,652
Total Non-Recurring Expenditures	130,964,460	26,851,949	10,336,519	16,515,430
Total Expenditures	1,254,673,231	308,802,393	267,743,311	41,059,082

Excess (Deficiency) of Revenues

Over Expenditures	(113,712,308)	(107,350,058)	(67,120,403)	40,229,655
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Beginning Fund Balance (unaudited)	113,712,308	113,712,308	125,001,931	11,289,623
<i>Revenues</i>	1,140,960,923	201,452,335	200,622,908	(829,427)
<i>Expenditures</i>	1,254,673,231	308,802,393	267,743,311	41,059,082
Ending Fund Balance	0	6,362,250	57,881,528	51,519,278
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	6,362,250	57,881,528	51,519,278

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 September 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	24,371,669	6,286,890	5,915,895	370,995	5.90 %
ASSISTANT COUNTY MGR 940 F100	627,424	170,040	131,593	38,447	22.61 %
ASSISTANT COUNTY MGR 950 F100	963,228	241,702	103,341	138,361	57.24 %
BOARD OF SUPERVISORS D1 F100	367,304	100,368	78,768	21,600	21.52 %
BOARD OF SUPERVISORS D2 F100	367,304	94,265	77,861	16,404	17.40 %
BOARD OF SUPERVISORS D3 F100	367,304	98,369	85,981	12,388	12.59 %
BOARD OF SUPERVISORS D4 F100	367,304	98,466	91,002	7,464	7.58 %
BOARD OF SUPERVISORS D5 F100	367,304	116,719	86,172	30,547	26.17 %
CALL CENTER F100	1,689,179	476,218	424,071	52,147	10.95 %
CLERK OF THE BOARD F100	1,463,018	387,270	285,767	101,503	26.21 %
COUNTY MANAGER F100	2,556,760	587,736	528,343	59,393	10.11 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	369,469	347,317	22,152	6.00 %
ELECTIONS F100	21,040,745	9,665,111	8,222,478	1,442,633	14.93 %
ENTERPRISE TECHNOLOGY F100	34,140,365	23,121,107	8,022,760	15,098,347	65.30 %
FACILITIES MANAGEMENT F100	49,422,652	12,380,144	7,188,505	5,191,639	41.94 %
FINANCE F100	2,822,024	718,807	610,917	107,890	15.01 %
HUMAN RESOURCES F100	4,376,059	1,117,928	898,612	219,316	19.62 %
INTERNAL AUDIT F100	1,834,150	464,171	463,889	282	0.06 %
MANAGEMENT AND BUDGET F100	2,412,614	552,390	533,785	18,605	3.37 %
PROCUREMENT SERVICES F100	2,459,767	599,826	614,222	(14,396)	(2.40) %
PROTECTIVE SERVICES F100	3,922,906	988,061	959,462	28,599	2.89 %
RECORDER F100	2,157,436	542,542	471,240	71,302	13.14 %
RESEARCH AND REPORTING F100	338,819	93,622	51,507	42,115	44.98 %
TREASURER F100	4,997,558	1,354,181	1,344,052	10,129	0.75 %
Subtotal	164,887,262	60,625,402	37,537,541	23,087,861	38.08 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	7,993,635	7,371,799	621,836	7.78 %
CONSTABLES F100	2,927,898	744,126	713,108	31,018	4.17 %
CORRECTIONAL HEALTH F100	3,218,665	809,475	807,424	2,051	0.25 %
COUNTY ATTORNEY F100	84,873,556	22,625,914	20,417,067	2,208,847	9.76 %
EMERGENCY MANAGEMENT F100	248,836	54,234	50,428	3,806	7.02 %
JUDICIAL BRANCH *	153,719,310	43,071,384	37,260,098	5,811,286	13.49 %
JUSTICE COURTS F100	17,972,379	4,705,065	4,224,559	480,506	10.21 %
MEDICAL EXAMINER F100	8,386,470	2,132,054	2,017,163	114,891	5.39 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	119,060,213	26,953,739	24,169,677	2,784,062	10.33 %
PUBLIC FIDUCIARY F100	3,150,455	793,764	777,198	16,566	2.09 %
SHERIFF F100	117,232,128	26,594,143	24,750,093	1,844,050	6.93 %
Subtotal	546,895,863	136,477,533	122,558,614	13,918,919	10.20 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	307,184	198,516	108,668	35.38 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	0	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	80,331	74,994	5,338	6.64 %
ENVIRONMENTAL SERVICES F100	4,326,596	1,297,025	1,108,576	188,449	14.53 %
HUMAN SERVICES F100	2,260,912	627,725	203,868	423,857	67.52 %
PUBLIC HEALTH F100	11,828,531	3,225,398	2,911,039	314,359	9.75 %
WASTE RESOURCES RECYCLING F100	3,300,429	809,542	664,101	145,441	17.97 %
Subtotal	23,470,805	6,411,944	5,161,093	1,250,851	19.51 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	122,586	116,781	5,805	4.74 %
Subtotal	1,279,802	122,586	116,781	5,805	4.74 %
Education					
EDUCATION SERVICES F100	2,694,593	749,257	704,499	44,758	5.97 %
Subtotal	2,694,593	749,257	704,499	44,758	5.97 %
Other Gov Fund					
NON DEPARTMENTAL F100	515,444,906	104,415,671	101,664,782	2,750,889	2.63 %
Subtotal	515,444,906	104,415,671	101,664,782	2,750,889	2.63 %
Total Expenditures	1,254,673,231	308,802,393	267,743,311	41,059,082	13.30 %

