



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 *SLS*

Date: November 18, 2013

Re: FY 13-14 Executive Summary – October 2013

Attached is the General Fund and Detention Fund financial activity through October 31, 2013. 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 \$28.6m over the estimate that was used when preparing the FY 13-14 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 \$2,830,755:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$2.8m or 2.1 percent. The FY 13-14 Sales Tax revenue budget of \$437.4m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 4.5 percent over the FY 12-13 '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 October 2012, October 2013 month-end sales tax is 6.6 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 12-13 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution as provided by the State of Arizona from FY 11-12 was comprised of the following major sectors: retail (61%), restaurants and bars (13%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (10%). 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 October 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the September 2013 sales tax collections were up 6.7 percent compared to September 2012. Year-to-date, sales tax collections are \$4.8m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment rate of 8.3 percent in August 2013 increased from the July 2013 rate of 8.0 percent.

- **Property Tax Revenue (Operating) YTD variance of (\$6,213,634):** The FY 13-14 Property Tax revenue reflects a YTD negative budget variance of \$6.2m or 4.2 percent. The FY 13-14 Property Tax revenue budget of \$404.9m reflects a 3.6 percent decrease from the FY 12-13 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. The first half property taxes were due October 1, 2013, and became delinquent after November 1, 2013. Therefore, property taxes received November 1st were not delinquent and not included in the October 2013 collections. FY 13-14 YTD collections through October 2013 are 33.8 percent of the adopted levy compared to a historical average of 36.9 percent. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$3,929,768:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$3.9m or 10.1 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP's 'most likely' forecast, which reflects an increase of 2.7 percent over the FY 12-13 'most likely' forecast.

VLT revenue is largely driven by annual vehicle renewals, new vehicle registrations, and new vehicle registrations from citizens relocating to Arizona. Per the Arizona Department of Transportation (ADOT), revenue variances can occur, in part, due to: 1) minimal assessed penalties resulting in less incentive to pay vehicle registration on-time, 2) timing of payments received and excess volume for the State can cause current revenues to be distributed to the counties in the following month, 3) new car purchases and new vehicles registrations from citizens relocating to Arizona have declined putting more reliance on annual renewals, which are assessed annually using a lower tax base resulting in lower tax revenue. The National trend has been for citizens to hold onto cars for a longer period of time. Also, in general, major durable purchases are driven by consumer confidence and economic growth. After a recessionary period, housing purchases are first to recover followed by automobile purchases. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental Revenue YTD variance of \$267,744:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$267.7 thousand. The positive variance is primarily related to revenues collected by the Office of Enterprise Technology for services provided to other cities, which was not budgeted during the fiscal year.
- **Interest Revenue (Operating) YTD variance of (\$158,438):** The FY 12-13 interest revenue reflects a YTD negative variance of \$158.4 thousand or 15.8 percent. The negative variance is due to lower than expected average daily cash balances.
- **Total Non-Recurring Revenues YTD variance of \$2,450,571:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$2.4m. The positive variance is primarily comprised of a \$2.4m one-time unbudgeted movement of cash to the General Fund related to the reconciliation of the payroll clearing fund.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,661,554:** Current YTD expenditures are 2.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (27%), County Attorney (21%), Juvenile Probation (8%), Assessor (8%), Facilities Management (7%), Clerk of the Superior Court (7%), and Office of Enterprise Technology (6%).
- **Supplies Expenditures (Operating) YTD variance of \$1,023,415:** Current YTD expenditures are 19.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (67%) and Clerk of the Superior Court (18%).
- **Services Expenditures (Operating) YTD variance of \$12,194,048:** Current YTD expenditures are 24.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (60%), Facilities Management (24%), and Contract Counsel (10%).
- **Intergovernmental Payments (Operating) YTD variance of \$241,067:** Current YTD expenditures are 0.3 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$3,900:** Current YTD expenditures are 78.0 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$136,657):** Current YTD expenditures are 13.6 percent over budget. The Sheriff's Office comprises a large portion of this variance as radio expenditures have varied from the calendarized budget, but will be within budget in November 2013.
- **Total Non-Recurring Expenditures YTD variance of \$17,376,575:** Current YTD expenditures are 64.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (30%), Non-Departmental (18%), Facilities Management (17%), Elections (11%), Parks and Recreation (10%), and Education Services (7%).

General Fund Departmental Expenditure Variances

Assistant County Manager 940 (Total) YTD variance of (\$9,279): Current YTD expenditures are 4.5 percent over budget. The current negative variance reflects expenditures that were not allocated to the proper agency prior to month-end close. This variance will be corrected in November 2013.

Constables (Total) YTD variance of (\$11,633): Current YTD expenditures are 1.2 percent over budget. The current negative variance is attributed to unexpected expenditures for vehicle repairs. This variance will be within budget by year-end.

Environmental Services (Total) YTD variance of (\$72,852): Current YTD expenditures 5.2 percent over budget. The current negative variance is attributed to increased mosquito fogging and larviciding expenditures that were a result of the extended monsoon season. This variance will be within budget by year-end.

Justice Courts (Total) YTD variance of (\$93,952): Current YTD expenditures are 1.6 percent over budget. Then current negative variance is attributed to the department's inability to sustain the budgeted 5.16 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

Public Defense System Expenditures (Total) YTD positive variance of \$1,637,372: Current YTD expenditures for the constellation are 5.1 percent under budget. However, there is a negative variance for Legal Defender (\$21,342) and Public Defender (\$92,566) operating expenditures that is offset by savings in the other offices of the Public Defense System.

