



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: May 18, 2015

Re: FY 14-15 Executive Summary – April 2015

Attached is the General Fund and Detention Fund financial activity through April 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.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$5,107,039:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$5.1m or 1.3 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 April 2014, the April 2015 month-end sales tax is 10.0 percent higher, while the year-to-date is 6.3 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.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of July 2014 (most recent), was comprised of the following major sectors: retail (52%), restaurants and bars (10%), utilities (11%), contracting (11%), rentals of personal property (3%), and various other categories (13%). As shown,

sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the April 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona March 2015 sales tax collections were up 6.6 percent compared to March 2014. Year-to-date sales tax collections are up 4.2 percent. Maricopa County's not seasonally adjusted unemployment rate is 4.7 percent as of March 2015 (most recent), which remains below both the State and United States not seasonally adjusted unemployment rate of 5.4 percent and 5.6 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$685,130:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$685.1 thousand or 0.2 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 April 2015 are 87.8 percent of the adopted levy compared to a historical average of 85.0 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 \$1,860,178:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$1.8m or 1.7 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to Wardsauto.com May 2015 report, light-vehicle sales were 1.4 million units in April 2015, which was below expectations, but is still the highest for the month of April since 2005. The April 2015 seasonally adjusted annual rate (SAAR) for light-vehicle sales was 16.6 million units, which is 5 percent above 4-month 2014's 15.8 million units. 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 \$352,078:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$352.0 thousand or 16.8 percent. The FY 14-15 interest revenue budget of \$2.8m is a conservative projection based on the prior year's low interest yield and expected decrease in average daily cash balance. As compare to March 2014, the March 2015 YTD collection is 10.8 percent lower than prior fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$14,503,796:** Current YTD expenditures are 3.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (13%), Superior Court (12%), Sheriff's Office (12%), Juvenile Probation (10%), Clerk of the Superior Court (10%), Assessor (8%), Elections (7%), Facilities Management (5%), and Public Health (5%).
- **Services Expenditures (Operating) YTD variance of \$20,723,037:** Current YTD expenditures are 16.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (30%), Office of Enterprise Technology (27%), and Contract Counsel (23%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,301,277:** Current YTD expenditures are 0.7 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of (\$1,204,369):** Current YTD expenditures are 40.8 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Clerk of Superior Court (30%), County Attorney (25%), and Non-Departmental (23%).

- **Total Non-Recurring Expenditures YTD variance of \$31,470,320:** Current YTD expenditures are 41.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (25%), Sheriff's Office (22%), Office of Enterprise Technology (17%), Facilities Management (15%), and Clerk of the Superior Court (9%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budgets.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,369,132):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.3m or 1.2 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 April 2014, April 2015 month-end sales tax is 8.4 percent higher, while the year-to-date is 5.1 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$4,416,696):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$4.4m or 17.1 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The April 2015, jail billing accounts receivable aging report indicates that \$3.5m in total receivables was outstanding, of which \$39.9 thousand was collected by May 7th, 2015. Of the \$3.5m, \$1.9m is considered current, while \$1.4m is aged greater than 45 days and \$114.0 thousand is aged greater than 90 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,057,797:** Current YTD expenditures are 2.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (61%), Juvenile Probation (15%), Adult Probation (9%), and Correctional Health (7%).
- **Services Expenditures (Operating) YTD variance of \$5,316,274:** Current YTD expenditures are 11.5 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 (\$1,531,248):** Current YTD expenditures are over budget. Non-Departmental and Sheriff's Office comprise a large portion of the negative variance, as expenditures for general public safety and data center are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$10,865,320:** Current YTD expenditures are 58.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (64%), Facilities Management (21%), and Sheriff's Office (10%).

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$2,256,961): Current YTD expenditures are 4.5 percent over budget. The current negative variance is primarily attributed to the higher cost of medications and contracted nursing staff caused by the higher number of patients with certain chronic care illnesses, which

has created a 54% and 26% negative budget variance in pharmaceutical and registry expenses, respectively. The department is working with OMB to develop a resolution.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of \$1,909,992:*** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$78,457,313 is more than budgeted YTD revenue of \$76,547,321 resulting in a positive budget variance of \$1.9m or 2.5 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 April 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	379,768,447	384,875,486	5,107,039
Property Taxes	436,942,622	393,132,611	393,817,741	685,130
Vehicle License Taxes	132,858,100	109,462,729	111,322,907	1,860,178
Intergovernmental	15,142,469	7,471,971	8,315,227	843,256
Miscellaneous	70,731,070	58,588,097	59,540,367	952,270
Interest	2,800,000	2,100,000	2,452,078	352,078
Total Operating Revenues	1,123,774,986	950,523,855	960,323,806	9,799,951
Total Non-Recurring Revenues	17,468,824	2,346,806	1,925,301	(421,505)
Total Revenues	1,141,243,810	952,870,661	962,249,107	9,378,446

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,527,900	428,285,914	413,782,118	14,503,796
Supplies	15,854,735	13,492,890	12,311,603	1,181,287
Services	157,725,353	126,714,275	105,991,238	20,723,037
Intergovernmental Payments	226,477,196	188,761,221	187,459,944	1,301,277
Debt Service	15,000	12,500	0	12,500
Capital Outlay	5,376,795	2,951,160	4,155,529	(1,204,369)
Transfers Out	199,798,007	147,349,410	147,341,794	7,616
Total Operating Expenditures	1,123,774,986	907,567,370	871,042,226	36,525,144
Total Non-Recurring Expenditures	131,181,132	76,654,423	45,184,103	31,470,320
Total Expenditures	1,254,956,118	984,221,793	916,226,328	67,995,465

Excess (Deficiency) of Revenues

Over Expenditures	(113,712,308)	(31,351,132)	46,022,778	77,373,910
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Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,243,810	952,870,661	962,249,107	9,378,446
<i>Expenditures</i>	1,254,956,118	984,221,793	916,226,328	67,995,465
Ending Fund Balance	0	82,361,176	167,225,512	84,864,336
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	82,361,176	167,225,512	84,864,336

