



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: January 25, 2016

Re: FY 15-16 Executive Summary – December 2015

Attached is the General Fund and Detention Fund financial activity through December 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 \$16.1m 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 \$9,597,599:** The FY 15-16 Sales Tax revenue reflects a YTD positive budget variance of \$9.5m or 4.2 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 December 2014, the December 2015 month-end sales tax is 9.4 percent higher, while the year-to-date is 7.6 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.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue, historically has been comprised of the following major sectors: retail (50%), restaurants and bars (11%), utilities (13%), contracting (11%), rentals of personal property (3%), and various other categories (12%). 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 December 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona November 2015 sales tax collections were 7.3 percent above November 2014. Maricopa County's unemployment rate is 4.9 percent as of October 2015, which remains below the State rate of 5.8 percent, but higher than United States unemployment rate of 4.8 percent.

- **Property Tax Revenue (Operating) YTD variance of \$2,790,605:** The FY 15-16 Property Tax revenue reflects a YTD positive budget variance of \$2.7m or 1.1 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 December 2015 are 55.9 percent of the adopted levy compared to a historical average of 53.1 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 \$3,932,089:** The FY 15-16 VLT revenue reflects a YTD positive budget variance of \$3.9m or 5.9 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), November 2015 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.2 million units. As compared to November 2014, the November 2015 SAAR is 2.5 percent higher, and is 4.6 percent lower 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 \$2,903,156:** The FY 15-16 intergovernmental revenue reflects a YTD positive budget variance of \$2.9m or 37.5 percent. Elections comprise a large portion of this positive variance as additional revenues received for November jurisdictional elections were not budgeted.
- **Interest Revenue (Operating) YTD variance of \$278,862:** The FY 15-16 interest revenue reflects a YTD positive budget variance of \$278.8 thousand or 19.6 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.
- **Total Non-Recurring Revenue YTD variance of \$1,817,278:** The FY 15-16 non-recurring revenue reflects a YTD positive budget variance of \$1.8m. This positive variance is related to a cash receipt that was recorded as non-recurring revenue, but should have been applied as a reduction of a loan receivable. The cash receipt will be properly reflected in January 2016.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,133,052:** Current YTD expenditures are 2.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Clerk of the Superior Court (14%); County Attorney (13%), Public Health (10%), Adult Probation (9%), Sheriff's Office (8%), Public Defender (7%), Assessor (6%), Legal Defender (4%), Facilities Management (4%), Superior Court (4%), Education Services (4%), and Legal Advocate (4%).
- **Supplies Expenditures (Operating) YTD variance of \$1,515,817:** Current YTD expenditures are 18.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (62%), Adult Probation (13%), Environmental Services (11%), and Juvenile Probation (10%).
- **Services Expenditures (Operating) YTD variance of \$11,938,388:** Current YTD expenditures are 14.7 percent under budget. Office of Enterprise Technology and Facilities Management comprise this positive variance as expenditures for utilities and repairs and maintenance are under budget.

- **Intergovernmental Payments (Operating) YTD variance of \$154,410:** Current YTD expenditures are 0.1 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 \$622,471:** Current YTD expenditures are 37.7 percent under budget. Non-Departmental comprises this positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$23,848,679:** Current YTD expenditures are 73.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (43%), Office of Enterprise Technology (22%), Superior Court (13%), and Facilities Management (7%).

General Fund Departmental Expenditure Variances

Elections (Total) YTD variance of (\$788,848): Current YTD expenditures are 14.0 percent over budget. The current negative variance is attributed to the increase in November jurisdictional elections, which resulted in increased costs for ballot printing and early ballot processing. The department is working with OMB to develop a resolution for this negative variance.

Procurement Services (Total) YTD variance of (\$802): Current YTD expenditures are 0.1 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.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,037,440:** The FY 15-16 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.0m 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 December 2014, December 2015 month-end sales tax is 7.1 percent higher, while the year-to-date is 5.5 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 (\$3,512,857):** The FY 15-16 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$3.5m or 23.0 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The December 2015, jail billing accounts receivable aging report indicates that \$3.1m in total receivables were outstanding, of which \$3.0m was collected by January 7, 2016. Of the \$3.1m, \$1.1m is considered current, while \$2.0m is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,434,623:** Current YTD expenditures are 1.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (37%), Correctional Health (34%), and Adult Probation (27%).
- **Supplies Expenditures (Operating) YTD variance of \$2,088,035:** Current YTD expenditures are 16.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (74%) and Correctional Health (20%).
- **Services Expenditures (Operating) YTD variance of \$3,265,463:** Current YTD expenditures are 11.3 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for utilities and repairs and maintenance are under budget.

- **Capital Outlay Expenditures (Operating) YTD variance of \$209,450:** Current YTD expenditures are 36.9 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 (\$6,903,450):** Current YTD expenditures are over budget. Non-Departmental comprised a large portion of the negative variance as transfers have varied from the calendarized budget, but will be within budget by January 2016.

Detention Fund Departmental Expenditure Variances

Assistant County MGR 950 (Total) YTD variance of (\$8,922): Current YTD expenditures are 4.3 percent over budget. The current negative variance is attributed to expenditures that have varied from the calendarized budget, but will be corrected by January 2016.

Correctional Health YTD variance of (\$344,475): Current YTD expenditures are 1.0 percent over budget. The current negative variance is attributed to an increase in expenditures for services received specifically registry and outside hospital services. The department expects that this negative variance will naturally correct itself as the Department's method for accruing outside hospital services expenditures is now based on a virtually live claims database, which reflects actual claims submitted through the day before. Prior to this, the department's expenditures for this component were estimated based on trend data.

Non-Departmental (Total) YTD variance of (\$7,165,647): Current YTD expenditures are over budget. The current negative variance is attributed to transfers that have varied from the calendarized budget, but will be within budget by January 2016.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$2,771,011:** The FY 15-16 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$48,473,198 is more than budgeted YTD revenue of \$45,702,187 resulting in a positive budget variance of \$2.7m or 6.1 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 December 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	492,019,045	227,827,925	237,425,524	9,597,599
Property Taxes	465,539,207	264,084,773	266,875,378	2,790,605
Vehicle License Taxes	138,282,676	66,789,372	70,721,461	3,932,089
Intergovernmental	16,414,981	7,742,244	10,645,400	2,903,156
Miscellaneous	68,395,026	31,650,054	34,685,826	3,035,772
Interest	2,800,000	1,420,490	1,699,352	278,862
Total Operating Revenues	1,183,450,935	599,514,858	622,052,942	22,538,084
Total Non-Recurring Revenues	8,457,790	273,120	2,090,398	1,817,278
Total Revenues	1,191,908,725	599,787,978	624,143,340	24,355,362