- **Legal Defender Expenditures (Operating) YTD variance of (\$21,342) and Public Defender Expenditures (Operating) YTD variance of (\$92,566):** Current YTD expenditures are 0.5 percent and 0.7 percent over budget, respectively. The negative operating variance in both departments is the result of increased personnel and legal expenditures. The personnel variances are the result of lower than budgeted vacancy rates. These legal variances are a result of increased hourly rates for expert witnesses.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,082,332:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.1m or 2.6 percent. The FY 13-14 Jail Tax revenue budget of \$131.1m is based on EDP's 'most likely' forecast, which reflects an increase of 5.4 percent over the FY 12-13 '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 October 2012, October 2013 month-end sales tax is 7.5 percent higher, while the year-to-date is 8.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of \$477,362:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$477.3 thousand or 5.1 percent. The positive revenue variance is comprised of jail per diem and booking fees.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,560,531:** Current YTD expenditures are 1.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (36%), Correctional Health (25%), Adult Probation (19%), and Non-Departmental (13%).
- **Services Expenditures (Operating) YTD variance of \$2,821,475:** Current YTD expenditures are 15.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (80%), Sheriff's Office (17%), and Juvenile Probation (10%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$299,940:** Current YTD expenditures are 69.9 percent under budget. Non-Departmental for the Sheriff's Office comprise a large portion of the positive variance, as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$5,121,518:** Current YTD expenditures are 85.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (43%), Non-Departmental (34%), Juvenile Probation (8%), and Education Services (7%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of \$1,567,951:*** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$28,648,623 is more than budgeted YTD revenue of \$27,080,672, resulting in a positive budget variance of \$1.5m or 5.8 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

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 October 31, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	137,604,204	140,434,959	2,830,755
Property Taxes	404,902,095	147,054,637	140,841,003	(6,213,634)
Vehicle License Taxes	119,748,223	38,970,698	42,900,466	3,929,768
Intergovernmental	14,784,369	202,931	470,675	267,744
Miscellaneous	75,505,608	21,756,594	23,020,036	1,263,442
Interest	4,000,000	1,000,000	841,562	(158,438)
Transfers In	0	0	750	750
Total Operating Revenues	1,056,343,141	346,589,064	348,509,451	1,920,387
Total Non-Recurring Revenues	2,137,000	0	2,450,571	2,450,571
Total Revenues	1,058,480,141	346,589,064	350,960,021	4,370,957

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,049,173	159,186,311	154,524,757	4,661,554
Supplies	14,195,669	5,233,330	4,209,915	1,023,415
Services	138,787,642	49,779,942	37,585,894	12,194,048
Intergovernmental Payments	224,568,760	74,443,374	74,202,307	241,067
Debt Service	15,000	5,000	1,100	3,900
Capital Outlay	5,954,750	1,002,000	1,138,657	(136,657)
Transfers Out	196,772,147	57,990,268	57,980,268	10,000
Total Operating Expenditures	1,056,343,141	347,640,225	329,642,899	17,997,326
Total Non-Recurring Expenditures	232,203,825	26,790,730	9,414,155	17,376,575
Total Expenditures	1,288,546,966	374,430,955	339,057,054	35,373,901
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(27,841,891)	11,902,967	39,744,858
Beginning Fund Balance (unaudited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,480,141	346,589,064	350,960,021	4,370,957
<i>Expenditures</i>	1,288,546,966	374,430,955	339,057,054	35,373,901
Ending Fund Balance	0	202,224,934	270,589,392	68,364,458
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	202,224,934	270,589,392	68,364,458

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 October 31, 2013

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	23,684,877	7,893,515	7,413,039	480,476	6.09 %
ASSISTANT COUNTY MGR 940 F100	611,782	202,320	211,599	(9,279)	(4.59) %
ASSISTANT COUNTY MGR 950 F100	1,218,700	409,871	226,060	183,811	44.85 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	0	-
BOARD OF SUPERVISORS D1 F100	363,733	126,629	122,344	4,285	3.38 %
BOARD OF SUPERVISORS D2 F100	363,733	123,501	121,999	1,502	1.22 %
BOARD OF SUPERVISORS D3 F100	363,733	126,261	112,921	13,340	10.57 %
BOARD OF SUPERVISORS D4 F100	363,733	128,830	120,060	8,770	6.81 %
BOARD OF SUPERVISORS D5 F100	363,733	156,821	123,437	33,384	21.29 %
CALL CENTER F100	1,601,114	591,829	512,913	78,916	13.33 %
CLERK OF THE BOARD F100	1,471,452	414,667	318,536	96,131	23.18 %
COUNTY MANAGER F100	2,516,740	734,671	689,581	45,090	6.14 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	477,387	376,169	101,218	21.20 %
ELECTIONS F100	11,286,127	4,949,078	4,900,030	49,048	0.99 %
ENTERPRISE TECHNOLOGY F100	24,370,985	18,394,870	5,819,999	12,574,871	68.36 %
FACILITIES MANAGEMENT F100	52,613,595	16,802,397	10,947,101	5,855,296	34.85 %
FINANCE F100	2,867,197	982,422	858,016	124,406	12.66 %
HUMAN RESOURCES F100	3,382,730	1,157,014	1,105,675	51,339	4.44 %
INTERNAL AUDIT F100	1,799,238	610,034	550,677	59,357	9.73 %
MANAGEMENT AND BUDGET F100	2,360,685	758,466	700,064	58,402	7.70 %
PROCUREMENT SERVICES F100	2,423,883	793,851	718,184	75,667	9.53 %
PROTECTIVE SERVICES F100	3,853,531	1,308,048	1,283,634	24,414	1.87 %
RECORDER F100	2,122,269	709,056	590,243	118,813	16.76 %
RESEARCH AND REPORTING F100	338,578	128,047	121,927	6,120	4.78 %
TREASURER F100	4,861,761	1,761,863	1,644,952	116,911	6.64 %
Subtotal	146,602,235	59,741,448	39,589,162	20,152,286	33.73 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,353,324	11,495,474	9,838,381	1,657,093	14.42 %
CONSTABLES F100	2,790,884	928,699	940,332	(11,633)	(1.25) %
CORRECTIONAL HEALTH F100	3,181,117	1,066,615	1,032,554	34,061	3.19 %
COUNTY ATTORNEY F100	77,266,868	25,947,977	25,352,636	595,341	2.29 %
EMERGENCY MANAGEMENT F100	241,523	61,588	59,069	2,519	4.09 %
JUDICIAL BRANCH *	141,875,278	49,151,774	48,165,797	985,977	2.01 %
JUSTICE COURTS F100	16,329,353	5,563,703	5,657,655	(93,952)	(1.69) %
MEDICAL EXAMINER F100	8,186,690	2,778,784	2,656,747	122,037	4.39 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	103,535,887	32,065,195	30,427,823	1,637,372	5.11 %
PUBLIC FIDUCIARY F100	3,142,010	1,031,808	931,549	100,259	9.72 %
SHERIFF F100	95,318,655	30,005,007	29,460,228	544,779	1.82 %
Subtotal	486,089,821	160,096,624	154,522,770	5,573,854	3.48 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	395,234	269,496	125,738	31.81 %
ANIMAL CARE AND CONTROL F100	258,954	86,244	0	86,244	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	525,055	333,021	192,034	36.57 %
ENVIRONMENTAL SERVICES F100	4,034,078	1,386,826	1,459,678	(72,852)	(5.25) %
HUMAN SERVICES F100	2,260,912	753,632	400,474	353,158	46.86 %
PUBLIC HEALTH F100	11,108,908	4,060,676	3,787,955	272,721	6.72 %
WASTE RESOURCES RECYCLING F100	5,274,292	1,574,529	1,060,702	513,827	32.63 %
Subtotal	26,134,214	8,782,196	7,311,324	1,470,872	16.75 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	1,874,042	100,755	1,773,287	94.62 %
Subtotal	3,000,512	1,874,042	100,755	1,773,287	94.62 %
Education					
EDUCATION SERVICES F100	3,549,401	1,961,433	554,510	1,406,923	71.73 %
Subtotal	3,549,401	1,961,433	554,510	1,406,923	71.73 %
Other Gov Fund					
NON DEPARTMENTAL F100	623,170,783	141,975,212	136,978,534	4,996,678	3.52 %
Subtotal	623,170,783	141,975,212	136,978,534	4,996,678	3.52 %
Total Expenditures	1,288,546,966	374,430,955	339,057,054	35,373,901	9.45 %

