



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: October 7, 2015

Re: FY 14-15 Executive Summary – June 2015

Attached is the General Fund and Detention Fund financial activity through June 30, 2015. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$7.4m over the estimate that was used when preparing the FY 14-15 budget.

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

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

The following financial information and commentaries are through June 30, 2015 (13th period, which closed August 31st). It is anticipated that the audited financial statements will be available in December 2015.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$11,151,656:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$11.1m or 2.4 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 June 2014, the June 2015 month-end sales tax is 7.3 percent higher, while the year-to-date is 6.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of August 2014 (most recent), was comprised of the following major sectors: retail (52%), restaurants and bars (10%), utilities (11%), contracting (11%),

rentals of personal property (3%), and various other categories (13%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the July 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2015 sales tax collections were up 0.1 percent compared to June 2014. Year-to-date sales tax collections are up 3.7 percent. Maricopa County's not seasonally adjusted unemployment rate is 5.3 percent as of June 2015, which remains below both the State and United States not seasonally adjusted unemployment rate of 6.3 percent and 5.5 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$2,199,663** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$2.1m or 0.5 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through June 2015 are 98.0 percent of the adopted levy compared to a historical average of 96.8 percent. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$2,184,957:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$2.1m or 1.6 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to US Bureau of Economic Analysis, June 2015 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.9 million units. As compared to June 2014, the June 2015 SAAR is 1.3 percent higher, and is 3.9 percent lower than prior month. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Interest Revenue (Operating) YTD variance of \$699,670:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$699.6 thousand or 25.0 percent. The FY 14-15 interest revenue budget of \$2.8m is a conservative projection based on the prior year's low interest yield and expected decrease in average daily cash balance. The positive variance is primarily due to non-cash adjustments related to net changes in the fair value of investments held and interest accrued (earned) but not received as required for financial statement reporting.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$21,338,229:** Current YTD expenditures are 4.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (25%), County Attorney (11%), Sheriff's Office (10%), Superior Court (9%), Clerk of the Superior Court (8%), Assessor (7%), Elections (5%), Facilities Management (4%), and Public Health (4%).
- **Services Expenditures (Operating) YTD variance of \$11,897,971:** Current YTD expenditures are 7.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (35%), Office of Enterprise Technology (22%), Facilities Management (21%), and Contract Counsel (14%).
- **Intergovernmental Payments (Operating) YTD variance of \$347,089:** Current YTD expenditures are 0.2 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 (\$1,377,525):** Current YTD expenditures are 22.7 percent over budget. County Attorney comprises a large portion of the negative variance, as capital equipment expenditures for data center are unbudgeted.

- **Total Non-Recurring Expenditures YTD variance of \$41,764,350:** Current YTD expenditures are 31.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (59%), Facilities Management (13%), Sheriff's Office (10%), Clerk of the Superior Court (6%), and Elections (5%).

General Fund Departmental Expenditure Variances

Protective Services YTD variance of (\$11,335): Current YTD expenditures are 0.2 percent over budget. The current negative variance is attributed to unexpected over time expenditures. The department is working with OMB to develop a resolution and will be within budget by next fiscal year.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$802,947):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$802.9 thousand or 0.6 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 June 2014, June 2015 month-end sales tax is 5.5 percent higher, while the year-to-date is 5.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$2,661,207):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.6m or 8.6 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The June 2015, jail billing accounts receivable aging report indicates that \$794.9 thousand in total receivables was outstanding, of which \$95.0 thousand was collected by July 8th, 2015. Of the \$794.9 thousand, \$460.6 thousand is considered current, while a \$334.2 thousands is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$8,844,881:** Current YTD expenditures are 3.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (54%), Juvenile Probation (13%), Non-Departmental (13%), and Correctional Health (9%).
- **Services Expenditures (Operating) YTD variance of \$2,004,846:** Current YTD expenditures are 3.6 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,425,519):** Current YTD expenditures are over budget. Sheriff's Office comprises a large portion of the negative variance, as capital equipment expenditures for data center are unbudgeted.
- **Total Non-Recurring Expenditures YTD variance of \$31,734,244:** Current YTD expenditures are 67.0 percent under budget. Non-Departmental comprises a large portion of positive variance, as other services expenditures for public safety are under budget.

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of \$2,038,452:*** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$97,931,744 is more than budgeted YTD revenue of \$95,893,292 resulting in a positive budget variance of \$2.0m or 2.1 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 June 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	465,300,725	476,452,381	11,151,656
Property Taxes	436,942,622	436,942,622	439,142,285	2,199,663
Vehicle License Taxes	132,858,100	132,858,100	135,043,057	2,184,957
Intergovernmental	15,142,469	15,142,469	15,937,969	795,500
Miscellaneous	70,731,070	70,731,070	73,406,750	2,675,680
Interest	2,800,000	2,800,000	3,499,670	699,670
Total Operating Revenues	1,123,774,986	1,123,774,986	1,143,482,112	19,707,126
Total Non-Recurring Revenues	17,468,824	17,468,824	17,231,049	(237,775)
Total Revenues	1,141,243,810	1,141,243,810	1,160,713,161	19,469,351

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	517,877,900	517,877,900	496,539,671	21,338,229
Supplies	15,854,735	15,854,735	17,740,202	(1,885,467)
Services	157,675,353	157,675,353	145,777,382	11,897,971
Intergovernmental Payments	226,477,196	226,477,196	226,130,107	347,089
Debt Service	15,000	15,000	1,000	14,000
Capital Outlay	6,076,795	6,076,795	7,454,320	(1,377,525)
Transfers Out	199,798,007	199,798,007	199,799,709	(1,702)
Total Operating Expenditures	1,123,774,986	1,123,774,986	1,093,442,390	30,332,596
Total Non-Recurring Expenditures	131,181,132	131,181,132	89,416,782	41,764,350
Total Expenditures	1,254,956,118	1,254,956,118	1,182,859,172	72,096,946
Excess (Deficiency) of Revenues Over Expenditures	(113,712,308)	(113,712,308)	(22,146,011)	91,566,297
Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,243,810	1,141,243,810	1,160,713,161	19,469,351
<i>Expenditures</i>	1,254,956,118	1,254,956,118	1,182,859,172	72,096,946
Ending Fund Balance	0	0	99,056,723	99,056,723
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	0	99,056,723	99,056,723