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	535,566,278	265,476,012	259,342,960	6,133,052
Supplies	15,385,450	8,326,219	6,810,402	1,515,817
Services	177,698,285	81,294,746	69,356,358	11,938,388
Intergovernmental Payments	230,466,453	115,049,480	114,895,070	154,410
Debt Service	10,000	5,000	0	5,000
Capital Outlay	5,260,435	1,650,537	1,028,066	622,471
Transfers Out	219,064,034	102,603,339	102,603,452	(113)
Total Operating Expenditures	1,183,450,935	574,405,333	554,036,308	20,369,025
Total Non-Recurring Expenditures	91,359,805	32,624,120	8,775,441	23,848,679
Total Expenditures	1,274,810,740	607,029,453	562,811,748	44,217,705
Excess (Deficiency) of Revenues Over Expenditures	(82,902,015)	(7,241,475)	61,331,592	68,573,067
Beginning Fund Balance (audited)	82,902,015	82,902,015	98,995,678	16,093,663
<i>Revenues</i>	1,191,908,725	599,787,978	624,143,340	24,355,362
<i>Expenditures</i>	1,274,810,740	607,029,453	562,811,748	44,217,705
Ending Fund Balance	0	75,660,540	160,327,270	84,666,730
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	75,660,540	160,327,270	84,666,730

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 December 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	24,132,164	12,078,834	11,346,497	732,337	6.06 %
ASSISTANT COUNTY MGR 940 F100	295,088	155,719	125,722	29,997	19.26 %
ASSISTANT COUNTY MGR 950 F100	914,714	715,629	180,526	535,103	74.77 %
BOARD OF SUPERVISORS D1 F100	370,718	200,220	164,805	35,415	17.69 %
BOARD OF SUPERVISORS D2 F100	370,718	187,475	185,782	1,693	0.90 %
BOARD OF SUPERVISORS D3 F100	370,718	197,373	173,329	24,044	12.18 %
BOARD OF SUPERVISORS D4 F100	370,718	191,342	182,372	8,970	4.69 %
BOARD OF SUPERVISORS D5 F100	370,718	189,676	189,361	315	0.17 %
CALL CENTER F100	1,719,187	909,471	825,995	83,476	9.18 %
CLERK OF THE BOARD F100	1,424,411	775,251	559,692	215,559	27.81 %
COUNTY MANAGER F100	2,577,919	1,310,525	1,112,691	197,834	15.10 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	719,884	683,471	36,413	5.06 %
ELECTIONS F100	13,347,301	5,626,269	6,415,117	(788,848)	(14.02) %
ENTERPRISE TECHNOLOGY F100	38,969,249	26,796,737	18,121,327	8,675,410	32.37 %
FACILITIES MANAGEMENT F100	45,836,893	23,322,130	16,287,258	7,034,872	30.16 %
FINANCE F100	2,855,401	1,448,505	1,219,493	229,012	15.81 %
HUMAN RESOURCES F100	4,415,925	2,552,560	1,858,678	693,882	27.18 %
INTERNAL AUDIT F100	1,855,357	931,547	912,462	19,085	2.05 %
MANAGEMENT AND BUDGET F100	2,431,156	1,128,135	1,025,889	102,246	9.06 %
PROCUREMENT SERVICES F100	2,487,658	1,200,784	1,201,586	(802)	(0.07) %
PROTECTIVE SERVICES F100	4,141,089	2,076,578	2,038,339	38,239	1.84 %
RECORDER F100	2,185,621	1,153,257	962,823	190,434	16.51 %
TREASURER F100	5,059,279	2,619,729	2,576,808	42,921	1.64 %
Subtotal	157,975,272	86,487,630	68,350,024	18,137,606	20.97 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,591,783	16,774,397	15,231,569	1,542,828	9.20 %
CONSTABLES F100	3,076,881	1,543,098	1,460,060	83,038	5.38 %
CORRECTIONAL HEALTH F100	3,289,967	1,646,240	1,599,155	47,085	2.86 %
COUNTY ATTORNEY F100	85,548,461	42,833,908	42,735,214	98,694	0.23 %
EMERGENCY MANAGEMENT F100	250,989	105,357	95,044	10,313	9.79 %
JUDICIAL BRANCH *	154,552,717	80,859,289	75,714,912	5,144,377	6.36 %
JUSTICE COURTS F100	18,337,008	9,458,008	9,237,582	220,426	2.33 %
MEDICAL EXAMINER F100	8,791,501	4,390,140	4,209,103	181,037	4.12 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	0	-
PUBLIC DEFENSE SYSTEM *	130,789,707	57,918,146	54,516,408	3,401,738	5.87 %
PUBLIC FIDUCIARY F100	3,201,348	1,610,368	1,468,138	142,230	8.83 %
SHERIFF F100	114,033,684	57,818,172	55,601,089	2,217,083	3.83 %
Subtotal	558,332,278	275,427,321	262,338,472	13,088,849	4.75 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,220,657	610,337	504,055	106,282	17.41 %
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,168,995	2,174,241	2,060,944	113,297	5.21 %
HUMAN SERVICES F100	2,380,912	1,190,041	864,119	325,922	27.39 %
PUBLIC HEALTH F100	11,844,181	6,269,178	5,596,552	672,626	10.73 %
WASTE RESOURCES RECYCLING F100	3,231,384	1,660,470	1,464,683	195,787	11.79 %
Subtotal	23,605,083	12,163,221	10,749,307	1,413,914	11.62 %
Culture and Recreation					
PARKS AND RECREATION F100	1,299,840	534,930	324,327	210,603	39.37 %
Subtotal	1,299,840	534,930	324,327	210,603	39.37 %
Education					
EDUCATION SERVICES F100	2,910,770	1,974,331	1,176,226	798,105	40.42 %
Subtotal	2,910,770	1,974,331	1,176,226	798,105	40.42 %
Other Gov Fund					
NON DEPARTMENTAL F100	530,416,960	230,296,280	219,733,789	10,562,491	4.59 %
Subtotal	530,416,960	230,296,280	219,733,789	10,562,491	4.59 %
Employee Benfts and Health					
EMPLYEE BNFTS AND HLTH F100	270,537	145,740	139,604	6,136	4.21 %
Subtotal	270,537	145,740	139,604	6,136	4.21 %
Total Expenditures	1,274,810,740	607,029,453	562,811,748	44,217,705	7.28 %

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 December 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	49,255,413	24,912,144	23,737,385	1,174,759	4.72 %
JUVENILE PROBATION F100	17,642,534	8,863,156	8,390,072	473,084	5.34 %
SUPERIOR COURT F100	87,654,770	47,083,989	43,587,456	3,496,533	7.43 %
Total Judicial Branch	154,552,717	80,859,289	75,714,912	5,144,377	6.36 %
Public Defense System					
CONTRACT COUNSEL F100	55,543,889	20,376,798	18,369,304	2,007,494	9.85 %
LEGAL ADVOCATE F100	12,055,425	6,027,404	5,713,304	314,100	5.21 %
LEGAL DEFENDER F100	13,258,636	6,634,536	6,287,811	346,725	5.23 %
PUBLIC ADVOCATE F100	9,441,291	4,686,213	4,483,928	202,285	4.32 %
PUBLIC DEFENDER F100	40,490,466	20,193,195	19,662,061	531,134	2.63 %
Total Public Defense System	130,789,707	57,918,146	54,516,408	3,401,738	5.87 %



