



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 21, 2015

Re: FY 15-16 Executive Summary – September 2015

Attached is the General Fund and Detention Fund financial activity through September 30, 2015. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$16.2m over the estimate that was used when preparing the FY 15-16 budget.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$5,375,551:** The FY 15-16 Sales Tax revenue reflects a YTD positive budget variance of \$5.3m or 4.7 percent. The FY 15-16 Sales Tax revenue budget of \$492.0m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 5.7 percent over the FY 14-15 '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 September 2014, the September 2015 month-end sales tax is 7.6 percent higher, while the year-to-date is 8.1 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of August 2014 (most recent), was comprised of the following major sectors: retail (52%), restaurants and bars (10%), utilities (11%), contracting (11%), rentals of personal property (3%), and various other categories (13%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the September 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona August 2015 sales tax collections were 2.5 percent above August 2014. Maricopa County's unemployment rate is 5.7 percent as of August 2015, which remains below the State rate of 6.8 percent, but higher than United States unemployment rate of 5.2 percent.

- **Property Tax Revenue (Operating) YTD variance of \$5,014,838:** The FY 15-16 Property Tax revenue reflects a YTD positive budget variance of \$5.0m or 12.0 percent. The FY 15-16 Property Tax revenue budget of \$465.5m reflects a 6.4 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.2 percent delinquency rate. FY 15-16 YTD collections through September 2015 are 9.2 percent of the adopted levy compared to a historical average of 6.1 percent. For additional monthly revenue information and comparisons to FY 15-16 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$1,500,046:** The FY 15-16 VLT revenue reflects a YTD positive budget variance of \$1.5m or 4.2 percent. The FY 15-16 VLT revenue budget of \$138.2m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 4.1 percent over the FY 14-15 'most likely' forecast. According to the US Bureau of Economic Analysis (most recent), August 2015 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.7 million units. As compared to August 2014, the August 2015 SAAR is 2.9 percent higher, and is 1.5 percent greater than the prior month. For additional monthly revenue information and comparisons to FY 15-16 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$156,305:** The FY 15-16 intergovernmental revenue reflects a YTD positive budget variance of \$156.3 thousand. The positive variance is primarily comprised of the Office of Enterprise Technology collection of aerial imagery fees that were not budgeted.
- **Interest Revenue (Operating) YTD variance of (\$273,221):** The FY 15-16 interest revenue reflects a YTD negative budget variance of \$273.2 thousand or 31.8 percent. The FY 15-16 interest revenue budget of \$2.8m is a projection based on the prior year's interest yield and expected average daily cash balance. As compared to September 2014, the September 2015 YTD collections are 32.6 percent lower than the prior fiscal year.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,311,364:** Current YTD expenditures are 1.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (19%), Clerk of the Superior Court (15%), Animal Care and Control (11%), Public Defender (10%), Adult Probation (8%), Public Health (8%), Assessor (7%), and Legal Defender (6%).
- **Supplies Expenditures (Operating) YTD variance of \$1,139,809:** Current YTD expenditures are 24.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (19%), Adult Probation (14%), County Attorney (13%), Facilities Management (12%), Education Services (11%), Juvenile Probation (9%), and Superior Court (7%).
- **Services Expenditures (Operating) YTD variance of \$6,972,703:** Current YTD expenditures are 17.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (50%), Office of Enterprise Technology (19%), Superior Court (12%), and Sheriff's Office (8%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,171,901:** Current YTD expenditures are 2.0 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 \$424,171:** Current YTD expenditures are 49.2 percent under budget. Non-Departmental comprises this positive variance as vehicle expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$15,206,687:** Current YTD expenditures are 79.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (41%), Superior Court (26%), Non-Departmental (7%), Facilities Management (5%), and Contract Counsel (5%).

General Fund Departmental Expenditure Variances

Election (Total) YTD variance of (\$68,626): Current YTD expenditures are 3.2 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by December 2015.

Procurement Services (Total) YTD variance of (\$2,823): Current YTD expenditures are 0.4 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be within budget by year-end.

Employee Benefits and Health (Total) YTD variance of (\$10,348): Current YTD expenditures are 16.4 percent over budget. The current negative variance is attributed to unexpected maintenance expenditures and the personal service expenditures that have varied from the calendarized budget. The department is working with OMB to develop a resolution and will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$532,723:** The FY 15-16 Jail Excise Tax revenue reflects a YTD positive budget variance of \$532.7 thousand or 1.5 percent. The FY 15-16 Jail Tax revenue budget of \$146.0m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 3.4 percent over the FY 14-15 '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 September 2014, September 2015 month-end sales tax is 5.7 percent higher, while the year-to-date is 5.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$1,815,229):** The FY 15-16 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$1.8m or 23.8 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The September 15, 2015, jail billing accounts receivable aging report indicates that \$3.0m in total receivables were outstanding, of which \$3.0m was collected by October 8, 2015. Of the \$3.0m, \$2.9m is aged less than 45 days, while \$118.3 thousand is aged greater 45 days.
- **Interest Revenue (Operating) YTD variance of (\$165,816):** The FY 15-16 interest revenue reflects a YTD negative budget variance of \$165.8 thousand or 43.2 percent. The FY 15-16 interest revenue budget of \$1.1m is a projection based on the prior year's interest yield and expected average daily cash balance. As compared to September 2014, the September 2015 YTD collections are 39.3 percent lower than the prior fiscal year.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$968,123:** Current YTD expenditures are 1.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (37%), Adult Probation (36%), and Facilities Management (26%).

- **Supplies Expenditures (Operating) YTD variance of \$1,123,060:** Current YTD expenditures are 15.1 percent under budget. Sheriff's Office comprises a large portion of the positive variance as expenditures for general supplies are under budget.
- **Services Expenditures (Operating) YTD variance of \$2,383,626:** Current YTD expenditures are 15.5 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$133,633:** Current YTD expenditures are 44.0 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$(572,906):** Current YTD expenditures are over budget. Facilities Management comprises a large portion of the negative variance as expenditures for jail maintenance are over budget.

Detention Fund Departmental Expenditure Variances

Assistant County Manager 950 (Total) YTD variance of (\$581): Current YTD expenditures are 0.5 percent over budget. The current negative variance reflects personnel expenditures that were not allocated prior to the month-end close. This variance will be corrected by October 2015.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,122,182:** The FY 15-16 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$24,654,892 is more than budgeted YTD revenue of \$23,532,710 resulting in a positive budget variance of \$1.1m or 4.8 percent. The FY 15-16 HURF revenue budget of \$98.1m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 2.4 percent over the FY 14-15 'most likely' forecast. For additional monthly revenue information and comparisons to FY 14-15 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 September 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	492,019,045	113,984,763	119,360,314	5,375,551
Property Taxes	465,539,207	41,641,685	46,656,523	5,014,838
Vehicle License Taxes	138,282,676	35,415,441	36,915,487	1,500,046
Intergovernmental	16,414,981	158,744	315,049	156,305
Miscellaneous	68,395,026	15,721,035	17,261,325	1,540,290
Interest	2,800,000	859,466	586,245	(273,221)
Total Operating Revenues	1,183,450,935	207,781,134	221,094,943	13,313,809
Total Non-Recurring Revenues	8,559,445	374,775	447,391	72,616
Total Revenues	1,192,010,380	208,155,909	221,542,335	13,386,426