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 September 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	50,002,995	12,848,302	12,725,001	123,301	0.96 %
JUVENILE PROBATION F100	17,997,041	4,496,054	3,908,055	587,999	13.08 %
SUPERIOR COURT F100	85,719,274	25,727,028	20,627,042	5,099,986	19.82 %
Total Judicial Branch	153,719,310	43,071,384	37,260,098	5,811,286	13.49 %
Public Defense System					
CONTRACT COUNSEL F100	47,047,241	8,660,372	6,836,848	1,823,524	21.06 %
LEGAL ADVOCATE F100	10,952,324	2,779,139	2,565,115	214,024	7.70 %
LEGAL DEFENDER F100	12,227,819	3,100,157	2,990,705	109,452	3.53 %
PUBLIC ADVOCATE F100	9,372,015	2,382,600	2,118,341	264,259	11.09 %
PUBLIC DEFENDER F100	39,460,814	10,031,471	9,658,668	372,803	3.72 %
Total Public Defense System	119,060,213	26,953,739	24,169,677	2,784,062	10.33 %



Detention Fund

Executive Summary

As of September 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	34,198,149	33,390,843	(807,306)
Intergovernmental	31,060,428	7,765,100	4,879,928	(2,885,172)
Interest	1,101,300	275,000	358,764	83,764
Transfers In	176,801,288	44,200,323	44,200,323	0
Total Operating Revenues	350,258,797	86,438,572	82,829,858	(3,608,714)
Total Non-Recurring Revenues	0	0	162	162
Total Revenues	350,258,797	86,438,572	82,830,019	(3,608,553)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	282,933,568	70,805,356	68,509,024	2,296,332
Supplies	20,287,330	6,145,047	6,853,308	(708,261)
Services	55,126,006	14,695,675	11,803,949	2,891,726
Capital Outlay	1,436,533	371,065	47,806	323,259
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	92,017,143	87,214,088	4,803,055
Total Non-Recurring Expenditures	47,340,280	4,405,413	1,540,278	2,865,135
Total Expenditures	407,711,217	96,422,556	88,754,366	7,668,190

Excess (Deficiency) of Revenues Over Expenditures

	<u>(57,452,420)</u>	<u>(9,983,984)</u>	<u>(5,924,346)</u>	<u>4,059,638</u>
Beginning Fund Balance (unaudited)	57,452,420	57,452,420	66,021,491	8,569,071
<i>Revenues</i>	350,258,797	86,438,572	82,830,019	(3,608,553)
<i>Expenditures</i>	407,711,217	96,422,556	88,754,366	7,668,190
Ending Fund Balance	0	47,468,436	60,097,145	12,628,709
Restricted Fund Balance	0	47,468,436	60,097,145	12,628,709
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of September 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	6,932,542	6,546,177	386,365	5.57%
ASSISTANT COUNTY MGR 950 F255	396,764	125,991	102,916	23,075	18.32%
CORRECTIONAL HEALTH F255	58,895,057	14,795,742	15,427,658	(631,916)	(4.27)%
EDUCATION SERVICES F255	1,117,223	272,112	235,795	36,317	13.35%
ENTERPRISE TECHNOLOGY F255	1,024,713	231,033	207,246	23,787	10.30%
FACILITIES MANAGEMENT F255	33,031,516	8,122,736	4,897,308	3,225,428	39.71%
INTEGRATED CRIM JUST INFO F255	1,650,361	606,747	513,683	93,064	15.34%
JUVENILE PROBATION F255	34,840,589	8,462,406	8,157,714	304,692	3.60%
NON DEPARTMENTAL F255	38,409,029	2,329,137	41,055	2,288,082	98.24%
PROTECTIVE SERVICES F255	48,942	12,235	12,237	(2)	(0.02)%
SHERIFF F255	210,631,749	54,531,875	52,612,576	1,919,299	3.52%
Total Expenditures	407,711,217	96,422,556	88,754,366	7,668,190	7.95%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of September 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	6,154,719	77,916	110,406	(32,490)
Supplies	0	0	7,809	(7,809)
Services	41,887,150	2,832,856	1,037,829	1,795,027
Intergovernmental Payments	226,232,514	56,514,381	55,980,641	533,740
Debt Service	15,000	3,750	0	3,750
Capital Outlay	3,424,000	750,000	291,329	458,671
Transfers Out	237,731,523	44,236,768	44,236,768	0
Total Non- Departmental Expenditures - 470	<u>515,444,906</u>	<u>104,415,671</u>	<u>101,664,782</u>	<u>2,750,889</u>