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 June 30, 2015

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	24,382,839	24,382,839	23,218,539	1,164,300	4.78 %
ASSISTANT COUNTY MGR 940 F100	627,424	627,424	473,058	154,366	24.60 %
ASSISTANT COUNTY MGR 950 F100	1,002,875	1,002,875	473,278	529,597	52.81 %
BOARD OF SUPERVISORS D1 F100	367,304	367,304	318,378	48,926	13.32 %
BOARD OF SUPERVISORS D2 F100	367,304	367,304	344,834	22,470	6.12 %
BOARD OF SUPERVISORS D3 F100	367,304	367,304	344,486	22,818	6.21 %
BOARD OF SUPERVISORS D4 F100	367,304	367,304	358,439	8,865	2.41 %
BOARD OF SUPERVISORS D5 F100	367,304	367,304	364,207	3,097	0.84 %
CALL CENTER F100	1,689,179	1,689,179	1,631,568	57,611	3.41 %
CLERK OF THE BOARD F100	1,463,018	1,463,018	1,233,339	229,679	15.70 %
COUNTY MANAGER F100	2,556,760	2,556,760	2,406,707	150,053	5.87 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,458,024	1,371,471	86,553	5.94 %
ELECTIONS F100	21,041,925	21,041,925	17,481,357	3,560,568	16.92 %
ENTERPRISE TECHNOLOGY F100	36,462,105	36,462,105	33,890,619	2,571,486	7.05 %
FACILITIES MANAGEMENT F100	49,428,537	49,428,537	40,771,896	8,656,641	17.51 %
FINANCE F100	2,823,366	2,823,366	2,740,007	83,359	2.95 %
HUMAN RESOURCES F100	4,376,059	4,376,059	3,689,537	686,522	15.69 %
INTERNAL AUDIT F100	1,835,837	1,835,837	1,811,949	23,888	1.30 %
MANAGEMENT AND BUDGET F100	2,412,614	2,412,614	2,141,413	271,201	11.24 %
PROCUREMENT SERVICES F100	2,461,364	2,461,364	2,452,768	8,596	0.35 %
PROTECTIVE SERVICES F100	3,925,912	3,925,912	3,937,247	(11,335)	(0.29) %
RECORDER F100	2,157,950	2,157,950	1,850,017	307,933	14.27 %
RESEARCH AND REPORTING F100	338,819	338,819	52,595	286,224	84.48 %
TREASURER F100	5,002,464	5,002,464	4,970,923	31,541	0.63 %
Subtotal	167,283,591	167,283,591	148,328,632	18,954,959	11.33 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	35,237,721	31,989,430	3,248,291	9.22 %
CONSTABLES F100	3,020,568	3,020,568	2,903,617	116,951	3.87 %
CORRECTIONAL HEALTH F100	3,243,665	3,243,665	3,225,766	17,899	0.55 %
COUNTY ATTORNEY F100	84,887,029	84,887,029	83,761,520	1,125,509	1.33 %
EMERGENCY MANAGEMENT F100	248,836	248,836	230,365	18,471	7.42 %
JUDICIAL BRANCH *	153,775,922	153,775,922	153,230,755	545,167	0.35 %
JUSTICE COURTS F100	17,983,692	17,983,692	17,463,083	520,609	2.89 %
MEDICAL EXAMINER F100	8,403,620	8,403,620	8,386,727	16,893	0.20 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	0	-
PUBLIC DEFENSE SYSTEM *	119,096,840	119,096,840	115,945,523	3,151,317	2.65 %
PUBLIC FIDUCIARY F100	3,150,990	3,150,990	3,032,614	118,376	3.76 %
SHERIFF F100	117,245,368	117,245,368	108,952,031	8,293,337	7.07 %
Subtotal	547,162,483	547,162,483	529,989,660	17,172,823	3.14 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	1,228,712	1,204,077	24,635	2.00 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,702,653	4,702,653	4,616,622	86,031	1.83 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,260,912	0	-
PUBLIC HEALTH F100	11,880,697	11,880,697	11,253,980	626,717	5.28 %
WASTE RESOURCES RECYCLING F100	3,301,094	3,301,094	3,033,155	267,939	8.12 %
Subtotal	23,633,022	23,633,022	22,627,700	1,005,322	4.25 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	1,279,802	1,104,234	175,568	13.72 %
Subtotal	1,279,802	1,279,802	1,104,234	175,568	13.72 %
Education					
EDUCATION SERVICES F100	2,695,290	2,695,290	2,687,385	7,905	0.29 %
Subtotal	2,695,290	2,695,290	2,687,385	7,905	0.29 %
Other Gov Fund					
NON DEPARTMENTAL F100	512,635,259	512,635,259	477,868,157	34,767,102	6.78 %
Subtotal	512,635,259	512,635,259	477,868,157	34,767,102	6.78 %
390 - EMPLOYEE BNFTS AND HLTH F100					
EMPLOYEE BNFTS AND HLTH F100	266,671	266,671	253,403	13,268	4.98 %
Subtotal	266,671	266,671	253,403	13,268	4.98 %
Total Expenditures	1,254,956,118	1,254,956,118	1,182,859,172	72,096,946	5.74 %

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 June 30, 2015

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	50,009,303	50,009,303	49,790,154	219,149	0.44 %
JUVENILE PROBATION F100	16,998,450	16,998,450	16,983,165	15,285	0.09 %
SUPERIOR COURT F100	86,768,169	86,768,169	86,457,436	310,733	0.36 %
Total Judicial Branch	153,775,922	153,775,922	153,230,755	545,167	0.35 %
Public Defense System					
CONTRACT COUNSEL F100	46,998,359	46,998,359	45,363,085	1,635,274	3.48 %
LEGAL ADVOCATE F100	10,956,938	10,956,938	10,786,369	170,569	1.56 %
LEGAL DEFENDER F100	12,287,478	12,287,478	12,249,707	37,771	0.31 %
PUBLIC ADVOCATE F100	9,376,497	9,376,497	8,737,587	638,910	6.81 %
PUBLIC DEFENDER F100	39,477,568	39,477,568	38,808,775	668,793	1.69 %
Total Public Defense System	119,096,840	119,096,840	115,945,523	3,151,317	2.65 %



Detention Fund

Executive Summary

As of June 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	141,295,781	140,492,834	(802,947)
Intergovernmental	31,060,428	31,060,428	28,399,221	(2,661,207)
Interest	1,101,300	1,101,300	1,389,223	287,923
Transfers In	176,801,288	176,801,288	176,801,288	0
Total Operating Revenues	350,258,797	350,258,797	347,082,566	(3,176,231)
Total Non-Recurring Revenues	260,027	260,027	260,189	162
Total Revenues	350,518,824	350,518,824	347,342,755	(3,176,069)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	283,085,338	274,240,457	8,844,881
Supplies	20,275,437	20,275,437	20,564,871	(289,434)
Services	55,285,373	55,285,373	53,280,527	2,004,846
Intergovernmental Payments	0	0	2,051	(2,051)
Capital Outlay	1,137,289	1,137,289	2,562,808	(1,425,519)
Transfers Out	587,500	587,500	587,500	0
Total Operating Expenditures	360,370,937	360,370,937	351,238,213	9,132,724
Total Non-Recurring Expenditures	47,340,280	47,340,280	15,606,036	31,734,244
Total Expenditures	407,711,217	407,711,217	366,844,248	40,866,969

Excess (Deficiency) of Revenues

Over Expenditures	(57,192,393)	(57,192,393)	(19,501,493)	37,690,900
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Beginning Fund Balance (audited)	57,452,420	57,452,420	61,258,394	3,805,974
<i>Revenues</i>	350,518,824	350,518,824	347,342,755	(3,176,069)
<i>Expenditures</i>	407,711,217	407,711,217	366,844,248	40,866,969
Ending Fund Balance	260,027	260,027	41,756,901	41,496,874
Restricted Fund Balance	260,027	260,027	41,756,901	41,496,874
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of June 30, 2015

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	27,665,274	27,665,274	27,519,326	145,948	0.53%
ASSISTANT COUNTY MGR 950 F255	396,764	396,764	351,220	45,544	11.48%
CORRECTIONAL HEALTH F255	62,433,294	62,433,294	62,419,714	13,580	0.02%
EDUCATION SERVICES F255	1,117,223	1,117,223	1,117,221	2	0.00%
ENTERPRISE TECHNOLOGY F255	1,295,863	1,295,863	858,923	436,940	33.72%
FACILITIES MANAGEMENT F255	33,031,516	33,031,516	28,338,021	4,693,495	14.21%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,650,361	1,604,274	46,087	2.79%
JUVENILE PROBATION F255	34,855,591	34,855,591	33,471,870	1,383,721	3.97%
NON DEPARTMENTAL F255	34,481,916	34,481,916	5,559,466	28,922,450	83.88%
PROTECTIVE SERVICES F255	48,942	48,942	48,942	-	-
SHERIFF F255	210,734,473	210,734,473	205,555,270	5,179,203	2.46%
Total Expenditures	407,711,217	407,711,217	366,844,248	40,866,969	10.02%

