



# Maricopa County

Office of Assistant County Manager and Department of Finance

**Shelby L. Scharbach**  
CPA, CGFM  
Assistant County  
Manager and  
Chief Financial Officer  
301 West Jefferson Street  
Suite 960  
Phoenix, AZ 85003-2143  
Phone: 602.506-3561  
Fax: 602.506-4451  
[www.maricopa.gov/finance](http://www.maricopa.gov/finance)

To: Joy Rich, County Manager

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

Date: October 3, 2017

Re: FY 16-17 Executive Summary – June 2017

---

Attached is the General Fund and Detention Fund financial activity through June 30, 2017. 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 \$14.1m over the estimate that was used when preparing the FY 16-17 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  $\pm 15$  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.

**The following financial information and commentaries are through June 30, 2017 (13<sup>th</sup> period, which closed September 19<sup>th</sup>). It is anticipated that there will be adjusting entries after the 13<sup>th</sup> period close which will immaterially change revenues and/or expenditures. It is anticipated that the audited financial statements will be available in December 2017.**

## General Fund Variance Analysis

### General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$3,396,675:** The FY 16-17 Sales Tax revenue reflects a YTD positive budget variance of \$3.4m or 0.7 percent. The FY 16-17 Sales Tax revenue budget of \$516.9m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 5.1 percent over the FY 15-16 'most likely' forecast. Pursuant to Arizona Revised Statute §42-5029, County population and net assessed valuations are factors in the State's shared revenue distribution formula. As compared to June 2016, the June 2017 month-end sales tax is 6.8 percent higher, while the year-to-date is 4.0 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 15-16 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 (53%), restaurants and bars (12%), utilities (9%), contracting (11%), rentals of personal property (3%), and various other categories (12%).

In the July 2017 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2017 sales tax collections were 14.3 percent above June 2016. Maricopa County's unemployment rate is 4.5 percent as of June 2017, which remains below the State rate of 5.3 percent, and is equal to the United States unemployment rate of 4.5 percent.

- **Property Tax Revenue (Operating) YTD variance of \$852,765:** The FY 16-17 Property Tax revenue reflects a YTD positive budget variance of \$852.8 thousand or 0.2 percent. The FY 16-17 Property Tax revenue budget of \$500.1m reflects a 7.4 percent increase from the FY 15-16 budget and levy. The budget also includes an estimated 1.2 percent delinquency rate. FY 16-17 YTD collections through June 2017 are 98.3 percent of the adopted levy compared to a historical average of 97.1 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 \$2,331,083:** The FY 16-17 VLT revenue reflects a YTD positive budget variance of \$2.3m or 1.6 percent. The FY 16-17 VLT revenue budget of \$150.0m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 8.4 percent over the FY 15-16 'most likely' forecast. According to the US Bureau of Economic Analysis (most recent), June 2017 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.6 million units. As compared to June 2016, the June 2017 SAAR is 2.3 percent less, and is 0.6 percent less 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.
- **Miscellaneous Revenue (Operating) YTD variance of \$11,672,270:** The FY 16-17 miscellaneous revenue reflects a YTD positive budget variance of \$11.7m or 24.0 percent. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (52%), Recorder's Office (24%), and Clerk of the Superior Court (15%).
- **Interest Revenue (Operating) YTD variance of \$1,538,285:** The FY 16-17 interest revenue reflects a YTD positive budget variance of \$1.5m or 64.1 percent. The FY 16-17 interest revenue budget of \$2.4m is a conservative projection based on the prior year's interest yield and is calendarized evenly over the course of the year.
- **Total Non-Recurring Revenue (Operating) YTD variance of \$3,739,709:** The FY 16-17 non-recurring revenue reflects a YTD positive budget variance of \$3.7m or 19.3 percent and is primarily comprised of the following:
  - Positive variance of \$3.0m for non-budgeted Election services revenue
  - Negative variance of \$5.2m for County vehicles financed (revenue) through a capital lease which did not occur
  - Positive variance of \$4.9m for reimbursement from the State related to a one time reduction in Juvenile Corrections Mandated Contributions

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$17,616,195:** Current YTD expenditures are 3.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (44%), Sheriff's Office (10%), and Clerk of the Superior Court (8%).



interest yield and is calendarized evenly over the course of the year. The negative variance related to proceeds from financing is due to budgeted revenues from the financing of County vehicles which did not occur.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,000,752:** Current YTD expenditures are 1.3 percent under budget. This variance is primarily comprised of the following:
  - Positive variance of \$3.5m for Correctional Health for outpatient treatment and evaluation
  - Positive variance of \$1.2m for Non-Departmental for general public safety
  - Negative variance of \$1.4m for the Sheriff's Office is the result of overtime for detention officer positions; however they are under budget overall.
- **Services Expenditures (Operating) YTD variance of \$7,133,288:** Current YTD expenditures are 12.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (49%), Non-Departmental (25%), Adult Probation (12%), and Juvenile Probation (7%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$247,945:** Current YTD expenditures are 19.5 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 \$27,452,101:** Current YTD expenditures are 75.5 percent under budget. Non-Departmental comprises this positive variance as expenditures for general public safety are under budget.

#### Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$3,424,458:** The FY 16-17 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$109,578,779 is more than budgeted YTD revenue of \$106,154,321 resulting in a positive budget variance of \$3.4m or 3.2 percent. The FY 16-17 HURF revenue budget of \$106.2m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 8.1 percent over the FY 15-16 'most likely' forecast. In addition, February 2017 collections included an additional \$4.1m distribution as directed by House Bill 2708, Section 8. For additional monthly revenue information and comparisons to FY 15-16 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: Budget Director  
Deputy Budget Director  
Budget Office Supervisors  
DOF Director  
DOF Finance Managers



# General Fund Executive Summary As of 06/30/17

## Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	516,863,039	516,863,039	520,259,714	3,396,675
Property Tax	500,147,476	500,147,476	501,000,241	852,765
Vehicle License Tax	149,955,458	149,955,458	152,286,541	2,331,083
Intergovernmental	34,980,482	34,980,482	38,747,906	3,767,424
Miscellaneous	48,673,820	48,673,820	60,346,090	11,672,270
Interest	2,400,000	2,400,000	3,938,285	1,538,285
Transfers In	4,947	4,947	4,947	0
<b>Total Operating Revenues</b>	<b>1,253,025,222</b>	<b>1,253,025,222</b>	<b>1,276,583,725</b>	<b>23,558,503</b>
<b>Total Non Recurring Revenues</b>	<b>19,359,515</b>	<b>19,359,515</b>	<b>23,099,224</b>	<b>3,739,709</b>
<b>Total Revenues</b>	<b>1,272,384,737</b>	<b>1,272,384,737</b>	<b>1,299,682,949</b>	<b>27,298,212</b>

## Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	552,184,849	552,184,849	534,568,654	17,616,195
Supplies	14,667,299	14,667,299	16,937,205	(2,269,906)
Services	188,719,002	188,719,002	156,846,738	31,872,264
Intergovernmental Payments	243,018,162	243,018,162	245,946,718	(2,928,556)
Capital Outlay	5,193,985	5,193,985	5,542,379	(348,394)
Debt Service	10,000	10,000	245	9,755
Transfers Out	249,231,925	249,231,925	214,070,360	35,161,565
<b>Total Operating Expenditures</b>	<b>1,253,025,222</b>	<b>1,253,025,222</b>	<b>1,173,912,299</b>	<b>79,112,923</b>
<b>Total Non Recurring Expenditures</b>	<b>153,303,678</b>	<b>153,303,678</b>	<b>107,240,887</b>	<b>46,062,791</b>
<b>Total Expenditures</b>	<b>1,406,328,900</b>	<b>1,406,328,900</b>	<b>1,281,153,186</b>	<b>125,175,714</b>
Excess (Deficiency) of Revenues Over Expenditures	(133,944,163)	(133,944,163)	18,529,763	152,473,926
Beginning Fund Balance (audited)	133,944,163	133,944,163	148,040,351	14,096,188
Revenues	1,272,384,737	1,272,384,737	1,299,682,949	27,298,212
Expenditures	1,406,328,900	1,406,328,900	1,281,153,186	125,175,714
Ending Fund Balance	0	0	166,570,114	166,570,114
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	166,570,114	166,570,114