Expenditures - Excluding 470

Personnel Services	514,251,534	130,685,849	124,197,292	6,488,557
Supplies	26,394,550	10,130,606	4,994,354	5,136,252
Services	185,429,575	60,812,441	34,419,439	26,393,002
Intergovernmental Payments	244,682	65,895	62,092	3,803
Debt Service	-	-	-	-
Capital Outlay	12,877,984	2,691,931	2,405,351	286,580
Transfers Out	30,000	-	-	-
Total Expenditures - Excluding 470	<u>739,228,325</u>	<u>204,386,722</u>	<u>166,078,529</u>	<u>38,308,193</u>
Total Expenditures	<u><u>1,254,673,231</u></u>	<u><u>308,802,393</u></u>	<u><u>267,743,311</u></u>	<u><u>41,059,082</u></u>



General Fund

Non-Departmental Expenditures Summary

As of September 30, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,116,866	68,447	110,406	(41,959)
Supplies	0	0	7,809	(7,809)
Services	7,422,983	254,940	773,549	(518,609)
Intergovernmental Payments	226,232,514	56,514,381	55,980,641	533,740
Debt Service	15,000	3,750	0	3,750
Capital Outlay	3,000,000	750,000	263,893	486,107
Transfers Out	199,768,007	44,200,323	44,200,323	0
Total Operating Expenditures	442,555,370	101,791,841	101,336,619	455,222
Non-Recurring				
Personnel Services	37,853	9,469	0	9,469
Supplies	-	-	-	-
Services	34,464,167	2,577,916	264,281	2,313,635
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	27,437	(27,437)
Transfers Out	37,963,516	36,445	36,445	0
Total Non-Recurring Expenditures	72,889,536	2,623,830	328,162	2,295,668
Total Expenditures	515,444,906	104,415,671	101,664,782	2,750,889



