



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: April 21, 2015

Re: FY 14-15 Executive Summary – March 2015

Attached is the General Fund and Detention Fund financial activity through March 31, 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 \$3,198,621:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$3.1m or 0.9 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 March 2014, the March 2015 month-end sales tax is 7.6 percent higher, while the year-to-date is 5.9 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 March 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona February 2015 sales tax collections were up 3.5 percent compared to February 2014. Year-to-date sales tax collections are up 4.2 percent. Maricopa County's unemployment rate is 5.3 percent as of February 2015 (most recent), which remains below both the State and United States unemployment rate of 6.5 percent and 5.5 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$2,925,301:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$2.9m or 1.0 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 March 2015 are 64.3 percent of the adopted levy compared to a historical average of 62.0 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 \$1,101,067:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$1.1m or 1.1 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) February 2015 "Market Beat" report (most recent), YTD light-vehicle sales amounted to 2.4 million units, up 9.2 percent from a year ago. The February 2015 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.2 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 \$346,932:** The FY 14-15 interest revenue reflects a YTD positive budget variance of \$346.9 thousand or 16.5%. 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 \$13,413,049:** Current YTD expenditures are 3.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Superior Court (13%), County Attorney (12%), Sheriff's Office (12%), Juvenile Probation (10%), Clerk of the Superior Court (8%), Elections (7%), Assessor (7%), Facilities Management (6%), and Public Health (5%).
- **Supplies Expenditures (Operating) YTD variance of \$1,849,793:** Current YTD expenditures are 14.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (53%), County Attorney (14%), Facilities Management (12%), Office of Enterprise Technology (8%), and Environmental Services (7%).
- **Services Expenditures (Operating) YTD variance of \$20,950,364:** Current YTD expenditures are 18.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (29%), Facilities Management (28%), and Contract Counsel (22%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,208,254:** 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 (\$1,365,884):** Current YTD expenditures are 56.7 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Non-Departmental (54%) and Clerk of Superior Court (34%).
- **Total Non-Recurring Expenditures YTD variance of \$32,272,134:** Current YTD expenditures are 43.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (24%), Sheriff's Office (23%), Office of Enterprise Technology (19%), Facilities Management (13%), and Clerk of the Superior Court (8%).

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 (\$1,599,685):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.5m or 1.5 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 March 2014, March 2015 month-end sales tax is 5.7 percent higher, while the year-to-date is 4.7 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$2,530,699):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$2.5m or 10.9 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The March 2015, jail billing accounts receivable aging report indicates that \$1.9m in total receivables was outstanding, of which \$1.6m was collected by April 9th, 2015. Of the \$1.9m, \$1.6m is considered current, while \$265.4 thousand is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$5,436,952:** 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 (16%), Adult Probation (9%), and Correctional Health (7%).
- **Services Expenditures (Operating) YTD variance of \$4,854,788:** Current YTD expenditures are 11.6 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$1,256,896):** Current YTD expenditures are over budget. Non-Departmental and Sheriff's Office Data Center 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 \$9,917,818:** Current YTD expenditures are 61.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (63%), Facilities Management (21%), and Sheriff's Office (11%).

Detention Fund Departmental Expenditure Variances

Correctional Health YTD variance of (\$2,015,307): 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 53% and 31% 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 \$1,995,904:** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$69,602,912 is more than budgeted YTD revenue of \$67,607,008 resulting in a positive budget variance of \$1.9m or 3.0 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 March 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	340,961,280	344,159,901	3,198,621
Property Taxes	436,942,622	287,171,471	290,096,772	2,925,301
Vehicle License Taxes	132,858,100	98,541,638	99,642,705	1,101,067
Intergovernmental	15,142,469	7,308,557	8,272,489	963,932
Miscellaneous	70,704,423	53,125,501	53,387,408	261,907
Interest	2,800,000	2,100,000	2,446,932	346,932
Total Operating Revenues	1,123,748,339	789,208,447	798,006,206	8,797,759
Total Non-Recurring Revenues	17,468,824	2,346,806	1,925,301	(421,505)
Total Revenues	1,141,217,163	791,555,253	799,931,507	8,376,254

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,527,900	385,124,038	371,710,989	13,413,049
Supplies	15,853,345	12,445,752	10,595,959	1,849,793
Services	157,700,096	115,928,756	94,978,392	20,950,364
Intergovernmental Payments	226,477,196	169,903,229	168,694,975	1,208,254
Debt Service	15,000	11,250	0	11,250
Capital Outlay	5,376,795	2,410,715	3,776,599	(1,365,884)
Transfers Out	199,798,007	132,615,969	132,608,353	7,616
Total Operating Expenditures	1,123,748,339	818,439,709	782,365,267	36,074,442
Total Non-Recurring Expenditures	131,181,132	74,714,977	42,442,843	32,272,134
Total Expenditures	1,254,929,471	893,154,686	824,808,110	68,346,576

Excess (Deficiency) of Revenues

Over Expenditures	(113,712,308)	(101,599,433)	(24,876,603)	76,722,830
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Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,217,163	791,555,253	799,931,507	8,376,254
<i>Expenditures</i>	1,254,929,471	893,154,686	824,808,110	68,346,576
Ending Fund Balance	0	12,112,875	96,326,131	84,213,256
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	12,112,875	96,326,131	84,213,256