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	535,123,083	132,318,293	130,006,929	2,311,364
Supplies	15,388,935	4,723,316	3,583,507	1,139,809
Services	178,137,995	40,769,513	33,796,810	6,972,703
Intergovernmental Payments	230,466,453	57,528,740	56,356,839	1,171,901
Debt Service	10,000	2,500	0	2,500
Capital Outlay	5,260,435	862,287	438,116	424,171
Transfers Out	219,064,034	47,190,453	47,190,453	0
Total Operating Expenditures	1,183,450,935	283,395,102	271,372,654	12,022,448
Total Non-Recurring Expenditures	91,532,629	19,234,001	4,027,314	15,206,687
Total Expenditures	1,274,983,564	302,629,103	275,399,968	27,229,135
Excess (Deficiency) of Revenues Over Expenditures	(82,973,184)	(94,473,194)	(53,857,633)	40,615,561
Beginning Fund Balance (unaudited)	82,902,015	82,902,015	99,056,737	16,154,722
<i>Revenues</i>	1,192,010,380	208,155,909	221,542,335	13,386,426
<i>Expenditures</i>	1,274,983,564	302,629,103	275,399,968	27,229,135
Ending Fund Balance	(71,169)	(11,571,179)	45,199,104	56,770,283
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	(71,169)	(11,571,179)	45,199,104	56,770,283

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 September 30, 2015

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	24,132,164	6,207,813	5,975,129	232,684	3.75 %
ASSISTANT COUNTY MGR 940 F100	295,088	81,100	57,596	23,504	28.98 %
ASSISTANT COUNTY MGR 950 F100	961,361	644,783	123,048	521,735	80.92 %
BOARD OF SUPERVISORS D1 F100	370,718	113,780	81,803	31,977	28.10 %
BOARD OF SUPERVISORS D2 F100	370,718	94,396	94,141	255	0.27 %
BOARD OF SUPERVISORS D3 F100	370,718	109,433	86,389	23,044	21.06 %
BOARD OF SUPERVISORS D4 F100	370,718	100,225	91,159	9,066	9.05 %
BOARD OF SUPERVISORS D5 F100	370,718	97,889	94,848	3,041	3.11 %
CALL CENTER F100	1,719,187	453,140	415,349	37,791	8.34 %
CLERK OF THE BOARD F100	1,424,411	321,502	312,739	8,763	2.73 %
COUNTY MANAGER F100	2,577,919	667,616	587,369	80,247	12.02 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	357,417	341,284	16,133	4.51 %
ELECTIONS F100	13,347,301	2,097,449	2,166,075	(68,626)	(3.27) %
ENTERPRISE TECHNOLOGY F100	39,201,191	19,020,641	11,901,988	7,118,653	37.43 %
FACILITIES MANAGEMENT F100	45,809,658	11,515,272	7,249,529	4,265,743	37.04 %
FINANCE F100	2,855,401	732,381	618,794	113,587	15.51 %
HUMAN RESOURCES F100	4,440,245	1,454,565	890,601	563,964	38.77 %
INTERNAL AUDIT F100	1,855,357	465,835	458,838	6,997	1.50 %
MANAGEMENT AND BUDGET F100	2,431,156	565,231	513,623	51,608	9.13 %
PROCUREMENT SERVICES F100	2,487,658	595,405	598,228	(2,823)	(0.47) %
PROTECTIVE SERVICES F100	4,141,089	1,032,261	1,027,938	4,323	0.42 %
RECORDER F100	2,185,621	576,909	489,389	87,520	15.17 %
TREASURER F100	5,059,279	1,387,634	1,354,326	33,308	2.40 %
Subtotal	158,250,946	48,692,677	35,530,186	13,162,491	27.03 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,668,456	8,306,788	7,709,283	597,505	7.19 %
CONSTABLES F100	3,076,881	766,894	730,915	35,979	4.69 %
CORRECTIONAL HEALTH F100	3,289,967	821,486	800,553	20,933	2.55 %
COUNTY ATTORNEY F100	85,548,461	21,591,482	21,564,109	27,373	0.13 %
EMERGENCY MANAGEMENT F100	250,989	50,415	41,481	8,934	17.72 %
JUDICIAL BRANCH *	154,552,717	43,217,326	37,553,422	5,663,904	13.11 %
JUSTICE COURTS F100	18,337,008	4,947,110	4,378,725	568,385	11.49 %
MEDICAL EXAMINER F100	8,791,501	2,178,738	2,160,428	18,310	0.84 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	130,789,707	27,295,797	25,940,204	1,355,593	4.97 %
PUBLIC FIDUCIARY F100	3,201,348	801,470	770,369	31,101	3.88 %
SHERIFF F100	114,650,913	29,717,901	28,511,167	1,206,734	4.06 %
Subtotal	559,026,180	139,695,407	130,160,656	9,534,751	6.83 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,220,657	305,177	271,192	33,985	11.14 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	0	258,954	100.00 %
ENVIRONMENTAL SERVICES F100	4,168,995	1,122,647	1,057,389	65,258	5.81 %
HUMAN SERVICES F100	2,380,912	594,296	393,748	200,548	33.75 %
PUBLIC HEALTH F100	11,844,181	3,257,982	2,981,657	276,325	8.48 %
WASTE RESOURCES RECYCLING F100	3,231,384	827,820	710,166	117,654	14.21 %
Subtotal	23,105,083	6,366,876	5,414,151	952,725	14.96 %
Culture and Recreation					
PARKS AND RECREATION F100	1,330,971	220,866	147,879	72,987	33.05 %
Subtotal	1,330,971	220,866	147,879	72,987	33.05 %
Education					
EDUCATION SERVICES F100	2,910,770	1,273,478	727,890	545,588	42.84 %
Subtotal	2,910,770	1,273,478	727,890	545,588	42.84 %
Other Gov Fund					
NON DEPARTMENTAL F100	530,089,077	106,316,772	103,345,831	2,970,941	2.79 %
Subtotal	530,089,077	106,316,772	103,345,831	2,970,941	2.79 %
Employee Benfts and Health					
EMPLYEE BNFTS AND HLTH F100	270,537	63,027	73,375	(10,348)	(16.42) %
Subtotal	270,537	63,027	73,375	(10,348)	(16.42) %
Total Expenditures	1,274,983,564	302,629,103	275,399,968	27,229,135	9.00 %

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 September 30, 2015

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	49,255,413	12,533,983	11,827,328	706,655	5.64 %
JUVENILE PROBATION F100	17,642,534	4,364,417	4,248,389	116,028	2.66 %
SUPERIOR COURT F100	87,654,770	26,318,926	21,477,705	4,841,221	18.39 %
Total Judicial Branch	154,552,717	43,217,326	37,553,422	5,663,904	13.11 %
Public Defense System					
CONTRACT COUNSEL F100	55,543,889	8,585,187	7,818,814	766,373	8.93 %
LEGAL ADVOCATE F100	12,055,425	3,005,582	2,874,887	130,695	4.35 %
LEGAL DEFENDER F100	13,258,636	3,310,925	3,147,648	163,277	4.93 %
PUBLIC ADVOCATE F100	9,441,291	2,338,524	2,218,671	119,853	5.13 %
PUBLIC DEFENDER F100	40,490,466	10,055,579	9,880,183	175,396	1.74 %
Total Public Defense System	130,789,707	27,295,797	25,940,204	1,355,593	4.97 %



Detention Fund

Executive Summary

As of September 30, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	146,085,926	34,720,150	35,252,873	532,723
Intergovernmental	30,516,852	7,629,232	5,799,369	(1,829,863)
Interest	1,100,000	383,733	0	(383,733)
Transfers In	190,769,044	46,843,484	46,843,484	0
Total Operating Revenues	368,471,822	89,576,599	87,895,726	(1,680,873)
Total Non-Recurring Revenues	153,031	-	-	-
Total Revenues	368,624,853	89,576,599	87,895,726	(1,680,873)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	294,192,318	73,285,574	72,165,278	1,120,296
Supplies	23,540,704	7,433,043	5,974,744	1,458,299
Services	56,568,202	15,343,506	12,568,787	2,774,719
Capital Outlay	1,145,000	303,752	170,119	133,633
Transfers Out	587,500	-	-	-
Total Operating Expenditures	376,033,724	96,365,875	90,878,928	5,486,947
Total Non-Recurring Expenditures	31,349,671	540,670	531,365	9,305
Total Expenditures	407,383,395	96,906,545	91,410,293	5,496,252