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 October 31, 2013

Total Expenditures (Operating and Non-Recurring)

Judicial Branch	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F100	46,597,919	15,944,972	15,619,995	324,977	2.04 %
JUVENILE PROBATION F100	17,077,001	5,844,780	5,462,055	382,725	6.55 %
SUPERIOR COURT F100	78,200,358	27,362,022	27,083,746	278,276	1.02 %
Total Judicial Branch	141,875,278	49,151,774	48,165,797	985,977	2.01 %
Public Defense System	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CONTRACT COUNSEL F100	37,077,513	9,781,708	8,178,535	1,603,173	16.39 %
LEGAL ADVOCATE F100	10,012,453	3,378,553	3,310,457	68,096	2.02 %
LEGAL DEFENDER F100	11,399,170	3,860,238	3,881,580	(21,342)	(0.55) %
PUBLIC ADVOCATE F100	7,510,344	2,518,302	2,438,291	80,011	3.18 %
PUBLIC DEFENDER F100	37,536,407	12,526,394	12,618,960	(92,566)	(0.74) %
Total Public Defense System	103,535,887	32,065,195	30,427,823	1,637,372	5.11 %



Detention Fund

Executive Summary

As of October 31, 2013

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	41,684,542	42,766,874	1,082,332
Intergovernmental	28,118,952	9,372,984	9,850,346	477,362
Interest	1,600,000	315,664	362,434	46,770
Transfers In	173,940,798	57,980,268	57,980,268	0
Total Operating Revenues	334,766,071	109,353,458	110,959,922	1,606,464
Total Non-Recurring Revenues	-	-	-	-
Total Revenues	334,766,071	109,353,458	110,959,922	1,606,464

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,308,613	89,430,727	87,870,196	1,560,531
Supplies	20,265,417	7,814,763	7,645,398	169,365
Services	54,855,135	17,713,696	14,892,221	2,821,475
Intergovernmental Payments	0	0	(51)	51
Capital Outlay	1,396,244	428,811	128,871	299,940
Transfers Out	587,500	-	-	-
Total Operating Expenditures	342,412,909	115,387,997	110,536,636	4,851,361
Total Non-Recurring Expenditures	53,975,693	5,976,002	854,484	5,121,518
Total Expenditures	396,388,602	121,363,999	111,391,119	9,972,880

Excess (Deficiency) of Revenues Over Expenditures

(61,622,531)	(12,010,541)	(431,198)	11,579,343
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Beginning Fund Balance (unaudited)	67,400,720	67,400,720	69,561,143	2,160,423
<i>Revenues</i>	334,766,071	109,353,458	110,959,922	1,606,464
<i>Expenditures</i>	396,388,602	121,363,999	111,391,119	9,972,880
Ending Fund Balance	5,778,189	55,390,179	69,129,945	13,739,766
Restricted Fund Balance	5,778,189	55,390,179	69,129,945	13,739,766
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of October 31, 2013

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	25,419,375	8,670,600	8,065,435	605,165	6.98%
ASSISTANT COUNTY MGR 950 F255	418,258	140,032	123,117	16,915	12.08%
CORRECTIONAL HEALTH F255	56,445,667	19,133,954	18,964,849	169,105	0.88%
EDUCATION SERVICES F255	1,654,819	622,930	273,782	349,148	56.05%
FACILITIES MANAGEMENT F255	35,362,823	10,567,015	5,955,702	4,611,313	43.64%
HUMAN SERVICES F255	192,235	192,235	42,202	150,033	78.05%
INTEGRATED CRIM JUST INFO F255	1,650,058	675,786	533,001	142,785	21.13%
JUVENILE PROBATION F255	32,991,055	11,148,746	10,616,434	532,312	4.77%
NON DEPARTMENTAL F255	43,483,334	2,671,513	395,725	2,275,788	85.19%
PROTECTIVE SERVICES F255	48,942	16,313	-	16,313	100.00%
SHERIFF F255	198,722,036	67,524,875	66,420,871	1,104,004	1.63%
Total Expenditures	396,388,602	121,363,999	111,391,119	9,972,880	8.22%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of October 31, 2013

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	9,803,629	89,907	132,261	(42,354)
Supplies	15,124	2,184	7,709	(5,525)
Services	33,659,441	5,103,905	1,807,989	3,295,916
Intergovernmental Payments	228,110,356	75,619,706	75,344,925	274,781
Debt Service	15,000	5,000	1,100	3,900
Capital Outlay	5,765,200	1,731,736	1,238,118	493,618
Transfers Out	345,802,033	59,422,774	58,446,431	976,343
Total Non- Departmental Expenditures - 470	<u>623,170,783</u>	<u>141,975,212</u>	<u>136,978,534</u>	<u>4,996,678</u>

Expenditures - Excluding 470

Personnel Services	472,957,574	160,022,646	154,969,341	5,053,305
Supplies	21,291,899	10,506,902	6,684,447	3,822,455
Services	163,495,870	60,830,375	39,856,489	20,973,886
Intergovernmental Payments	6,300	6,300	40,014	(33,714)
Debt Service	-	-	-	-
Capital Outlay	7,594,540	1,079,520	528,229	551,291
Transfers Out	30,000	10,000	0	10,000
Total Expenditures - Excluding 470	<u>665,376,183</u>	<u>232,455,743</u>	<u>202,078,520</u>	<u>30,377,223</u>
Total Expenditures	<u><u>1,288,546,966</u></u>	<u><u>374,430,955</u></u>	<u><u>339,057,054</u></u>	<u><u>35,373,901</u></u>