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 April 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	20,557,110	19,289,975	1,267,135	6.16 %
ASSISTANT COUNTY MGR 940 F100	627,424	528,401	434,563	93,838	17.76 %
ASSISTANT COUNTY MGR 950 F100	963,228	805,137	351,000	454,137	56.40 %
BOARD OF SUPERVISORS D1 F100	367,304	297,514	259,324	38,190	12.84 %
BOARD OF SUPERVISORS D2 F100	367,304	305,301	281,324	23,977	7.85 %
BOARD OF SUPERVISORS D3 F100	367,304	307,389	286,243	21,146	6.88 %
BOARD OF SUPERVISORS D4 F100	367,304	307,038	299,470	7,568	2.46 %
BOARD OF SUPERVISORS D5 F100	367,304	312,027	301,566	10,461	3.35 %
CALL CENTER F100	1,689,179	1,429,865	1,361,207	68,658	4.80 %
CLERK OF THE BOARD F100	1,463,018	1,239,549	989,968	249,581	20.13 %
COUNTY MANAGER F100	2,556,760	2,077,494	1,942,675	134,819	6.49 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,212,299	1,143,967	68,332	5.64 %
ELECTIONS F100	21,041,925	19,637,514	16,396,628	3,240,886	16.50 %
ENTERPRISE TECHNOLOGY F100	36,462,105	34,232,732	23,355,448	10,877,284	31.77 %
FACILITIES MANAGEMENT F100	49,428,537	41,312,831	29,584,062	11,728,769	28.39 %
FINANCE F100	2,823,366	2,366,209	1,934,479	431,730	18.25 %
HUMAN RESOURCES F100	4,376,059	3,642,072	3,035,823	606,249	16.65 %
INTERNAL AUDIT F100	1,835,837	1,535,251	1,459,482	75,769	4.94 %
MANAGEMENT AND BUDGET F100	2,412,614	1,808,209	1,753,372	54,837	3.03 %
PROCUREMENT SERVICES F100	2,461,364	2,082,854	1,995,312	87,542	4.20 %
PROTECTIVE SERVICES F100	3,925,912	3,265,230	3,162,646	102,584	3.14 %
RECORDER F100	2,157,950	1,796,212	1,607,024	189,188	10.53 %
RESEARCH AND REPORTING F100	338,819	288,754	52,753	236,001	81.73 %
TREASURER F100	5,002,464	4,190,718	4,090,018	100,700	2.40 %
Subtotal	167,243,944	145,537,710	115,368,327	30,169,383	20.73 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	29,777,456	25,980,365	3,797,091	12.75 %
CONSTABLES F100	3,020,568	2,509,818	2,391,723	118,095	4.71 %
CORRECTIONAL HEALTH F100	3,243,665	2,682,534	2,665,102	17,432	0.65 %
COUNTY ATTORNEY F100	84,887,029	70,703,600	68,744,023	1,959,577	2.77 %
EMERGENCY MANAGEMENT F100	248,836	201,214	194,492	6,722	3.34 %
JUDICIAL BRANCH *	153,775,922	129,410,598	125,137,540	4,273,058	3.30 %
JUSTICE COURTS F100	17,983,692	15,092,995	14,369,560	723,435	4.79 %
MEDICAL EXAMINER F100	8,403,620	7,028,671	6,934,335	94,336	1.34 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	494,570	0	-
PUBLIC DEFENSE SYSTEM *	119,096,840	96,224,713	91,692,270	4,532,443	4.71 %
PUBLIC FIDUCIARY F100	3,150,990	2,624,291	2,458,883	165,408	6.30 %
SHERIFF F100	117,245,368	97,906,837	87,446,408	10,460,429	10.68 %
Subtotal	547,162,483	454,657,297	428,509,272	26,148,025	5.75 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	1,023,928	989,052	34,876	3.41 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,702,653	4,107,777	3,798,697	309,080	7.52 %
HUMAN SERVICES F100	2,260,912	2,008,254	1,433,406	574,848	28.62 %
PUBLIC HEALTH F100	11,880,697	10,192,456	9,395,370	797,086	7.82 %
WASTE RESOURCES RECYCLING F100	3,301,094	2,791,086	2,406,243	384,843	13.79 %
Subtotal	23,633,022	20,382,455	18,281,722	2,100,733	10.31 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	965,719	729,290	236,429	24.48 %
Subtotal	1,279,802	965,719	729,290	236,429	24.48 %
Education					
EDUCATION SERVICES F100	2,695,290	2,289,799	2,175,308	114,491	5.00 %
Subtotal	2,695,290	2,289,799	2,175,308	114,491	5.00 %
Other Gov Fund					
NON DEPARTMENTAL F100	512,674,906	360,151,923	350,942,622	9,209,301	2.56 %
Subtotal	512,674,906	360,151,923	350,942,622	9,209,301	2.56 %
390 - EMPLOYEE BNFTS AND HLTH F100					
EMPLOYEE BNFTS AND HLTH F100	266,671	236,890	219,786	17,104	7.22 %
Subtotal	266,671	236,890	219,786	17,104	7.22 %
Total Expenditures	1,254,956,118	984,221,793	916,226,328	67,995,465	6.91 %

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 April 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	41,814,226	41,167,686	646,540	1.55 %
JUVENILE PROBATION F100	17,998,450	15,000,730	13,375,213	1,625,517	10.84 %
SUPERIOR COURT F100	85,768,169	72,595,642	70,594,642	2,001,000	2.76 %
Total Judicial Branch	153,775,922	129,410,598	125,137,540	4,273,058	3.30 %
Public Defense System					
CONTRACT COUNSEL F100	47,048,359	36,123,232	32,817,422	3,305,810	9.15 %
LEGAL ADVOCATE F100	10,956,938	9,161,595	8,842,042	319,553	3.49 %
LEGAL DEFENDER F100	12,237,478	10,222,087	10,155,571	66,516	0.65 %
PUBLIC ADVOCATE F100	9,376,497	7,862,132	7,301,613	560,519	7.13 %
PUBLIC DEFENDER F100	39,477,568	32,855,667	32,575,622	280,045	0.85 %
Total Public Defense System	119,096,840	96,224,713	91,692,270	4,532,443	4.71 %



Detention Fund

Executive Summary

As of April 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	115,921,237	114,552,105	(1,369,132)
Intergovernmental	31,060,428	25,883,676	21,466,980	(4,416,696)
Interest	1,101,300	826,300	939,848	113,548
Transfers In	176,801,288	147,334,410	147,334,410	0
Total Operating Revenues	350,258,797	289,965,623	284,293,343	(5,672,280)
Total Non-Recurring Revenues	260,027	260,027	260,189	162
Total Revenues	350,518,824	290,225,650	284,553,532	(5,672,118)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	234,778,836	228,721,039	6,057,797
Supplies	20,275,437	17,178,559	18,667,465	(1,488,906)
Services	55,285,373	46,273,540	40,957,266	5,316,274
Intergovernmental Payments	0	0	2,076	(2,076)
Capital Outlay	1,137,289	169,445	1,700,693	(1,531,248)
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	298,400,380	290,048,539	8,351,841
Total Non-Recurring Expenditures	47,340,280	18,638,611	7,773,291	10,865,320
Total Expenditures	407,711,217	317,038,991	297,821,830	19,217,161