Excess (Deficiency) of Revenues

Over Expenditures	(38,758,542)	(7,329,946)	(3,514,567)	3,815,379
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Beginning Fund Balance (unaudited)	44,353,482	44,353,482	41,756,909	(2,596,573)
<i>Revenues</i>	368,624,853	89,576,599	87,895,726	(1,680,873)
<i>Expenditures</i>	407,383,395	96,906,545	91,410,293	5,496,252
Ending Fund Balance	5,594,940	37,023,536	38,242,342	1,218,806
Restricted Fund Balance	5,594,940	37,023,536	38,242,342	1,218,806
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of September 30, 2015

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	33,858,953	8,300,154	7,948,455	351,699	4.24%
ASSISTANT COUNTY MGR 950 F255	405,930	102,835	103,416	(581)	(0.56)%
CORRECTIONAL HEALTH F255	63,629,857	15,935,463	15,097,353	838,110	5.26%
EDUCATION SERVICES F255	838,219	63,113	-	63,113	100.00%
ENTERPRISE TECHNOLOGY F255	1,151,484	409,998	137,989	272,009	66.34%
FACILITIES MANAGEMENT F255	26,995,031	6,749,995	4,515,307	2,234,688	33.11%
INTEGRATED CRIM JUST INFO F255	1,730,987	609,374	580,953	28,421	4.66%
JUVENILE PROBATION F255	33,607,736	8,334,066	8,141,455	192,611	2.31%
NON DEPARTMENTAL F255	30,976,026	250,000	184,517	65,483	26.19%
PROTECTIVE SERVICES F255	48,942	12,235	12,222	13	0.11%
SHERIFF F255	214,140,230	56,139,312	54,688,626	1,450,686	2.58%
Total Expenditures	407,383,395	96,906,545	91,410,293	5,496,252	5.67%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of September 30, 2015

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	7,706,964	109,115	80,968	28,147
Supplies	783,641	197,888	336	197,552
Services	44,474,388	(133,819)	(391,060)	257,241
Intergovernmental Payments	230,215,036	57,460,010	56,307,094	1,152,916
Debt Service	10,000	2,500	0	2,500
Capital Outlay	4,909,746	750,000	296,891	453,109
Transfers Out	241,989,302	47,931,078	47,051,603	879,475
Total Non- Departmental Expenditures - 470	<u>530,089,077</u>	<u>106,316,772</u>	<u>103,345,831</u>	<u>2,970,941</u>

Expenditures - Excluding 470

Personnel Services	528,043,063	132,286,617	129,960,004	2,326,613
Supplies	18,029,306	7,329,251	3,793,772	3,535,479
Services	194,193,194	53,893,361	36,016,495	17,876,866
Intergovernmental Payments	251,417	68,730	49,745	18,985
Debt Service	-	-	-	-
Capital Outlay	2,610,531	997,396	497,144	500,252
Transfers Out	1,766,976	1,736,976	1,736,976	0
Total Expenditures - Excluding 470	<u>744,894,487</u>	<u>196,312,331</u>	<u>172,054,137</u>	<u>24,258,194</u>
Total Expenditures	<u><u>1,274,983,564</u></u>	<u><u>302,629,103</u></u>	<u><u>275,399,968</u></u>	<u><u>27,229,135</u></u>



General Fund

Non-Departmental Expenditures Summary

As of September 30, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	7,706,964	109,115	80,968	28,147
Supplies	2,653	2,639	336	2,303
Services	14,229,289	(133,819)	(391,060)	257,241
Intergovernmental Payments	230,215,036	57,460,010	56,307,094	1,152,916
Debt Service	10,000	2,500	0	2,500
Capital Outlay	4,609,400	750,000	296,891	453,109
Transfers Out	218,687,065	46,843,484	46,843,484	0
Total Operating Expenditures	475,460,407	105,033,929	103,137,712	1,896,217
Non-Recurring				
Personnel Services	-	-	-	-
Supplies	780,988	195,249	0	195,249
Services	30,245,099	-	-	-
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	300,346	-	-	-
Transfers Out	23,302,237	1,087,594	208,119	879,475
Total Non-Recurring Expenditures	54,628,670	1,282,843	208,119	1,074,724
 Total Expenditures	 530,089,077	 106,316,772	 103,345,831	 2,970,941



General Fund

Expenditures by Agency

As of September 30, 2015

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,132,164	6,207,813	5,975,129	232,684	3.75 %
ASSISTANT COUNTY MGR 940 F100	295,088	81,100	57,596	23,504	28.98 %
ASSISTANT COUNTY MGR 950 F100	431,764	115,186	123,048	(7,862)	(6.83) %
BOARD OF SUPERVISORS D1 F100	370,718	113,780	81,803	31,977	28.10 %
BOARD OF SUPERVISORS D2 F100	370,718	94,396	94,141	255	0.27 %
BOARD OF SUPERVISORS D3 F100	370,718	109,433	86,389	23,044	21.06 %
BOARD OF SUPERVISORS D4 F100	370,718	100,225	91,159	9,066	9.05 %
BOARD OF SUPERVISORS D5 F100	370,718	97,889	94,848	3,041	3.11 %
CALL CENTER F100	1,719,187	453,140	415,349	37,791	8.34 %
CLERK OF THE BOARD F100	1,210,792	309,302	305,752	3,550	1.15 %
COUNTY MANAGER F100	2,577,919	667,616	587,369	80,247	12.02 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	357,417	341,284	16,133	4.51 %
ELECTIONS F100	9,018,145	2,097,449	2,166,075	(68,626)	(3.27) %
ENTERPRISE TECHNOLOGY F100	26,170,391	10,469,841	9,522,585	947,256	9.05 %
FACILITIES MANAGEMENT F100	41,884,330	10,499,337	6,984,459	3,514,878	33.48 %
FINANCE F100	2,855,401	732,381	618,155	114,226	15.60 %
HUMAN RESOURCES F100	3,985,245	999,565	890,601	108,964	10.90 %
INTERNAL AUDIT F100	1,855,357	465,835	458,838	6,997	1.50 %
MANAGEMENT AND BUDGET F100	2,431,156	565,231	513,623	51,608	9.13 %
PROCUREMENT SERVICES F100	2,487,658	595,405	598,228	(2,823)	(0.47) %
PROTECTIVE SERVICES F100	4,141,089	1,032,261	1,027,938	4,323	0.42 %
RECORDER F100	2,185,621	576,909	489,389	87,520	15.17 %
TREASURER F100	5,059,279	1,387,634	1,354,326	33,308	2.40 %
Subtotal	135,767,446	38,129,145	32,878,085	5,251,060	13.77 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	33,364,056	8,226,768	7,649,603	577,165	7.02 %
CONSTABLES F100	3,076,881	766,894	730,915	35,979	4.69 %
CORRECTIONAL HEALTH F100	3,289,967	821,486	800,553	20,933	2.55 %
COUNTY ATTORNEY F100	85,548,461	21,591,482	21,564,109	27,373	0.13 %
EMERGENCY MANAGEMENT F100	250,989	50,415	41,481	8,934	17.72 %
JUDICIAL BRANCH *	150,068,291	38,752,964	37,084,452	1,668,512	4.31 %
JUSTICE COURTS F100	17,825,008	4,435,110	4,378,725	56,385	1.27 %
MEDICAL EXAMINER F100	8,573,553	2,123,539	2,160,428	(36,889)	(1.74) %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	127,137,237	26,382,680	25,718,818	663,862	2.52 %
PUBLIC FIDUCIARY F100	3,201,348	801,470	770,369	31,101	3.88 %
SHERIFF F100	113,360,167	29,010,223	28,275,216	735,007	2.53 %
Subtotal	546,564,190	132,963,031	129,174,669	3,788,362	2.85 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	810,957	202,746	202,746	-	-
ANIMAL CARE AND CONTROL F100	258,954	258,954	-	258,954	100.00 %
ENVIRONMENTAL SERVICES F100	4,026,395	1,033,047	1,005,867	27,180	2.63 %
HUMAN SERVICES F100	2,260,912	565,228	369,581	195,647	34.61 %
PUBLIC HEALTH F100	11,844,181	3,257,982	2,981,657	276,325	8.48 %
WASTE RESOURCES RECYCLING F100	2,991,384	785,322	710,014	75,308	9.59 %
Subtotal	22,192,783	6,103,279	5,269,865	833,414	13.66 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	564,802	109,213	111,058	(1,845)	(1.69) %
Subtotal	564,802	109,213	111,058	(1,845)	(1.69) %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,630,770	993,478	727,890	265,588	26.73 %
Subtotal	2,630,770	993,478	727,890	265,588	26.73 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	475,460,407	105,033,929	103,137,712	1,896,217	1.81 %
Subtotal	475,460,407	105,033,929	103,137,712	1,896,217	1.81 %
Employee Benfts and Health	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EMPLYEE BNFTS AND HLTH F100	270,537	63,027	73,375	(10,348)	(16.42) %
Subtotal	270,537	63,027	73,375	(10,348)	(16.42) %
Total Operating Expenditures	1,183,450,935	283,395,102	271,372,654	12,022,448	4.24 %