General Fund

Non-Departmental Expenditures Summary

As of October 31, 2013

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,653,468	89,907	88,779	1,128
Supplies	15,124	2,184	7,709	(5,525)
Services	1,045,736	232,201	(370,726)	602,927
Intergovernmental Payments	224,562,460	74,437,074	74,162,293	274,781
Debt Service	15,000	5,000	1,100	3,900
Capital Outlay	3,000,000	1,000,000	736,749	263,251
Transfers Out	196,742,147	57,980,268	57,980,268	0
Total Operating Expenditures	431,033,935	133,746,634	132,606,172	1,140,462
Non-Recurring				
Personnel Services	4,150,161	0	43,482	(43,482)
Supplies	-	-	-	-
Services	32,613,705	4,871,704	2,178,715	2,692,989
Intergovernmental Payments	3,547,896	1,182,632	1,182,632	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	731,736	501,369	230,367
Transfers Out	149,059,886	1,442,506	466,163	976,343
Total Non-Recurring Expenditures	192,136,848	8,228,578	4,372,362	3,856,216
Total Expenditures	623,170,783	141,975,212	136,978,534	4,996,678



General Fund

Expenditures by Agency

As of October 31, 2013

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	23,147,877	7,714,515	7,289,953	424,562	5.50 %
ASSISTANT COUNTY MGR 940 F100	611,782	202,320	211,599	(9,279)	(4.59) %
ASSISTANT COUNTY MGR 950 F100	421,076	143,999	144,393	(394)	(0.27) %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	126,629	122,344	4,285	3.38 %
BOARD OF SUPERVISORS D2 F100	363,733	123,501	121,999	1,502	1.22 %
BOARD OF SUPERVISORS D3 F100	363,733	126,261	112,921	13,340	10.57 %
BOARD OF SUPERVISORS D4 F100	363,733	128,830	120,060	8,770	6.81 %
BOARD OF SUPERVISORS D5 F100	363,733	156,821	123,437	33,384	21.29 %
CALL CENTER F100	1,601,114	591,829	512,913	78,916	13.33 %
CLERK OF THE BOARD F100	1,207,476	367,691	318,847	48,844	13.28 %
COUNTY MANAGER F100	2,516,740	734,671	689,581	45,090	6.14 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	477,387	376,169	101,219	21.20 %
ELECTIONS F100	8,871,127	2,534,078	4,294,683	(1,760,605)	(69.48) %
ENTERPRISE TECHNOLOGY F100	19,220,985	13,244,870	5,576,600	7,668,270	57.90 %
FACILITIES MANAGEMENT F100	42,033,141	13,429,402	10,330,492	3,098,910	23.08 %
FINANCE F100	2,867,197	982,422	858,016	124,406	12.66 %
HUMAN RESOURCES F100	3,382,730	1,157,014	1,105,675	51,339	4.44 %
INTERNAL AUDIT F100	1,799,238	610,034	550,677	59,357	9.73 %
MANAGEMENT AND BUDGET F100	2,360,685	758,466	700,064	58,402	7.70 %
PROCUREMENT SERVICES F100	2,363,756	773,404	697,057	76,347	9.87 %
PROTECTIVE SERVICES F100	3,853,531	1,308,048	1,283,634	24,414	1.87 %
RECORDER F100	2,122,269	709,056	590,243	118,813	16.76 %
RESEARCH AND REPORTING F100	338,578	128,047	121,927	6,120	4.78 %
TREASURER F100	4,658,391	1,711,863	1,644,952	66,911	3.91 %
Subtotal	126,594,684	48,241,158	37,898,237	10,342,921	21.44 %
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	30,444,285	10,516,372	9,838,381	677,991	6.45 %
CONSTABLES F100	2,790,884	928,699	940,332	(11,633)	(1.25) %
CORRECTIONAL HEALTH F100	3,181,117	1,066,615	1,032,554	34,061	3.19 %
COUNTY ATTORNEY F100	77,266,868	25,947,977	25,352,636	595,341	2.29 %
EMERGENCY MANAGEMENT F100	241,523	61,588	59,069	2,519	4.09 %
JUDICIAL BRANCH *	140,244,475	48,472,560	47,674,269	798,291	1.65 %
JUSTICE COURTS F100	16,329,353	5,563,703	5,657,655	(93,952)	(1.69) %
MEDICAL EXAMINER F100	8,018,148	2,610,242	2,656,747	(46,505)	(1.78) %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	99,204,922	30,946,360	29,710,536	1,235,824	3.99 %
PUBLIC FIDUCIARY F100	3,062,010	1,005,141	931,549	73,592	7.32 %
SHERIFF F100	91,226,872	29,472,081	27,404,353	2,067,728	7.02 %
Subtotal	472,878,689	156,591,338	151,258,080	5,333,258	3.41 %
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	788,158	262,718	262,718	-	-
ANIMAL CARE AND CONTROL F100	258,954	86,244	-	86,244	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	525,055	333,021	192,034	36.57 %
ENVIRONMENTAL SERVICES F100	3,976,780	1,367,028	1,414,760	(47,732)	(3.49) %
HUMAN SERVICES F100	2,260,912	753,632	400,474	353,158	46.86 %
PUBLIC HEALTH F100	11,108,908	4,060,676	3,787,955	272,721	6.72 %
WASTE RESOURCES RECYCLING F100	3,260,308	1,074,529	1,027,967	46,562	4.33 %
Subtotal	22,915,392	8,129,882	7,226,894	902,988	11.11 %
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	163,542	99,050	64,492	39.43 %
Subtotal	564,802	163,542	99,050	64,492	39.43 %
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,355,639	767,671	554,466	213,205	27.77 %
Subtotal	2,355,639	767,671	554,466	213,205	27.77 %
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	431,033,935	133,746,634	132,606,172	1,140,462	0.85 %
Subtotal	431,033,935	133,746,634	132,606,172	1,140,462	0.85 %
Total Operating Expenditures	1,056,343,141	347,640,225	329,642,899	17,997,326	5.18 %