Detention Fund

Executive Summary

As of December 31, 2015

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	146,085,926	69,285,092	70,322,532	1,037,440
Intergovernmental	30,516,852	15,258,440	11,745,583	(3,512,857)
Interest	1,100,000	595,022	510,609	(84,413)
Transfers In	190,769,044	94,686,968	94,686,968	0
Total Operating Revenues	368,471,822	179,825,522	177,265,692	(2,559,830)
Total Non-Recurring Revenues	153,031	-	-	-
Total Revenues	368,624,853	179,825,522	177,265,692	(2,559,830)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	294,125,113	147,325,127	144,890,504	2,434,623
Supplies	23,540,704	12,787,395	10,699,360	2,088,035
Services	56,568,407	28,991,897	25,726,434	3,265,463
Intergovernmental Payments	0	0	0	0
Capital Outlay	1,212,000	567,502	358,052	209,450
Transfers Out	587,500	-	-	-
Total Operating Expenditures	376,033,724	189,671,921	181,674,350	7,997,571
Total Non-Recurring Expenditures	31,349,671	(4,433,222)	2,470,228	(6,903,450)
Total Expenditures	407,383,395	185,238,699	184,144,579	1,094,120

Excess (Deficiency) of Revenues

Over Expenditures	(38,758,542)	(5,413,177)	(6,878,887)	(1,465,710)
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Beginning Fund Balance (audited)	44,353,482	44,353,482	41,816,814	(2,536,668)
<i>Revenues</i>	368,624,853	179,825,522	177,265,692	(2,559,830)
<i>Expenditures</i>	407,383,395	185,238,699	184,144,579	1,094,120
Ending Fund Balance	5,594,940	38,940,305	34,937,927	(4,002,378)
Restricted Fund Balance	5,594,940	38,940,305	34,937,927	(4,002,378)
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of December 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	33,858,953	16,795,467	16,112,018	683,449	4.07%
ASSISTANT COUNTY MGR 950 F255	405,930	205,106	214,028	(8,922)	(4.35)%
CORRECTIONAL HEALTH F255	63,629,857	32,035,933	32,380,408	(344,475)	(1.08)%
EDUCATION SERVICES F255	838,219	184,500	50,870	133,630	72.43%
ENTERPRISE TECHNOLOGY F255	1,151,484	652,158	462,249	189,909	29.12%
FACILITIES MANAGEMENT F255	28,114,935	14,988,595	10,728,130	4,260,465	28.42%
INTEGRATED CRIM JUST INFO F255	1,730,987	978,946	951,421	27,525	2.81%
JUVENILE PROBATION F255	33,607,736	16,810,882	16,444,154	366,728	2.18%
NON DEPARTMENTAL F255	29,856,122	(6,355,209)	810,438	(7,165,647)	112.75%
PROTECTIVE SERVICES F255	48,942	24,469	24,444	25	0.10%
SHERIFF F255	214,140,230	108,917,852	105,966,417	2,951,435	2.71%
Total Expenditures	407,383,395	185,238,699	184,144,579	1,094,120	0.59%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of December 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	7,706,964	230,613	148,239	82,374
Supplies	783,641	393,135	351	392,784
Services	52,620,963	8,243,739	521,404	7,722,335
Intergovernmental Payments	230,215,036	114,920,021	114,793,706	126,315
Debt Service	10,000	5,000	0	5,000
Capital Outlay	4,909,746	1,500,000	1,025,267	474,733
Transfers Out	234,170,610	105,003,772	103,244,822	1,758,950
Total Non- Departmental Expenditures - 470	<u>530,416,960</u>	<u>230,296,280</u>	<u>219,733,789</u>	<u>10,562,491</u>

Expenditures - Excluding 470

Personnel Services	528,486,258	265,404,902	259,272,563	6,132,339
Supplies	18,025,821	10,955,326	7,920,702	3,034,624
Services	193,870,006	97,265,102	73,086,843	24,178,259
Intergovernmental Payments	251,417	129,459	101,364	28,095
Debt Service	-	-	-	-
Capital Outlay	1,993,302	1,233,908	951,899	282,009
Transfers Out	1,766,976	1,744,476	1,744,589	(113)
Total Expenditures - Excluding 470	<u>744,393,780</u>	<u>376,733,173</u>	<u>343,077,960</u>	<u>33,655,213</u>
Total Expenditures	<u><u>1,274,810,740</u></u>	<u><u>607,029,453</u></u>	<u><u>562,811,748</u></u>	<u><u>44,217,705</u></u>



General Fund

Non-Departmental Expenditures Summary

As of December 31, 2015

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	7,706,964	230,613	148,239	82,374
Supplies	2,653	2,639	351	2,288
Services	13,729,289	(305,010)	205,289	(510,299)
Intergovernmental Payments	230,215,036	114,920,021	114,793,706	126,315
Debt Service	10,000	5,000	0	5,000
Capital Outlay	4,609,400	1,500,000	836,704	663,296
Transfers Out	218,687,065	102,248,870	102,248,870	0
Total Operating Expenditures	474,960,407	218,602,133	218,233,159	368,974
Non-Recurring				
Personnel Services	-	-	-	-
Supplies	780,988	390,496	0	390,496
Services	38,891,674	8,548,749	316,116	8,232,633
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	300,346	0	188,563	(188,563)
Transfers Out	15,483,545	2,754,902	995,952	1,758,950
Total Non-Recurring Expenditures	55,456,553	11,694,147	1,500,630	10,193,517
 Total Expenditures	 530,416,960	 230,296,280	 219,733,789	 10,562,491