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 06/30/17

### Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	24,404,617	24,404,617	23,327,669	1,076,948	4.41%
Assistant County Manager 940	301,337	301,337	187,567	113,770	37.76%
Assistant County Manager 950	906,063	906,063	447,431	458,632	50.62%
Board of Supervisors Dist 1	382,871	382,871	363,933	18,938	4.95%
Board of Supervisors Dist 2	382,871	382,871	380,685	2,186	0.57%
Board of Supervisors Dist 3	382,871	382,871	359,698	23,173	6.05%
Board of Supervisors Dist 4	382,871	382,871	376,373	6,498	1.70%
Board of Supervisors Dist 5	382,871	382,871	372,063	10,808	2.82%
Budget	2,465,697	2,465,697	1,870,080	595,617	24.16%
Call Center	1,745,152	1,745,152	1,613,524	131,628	7.54%
Clerk of the Board	1,478,020	1,478,020	1,200,206	277,814	18.80%
County Attorney	8,941,999	8,941,999	8,649,066	292,933	3.28%
County Manager	2,677,972	2,677,972	2,461,361	216,611	8.09%
Deputy County Manager 920	1,503,174	1,503,174	1,140,829	362,345	24.11%
Elections	23,126,433	23,126,433	22,797,865	328,568	1.42%
Finance	2,906,344	2,906,344	2,861,316	45,028	1.55%
Human Resources	4,559,459	4,559,459	4,377,821	181,638	3.98%
Internal Audit	1,924,489	1,924,489	1,804,389	120,100	6.24%
Procurement Services	2,482,132	2,482,132	2,443,366	38,766	1.56%
Recorder	2,345,337	2,345,337	2,015,813	329,524	14.05%
Treasurer	5,998,018	5,998,018	5,785,414	212,604	3.54%
<b>Subtotal</b>	<b>89,680,598</b>	<b>89,680,598</b>	<b>84,836,470</b>	<b>4,844,128</b>	<b>5.40%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Clerk of the Superior Court	35,625,944	35,625,944	34,702,356	923,588	2.59%
Constables	3,368,393	3,368,393	3,286,601	81,792	2.43%
County Attorney	80,113,448	80,113,448	79,929,136	184,312	0.23%
Emergency Management	259,006	259,006	237,564	21,442	8.28%
Judicial Branch*	156,423,620	156,423,620	154,638,219	1,785,401	1.14%
Justice Courts	18,624,435	18,624,435	18,448,326	176,109	0.95%
Planning and Development	868,232	868,232	868,232	0	0.00%
Public Defense System*	132,074,781	132,074,781	123,969,200	8,105,581	6.14%
Public Fiduciary	3,905,571	3,905,571	3,816,920	88,651	2.27%
Sheriff	118,760,497	118,760,497	113,936,165	4,824,332	4.06%
<b>Subtotal</b>	<b>550,023,927</b>	<b>550,023,927</b>	<b>533,832,719</b>	<b>16,191,208</b>	<b>2.94%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Air Quality	1,119,037	1,119,037	1,009,511	109,526	9.79%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	3,542,152	3,542,152	3,425,949	116,203	3.28%
Environmental Services	4,689,481	4,689,481	4,502,609	186,872	3.98%
Human Services	2,383,708	2,383,708	2,355,954	27,754	1.16%
Medical Examiner	10,687,891	10,687,891	10,246,729	441,162	4.13%
Public Health	12,094,552	12,094,552	11,989,332	105,220	0.87%
Waste Resources and Recycling	4,207,411	4,207,411	4,204,357	3,054	0.07%
<b>Subtotal</b>	<b>39,483,186</b>	<b>39,483,186</b>	<b>38,493,396</b>	<b>989,790</b>	<b>2.51%</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 06/30/17

Parks and Recreation	1,237,244	1,237,244	1,104,970	132,274	10.69%
<b>Subtotal</b>	<b>1,237,244</b>	<b>1,237,244</b>	<b>1,104,970</b>	<b>132,274</b>	<b>10.69%</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	3,007,082	3,007,082	2,931,292	75,790	2.52%
<b>Subtotal</b>	<b>3,007,082</b>	<b>3,007,082</b>	<b>2,931,292</b>	<b>75,790</b>	<b>2.52%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Employee Benefits and Health	283,762	283,762	258,807	24,955	8.79%
Enterprise Technology	31,344,954	31,344,954	29,736,561	1,608,393	5.13%
Facilities Management	46,394,418	46,394,418	41,613,247	4,781,171	10.31%
Non Departmental	644,873,729	644,873,729	548,345,723	96,528,006	14.97%
<b>Subtotal</b>	<b>722,896,863</b>	<b>722,896,863</b>	<b>619,954,339</b>	<b>102,942,524</b>	<b>14.24%</b>
<b>Total Expenditures</b>	<b>1,406,328,900</b>	<b>1,406,328,900</b>	<b>1,281,153,186</b>	<b>125,175,714</b>	<b>8.90%</b>

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 06/30/17**

**Total Expenditures (Operating and Non-Recurring)**

<b>Judicial Branch</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Adult Probation	51,941,521	51,941,521	51,786,148	155,373	0.30%
Juvenile Probation	17,069,012	17,069,012	16,269,919	799,093	4.68%
Superior Court	87,413,087	87,413,087	86,582,152	830,935	0.95%
<b>Total Judicial Branch</b>	<b>156,423,620</b>	<b>156,423,620</b>	<b>154,638,219</b>	<b>1,785,401</b>	<b>1.14%</b>
<b>Public Defense System</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD -Actual</b>	<b>YTD - Variance</b>	<b>%of Variance</b>
Contract Counsel	53,821,610	53,821,610	46,384,159	7,437,451	13.82%
Legal Advocate	12,498,897	12,498,897	12,352,549	146,348	1.17%
Legal Defender	14,022,096	14,022,096	14,016,335	5,761	0.04%
Public Advocate	9,454,607	9,454,607	9,281,327	173,280	1.83%
Public Defender	42,277,571	42,277,571	41,934,831	342,740	0.81%
<b>Total Public Defense System</b>	<b>132,074,781</b>	<b>132,074,781</b>	<b>123,969,200</b>	<b>8,105,581</b>	<b>6.14%</b>

Note: Totals may not foot due to rounding.





# Detention Operations Fund

## Executive Summary

### As of 06/30/17

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	149,670,043	149,670,043	152,780,682	3,110,639
Intergovernmental	26,086,372	26,086,372	26,174,115	87,743
Miscellaneous	106,383	106,383	141,671	35,288
Transfers In	209,591,903	209,591,903	192,618,191	(16,973,712)
<b>Total Operating Revenues</b>	<b>385,454,701</b>	<b>385,454,701</b>	<b>371,714,658</b>	<b>(13,740,043)</b>
<b>Total Non Recurring Revenues</b>	<b>2,016,714</b>	<b>2,016,714</b>	<b>1,232,186</b>	<b>(784,528)</b>
<b>Total Revenues</b>	<b>387,471,415</b>	<b>387,471,415</b>	<b>372,946,844</b>	<b>(14,524,571)</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	299,344,417	299,344,417	295,343,665	4,000,752
Supplies	24,906,816	24,906,816	23,102,841	1,803,975
Services	59,326,021	59,326,021	52,192,733	7,133,288
Intergovernmental Payments	0	0	67,895	(67,895)
Capital Outlay	1,270,948	1,270,948	1,023,003	247,945
Transfers Out	606,499	606,499	592,447	14,052
<b>Total Operating Expenditures</b>	<b>385,454,701</b>	<b>385,454,701</b>	<b>372,322,584</b>	<b>13,132,117</b>
<b>Total Non Recurring Expenditures</b>	<b>36,373,141</b>	<b>36,373,141</b>	<b>8,921,040</b>	<b>27,452,101</b>
<b>Total Expenditures</b>	<b>421,827,842</b>	<b>421,827,842</b>	<b>381,243,624</b>	<b>40,584,218</b>
Excess (Deficiency) of Revenues Over Expenditures	(34,356,427)	(34,356,427)	(8,296,780)	26,059,647
Beginning Fund Balance (audited)	34,356,427	34,356,427	41,043,109	6,686,682
Revenues	387,471,415	387,471,415	372,946,844	(14,524,571)
Expenditures	421,827,842	421,827,842	381,243,624	40,584,218
Ending Fund Balance	0	0	32,746,329	32,746,329
Restricted Fund Balance	0	0	32,746,329	32,746,329
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	0	0

Note: Totals may not foot due to rounding.