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 October 31, 2013

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					
NRNP - NON-RECURRING/NON-PROJECT	537,000	179,000	123,086	55,914	31.24 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	265,872	81,667	184,205	69.28 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	46,976	(311)	47,287	100.66 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	605,347	1,809,653	74.93 %
ENTERPRISE TECHNOLOGY F100					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	243,399	4,456,601	94.82 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,886,978	1,628,972	66,096	1,562,876	95.94 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	0	58,500	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	517,664	174,259	124,460	49,799	28.58 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	553,652	224,865	328,787	59.39 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	525,000	0	525,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	265,948	201,053	64,895	24.40 %
WCB1 - WEST COURT BLDG	500,000	166,664	135	166,529	99.92 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	20,447	21,127	(680)	(3.33) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	50,000	0	50,000	100.00 %
Subtotal	<u>20,007,551</u>	<u>11,500,290</u>	<u>1,690,925</u>	<u>9,809,365</u>	<u>85.30 %</u>
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					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	979,102	0	979,102	100.00 %
COUNTY ATTORNEY F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	588,214	400,527	187,687	31.91 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	1,118,835	717,287	401,548	35.89 %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	26,667	0	26,667	100.00 %

Note: Totals may not foot due to rounding.

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Continued on next page



General Fund

Expenditures by Agency

As of October 31, 2013

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	4,091,783	532,926	2,055,875	(1,522,949)	(285.77) %
Subtotal	<u>13,211,132</u>	<u>3,505,286</u>	<u>3,264,690</u>	<u>240,596</u>	<u>6.86 %</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					
NRNP - NON-RECURRING/NON-PROJECT	397,540	132,516	6,778	125,738	94.89 %
EMPLOYEE BENEFIT AND HLTH F100					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	57,298	19,798	44,917	(25,119)	(126.88) %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	500,000	32,735	467,265	93.45 %
Subtotal	<u>3,218,822</u>	<u>652,314</u>	<u>84,430</u>	<u>567,884</u>	<u>87.06 %</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	725,210	0	654	(654)	-
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	0	869,000	100.00 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	1,051	340,449	99.69 %
Subtotal	<u>2,435,710</u>	<u>1,710,500</u>	<u>1,705</u>	<u>1,708,795</u>	<u>99.90 %</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	1,193,762	1,193,762	44	1,193,718	100.00 %
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>44</u>	<u>1,193,718</u>	<u>100.00 %</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	192,136,848	8,228,578	4,372,362	3,856,216	46.86 %
Subtotal	<u>192,136,848</u>	<u>8,228,578</u>	<u>4,372,362</u>	<u>3,856,216</u>	<u>46.86 %</u>
Total Non-Recurring Expenditures	<u>232,203,825</u>	<u>26,790,730</u>	<u>9,414,155</u>	<u>17,376,575</u>	<u>64.86 %</u>
Total Expenditures	<u>1,288,546,966</u>	<u>374,430,955</u>	<u>339,057,054</u>	<u>35,373,901</u>	<u>9.45 %</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 October 31, 2013

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,222,515	8,480,250	8,031,108	449,142	5.30%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	140,032	123,117	16,915	12.08%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	56,139,559	18,979,065	18,866,484	112,581	0.59%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	25,000	8,012	16,988	67.95%
CCR0 - CODE COMPLIANC RESERVE	200,000	50,000	-	50,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	59,500	112	59,388	99.81%
DRJ0 - DURANGO JAIL	119,024	29,756	9,623	20,133	67.66%
DRV0 - DURANGO JUVE	262,064	65,516	90	65,426	99.86%
ENG0 - ENERGY MANAGEMENT	197,937	49,485	17,393	32,092	64.85%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	50,000	12,227	37,773	75.55%
ESJ0 - ESTRELLA JAIL	597,695	149,423	105,073	44,350	29.68%
FAJ0 - FOURTH AVE JAIL	433,118	108,278	149,973	(41,695)	(38.51)%
LBJ0 - LBJ COMPLEX	1,568,885	392,221	23,619	368,602	93.98%
OPER - OPERATING	19,330,459	6,324,134	5,180,505	1,143,629	18.08%
PFE0 - PROGRAM FEES	283,261	58,261	2,169	56,092	96.28%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	292,214	200,579	91,635	31.36%
SCT0 - BLDG SECURITY PROGRAM	150,000	37,500	-	37,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	37,500	-	37,500	100.00%
TWJ0 - TOWERS JAIL	1,364,125	341,031	-	341,031	100.00%
UPS0 - UPS BATTERY MAINT	200,000	50,000	-	50,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,608,558	644,661	533,001	111,660	17.32%
JUVENILE PROBATION F255					
OPER - OPERATING	31,756,734	10,737,305	10,616,434	120,871	1.13%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,687,085	745,677	236,245	509,432	68.32%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	16,313	-	16,313	100.00%
SHERIFF F255					
OPER - OPERATING	197,260,036	67,524,875	66,420,871	1,104,004	1.63%
Subtotal	342,412,909	115,387,997	110,536,636	4,851,361	4.20%
Total Operating Expenditures	342,412,909	115,387,997	110,536,636	4,851,361	4.20%

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 October 31, 2013

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	196,860	190,350	34,327	156,023	81.97%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	306,108	154,889	98,365	56,524	36.49%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	622,930	273,782	349,148	56.05%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	438,864	234,660	204,204	46.53%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	750,000	1,143	748,857	99.85%
LBJC - LBJ COMPLEX	4,775,000	1,258,332	10,524	1,247,808	99.16%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	42,202	150,033	78.05%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	41,500	31,125	-	31,125	100.00%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	411,441	-	411,441	100.00%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	1,925,836	159,480	1,766,356	91.72%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	-	-	-
Subtotal	53,975,693	5,976,002	854,484	5,121,518	85.70%
Total Non-Recurring Expenditures	53,975,693	5,976,002	854,484	5,121,518	85.70%
Total Expenditures	396,388,602	121,363,999	111,391,119	9,972,880	8.22%

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.

Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
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	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	33,828,580	7.9%	105,715,255	\$ 6,590,573	6.6%	103,566,777	105,715,255	\$ 2,148,478	2.1%
OCT	32,577,524	131,702,206	34,719,704	6.6%	140,434,959	\$ 8,732,753	6.6%	137,604,204	140,434,959	\$ 2,830,755	2.1%
NOV	32,499,667	164,201,873	-	0.0%	-	\$ -	0.0%	171,560,285	-	\$ -	0.0%
DEC	32,816,789	197,018,662	-	0.0%	-	\$ -	0.0%	205,847,699	-	\$ -	0.0%
JAN	34,052,261	231,070,923	-	0.0%	-	\$ -	0.0%	241,425,950	-	\$ -	0.0%
FEB	40,948,858	272,019,781	-	0.0%	-	\$ -	0.0%	284,209,857	-	\$ -	0.0%
MAR	33,852,028	305,871,808	-	0.0%	-	\$ -	0.0%	319,578,902	-	\$ -	0.0%
APR	33,908,880	339,780,688	-	0.0%	-	\$ -	0.0%	355,007,347	-	\$ -	0.0%
MAY	39,228,625	379,009,313	-	0.0%	-	\$ -	0.0%	395,993,932	-	\$ -	0.0%
JUN	35,524,077	414,533,391	-	0.0%	-	\$ -	0.0%	437,402,846	-	\$ -	0.0%
<u>\$ 414,533,391</u>		<u>\$ 140,434,959</u>									

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 13-14**

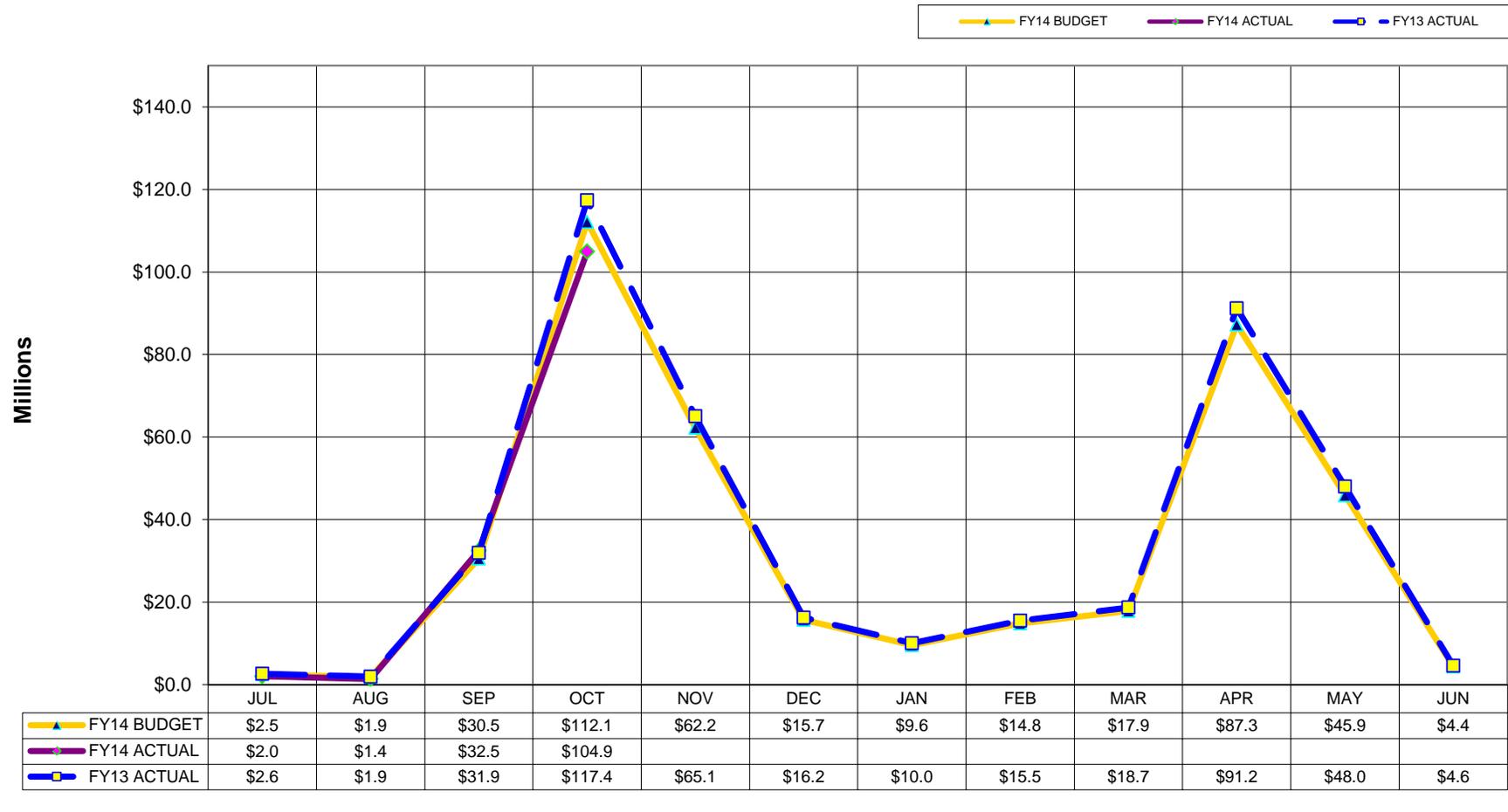
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
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	Budget Calendarization		
JUL	\$ 2,646,787	\$ 2,646,787		\$ 2,032,021	-23.2%	\$ 2,032,021	\$ (614,765)	-23.2%	\$ 2,531,945	\$ 2,032,021	\$ (499,924)	-19.7%	2,384,131	2,531,945
AUG	1,941,144	4,587,931		1,390,298	-28.4%	3,422,319	\$ (1,165,611)	-25.4%	4,388,864	3,422,319	\$ (966,545)	-22.0%	1,748,513	1,856,919
SEP	31,924,393	36,512,324		32,497,514	1.8%	35,919,833	\$ (592,491)	-1.6%	34,928,076	35,919,833	\$ 991,757	2.8%	28,756,355	30,539,212
OCT	117,406,916	153,919,240		104,921,169	-10.6%	140,841,003	\$ (13,078,237)	-8.5%	147,054,637	140,841,003	\$ (6,213,634)	-4.2%	105,580,691	112,126,561
NOV	65,059,860	218,979,099		-	-100.0%	-	\$ -	-100.0%	209,291,587	-	\$ -	0.0%	58,603,600	62,236,950
DEC	16,222,554	235,201,653		-	-100.0%	-	\$ -	-100.0%	224,996,389	-	\$ -	0.0%	14,787,967	15,704,802
JAN	10,026,230	245,227,883		-	-100.0%	-	\$ -	-100.0%	234,587,587	-	\$ -	0.0%	9,031,271	9,591,198
FEB	15,505,114	260,732,998		-	-100.0%	-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356
MAR	18,702,098	279,435,096		-	-100.0%	-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624
APR	91,209,591	370,644,687		-	-100.0%	-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060
MAY	47,998,006	418,642,692		-	-100.0%	-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400
JUN	4,624,732	423,267,425		-	-100.0%	-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068
	<u>\$ 423,267,425</u>			<u>\$ 140,841,003</u>									404,902,095	404,902,095