Excess (Deficiency) of Revenues

Over Expenditures	(57,192,393)	(26,813,341)	(13,268,298)	13,545,043
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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	290,225,650	284,553,532	(5,672,118)
<i>Expenditures</i>	407,711,217	317,038,991	297,821,830	19,217,161
Ending Fund Balance	260,027	30,639,079	47,990,096	17,351,017
Restricted Fund Balance	260,027	30,639,079	47,990,096	17,351,017
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of April 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	23,098,606	22,599,606	499,000	2.16%
ASSISTANT COUNTY MGR 950 F255	396,764	338,121	303,199	34,922	10.33%
CORRECTIONAL HEALTH F255	62,433,294	49,550,099	51,807,060	(2,256,961)	(4.55)%
EDUCATION SERVICES F255	1,117,223	937,092	935,396	1,696	0.18%
ENTERPRISE TECHNOLOGY F255	1,295,863	848,341	679,074	169,267	19.95%
FACILITIES MANAGEMENT F255	33,031,516	27,381,931	19,369,606	8,012,325	29.26%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,403,136	1,363,376	39,760	2.83%
JUVENILE PROBATION F255	34,855,591	29,284,324	27,352,839	1,931,485	6.60%
NON DEPARTMENTAL F255	34,481,916	8,765,719	2,377,265	6,388,454	72.88%
PROTECTIVE SERVICES F255	48,942	40,784	40,765	19	0.05%
SHERIFF F255	210,734,473	175,390,838	170,993,645	4,397,193	2.51%
Total Expenditures	407,711,217	317,038,991	297,821,830	19,217,161	6.06%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of April 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	259,734	363,229	(103,495)
Supplies	0	0	8,068	(8,068)
Services	31,627,089	12,874,332	5,089,356	7,784,976
Intergovernmental Payments	226,232,514	188,556,270	187,169,319	1,386,951
Debt Service	15,000	12,500	0	12,500
Capital Outlay	3,424,000	2,500,000	3,205,596	(705,596)
Transfers Out	245,467,723	155,949,087	155,107,055	842,032
Total Non- Departmental Expenditures - 470	<u>512,674,906</u>	<u>360,151,923</u>	<u>350,942,622</u>	<u>9,209,301</u>

Expenditures - Excluding 470

Personnel Services	514,464,772	429,462,963	414,233,426	15,229,537
Supplies	26,555,364	24,140,777	16,419,172	7,721,605
Services	188,050,350	159,324,428	123,600,898	35,723,530
Intergovernmental Payments	244,682	204,951	290,625	(85,674)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,921,751	10,732,202	189,549
Transfers Out	30,000	15,000	7,384	7,616
Total Expenditures - Excluding 470	<u>742,281,212</u>	<u>624,069,870</u>	<u>565,283,706</u>	<u>58,786,164</u>
Total Expenditures	<u><u>1,254,956,118</u></u>	<u><u>984,221,793</u></u>	<u><u>916,226,328</u></u>	<u><u>67,995,465</u></u>



General Fund

Non-Departmental Expenditures Summary

As of April 30, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	228,173	363,229	(135,056)
Supplies	0	0	8,068	(8,068)
Services	5,646,983	230,819	(22,169)	252,988
Intergovernmental Payments	226,232,514	188,556,270	187,169,319	1,386,951
Debt Service	15,000	12,500	0	12,500
Capital Outlay	3,000,000	2,500,000	2,781,597	(281,597)
Transfers Out	199,768,007	147,334,410	147,334,410	0
Total Operating Expenditures	440,533,231	338,862,172	337,634,453	1,227,719
Non-Recurring				
Personnel Services	37,853	31,561	0	31,561
Supplies	-	-	-	-
Services	25,980,106	12,643,513	5,111,525	7,531,988
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	423,999	(423,999)
Transfers Out	45,699,716	8,614,677	7,772,645	842,032
Total Non-Recurring Expenditures	72,141,675	21,289,751	13,308,169	7,981,582
 Total Expenditures	 512,674,906	 360,151,923	 350,942,622	 9,209,301



General Fund

Expenditures by Agency

As of April 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	19,922,110	18,658,490	1,263,620	6.34 %
ASSISTANT COUNTY MGR 940 F100	627,424	528,401	434,563	93,838	17.76 %
ASSISTANT COUNTY MGR 950 F100	429,131	360,057	346,500	13,557	3.77 %
BOARD OF SUPERVISORS D1 F100	367,304	297,514	259,324	38,190	12.84 %
BOARD OF SUPERVISORS D2 F100	367,304	305,301	281,324	23,977	7.85 %
BOARD OF SUPERVISORS D3 F100	367,304	307,389	286,243	21,146	6.88 %
BOARD OF SUPERVISORS D4 F100	367,304	307,038	299,470	7,568	2.46 %
BOARD OF SUPERVISORS D5 F100	367,304	312,027	301,566	10,461	3.35 %
CALL CENTER F100	1,689,179	1,429,865	1,361,207	68,658	4.80 %
CLERK OF THE BOARD F100	1,219,399	1,017,944	989,835	28,109	2.76 %
COUNTY MANAGER F100	2,556,760	2,077,494	1,942,675	134,819	6.49 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,212,299	1,143,967	68,332	5.64 %
ELECTIONS F100	8,960,779	7,985,387	6,517,640	1,467,747	18.38 %
ENTERPRISE TECHNOLOGY F100	23,556,781	22,156,258	16,554,848	5,601,410	25.28 %
FACILITIES MANAGEMENT F100	41,889,758	35,028,040	27,885,960	7,142,080	20.39 %
FINANCE F100	2,823,366	2,366,209	1,934,479	431,730	18.25 %
HUMAN RESOURCES F100	3,921,059	3,262,904	3,008,003	254,901	7.81 %
INTERNAL AUDIT F100	1,835,837	1,535,251	1,459,482	75,769	4.94 %
MANAGEMENT AND BUDGET F100	2,412,614	1,808,209	1,753,372	54,837	3.03 %
PROCUREMENT SERVICES F100	2,461,364	2,071,823	1,991,195	80,628	3.89 %
PROTECTIVE SERVICES F100	3,925,912	3,265,230	3,162,646	102,584	3.14 %
RECORDER F100	2,157,950	1,796,212	1,607,024	189,188	10.53 %
RESEARCH AND REPORTING F100	338,819	288,754	52,753	236,001	81.73 %
TREASURER F100	5,002,464	4,190,718	4,090,018	100,700	2.40 %
Subtotal	132,850,979	113,832,434	96,322,584	17,509,850	15.38 %
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	27,016,938	25,971,659	1,045,279	3.87 %
CONSTABLES F100	2,980,385	2,481,730	2,387,954	93,776	3.78 %
CORRECTIONAL HEALTH F100	3,218,665	2,682,534	2,665,102	17,432	0.65 %
COUNTY ATTORNEY F100	84,358,029	70,174,600	68,507,227	1,667,373	2.38 %
EMERGENCY MANAGEMENT F100	248,836	201,214	194,492	6,722	3.34 %
JUDICIAL BRANCH *	149,460,191	125,094,867	122,019,674	3,075,193	2.46 %
JUSTICE COURTS F100	17,471,692	14,580,995	14,369,560	211,435	1.45 %
MEDICAL EXAMINER F100	8,403,620	7,028,671	6,934,335	94,336	1.34 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	494,570	-	-
PUBLIC DEFENSE SYSTEM *	117,856,339	95,212,307	89,193,311	6,018,996	6.32 %
PUBLIC FIDUCIARY F100	3,150,990	2,624,291	2,458,883	165,408	6.30 %
SHERIFF F100	104,085,875	85,079,711	81,610,355	3,469,356	4.08 %
Subtotal	524,513,536	432,672,428	416,807,123	15,865,305	3.67 %
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	673,218	672,452	766	0.11 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,229,914	3,635,038	3,398,494	236,544	6.51 %
HUMAN SERVICES F100	2,260,912	2,008,254	1,433,406	574,848	28.62 %
PUBLIC HEALTH F100	11,880,697	10,192,456	9,395,370	797,086	7.82 %
WASTE RESOURCES RECYCLING F100	2,991,094	2,505,939	2,283,296	222,643	8.88 %
Subtotal	22,429,433	19,273,859	17,441,972	1,831,887	9.50 %
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	465,719	489,868	(24,149)	(5.19) %
Subtotal	564,802	465,719	489,868	(24,149)	(5.19) %
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	2,223,868	2,126,440	97,428	4.38 %
Subtotal	2,616,334	2,223,868	2,126,440	97,428	4.38 %
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	338,862,172	337,634,453	1,227,719	0.36 %
Subtotal	440,533,231	338,862,172	337,634,453	1,227,719	0.36 %
390 - EMPLOYEE BNFTS AND HLTH F100	<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	236,890	219,786	17,104	7.22 %
Subtotal	266,671	236,890	219,786	17,104	7.22 %
Total Operating Expenditures	<u>1,123,774,986</u>	<u>907,567,370</u>	<u>871,042,226</u>	<u>36,525,144</u>	<u>4.02 %</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.