Detailed Expenditure Reports



General Fund Expenditures Summary As of June 30, 2015

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	5,908,580	5,908,580	430,792	5,477,788
Supplies	0	0	8,114	(8,114)
Services	31,181,257	31,181,257	7,568,373	23,612,884
Intergovernmental Payments	226,232,514	226,232,514	225,783,965	448,549
Debt Service	15,000	15,000	1,000	14,000
Capital Outlay	3,424,000	3,424,000	3,403,971	20,029
Transfers Out	245,873,908	245,873,908	240,671,942	5,201,966
Total Non- Departmental Expenditures - 470	<u>512,635,259</u>	<u>512,635,259</u>	<u>477,868,157</u>	<u>34,767,102</u>

Expenditures - Excluding 470

Personnel Services	513,814,772	513,814,772	497,178,435	16,636,337
Supplies	23,642,164	23,642,164	22,618,581	1,023,583
Services	182,957,419	182,957,419	161,215,686	21,741,733
Intergovernmental Payments	284,329	284,329	385,789	(101,460)
Debt Service	-	-	-	-
Capital Outlay	7,786,044	7,786,044	9,754,690	(1,968,646)
Transfers Out	13,836,131	13,836,131	13,837,833	(1,702)
Total Expenditures - Excluding 470	<u>742,320,859</u>	<u>742,320,859</u>	<u>704,991,015</u>	<u>37,329,844</u>
Total Expenditures	<u><u>1,254,956,118</u></u>	<u><u>1,254,956,118</u></u>	<u><u>1,182,859,172</u></u>	<u><u>72,096,946</u></u>



General Fund

Non-Departmental Expenditures Summary

As of June 30, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	5,870,727	430,792	5,439,935
Supplies	0	0	8,114	(8,114)
Services	5,646,983	5,646,983	1,463,894	4,183,089
Intergovernmental Payments	226,232,514	226,232,514	225,783,965	448,549
Debt Service	15,000	15,000	1,000	14,000
Capital Outlay	3,000,000	3,000,000	2,979,972	20,028
Transfers Out	199,768,007	199,768,007	199,768,007	0
Total Operating Expenditures	440,533,231	440,533,231	430,435,744	10,097,487
Non-Recurring				
Personnel Services	37,853	37,853	0	37,853
Supplies	-	-	-	-
Services	25,534,274	25,534,274	6,104,479	19,429,795
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	424,000	423,999	1
Transfers Out	46,105,901	46,105,901	40,903,935	5,201,966
Total Non-Recurring Expenditures	72,102,028	72,102,028	47,432,413	24,669,615
 Total Expenditures	 512,635,259	 512,635,259	 477,868,157	 34,767,102



General Fund

Expenditures by Agency

As of June 30, 2015

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,747,839	23,747,839	22,587,054	1,160,785	4.89 %
ASSISTANT COUNTY MGR 940 F100	627,424	627,424	473,058	154,366	24.60 %
ASSISTANT COUNTY MGR 950 F100	429,131	429,131	429,131	(0)	(0.00) %
BOARD OF SUPERVISORS D1 F100	367,304	367,304	318,378	48,926	13.32 %
BOARD OF SUPERVISORS D2 F100	367,304	367,304	344,834	22,470	6.12 %
BOARD OF SUPERVISORS D3 F100	367,304	367,304	344,486	22,818	6.21 %
BOARD OF SUPERVISORS D4 F100	367,304	367,304	358,439	8,865	2.41 %
BOARD OF SUPERVISORS D5 F100	367,304	367,304	364,207	3,097	0.84 %
CALL CENTER F100	1,689,179	1,689,179	1,631,568	57,611	3.41 %
CLERK OF THE BOARD F100	1,219,399	1,219,399	1,204,364	15,035	1.23 %
COUNTY MANAGER F100	2,556,760	2,556,760	2,406,707	150,053	5.87 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,458,024	1,371,471	86,553	5.94 %
ELECTIONS F100	8,960,779	8,960,779	7,602,370	1,358,409	15.16 %
ENTERPRISE TECHNOLOGY F100	23,556,781	23,556,781	21,628,244	1,928,537	8.19 %
FACILITIES MANAGEMENT F100	41,889,758	41,889,758	38,592,292	3,297,466	7.87 %
FINANCE F100	2,823,366	2,823,366	2,740,007	83,359	2.95 %
HUMAN RESOURCES F100	3,921,059	3,921,059	3,658,218	262,841	6.70 %
INTERNAL AUDIT F100	1,835,837	1,835,837	1,811,949	23,888	1.30 %
MANAGEMENT AND BUDGET F100	2,412,614	2,412,614	2,141,413	271,201	11.24 %
PROCUREMENT SERVICES F100	2,461,364	2,461,364	2,452,768	8,596	0.35 %
PROTECTIVE SERVICES F100	3,925,912	3,925,912	3,937,247	(11,335)	(0.29) %
RECORDER F100	2,157,950	2,157,950	1,850,017	307,933	14.27 %
RESEARCH AND REPORTING F100	338,819	338,819	52,595	286,224	84.48 %
TREASURER F100	5,002,464	5,002,464	4,970,923	31,541	0.63 %
Subtotal	132,850,979	132,850,979	123,271,739	9,579,240	7.21 %
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	32,410,682	31,806,311	604,371	1.86 %
CONSTABLES F100	2,980,385	2,980,385	2,899,848	80,537	2.70 %
CORRECTIONAL HEALTH F100	3,218,665	3,218,665	3,200,766	17,899	0.56 %
COUNTY ATTORNEY F100	84,358,029	84,358,029	83,266,014	1,092,015	1.29 %
EMERGENCY MANAGEMENT F100	248,836	248,836	230,365	18,471	7.42 %
JUDICIAL BRANCH *	149,460,191	149,460,191	148,919,044	541,147	0.36 %
JUSTICE COURTS F100	17,471,692	17,471,692	17,463,083	8,609	0.05 %
MEDICAL EXAMINER F100	8,403,620	8,403,620	8,386,727	16,893	0.20 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	-	-
PUBLIC DEFENSE SYSTEM *	117,856,339	117,856,339	114,712,551	3,143,788	2.67 %
PUBLIC FIDUCIARY F100	3,150,990	3,150,990	3,032,614	118,376	3.76 %
SHERIFF F100	104,085,875	104,085,875	99,854,348	4,231,527	4.07 %
Subtotal	524,513,536	524,513,536	514,639,902	9,873,634	1.88 %
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	807,862	807,862	0	0.00 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,229,914	4,229,914	4,215,987	13,927	0.33 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,260,912	-	-
PUBLIC HEALTH F100	11,880,697	11,880,697	11,253,980	626,717	5.28 %
WASTE RESOURCES RECYCLING F100	2,991,094	2,991,094	2,864,682	126,412	4.23 %
Subtotal	22,429,433	22,429,433	21,662,377	767,056	3.42 %
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	564,802	564,802	-	-
Subtotal	564,802	564,802	564,802	-	-
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,616,334	2,616,334	2,614,423	1,911	0.07 %
Subtotal	2,616,334	2,616,334	2,614,423	1,911	0.07 %
Other Gov Fund					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	440,533,231	440,533,231	430,435,744	10,097,487	2.29 %
Subtotal	440,533,231	440,533,231	430,435,744	10,097,487	2.29 %
390 - EMPLOYEE BNFTS AND HLTH F10					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EMPLOYEE BNFTS AND HLTH F100	266,671	266,671	253,403	13,268	4.98 %
Subtotal	266,671	266,671	253,403	13,268	4.98 %
Total Operating Expenditures	1,123,774,986	1,123,774,986	1,093,442,390	30,332,596	2.70 %

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.