\* Ending Fund Balance consists of Assigned and Unassigned Fund Balance



## Detention Operations Fund Expenditures by Agency As of 06/30/17

### Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	419,068	419,068	380,176	38,892	9.28%
<b>Subtotal</b>	<b>419,068</b>	<b>419,068</b>	<b>380,176</b>	<b>38,892</b>	<b>9.28%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Integrated Crim Justice Info	1,697,008	1,697,008	1,593,858	103,150	6.08%
Judicial Branch*	69,790,481	69,790,481	68,568,464	1,222,017	1.75%
Sheriff	216,679,824	216,679,824	214,929,559	1,750,265	0.81%
<b>Subtotal</b>	<b>288,167,313</b>	<b>288,167,313</b>	<b>285,091,881</b>	<b>3,075,432</b>	<b>1.07%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	65,322,320	65,322,320	62,162,871	3,159,449	4.84%
<b>Subtotal</b>	<b>65,322,320</b>	<b>65,322,320</b>	<b>62,162,871</b>	<b>3,159,449</b>	<b>4.84%</b>
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	679,906	679,906	427,048	252,858	37.19%
<b>Subtotal</b>	<b>679,906</b>	<b>679,906</b>	<b>427,048</b>	<b>252,858</b>	<b>37.19%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,001,031	1,001,031	944,173	56,858	5.68%
Facilities Management	26,177,158	26,177,158	22,423,355	3,753,803	14.34%
Non Departmental	40,061,046	40,061,046	9,814,121	30,246,925	75.50%
<b>Subtotal</b>	<b>67,239,235</b>	<b>67,239,235</b>	<b>33,181,649</b>	<b>34,057,586</b>	<b>50.65%</b>
<b>Total Expenditures</b>	<b>421,827,842</b>	<b>421,827,842</b>	<b>381,243,624</b>	<b>40,584,218</b>	<b>9.62%</b>

Note: Totals may not foot due to rounding.

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

## **Detailed Expenditure Reports**



## General Fund Expenditures Summary As of 06/30/17

**Total Expenditures (Operating and Non-Recurring)**

<b>Non-Departmental Expenditures - D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	10,559,371	10,559,371	2,787,298	7,772,073
Supplies	20,011	20,011	14,986	5,025
Services	50,362,094	50,362,094	3,674,786	46,687,308
Intergovernmental Payments	242,623,694	242,623,694	245,436,809	(2,813,115)
Capital Outlay	4,793,321	4,793,321	3,771,641	1,021,680
Debt Service	10,000	10,000	245	9,755
Transfers Out	336,505,238	336,505,238	292,659,958	43,845,280
<b>Non-Departmental Expenditures - D470</b>	<b>644,873,729</b>	<b>644,873,729</b>	<b>548,345,723</b>	<b>96,528,006</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	541,721,565	541,721,565	531,938,642	9,782,923
Supplies	16,828,014	16,828,014	19,091,111	(2,263,097)
Services	195,156,583	195,156,583	173,907,703	21,248,880
Intergovernmental Payments	394,468	394,468	509,909	(115,441)
Capital Outlay	3,728,796	3,728,796	3,725,893	2,903
Transfers Out	3,625,745	3,625,745	3,634,205	(8,460)
<b>Expenditures - Excluding D470</b>	<b>761,455,171</b>	<b>761,455,171</b>	<b>732,807,463</b>	<b>28,647,708</b>

<b>Total Expenditures (Operating and Non-Recurring)</b>	<b>1,406,328,900</b>	<b>1,406,328,900</b>	<b>1,281,153,186</b>	<b>125,175,714</b>
---------------------------------------------------------	----------------------	----------------------	----------------------	--------------------

Note: Totals may not foot due to rounding.



## General Fund Non-Departmental Expenditures Summary As of 06/30/17

### Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	10,559,371	10,559,371	2,787,298	7,772,073
Supplies	20,011	20,011	14,986	5,025
Services	18,131,544	18,131,544	2,169,789	15,961,755
Intergovernmental Payments	242,623,694	242,623,694	245,436,809	(2,813,115)
Capital Outlay	4,543,321	4,543,321	3,564,559	978,762
Debt Service	10,000	10,000	245	9,755
Transfers Out	248,854,956	248,854,956	213,684,931	35,170,025
<b>Total Operating Expenditures</b>	<b>524,742,897</b>	<b>524,742,897</b>	<b>467,658,617</b>	<b>57,084,280</b>

Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Services	32,230,550	32,230,550	1,504,996	30,725,554
Capital Outlay	250,000	250,000	207,083	42,917
Transfers Out	87,650,282	87,650,282	78,975,027	8,675,255
<b>Total Non Recurring Expenditures</b>	<b>120,130,832</b>	<b>120,130,832</b>	<b>80,687,106</b>	<b>39,443,726</b>
<b>Total Expenditures</b>	<b>644,873,729</b>	<b>644,873,729</b>	<b>548,345,723</b>	<b>96,528,006</b>

Note: Totals may not foot due to rounding.



## General Fund Expenditures by Agency As of 06/30/17

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	24,404,617	24,404,617	23,327,669	1,076,948	4.41%
Assistant County Manager 940	301,337	301,337	187,567	113,770	37.76%
Assistant County Manager 950	436,956	436,956	432,424	4,532	1.04%
Board of Supervisors Dist 1	382,871	382,871	363,933	18,938	4.95%
Board of Supervisors Dist 2	382,871	382,871	380,685	2,186	0.57%
Board of Supervisors Dist 3	382,871	382,871	359,698	23,173	6.05%
Board of Supervisors Dist 4	382,871	382,871	376,373	6,498	1.70%
Board of Supervisors Dist 5	382,871	382,871	372,063	10,808	2.82%
Budget	2,465,697	2,465,697	1,870,080	595,617	24.16%
Call Center	1,745,152	1,745,152	1,613,524	131,628	7.54%
Clerk of the Board	1,264,401	1,264,401	1,200,206	64,195	5.08%
County Attorney	8,941,999	8,941,999	8,649,066	292,933	3.28%
County Manager	2,677,972	2,677,972	2,461,361	216,611	8.09%
Deputy County Manager 920	1,503,174	1,503,174	1,140,829	362,345	24.11%
Elections	8,858,473	8,858,473	8,848,019	10,454	0.12%
Finance	2,906,344	2,906,344	2,861,316	45,028	1.55%
Human Resources	4,331,532	4,331,532	4,253,316	78,216	1.81%
Internal Audit	1,924,489	1,924,489	1,804,389	120,100	6.24%
Procurement Services	2,482,132	2,482,132	2,443,368	38,764	1.56%
Recorder	2,345,337	2,345,337	2,015,813	329,524	14.05%
Treasurer	5,963,018	5,963,018	5,757,914	205,104	3.44%
<b>Subtotal</b>	<b>74,466,985</b>	<b>74,466,985</b>	<b>70,719,613</b>	<b>3,747,372</b>	<b>5.03%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	34,131,403	34,131,403	33,323,305	808,098	2.37%
Constables	3,297,832	3,297,832	3,245,351	52,481	1.59%
County Attorney	80,113,448	80,113,448	79,929,136	184,312	0.23%
Emergency Management	259,006	259,006	237,564	21,442	8.28%
Judicial Branch*	152,630,120	152,630,120	151,581,657	1,048,463	0.69%
Justice Courts	18,124,108	18,124,108	18,123,407	701	0.00%
Planning and Development	868,232	868,232	868,232	0	0.00%
Public Defense System*	129,353,401	129,353,401	122,872,784	6,480,617	5.01%
Public Fiduciary	3,905,571	3,905,571	3,816,920	88,651	2.27%
Sheriff	116,914,547	116,914,547	112,723,987	4,190,560	3.58%
<b>Subtotal</b>	<b>539,597,668</b>	<b>539,597,668</b>	<b>526,722,344</b>	<b>12,875,324</b>	<b>2.39%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	810,957	810,957	810,957	0	0.00%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	3,542,152	3,542,152	3,425,949	116,203	3.28%
Environmental Services	4,203,894	4,203,894	4,142,137	61,757	1.47%
Human Services	2,260,912	2,260,912	2,244,723	16,189	0.72%
Medical Examiner	10,323,582	10,323,582	10,199,703	123,879	1.20%
Public Health	12,094,552	12,094,552	11,989,332	105,220	0.87%
Waste Resources and Recycling	4,207,411	4,207,411	4,204,357	3,054	0.07%
<b>Subtotal</b>	<b>38,202,414</b>	<b>38,202,414</b>	<b>37,776,113</b>	<b>426,301</b>	<b>1.12%</b>

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
------------------------	----------------	--------------	--------------	----------------	---------------