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 March 31, 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	18,604,349	17,546,423	1,057,926	5.69 %
ASSISTANT COUNTY MGR 940 F100	627,424	477,479	393,795	83,684	17.53 %
ASSISTANT COUNTY MGR 950 F100	963,228	724,322	317,758	406,564	56.13 %
BOARD OF SUPERVISORS D1 F100	367,304	269,027	229,907	39,120	14.54 %
BOARD OF SUPERVISORS D2 F100	367,304	274,863	249,661	25,202	9.17 %
BOARD OF SUPERVISORS D3 F100	367,304	277,166	256,343	20,823	7.51 %
BOARD OF SUPERVISORS D4 F100	367,304	276,952	269,430	7,522	2.72 %
BOARD OF SUPERVISORS D5 F100	367,304	283,813	268,679	15,134	5.33 %
CALL CENTER F100	1,689,179	1,297,739	1,226,061	71,678	5.52 %
CLERK OF THE BOARD F100	1,463,018	1,126,409	888,708	237,701	21.10 %
COUNTY MANAGER F100	2,556,760	1,836,560	1,707,286	129,274	7.04 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,090,875	1,028,627	62,248	5.71 %
ELECTIONS F100	21,041,925	19,187,274	15,978,492	3,208,782	16.72 %
ENTERPRISE TECHNOLOGY F100	36,462,105	33,500,860	21,278,813	12,222,047	36.48 %
FACILITIES MANAGEMENT F100	49,428,537	37,205,494	26,244,537	10,960,957	29.46 %
FINANCE F100	2,823,366	2,119,488	1,754,566	364,922	17.22 %
HUMAN RESOURCES F100	4,376,059	3,268,068	2,784,691	483,377	14.79 %
INTERNAL AUDIT F100	1,835,837	1,386,079	1,316,525	69,554	5.02 %
MANAGEMENT AND BUDGET F100	2,412,614	1,632,129	1,579,676	52,453	3.21 %
PROCUREMENT SERVICES F100	2,461,364	1,879,995	1,803,537	76,458	4.07 %
PROTECTIVE SERVICES F100	3,925,912	2,936,835	2,822,126	114,709	3.91 %
RECORDER F100	2,157,950	1,615,961	1,460,870	155,091	9.60 %
RESEARCH AND REPORTING F100	338,819	261,858	52,543	209,315	79.93 %
TREASURER F100	5,002,464	3,776,103	3,684,590	91,513	2.42 %
Subtotal	167,243,944	135,309,698	105,143,643	30,166,055	22.29 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,237,721	26,601,006	23,192,531	3,408,475	12.81 %
CONSTABLES F100	2,993,921	2,250,330	2,155,910	94,420	4.20 %
CORRECTIONAL HEALTH F100	3,218,665	2,413,582	2,397,739	15,843	0.66 %
COUNTY ATTORNEY F100	84,887,029	63,732,830	61,524,807	2,208,023	3.46 %
EMERGENCY MANAGEMENT F100	248,836	180,374	176,448	3,926	2.18 %
JUDICIAL BRANCH *	153,775,922	117,001,785	111,562,498	5,439,287	4.65 %
JUSTICE COURTS F100	17,983,692	13,620,951	12,970,637	650,314	4.77 %
MEDICAL EXAMINER F100	8,403,620	6,316,823	6,235,327	81,496	1.29 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	119,096,840	86,275,224	81,932,307	4,342,917	5.03 %
PUBLIC FIDUCIARY F100	3,150,990	2,361,096	2,184,209	176,887	7.49 %
SHERIFF F100	117,245,368	89,375,465	78,654,793	10,720,672	12.00 %
Subtotal	547,110,836	410,624,036	383,467,035	27,157,001	6.61 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,228,712	911,536	891,310	20,226	2.22 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	0	-
EMPLOYEE BENEFIT AND HLTH F100	266,671	214,723	200,423	14,300	6.66 %
ENVIRONMENTAL SERVICES F100	4,702,653	3,800,688	3,342,372	458,316	12.06 %
HUMAN SERVICES F100	2,260,912	1,883,179	1,146,934	736,245	39.10 %
PUBLIC HEALTH F100	11,880,697	9,186,728	8,380,823	805,905	8.77 %
WASTE RESOURCES RECYCLING F100	3,301,094	2,519,914	2,181,535	338,379	13.43 %
Subtotal	23,899,693	18,775,722	16,402,352	2,373,370	12.64 %
Culture and Recreation					
PARKS AND RECREATION F100	1,279,802	805,834	583,293	222,541	27.62 %
Subtotal	1,279,802	805,834	583,293	222,541	27.62 %
Education					
EDUCATION SERVICES F100	2,695,290	2,033,177	2,022,928	10,249	0.50 %
Subtotal	2,695,290	2,033,177	2,022,928	10,249	0.50 %
Other Gov Fund					
NON DEPARTMENTAL F100	512,699,906	325,606,219	317,188,859	8,417,360	2.59 %
Subtotal	512,699,906	325,606,219	317,188,859	8,417,360	2.59 %
Total Expenditures	1,254,929,471	893,154,686	824,808,110	68,346,576	7.65 %

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 March 31, 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	37,681,671	36,917,276	764,395	2.03 %
JUVENILE PROBATION F100	17,998,450	13,481,351	11,879,592	1,601,759	11.88 %
SUPERIOR COURT F100	85,768,169	65,838,763	62,765,630	3,073,133	4.67 %
Total Judicial Branch	153,775,922	117,001,785	111,562,498	5,439,287	4.65 %
Public Defense System					
CONTRACT COUNSEL F100	47,048,359	32,199,387	29,094,342	3,105,045	9.64 %
LEGAL ADVOCATE F100	10,956,938	8,222,227	7,903,763	318,464	3.87 %
LEGAL DEFENDER F100	12,237,478	9,179,502	9,088,793	90,709	0.99 %
PUBLIC ADVOCATE F100	9,376,497	7,043,277	6,534,855	508,422	7.22 %
PUBLIC DEFENDER F100	39,477,568	29,630,831	29,310,554	320,277	1.08 %
Total Public Defense System	119,096,840	86,275,224	81,932,307	4,342,917	5.03 %



Detention Fund

Executive Summary

As of March 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	104,304,159	102,704,474	(1,599,685)
Intergovernmental	31,060,428	23,295,308	20,764,609	(2,530,699)
Interest	1,101,300	826,300	939,848	113,548
Transfers In	176,801,288	132,600,969	132,600,969	0
Total Operating Revenues	350,258,797	261,026,736	257,009,900	(4,016,836)
Total Non-Recurring Revenues	260,027	260,027	260,189	162
Total Revenues	350,518,824	261,286,763	257,270,088	(4,016,675)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	211,271,104	205,834,152	5,436,952
Supplies	20,275,437	15,635,360	17,115,991	(1,480,631)
Services	55,285,373	41,711,881	36,857,093	4,854,788
Intergovernmental Payments	0	0	2,076	(2,076)
Capital Outlay	1,137,289	163,838	1,420,734	(1,256,896)
Transfers Out	587,500	-	-	-
Total Operating Expenditures	360,370,937	268,782,183	261,230,047	7,552,136
Total Non-Recurring Expenditures	47,340,281	16,126,838	6,209,020	9,917,818
Total Expenditures	407,711,218	284,909,021	267,439,067	17,469,954