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 September 30, 2015

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	529,597	529,597	0	529,597	100.00 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	213,619	12,200	6,988	5,212	42.72 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	4,329,156	-	-	-	-
ENTERPRISE TECHNOLOGY F100					
CGI2 - ADVANTAGE 2X HOSTING CHARGES	1,153,944	1,153,944	769,034	384,910	33.36 %
CMW1 - CONTENT MANAGEMENT SYSTEM V	1,250,000	-	-	-	-
CYB1 - CYBER SECURITY NRNP	3,585,000	650,000	136,554	513,446	78.99 %
CYBS - CYBER SECURITY MAJOR MAINT	185,149	185,149	34,820	150,329	81.19 %
DLRP - DESKTOP LAPTOP REPLACEMENT	295,000	-	-	-	-
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,606,700	4,606,700	48,989	4,557,711	98.94 %
ETPS - TELEPHONY MAJOR MAINT	565,000	565,000	0	565,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
VMW1 - VMWARE NON RECURRING	1,390,007	1,390,007	1,390,007	0	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	3,772,524	943,131	144,039	799,092	84.73 %
NRNP - NON-RECURRING/NON-PROJECT	52,804	52,804	37,014	15,790	29.90 %
SFTY - LIFE/SAFETY PROJECTS	100,000	20,000	84,017	(64,017)	(320.09) %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	639	(639)	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	385,000	0	385,000	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	0	70,000	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
Subtotal	<u>22,483,500</u>	<u>10,563,532</u>	<u>2,652,100</u>	<u>7,911,432</u>	<u>74.89 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	12,000	12,000	0	12,000	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,292,400	68,020	59,680	8,340	12.26 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	668,000	668,000	0	668,000	100.00 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,500,000	1,500,000	0	1,500,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	416,926	396,862	100,719	296,143	74.62 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,899,500	1,899,500	368,251	1,531,249	80.61 %
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	0	512,000	100.00 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	217,948	55,199	0	55,199	100.00 %

Note: Totals may not foot due to rounding.

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Continued on next page



General Fund

Expenditures by Agency

As of September 30, 2015

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	3,652,470	913,117	221,386	691,731	75.75 %
SHERIFF F100					
EVI1 - PROPERTY AND EVIDENCE	247,978	165,319	0	165,319	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	366,768	91,692	0	91,692	100.00 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	450,667	235,951	214,716	47.64 %
Subtotal	<u>12,461,990</u>	<u>6,732,376</u>	<u>985,987</u>	<u>5,746,389</u>	<u>85.35 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	409,700	102,431	68,446	33,985	33.18 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	142,600	89,600	51,522	38,078	42.50 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	120,000	29,068	24,167	4,901	16.86 %
WASTE RESOURCES RECYCLING F100					
WER1 - WASTE RES EROSION CONTROL	120,000	30,000	0	30,000	100.00 %
WGP1 - WASTE RES GAS PROBE EQUIP	70,000	0	152	(152)	-
WLD1 - WASTE RES LANDFILL DRAINAGE	50,000	12,498	0	12,498	100.00 %
Subtotal	<u>912,300</u>	<u>263,597</u>	<u>144,287</u>	<u>119,310</u>	<u>45.26 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	121,169	60,653	30,592	30,061	49.56 %
PKPG - PARKS PLAYGROUNDS UPGRADES	168,000	-	-	-	-
PKRR - PARKS RESTROOMS UPGRADES	392,000	50,000	0	50,000	100.00 %
PKWA - PARKS WATER UPGRADES	85,000	1,000	6,229	(5,229)	(522.85) %
Subtotal	<u>766,169</u>	<u>111,653</u>	<u>36,821</u>	<u>74,832</u>	<u>67.02 %</u>
Education					
EDUCATION SERVICES F100					
GRN1 - GARNISHMENT SYSTEM UPGRADE	280,000	280,000	0	280,000	100.00 %
Subtotal	<u>280,000</u>	<u>280,000</u>	<u>0</u>	<u>280,000</u>	<u>100.00 %</u>
Other Gov Fund					
NON DEPARTMENTAL F100					
MEL1 - MCSO JUDGMENT ORDER NON REC	4,350,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	50,278,670	1,282,843	208,119	1,074,724	83.78 %
Subtotal	<u>54,628,670</u>	<u>1,282,843</u>	<u>208,119</u>	<u>1,074,724</u>	<u>83.78 %</u>

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of September 30, 2015

Expenditures

Non-Recurring

<i>Total Non-Recurring Expenditures</i>	<u>91,532,629</u>	<u>19,234,001</u>	<u>4,027,314</u>	<u>15,206,687</u>	<u>79.06 %</u>
Total Expenditures	<u><u>1,274,983,564</u></u>	<u><u>302,629,103</u></u>	<u><u>275,399,968</u></u>	<u><u>27,229,135</u></u>	<u><u>9.00 %</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 September 30, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	33,803,153	8,280,530	7,930,832	349,698	4.22%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	405,930	102,835	103,416	(581)	(0.56)%
CORRECTIONAL HEALTH F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	2,332,585	582,470	494,669	87,801	15.07%
OPER - OPERATING	61,297,272	15,352,993	14,602,684	750,309	4.89%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	986,484	259,998	137,989	122,009	46.93%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	151,235	37,808	-	37,808	100.00%
CCR0 - CODE COMPLIANC RESERVE	150,000	37,500	-	37,500	100.00%
DRJ0 - DURANGO JAIL	45,000	11,250	-	11,250	100.00%
DRV0 - DURANGO JUVE	325,000	81,249	-	81,249	100.00%
ENG0 - ENERGY MANAGEMENT	160,000	39,999	-	39,999	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	150,000	37,500	(2,155)	39,655	105.75%
ESJ0 - ESTRELLA JAIL	142,000	35,499	145,172	(109,673)	(308.95)%
FAJ0 - FOURTH AVE JAIL	504,000	126,000	-	126,000	100.00%
LBJ0 - LBJ COMPLEX	1,845,000	461,250	18,304	442,946	96.03%
OPER - OPERATING	19,333,033	4,834,346	3,798,835	1,035,511	21.42%
PFE0 - PROGRAM FEES	62,583	15,645	-	15,645	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	906,180	226,545	-	226,545	100.00%
SCT0 - BLDG SECURITY PROGRAM	150,000	37,500	-	37,500	100.00%
SEV0 - SOUTHEAST JUVE	230,000	57,499	93,583	(36,084)	(62.76)%
SFY0 - LIFE SAFETY PROGRAM	150,000	37,500	-	37,500	100.00%
TWJ0 - TOWERS JAIL	1,706,000	426,506	20,018	406,488	95.31%
UPS0 - UPS BATTERY MAINT	50,000	12,499	-	12,499	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,656,954	535,341	523,160	12,181	2.28%
JUVENILE PROBATION F255					
OPER - OPERATING	33,607,736	8,334,066	8,141,455	192,611	2.31%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,336,407	250,000	170,119	79,881	31.95%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	12,235	12,222	13	0.11%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	56,195	(56,195)	-
OPER - OPERATING	212,498,230	56,139,312	54,632,431	1,506,881	2.68%
Subtotal	376,033,724	96,365,875	90,878,928	5,486,947	5.69%
Total Operating Expenditures	376,033,724	96,365,875	90,878,928	5,486,947	5.69%