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General Fund

Expenditures by Agency

As of June 30, 2015

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	635,000	631,485	3,515	0.55 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	573,744	573,744	44,147	529,597	92.31 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	243,619	28,975	214,644	88.11 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	12,081,146	9,878,988	2,202,158	18.23 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	4,774,565	26,527	0.55 %
DLRP - DESKTOP LAPTOP REPLACEMENT	528,850	528,850	214,914	313,936	59.36 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	1,133,681	167,501	12.87 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	5,824,200	5,824,200	0	0.00 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	315,015	134,985	30.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	4,897,869	1,319,110	3,578,759	73.07 %
DCT1 - SOUTH COURT TOWER	117,000	117,000	24,297	92,703	79.23 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	91,830	19,211	72,619	79.08 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	2,057,080	733,536	1,323,544	64.34 %
WCB1 - WEST COURT BLDG	375,000	375,000	83,450	291,550	77.75 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	385,000	31,320	353,680	91.87 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	0	70,000	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
Subtotal	<u>34,432,612</u>	<u>34,432,612</u>	<u>25,056,893</u>	<u>9,375,719</u>	<u>27.23 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	18,000	2,905	15,095	83.86 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	413,099	0	413,099	100.00 %
RFR1 - COSC RFR SYSTEM REPLACEMENT	2,395,940	2,395,940	180,213	2,215,727	92.48 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	40,183	40,183	3,769	36,414	90.62 %
CORRECTIONAL HEALTH F100					
NRNP - NON-RECURRING/NON-PROJECT	25,000	25,000	25,000	0	-
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	495,506	33,494	6.33 %

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of June 30, 2015

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	1,136,091	0	-
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	1,305,640	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	29,980	4,020	11.82 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	1,840,000	0	-
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	0	512,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	1,240,501	1,232,972	7,529	0.61 %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	850,000	0	-
CAD1 - CAD RMS	146,847	146,847	182	146,665	99.88 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	5,000,000	0	0.00 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,717,163	2,507,121	3,210,042	56.15 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	445,807	75,698	14.52 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	294,574	381,426	56.42 %
Subtotal	<u>22,648,947</u>	<u>22,648,947</u>	<u>15,349,759</u>	<u>7,299,188</u>	<u>32.23 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	420,850	396,215	24,635	5.85 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	472,739	400,634	72,105	15.25 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	160,000	150,393	9,607	6.00 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	150,000	18,081	131,919	87.95 %
Subtotal	<u>1,203,589</u>	<u>1,203,589</u>	<u>965,324</u>	<u>238,265</u>	<u>19.80 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	250,000	128,831	121,169	48.47 %
PKRR - PARKS RESTROOMS UPGRADES	275,000	275,000	275,000	0	-
PKWA - PARKS WATER UPGRADES	190,000	190,000	135,601	54,399	28.63 %
Subtotal	<u>715,000</u>	<u>715,000</u>	<u>539,432</u>	<u>175,568</u>	<u>24.55 %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	78,956	72,962	5,995	7.59 %
Subtotal	<u>78,956</u>	<u>78,956</u>	<u>72,961</u>	<u>5,995</u>	<u>7.59 %</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 June 30, 2015

Expenditures

Non-Recurring

Other Gov Fund

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100 NRNP - NON-RECURRING/NON-PROJECT	72,102,028	72,102,028	47,432,413	24,669,615	34.21 %
Subtotal	<u>72,102,028</u>	<u>72,102,028</u>	<u>47,432,413</u>	<u>24,669,615</u>	<u>34.21 %</u>
Total Non-Recurring Expenditures	<u>131,181,132</u>	<u>131,181,132</u>	<u>89,416,782</u>	<u>41,764,350</u>	<u>31.84 %</u>
Total Expenditures	<u>1,254,956,118</u>	<u>1,254,956,118</u>	<u>1,182,859,172</u>	<u>72,096,946</u>	<u>5.74 %</u>

Note: Totals may not foot due to rounding.

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

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



Detention Fund

Expenditures by Agency

As of June 30, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	27,465,274	27,319,485	145,789	0.53%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	396,764	351,220	45,544	11.48%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,926,641	58,926,641	58,822,672	103,969	0.18%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	1,024,713	858,923	165,790	16.18%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	100,000	86,118	13,882	13.88%
CCR0 - CODE COMPLIANC RESERVE	125,000	125,000	-	125,000	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	200,000	392,960	(192,960)	(96.48)%
DRJ0 - DURANGO JAIL	813,280	813,280	512,832	300,448	36.94%
DRV0 - DURANGO JUVE	25,000	25,000	700	24,300	97.20%
ENG0 - ENERGY MANAGEMENT	118,514	118,514	-	118,514	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	125,000	111,808	13,192	10.55%
ESJ0 - ESTRELLA JAIL	698,428	698,428	880,923	(182,495)	(26.13)%
FAJ0 - FOURTH AVE JAIL	376,565	376,565	224,847	151,718	40.29%
LBJ0 - LBJ COMPLEX	1,253,860	1,253,860	1,699,563	(445,703)	(35.55)%
MDS0 - MADISON STREET STUDY	100,000	100,000	-	100,000	100.00%
OPER - OPERATING	19,205,596	19,205,596	17,702,646	1,502,950	7.83%
PFE0 - PROGRAM FEES	213,530	213,530	-	213,530	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	818,688	863,712	(45,024)	(5.50)%
SCT0 - BLDG SECURITY PROGRAM	125,000	125,000	28,980	96,020	76.82%
SEV0 - SOUTHEAST JUVE	748,500	748,500	478,298	270,202	36.10%
SFY0 - LIFE SAFETY PROGRAM	125,000	125,000	-	125,000	100.00%
TWJ0 - TOWERS JAIL	974,398	974,398	598,576	375,822	38.57%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	1,650,361	1,604,274	46,087	2.79%
JUVENILE PROBATION F255					
OPER - OPERATING	33,629,649	33,629,649	32,245,928	1,383,721	4.11%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,739,673	2,739,673	1,585,175	1,154,498	42.14%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	48,942	48,942	-	-
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	(0)	0	-
OPER - OPERATING	208,342,561	208,342,561	204,819,631	3,522,930	1.69%
Subtotal	360,370,937	360,370,937	351,238,213	9,132,724	2.53%
Total Operating Expenditures	360,370,937	360,370,937	351,238,213	9,132,724	2.53%

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 June 30, 2015

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	200,000	199,842	158	0.08%
CORRECTIONAL HEALTH F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,653	581,653	672,042	(90,389)	(15.54)%
NRNP - NON-RECURRING/NON-PROJECT	2,925,000	2,925,000	2,925,000	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	1,117,223	1,117,221	2	0.00%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	271,150	271,150	-	271,150	100.00%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	2,905,000	2,213,313	691,687	23.81%
LBJC - LBJ COMPLEX	3,940,646	3,940,646	2,542,747	1,397,899	35.47%
NRNP - NON-RECURRING/NON-PROJECT	39,511	39,511	-	39,511	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	1,225,942	1,225,942	-	-
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	31,742,243	31,742,243	3,974,290	27,767,953	87.48%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	905,000	-	905,000	100.00%
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	300,000	-	300,000	100.00%
KIT1 - KITCHEN INSTALLATION	340,000	340,000	184,290	155,710	45.80%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	356,912	133,473	223,439	62.60%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	129,798	10,202	7.29%
WSH1 - WASHING MACHINES	350,000	350,000	288,078	61,922	17.69%
Subtotal	47,340,280	47,340,280	15,606,036	31,734,244	67.03%
Total Non-Recurring Expenditures	47,340,280	47,340,280	15,606,036	31,734,244	67.03%
Total Expenditures	407,711,217	407,711,217	366,844,248	40,866,969	10.02%

Note: Totals may not foot due to rounding.