General Fund

Expenditures by Agency

As of December 31, 2015

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,132,164	12,078,834	11,346,497	732,337	6.06 %
ASSISTANT COUNTY MGR 940 F100	295,088	155,719	125,722	29,997	19.26 %
ASSISTANT COUNTY MGR 950 F100	424,764	225,679	171,359	54,320	24.07 %
BOARD OF SUPERVISORS D1 F100	370,718	200,220	164,805	35,415	17.69 %
BOARD OF SUPERVISORS D2 F100	370,718	187,475	185,782	1,693	0.90 %
BOARD OF SUPERVISORS D3 F100	370,718	197,373	173,329	24,044	12.18 %
BOARD OF SUPERVISORS D4 F100	370,718	191,342	182,372	8,970	4.69 %
BOARD OF SUPERVISORS D5 F100	370,718	189,676	189,361	315	0.17 %
CALL CENTER F100	1,719,187	909,471	825,995	83,476	9.18 %
CLERK OF THE BOARD F100	1,210,792	610,682	552,704	57,978	9.49 %
COUNTY MANAGER F100	2,577,919	1,310,525	1,112,691	197,834	15.10 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	719,884	683,471	36,413	5.06 %
ELECTIONS F100	9,018,145	5,626,269	6,415,117	(788,848)	(14.02) %
ENTERPRISE TECHNOLOGY F100	26,170,391	18,339,821	14,853,833	3,485,988	19.01 %
FACILITIES MANAGEMENT F100	41,884,330	21,062,064	15,672,428	5,389,636	25.59 %
FINANCE F100	2,855,401	1,448,505	1,219,493	229,012	15.81 %
HUMAN RESOURCES F100	3,992,245	2,128,880	1,836,235	292,645	13.75 %
INTERNAL AUDIT F100	1,855,357	931,547	912,462	19,085	2.05 %
MANAGEMENT AND BUDGET F100	2,431,156	1,128,135	1,025,889	102,246	9.06 %
PROCUREMENT SERVICES F100	2,487,658	1,200,784	1,195,071	5,713	0.48 %
PROTECTIVE SERVICES F100	4,141,089	2,076,578	2,038,339	38,239	1.84 %
RECORDER F100	2,185,621	1,153,257	962,823	190,434	16.51 %
TREASURER F100	5,059,279	2,619,729	2,576,808	42,921	1.64 %
Subtotal	135,767,446	74,692,449	64,422,588	10,269,861	13.75 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	33,364,056	16,387,561	15,109,351	1,278,210	7.80 %
CONSTABLES F100	3,076,881	1,543,098	1,460,060	83,038	5.38 %
CORRECTIONAL HEALTH F100	3,289,967	1,646,240	1,599,155	47,085	2.86 %
COUNTY ATTORNEY F100	85,548,461	42,833,908	42,735,214	98,694	0.23 %
EMERGENCY MANAGEMENT F100	250,989	105,357	95,044	10,313	9.79 %
JUDICIAL BRANCH *	150,068,291	76,374,863	74,316,753	2,058,110	2.69 %
JUSTICE COURTS F100	17,825,008	8,946,008	8,756,493	189,515	2.12 %
MEDICAL EXAMINER F100	8,573,553	4,276,567	4,209,103	67,464	1.58 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	-	-
PUBLIC DEFENSE SYSTEM *	127,137,237	56,091,911	53,918,489	2,173,422	3.87 %
PUBLIC FIDUCIARY F100	3,201,348	1,610,368	1,468,138	142,230	8.83 %
SHERIFF F100	113,360,167	57,144,655	55,264,647	1,880,008	3.29 %
Subtotal	546,564,190	267,430,734	259,402,645	8,028,089	3.00 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	810,957	405,483	405,483	-	-
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,026,395	2,031,641	1,925,623	106,018	5.22 %
HUMAN SERVICES F100	2,260,912	1,130,455	814,348	316,107	27.96 %
PUBLIC HEALTH F100	11,844,181	6,269,178	5,596,552	672,626	10.73 %
WASTE RESOURCES RECYCLING F100	2,991,384	1,505,474	1,420,607	84,867	5.64 %
Subtotal	22,692,783	11,601,185	10,421,567	1,179,618	10.17 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	564,802	238,761	240,519	(1,758)	(0.74) %
Subtotal	564,802	238,761	240,519	(1,758)	(0.74) %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,630,770	1,694,331	1,176,226	518,105	30.58 %
Subtotal	2,630,770	1,694,331	1,176,226	518,105	30.58 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	474,960,407	218,602,133	218,233,159	368,974	0.17 %
Subtotal	474,960,407	218,602,133	218,233,159	368,974	0.17 %
Employee Benfts and Health	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EMPLYEE BNFTS AND HLTH F100	270,537	145,740	139,604	6,136	4.21 %
Subtotal	270,537	145,740	139,604	6,136	4.21 %
Total Operating Expenditures	1,183,450,935	574,405,333	554,036,308	20,369,025	3.55 %

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

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

Continued on next page



General Fund

Expenditures by Agency

As of December 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>
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	489,950	489,950	9,167	480,783	98.13 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	213,619	164,569	6,988	157,581	95.75 %
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	872,356	281,588	24.40 %
CMW1 - CONTENT MANAGEMENT SYSTEM V	1,250,000	-	-	-	-
CYB1 - CYBER SECURITY NRNP	3,446,942	650,000	647,875	2,125	0.33 %
CYBS - CYBER SECURITY MAJOR MAINT	185,149	185,149	106,834	78,315	42.30 %
DLRP - DESKTOP LAPTOP REPLACEMENT	295,000	0	41,857	(41,857)	-
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,512,816	4,512,816	130,176	4,382,640	97.12 %
ETPS - TELEPHONY MAJOR MAINT	565,000	565,000	78,387	486,613	86.13 %
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	3,578,759	1,886,262	291,260	1,595,002	84.56 %
ESAI - EMERGENCY SVCS ADMIN IMP	221,000	221,000	202,011	18,990	8.59 %
NRNP - NON-RECURRING/NON-PROJECT	52,804	52,804	37,014	15,790	29.90 %
SFTY - LIFE/SAFETY PROJECTS	100,000	100,000	84,545	15,455	15.45 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	353,680	353,680	22,443	331,237	93.65 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	0	70,000	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	6,515	(6,515)	-
Subtotal	<u>22,207,826</u>	<u>11,795,181</u>	<u>3,927,436</u>	<u>7,867,745</u>	<u>66.70 %</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	2,215,727	374,836	122,218	252,618	67.39 %
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	309,960	1,190,040	79.34 %
NRNP - NON-RECURRING/NON-PROJECT	416,926	416,926	253,984	162,942	39.08 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,899,500	1,899,500	834,216	1,065,284	56.08 %
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	481,089	30,911	6.04 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	217,948	113,573	0	113,573	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 December 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>
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	3,652,470	1,826,235	597,919	1,228,316	67.26 %
SHERIFF F100					
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	1,354	246,624	99.45 %
NRNP - NON-RECURRING/NON-PROJECT	44,113	44,113	0	44,113	100.00 %
REC1 - MCSO RECORDS MANAGEMENT	381,426	381,426	335,088	46,338	12.15 %
Subtotal	<u>11,768,088</u>	<u>7,996,587</u>	<u>2,935,827</u>	<u>5,060,760</u>	<u>63.29 %</u>
Health, Welfare and Sanitation					
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	409,700	204,854	98,572	106,282	51.88 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	142,600	142,600	135,321	7,279	5.10 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	120,000	59,586	49,771	9,815	16.47 %
WASTE RESOURCES RECYCLING F100					
WER1 - WASTE RES EROSION CONTROL	120,000	60,000	45,997	14,003	23.34 %
WGP1 - WASTE RES GAS PROBE EQUIP	70,000	70,000	(1,920)	71,920	102.74 %
WLD1 - WASTE RES LANDFILL DRAINAGE	50,000	24,996	0	24,996	100.00 %
Subtotal	<u>912,300</u>	<u>562,036</u>	<u>327,740</u>	<u>234,296</u>	<u>41.69 %</u>
Culture and Recreation					
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	121,169	81,169	58,530	22,639	27.89 %
PKPG - PARKS PLAYGROUNDS UPGRADES	168,000	-	-	-	-
PKRR - PARKS RESTROOMS UPGRADES	392,000	200,000	5,778	194,222	97.11 %
PKWA - PARKS WATER UPGRADES	53,869	15,000	19,501	(4,501)	(30.00) %
Subtotal	<u>735,038</u>	<u>296,169</u>	<u>83,808</u>	<u>212,361</u>	<u>71.70 %</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	51,106,553	11,694,147	1,500,630	10,193,517	87.17 %
Subtotal	<u>55,456,553</u>	<u>11,694,147</u>	<u>1,500,630</u>	<u>10,193,517</u>	<u>87.17 %</u>

Note: Totals may not foot due to rounding.