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 September 30, 2015

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	55,800	19,624	17,622	2,002	10.20%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	838,219	63,113	-	63,113	100.00%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	15,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	150,000	150,000	-	150,000	100.00%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	435,000	108,750	263,233	(154,483)	(142.05)%
LBJC - LBJ COMPLEX	500,000	125,150	178,318	(53,168)	(42.48)%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	74,033	74,033	57,792	16,241	21.94%
NON DEPARTMENTAL F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	500,000	-	14,398	(14,398)	-
NRNP - NON-RECURRING/NON-PROJECT	27,139,619	-	-	-	-
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	340,000	-	-	-	-
WSH1 - WASHING MACHINES	397,000	-	-	-	-
Subtotal	31,349,671	540,670	531,365	9,305	1.72%
Total Non-Recurring Expenditures	31,349,671	540,670	531,365	9,305	1.72%
Total Expenditures	407,383,395	96,906,545	91,410,293	5,496,252	5.67%

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.

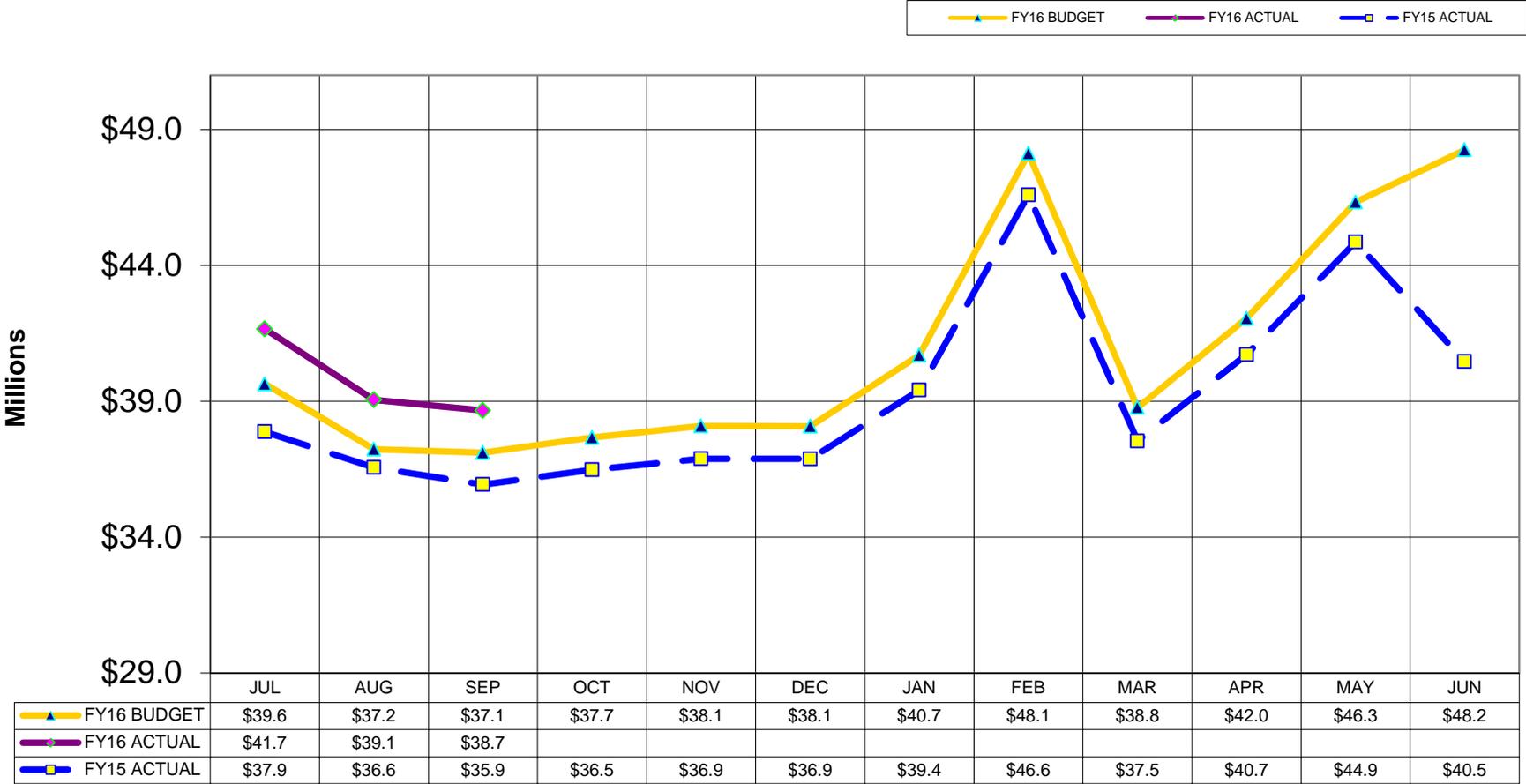
Charts for Significant Revenue Sources

**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 15-16**

ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
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	\$ 37,878,511	\$ 37,878,511		\$ 41,651,980	10.0%	\$ 41,651,980	\$ 3,773,469	10.0%	\$ 39,637,162	\$ 41,651,980	\$ 2,014,818	5.1%
AUG	36,562,301	74,440,813		39,052,432	6.8%	80,704,412	\$ 6,263,599	8.4%	76,872,944	80,704,412	\$ 3,831,468	5.0%
SEP	35,937,663	110,378,476		38,655,903	7.6%	119,360,314	\$ 8,981,839	8.1%	113,984,763	119,360,314	\$ 5,375,551	4.7%
OCT	36,475,372	146,853,847		-	0.0%	-	\$ -	0.0%	151,651,859	-	\$ -	0.0%
NOV	36,885,361	183,739,208		-	0.0%	-	\$ -	0.0%	189,742,339	-	\$ -	0.0%
DEC	36,880,621	220,619,830		-	0.0%	-	\$ -	0.0%	227,827,925	-	\$ -	0.0%
JAN	39,409,205	260,029,034		-	0.0%	-	\$ -	0.0%	268,524,709	-	\$ -	0.0%
FEB	46,590,733	306,619,767		-	0.0%	-	\$ -	0.0%	316,637,656	-	\$ -	0.0%
MAR	37,540,134	344,159,901		-	0.0%	-	\$ -	0.0%	355,404,302	-	\$ -	0.0%
APR	40,715,585	384,875,486		-	0.0%	-	\$ -	0.0%	397,450,148	-	\$ -	0.0%
MAY	44,856,575	429,732,061		-	0.0%	-	\$ -	0.0%	443,772,278	-	\$ -	0.0%
JUN	40,456,720	470,188,782		-	0.0%	-	\$ -	0.0%	492,019,045	-	\$ -	0.0%
<u>\$ 470,188,782</u>		<u>\$ 119,360,314</u>										