General Fund

Expenditures by Agency

As of September 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	23,736,669	5,921,890	5,624,295	297,595	5.03 %
ASSISTANT COUNTY MGR 940 F100	627,424	170,040	131,593	38,447	22.61 %
ASSISTANT COUNTY MGR 950 F100	429,131	108,178	98,841	9,337	8.63 %
BOARD OF SUPERVISORS D1 F100	367,304	100,368	78,768	21,600	21.52 %
BOARD OF SUPERVISORS D2 F100	367,304	94,265	77,861	16,404	17.40 %
BOARD OF SUPERVISORS D3 F100	367,304	98,369	85,981	12,388	12.59 %
BOARD OF SUPERVISORS D4 F100	367,304	98,466	91,002	7,464	7.58 %
BOARD OF SUPERVISORS D5 F100	367,304	116,719	86,172	30,547	26.17 %
CALL CENTER F100	1,689,179	476,218	424,071	52,147	10.95 %
CLERK OF THE BOARD F100	1,219,399	306,126	285,767	20,359	6.65 %
COUNTY MANAGER F100	2,556,760	587,736	528,343	59,393	10.11 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	369,469	347,317	22,152	6.00 %
ELECTIONS F100	8,959,599	3,482,898	2,891,080	591,818	16.99 %
ENTERPRISE TECHNOLOGY F100	21,763,891	14,106,733	5,382,020	8,724,713	61.85 %
FACILITIES MANAGEMENT F100	41,883,873	10,484,276	6,852,947	3,631,329	34.64 %
FINANCE F100	2,822,024	718,807	610,917	107,890	15.01 %
HUMAN RESOURCES F100	3,921,059	1,004,173	898,612	105,561	10.51 %
INTERNAL AUDIT F100	1,834,150	464,171	463,889	282	0.06 %
MANAGEMENT AND BUDGET F100	2,412,614	552,390	533,785	18,605	3.37 %
PROCUREMENT SERVICES F100	2,459,767	599,334	609,281	(9,947)	(1.66) %
PROTECTIVE SERVICES F100	3,922,906	988,061	959,462	28,599	2.89 %
RECORDER F100	2,157,436	542,542	471,240	71,302	13.14 %
RESEARCH AND REPORTING F100	338,819	93,622	51,507	42,115	44.98 %
TREASURER F100	4,997,558	1,354,181	1,344,052	10,129	0.75 %
Subtotal	131,023,147	42,839,032	28,928,805	13,910,227	32.47 %
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	7,881,943	7,371,799	510,144	6.47 %
CONSTABLES F100	2,923,398	743,526	713,108	30,418	4.09 %
CORRECTIONAL HEALTH F100	3,218,665	809,475	807,424	2,051	0.25 %
COUNTY ATTORNEY F100	84,344,556	22,096,914	20,246,778	1,850,136	8.37 %
EMERGENCY MANAGEMENT F100	248,836	54,234	50,428	3,806	7.02 %
JUDICIAL BRANCH *	149,403,579	38,780,653	36,618,862	2,161,791	5.57 %
JUSTICE COURTS F100	17,460,379	4,405,065	4,224,559	180,506	4.10 %
MEDICAL EXAMINER F100	8,386,470	2,132,054	2,017,163	114,891	5.39 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	117,819,712	26,491,911	23,710,059	2,781,852	10.50 %
PUBLIC FIDUCIARY F100	3,150,455	793,764	777,198	16,566	2.09 %
SHERIFF F100	104,072,635	26,085,718	24,710,375	1,375,343	5.27 %
Subtotal	524,307,599	130,275,257	121,247,754	9,027,503	6.93 %
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	201,964	198,516	3,448	1.71 %
ANIMAL CARE AND CONTROL F100	258,954	64,739	-	64,739	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	80,331	74,994	5,338	6.64 %
ENVIRONMENTAL SERVICES F100	4,228,857	1,212,712	1,036,007	176,705	14.57 %
HUMAN SERVICES F100	2,260,912	627,725	203,868	423,857	67.52 %
PUBLIC HEALTH F100	11,828,531	3,225,398	2,911,039	314,359	9.75 %
WASTE RESOURCES RECYCLING F100	2,990,429	779,542	661,627	117,915	15.13 %
Subtotal	22,642,216	6,192,411	5,086,051	1,106,360	17.87 %
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	122,586	109,211	13,375	10.91 %
Subtotal	564,802	122,586	109,211	13,375	10.91 %
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,615,637	729,317	698,352	30,965	4.25 %
Subtotal	2,615,637	729,317	698,352	30,965	4.25 %
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	442,555,370	101,791,841	101,336,619	455,222	0.45 %
Subtotal	442,555,370	101,791,841	101,336,619	455,222	0.45 %
Total Operating Expenditures	1,123,708,771	281,950,444	257,406,792	24,543,652	8.70 %

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 September 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	365,000	291,600	73,400	20.11 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	534,097	133,524	4,500	129,024	96.63 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	81,144	0	81,144	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	6,182,213	5,331,398	850,815	13.76 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	2,324,646	2,476,446	51.58 %
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	316,094	2,596,006	89.15 %
EDNK - ENTPRISE DATA NETWORKING	450,000	-	-	-	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	1,235,643	207,735	1,027,908	83.19 %
DCT1 - SOUTH COURT TOWER	117,000	29,250	24,259	4,991	17.06 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	22,956	0	22,956	100.00 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	514,269	103,564	410,705	79.86 %
WCB1 - WEST COURT BLDG	375,000	93,750	0	93,750	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	96,253	0	96,253	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	17,502	0	17,502	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	492	4,941	(4,449)	(904.21) %
Subtotal	<u>33,864,115</u>	<u>17,786,370</u>	<u>8,608,737</u>	<u>9,177,633</u>	<u>51.60 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	413,099	111,692	0	111,692	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	-	-	-	-
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	4,500	600	0	600	100.00 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	170,290	358,710	67.81 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	207,800	928,291	81.71 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	218,347	1,087,293	83.28 %
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	215,089	1,624,911	88.31 %