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General Fund

Expenditures by Agency

As of April 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	534,097	445,080	4,500	440,580	98.99 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	221,605	133	221,472	99.94 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	11,652,127	9,878,988	1,773,139	15.22 %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	3,758,363	1,042,730	21.72 %
DLRP - DESKTOP LAPTOP REPLACEMENT	528,850	-	-	-	-
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	1,593,541	4,230,659	72.64 %
EDNK - ENTPRISE DATA NETWORKING	450,000	150,000	315,015	(165,015)	(110.01) %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	4,084,041	977,642	3,106,399	76.06 %
DCT1 - SOUTH COURT TOWER	117,000	97,500	24,297	73,203	75.08 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	76,520	19,113	57,407	75.02 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,714,230	601,531	1,112,699	64.91 %
WCB1 - WEST COURT BLDG	375,000	312,500	75,517	236,983	75.83 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	320,834	27,820	293,014	91.33 %
LRN1 - LEARNING MANAGEMENT	70,000	58,334	0	58,334	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	11,031	4,116	6,915	62.68 %
Subtotal	<u>34,392,965</u>	<u>31,705,276</u>	<u>19,045,743</u>	<u>12,659,533</u>	<u>39.93 %</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	346,578	0	346,578	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	2,395,940	5,801	2,390,139	99.76 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	40,183	28,088	3,769	24,319	86.58 %
CORRECTIONAL HEALTH F100					
NRNP - NON-RECURRING/NON-PROJECT	25,000	-	-	-	-
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	236,797	292,203	55.24 %

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General Fund

Expenditures by Agency

As of April 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	613,141	522,950	46.03 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	1,158,266	147,374	11.29 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	29,980	4,020	11.82 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	1,316,479	523,521	28.45 %
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	1,012,406	2,498,959	(1,486,553)	(146.83) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	765,979	84,021	9.88 %
CAD1 - CAD RMS	146,847	146,847	182	146,665	99.88 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	3,387,920	1,612,080	32.24 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,384,796	1,050,677	4,334,119	80.49 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	336,723	184,782	35.43 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	294,574	381,426	56.42 %
Subtotal	<u>22,648,947</u>	<u>21,984,869</u>	<u>11,702,149</u>	<u>10,282,720</u>	<u>46.77 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	350,710	316,600	34,110	9.73 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	472,739	400,203	72,536	15.34 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	135,147	104,866	30,281	22.41 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	150,000	18,081	131,919	87.95 %
Subtotal	<u>1,203,589</u>	<u>1,108,596</u>	<u>839,750</u>	<u>268,846</u>	<u>24.25 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	225,000	125,284	99,716	44.32 %
PKRR - PARKS RESTROOMS UPGRADES	275,000	275,000	69,837	205,163	74.60 %
PKWA - PARKS WATER UPGRADES	190,000	0	44,301	(44,301)	-
Subtotal	<u>715,000</u>	<u>500,000</u>	<u>239,423</u>	<u>260,577</u>	<u>52.12 %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	65,931	48,869	17,062	25.88 %
Subtotal	<u>78,956</u>	<u>65,931</u>	<u>48,869</u>	<u>17,062</u>	<u>25.88 %</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 April 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	72,141,675	21,289,751	13,308,169	7,981,582	37.49 %
Subtotal	<u>72,141,675</u>	<u>21,289,751</u>	<u>13,308,169</u>	<u>7,981,582</u>	<u>37.49 %</u>
Total Non-Recurring Expenditures	<u>131,181,132</u>	<u>76,654,423</u>	<u>45,184,103</u>	<u>31,470,320</u>	<u>41.05 %</u>
Total Expenditures	<u>1,254,956,118</u>	<u>984,221,793</u>	<u>916,226,328</u>	<u>67,995,465</u>	<u>6.91 %</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 April 30, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	22,898,606	22,399,765	498,841	2.18%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	338,121	303,199	34,922	10.33%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,926,641	49,156,276	51,414,233	(2,257,957)	(4.59)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	848,341	679,074	169,267	19.95%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	75,000	86,805	(11,805)	(15.74)%
CCR0 - CODE COMPLIANC RESERVE	125,000	104,160	-	104,160	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	166,660	32,649	134,011	80.41%
DRJ0 - DURANGO JAIL	813,280	677,730	496,750	180,980	26.70%
DRV0 - DURANGO JUVE	25,000	20,830	-	20,830	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	98,762	-	98,762	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	104,160	293	103,868	99.72%
ESJ0 - ESTRELLA JAIL	698,428	582,020	127,945	454,075	78.02%
FAJ0 - FOURTH AVE JAIL	376,565	313,800	73,521	240,279	76.57%
LBJ0 - LBJ COMPLEX	1,253,860	1,044,880	759,004	285,876	27.36%
MDS0 - MADISON STREET STUDY	100,000	75,000	-	75,000	100.00%
OPER - OPERATING	19,205,596	15,882,835	13,496,399	2,386,436	15.03%
PFE0 - PROGRAM FEES	213,530	177,940	-	177,940	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	682,240	592,502	89,738	13.15%
SCT0 - BLDG SECURITY PROGRAM	125,000	104,160	28,980	75,180	72.18%
SEV0 - SOUTHEAST JUVE	748,500	623,750	179,719	444,031	71.19%
SFY0 - LIFE SAFETY PROGRAM	125,000	104,160	-	104,160	100.00%
TWJ0 - TOWERS JAIL	974,398	811,990	90,402	721,588	88.87%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	1,403,136	1,363,376	39,760	2.83%
JUVENILE PROBATION F255					
OPER - OPERATING	33,629,649	28,058,382	26,563,428	1,494,954	5.33%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,739,673	48,375	641,040	(592,665)	(1225.15)%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	40,784	40,765	19	0.05%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	73,323	(73,323)	-
OPER - OPERATING	208,342,561	173,958,282	170,605,370	3,352,912	1.93%
Subtotal	360,370,937	298,400,380	290,048,539	8,351,841	2.80%
Total Operating Expenditures	360,370,937	298,400,380	290,048,539	8,351,841	2.80%