Excess (Deficiency) of Revenues

Over Expenditures	(57,192,394)	(23,622,258)	(10,168,978)	13,453,280
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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	261,286,763	257,270,088	(4,016,675)
<i>Expenditures</i>	407,711,218	284,909,021	267,439,067	17,469,954
Ending Fund Balance	260,026	33,830,162	51,089,416	17,259,254
Restricted Fund Balance	260,026	33,830,162	51,089,416	17,259,254
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of March 31, 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	20,807,852	20,235,577	572,275	2.75%
ASSISTANT COUNTY MGR 950 F255	396,764	307,888	281,306	26,582	8.63%
CORRECTIONAL HEALTH F255	59,508,295	44,413,250	46,428,557	(2,015,307)	(4.54)%
EDUCATION SERVICES F255	1,117,223	854,056	802,488	51,568	6.04%
ENTERPRISE TECHNOLOGY F255	1,295,863	760,155	612,782	147,373	19.39%
FACILITIES MANAGEMENT F255	33,031,516	24,662,176	17,389,188	7,272,988	29.49%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,289,102	1,249,967	39,135	3.04%
JUVENILE PROBATION F255	34,855,591	26,463,127	24,657,351	1,805,776	6.82%
NON DEPARTMENTAL F255	37,406,916	7,035,768	1,143,995	5,891,773	83.74%
PROTECTIVE SERVICES F255	48,942	36,705	36,691	14	0.04%
SHERIFF F255	210,734,473	158,278,942	154,601,165	3,677,777	2.32%
Total Expenditures	407,711,218	284,909,021	267,439,067	17,469,954	6.13%

Detailed Expenditure Reports



General Fund Expenditures Summary As of March 31, 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	233,760	331,343	(97,583)
Supplies	0	0	8,068	(8,068)
Services	31,652,089	12,177,420	5,042,237	7,135,183
Intergovernmental Payments	226,232,514	169,718,143	168,436,635	1,281,509
Debt Service	15,000	11,250	0	11,250
Capital Outlay	3,424,000	2,250,000	2,996,963	(746,963)
Transfers Out	245,467,723	141,215,646	140,373,614	842,032
Total Non- Departmental Expenditures - 470	<u>512,699,906</u>	<u>325,606,219</u>	<u>317,188,859</u>	<u>8,417,360</u>

Expenditures - Excluding 470

Personnel Services	514,464,772	386,169,163	372,066,958	14,102,205
Supplies	26,528,974	23,079,771	13,642,160	9,437,611
Services	188,025,093	147,529,183	111,949,479	35,579,704
Intergovernmental Payments	244,682	185,086	258,340	(73,254)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,570,264	9,694,929	875,335
Transfers Out	30,000	15,000	7,384	7,616
Total Expenditures - Excluding 470	<u>742,229,565</u>	<u>567,548,467</u>	<u>507,619,251</u>	<u>59,929,216</u>
Total Expenditures	<u><u>1,254,929,471</u></u>	<u><u>893,154,686</u></u>	<u><u>824,808,110</u></u>	<u><u>68,346,576</u></u>



General Fund

Non-Departmental Expenditures Summary

As of March 31, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	205,355	331,343	(125,988)
Supplies	0	0	8,068	(8,068)
Services	5,646,983	337,672	(48,838)	386,510
Intergovernmental Payments	226,232,514	169,718,143	168,436,635	1,281,509
Debt Service	15,000	11,250	0	11,250
Capital Outlay	3,000,000	2,250,000	2,987,121	(737,121)
Transfers Out	199,768,007	132,600,969	132,600,969	0
Total Operating Expenditures	440,533,231	305,123,389	304,315,297	808,092
Non-Recurring				
Personnel Services	37,853	28,405	0	28,405
Supplies	-	-	-	-
Services	26,005,106	11,839,748	5,091,075	6,748,673
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	9,842	(9,842)
Transfers Out	45,699,716	8,614,677	7,772,645	842,032
Total Non-Recurring Expenditures	72,166,675	20,482,830	12,873,562	7,609,268
 Total Expenditures	 512,699,906	 325,606,219	 317,188,859	 8,417,360