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General Fund

Expenditures by Agency

As of September 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	300,000	0	300,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	461,828	459,618	2,210	0.48 %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	0	0	0	-
CAD1 - CAD RMS	146,847	55,652	182	55,470	99.67 %
EVI1 - PROPERTY AND EVIDENCE	247,978	0	0	0	-
HEL1 - HELICOPTER PURCHASE	5,000,000	0	0	0	-
NRNP - NON-RECURRING/NON-PROJECT	6,238,668	452,773	39,536	413,237	91.27 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	0	0	0	-
Subtotal	<u>22,588,264</u>	<u>6,202,276</u>	<u>1,310,861</u>	<u>4,891,415</u>	<u>78.86 %</u>
Health, Welfare and Sanitation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	105,220	0	105,220	100.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	97,739	84,313	72,569	11,744	13.93 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	30,000	2,355	27,645	92.15 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	0	118	(118)	-
Subtotal	<u>828,589</u>	<u>219,533</u>	<u>75,042</u>	<u>144,491</u>	<u>65.82 %</u>
Culture and Recreation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	0	8,100	(8,100)	-
PKPG - PARKS PLAYGROUNDS UPGRADES	275,000	-	-	-	-
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
Subtotal	<u>715,000</u>	<u>0</u>	<u>7,570</u>	<u>(7,570)</u>	<u>-</u>
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	19,940	6,147	13,793	69.17 %
Subtotal	<u>78,956</u>	<u>19,940</u>	<u>6,147</u>	<u>13,793</u>	<u>69.17 %</u>
Other Gov Fund					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	72,889,536	2,623,830	328,162	2,295,668	87.49 %
Subtotal	<u>72,889,536</u>	<u>2,623,830</u>	<u>328,162</u>	<u>2,295,668</u>	<u>87.49 %</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.



General Fund

Expenditures by Agency

As of September 30, 2014

Expenditures

Non-Recurring

<i>Total Non-Recurring Expenditures</i>	130,964,460	26,851,949	10,336,519	16,515,430	61.51 %
Total Expenditures	1,254,673,231	308,802,393	267,743,311	41,059,082	13.30 %

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 September 30, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	6,932,542	6,546,177	386,365	5.57%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	125,991	102,916	23,075	18.32%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,895,057	14,795,742	15,427,658	(631,916)	(4.27)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	231,033	207,246	23,787	10.30%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	25,000	-	25,000	100.00%
CCR0 - CODE COMPLIANC RESERVE	125,000	31,248	-	31,248	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	49,998	-	49,998	100.00%
DRJ0 - DURANGO JAIL	813,280	203,319	3,325	199,994	98.36%
DRV0 - DURANGO JUVE	25,000	6,249	-	6,249	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	19,754	-	19,754	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	31,248	-	31,248	100.00%
ESJ0 - ESTRELLA JAIL	698,428	174,606	-	174,606	100.00%
FAJ0 - FOURTH AVE JAIL	376,565	94,140	-	94,140	100.00%
LBJ0 - LBJ COMPLEX	1,253,860	313,464	18,148	295,316	94.21%
MDS0 - MADISON STREET STUDY	100,000	25,000	-	25,000	100.00%
OPER - OPERATING	19,205,596	4,702,106	3,713,355	988,751	21.03%
PFE0 - PROGRAM FEES	213,530	53,382	-	53,382	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	204,672	120,709	83,963	41.02%
SCT0 - BLDG SECURITY PROGRAM	125,000	31,248	-	31,248	100.00%
SEV0 - SOUTHEAST JUVE	748,500	187,125	794	186,331	99.58%
SFY0 - LIFE SAFETY PROGRAM	125,000	31,248	-	31,248	100.00%
TWJ0 - TOWERS JAIL	974,398	243,597	14,918	228,679	93.88%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	606,747	513,683	93,064	15.34%
JUVENILE PROBATION F255					
OPER - OPERATING	33,614,647	8,462,406	8,081,323	381,083	4.50%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,888,983	-	32,945	(32,945)	-
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	12,235	12,237	(2)	(0.02)%
SHERIFF F255					
OPER - OPERATING	208,239,837	54,423,043	52,418,653	2,004,390	3.68%
Subtotal	360,370,937	92,017,143	87,214,088	4,803,055	5.22%
Total Operating Expenditures	360,370,937	92,017,143	87,214,088	4,803,055	5.22%