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 April 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	393,823	392,827	996	0.25%
NRNP - NON-RECURRING/NON-PROJECT	2,925,000	-	0	(0)	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	937,092	935,396	1,696	0.18%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	271,150	-	-	-	-
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	2,415,064	1,701,427	713,637	29.55%
LBJC - LBJ COMPLEX	3,940,646	3,283,870	1,703,211	1,580,659	48.13%
NRNP - NON-RECURRING/NON-PROJECT	39,511	32,920	-	32,920	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	789,411	436,531	35.61%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	31,742,243	8,717,344	1,736,225	6,981,119	80.08%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	300,000	-	300,000	100.00%
KIT1 - KITCHEN INSTALLATION	340,000	340,000	184,046	155,954	45.87%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	302,556	112,985	189,571	62.66%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	17,922	122,078	87.20%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
Subtotal	47,340,280	18,638,611	7,773,291	10,865,320	58.29%
Total Non-Recurring Expenditures	47,340,280	18,638,611	7,773,291	10,865,320	58.29%
Total Expenditures	407,711,217	317,038,991	297,821,830	19,217,161	6.06%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

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

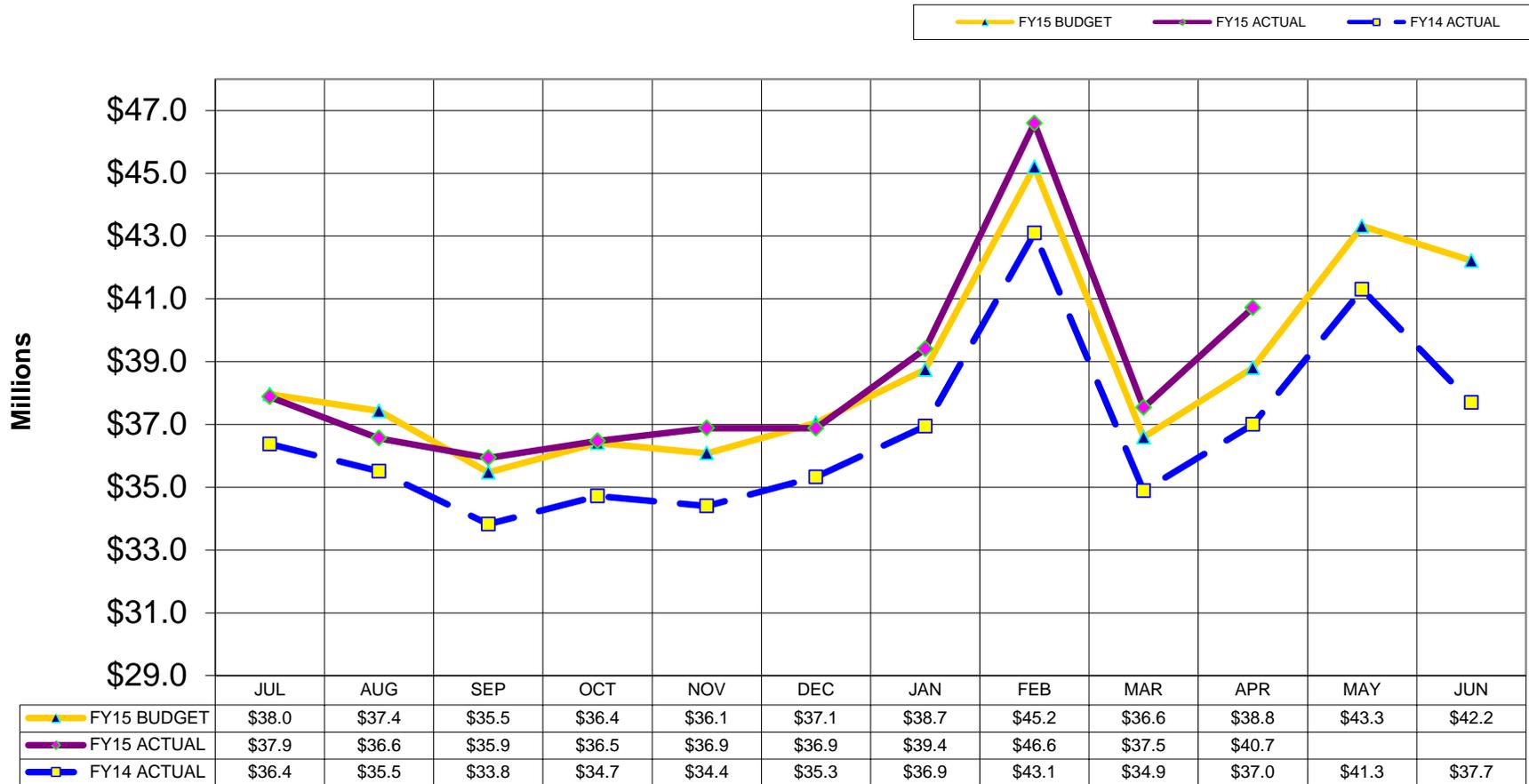
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%	
AUG	35,512,049	71,886,675		36,562,301	2,554,138	3.0%	75,395,127	74,440,813	\$ (954,314)	-1.3%	
SEP	33,828,580	105,715,255		35,937,663	4,663,221	6.2%	110,874,720	110,378,476	\$ (496,244)	-0.4%	
OCT	34,719,704	140,434,959		36,475,372	6,418,888	5.1%	147,288,929	146,853,847	\$ (435,082)	-0.3%	
NOV	34,405,748	174,840,707		36,885,361	8,898,501	7.2%	183,373,859	183,739,208	\$ 365,349	0.2%	
DEC	35,329,158	210,169,865		36,880,621	10,449,965	4.4%	220,427,266	220,619,830	\$ 192,564	0.1%	
JAN	36,942,211	247,112,076		39,409,205	12,916,959	6.7%	259,172,452	260,029,034	\$ 856,582	0.3%	
FEB	43,095,344	290,207,420		46,590,733	16,412,347	8.1%	304,371,077	306,619,767	\$ 2,248,690	0.7%	
MAR	34,887,509	325,094,928		37,540,134	19,064,972	7.6%	340,961,280	344,159,901	\$ 3,198,621	0.9%	
APR	37,001,308	362,096,236		40,715,585	22,779,250	10.0%	379,768,447	384,875,486	\$ 5,107,039	1.3%	
MAY	41,299,538	403,395,774		-	-	0.0%	423,083,620	-	\$ -	0.0%	
JUN	37,698,430	441,094,204		-	-	0.0%	465,300,725	-	\$ -	0.0%	