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 06/30/17

Parks and Recreation	874,325	874,325	792,071	82,254	9.41%
<b>Subtotal</b>	<b>874,325</b>	<b>874,325</b>	<b>792,071</b>	<b>82,254</b>	<b>9.41%</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	2,747,082	2,747,082	2,743,406	3,676	0.13%
<b>Subtotal</b>	<b>2,747,082</b>	<b>2,747,082</b>	<b>2,743,406</b>	<b>3,676</b>	<b>0.13%</b>
<b>Other</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Employee Benefits and Health	283,762	283,762	258,807	24,955	8.79%
Enterprise Technology	25,854,992	25,854,992	25,707,739	147,253	0.57%
Facilities Management	46,255,097	46,255,097	41,533,589	4,721,508	10.21%
Non Departmental	524,742,897	524,742,897	467,658,617	57,084,280	10.88%
<b>Subtotal</b>	<b>597,136,748</b>	<b>597,136,748</b>	<b>535,158,752</b>	<b>61,977,996</b>	<b>10.38%</b>
<b>Total Operating Expenditures</b>	<b>1,253,025,222</b>	<b>1,253,025,222</b>	<b>1,173,912,299</b>	<b>79,112,923</b>	<b>6.31%</b>
<b>Non Recurring</b>					
<b>General Government</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Assistant County Manager 950	469,107	469,107	15,007	454,100	96.80%
Clerk of the Board	213,619	213,619	0	213,619	100.00%
Elections	14,267,960	14,267,960	13,949,846	318,114	2.23%
Finance	0	0	(0)	0	0.00%
Human Resources	227,927	227,927	124,506	103,421	45.37%
Procurement Services	0	0	(2)	2	0.00%
Treasurer	35,000	35,000	27,500	7,500	21.43%
<b>Subtotal</b>	<b>15,213,613</b>	<b>15,213,613</b>	<b>14,116,857</b>	<b>1,096,756</b>	<b>7.21%</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Clerk of the Superior Court	1,494,541	1,494,541	1,379,051	115,490	7.73%
Constables	70,561	70,561	41,250	29,311	41.54%
Judicial Branch*	3,793,500	3,793,500	3,056,562	736,938	19.43%
Justice Courts	500,327	500,327	324,919	175,408	35.06%
Public Defense System*	2,721,380	2,721,380	1,096,415	1,624,965	59.71%
Sheriff	1,845,950	1,845,950	1,212,178	633,772	34.33%
<b>Subtotal</b>	<b>10,426,259</b>	<b>10,426,259</b>	<b>7,110,375</b>	<b>3,315,884</b>	<b>31.80%</b>
<b>Health Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Air Quality	308,080	308,080	198,554	109,526	35.55%
Environmental Services	485,587	485,587	360,472	125,115	25.77%
Human Services	122,796	122,796	111,231	11,565	9.42%
Medical Examiner	364,309	364,309	47,025	317,284	87.09%
<b>Subtotal</b>	<b>1,280,772</b>	<b>1,280,772</b>	<b>717,283</b>	<b>563,489</b>	<b>44.00%</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Parks and Recreation	362,919	362,919	312,899	50,020	13.78%
<b>Subtotal</b>	<b>362,919</b>	<b>362,919</b>	<b>312,899</b>	<b>50,020</b>	<b>13.78%</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
County School Superintendent	260,000	260,000	187,886	72,114	27.74%
<b>Subtotal</b>	<b>260,000</b>	<b>260,000</b>	<b>187,886</b>	<b>72,114</b>	<b>27.74%</b>

Note: Totals may not foot due to rounding.

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



## General Fund Expenditures by Agency As of 06/30/17

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	5,489,962	5,489,962	4,028,822	1,461,140	26.61%
Facilities Management	139,321	139,321	79,658	59,663	42.82%
Non Departmental	120,130,832	120,130,832	80,687,106	39,443,726	32.83%
<b>Subtotal</b>	<b>125,760,115</b>	<b>125,760,115</b>	<b>84,795,587</b>	<b>40,964,528</b>	<b>32.57%</b>
<b>Total Non Recurring Expenditures</b>	<b>153,303,678</b>	<b>153,303,678</b>	<b>107,240,887</b>	<b>46,062,791</b>	<b>30.05%</b>
<b>Total Expenditures</b>	<b>1,406,328,900</b>	<b>1,406,328,900</b>	<b>1,281,153,186</b>	<b>125,175,714</b>	<b>8.90%</b>

Note: Totals may not foot due to rounding.

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





## Detention Operations Fund Expenditures by Agency As of 06/30/17

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	419,068	419,068	380,176	38,892	9.28%
<b>Subtotal</b>	<b>419,068</b>	<b>419,068</b>	<b>380,176</b>	<b>38,892</b>	<b>9.28%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Integrated Crim Justice Info	1,697,008	1,697,008	1,593,858	103,150	6.08%
Judicial Branch*	69,763,481	69,763,481	68,547,522	1,215,959	1.74%
Sheriff	216,679,824	216,679,824	214,929,559	1,750,265	0.81%
<b>Subtotal</b>	<b>288,140,313</b>	<b>288,140,313</b>	<b>285,070,939</b>	<b>3,069,374</b>	<b>1.07%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	65,209,847	65,209,847	62,142,853	3,066,994	4.70%
<b>Subtotal</b>	<b>65,209,847</b>	<b>65,209,847</b>	<b>62,142,853</b>	<b>3,066,994</b>	<b>4.70%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,001,031	1,001,031	944,173	56,858	5.68%
Facilities Management	26,152,106	26,152,106	22,415,776	3,736,330	14.29%
Non Departmental	4,532,336	4,532,336	1,368,668	3,163,668	69.80%
<b>Subtotal</b>	<b>31,685,473</b>	<b>31,685,473</b>	<b>24,728,616</b>	<b>6,956,857</b>	<b>21.96%</b>

<b>Total Operating Expenditures</b>	<b>385,454,701</b>	<b>385,454,701</b>	<b>372,322,584</b>	<b>13,132,117</b>	<b>3.41%</b>
-------------------------------------	--------------------	--------------------	--------------------	-------------------	--------------

### Non Recurring

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	27,000	27,000	20,942	6,058	22.44%
<b>Subtotal</b>	<b>27,000</b>	<b>27,000</b>	<b>20,942</b>	<b>6,058</b>	<b>22.44%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	112,473	112,473	20,018	92,455	82.20%
<b>Subtotal</b>	<b>112,473</b>	<b>112,473</b>	<b>20,018</b>	<b>92,455</b>	<b>82.20%</b>

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	679,906	679,906	427,048	252,858	37.19%
<b>Subtotal</b>	<b>679,906</b>	<b>679,906</b>	<b>427,048</b>	<b>252,858</b>	<b>37.19%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Facilities Management	25,052	25,052	7,579	17,473	69.75%
Non Departmental	35,528,710	35,528,710	8,445,453	27,083,257	76.23%
<b>Subtotal</b>	<b>35,553,762</b>	<b>35,553,762</b>	<b>8,453,032</b>	<b>27,100,730</b>	<b>76.22%</b>

<b>Total Non Recurring Expenditures</b>	<b>36,373,141</b>	<b>36,373,141</b>	<b>8,921,040</b>	<b>27,452,101</b>	<b>75.47%</b>
-----------------------------------------	-------------------	-------------------	------------------	-------------------	---------------

<b>Total Expenditures</b>	<b>421,827,842</b>	<b>421,827,842</b>	<b>381,243,624</b>	<b>40,584,218</b>	<b>9.62%</b>
---------------------------	--------------------	--------------------	--------------------	-------------------	--------------

Note: Totals may not foot due to rounding.