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 September 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	-	-	-	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	272,112	235,795	36,317	13.35%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	700,295	376,094	324,201	46.29%
LBJC - LBJ COMPLEX	3,940,646	985,161	649,965	335,196	34.02%
NRNP - NON-RECURRING/NON-PROJECT	39,511	9,876	-	9,876	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	-	76,391	(76,391)	-
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	35,520,046	2,329,137	8,110	2,321,027	99.65%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	-	-	-	-
KIT1 - KITCHEN INSTALLATION	340,000	-	181,851	(181,851)	-
NRNP - NON-RECURRING/NON-PROJECT	356,912	108,832	12,073	96,759	88.91%
WAG1 - JAIL WAGON VEHICLES	140,000	-	-	-	-
WSH1 - WASHING MACHINES	350,000	-	-	-	-
Subtotal	47,340,280	4,405,413	1,540,278	2,865,135	65.04%
Total Non-Recurring Expenditures	47,340,280	4,405,413	1,540,278	2,865,135	65.04%
Total Expenditures	407,711,217	96,422,556	88,754,366	7,668,190	7.95%

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		-	\$ -	0.0%	147,288,929	-	\$ -	0.0%	
NOV	34,405,748	174,840,707		-	\$ -	0.0%	183,373,859	-	\$ -	0.0%	
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

\$ 110,378,476

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

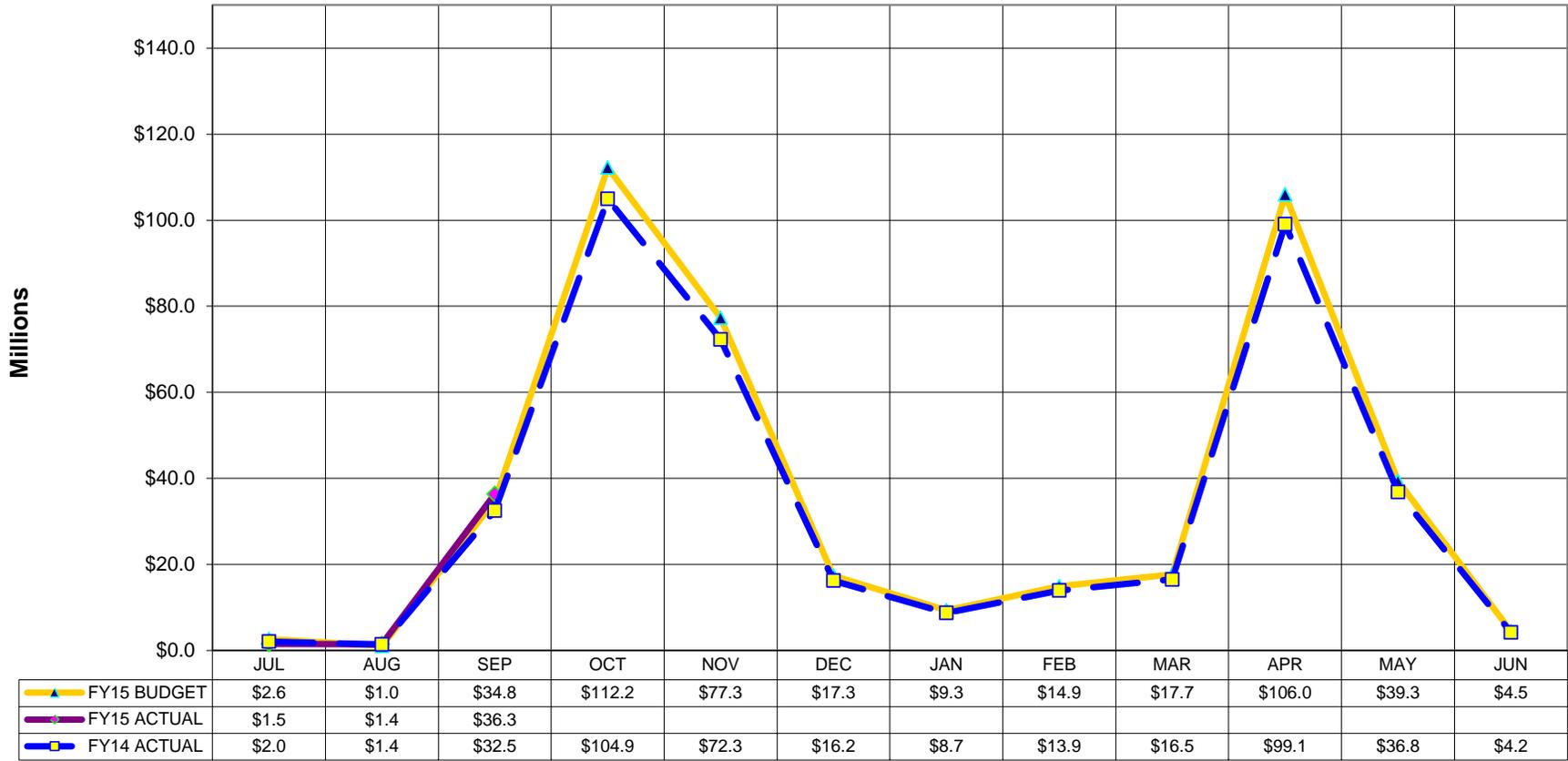
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-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			0.0%	-	\$ -	0.0%	150,645,204	-	\$ -	0.0%	112,224,925
NOV	72,295,876	213,136,878			0.0%	-	\$ -	0.0%	227,973,729	-	\$ -	0.0%	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>\$ 39,280,525</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		-	0.0%	-	\$ -	0.0%	45,186,317	-	\$ -	0.0%
NOV	10,634,307	53,534,772		-	0.0%	-	\$ -	0.0%	56,387,248	-	\$ -	0.0%
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

