



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

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

Date: October 6, 2014

Re: FY 14-15 Executive Summary – August 2014

Attached is the General Fund and Detention Fund financial activity through August 31, 2014. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$11.2m over the estimate that was used when preparing the FY 14-15 budget.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of (\$954,314):** The FY 14-15 Sales Tax revenue reflects a YTD negative budget variance of \$954.3 thousand 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 August 2013, the August 2014 month-end sales tax is 3.0 percent higher, while the year-to-date is 3.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of May 2014 (most recent), was comprised of the following major sectors: retail (53%), restaurants and bars (11%), utilities (7%), contracting (11%), rentals of personal property (4%), and various other categories (14%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the September 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona August 2014 sales tax collections were 4.5 percent above compared to August 2013. Year-to-date, sales tax collections are up 2.1 percent. Maricopa County's unemployment rate is 6.3 percent as of July 2014, which remains below the State rate of 7.0 percent but higher than United States unemployment rate of 6.2 percent.

- **Property Tax Revenue (Operating) YTD variance of (\$706,871):** The FY 14-15 Property Tax revenue reflects a YTD negative budget variance of \$706.8 thousand or 19.3 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 13-14 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through August 2014 are 0.19 percent of the adopted levy compared to a historical average of 0.11 percent. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$514,136:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$514.1 thousand or 2.1 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to the National Automobile Dealers Association (NADA)'s report Market Beat, August 2014 YTD light-vehicle sales amounted to 11.1 million units, up 5.0 percent from a year ago. The August 2014 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.5 million units. This month marked the first time, this year, for a SAAR value to be recorded above 17 million units. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$245,105:** The FY 14-15 intergovernmental revenue reflects a YTD positive budget variance of \$245.1 thousand. The positive variance is primarily comprised of the Office of Enterprise Technology collection of aerial imagery fees that varied from the calendarized budget.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,403,928:** Current YTD expenditures are 5.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (27%), Superior Court (12%), Juvenile Probation (8%), Elections (6%), Clerk of the Superior Court (5%), Sheriff's Office (5%), Human Services (5%), Assessor (4%), Office of Enterprise Technology (4%), Public Advocate (3%), Adult Probation (3%), and Public Defender (3%).
- **Supplies Expenditures (Operating) YTD variance of \$1,316,005:** Current YTD expenditures are 33.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (27%), Elections (15%), Sheriff's Office (13%), Facilities Management (12%), Assessor (8%), Superior Court (8%), and Environmental Services (6%).
- **Services Expenditures (Operating) YTD variance of \$14,159,446:** Current YTD expenditures are 43.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (58%), Facilities Management (18%), Contract Counsel (11%), and Superior Court (5%).
- **Intergovernmental Payments (Operating) YTD variance of (\$3,985,993):** Current YTD expenditures are 10.6 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by September 2014.
- **Total Non-Recurring Expenditures YTD variance of \$10,359,913:** Current YTD expenditures are 91.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (40%), Office of Enterprise Technology (34%), Non-Departmental (13%), and Facilities Management (12%).

General Fund Departmental Expenditure Variances

Elections (Total) YTD variance of (\$795,175): Current YTD expenditures are 26.9 percent over budget. The current negative variance reflects expenditures that have varied from the calendarized budget, but will be within budget by September 2014.

Procurement Services (Total) YTD variance of (\$10,550): Current YTD expenditures are 2.6 percent over budget. The current negative variance reflects ERP project personnel expenditures that were not allocated prior to the month-end close. This variance will be corrected by September 2014.

Protective Service (Total) YTD variance of (\$4,952): Current YTD expenditures are 0.7 percent under budget. The current negative variance is attributed to security service expenditures that were not allocated to other departments prior to the month-end close. This variance will be corrected by September 2014.

Education Services (Total) YTD variance of (\$41,597): Current YTD expenditures are 8.3 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by October 2014.

Non Departmental (Total) YTD variance of (\$2,441,267): Current YTD expenditures are 3.5 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by September 2014.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$749,585):** The FY 14 -15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$749.5 thousand or 3.2 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 August 2013, August 2014 month-end sales tax is 3.2 percent higher, while the year-to-date is 2.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$1,081,965):** The FY 14 -15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$1.0m or 20.9 percent. The current negative variance is entirely related to jail per diem and booking fees.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$1,945,840:** Current YTD expenditures are 4.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (67%), Correctional Health (11%), Juvenile Probation (11%), and Adult Probation (9%).
- **Services Expenditures (Operating) YTD variance of \$2,697,104:** Current YTD expenditures are 26.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (63%), Sheriff's Office (16%), and Juvenile Probation (12%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$358,262:** Current YTD expenditures are 99.4 percent under budget. The Sheriff's Office detention operations comprise a large portion of the positive variance as expenditures for data center equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$2,408,385:** Current YTD expenditures are 84.8 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.

Detention Fund Departmental Expenditure Variances

Education Services (Total) YTD variance of (\$11,799): Current YTD expenditures are 7.0 percent over budget. The current negative variance reflects expenditures that have varied from the calendarized budget, but will be within budget by September 2014.

Enterprise Technology (Total) YTD variance of (\$142,847): Current YTD expenditures are 100 percent over budget. The current negative variance reflects expenditures that have varied from the calendarized budget, but will be within budget by year-end 2014.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$588,926:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$15,966,601 is more than budgeted YTD revenue of \$15,377,675 resulting in a positive budget variance of \$588 thousand or 3.8 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 August 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	75,395,127	74,440,813	(954,314)
Property Taxes	436,942,622	3,660,553	2,953,682	(706,871)
Vehicle License Taxes	132,858,100	23,987,615	24,501,751	514,136
Intergovernmental	15,142,469	93,141	338,246	245,105
Miscellaneous	70,664,855	11,180,698	10,118,900	(1,061,798)
Interest	2,800,000	0	5,874	5,874
Total Operating Revenues	1,123,708,771	114,317,134	112,359,266	(1,957,868)
Total Non-Recurring Revenues	17,252,152	-	-	-
Total Revenues	1,140,960,923	114,317,134	112,359,266	(1,957,868)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,788,421	87,524,451	83,120,523	4,403,928
Supplies	15,718,921	3,930,204	2,614,199	1,316,005
Services	157,554,991	32,364,179	18,204,733	14,159,446
Intergovernmental Payments	226,477,196	37,722,284	41,708,277	(3,985,993)
Debt Service	15,000	2,500	0	2,500
Capital Outlay	5,356,235	525,890	50,792	475,098
Transfers Out	199,798,007	29,466,882	29,466,882	0
Total Operating Expenditures	1,123,708,771	191,536,390	175,165,406	16,370,984
Total Non-Recurring Expenditures	130,964,460	16,067,523	5,707,610	10,359,913
Total Expenditures	1,254,673,231	207,603,913	180,873,016	26,730,897
Excess (Deficiency) of Revenues Over Expenditures	(113,712,308)	(93,286,779)	(68,513,750)	24,773,029
Beginning Fund Balance (unaudited)	113,712,308	113,712,308	125,001,931	11,289,623
<i>Revenues</i>	1,140,960,923	114,317,134	112,359,266	(1,957,868)
<i>Expenditures</i>	1,254,673,231	207,603,913	180,873,016	26,730,897
Ending Fund Balance	0	20,425,529	56,488,181	36,062,652
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	20,425,529	56,488,181	36,062,652