* See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.

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



General Fund

Expenditures by Agency

As of December 31, 2015

Expenditures

Non-Recurring

<i>Total Non-Recurring Expenditures</i>	<u>91,359,805</u>	<u>32,624,120</u>	<u>8,775,441</u>	<u>23,848,679</u>	<u>73.10 %</u>
Total Expenditures	<u><u>1,274,810,740</u></u>	<u><u>607,029,453</u></u>	<u><u>562,811,748</u></u>	<u><u>44,217,705</u></u>	<u><u>7.28 %</u></u>

Note: Totals may not foot due to rounding.

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Detention Fund

Expenditures by Agency

As of December 31, 2015

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	33,803,153	16,739,667	16,072,449	667,218	3.99%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	405,930	205,106	214,028	(8,922)	(4.35)%
CORRECTIONAL HEALTH F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	2,332,585	1,166,755	1,598,807	(432,052)	(37.03)%
OPER - OPERATING	61,297,272	30,869,178	30,781,601	87,577	0.28%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	986,484	502,158	447,367	54,791	10.91%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	151,235	75,617	-	75,617	100.00%
CCR0 - CODE COMPLIANC RESERVE	150,000	75,000	-	75,000	100.00%
DRJ0 - DURANGO JAIL	45,000	22,500	-	22,500	100.00%
DRV0 - DURANGO JUVE	325,000	162,498	-	162,498	100.00%
ENG0 - ENERGY MANAGEMENT	160,000	79,998	-	79,998	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	150,000	75,000	(1,128)	76,128	101.50%
ESJ0 - ESTRELLA JAIL	142,000	70,998	155,575	(84,577)	(119.13)%
FAJ0 - FOURTH AVE JAIL	504,000	252,000	70,618	181,383	71.98%
LBJ0 - LBJ COMPLEX	1,845,000	922,500	983,823	(61,323)	(6.65)%
OPER - OPERATING	19,333,033	9,667,452	7,172,049	2,495,403	25.81%
PFE0 - PROGRAM FEES	62,583	31,290	-	31,290	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	906,180	453,090	284,185	168,905	37.28%
SCT0 - BLDG SECURITY PROGRAM	150,000	75,000	-	75,000	100.00%
SEV0 - SOUTHEAST JUVE	230,000	114,997	198,351	(83,354)	(72.48)%
SFY0 - LIFE SAFETY PROGRAM	150,000	75,000	-	75,000	100.00%
TWJ0 - TOWERS JAIL	1,706,000	853,004	68,113	784,891	92.01%
UPS0 - UPS BATTERY MAINT	50,000	24,997	-	24,997	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,656,954	904,913	877,388	27,525	3.04%
JUVENILE PROBATION F255					
OPER - OPERATING	33,607,736	16,810,882	16,444,154	366,728	2.18%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,336,407	500,000	316,108	183,892	36.78%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	24,469	24,444	25	0.10%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	17,352	(17,352)	-
OPER - OPERATING	212,498,230	108,917,852	105,949,065	2,968,787	2.73%
Subtotal	376,033,724	189,671,921	181,674,350	7,997,571	4.22%
Total Operating Expenditures	376,033,724	189,671,921	181,674,350	7,997,571	4.22%

Note: Totals may not foot due to rounding.

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



Detention Fund

Expenditures by Agency

As of December 31, 2015

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	55,800	55,800	39,569	16,231	29.09%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	838,219	184,500	50,870	133,630	72.43%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	15,000	-	14,883	(14,883)	-
NRNP - NON-RECURRING/NON-PROJECT	150,000	150,000	-	150,000	100.00%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	1,100,916	1,009,666	1,007,034	2,632	0.26%
LBJC - LBJ COMPLEX	953,988	947,988	789,509	158,479	16.72%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	74,033	74,033	74,033	0	0.00%
NON DEPARTMENTAL F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	500,000	125,000	49,465	75,535	60.43%
NRNP - NON-RECURRING/NON-PROJECT	26,019,715	(6,980,209)	444,865	(7,425,074)	106.37%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	340,000	-	-	-	-
WSH1 - WASHING MACHINES	397,000	-	-	-	-
Subtotal	31,349,671	(4,433,222)	2,470,228	(6,903,450)	155.72%
Total Non-Recurring Expenditures	31,349,671	(4,433,222)	2,470,228	(6,903,450)	155.72%
Total Expenditures	407,383,395	185,238,699	184,144,579	1,094,120	0.59%