General Fund

Expenditures by Agency

As of March 31, 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	17,969,349	16,914,938	1,054,411	5.87 %
ASSISTANT COUNTY MGR 940 F100	627,424	477,479	393,795	83,684	17.53 %
ASSISTANT COUNTY MGR 950 F100	429,131	323,750	313,258	10,492	3.24 %
BOARD OF SUPERVISORS D1 F100	367,304	269,027	229,907	39,120	14.54 %
BOARD OF SUPERVISORS D2 F100	367,304	274,863	249,661	25,202	9.17 %
BOARD OF SUPERVISORS D3 F100	367,304	277,166	256,343	20,823	7.51 %
BOARD OF SUPERVISORS D4 F100	367,304	276,952	269,430	7,522	2.72 %
BOARD OF SUPERVISORS D5 F100	367,304	283,813	268,679	15,134	5.33 %
CALL CENTER F100	1,689,179	1,297,739	1,226,061	71,678	5.52 %
CLERK OF THE BOARD F100	1,219,399	915,811	888,708	27,103	2.96 %
COUNTY MANAGER F100	2,556,760	1,836,560	1,707,286	129,274	7.04 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	1,090,875	1,028,627	62,248	5.71 %
ELECTIONS F100	8,960,779	7,535,147	6,099,505	1,435,642	19.05 %
ENTERPRISE TECHNOLOGY F100	23,556,781	21,424,386	15,367,879	6,056,507	28.27 %
FACILITIES MANAGEMENT F100	41,889,758	31,547,692	24,748,841	6,798,851	21.55 %
FINANCE F100	2,823,366	2,119,488	1,754,566	364,922	17.22 %
HUMAN RESOURCES F100	3,921,059	2,926,816	2,756,871	169,945	5.81 %
INTERNAL AUDIT F100	1,835,837	1,386,079	1,316,525	69,554	5.02 %
MANAGEMENT AND BUDGET F100	2,412,614	1,632,129	1,579,676	52,453	3.21 %
PROCUREMENT SERVICES F100	2,461,364	1,873,409	1,803,537	69,872	3.73 %
PROTECTIVE SERVICES F100	3,925,912	2,936,835	2,822,126	114,709	3.91 %
RECORDER F100	2,157,950	1,615,961	1,460,870	155,091	9.60 %
RESEARCH AND REPORTING F100	338,819	261,858	52,543	209,315	79.93 %
TREASURER F100	5,002,464	3,776,103	3,684,590	91,513	2.42 %
Subtotal	132,850,979	104,329,287	87,194,221	17,135,066	16.42 %
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	23,874,436	23,183,825	690,611	2.89 %
CONSTABLES F100	2,953,738	2,228,428	2,152,141	76,287	3.42 %
CORRECTIONAL HEALTH F100	3,218,665	2,413,582	2,397,739	15,843	0.66 %
COUNTY ATTORNEY F100	84,358,029	63,203,830	61,292,303	1,911,527	3.02 %
EMERGENCY MANAGEMENT F100	248,836	180,374	176,448	3,926	2.18 %
JUDICIAL BRANCH *	149,460,191	112,686,054	108,717,662	3,968,392	3.52 %
JUSTICE COURTS F100	17,471,692	13,108,951	12,970,637	138,314	1.06 %
MEDICAL EXAMINER F100	8,403,620	6,316,823	6,235,327	81,496	1.29 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	117,856,339	85,341,472	79,647,196	5,694,276	6.67 %
PUBLIC FIDUCIARY F100	3,150,990	2,361,096	2,184,209	176,887	7.49 %
SHERIFF F100	104,085,875	76,657,155	73,412,761	3,244,394	4.23 %
Subtotal	524,486,889	388,866,771	372,850,078	16,016,693	4.12 %
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	605,896	604,747	1,149	0.19 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	-	-
EMPLOYEE BENEFIT AND HLTH F100	266,671	214,723	200,423	14,300	6.66 %
ENVIRONMENTAL SERVICES F100	4,229,914	3,334,662	2,942,169	392,493	11.77 %
HUMAN SERVICES F100	2,260,912	1,883,179	1,146,934	736,245	39.10 %
PUBLIC HEALTH F100	11,880,697	9,186,728	8,380,823	805,905	8.77 %
WASTE RESOURCES RECYCLING F100	2,991,094	2,253,620	2,058,588	195,032	8.65 %
Subtotal	22,696,104	17,737,762	15,592,638	2,145,124	12.09 %
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	408,607	432,800	(24,193)	(5.92) %
Subtotal	564,802	408,607	432,800	(24,193)	(5.92) %
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	1,973,893	1,980,233	(6,340)	(0.32) %
Subtotal	2,616,334	1,973,893	1,980,233	(6,340)	(0.32) %
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	305,123,389	304,315,297	808,092	0.26 %
Subtotal	440,533,231	305,123,389	304,315,297	808,092	0.26 %
Total Operating Expenditures	1,123,748,339	818,439,709	782,365,267	36,074,442	4.41 %

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 March 31, 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	400,572	4,500	396,072	98.88 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	243,619	210,598	0	210,598	100.00 %
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	3,666,070	1,135,022	23.64 %
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	796,167	5,028,033	86.33 %
EDNK - ENTPRISE DATA NETWORKING	450,000	150,000	315,015	(165,015)	(110.01) %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,897,869	3,677,127	964,654	2,712,473	73.77 %
DCT1 - SOUTH COURT TOWER	117,000	87,750	24,297	63,453	72.31 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	68,868	19,113	49,755	72.25 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,542,807	473,445	1,069,362	69.31 %
WCB1 - WEST COURT BLDG	375,000	281,250	14,187	267,064	94.96 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	288,751	27,820	260,931	90.37 %
LRN1 - LEARNING MANAGEMENT	70,000	52,501	0	52,501	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	6,586	(0)	6,586	100.00 %
Subtotal	<u>34,392,965</u>	<u>30,980,411</u>	<u>17,949,422</u>	<u>13,030,989</u>	<u>42.06 %</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	312,630	0	312,630	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	21,902	3,769	18,133	82.79 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	232,503	296,497	56.05 %
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	1,028,188	277,452	21.25 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	20,980	13,020	38.29 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	1,182,528	657,472	35.73 %

Note: Totals may not foot due to rounding.

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Continued on next page



General Fund

Expenditures by Agency

As of March 31, 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>
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	933,752	2,285,111	(1,351,359)	(144.72) %
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	3,386,948	1,613,052	32.26 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,275,980	904,098	4,371,882	82.86 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	184,824	336,681	64.56 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	0	676,000	100.00 %
Subtotal	<u>22,623,947</u>	<u>21,757,265</u>	<u>10,616,957</u>	<u>11,140,308</u>	<u>51.20 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	305,640	286,564	19,076	6.24 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	472,739	466,026	400,203	65,823	14.12 %
WASTE RESOURCES RECYCLING F100					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	116,294	104,866	11,428	9.83 %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	150,000	18,081	131,919	87.95 %
Subtotal	<u>1,203,589</u>	<u>1,037,960</u>	<u>809,714</u>	<u>228,246</u>	<u>21.99 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	250,000	185,000	125,284	59,716	32.28 %
PKRR - PARKS RESTROOMS UPGRADES	275,000	212,227	13,127	199,100	93.81 %
PKWA - PARKS WATER UPGRADES	190,000	0	12,082	(12,082)	-
Subtotal	<u>715,000</u>	<u>397,227</u>	<u>150,493</u>	<u>246,734</u>	<u>62.11 %</u>
Education					
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	78,956	59,284	42,695	16,589	27.98 %
Subtotal	<u>78,956</u>	<u>59,284</u>	<u>42,695</u>	<u>16,589</u>	<u>27.98 %</u>
Other Gov Fund					
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	72,166,675	20,482,830	12,873,562	7,609,268	37.15 %