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 August 31, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	24,371,669	4,245,456	3,974,549	270,907	6.38 %
ASSISTANT COUNTY MGR 940 F100	627,424	118,281	97,491	20,790	17.58 %
ASSISTANT COUNTY MGR 950 F100	963,228	161,171	70,660	90,511	56.16 %
BOARD OF SUPERVISORS D1 F100	367,304	71,880	56,919	14,961	20.81 %
BOARD OF SUPERVISORS D2 F100	367,304	63,613	54,975	8,638	13.58 %
BOARD OF SUPERVISORS D3 F100	367,304	68,146	57,057	11,089	16.27 %
BOARD OF SUPERVISORS D4 F100	367,304	68,182	60,457	7,725	11.33 %
BOARD OF SUPERVISORS D5 F100	367,304	88,502	57,719	30,783	34.78 %
CALL CENTER F100	1,689,179	315,004	275,161	39,843	12.65 %
CLERK OF THE BOARD F100	1,463,018	267,862	163,716	104,146	38.88 %
COUNTY MANAGER F100	2,556,760	392,721	344,495	48,226	12.28 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	244,808	231,691	13,117	5.36 %
ELECTIONS F100	21,040,745	2,953,922	3,749,097	(795,175)	(26.92) %
ENTERPRISE TECHNOLOGY F100	34,140,365	19,575,411	7,646,046	11,929,365	60.94 %
FACILITIES MANAGEMENT F100	49,422,652	8,221,306	4,276,417	3,944,889	47.98 %
FINANCE F100	2,822,024	486,165	416,039	70,126	14.42 %
HUMAN RESOURCES F100	4,376,059	752,293	577,339	174,954	23.26 %
INTERNAL AUDIT F100	1,834,150	308,786	308,556	230	0.07 %
MANAGEMENT AND BUDGET F100	2,412,614	364,054	348,559	15,495	4.26 %
PROCUREMENT SERVICES F100	2,459,767	401,014	411,564	(10,550)	(2.63) %
PROTECTIVE SERVICES F100	3,922,906	659,437	664,389	(4,952)	(0.75) %
RECORDER F100	2,157,436	361,828	305,050	56,778	15.69 %
RESEARCH AND REPORTING F100	338,819	61,319	51,107	10,212	16.65 %
TREASURER F100	4,997,558	954,991	946,390	8,601	0.90 %
Subtotal	164,887,262	41,206,152	25,145,442	16,060,710	38.98 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	5,366,258	4,889,378	476,880	8.89 %
CONSTABLES F100	2,927,898	494,937	477,927	17,010	3.44 %
CORRECTIONAL HEALTH F100	3,218,665	539,654	533,903	5,751	1.07 %
COUNTY ATTORNEY F100	84,873,556	15,602,494	13,566,637	2,035,857	13.05 %
EMERGENCY MANAGEMENT F100	248,836	37,394	31,380	6,014	16.08 %
JUDICIAL BRANCH *	153,719,310	30,374,844	24,226,965	6,147,879	20.24 %
JUSTICE COURTS F100	17,972,379	3,130,063	2,797,153	332,910	10.64 %
MEDICAL EXAMINER F100	8,386,470	1,413,821	1,301,485	112,336	7.95 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	119,060,213	16,775,329	14,711,099	2,064,230	12.31 %
PUBLIC FIDUCIARY F100	3,150,455	530,555	518,483	12,072	2.28 %
SHERIFF F100	115,714,965	17,605,804	16,785,654	820,150	4.66 %
Subtotal	545,378,700	91,871,153	79,840,064	12,031,089	13.10 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	204,792	131,358	73,434	35.86 %
ANIMAL CARE AND CONTROL F100	258,954	-	-	-	-
EMPLOYEE BENEFIT AND HLTH F100	266,671	53,673	45,028	8,645	16.11 %
ENVIRONMENTAL SERVICES F100	4,326,596	796,133	645,580	150,553	18.91 %
HUMAN SERVICES F100	2,260,912	500,150	5,720	494,430	98.86 %
PUBLIC HEALTH F100	11,552,646	2,229,849	1,967,961	261,888	11.74 %
WASTE RESOURCES RECYCLING F100	3,300,429	546,651	436,683	109,968	20.12 %
Subtotal	23,194,920	4,331,248	3,232,329	1,098,919	25.37 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	78,851	55,807	23,044	29.22 %
Subtotal	1,279,802	78,851	55,807	23,044	29.22 %
Education					
EDUCATION SERVICES F100	2,694,593	498,947	540,544	(41,597)	(8.34) %
Subtotal	2,694,593	498,947	540,544	(41,597)	(8.34) %
Other Gov Fund					
NON DEPARTMENTAL F100	517,237,954	69,617,562	72,058,829	(2,441,267)	(3.51) %
Subtotal	517,237,954	69,617,562	72,058,829	(2,441,267)	(3.51) %
Total Expenditures	1,254,673,231	207,603,913	180,873,016	26,730,897	12.88 %

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 August 31, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	50,002,995	8,374,249	8,106,521	267,728	3.20 %
JUVENILE PROBATION F100	17,997,041	2,997,413	2,600,005	397,408	13.26 %
SUPERIOR COURT F100	85,719,274	19,003,182	13,520,438	5,482,744	28.85 %
Total Judicial Branch	153,719,310	30,374,844	24,226,965	6,147,879	20.24 %
Public Defense System					
CONTRACT COUNSEL F100	47,047,241	4,726,670	3,164,721	1,561,949	33.05 %
LEGAL ADVOCATE F100	10,952,324	1,828,486	1,691,364	137,122	7.50 %
LEGAL DEFENDER F100	12,227,819	2,043,121	2,019,380	23,741	1.16 %
PUBLIC ADVOCATE F100	9,372,015	1,579,737	1,397,093	182,644	11.56 %
PUBLIC DEFENDER F100	39,460,814	6,597,315	6,438,541	158,774	2.41 %
Total Public Defense System	119,060,213	16,775,329	14,711,099	2,064,230	12.31 %