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**

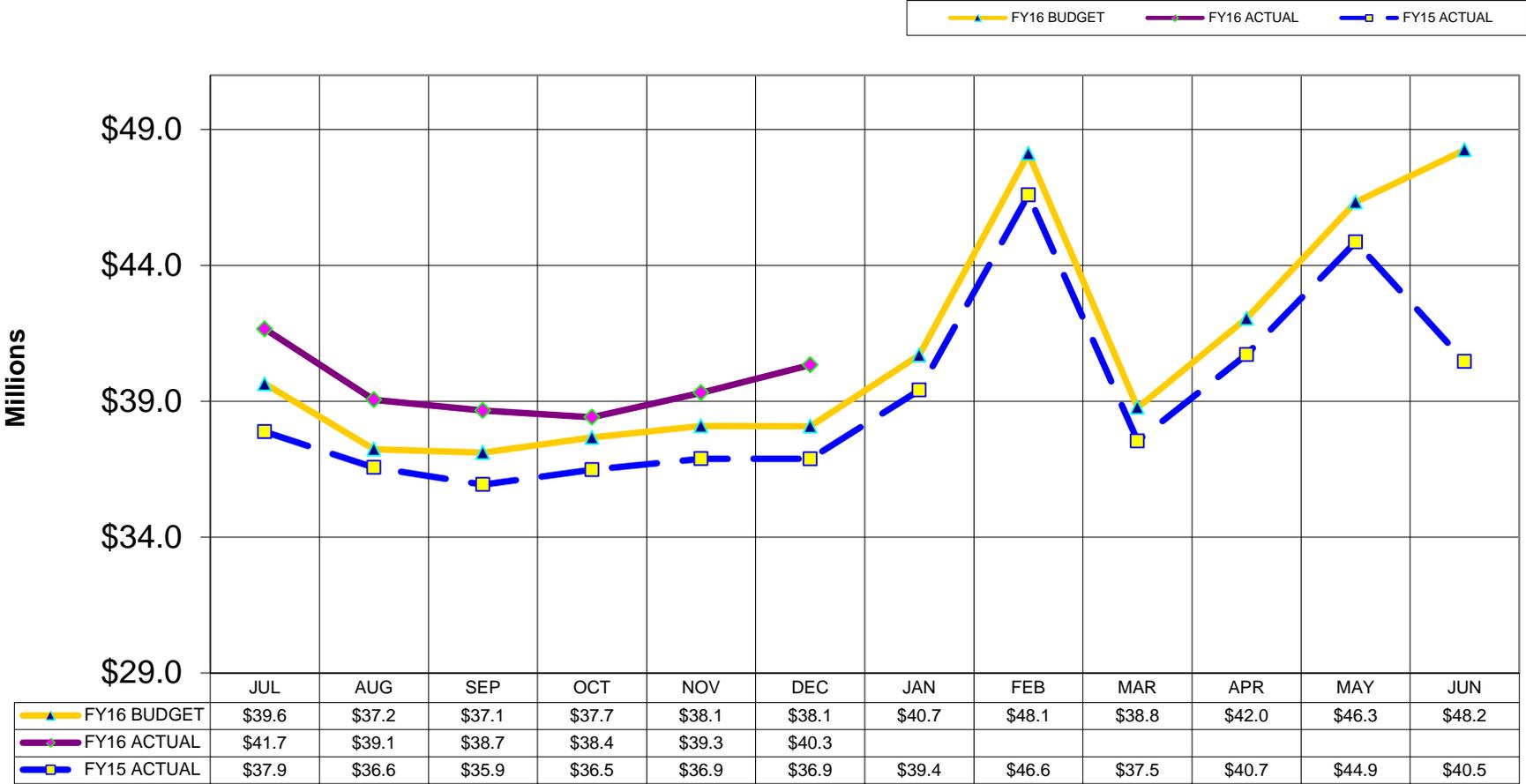
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 37,878,511	\$ 37,878,511		\$ 41,651,980	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		38,414,937	5.3%	157,775,252	\$ 10,921,405	7.4%	151,651,859	157,775,252	\$ 6,123,393	4.0%
NOV	36,885,361	183,739,208		39,315,545	6.6%	197,090,797	\$ 13,351,589	7.3%	189,742,339	197,090,797	\$ 7,348,458	3.9%
DEC	36,880,621	220,619,830		40,334,727	9.4%	237,425,524	\$ 16,805,695	7.6%	227,827,925	237,425,524	\$ 9,597,599	4.2%
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%

\$ 470,188,782

\$ 237,425,524

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

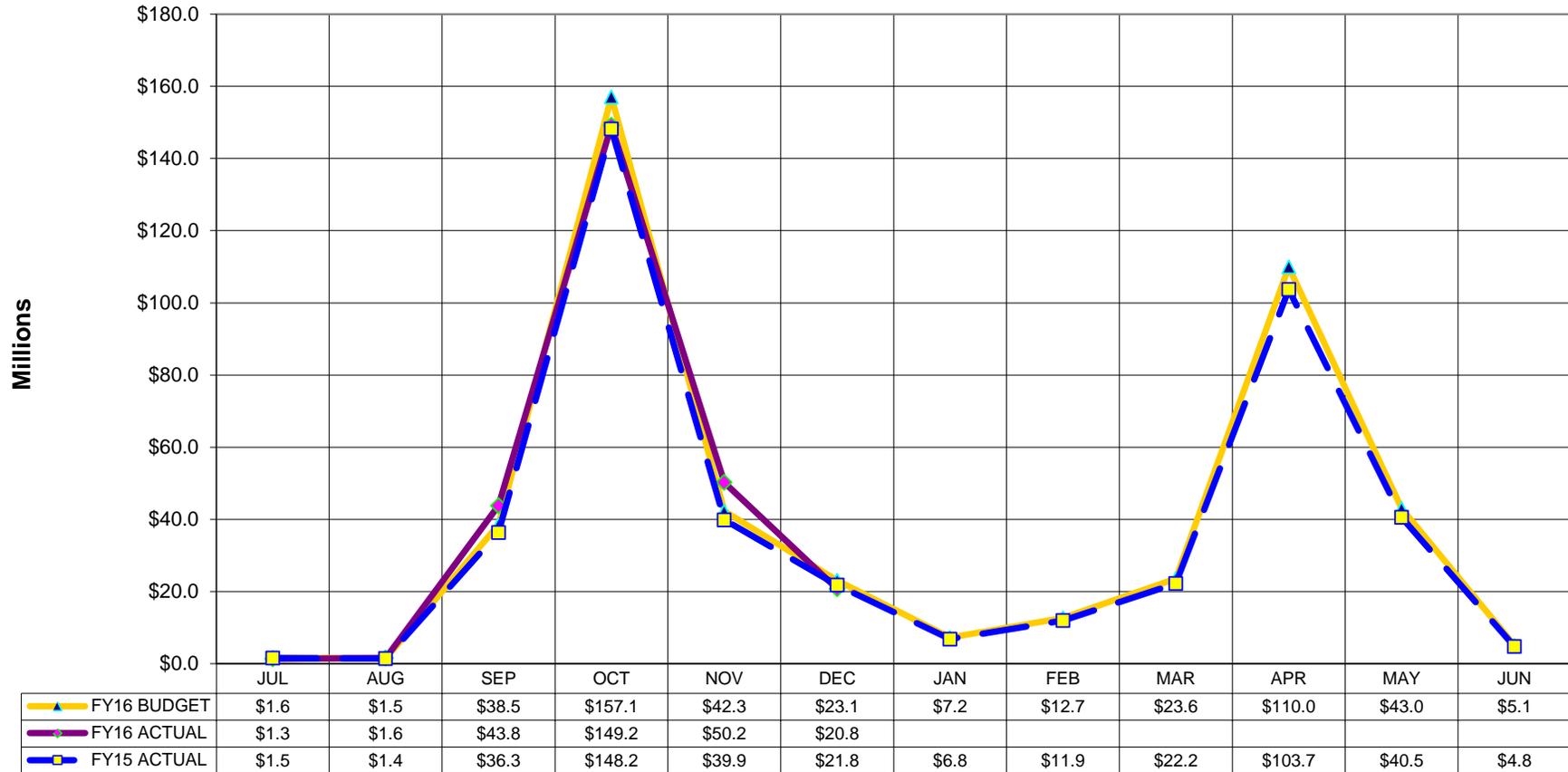
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 1,523,495	\$ 1,523,495	\$ 1,312,508	-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	149,221,681	0.7%	195,878,204	\$ 8,429,725	4.5%	198,716,041	195,878,204	\$ (2,837,837)	-1.4%	157,074,356
NOV	39,861,769	227,310,248	50,209,664	26.0%	246,087,868	\$ 18,777,620	8.3%	240,973,908	246,087,868	\$ 5,113,960	2.1%	42,257,867
DEC	21,807,484	249,117,732	20,787,510	-4.7%	266,875,378	\$ 17,757,646	7.1%	264,084,773	266,875,378	\$ 2,790,605	1.1%	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>\$ 266,875,378</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