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 March 31, 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>
Subtotal	72,166,675	20,482,830	12,873,562	7,609,268	37.15 %
<i>Total Non-Recurring Expenditures</i>	<u>131,181,132</u>	<u>74,714,977</u>	<u>42,442,843</u>	<u>32,272,134</u>	<u>43.19 %</u>
Total Expenditures	<u><u>1,254,929,471</u></u>	<u><u>893,154,686</u></u>	<u><u>824,808,110</u></u>	<u><u>68,346,576</u></u>	<u><u>7.65 %</u></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 March 31, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	27,465,274	20,607,852	20,041,069	566,783	2.75%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	396,764	307,888	281,306	26,582	8.63%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	58,926,641	44,114,099	46,129,705	(2,015,606)	(4.57)%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	1,024,713	760,155	612,782	147,373	19.39%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	75,000	73,339	1,661	2.22%
CCR0 - CODE COMPLIANC RESERVE	125,000	93,744	-	93,744	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	149,994	32,649	117,345	78.23%
DRJ0 - DURANGO JAIL	813,280	609,957	480,388	129,569	21.24%
DRV0 - DURANGO JUVE	25,000	18,747	-	18,747	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	79,010	-	79,010	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	93,744	180	93,564	99.81%
ESJ0 - ESTRELLA JAIL	698,428	523,818	97,010	426,808	81.48%
FAJ0 - FOURTH AVE JAIL	376,565	282,420	72,180	210,240	74.44%
LBJ0 - LBJ COMPLEX	1,253,860	940,392	756,695	183,697	19.53%
MDS0 - MADISON STREET STUDY	100,000	75,000	-	75,000	100.00%
OPER - OPERATING	19,205,596	14,311,326	12,048,589	2,262,737	15.81%
PFE0 - PROGRAM FEES	213,530	160,146	-	160,146	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	614,016	592,502	21,514	3.50%
SCT0 - BLDG SECURITY PROGRAM	125,000	93,744	28,980	64,764	69.09%
SEV0 - SOUTHEAST JUVE	748,500	561,375	125,226	436,149	77.69%
SFY0 - LIFE SAFETY PROGRAM	125,000	93,744	-	93,744	100.00%
TWJ0 - TOWERS JAIL	974,398	730,791	40,050	690,741	94.52%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,650,361	1,289,102	1,249,967	39,135	3.04%
JUVENILE PROBATION F255					
OPER - OPERATING	33,629,649	25,237,185	23,868,663	1,368,522	5.42%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,739,673	48,375	361,346	(312,971)	(646.97)%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	36,705	36,691	14	0.04%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	16,355	(16,355)	-
OPER - OPERATING	208,342,561	156,873,854	154,284,376	2,589,478	1.65%
Subtotal	360,370,937	268,782,183	261,230,047	7,552,136	2.81%
Total Operating Expenditures	360,370,937	268,782,183	261,230,047	7,552,136	2.81%

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 March 31, 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	194,508	5,492	2.75%
CORRECTIONAL HEALTH F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,654	299,151	298,852	299	0.10%
NRNP - NON-RECURRING/NON-PROJECT	-	-	(0)	0	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	854,056	802,488	51,568	6.04%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	271,150	-	-	-	-
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	2,170,097	1,347,684	822,413	37.90%
LBJC - LBJ COMPLEX	3,940,646	2,955,483	1,693,718	1,261,765	42.69%
NRNP - NON-RECURRING/NON-PROJECT	39,511	29,628	-	29,628	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	788,687	437,255	35.67%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	34,667,243	6,987,393	782,650	6,204,743	88.80%
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	275,088	98,679	176,409	64.13%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	17,708	122,292	87.35%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
Subtotal	47,340,281	16,126,838	6,209,020	9,917,818	61.50%
Total Non-Recurring Expenditures	47,340,281	16,126,838	6,209,020	9,917,818	61.50%
Total Expenditures	407,711,218	284,909,021	267,439,067	17,469,954	6.13%