Detention Fund

Executive Summary

As of August 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	23,093,951	22,344,366	(749,585)
Intergovernmental	31,060,428	5,176,732	4,094,767	(1,081,965)
Interest	1,101,300	0	31	31
Transfers In	176,801,288	29,466,882	29,466,882	0
Total Operating Revenues	350,258,797	57,737,565	55,906,046	(1,831,519)
Total Non-Recurring Revenues	0	0	152	152
Total Revenues	350,258,797	57,737,565	55,906,198	(1,831,367)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	282,933,568	47,049,735	45,103,895	1,945,840
Supplies	20,287,330	4,592,197	5,127,721	(535,524)
Services	55,126,006	10,203,115	7,506,011	2,697,104
Capital Outlay	1,436,533	360,458	2,196	358,262
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	62,205,505	57,739,822	4,465,683
Total Non-Recurring Expenditures	47,340,280	2,839,522	431,137	2,408,385
Total Expenditures	407,711,217	65,045,027	58,170,960	6,874,067

Excess (Deficiency) of Revenues Over Expenditures

	<u>(57,452,420)</u>	<u>(7,307,462)</u>	<u>(2,264,762)</u>	<u>5,042,700</u>
Beginning Fund Balance (unaudited)	57,452,420	57,452,420	66,021,491	8,569,071
<i>Revenues</i>	350,258,797	57,737,565	55,906,198	(1,831,367)
<i>Expenditures</i>	407,711,217	65,045,027	58,170,960	6,874,067
Ending Fund Balance	0	50,144,958	63,756,729	13,611,771
Restricted Fund Balance	0	50,144,958	63,756,729	13,611,771
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of August 31, 2014

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	27,665,274	4,631,885	4,355,422	276,463	5.97%
ASSISTANT COUNTY MGR 950 F255	396,764	97,069	66,056	31,013	31.95%
CORRECTIONAL HEALTH F255	58,895,057	9,900,925	9,853,990	46,935	0.47%
EDUCATION SERVICES F255	1,117,223	168,075	179,874	(11,799)	(7.02)%
ENTERPRISE TECHNOLOGY F255	1,024,713	-	142,847	(142,847)	-
FACILITIES MANAGEMENT F255	33,031,516	5,353,332	2,338,458	3,014,874	56.32%
INTEGRATED CRIM JUST INFO F255	1,650,361	491,738	407,044	84,694	17.22%
JUVENILE PROBATION F255	34,840,589	5,638,564	5,395,434	243,130	4.31%
NON DEPARTMENTAL F255	38,765,941	1,552,761	31,236	1,521,525	97.99%
PROTECTIVE SERVICES F255	48,942	8,156	4,079	4,077	49.99%
SHERIFF F255	210,274,837	37,202,522	35,396,519	1,806,003	4.85%
Total Expenditures	407,711,217	65,045,027	58,170,960	6,874,067	10.57%

Detailed Expenditure Reports



General Fund Expenditures Summary As of August 31, 2014

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	6,154,719	51,942	57,799	(5,857)
Supplies	0	-	-	-
Services	43,680,198	1,883,539	650,191	1,233,348
Intergovernmental Payments	226,232,514	37,676,254	41,669,193	(3,992,939)
Debt Service	15,000	2,500	0	2,500
Capital Outlay	3,424,000	500,000	178,319	321,681
Transfers Out	237,731,523	29,503,327	29,503,327	0
Total Non- Departmental Expenditures - 470	<u>517,237,954</u>	<u>69,617,562</u>	<u>72,058,829</u>	<u>(2,441,267)</u>

Expenditures - Excluding 470

Personnel Services	513,300,608	87,597,444	83,066,572	4,530,872
Supplies	26,296,250	6,914,771	2,805,598	4,109,173
Services	184,997,753	41,234,145	20,507,050	20,727,095
Intergovernmental Payments	244,682	46,030	39,084	6,946
Debt Service	-	-	-	-
Capital Outlay	12,565,984	2,193,961	2,395,883	(201,922)
Transfers Out	30,000	-	-	-
Total Expenditures - Excluding 470	<u>737,435,277</u>	<u>137,986,351</u>	<u>108,814,187</u>	<u>29,172,164</u>
Total Expenditures	<u><u>1,254,673,231</u></u>	<u><u>207,603,913</u></u>	<u><u>180,873,016</u></u>	<u><u>26,730,897</u></u>



General Fund

Non-Departmental Expenditures Summary

As of August 31, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,116,866	45,629	57,799	(12,170)
Supplies	0	-	-	-
Services	7,698,868	109,388	400,191	(290,803)
Intergovernmental Payments	226,232,514	37,676,254	41,669,193	(3,992,939)
Debt Service	15,000	2,500	0	2,500
Capital Outlay	3,000,000	500,000	0	500,000
Transfers Out	199,768,007	29,466,882	29,466,882	0
Total Operating Expenditures	442,831,255	67,800,653	71,594,065	(3,793,412)
Non-Recurring				
Personnel Services	37,853	6,313	0	6,313
Supplies	-	-	-	-
Services	35,981,330	1,774,151	250,000	1,524,151
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	178,319	(178,319)
Transfers Out	37,963,516	36,445	36,445	0
Total Non-Recurring Expenditures	74,406,699	1,816,909	464,764	1,352,145
Total Expenditures	517,237,954	69,617,562	72,058,829	(2,441,267)