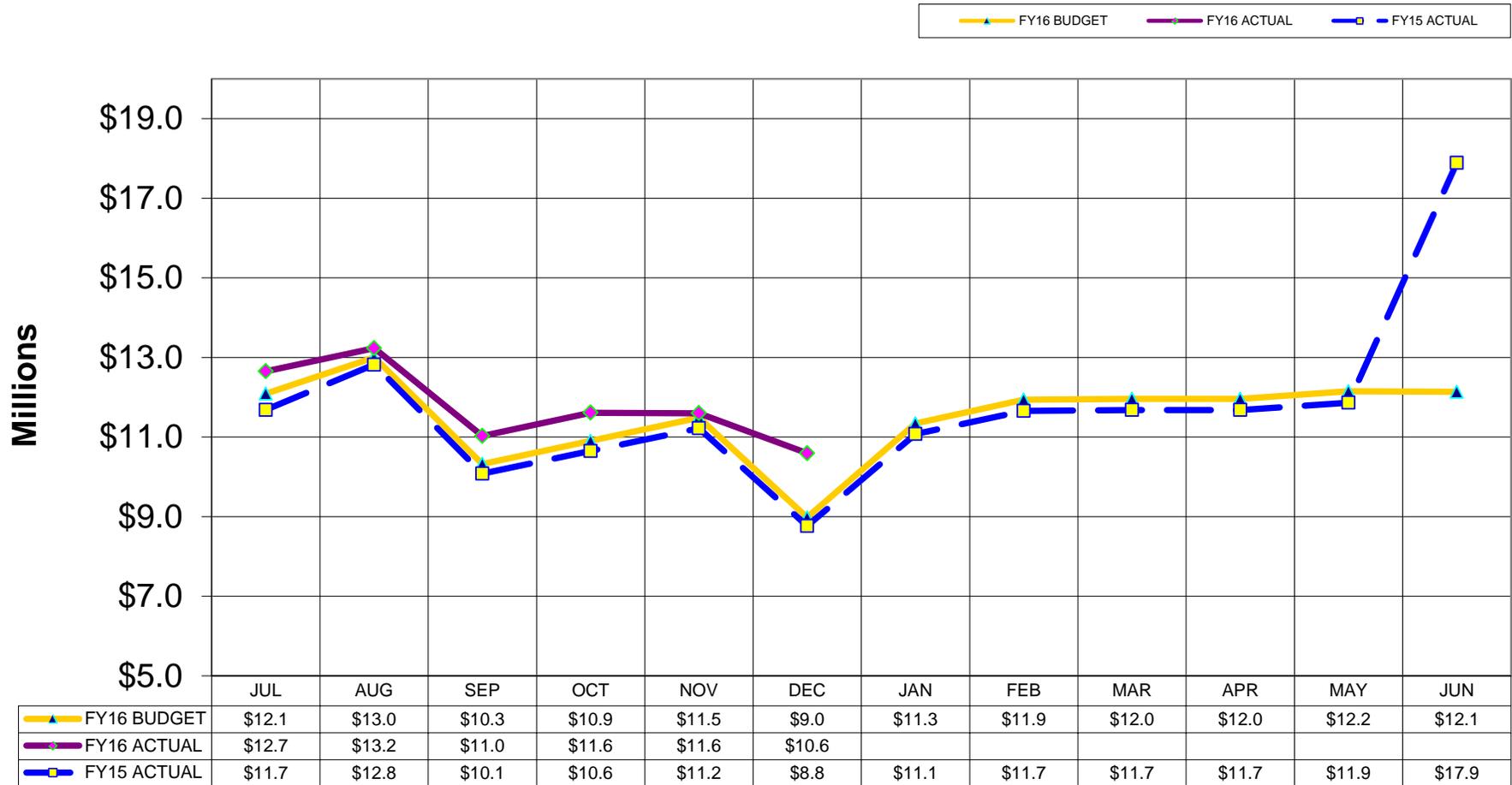
Amounts are presented in the month when the cash payment is received (cash basis).

**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	11,612,758	9.0%	48,528,245	\$ 3,293,245	7.3%	46,320,167	48,528,245	\$ 2,208,078	4.8%
NOV	11,220,124	56,455,125	11,598,673	3.4%	60,126,918	\$ 3,671,793	6.5%	57,809,457	60,126,918	\$ 2,317,461	4.0%
DEC	8,769,538	65,224,663	10,594,543	20.8%	70,721,461	\$ 5,496,798	8.4%	66,789,372	70,721,461	\$ 3,932,089	5.9%
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>\$ 70,721,461</u>									