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
GENERAL FUND PORTION OF PROPERTY TAX COLLECTIONS
FY 15-16**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

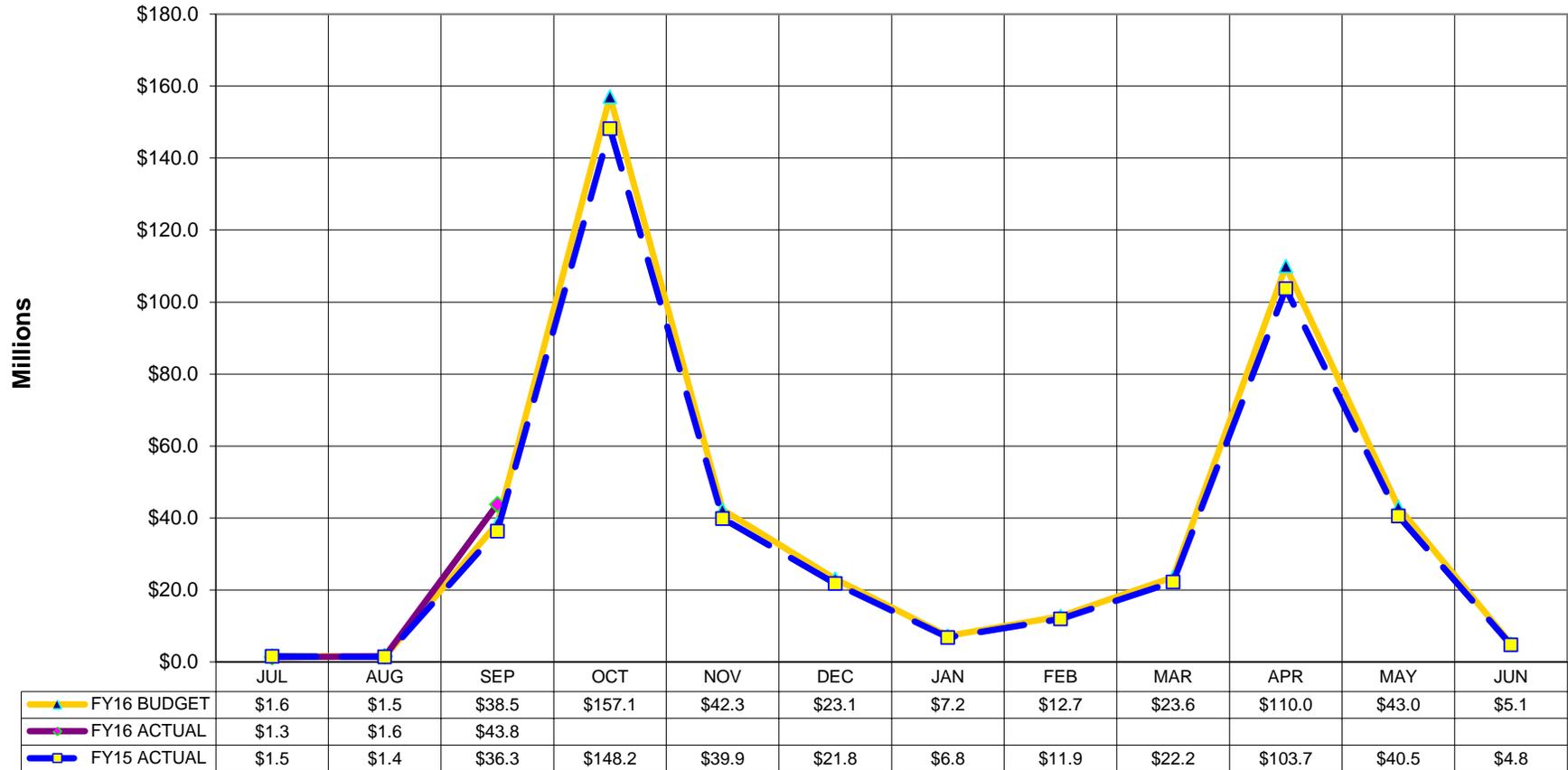
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 1,523,495	\$ 1,523,495		\$ 1,312,508	-13.8%	\$ 1,312,508	\$ (210,987)	-13.8%	\$ 1,615,073	\$ 1,312,508	\$ (302,565)	-18.7%	1,615,073
AUG	1,430,187	2,953,682		1,573,883	10.0%	2,886,391	\$ (67,291)	-2.3%	3,131,229	2,886,391	\$ (244,838)	-7.8%	1,516,156
SEP	36,326,843	39,280,525		43,770,132	20.5%	46,656,523	\$ 7,375,998	18.8%	41,641,685	46,656,523	\$ 5,014,838	12.0%	38,510,456
OCT	148,167,954	187,448,479		-	0.0%	-	\$ -	0.0%	198,716,041	-	\$ -	0.0%	157,074,356
NOV	39,861,769	227,310,248		-	0.0%	-	\$ -	0.0%	240,973,908	-	\$ -	0.0%	42,257,867
DEC	21,807,484	249,117,732		-	0.0%	-	\$ -	0.0%	264,084,773	-	\$ -	0.0%	23,110,865
JAN	6,820,630	255,938,362		-	0.0%	-	\$ -	0.0%	271,315,392	-	\$ -	0.0%	7,230,619
FEB	11,940,338	267,878,700		-	0.0%	-	\$ -	0.0%	283,973,466	-	\$ -	0.0%	12,658,074
MAR	22,225,119	290,103,819		-	0.0%	-	\$ -	0.0%	307,534,541	-	\$ -	0.0%	23,561,075
APR	103,720,969	393,824,788		-	0.0%	-	\$ -	0.0%	417,490,196	-	\$ -	0.0%	109,955,655
MAY	40,539,266	434,364,054		-	0.0%	-	\$ -	0.0%	460,466,285	-	\$ -	0.0%	42,976,089
JUN	4,785,278	439,149,332		-	0.0%	-	\$ -	0.0%	465,539,207	-	\$ -	0.0%	5,072,922
													465,539,207
	<u>\$ 439,149,332</u>			<u>\$ 46,656,523</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