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

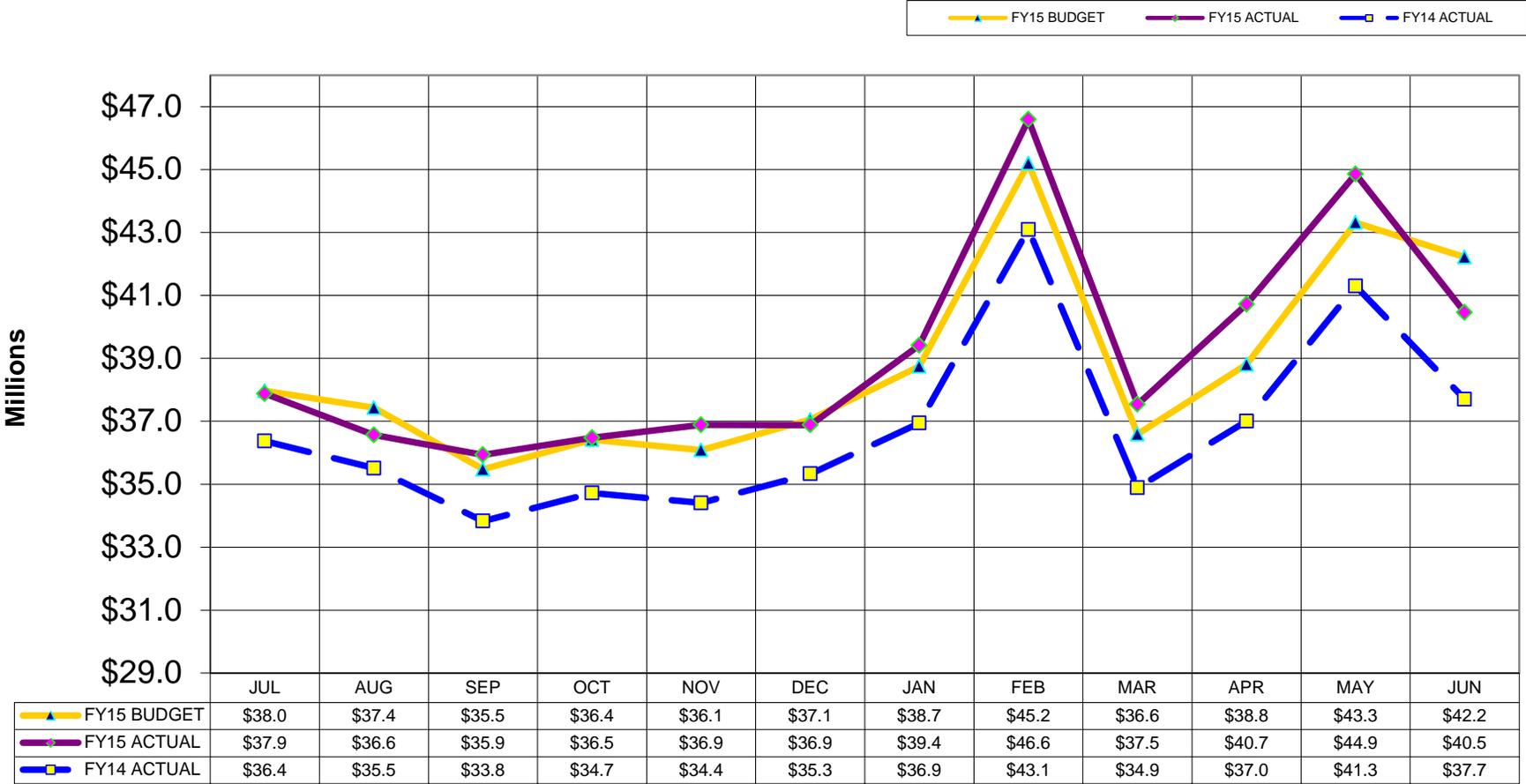
Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 36,374,626	\$ 36,374,626	\$ 37,878,511	4.1%	\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%
AUG	35,512,049	71,886,675	36,562,301	3.0%	74,440,813	\$ 2,554,138	3.6%	75,395,127	74,440,813	\$ (954,314)	-1.3%
SEP	33,828,580	105,715,255	35,937,663	6.2%	110,378,476	\$ 4,663,221	4.4%	110,874,720	110,378,476	\$ (496,244)	-0.4%
OCT	34,719,704	140,434,959	36,475,372	5.1%	146,853,847	\$ 6,418,888	4.6%	147,288,929	146,853,847	\$ (435,082)	-0.3%
NOV	34,405,748	174,840,707	36,885,361	7.2%	183,739,208	\$ 8,898,501	5.1%	183,373,859	183,739,208	\$ 365,349	0.2%
DEC	35,329,158	210,169,865	36,880,621	4.4%	220,619,830	\$ 10,449,965	5.0%	220,427,266	220,619,830	\$ 192,564	0.1%
JAN	36,942,211	247,112,076	39,409,205	6.7%	260,029,034	\$ 12,916,959	5.2%	259,172,452	260,029,034	\$ 856,582	0.3%
FEB	43,095,344	290,207,420	46,590,733	8.1%	306,619,767	\$ 16,412,347	5.7%	304,371,077	306,619,767	\$ 2,248,690	0.7%
MAR	34,887,509	325,094,928	37,540,134	7.6%	344,159,901	\$ 19,064,972	5.9%	340,961,280	344,159,901	\$ 3,198,621	0.9%
APR	37,001,308	362,096,236	40,715,585	10.0%	384,875,486	\$ 22,779,250	6.3%	379,768,447	384,875,486	\$ 5,107,039	1.3%
MAY	41,299,538	403,395,774	44,856,575	8.6%	429,732,061	\$ 26,336,288	6.5%	423,083,620	429,732,061	\$ 6,648,441	1.6%
JUN	37,698,430	441,094,204	40,456,720	7.3%	470,188,782	\$ 29,094,578	6.6%	465,300,725	470,188,782	\$ 4,888,057	1.1%

<u>\$ 441,094,204</u>	<u>\$ 470,188,782</u>	
Less JV15180000189	(37,878,511.34)	Reverse May 14 Accrual
Less JV15180000190	(37,100,000.00)	Reverse June 14 Estimated Accrual
Less JV15180000200	537,698.70	Reverse June 14 True-up to Actual
Plus JV15180000353	41,651,980.05	Accrue May 15 Actual received in July 15
Plus JV15180000354	38,300,000.00	Accrue June 15 Estimate to be received in August 15
Plus JV2015CAFR032	752,431.78	Accrue June 15 True-up to Actual
Sales tax as reported in FY15	<u>476,452,380.76</u>	Accrual basis, as reported in the financial statements
 Budget	 465,300,725.00	
Variance from Budget	11,151,655.76	
% Variance from Budget	2.40%	