\$ 441,094,204

\$ 384,875,486

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

DOES NOT INCLUDE TAX PENALTIES & INTEREST

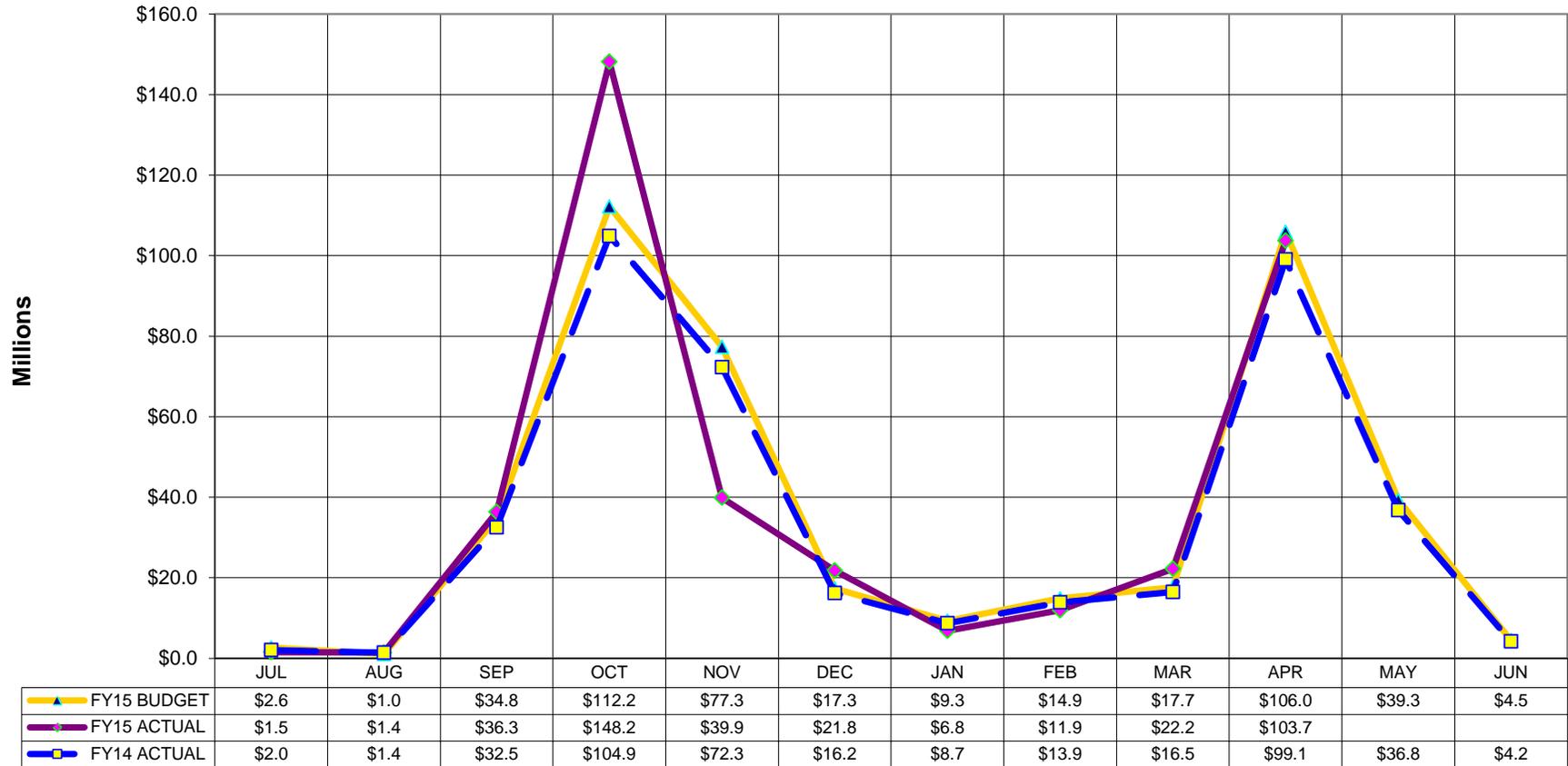
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-25.0%	\$ 1,523,495	\$ (508,526)	-25.0%	\$ 2,648,655	\$ 1,523,495	\$ (1,125,160)	-42.5%	2,648,655
AUG	1,390,298	3,422,319		1,430,187	2.9%	2,953,682	\$ (468,637)	-13.7%	3,660,553	2,953,682	\$ (706,871)	-19.3%	1,011,898
SEP	32,497,514	35,919,833		36,326,843	11.8%	39,280,525	\$ 3,360,692	9.4%	38,420,279	39,280,525	\$ 860,246	2.2%	34,759,726
OCT	104,921,169	140,841,003		148,167,954	41.2%	187,448,479	\$ 46,607,477	33.1%	150,645,204	187,448,479	\$ 36,803,275	24.4%	112,224,925
NOV	72,295,876	213,136,878		39,861,769	-44.9%	227,310,248	\$ 14,173,370	6.6%	227,973,729	227,310,248	\$ (663,481)	-0.3%	77,328,525
DEC	16,213,362	229,350,240		21,807,484	34.5%	249,117,732	\$ 19,767,492	8.6%	245,315,733	249,117,732	\$ 3,794,952	1.5%	17,342,004
JAN	8,700,175	238,050,415		6,820,630	-21.6%	255,938,362	\$ 17,887,947	7.5%	254,621,543	255,938,362	\$ 1,309,772	0.5%	9,305,810
FEB	13,922,281	251,972,696		11,940,338	-14.2%	267,878,700	\$ 15,906,004	6.3%	269,512,980	267,878,700	\$ (1,641,327)	-0.6%	14,891,437
MAR	16,509,251	268,481,947		22,225,119	34.6%	290,103,819	\$ 21,621,871	8.1%	287,171,471	290,103,819	\$ 2,925,301	1.0%	17,658,491
APR	99,065,040	367,546,987		103,720,969	4.7%	393,824,788	\$ 26,277,801	7.1%	393,132,611	393,824,788	\$ 685,130	0.2%	105,961,140
MAY	36,763,967	404,310,954			0.0%		\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781			0.0%		\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 393,824,788</u>									

YTD (Year To Date)