\$ 34,585,745

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



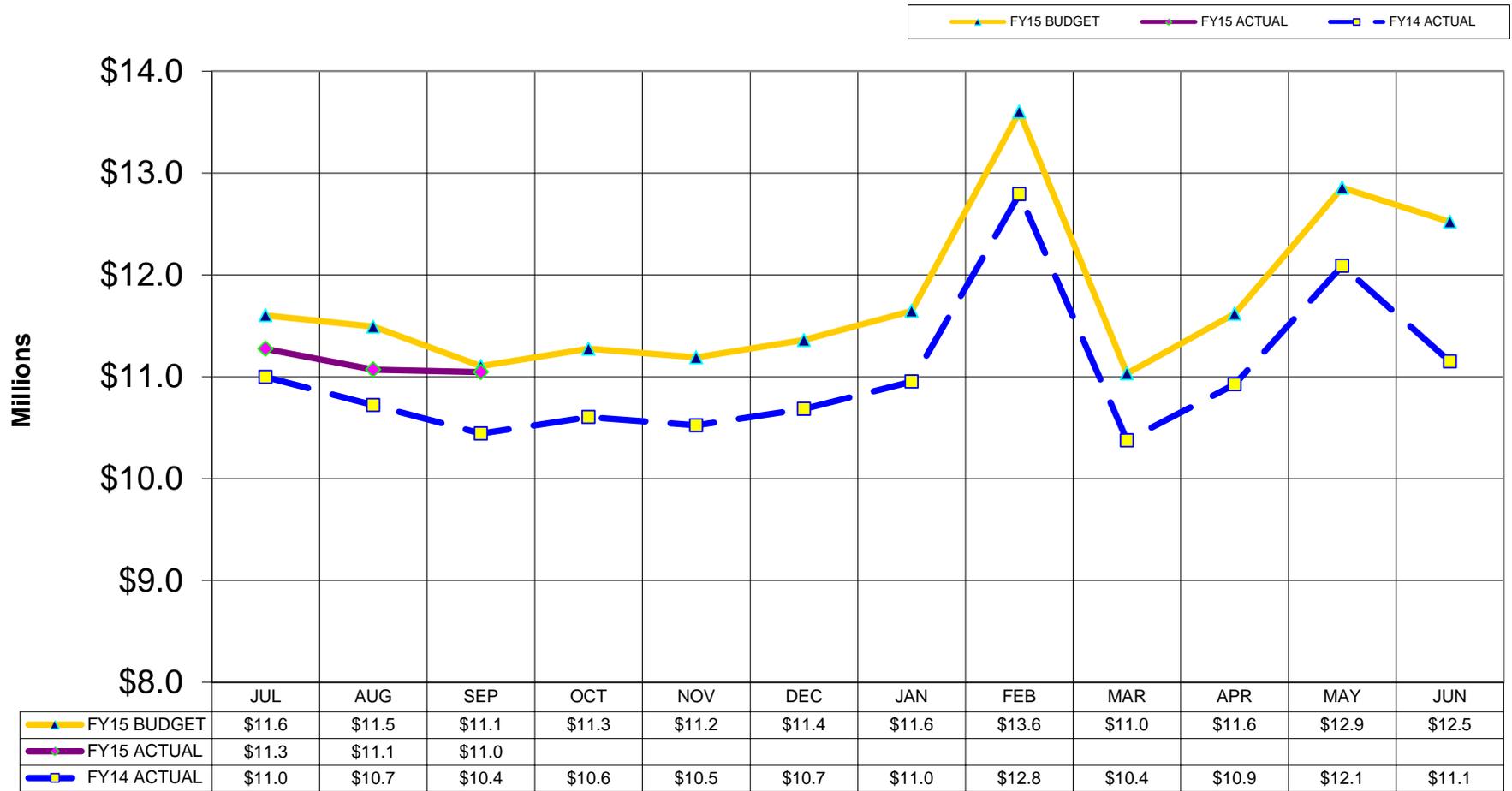
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	-	0.0%	-	\$ -	0.0%	45,473,724	-	\$ -	0.0%
NOV	10,522,928	53,289,801	-	0.0%	-	\$ -	0.0%	56,662,680	-	\$ -	0.0%
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>\$ 33,390,843</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