General Fund

Expenditures by Agency

As of August 31, 2014

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,736,669	3,975,456	3,702,949	272,507	6.85 %
ASSISTANT COUNTY MGR 940 F100	627,424	118,281	97,491	20,790	17.58 %
ASSISTANT COUNTY MGR 950 F100	429,131	72,155	66,160	5,995	8.31 %
BOARD OF SUPERVISORS D1 F100	367,304	71,880	56,919	14,961	20.81 %
BOARD OF SUPERVISORS D2 F100	367,304	63,613	54,975	8,638	13.58 %
BOARD OF SUPERVISORS D3 F100	367,304	68,146	57,057	11,089	16.27 %
BOARD OF SUPERVISORS D4 F100	367,304	68,182	60,457	7,725	11.33 %
BOARD OF SUPERVISORS D5 F100	367,304	88,502	57,719	30,783	34.78 %
CALL CENTER F100	1,689,179	315,004	275,161	39,843	12.65 %
CLERK OF THE BOARD F100	1,219,399	203,861	163,716	40,145	19.69 %
COUNTY MANAGER F100	2,556,760	392,721	344,495	48,226	12.28 %
DEPUTY COUNTY MANAGER 920 F100	1,454,369	244,808	231,691	13,117	5.36 %
ELECTIONS F100	8,959,599	1,959,500	1,953,962	5,538	0.28 %
ENTERPRISE TECHNOLOGY F100	21,763,891	13,473,137	5,023,353	8,449,784	62.72 %
FACILITIES MANAGEMENT F100	41,883,873	6,952,427	4,234,537	2,717,890	39.09 %
FINANCE F100	2,822,024	486,165	416,039	70,126	14.42 %
HUMAN RESOURCES F100	3,921,059	676,455	577,339	99,116	14.65 %
INTERNAL AUDIT F100	1,834,150	308,786	308,556	230	0.07 %
MANAGEMENT AND BUDGET F100	2,412,614	364,054	348,559	15,495	4.26 %
PROCUREMENT SERVICES F100	2,459,767	400,685	408,722	(8,037)	(2.01) %
PROTECTIVE SERVICES F100	3,922,906	659,437	664,389	(4,952)	(0.75) %
RECORDER F100	2,157,436	361,828	305,050	56,778	15.69 %
RESEARCH AND REPORTING F100	338,819	61,319	51,107	10,212	16.65 %
TREASURER F100	4,997,558	954,991	946,390	8,601	0.90 %
Subtotal	131,023,147	32,341,393	20,406,792	11,934,601	36.90 %
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	5,288,514	4,889,378	399,136	7.55 %
CONSTABLES F100	2,923,398	494,937	477,927	17,010	3.44 %
CORRECTIONAL HEALTH F100	3,218,665	539,654	533,903	5,751	1.07 %
COUNTY ATTORNEY F100	84,344,556	15,073,494	13,406,290	1,667,204	11.06 %
EMERGENCY MANAGEMENT F100	248,836	37,394	31,380	6,014	16.08 %
JUDICIAL BRANCH *	149,403,579	26,087,113	24,071,099	2,016,014	7.73 %
JUSTICE COURTS F100	17,460,379	2,930,063	2,797,153	132,910	4.54 %
MEDICAL EXAMINER F100	8,386,470	1,413,821	1,301,485	112,336	7.95 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	117,819,712	16,688,810	14,589,248	2,099,562	12.58 %
PUBLIC FIDUCIARY F100	3,150,455	530,555	518,483	12,072	2.28 %
SHERIFF F100	104,072,635	17,568,699	16,785,473	783,226	4.46 %
Subtotal	524,307,599	86,653,054	79,401,819	7,251,235	8.37 %
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	134,642	131,358	3,284	2.44 %
ANIMAL CARE AND CONTROL F100	258,954	-	-	-	-
EMPLOYEE BENEFIT AND HLTH F100	266,671	53,673	45,028	8,645	16.11 %
ENVIRONMENTAL SERVICES F100	4,228,857	711,820	580,574	131,246	18.44 %
HUMAN SERVICES F100	2,260,912	500,150	5,720	494,430	98.86 %
PUBLIC HEALTH F100	11,552,646	2,229,849	1,967,961	261,888	11.74 %
WASTE RESOURCES RECYCLING F100	2,990,429	546,651	435,209	111,442	20.39 %
Subtotal	22,366,331	4,176,785	3,165,849	1,010,936	24.20 %
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	78,851	56,337	22,514	28.55 %
Subtotal	564,802	78,851	56,337	22,514	28.55 %
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,615,637	485,654	540,544	(54,890)	(11.30) %
Subtotal	2,615,637	485,654	540,544	(54,890)	(11.30) %
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	442,831,255	67,800,653	71,594,065	(3,793,412)	(5.59) %
Subtotal	442,831,255	67,800,653	71,594,065	(3,793,412)	(5.59) %
Total Operating Expenditures	1,123,708,771	191,536,390	175,165,406	16,370,984	8.55 %

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 August 31, 2014

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	270,000	271,600	(1,600)	(0.59) %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	534,097	89,016	4,500	84,516	94.94 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	64,001	0	64,001	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	994,422	1,795,135	(800,713)	(80.52) %
ENTERPRISE TECHNOLOGY F100					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	2,308,357	2,492,735	51.92 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	0	1,301,182	100.00 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	0	314,336	(314,336)	-
EDNK - ENTRPRISE DATA NETWORKING	450,000	-	-	-	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	828,729	2,420	826,309	99.71 %
DCT1 - SOUTH COURT TOWER	117,000	19,500	23,759	(4,259)	(21.84) %
NRNP - NON-RECURRING/NON-PROJECT	91,830	15,304	0	15,304	100.00 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	342,846	15,702	327,144	95.42 %
WCB1 - WEST COURT BLDG	375,000	62,500	0	62,500	100.00 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	(0)	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	64,170	0	64,170	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	11,668	0	11,668	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	329	2,841	(2,512)	(763.65) %
Subtotal	<u>33,864,115</u>	<u>8,864,759</u>	<u>4,738,649</u>	<u>4,126,110</u>	<u>46.55 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
CES1 - COSC STAFF EQUIPMENT	18,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	413,099	77,744	0	77,744	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	-	-	-	-
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	4,500	-	-	-	-
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	160,347	368,653	69.69 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	0	1,136,091	100.00 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	0	1,305,640	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	6,000	0	6,000	100.00 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	155,866	1,684,134	91.53 %