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

Monthly Property Tax Revenues Budget Vs. Actual

▲ FY15 BUDGET
 ◆ FY15 ACTUAL
 ■ FY14 ACTUAL



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

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

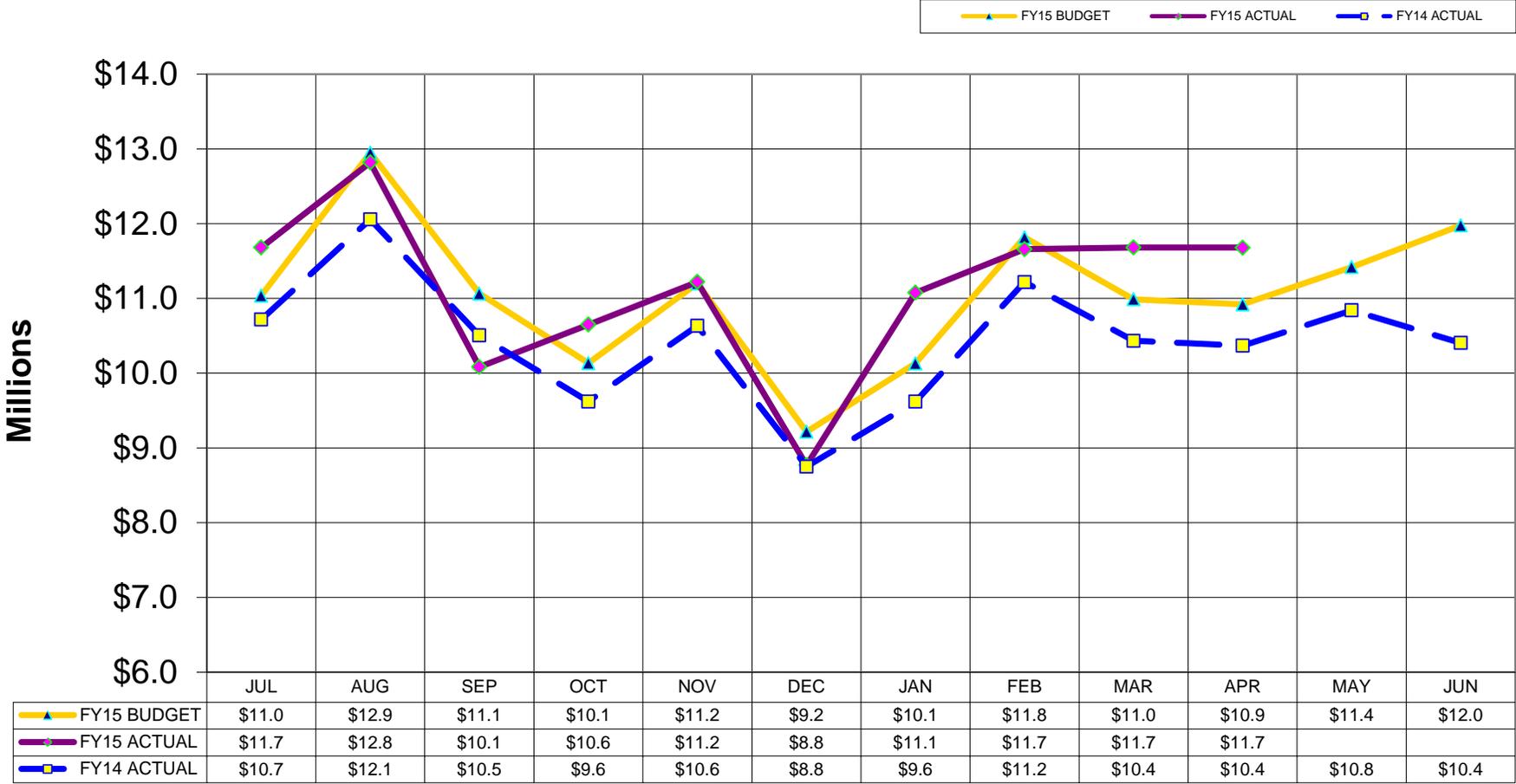
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147		12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215		10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466		10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772		11,220,124	5.5%	56,455,125	\$ 2,920,353	5.5%	56,387,248	56,455,125	\$ 67,877	0.1%
DEC	8,750,495	62,285,267		8,769,538	0.2%	65,224,663	\$ 2,939,396	4.7%	65,603,993	65,224,663	\$ (379,330)	-0.6%
JAN	9,617,965	71,903,233		11,078,417	15.2%	76,303,080	\$ 4,399,847	6.1%	75,734,429	76,303,080	\$ 568,651	0.8%
FEB	11,219,685	83,122,917		11,658,888	3.9%	87,961,968	\$ 4,839,051	5.8%	87,551,929	87,961,968	\$ 410,039	0.5%
MAR	10,433,770	93,556,687		11,680,737	12.0%	99,642,705	\$ 6,086,017	6.5%	98,541,638	99,642,705	\$ 1,101,067	1.1%
APR	10,368,623	103,925,310		11,680,202	12.6%	111,322,907	\$ 7,397,597	7.1%	109,462,729	111,322,907	\$ 1,860,178	1.7%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 111,322,907

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



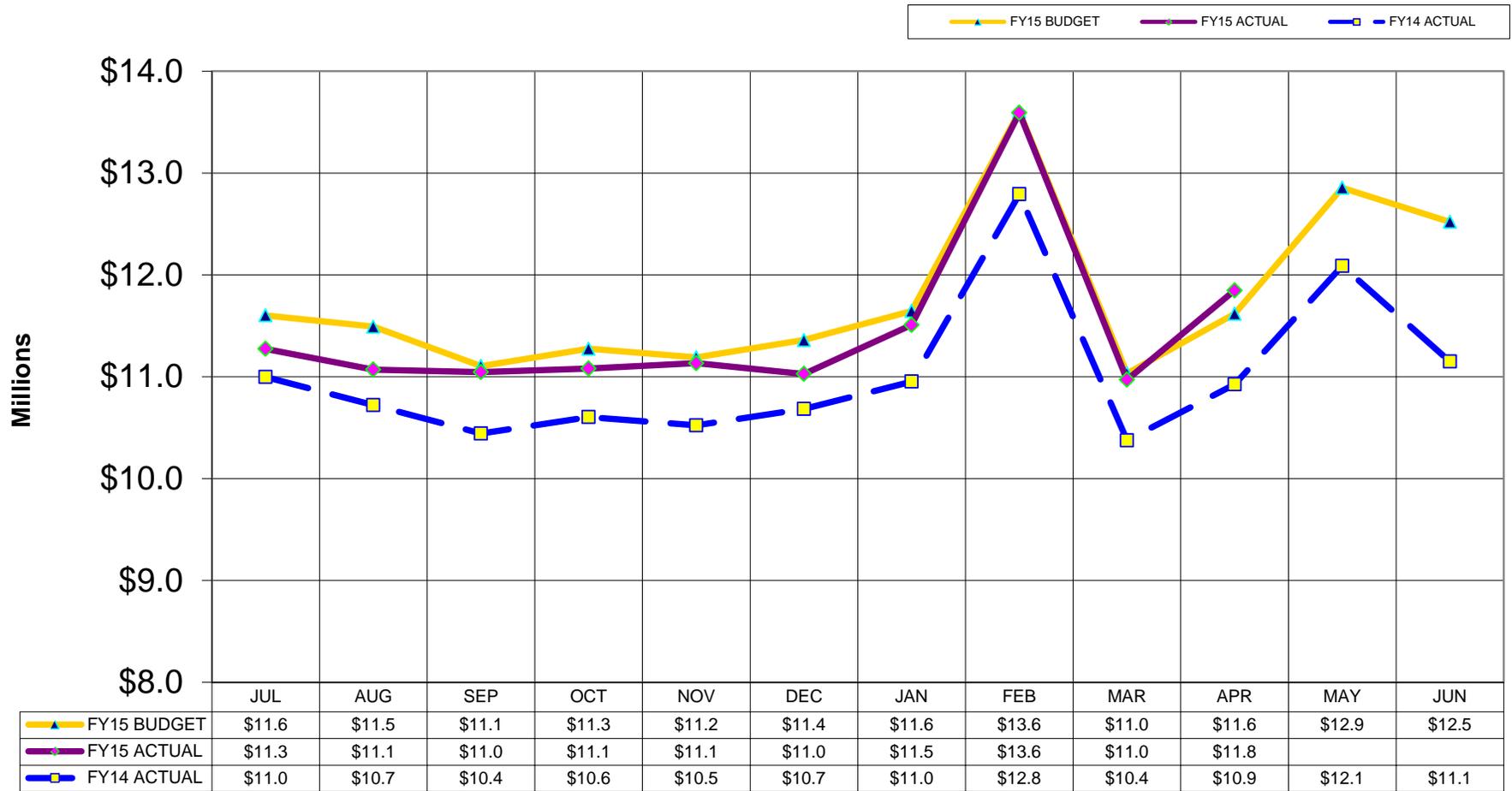
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 10,997,146	\$ 10,997,146	\$ 11,273,829	2.5%	\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%
AUG	10,722,124	21,719,270	11,070,538	3.2%	22,344,366	\$ 625,097	2.9%	23,093,951	22,344,366	\$ (749,585)	-3.2%
SEP	10,443,215	32,162,484	11,046,476	5.8%	33,390,843	\$ 1,228,358	3.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%
OCT	10,604,390	42,766,874	11,080,823	4.5%	44,471,666	\$ 1,704,792	4.0%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%
NOV	10,522,928	53,289,801	11,133,216	5.8%	55,604,882	\$ 2,315,081	4.3%	56,662,680	55,604,882	\$ (1,057,798)	-1.9%
DEC	10,684,192	63,973,994	11,027,539	3.2%	66,632,421	\$ 2,658,428	4.2%	68,023,108	66,632,421	\$ (1,390,687)	-2.0%
JAN	10,952,611	74,926,605	11,509,639	5.1%	78,142,061	\$ 3,215,456	4.3%	79,668,944	78,142,061	\$ (1,526,883)	-1.9%
FEB	12,792,703	87,719,308	13,591,861	6.2%	91,733,921	\$ 4,014,613	4.6%	93,271,337	91,733,921	\$ (1,537,416)	-1.6%
MAR	10,376,087	98,095,395	10,970,552	5.7%	102,704,474	\$ 4,609,079	4.7%	104,304,159	102,704,474	\$ (1,599,685)	-1.5%
APR	10,925,565	109,020,960	11,847,631	8.4%	114,552,105	\$ 5,531,144	5.1%	115,921,237	114,552,105	\$ (1,369,132)	-1.2%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%
<u>\$132,259,974</u>		<u>\$ 114,552,105</u>									