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**

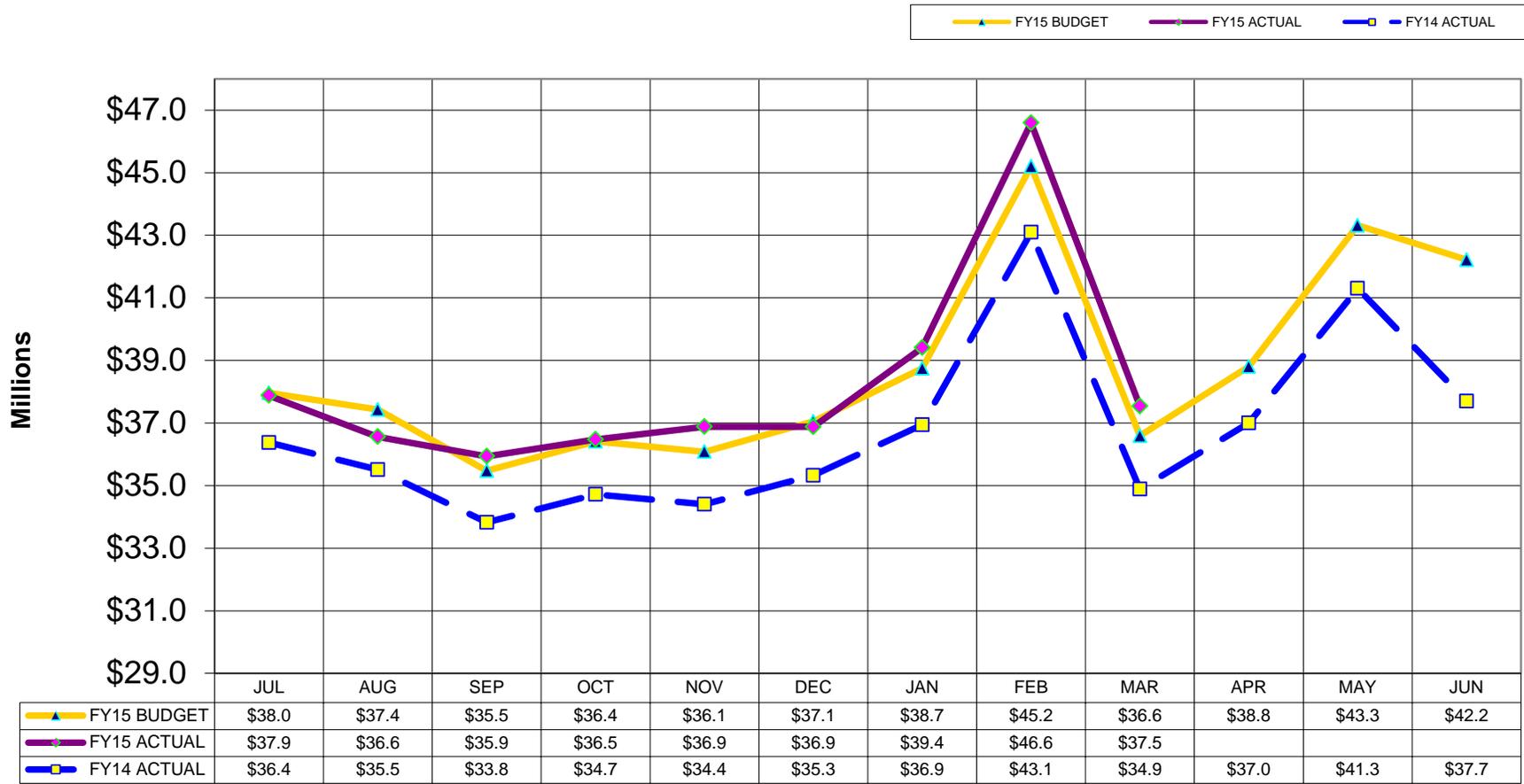
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	\$ 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		-	-	0.0%	379,768,447	-	\$ -	0.0%	
MAY	41,299,538	403,395,774		-	-	0.0%	423,083,620	-	\$ -	0.0%	
JUN	37,698,430	441,094,204		-	-	0.0%	465,300,725	-	\$ -	0.0%	

\$ 441,094,204

\$ 344,159,901

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

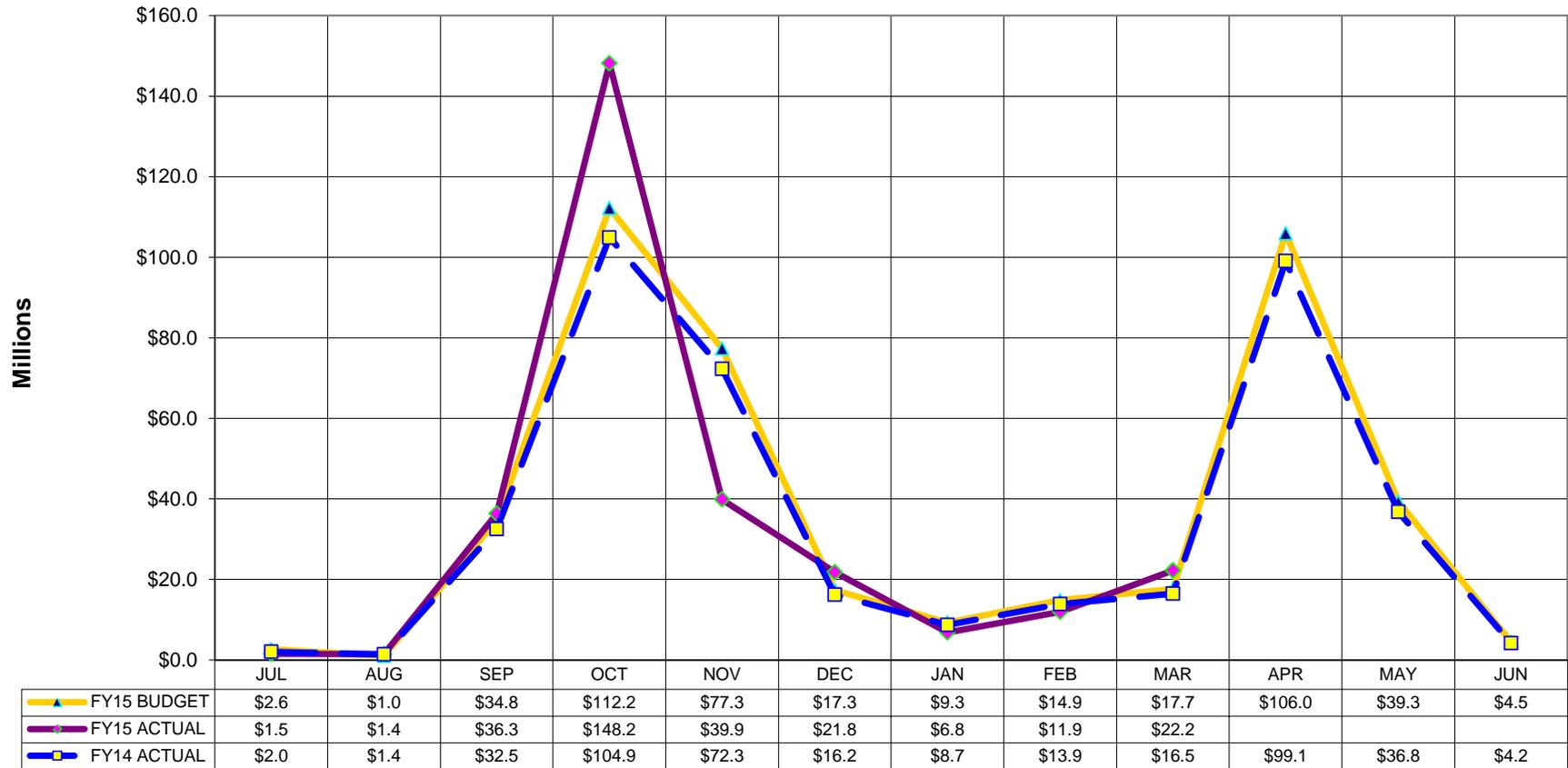
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-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			0.0%	-	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140
MAY	36,763,967	404,310,954			0.0%	-	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781			0.0%	-	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 290,103,819</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**