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Continued on next page



General Fund

Expenditures by Agency

As of August 31, 2014

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	200,000	0	200,000	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	86,519	121,851	(35,332)	(40.84) %
SHERIFF F100					
AIR1 - AIRPLANE PURCHASE	850,000	0	0	0	-
CAD1 - CAD RMS	146,847	37,105	182	36,923	99.51 %
EVI1 - PROPERTY AND EVIDENCE	247,978	0	0	0	-
HEL1 - HELICOPTER PURCHASE	5,000,000	0	0	0	-
NRNP - NON-RECURRING/NON-PROJECT	4,721,505	-	-	-	-
REC1 - MCSO RECORDS MANAGEMENT	676,000	0	0	0	-
Subtotal	<u>21,071,101</u>	<u>5,218,099</u>	<u>438,246</u>	<u>4,779,853</u>	<u>91.60 %</u>
Health, Welfare and Sanitation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	70,150	0	70,150	100.00 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	97,739	84,313	65,006	19,307	22.90 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	0	1,474	(1,474)	-
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	-	-	-	-
Subtotal	<u>828,589</u>	<u>154,463</u>	<u>66,480</u>	<u>87,983</u>	<u>56.96 %</u>
Culture and Recreation					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	-	-	-	-
PKPG - PARKS PLAYGROUNDS UPGRADES	275,000	-	-	-	-
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
Subtotal	<u>715,000</u>	<u>0</u>	<u>(530)</u>	<u>530</u>	<u>-</u>
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	13,293	0	13,293	100.00 %
Subtotal	<u>78,956</u>	<u>13,293</u>	<u>0</u>	<u>13,293</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	74,406,699	1,816,909	464,764	1,352,145	74.42 %
Subtotal	<u>74,406,699</u>	<u>1,816,909</u>	<u>464,764</u>	<u>1,352,145</u>	<u>74.42 %</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 August 31, 2014

Expenditures

Non-Recurring

<i>Total Non-Recurring Expenditures</i>	130,964,460	16,067,523	5,707,610	10,359,913	64.48 %
Total Expenditures	1,254,673,231	207,603,913	180,873,016	26,730,897	12.88 %

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 August 31, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	4,631,885	4,355,422	276,463	5.97%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	97,069	66,056	31,013	31.95%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,895,057	9,900,925	9,853,990	46,935	0.47%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	-	142,847	(142,847)	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	-	-	-	-
CCR0 - CODE COMPLIANC RESERVE	125,000	20,832	-	20,832	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	33,332	-	33,332	100.00%
DRJ0 - DURANGO JAIL	813,280	135,546	-	135,546	100.00%
DRV0 - DURANGO JUVE	25,000	4,166	-	4,166	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	-	-	-	-
ENV0 - ENVIRONMENTAL PROGRAM	125,000	20,832	-	20,832	100.00%
ESJ0 - ESTRELLA JAIL	698,428	116,404	-	116,404	100.00%
FAJ0 - FOURTH AVE JAIL	376,565	62,760	-	62,760	100.00%
LBJ0 - LBJ COMPLEX	1,253,860	208,976	18,148	190,828	91.32%
MDS0 - MADISON STREET STUDY	100,000	-	-	-	-
OPER - OPERATING	19,205,596	3,130,950	2,304,204	826,746	26.41%
PFE0 - PROGRAM FEES	213,530	35,588	-	35,588	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	136,448	-	136,448	100.00%
SCT0 - BLDG SECURITY PROGRAM	125,000	20,832	-	20,832	100.00%
SEV0 - SOUTHEAST JUVE	748,500	124,750	794	123,956	99.36%
SFY0 - LIFE SAFETY PROGRAM	125,000	20,832	-	20,832	100.00%
TWJ0 - TOWERS JAIL	974,398	162,398	12,981	149,417	92.01%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	491,738	407,049	84,689	17.22%
JUVENILE PROBATION F255					
OPER - OPERATING	33,614,647	5,638,564	5,319,666	318,898	5.66%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,888,983	-	-	-	-
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	8,156	4,079	4,077	49.99%
SHERIFF F255					
OPER - OPERATING	208,239,837	37,202,522	35,254,586	1,947,936	5.24%
Subtotal	360,370,937	62,205,505	57,739,822	4,465,683	7.18%
Total Operating Expenditures	360,370,937	62,205,505	57,739,822	4,465,683	7.18%

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 August 31, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	200,000	-	-	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	168,075	179,874	(11,799)	(7.02)%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	455,328	1,342	453,986	99.71%
LBJC - LBJ COMPLEX	3,940,646	656,774	989	655,785	99.85%
NRNP - NON-RECURRING/NON-PROJECT	39,511	6,584	-	6,584	100.00%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	(6)	6	-
JUVENILE PROBATION F255					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	-	75,768	(75,768)	-
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	35,876,958	1,552,761	31,236	1,521,525	97.99%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	-	-	-	-
KIT1 - KITCHEN INSTALLATION	340,000	-	141,933	(141,933)	-
WAG1 - JAIL WAGON VEHICLES	140,000	-	-	-	-
WSH1 - WASHING MACHINES	350,000	-	-	-	-
Subtotal	47,340,280	2,839,522	431,137	2,408,385	84.82%
Total Non-Recurring Expenditures	47,340,280	2,839,522	431,137	2,408,385	84.82%
Total Expenditures	407,711,217	65,045,027	58,170,960	6,874,067	10.57%

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	3.0%	74,440,813	2,554,138	3.6%	75,395,127	74,440,813	\$ (954,314)	-1.3%
SEP	33,828,580	105,715,255	-	0.0%	-	-	0.0%	110,874,720	-	\$ -	0.0%
OCT	34,719,704	140,434,959	-	0.0%	-	-	0.0%	147,288,929	-	\$ -	0.0%
NOV	34,405,748	174,840,707	-	0.0%	-	-	0.0%	183,373,859	-	\$ -	0.0%
DEC	35,329,158	210,169,865	-	0.0%	-	-	0.0%	220,427,266	-	\$ -	0.0%
JAN	36,942,211	247,112,076	-	0.0%	-	-	0.0%	259,172,452	-	\$ -	0.0%
FEB	43,095,344	290,207,420	-	0.0%	-	-	0.0%	304,371,077	-	\$ -	0.0%
MAR	34,887,509	325,094,928	-	0.0%	-	-	0.0%	340,961,280	-	\$ -	0.0%
APR	37,001,308	362,096,236	-	0.0%	-	-	0.0%	379,768,447	-	\$ -	0.0%
MAY	41,299,538	403,395,774	-	0.0%	-	-	0.0%	423,083,620	-	\$ -	0.0%
JUN	37,698,430	441,094,204	-	0.0%	-	-	0.0%	465,300,725	-	\$ -	0.0%