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



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

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

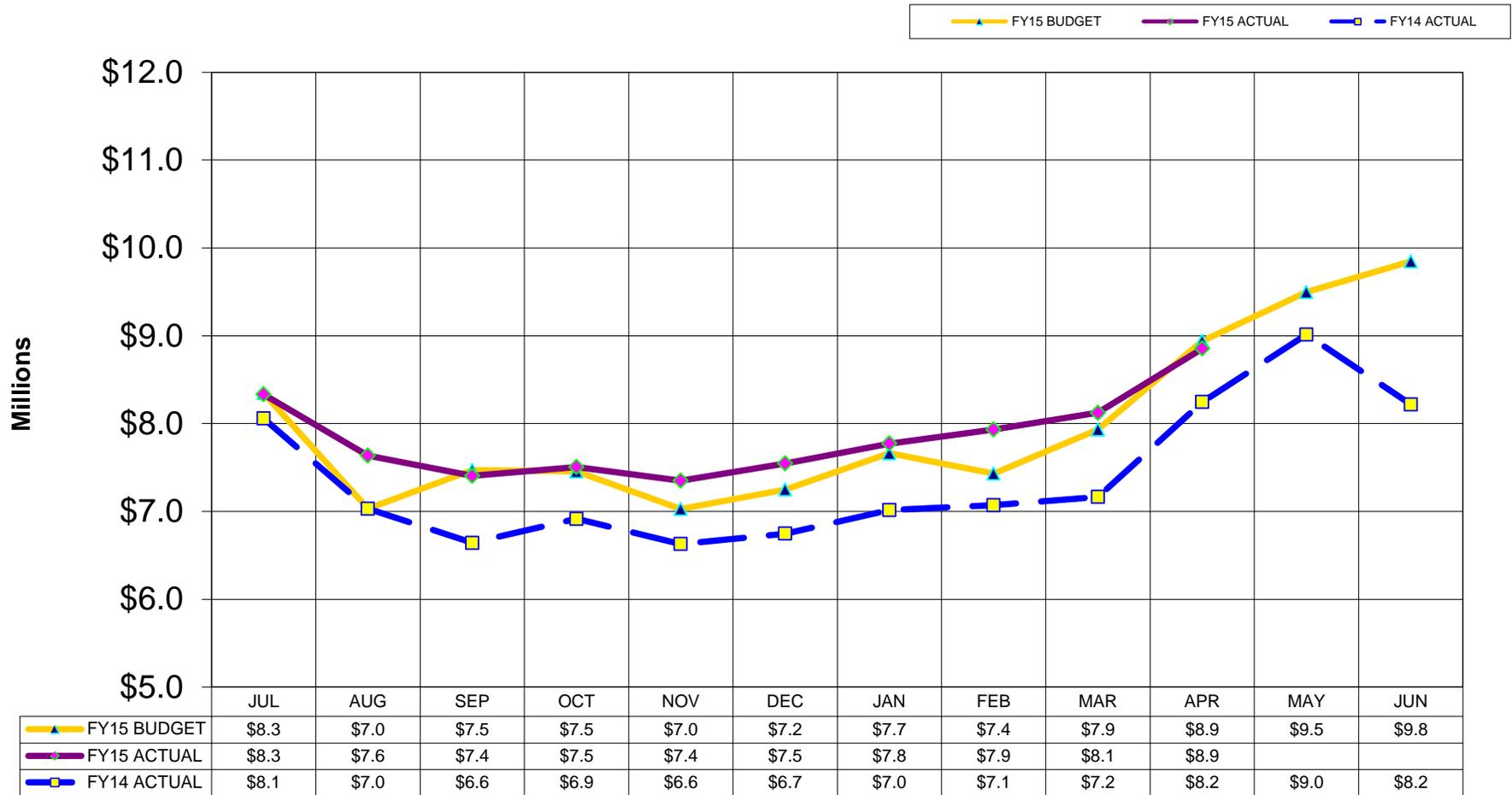
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%
AUG	7,031,195	15,091,650	7,634,737	8.6%	15,966,601	\$ 874,951	5.8%	15,377,675	15,966,601	\$ 588,926	3.8%
SEP	6,642,221	21,733,871	7,404,659	11.5%	23,371,260	\$ 1,637,390	7.5%	22,849,829	23,371,260	\$ 521,431	2.3%
OCT	6,914,752	28,648,623	7,505,583	8.5%	30,876,843	\$ 2,228,220	7.8%	30,304,136	30,876,843	\$ 572,707	1.9%
NOV	6,628,440	35,277,064	7,350,154	10.9%	38,226,997	\$ 2,949,934	8.4%	37,332,839	38,226,997	\$ 894,158	2.4%
DEC	6,746,781	42,023,844	7,545,645	11.8%	45,772,642	\$ 3,748,798	8.9%	44,581,447	45,772,642	\$ 1,191,195	2.7%
JAN	7,015,656	49,039,500	7,773,023	10.8%	53,545,665	\$ 4,506,165	9.2%	52,244,080	53,545,665	\$ 1,301,585	2.5%
FEB	7,071,590	56,111,090	7,933,324	12.2%	61,478,989	\$ 5,367,899	9.6%	59,673,941	61,478,989	\$ 1,805,048	3.0%
MAR	7,164,831	63,275,922	8,123,923	13.4%	69,602,912	\$ 6,326,990	10.0%	67,607,008	69,602,912	\$ 1,995,904	3.0%
APR	8,246,542	71,522,463	8,854,401	7.4%	78,457,313	\$ 6,934,849	9.7%	76,547,321	78,457,313	\$ 1,909,992	2.5%
MAY	9,014,511	80,536,975	-	0.0%	-	\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050	-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%

\$ 88,755,050

\$ 78,457,313

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).