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



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 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
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	\$ 9,178,055	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 1,538,899	16.8%	\$ 9,298,085	\$ 10,716,954	\$ 1,418,869	15.3%
AUG	10,650,702	19,828,756	12,057,193	13.2%	22,774,147	\$ 2,945,391	14.9%	20,088,076	\$ 22,774,147	\$ 2,686,071	13.4%
SEP	9,975,598	29,804,354	10,505,068	5.3%	33,279,215	\$ 3,474,861	11.7%	30,194,134	33,279,215	\$ 3,085,081	10.2%
OCT	8,663,266	38,467,620	9,621,251	11.1%	42,900,466	\$ 4,432,845	11.5%	38,970,698	42,900,466	\$ 3,929,768	10.1%
NOV	9,945,314	48,412,934	-	0.0%	-	\$ -	0.0%	49,046,076	-	\$ -	0.0%
DEC	8,884,769	57,297,703	-	0.0%	-	\$ -	0.0%	58,047,039	-	\$ -	0.0%
JAN	8,808,558	66,106,261	-	0.0%	-	\$ -	0.0%	66,970,795	-	\$ -	0.0%
FEB	10,279,585	76,385,846	-	0.0%	-	\$ -	0.0%	77,384,816	-	\$ -	0.0%
MAR	10,055,774	86,441,620	-	0.0%	-	\$ -	0.0%	87,572,098	-	\$ -	0.0%
APR	10,027,909	96,469,529	-	0.0%	-	\$ -	0.0%	97,731,151	-	\$ -	0.0%
MAY	9,955,018	106,424,546	-	0.0%	-	\$ -	0.0%	107,816,359	-	\$ -	0.0%
JUN	10,238,936	116,663,482	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%

\$ 116,663,482

\$ 42,900,466

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 13-14**

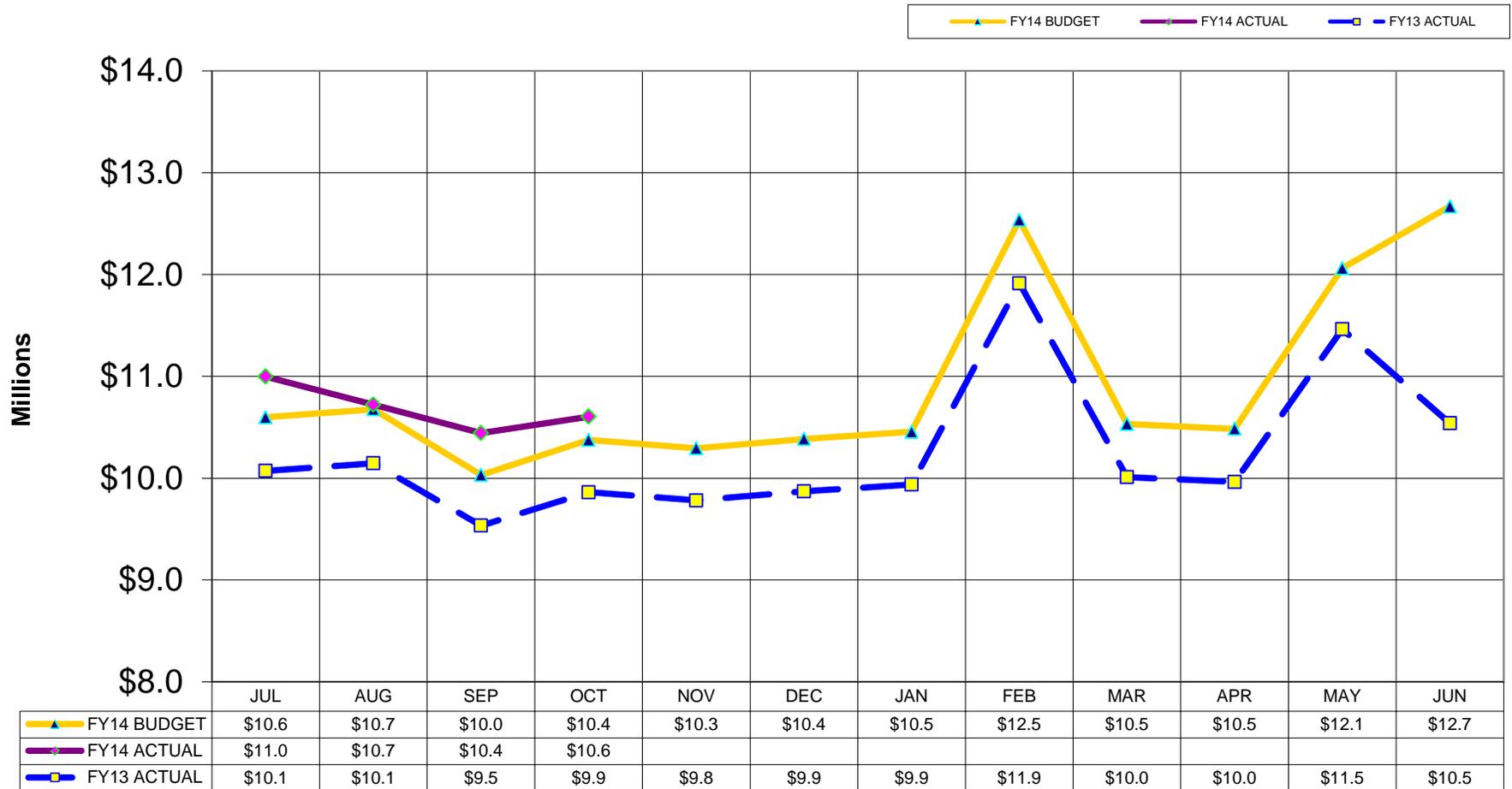
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	9.2%	\$ 10,997,146	\$ 924,765	9.2%	\$ 10,598,685	\$ 10,997,146	\$ 398,461	3.8%
AUG	10,146,114	20,218,495		10,722,124	5.7%	21,719,270	\$ 1,500,775	7.4%	21,274,955	21,719,270	\$ 444,315	2.1%
SEP	9,534,230	29,752,725		10,443,215	9.5%	32,162,484	\$ 2,409,759	8.1%	31,307,370	32,162,484	\$ 855,114	2.7%
OCT	9,861,867	39,614,593		10,604,390	7.5%	42,766,874	\$ 3,152,281	8.0%	41,684,542	42,766,874	\$ 1,082,332	2.6%
NOV	9,782,507	49,397,100		-	0.0%	-	\$ -	0.0%	51,978,207	-	\$ -	0.0%
DEC	9,869,703	59,266,803		-	0.0%	-	\$ -	0.0%	62,363,624	-	\$ -	0.0%
JAN	9,937,733	69,204,535		-	0.0%	-	\$ -	0.0%	72,820,625	-	\$ -	0.0%
FEB	11,914,895	81,119,430		-	0.0%	-	\$ -	0.0%	85,358,099	-	\$ -	0.0%
MAR	10,009,665	91,129,094		-	0.0%	-	\$ -	0.0%	95,890,791	-	\$ -	0.0%
APR	9,963,777	101,092,871		-	0.0%	-	\$ -	0.0%	106,375,197	-	\$ -	0.0%
MAY	11,462,587	112,555,458		-	0.0%	-	\$ -	0.0%	118,436,730	-	\$ -	0.0%
JUN	10,539,676	123,095,134		-	0.0%	-	\$ -	0.0%	131,106,321	-	\$ -	0.0%