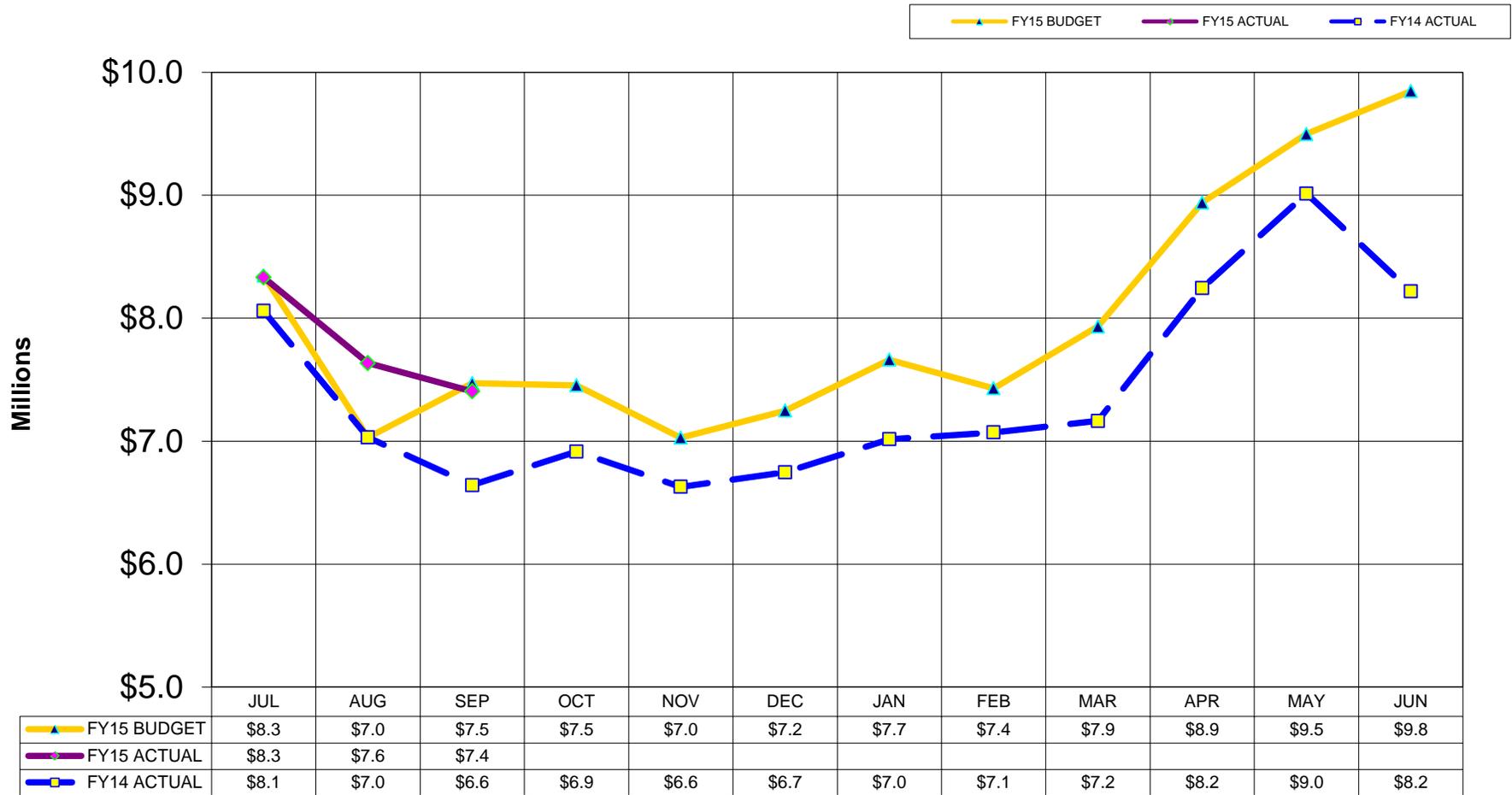
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	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	-	0.0%	-	\$ -	0.0%	30,304,136	-	\$ -	0.0%
NOV	6,628,440	35,277,064	-	0.0%	-	\$ -	0.0%	37,332,839	-	\$ -	0.0%
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

\$ 23,371,260

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).