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 & INT

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	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
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%
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%
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%
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%
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%
DEC	16,213,362	229,350,240	21,800,437	34.5%	249,110,685	\$ 19,760,445	8.6%	245,315,733	249,110,685	\$ 3,787,904	1.5%
JAN	8,700,175	238,050,415	6,820,630	-21.6%	255,931,315	\$ 17,880,900	7.5%	254,621,543	255,931,315	\$ 1,302,725	0.5%
FEB	13,922,281	251,972,696	11,940,338	-14.2%	267,871,653	\$ 15,898,957	6.3%	269,512,980	267,871,653	\$ (1,648,375)	-0.6%
MAR	16,509,251	268,481,947	22,225,119	34.6%	290,096,772	\$ 21,614,824	8.1%	287,171,471	290,096,772	\$ 2,918,253	1.0%
APR	99,065,040	367,546,987	103,720,969	4.7%	393,817,741	\$ 26,270,753	7.1%	393,132,611	393,817,741	\$ 678,082	0.2%
MAY	36,763,967	404,310,954	40,539,266	10.3%	434,357,007	\$ 30,046,052	7.4%	432,455,786	434,357,007	\$ 1,894,174	0.4%
JUN	4,194,826	408,505,781	4,785,278	14.1%	439,142,285	\$ 30,636,504	7.5%	436,942,622	439,142,285	\$ 2,199,663	0.5%

\$ 408,505,781

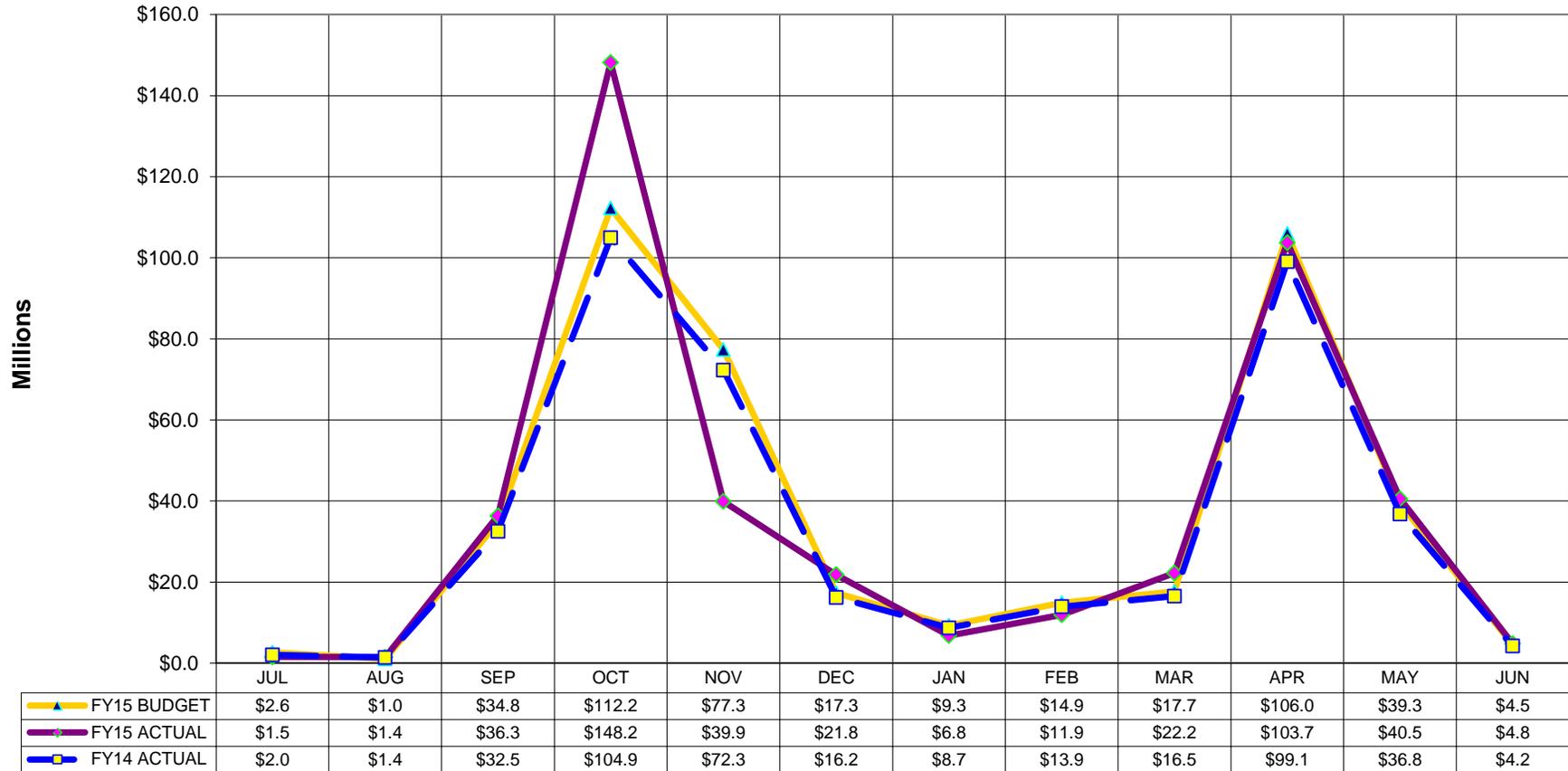
\$ 439,142,285

YTD (Year To Date)

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

Monthly Property Tax Revenues Budget Vs. Actual

—▲ FY15 BUDGET
 —◆ FY15 ACTUAL
 —■ FY14 ACTUAL



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

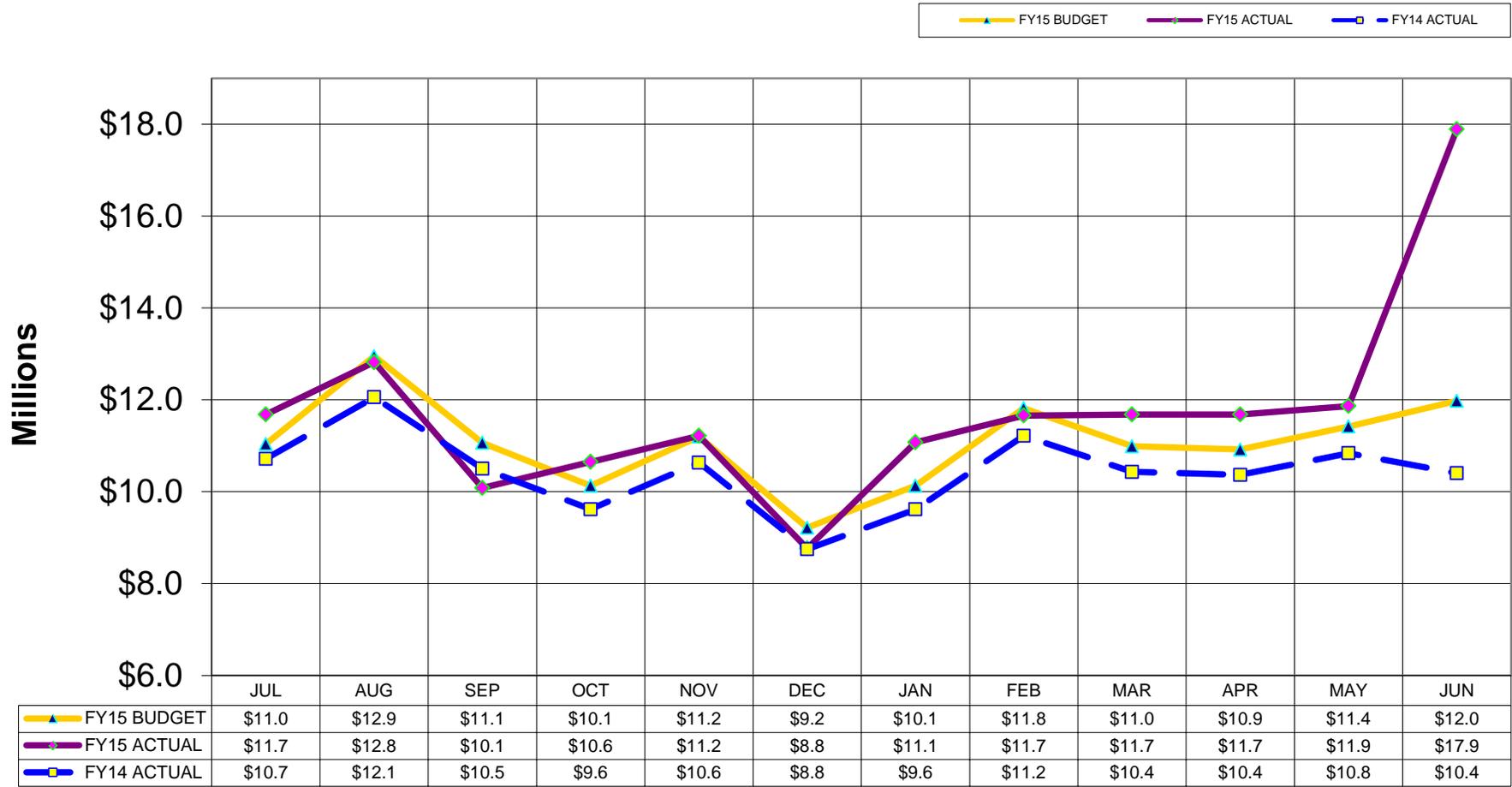
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,716,954	\$ 10,716,954	\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147	12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215	10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466	10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772	11,220,124	5.5%	56,455,125	\$ 2,920,353	5.5%	56,387,248	56,455,125	\$ 67,877	0.1%
DEC	8,750,495	62,285,267	8,769,538	0.2%	65,224,663	\$ 2,939,396	4.7%	65,603,993	65,224,663	\$ (379,330)	-0.6%
JAN	9,617,965	71,903,233	11,078,417	15.2%	76,303,080	\$ 4,399,847	6.1%	75,734,429	76,303,080	\$ 568,651	0.8%
FEB	11,219,685	83,122,917	11,658,888	3.9%	87,961,968	\$ 4,839,051	5.8%	87,551,929	87,961,968	\$ 410,039	0.5%
MAR	10,433,770	93,556,687	11,680,737	12.0%	99,642,705	\$ 6,086,017	6.5%	98,541,638	99,642,705	\$ 1,101,067	1.1%
APR	10,368,623	103,925,310	11,680,202	12.6%	111,322,907	\$ 7,397,597	7.1%	109,462,729	111,322,907	\$ 1,860,178	1.7%
MAY	10,841,080	114,766,390	11,866,090	9.5%	123,188,998	\$ 8,422,608	7.3%	120,881,451	123,188,998	\$ 2,307,547	1.9%
JUN	10,405,078	125,171,468	17,890,104	71.9%	141,079,101	\$ 15,907,633	12.7%	132,858,100	141,079,101	\$ 8,221,001	6.2%