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

## **Charts for Significant Revenue Sources**

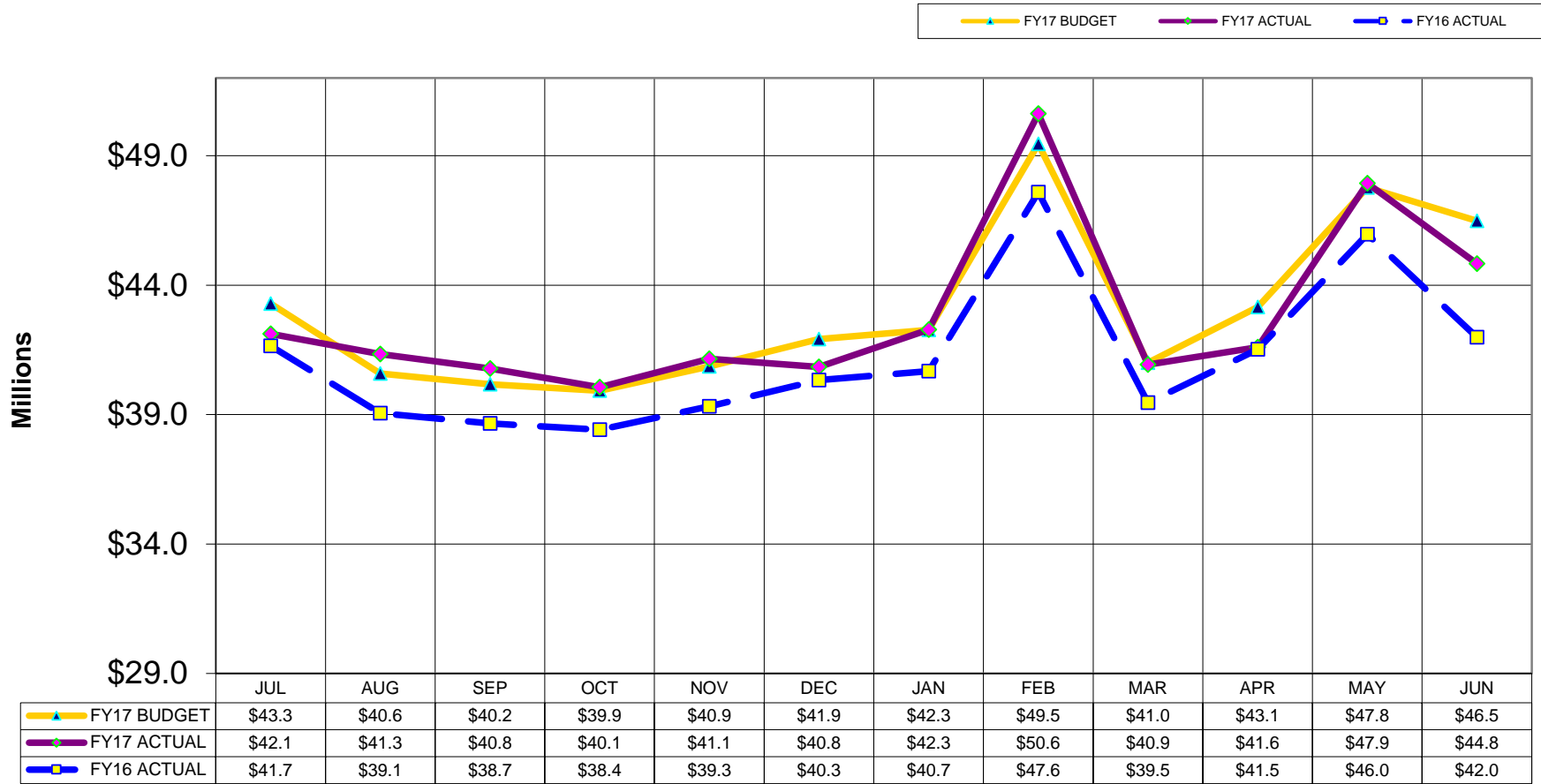
**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 16-17**

ACTUAL FY 15-16		MONTHLY/YTD COLLECTIONS FY 16-17 & COMPARISON TO FY 15-16						YTD BUDGET TO ACTUAL FY 16-17			
		A	B	C (link)	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 41,651,980	\$ 41,651,980	\$ 42,114,030	1.1%	\$ 42,114,030	\$ 462,050	1.1%	\$ 43,285,363	\$ 42,114,030	\$ (1,171,333)	-2.7%
AUG	39,052,432	80,704,412	41,334,521	5.8%	83,448,551	\$ 2,744,139	3.4%	83,869,236	83,448,551	\$ (420,685)	-0.5%
SEP	38,655,903	119,360,314	40,773,720	5.5%	124,222,271	\$ 4,861,957	4.1%	124,041,030	124,222,271	\$ 181,241	0.1%
OCT	38,414,937	157,775,252	40,054,653	4.3%	164,276,925	\$ 6,501,673	4.1%	163,962,409	164,276,925	\$ 314,516	0.2%
NOV	39,315,545	197,090,797	41,149,932	4.7%	205,426,857	\$ 8,336,060	4.2%	204,819,713	205,426,857	\$ 607,144	0.3%
DEC	40,334,727	237,425,524	40,836,631	1.2%	246,263,488	\$ 8,837,964	3.7%	246,736,166	246,263,488	\$ (472,678)	-0.2%
JAN	40,672,768	278,098,292	42,277,196	3.9%	288,540,684	\$ 10,442,392	3.8%	289,003,917	288,540,684	\$ (463,233)	-0.2%
FEB	47,586,554	325,684,846	50,619,297	6.4%	339,159,981	\$ 13,475,135	4.1%	338,456,578	339,159,981	\$ 703,403	0.2%
MAR	39,457,717	365,142,563	40,933,663	3.7%	380,093,644	\$ 14,951,081	4.1%	379,461,630	380,093,644	\$ 632,014	0.2%
APR	41,520,146	406,662,709	41,601,669	0.2%	421,695,313	\$ 15,032,604	3.7%	422,609,989	421,695,313	\$ (914,676)	-0.2%
MAY	45,967,967	452,630,676	47,935,970	4.3%	469,631,283	\$ 17,000,606	3.8%	470,380,590	469,631,283	\$ (749,307)	-0.2%
JUN	41,984,284	494,614,960	44,823,698	6.8%	514,454,981	\$ 19,840,020	4.0%	516,863,039	514,454,981	\$ (2,408,058)	-0.5%

<u>\$ 494,614,960</u>	<u>\$ 514,454,981</u>
Less JV170000001085	(42,114,029.86) Reverse May 16 Accrual
Less JV170000001086	(41,334,521.12) Reverse June 16 Actual received in July 16
Plus JV170000001119	44,879,379.79 Accrue May 17 Actual received in July 17
Plus JV170000001149	42,900,000.00 Accrue Estimate June 17 received in August 17
Plus JV17CA00000103	1,473,904.45 Accrue True-Up June17 received in August 17
<b>Sales Tax Reported in FY17</b>	<b>520,259,714.00 Accrual basis, as reported in the financial statements</b>

Budget 516,863,039.00

## 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 16-17**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 15-16		MONTHLY/YTD COLLECTIONS FY 16-17 & COMPARISON TO FY 15-16						YTD BUDGET TO ACTUAL FY 16-17					
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	\$ 1,312,508	\$ 1,312,508		\$ 1,037,221	-21.0%	\$ 1,037,221	\$ (275,287)	-21.0%	\$ 1,395,923	\$ 1,037,221	\$ (358,702)	-25.7%	1,395,923
AUG	1,573,883	2,886,391		1,610,408	2.3%	2,647,628	\$ (238,763)	-8.3%	3,069,831	2,647,628	\$ (422,203)	-13.8%	1,673,908
SEP	43,770,132	46,656,523		30,429,659	-30.5%	33,077,287	\$ (13,579,236)	-29.1%	49,621,698	33,077,287	\$ (16,544,411)	-33.3%	46,551,867
OCT	149,221,681	195,878,204		125,028,226	-16.2%	158,105,513	\$ (37,772,690)	-19.3%	208,326,906	158,105,513	\$ (50,221,393)	-24.1%	158,705,208
NOV	50,209,664	246,087,868		107,866,250	114.8%	265,971,763	\$ 19,883,895	8.1%	261,727,559	265,971,763	\$ 4,244,204	1.6%	53,400,653
DEC	20,787,510	266,875,378		21,864,335	5.2%	287,836,098	\$ 20,960,720	7.9%	283,836,183	287,836,098	\$ 3,999,915	1.4%	22,108,624
JAN	9,162,973	276,038,351		9,021,257	-1.5%	296,857,355	\$ 20,819,004	7.5%	293,581,493	296,857,355	\$ 3,275,862	1.1%	9,745,310
FEB	14,644,054	290,682,406		14,723,379	0.5%	311,580,735	\$ 20,898,329	7.2%	309,156,225	311,580,735	\$ 2,424,510	0.8%	15,574,732
MAR	24,757,331	315,439,736		25,342,719	2.4%	336,923,454	\$ 21,483,717	6.8%	335,486,965	336,923,454	\$ 1,436,489	0.4%	26,330,740
APR	99,589,565	415,029,301		124,630,495	25.1%	461,553,949	\$ 46,524,648	11.2%	441,405,773	461,553,949	\$ 20,148,176	4.6%	105,918,808
MAY	49,795,912	464,825,213		35,570,244	-28.6%	497,124,193	\$ 32,298,980	6.9%	494,366,378	497,124,193	\$ 2,757,815	0.6%	52,960,605
JUN	5,435,645	470,260,858		4,876,048	-10.3%	502,000,241	\$ 31,739,383	6.7%	500,147,476	502,000,241	\$ 1,852,765	0.4%	5,781,098
											500,147,476		