—▲ FY16 BUDGET
 —◆ FY16 ACTUAL
 —■ FY15 ACTUAL



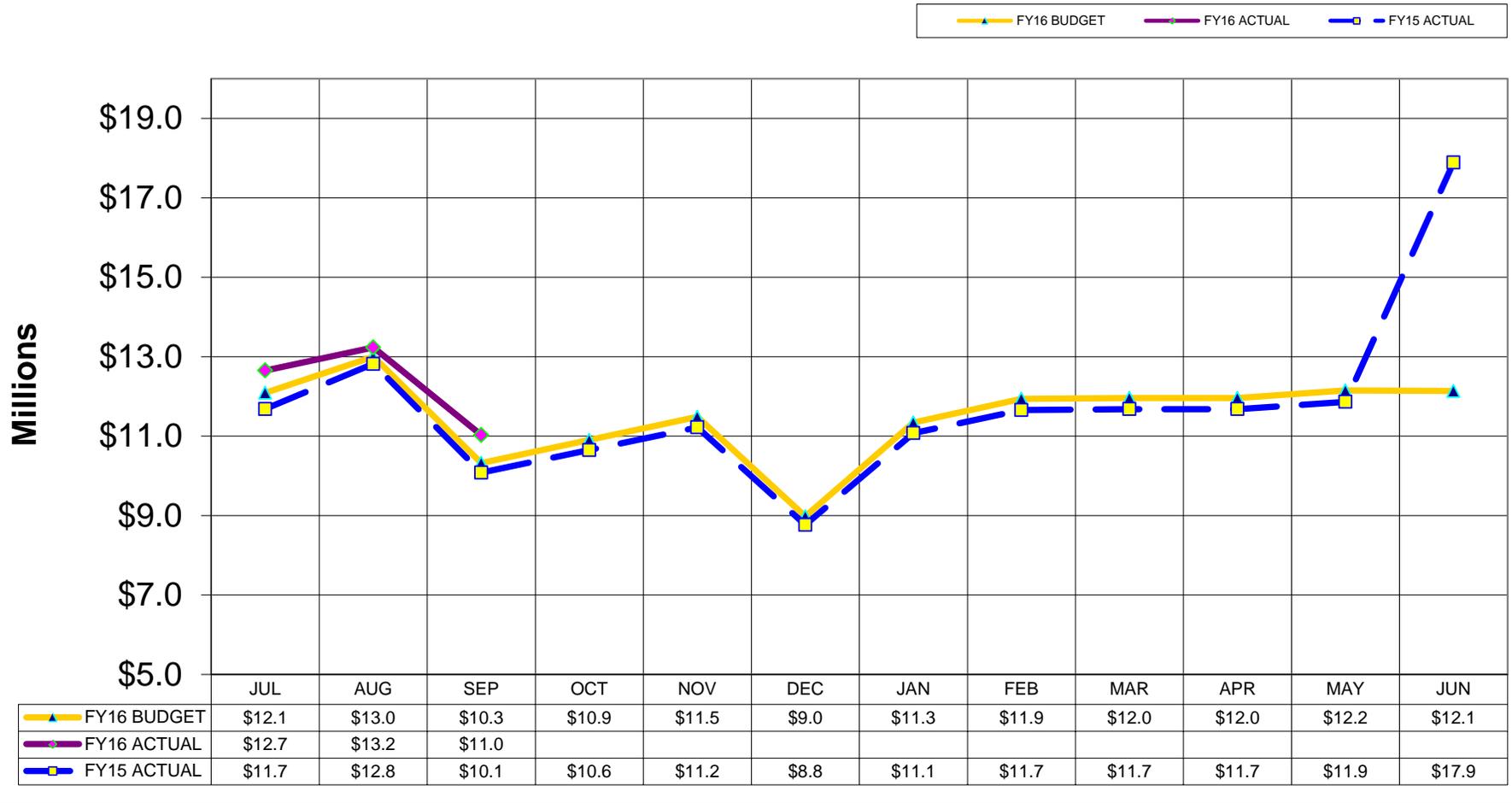
Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 15-16**

ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
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	\$ 11,682,659	\$ 11,682,659		\$ 12,653,448	8.3%	\$ 12,653,448	\$ 970,789	8.3%	\$ 12,092,331	\$ 12,653,448	\$ 561,117	4.6%
AUG	12,819,092	24,501,751		13,231,389	3.2%	25,884,837	\$ 1,383,086	5.6%	25,089,537	\$ 25,884,837	\$ 795,300	3.2%
SEP	10,083,994	34,585,745		11,030,650	9.4%	36,915,487	\$ 2,329,742	6.7%	35,415,441	36,915,487	\$ 1,500,046	4.2%
OCT	10,649,255	45,235,001		-	0.0%	-	\$ -	0.0%	46,320,167	-	\$ -	0.0%
NOV	11,220,124	56,455,125		-	0.0%	-	\$ -	0.0%	57,809,457	-	\$ -	0.0%
DEC	8,769,538	65,224,663		-	0.0%	-	\$ -	0.0%	66,789,372	-	\$ -	0.0%
JAN	11,078,417	76,303,080		-	0.0%	-	\$ -	0.0%	78,133,555	-	\$ -	0.0%
FEB	11,658,888	87,961,968		-	0.0%	-	\$ -	0.0%	90,072,134	-	\$ -	0.0%
MAR	11,680,737	99,642,705		-	0.0%	-	\$ -	0.0%	102,033,087	-	\$ -	0.0%
APR	11,680,202	111,322,907		-	0.0%	-	\$ -	0.0%	113,993,492	-	\$ -	0.0%
MAY	11,866,090	123,188,998		-	0.0%	-	\$ -	0.0%	126,144,244	-	\$ -	0.0%
JUN	17,890,104	141,079,101		-	0.0%	-	\$ -	0.0%	138,282,676	-	\$ -	0.0%
<u>\$ 141,079,101</u>				<u>\$ 36,915,487</u>								

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



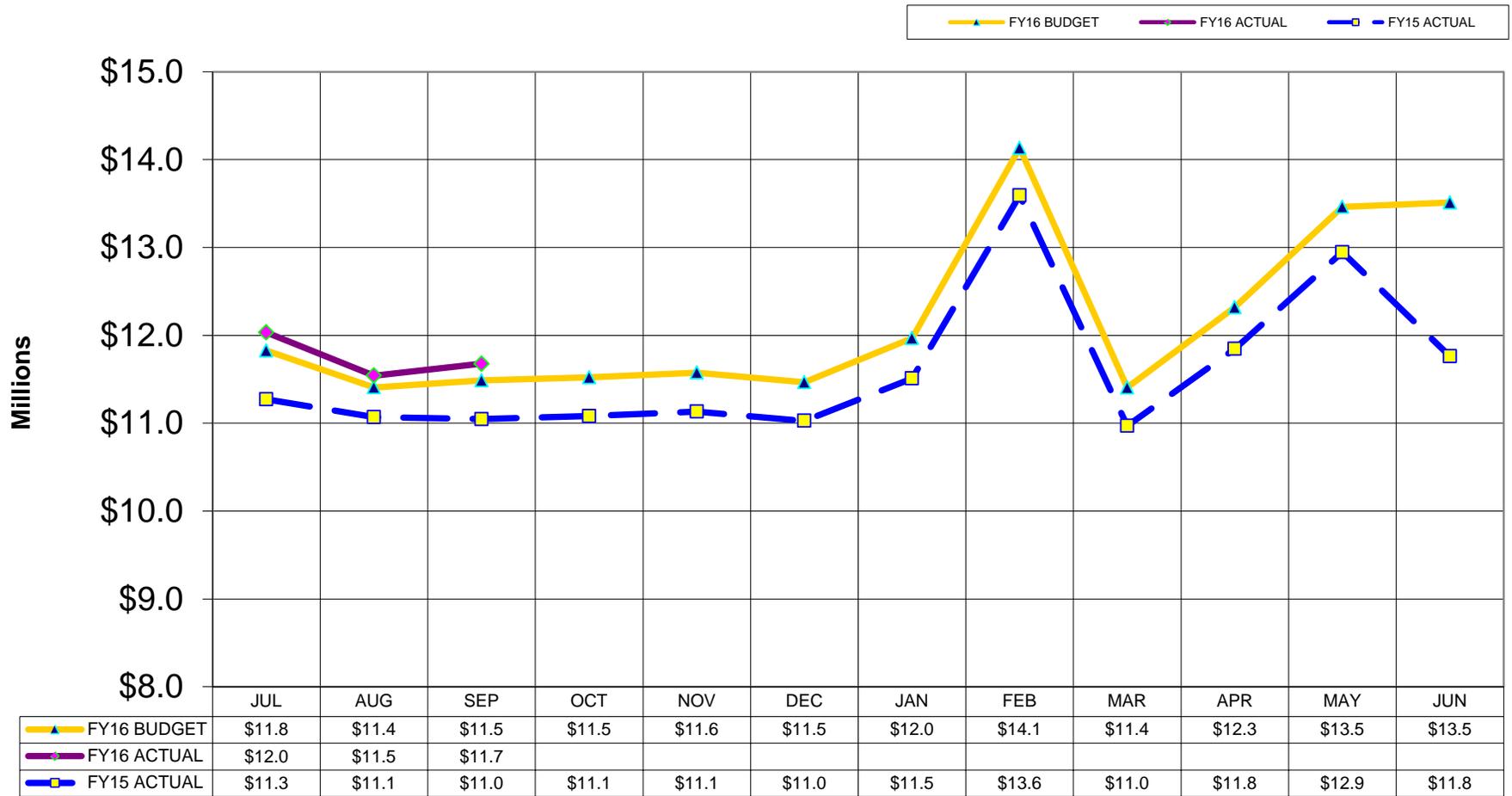
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 15-16**

ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
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	\$ 11,273,829	\$ 11,273,829	\$ 12,033,900	6.7%	\$ 12,033,900	\$ 760,071	6.7%	\$ 11,826,307	\$ 12,033,900	\$ 207,593	1.8%
AUG	11,070,538	22,344,366	11,541,924	4.3%	23,575,823	\$ 1,231,457	5.5%	23,233,908	23,575,823	\$ 341,915	1.5%
SEP	11,046,476	33,390,843	11,677,049	5.7%	35,252,873	\$ 1,862,030	5.6%	34,720,150	35,252,873	\$ 532,723	1.5%
OCT	11,080,823	44,471,666	-	0.0%	-	\$ -	0.0%	46,242,106	-	\$ -	0.0%
NOV	11,133,216	55,604,882	-	0.0%	-	\$ -	0.0%	57,818,541	-	\$ -	0.0%
DEC	11,027,539	66,632,421	-	0.0%	-	\$ -	0.0%	69,285,092	-	\$ -	0.0%
JAN	11,509,639	78,142,061	-	0.0%	-	\$ -	0.0%	81,252,936	-	\$ -	0.0%
FEB	13,591,861	91,733,921	-	0.0%	-	\$ -	0.0%	95,385,896	-	\$ -	0.0%
MAR	10,970,552	102,704,474	-	0.0%	-	\$ -	0.0%	106,793,191	-	\$ -	0.0%
APR	11,847,631	114,552,105	-	0.0%	-	\$ -	0.0%	119,112,482	-	\$ -	0.0%
MAY	12,946,721	127,498,826	-	0.0%	-	\$ -	0.0%	132,574,619	-	\$ -	0.0%
JUN	11,762,551	139,261,377	-	0.0%	-	\$ -	0.0%	146,085,926	-	\$ -	0.0%
<u>\$139,261,377</u>		<u>\$ 35,252,873</u>									

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



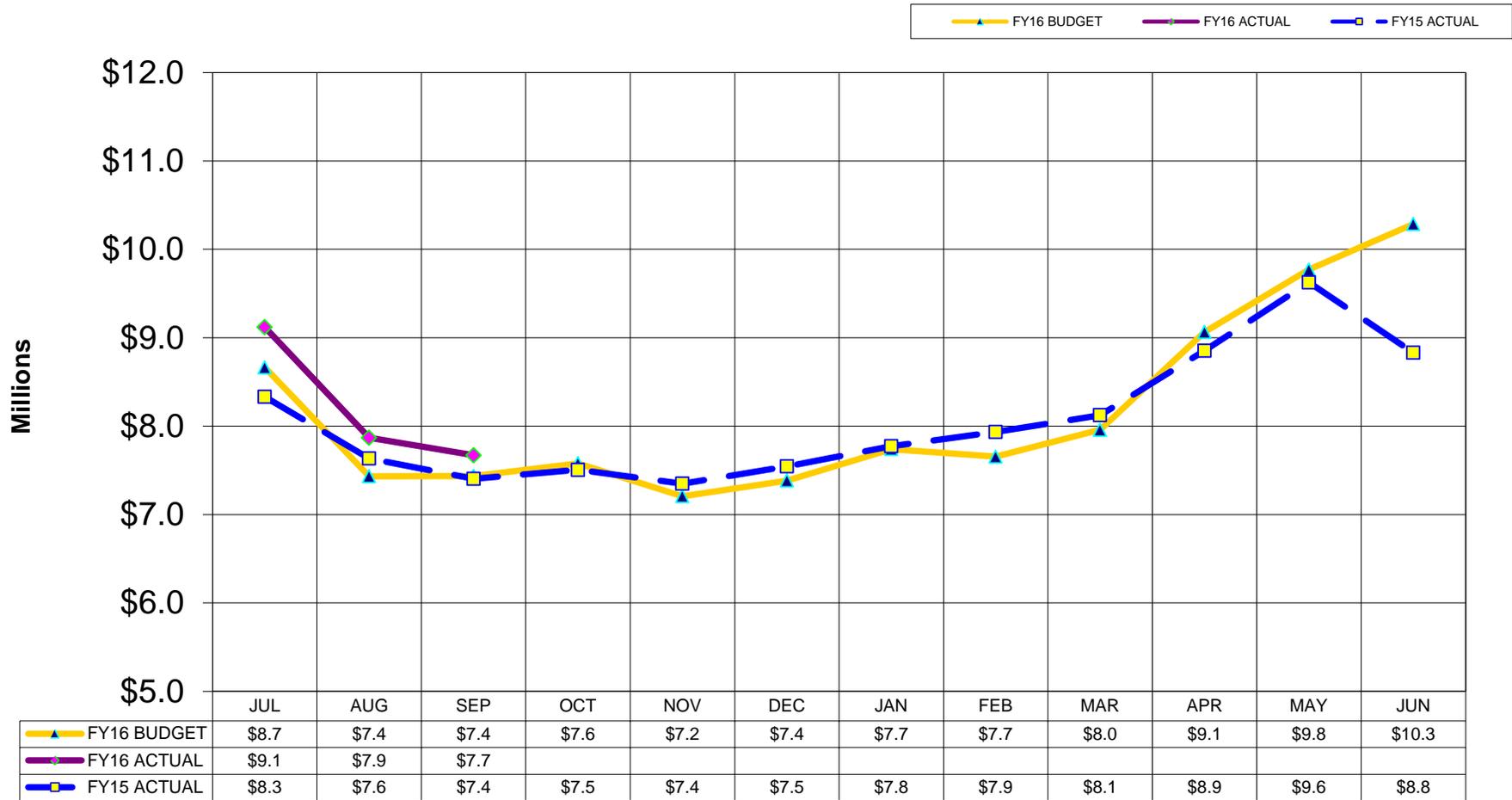
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 15-16

ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
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	\$ 8,331,864	\$ 8,331,864		\$ 9,117,205	\$ 785,341	9.4%	\$ 8,664,039	\$ 9,117,205	\$ 453,166	5.2%	
AUG	7,634,737	15,966,601		16,985,210	\$ 1,018,609	6.4%	16,095,977	16,985,210	\$ 889,233	5.5%	
SEP	7,404,659	23,371,260		24,654,892	\$ 1,283,632	5.5%	23,532,710	24,654,892	\$ 1,122,182	4.8%	
OCT	7,505,583	30,876,843		-	\$ -	0.0%	31,112,146	-	\$ -	0.0%	
NOV	7,350,154	38,226,997		-	\$ -	0.0%	38,319,196	-	\$ -	0.0%	
DEC	7,545,645	45,772,642		-	\$ -	0.0%	45,702,187	-	\$ -	0.0%	
JAN	7,773,023	53,545,665		-	\$ -	0.0%	53,442,065	-	\$ -	0.0%	
FEB	7,933,324	61,478,989		-	\$ -	0.0%	61,096,528	-	\$ -	0.0%	
MAR	8,123,923	69,602,912		-	\$ -	0.0%	69,054,802	-	\$ -	0.0%	
APR	8,854,401	78,457,313		-	\$ -	0.0%	78,119,228	-	\$ -	0.0%	
MAY	9,626,309	88,083,622		-	\$ -	0.0%	87,890,360	-	\$ -	0.0%	
JUN	8,829,513	96,913,135		-	\$ -	0.0%	98,175,564	-	\$ -	0.0%	
<u>\$ 96,913,135</u>				<u>\$ 24,654,892</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).