<u>\$ 125,171,468</u>	<u>\$ 141,079,101</u>
Less JV15180000187	(11,682,659.40) Reverse June 14 Accrual
Plus JV15180000351	5,646,615.50 Accrue June 15 Actual received in July 15
F100 VLT Reported in FY15	<u>135,043,057.49</u> Accrual basis, as reported in the financial statements

Budget	132,858,100.00
Variance from Budget	2,184,957.49
% Variance from Budget	1.64%

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



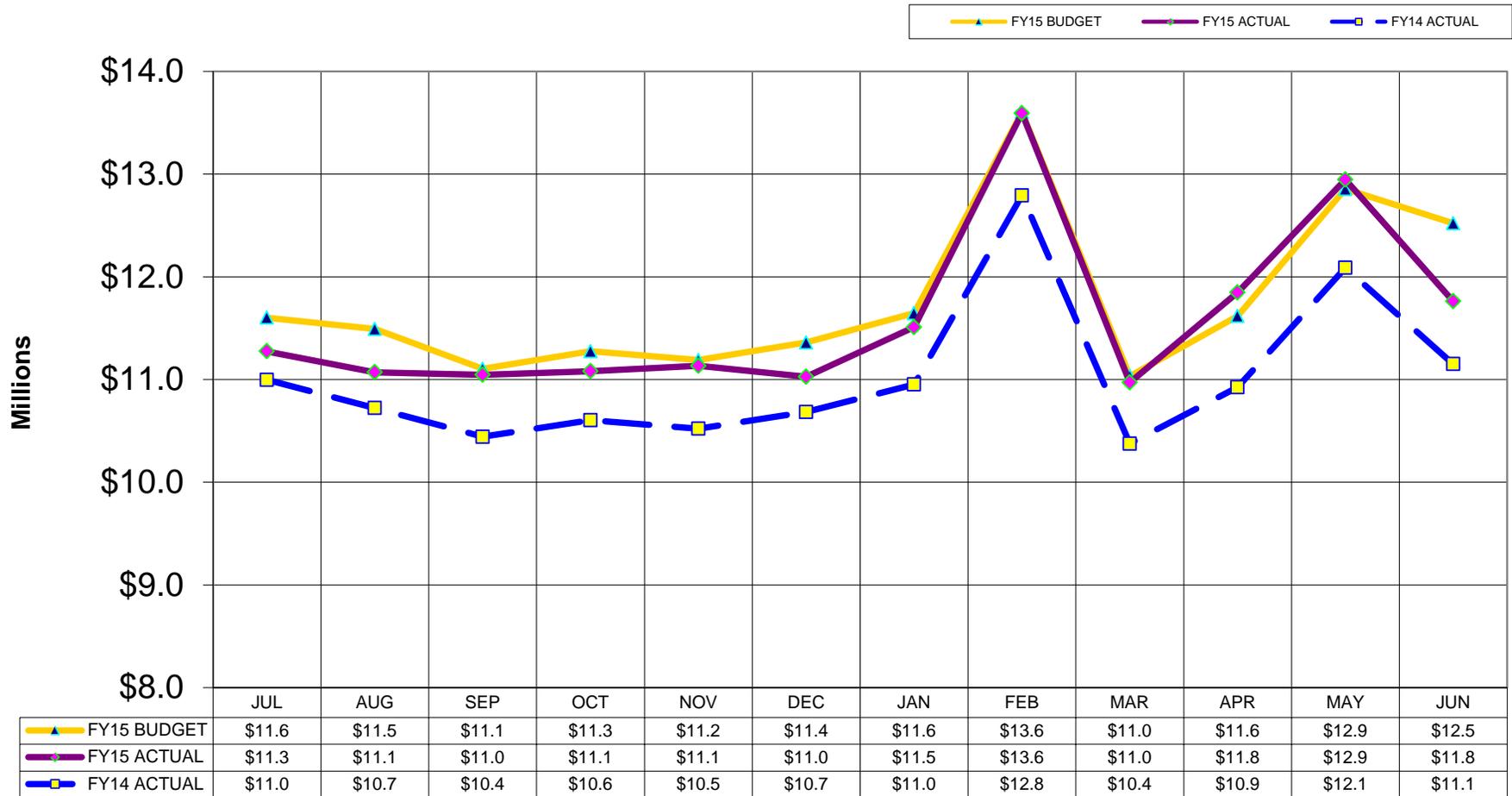
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,997,146	\$ 10,997,146		\$ 11,273,829	\$ 276,683		\$ 11,601,989	\$ 11,273,829	\$ (328,160)		
AUG	10,722,124	21,719,270		11,070,538	625,097		23,093,951	22,344,366	\$ (749,585)		
SEP	10,443,215	32,162,484		11,046,476	1,228,358		34,198,149	33,390,843	\$ (807,306)		
OCT	10,604,390	42,766,874		11,080,823	1,704,792		45,473,724	44,471,666	\$ (1,002,058)		
NOV	10,522,928	53,289,801		11,133,216	2,315,081		56,662,680	55,604,882	\$ (1,057,798)		
DEC	10,684,192	63,973,994		11,027,539	2,658,428		68,023,108	66,632,421	\$ (1,390,687)		
JAN	10,952,611	74,926,605		11,509,639	3,215,456		79,668,944	78,142,061	\$ (1,526,883)		
FEB	12,792,703	87,719,308		13,591,861	4,014,613		93,271,337	91,733,921	\$ (1,537,416)		
MAR	10,376,087	98,095,395		10,970,552	4,609,079		104,304,159	102,704,474	\$ (1,599,685)		
APR	10,925,565	109,020,960		11,847,631	5,531,144		115,921,237	114,552,105	\$ (1,369,132)		
MAY	12,089,031	121,109,991		12,946,721	6,388,835		128,775,420	127,498,826	\$ (1,276,594)		
JUN	11,149,983	132,259,974		11,762,551	7,001,403		141,295,781	139,261,377	\$ (2,034,404)		