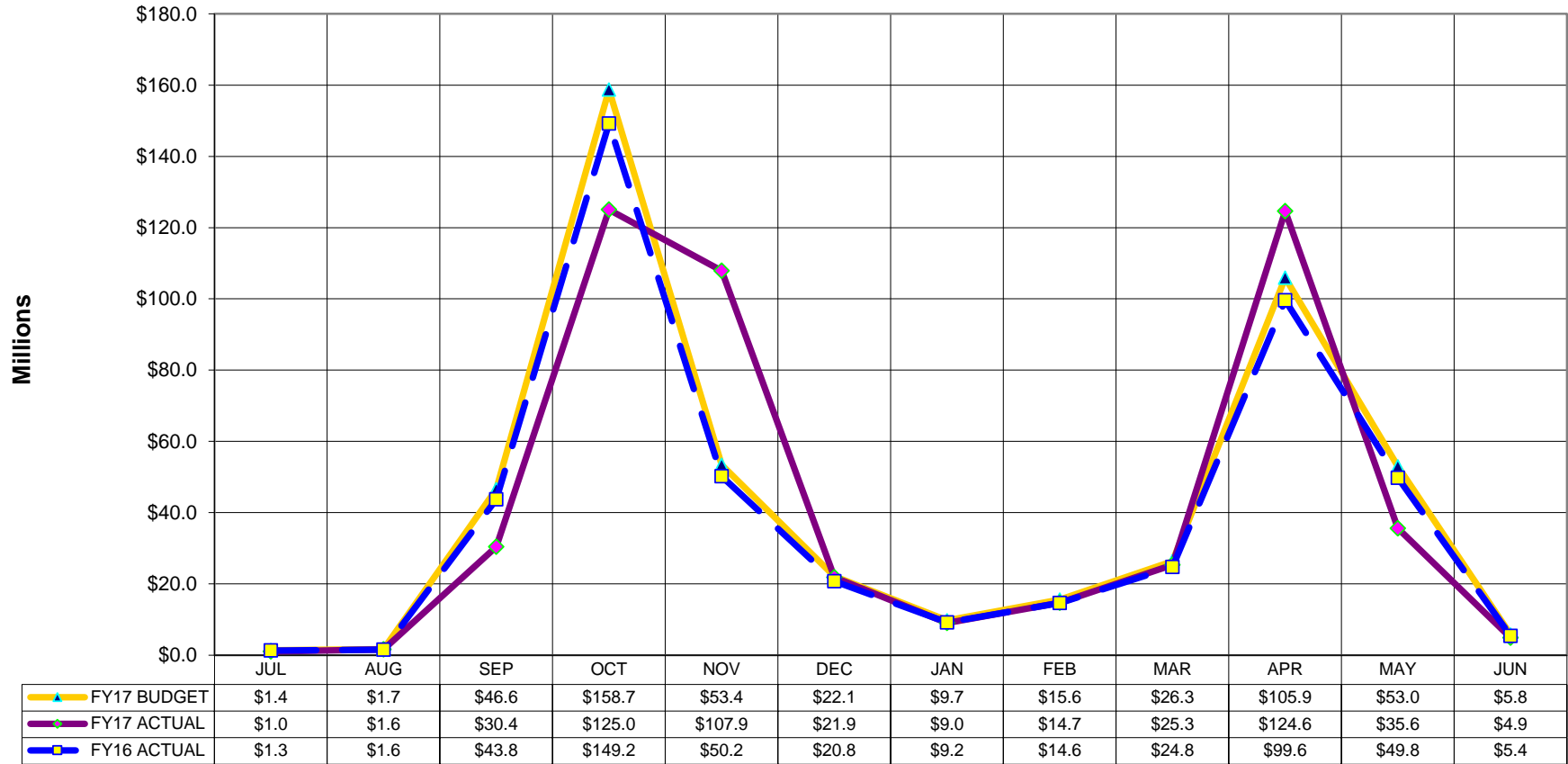
<u>\$ 470,260,858</u>	<u>\$ 502,000,241</u>	
Less JV170000001102	(3,000,000.00)	Reverse June 16 Accrual
Plus JV170000001103	2,000,000.00	Accrue FY17 Property Tax
<b>Property Tax Reported in FY17</b>	<b><u>501,000,241.37</u></b>	<b>Accrual basis, as reported in the financial statements</b>

Budget	500,147,476.00
Variance from Budget	852,765.37
% Variance from Budget	0.17%

**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

—▲— FY17 BUDGET    
 —◆— FY17 ACTUAL    
 —□— FY16 ACTUAL



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

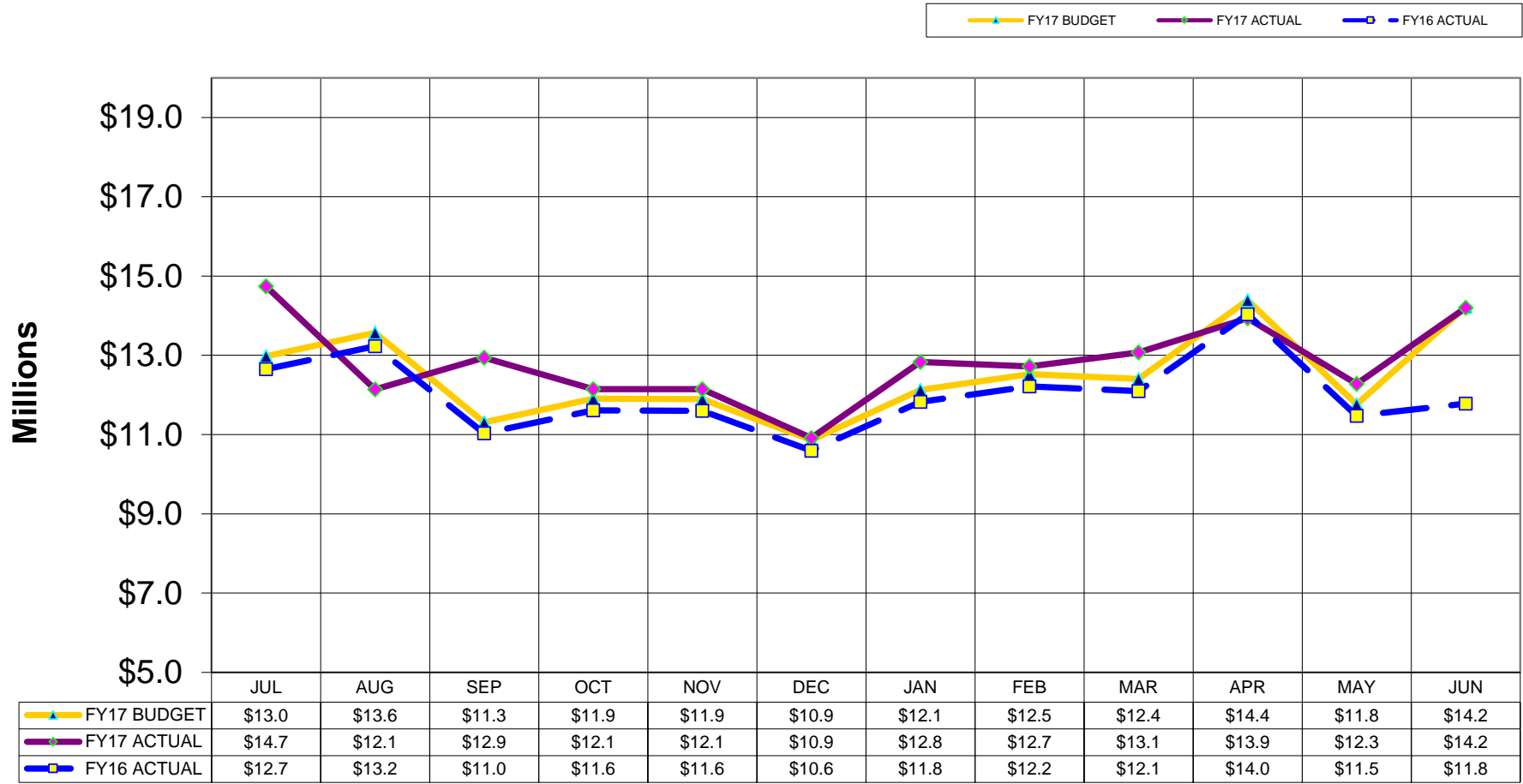
**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 16-17**