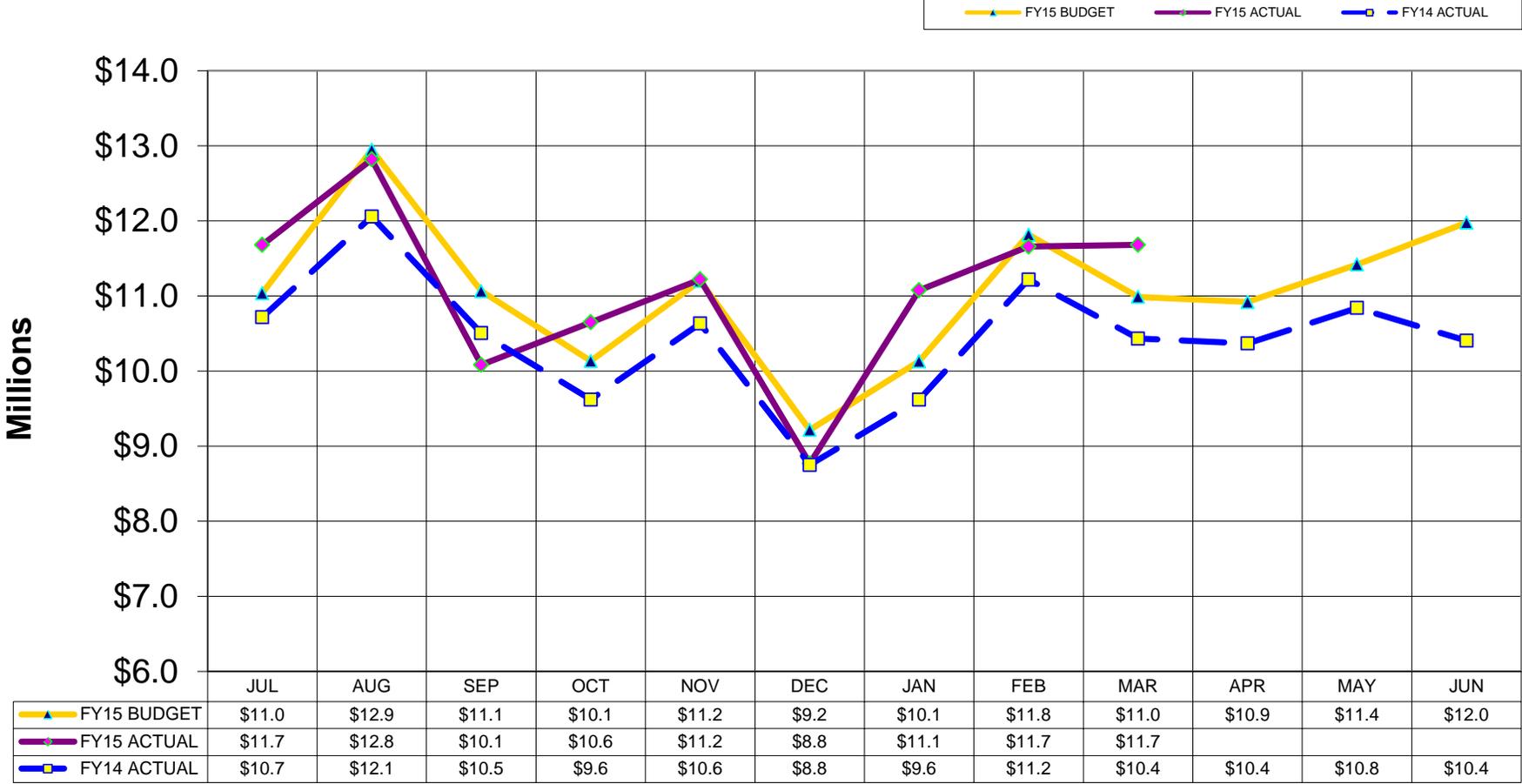
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	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		-	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