\$ 441,094,204

\$ 74,440,813

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

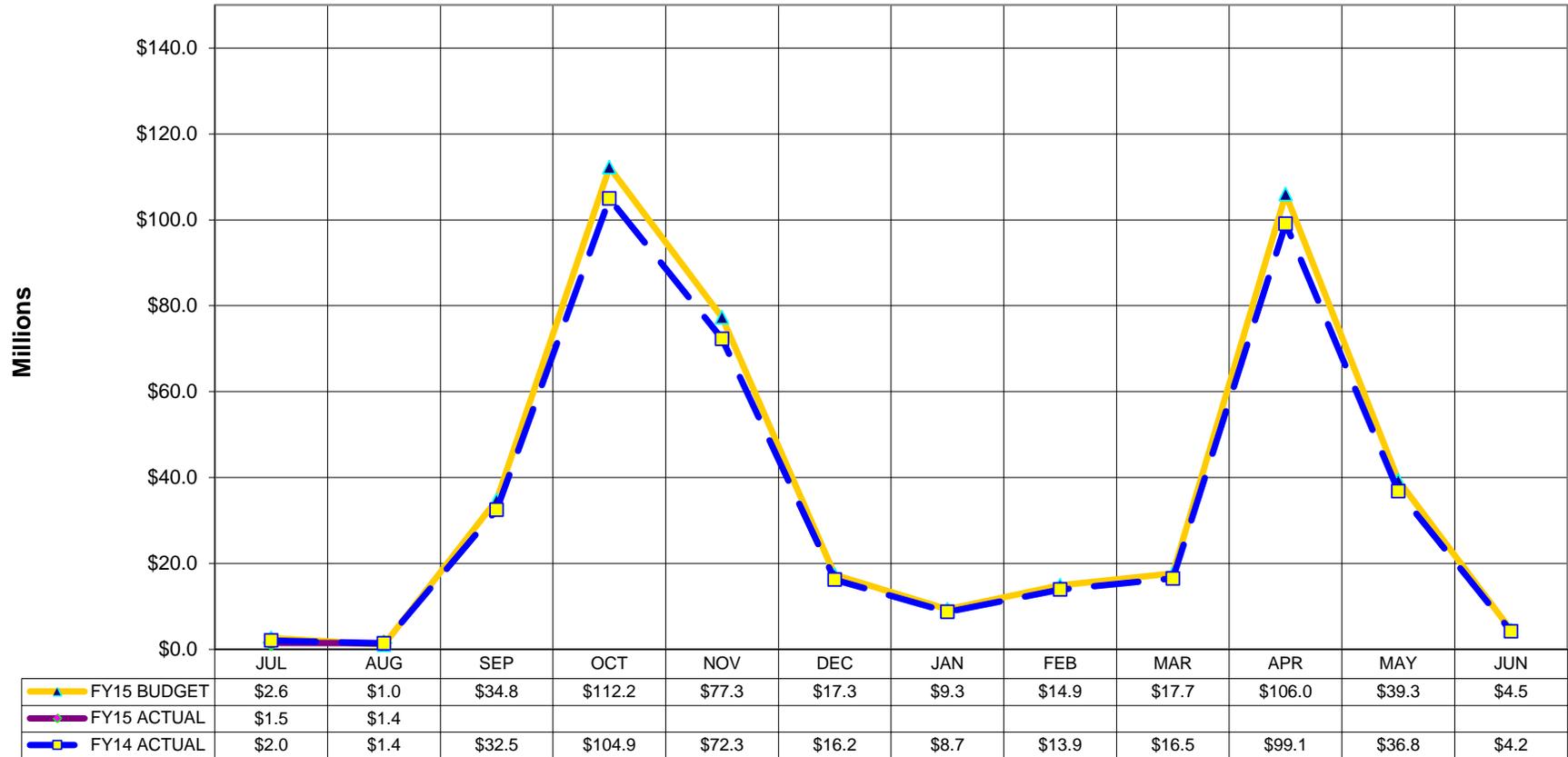
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-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			0.0%	2,953,682	\$ -	0.0%	38,420,279	-	\$ -	0.0%	34,759,726
OCT	104,921,169	140,841,003			0.0%	2,953,682	\$ -	0.0%	150,645,204	-	\$ -	0.0%	112,224,925
NOV	72,295,876	213,136,878			0.0%	2,953,682	\$ -	0.0%	227,973,729	-	\$ -	0.0%	77,328,525
DEC	16,213,362	229,350,240			0.0%	2,953,682	\$ -	0.0%	245,315,733	-	\$ -	0.0%	17,342,004
JAN	8,700,175	238,050,415			0.0%	2,953,682	\$ -	0.0%	254,621,543	-	\$ -	0.0%	9,305,810
FEB	13,922,281	251,972,696			0.0%	2,953,682	\$ -	0.0%	269,512,980	-	\$ -	0.0%	14,891,437
MAR	16,509,251	268,481,947			0.0%	2,953,682	\$ -	0.0%	287,171,471	-	\$ -	0.0%	17,658,491
APR	99,065,040	367,546,987			0.0%	2,953,682	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140
MAY	36,763,967	404,310,954			0.0%	2,953,682	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781			0.0%	2,953,682	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 2,953,682</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**