ACTUAL FY 15-16		MONTHLY/YTD COLLECTIONS FY 16-17 & COMPARISON TO FY 15-16						YTD BUDGET TO ACTUAL FY 16-17				
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	\$ 12,653,448	\$ 12,653,448		\$ 14,741,284	16.5%	\$ 14,741,284	\$ 2,087,836	16.5%	\$ 12,974,832	\$ 14,741,284	\$ 1,766,452	13.6%
AUG	13,231,389	25,884,837		12,140,547	-8.2%	26,881,831	\$ 996,994	3.9%	26,542,285	\$ 26,881,831	\$ 339,546	1.3%
SEP	11,030,650	36,915,487		12,938,944	17.3%	39,820,775	\$ 2,905,287	7.9%	37,853,103	39,820,775	\$ 1,967,672	5.2%
OCT	11,612,758	48,528,245		12,145,394	4.6%	51,966,169	\$ 3,437,923	7.1%	49,760,814	51,966,169	\$ 2,205,355	4.4%
NOV	11,598,673	60,126,918		12,148,529	4.7%	64,114,698	\$ 3,987,780	6.6%	61,654,082	64,114,698	\$ 2,460,616	4.0%
DEC	10,594,543	70,721,461		10,915,538	3.0%	75,030,236	\$ 4,308,775	6.1%	72,517,716	75,030,236	\$ 2,512,520	3.5%
JAN	11,828,458	82,549,919		12,831,642	8.5%	87,861,878	\$ 5,311,959	6.4%	84,646,605	87,861,878	\$ 3,215,273	3.8%
FEB	12,216,646	94,766,565		12,721,072	4.1%	100,582,950	\$ 5,816,385	6.1%	97,173,542	100,582,950	\$ 3,409,408	3.5%
MAR	12,096,552	106,863,117	**	13,071,954	8.1%	113,654,904	\$ 6,791,787	6.4%	109,577,334	113,654,904	\$ 4,077,570	3.7%
APR	14,034,585	120,897,702		13,931,853	-0.7%	127,586,757	\$ 6,689,055	5.5%	123,968,384	127,586,757	\$ 3,618,373	2.9%
MAY	11,473,199	132,370,901		12,278,521	7.0%	139,865,277	\$ 7,494,376	5.7%	135,732,991	139,865,277	\$ 4,132,286	3.0%
JUN	11,782,342	144,153,243		14,196,207	20.5%	154,061,484	\$ 9,908,242	6.9%	149,955,458	154,061,484	\$ 4,106,026	2.7%

<u>\$ 144,153,243</u>	<u>\$ 154,061,484</u>	
Less JV170000001083	(14,741,284.12)	Reverse June 16 Accrual
Plus JV170000001116	12,966,340.73	Accrue June 17 Actual received in July 17
<b>F100 VLT Reported in FY17</b>	<b><u>152,286,541.00</u></b>	<b>Accrual basis, as reported in the financial statements</b>

Budget 149,955,458.00  
Variance from Budget 2,331,083.00

## 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 16-17**

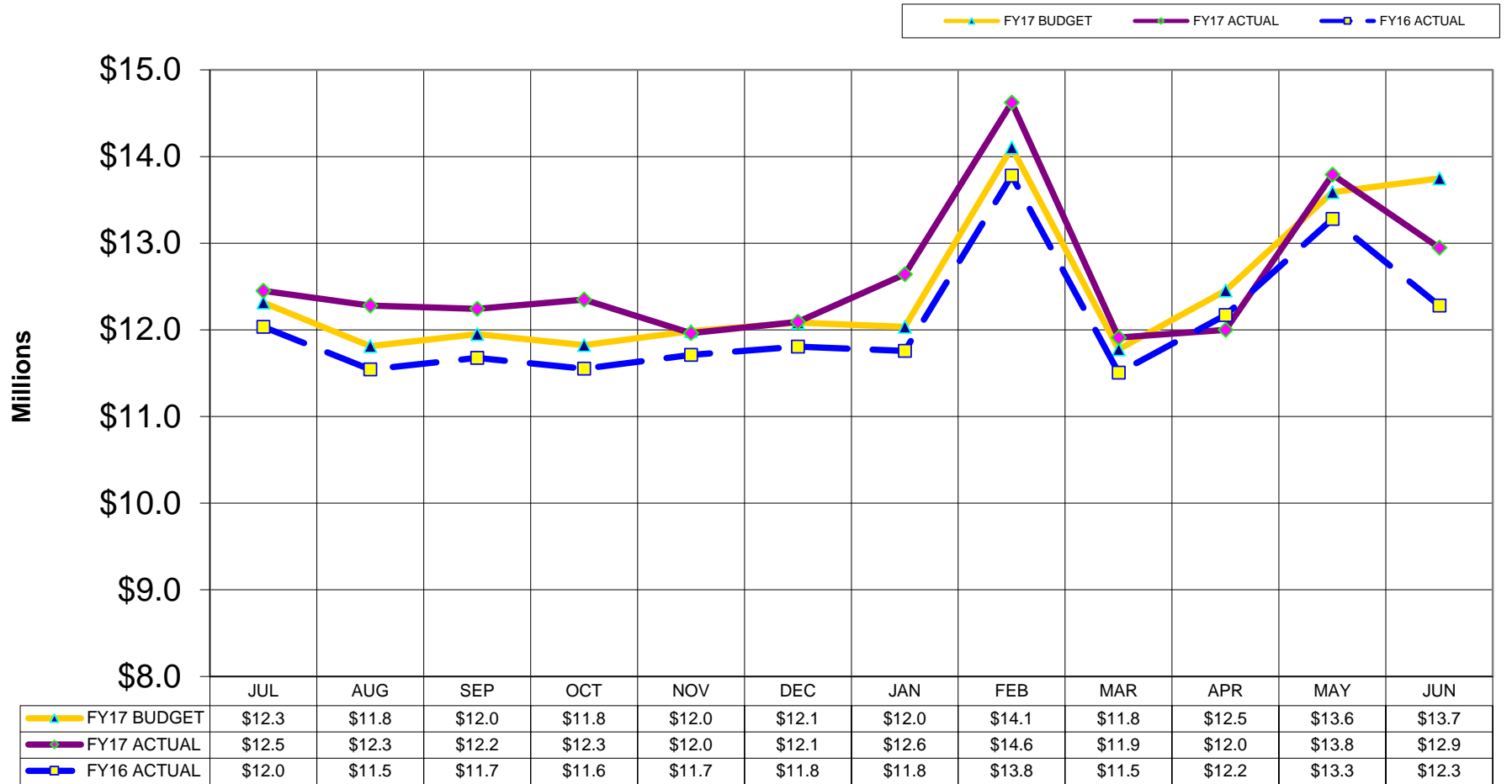
ACTUAL FY 15-16		MONTHLY/YTD COLLECTIONS FY 16-17 & COMPARISON TO FY 15-16						YTD BUDGET TO ACTUAL FY 16-17			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 12,033,900	\$ 12,033,900	\$ 12,450,142	3.5%	\$ 12,450,142	\$ 416,242	3.5%	\$ 12,315,601	\$ 12,450,142	\$ 134,541	1.1%
AUG	11,541,924	23,575,823	12,278,495	6.4%	24,728,637	\$ 1,152,814	4.9%	24,127,711	24,728,637	\$ 600,926	2.5%
SEP	11,677,049	35,252,873	12,241,984	4.8%	36,970,621	\$ 1,717,748	4.9%	36,078,109	36,970,621	\$ 892,512	2.5%
OCT	11,552,232	46,805,105	12,348,095	6.9%	49,318,716	\$ 2,513,611	5.4%	47,900,768	49,318,716	\$ 1,417,948	3.0%
NOV	11,711,658	58,516,763	11,960,811	2.1%	61,279,527	\$ 2,762,764	4.7%	59,886,585	61,279,527	\$ 1,392,942	2.3%
DEC	11,805,769	70,322,532	12,092,794	2.4%	73,372,321	\$ 3,049,789	4.3%	71,968,716	73,372,321	\$ 1,403,605	2.0%
JAN	11,758,110	82,080,643	12,639,966	7.5%	86,012,287	\$ 3,931,645	4.8%	84,002,072	86,012,287	\$ 2,010,215	2.4%
FEB	13,779,690	95,860,332	14,622,375	6.1%	100,634,662	\$ 4,774,330	5.0%	98,104,332	100,634,662	\$ 2,530,330	2.6%
MAR	11,505,416	107,365,749	11,911,132	3.5%	112,545,794	\$ 5,180,046	4.8%	109,879,079	112,545,794	\$ 2,666,715	2.4%
APR	12,168,848	119,534,596	11,999,892	-1.4%	124,545,686	\$ 5,011,090	4.2%	122,332,788	124,545,686	\$ 2,212,898	1.8%
MAY	13,278,744	132,813,340	13,790,425	3.9%	138,336,111	\$ 5,522,771	4.2%	135,922,375	138,336,111	\$ 2,413,736	1.8%
JUN	12,280,396	145,093,736	12,948,154	5.4%	151,284,265	\$ 6,190,529	4.3%	149,670,043	151,284,265	\$ 1,614,222	1.1%