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



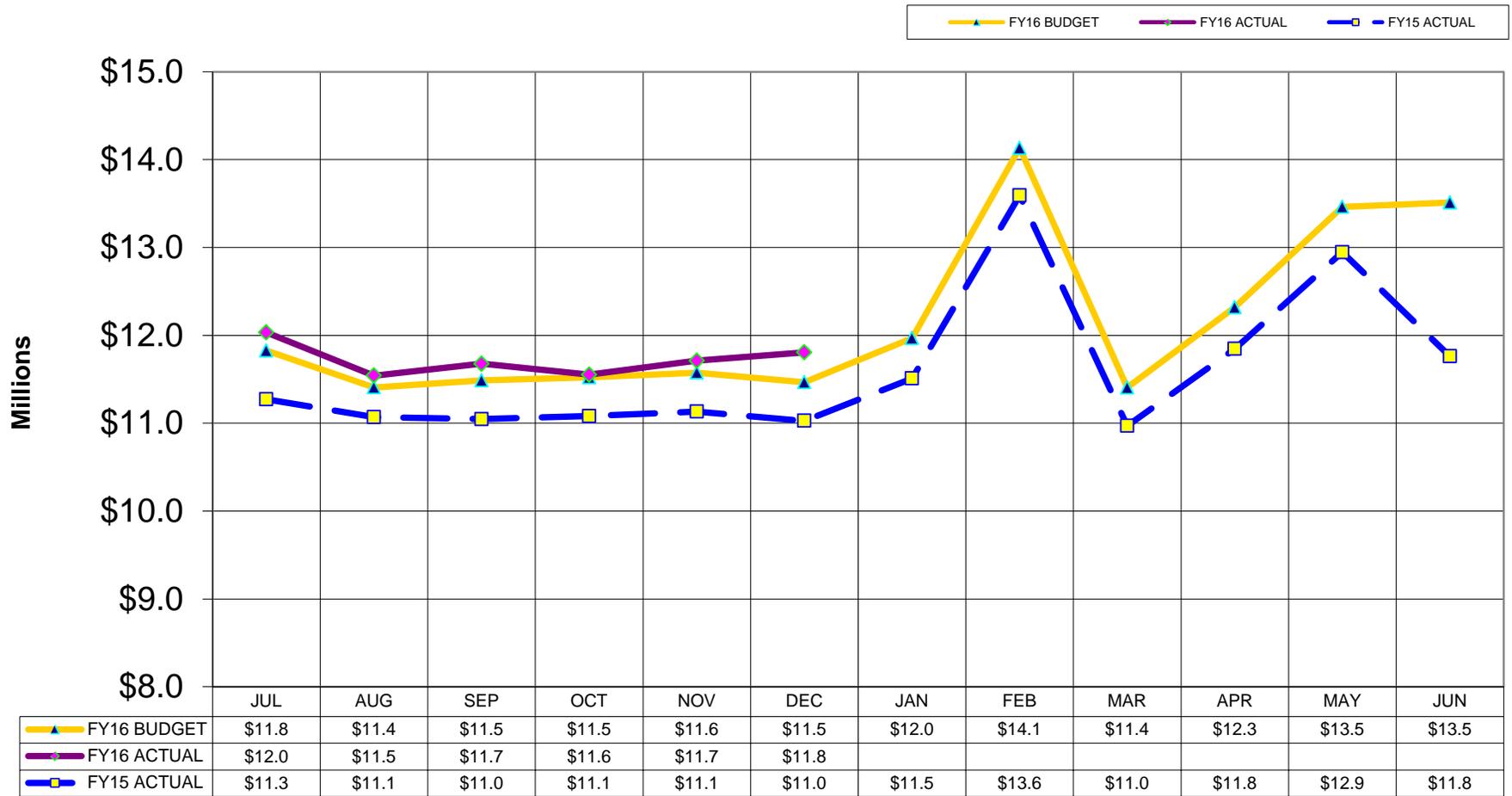
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	11,552,232	4.3%	46,805,105	\$ 2,333,439	5.2%	46,242,106	46,805,105	\$ 562,999	1.2%
NOV	11,133,216	55,604,882	11,711,658	5.2%	58,516,763	\$ 2,911,881	5.2%	57,818,541	58,516,763	\$ 698,222	1.2%
DEC	11,027,539	66,632,421	11,805,769	7.1%	70,322,532	\$ 3,690,111	5.5%	69,285,092	70,322,532	\$ 1,037,440	1.5%
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>\$ 70,322,532</u>									

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



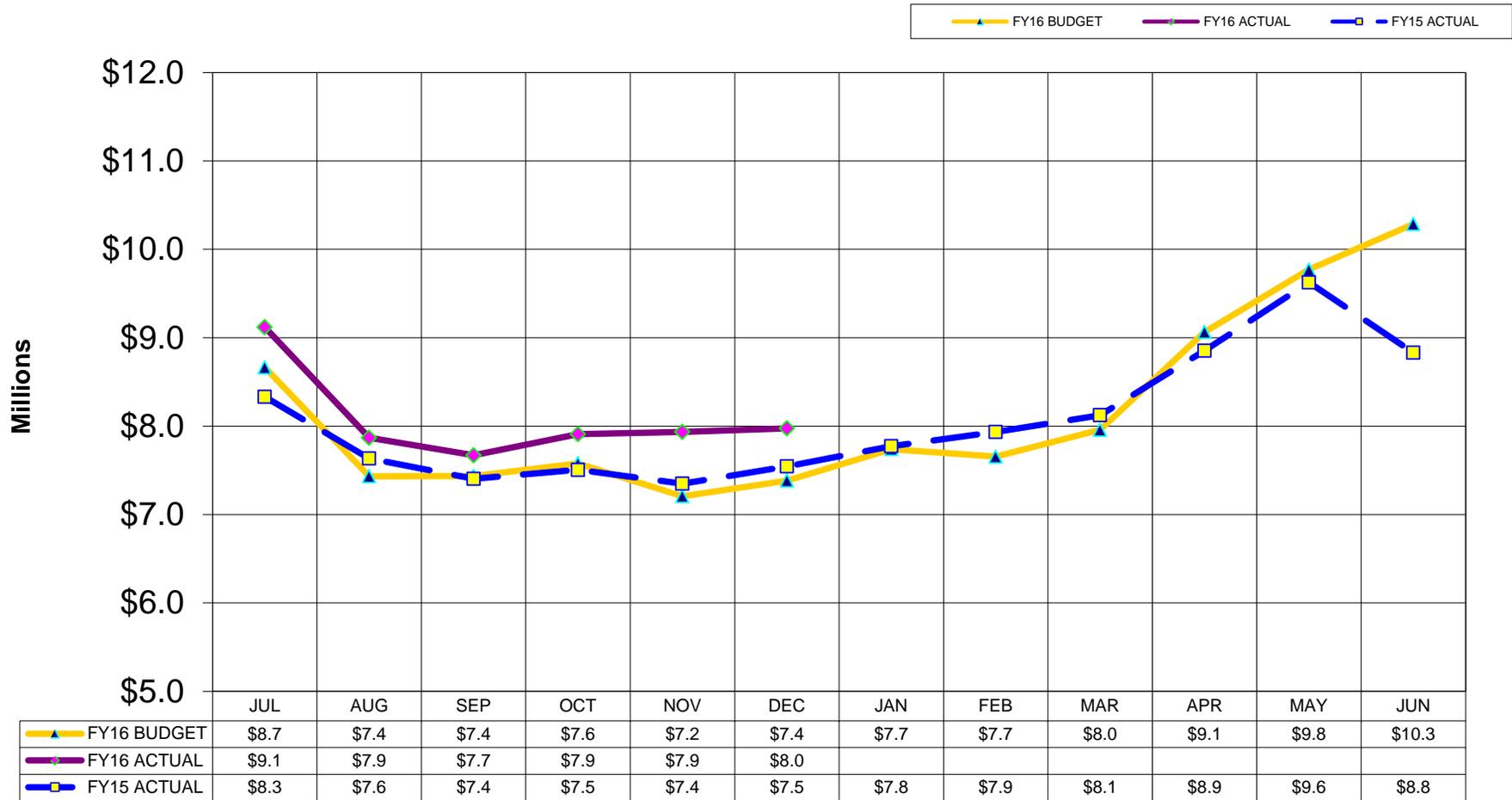
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		32,563,732	\$ 1,686,889	5.5%	31,112,146	32,563,732	\$ 1,451,586	4.7%	
NOV	7,350,154	38,226,997		40,497,674	\$ 2,270,676	5.9%	38,319,196	40,497,674	\$ 2,178,478	5.7%	
DEC	7,545,645	45,772,642		48,473,198	\$ 2,700,556	5.9%	45,702,187	48,473,198	\$ 2,771,011	6.1%	
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>\$ 48,473,198</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).