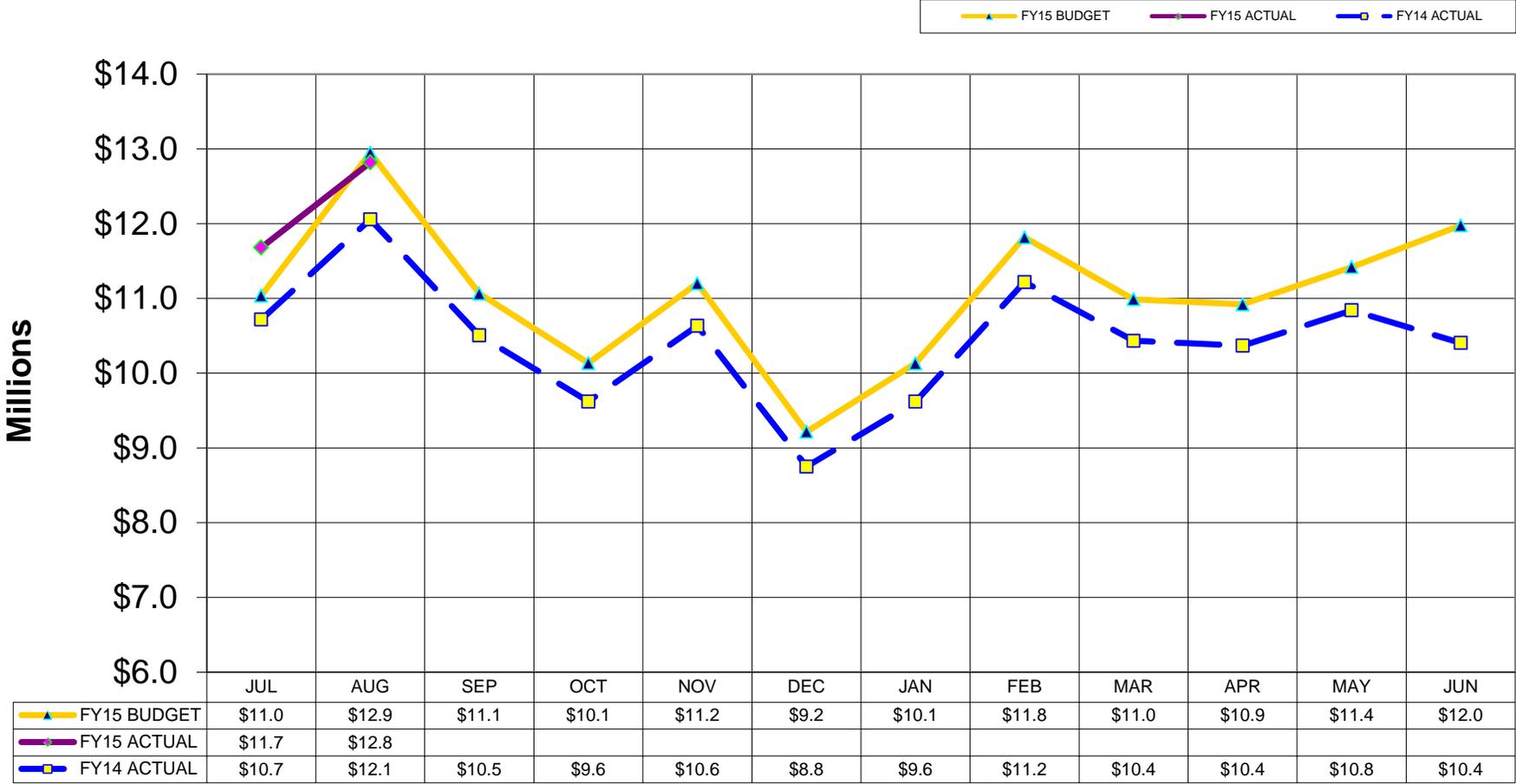
		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
ACTUAL FY 13-14												
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 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		-	0.0%	-	\$ -	0.0%	35,052,421	-	\$ -	0.0%
OCT	9,621,251	42,900,466		-	0.0%	-	\$ -	0.0%	45,186,317	-	\$ -	0.0%
NOV	10,634,307	53,534,772		-	0.0%	-	\$ -	0.0%	56,387,248	-	\$ -	0.0%
DEC	8,750,495	62,285,267		-	0.0%	-	\$ -	0.0%	65,603,993	-	\$ -	0.0%
JAN	9,617,965	71,903,233		-	0.0%	-	\$ -	0.0%	75,734,429	-	\$ -	0.0%
FEB	11,219,685	83,122,917		-	0.0%	-	\$ -	0.0%	87,551,929	-	\$ -	0.0%
MAR	10,433,770	93,556,687		-	0.0%	-	\$ -	0.0%	98,541,638	-	\$ -	0.0%
APR	10,368,623	103,925,310		-	0.0%	-	\$ -	0.0%	109,462,729	-	\$ -	0.0%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 24,501,751

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



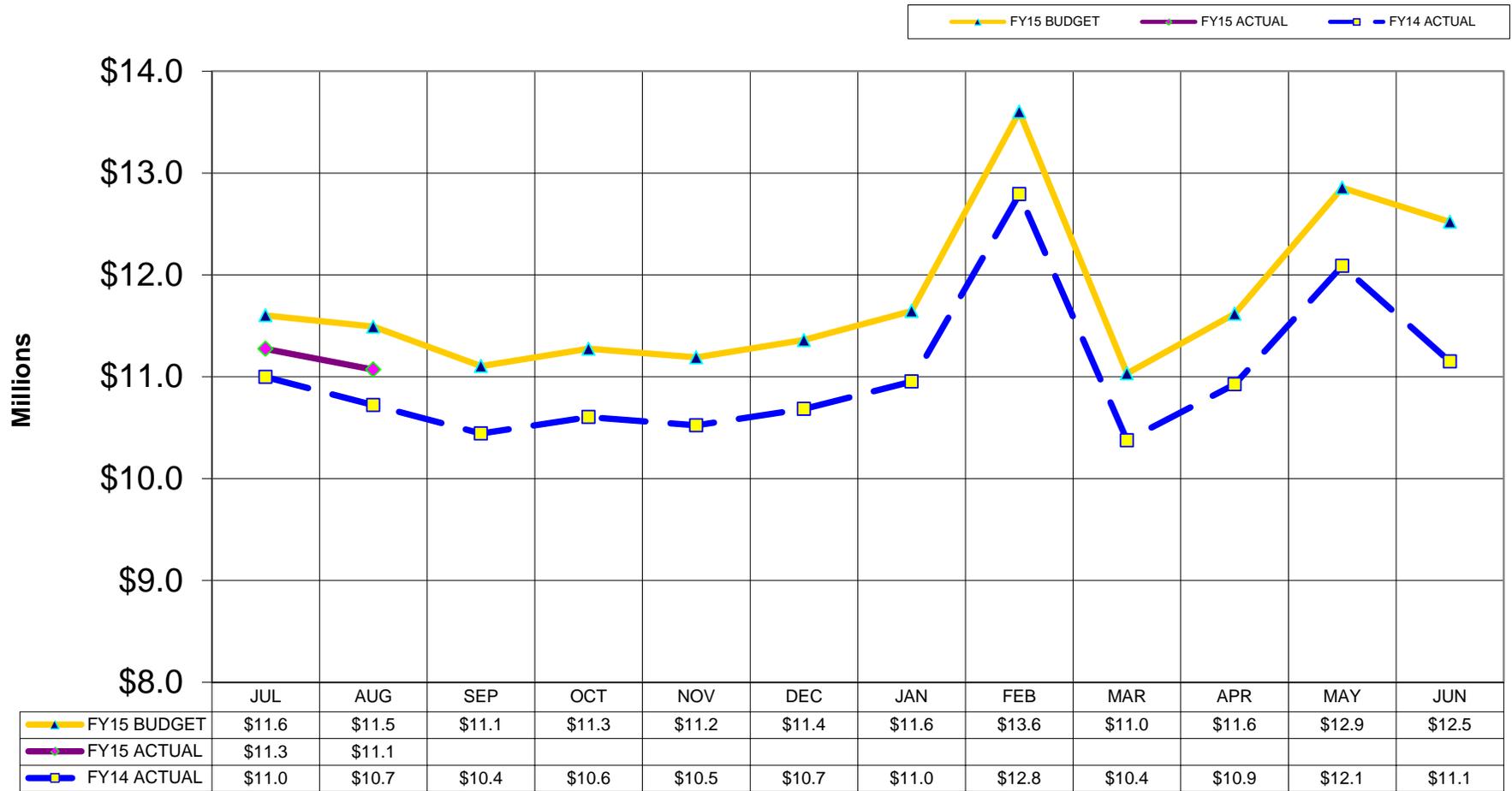
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	-	0.0%	-	\$ -	0.0%	34,198,149	-	\$ -	0.0%
OCT	10,604,390	42,766,874	-	0.0%	-	\$ -	0.0%	45,473,724	-	\$ -	0.0%
NOV	10,522,928	53,289,801	-	0.0%	-	\$ -	0.0%	56,662,680	-	\$ -	0.0%
DEC	10,684,192	63,973,994	-	0.0%	-	\$ -	0.0%	68,023,108	-	\$ -	0.0%
JAN	10,952,611	74,926,605	-	0.0%	-	\$ -	0.0%	79,668,944	-	\$ -	0.0%
FEB	12,792,703	87,719,308	-	0.0%	-	\$ -	0.0%	93,271,337	-	\$ -	0.0%
MAR	10,376,087	98,095,395	-	0.0%	-	\$ -	0.0%	104,304,159	-	\$ -	0.0%
APR	10,925,565	109,020,960	-	0.0%	-	\$ -	0.0%	115,921,237	-	\$ -	0.0%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%
<u>\$132,259,974</u>		<u>\$ 22,344,366</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