\$145,093,736

\$ 151,284,265

Less JV170000001085	(12,450,141.59)	Reverse May 16 Accrual
Less JV17CA00000097	(12,278,495.38)	Reverse June 16 Actual received in July 16

## 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 16-17**

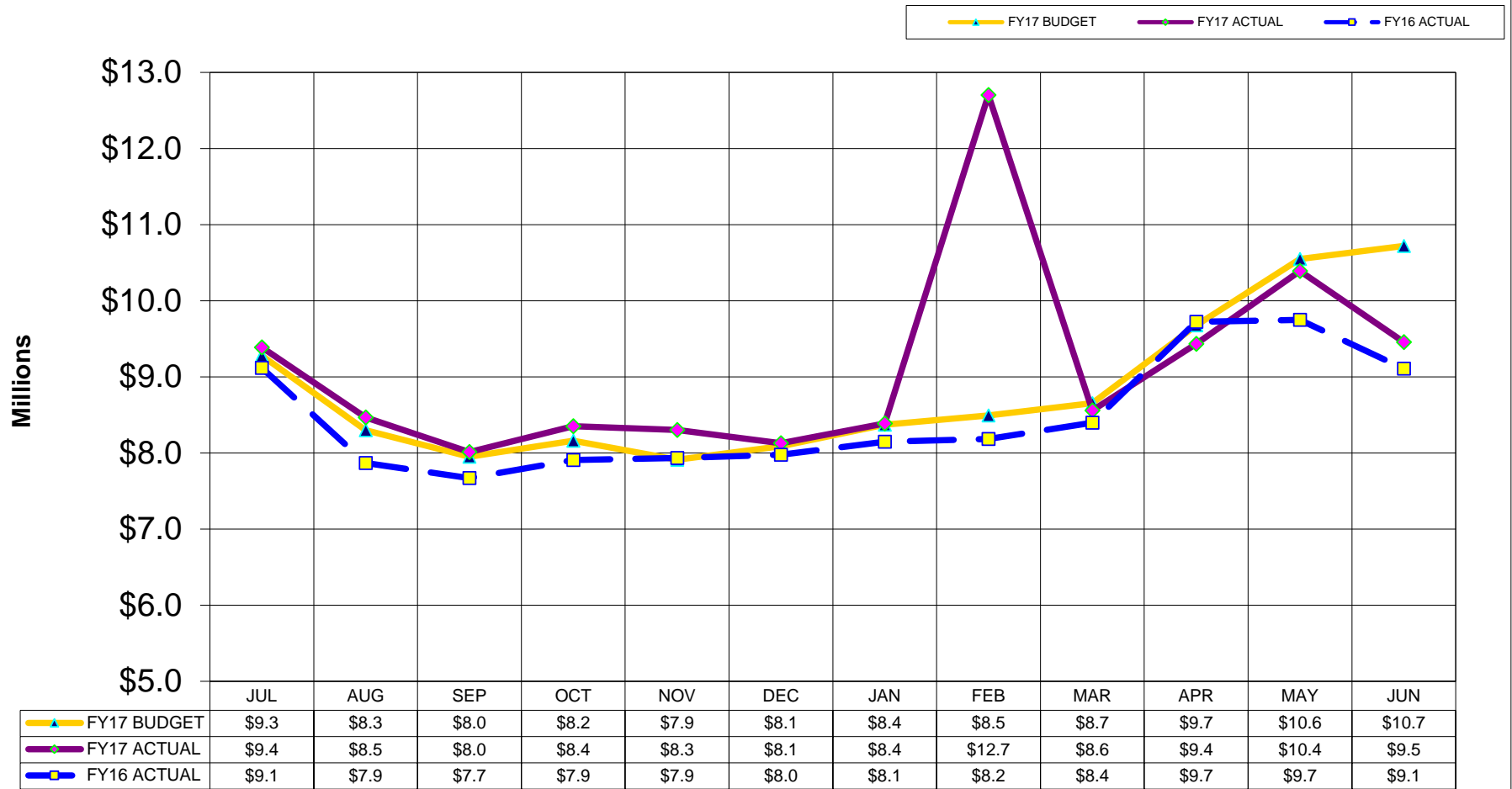
ACTUAL FY 15-16		MONTHLY/YTD COLLECTIONS FY 16-17 & COMPARISON TO FY 15-16						YTD BUDGET TO ACTUAL FY 16-17				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 9,117,205	\$ 9,117,205		\$ 9,386,723	3.0%	\$ 9,386,723	\$ 269,517	3.0%	\$ 9,277,561	\$ 9,386,723	\$ 109,162	1.2%
AUG	7,868,005	16,985,210		8,467,580	7.6%	17,854,303	\$ 869,093	5.1%	17,578,038	17,854,303	\$ 276,265	1.6%
SEP	7,669,683	24,654,892		8,011,864	4.5%	25,866,166	\$ 1,211,274	4.9%	25,528,151	25,866,166	\$ 338,015	1.3%
OCT	7,908,840	32,563,732		8,352,801	5.6%	34,218,968	\$ 1,655,236	5.1%	33,689,628	34,218,968	\$ 529,340	1.6%
NOV	7,933,942	40,497,674		8,301,606	4.6%	42,520,574	\$ 2,022,900	5.0%	41,601,093	42,520,574	\$ 919,481	2.2%
DEC	7,975,524	48,473,198		8,128,582	1.9%	50,649,156	\$ 2,175,958	4.5%	49,690,177	50,649,156	\$ 958,979	1.9%
JAN	8,147,382	56,620,580		8,386,483	2.9%	59,035,639	\$ 2,415,059	4.3%	58,060,126	59,035,639	\$ 975,513	1.7%
FEB	8,184,929	64,805,509	**	12,703,912	55.2%	71,739,551	\$ 6,934,042	10.7%	66,552,457	71,739,551	\$ 5,187,094	7.8%
MAR	8,398,222	73,203,731		8,559,386	1.9%	80,298,937	\$ 7,095,205	9.7%	75,205,433	80,298,937	\$ 5,093,504	6.8%
APR	9,723,717	82,927,448		9,432,788	-3.0%	89,731,725	\$ 6,804,276	8.2%	84,884,053	89,731,725	\$ 4,847,672	5.7%
MAY	9,748,585	92,676,033		10,391,185	6.6%	100,122,909	\$ 7,446,876	8.0%	95,434,198	100,122,909	\$ 4,688,711	4.9%
JUN	9,107,096	101,783,129		9,455,870	3.8%	109,578,779	\$ 7,795,650	7.7%	106,154,321	109,578,779	\$ 3,424,458	3.2%

<u>\$ 101,783,129</u>	<u>\$ 109,578,779</u>
Less JV170000001084	(9,386,722.50) Reverse May 16 Accrual
Less JV17CA00000097	(8,467,580.04) Reverse June 16 Actual received in July 16
Plus JV170000001117	9,972,195.65 Accrue May 17 Actual received in July 17
Plus JV170000001149	9,300,000.00 Accrue Estimate June 17 received in August 17
Plus JV17CA00000103	(980,984.03) Accrue True-Up June17 received in August 17
<b>HURF Reported in FY17</b>	<b>110,015,687.86 Accrual basis, as reported in the financial statements</b>

Budget	106,154,321.00
Variance from Budget	3,861,366.86
% Variance from Budget	3.64%

\*\* February collections include an additional \$4.1 million distribution as directed by HB2708, Section 8.

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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