<u>\$132,259,974</u>	<u>\$ 139,261,377</u>	
Less JV15180000189	(11,273,828.71)	Reverse May 14 Accrual
Less JV15180000190	(11,200,000.00)	Reverse June 14 estimate accrual
Less JV15180000200	129,462.36	Reverse June 14 True-up to Actual
Plus JV15180000353	12,033,899.77	Accrue May 15 Actual received in July 15
Plus JV15180000354	11,600,000.00	Accrue June 15 Estimate to be received in Aug 15
Plus JV2015CAFR032	(58,076.30)	Accrue June 15 True-up to actual
Jail Tax Reported in FY15	<u>\$ 140,492,834</u>	Accrual basis, as reported in the financial statements
Budget	141,295,781.00	
Variance from Budget	(802,947.05)	
% Variance from Budget	-0.57%	

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).

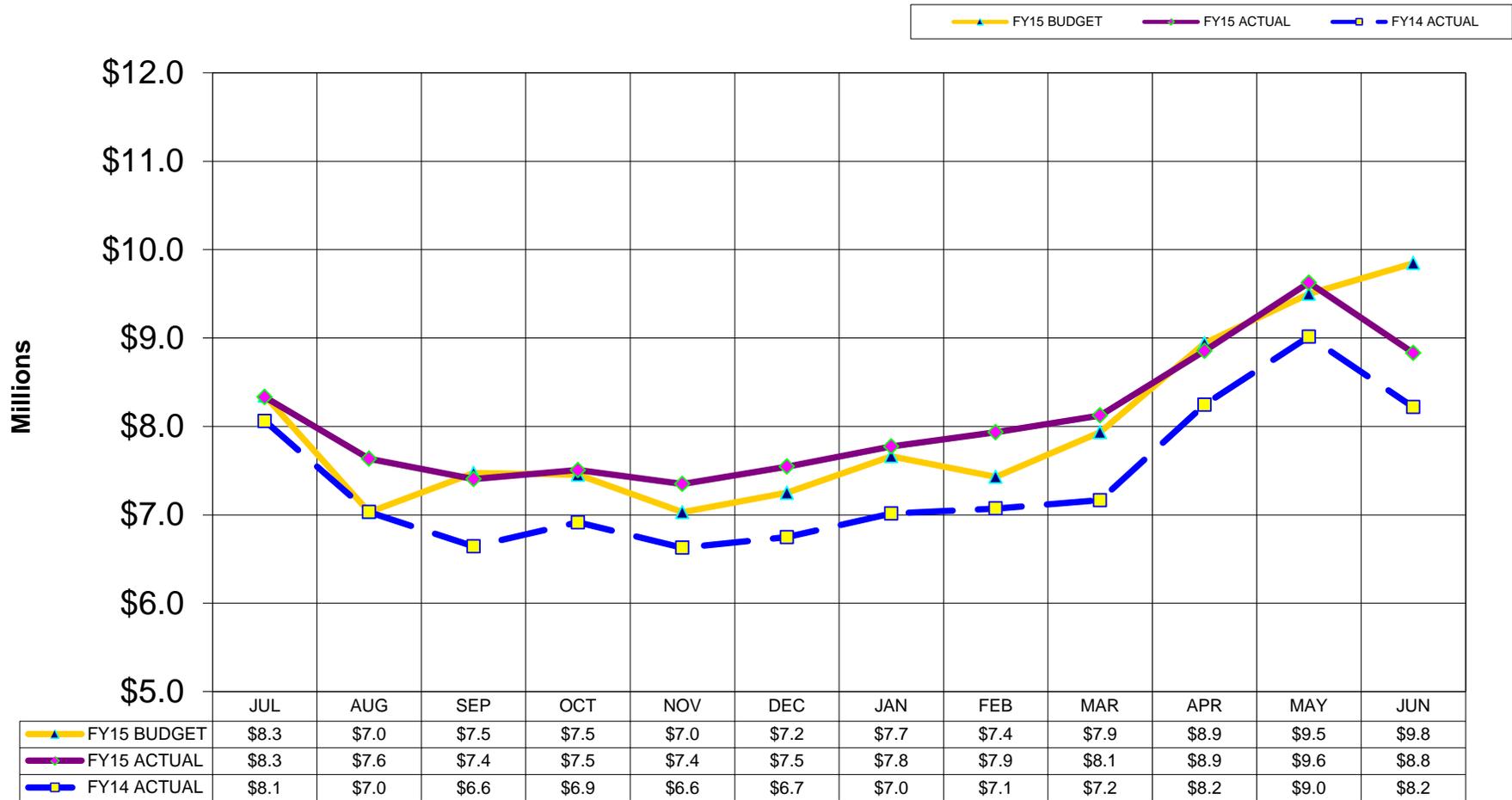
**MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 14-15**

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	\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%	
AUG	7,031,195	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	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	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	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	7,545,645	11.8%	45,772,642	\$ 3,748,798	8.9%	44,581,447	45,772,642	\$ 1,191,195	2.7%	
JAN	7,015,656	7,773,023	10.8%	53,545,665	\$ 4,506,165	9.2%	52,244,080	53,545,665	\$ 1,301,585	2.5%	
FEB	7,071,590	7,933,324	12.2%	61,478,989	\$ 5,367,899	9.6%	59,673,941	61,478,989	\$ 1,805,048	3.0%	
MAR	7,164,831	8,123,923	13.4%	69,602,912	\$ 6,326,990	10.0%	67,607,008	69,602,912	\$ 1,995,904	3.0%	
APR	8,246,542	8,854,401	7.4%	78,457,313	\$ 6,934,849	9.7%	76,547,321	78,457,313	\$ 1,909,992	2.5%	
MAY	9,014,511	9,626,309	6.8%	88,083,622	\$ 7,546,647	9.4%	86,045,710	88,083,622	\$ 2,037,912	2.4%	
JUN	8,218,076	8,829,513	7.4%	96,913,135	\$ 8,158,085	9.2%	95,893,292	96,913,135	\$ 1,019,843	1.1%	

<u>\$ 88,755,050</u>	<u>\$ 96,913,135</u>
Less JV15180000188	(8,331,864.12) Reverse May 14 Accrual
Less JV15180000190	(7,000,000.00) Reverse June 14 Estimated Accrual
Less JV15180000200	(634,736.84) Reverse June 14 True-up to Actual
Plus JV15180000352	9,117,205.13 Accrue May 15 Actual received in July 15
Plus JV15180000354	7,400,000.00 Accrue June 15 Estimate to be received in August 15
Plus JV2015CAFR032	468,004.54 Accrue June 15 True-up to actual
HURF Reported in FY15	<u>\$ 97,931,744</u> Accrual basis, as reported in the financial statements

Budget	95,893,292
Variance from Budget	2,038,452
% Variance from Budget	2.13%

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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