\$ 99,642,705

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**

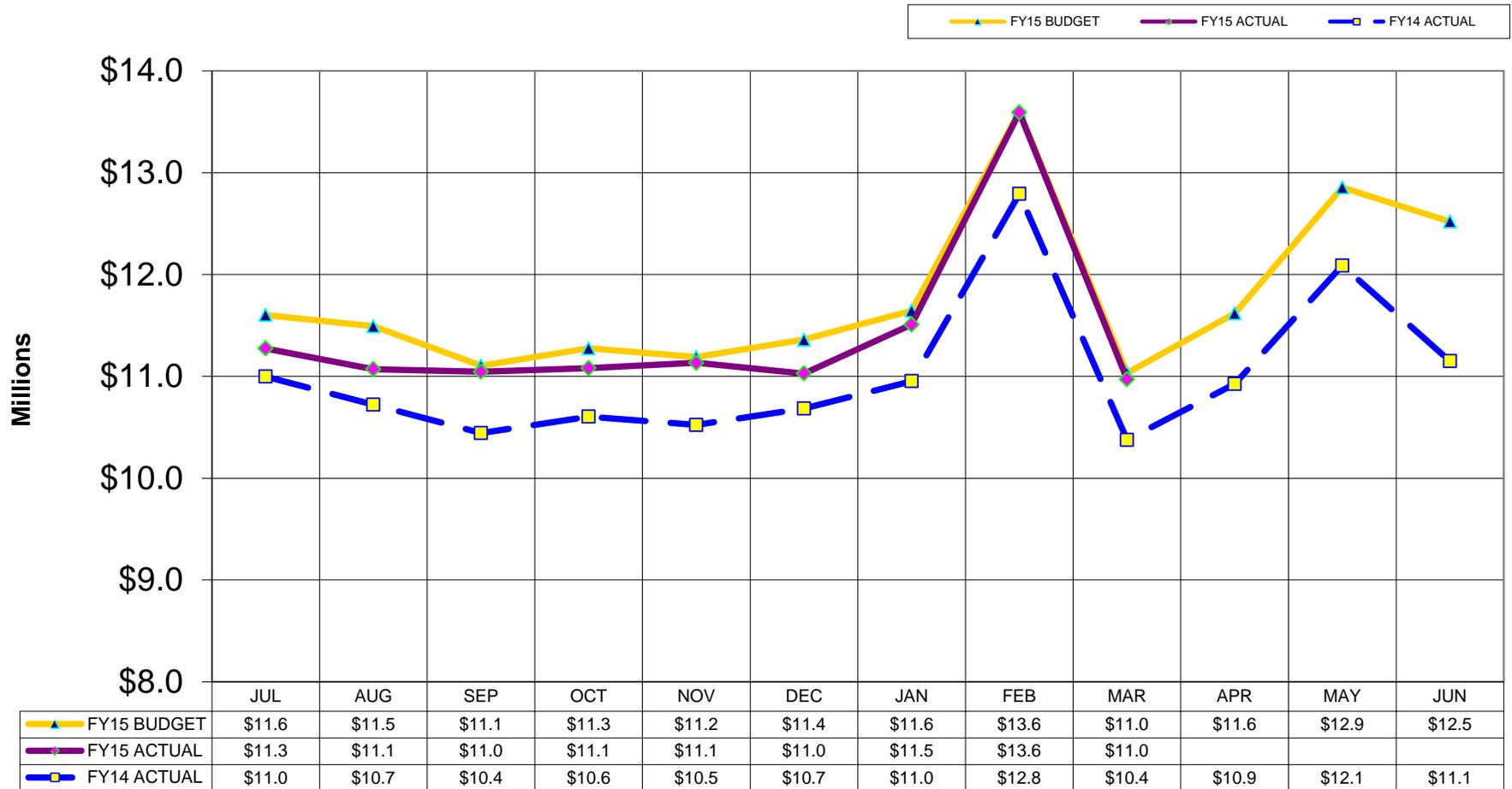
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,997,146	\$ 10,997,146		\$ 11,273,829	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		-	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%

\$132,259,974

\$ 102,704,474

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



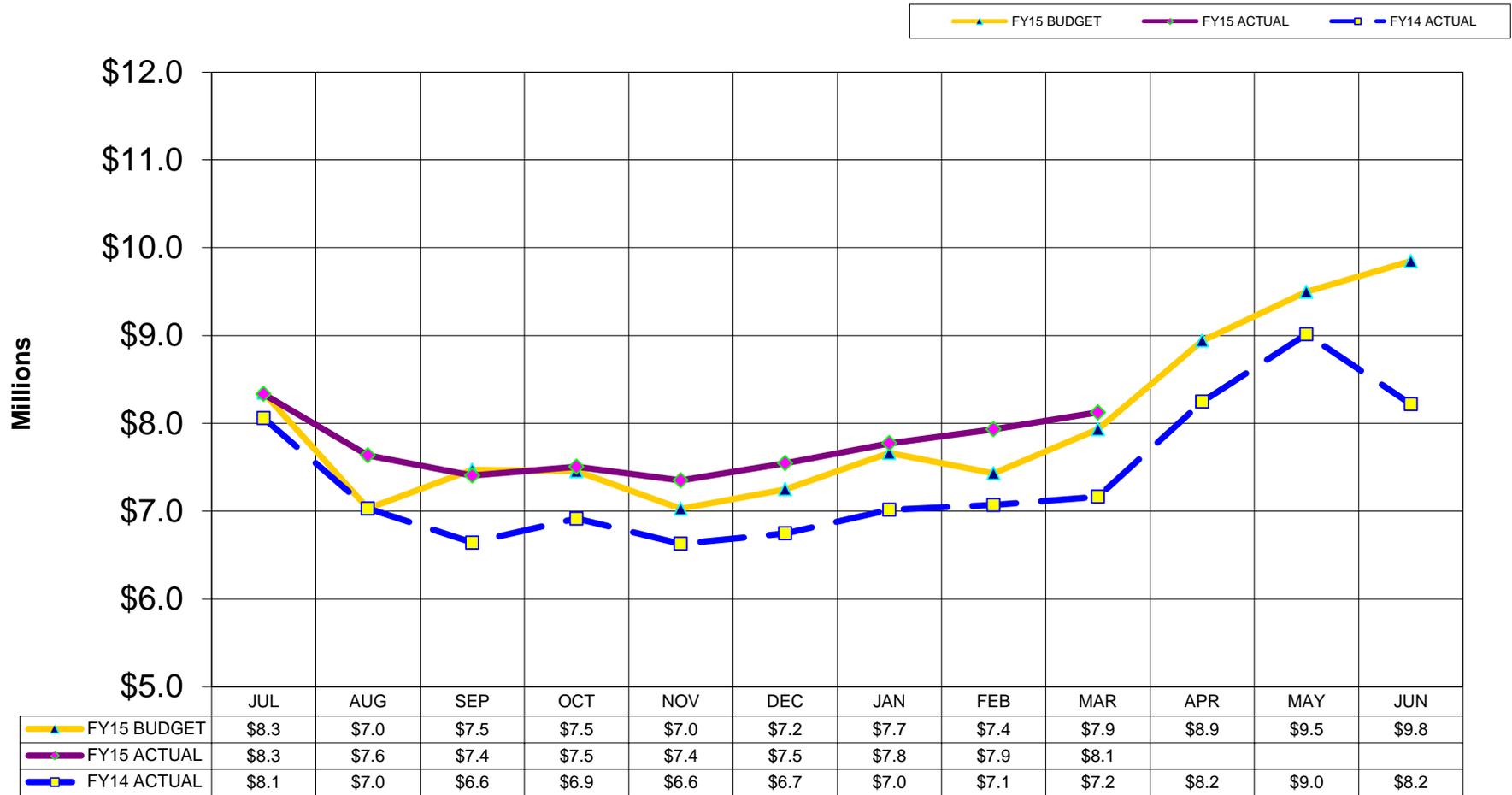
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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	-	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%
<u>\$ 88,755,050</u>		<u>\$ 69,602,912</u>									

YTD (Year To Date)

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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