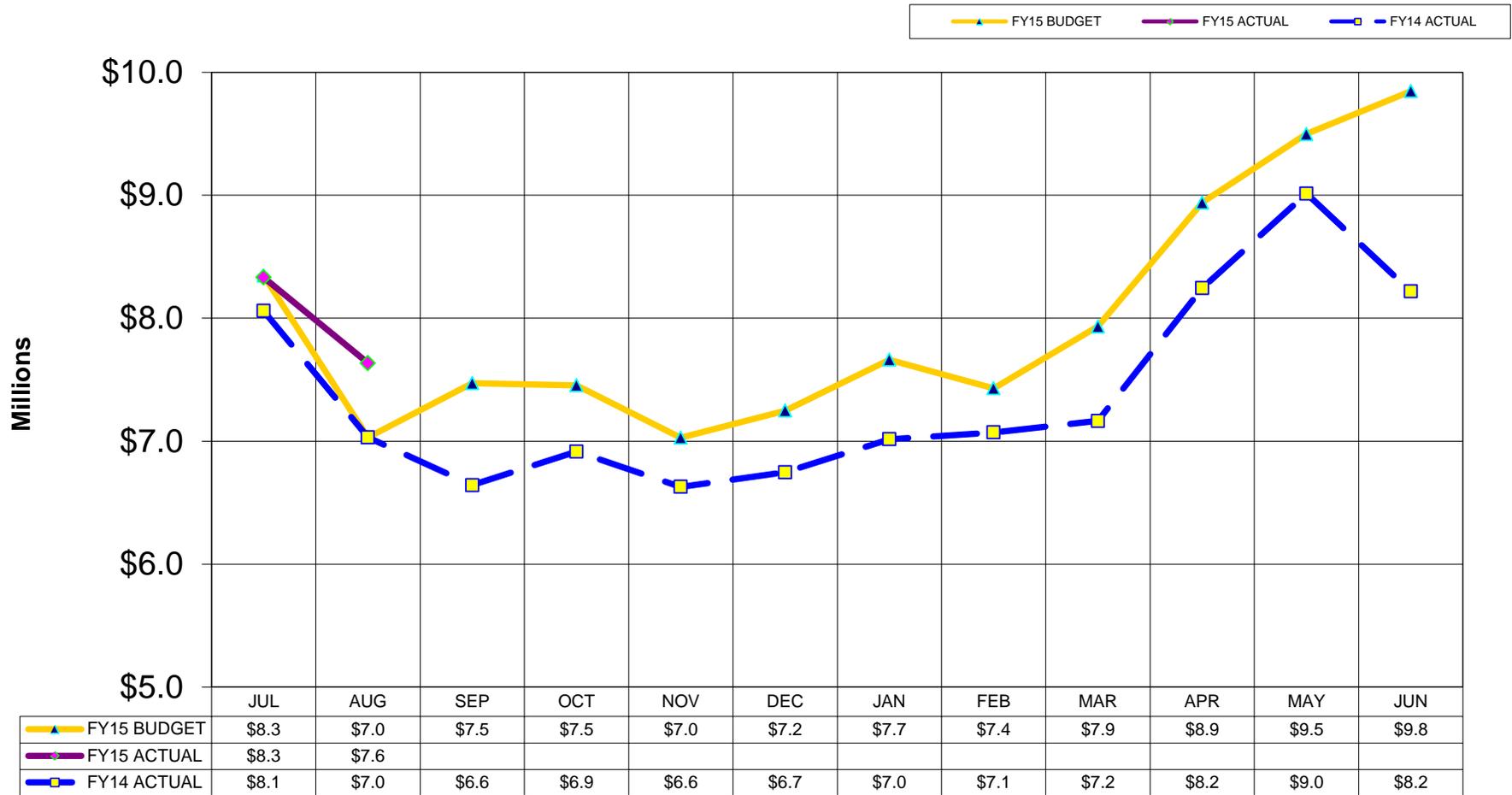
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	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	-	0.0%	-	\$ -	0.0%	22,849,829	-	\$ -	0.0%
OCT	6,914,752	28,648,623	-	0.0%	-	\$ -	0.0%	30,304,136	-	\$ -	0.0%
NOV	6,628,440	35,277,064	-	0.0%	-	\$ -	0.0%	37,332,839	-	\$ -	0.0%
DEC	6,746,781	42,023,844	-	0.0%	-	\$ -	0.0%	44,581,447	-	\$ -	0.0%
JAN	7,015,656	49,039,500	-	0.0%	-	\$ -	0.0%	52,244,080	-	\$ -	0.0%
FEB	7,071,590	56,111,090	-	0.0%	-	\$ -	0.0%	59,673,941	-	\$ -	0.0%
MAR	7,164,831	63,275,922	-	0.0%	-	\$ -	0.0%	67,607,008	-	\$ -	0.0%
APR	8,246,542	71,522,463	-	0.0%	-	\$ -	0.0%	76,547,321	-	\$ -	0.0%
MAY	9,014,511	80,536,975	-	0.0%	-	\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050	-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%

\$ 88,755,050

\$ 15,966,601

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).