\$123,095,134

\$ 42,766,874

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



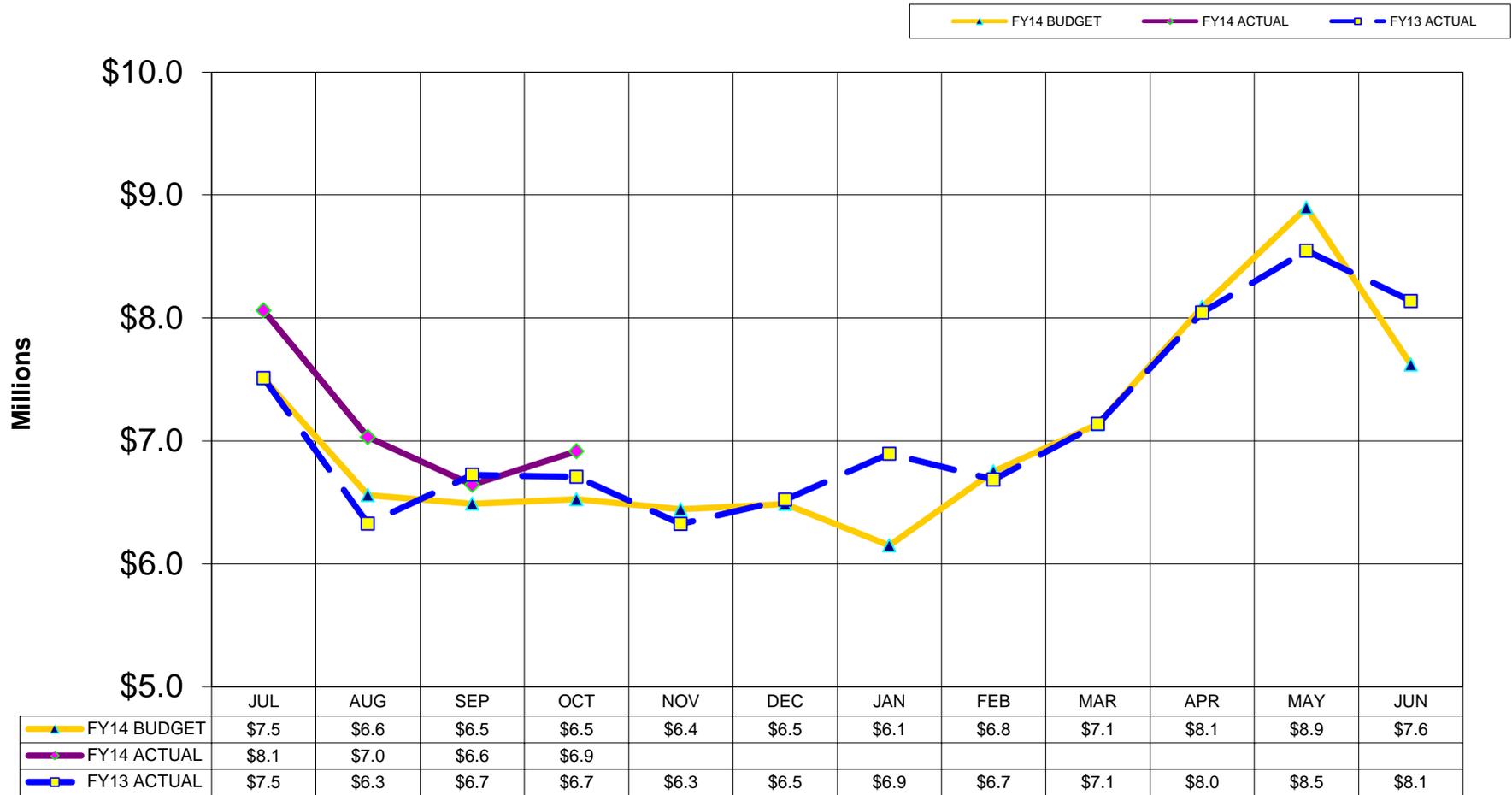
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
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	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
AUG	6,325,788	13,836,698	7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.3%
SEP	6,723,379	20,560,077	6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397	6,914,752	3.1%	28,648,623	\$ 1,381,226	5.1%	27,080,672	28,648,623	\$ 1,567,951	5.8%
NOV	6,324,365	33,591,762	-	0.0%	-	\$ -	0.0%	33,523,991	-	\$ -	0.0%
DEC	6,522,234	40,113,996	-	0.0%	-	\$ -	0.0%	40,010,262	-	\$ -	0.0%
JAN	6,894,770	47,008,766	-	0.0%	-	\$ -	0.0%	46,160,014	-	\$ -	0.0%
FEB	6,685,324	53,694,089	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.0%
MAR	7,138,104	60,832,194	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.0%
APR	8,044,415	68,876,609	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.0%
MAY	8,546,567	77,423,176	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	8,137,011	85,560,187	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 85,560,187</u>		<u>\$ 28,648,623</u>									

YTD (Year To Date)

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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