



# Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Joy Rich, County Manager  
From: Shelby L. Scharbach, Assistant County Manager, and Chief Financial Officer *SSS*  
Date: November 7, 2018  
Re: FY 17-18 Executive Summary – June 2018

Attached is the General Fund and Detention Fund financial activity through June 30, 2018. 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 \$37.2m over the estimate that was used when preparing the FY 17-18 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.

**The following financial information and commentaries are through June 30, 2018 (13<sup>th</sup> period, which closed October 5th). It is anticipated that there will be adjusting entries after the 13th period close which will immaterially change revenues and/or expenditures. It is anticipated that the audited financial statements will be available in December 2018.**

### General Fund Variance Analysis

#### General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$18,759,030:** The FY 17-18 Sales Tax revenue reflects a YTD positive budget variance of \$18.8m or 3.5 percent. The FY 17-18 Sales Tax revenue budget of \$533.9m is based on the County’s consulted economists ‘most likely’ forecast, which reflects an increase of 3.4 percent over the FY 16-17 ‘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 2017, the June 2018 month-end sales tax is 3.8 percent higher, while the year-to-date is 6.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 16-17 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 June 2018 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona May 2018 sales tax collections were 5.5 percent above May 2017. Maricopa County's unemployment rate is 3.4 percent as of May 2018, which remains below the State rate of 3.9 percent, and the United States unemployment rate of 3.6 percent.

- **Property Tax Revenue (Operating) YTD variance of \$892,703:** The FY 17-18 Property Tax revenue reflects a YTD positive budget variance of \$892.7 thousand or 0.2 percent. The FY 17-18 Property Tax revenue budget of \$531.0m reflects a 6.2 percent increase from the FY 16-17 budget and levy. The budget also includes an estimated 0.9 percent delinquency rate. FY 17-18 YTD collections through June 2018 are 98.2 percent of the adopted levy compared to a historical average of 97.2 percent. For additional monthly revenue information and comparisons to FY 16-17 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$5,836,206:** The FY 17-18 VLT revenue reflects a YTD positive budget variance of \$5.8m or 3.7 percent. The FY 17-18 VLT revenue budget of \$156.7m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 3.3 percent over the FY 16-17 'most likely' forecast. According to the US Bureau of Economic Analysis (most recent), June 2018 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 17.2 million units. As compared to June 2017, the June 2018 SAAR is 0.02 percent higher, and is equal to the prior month. For additional monthly revenue information and comparisons to FY 16-17 actual revenue, see the chart provided at the end of the reporting package.
- **Miscellaneous Revenue (Operating) YTD variance of \$10,955,001:** The FY 17-18 miscellaneous revenue reflects a YTD positive budget variance of \$11.0m or 22.3 percent. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (58%), Clerk of the Superior Court (15%), Recorder (15%), and Justice Courts (9%).
- **Interest Revenue (Operating) YTD variance of \$3,758,091:** The FY 17-18 interest revenue reflects a YTD positive budget variance \$3.8m or 156.6 percent. The FY 17-18 interest revenue budget of \$2.4m is a conservative projection based on the prior year's interest yield and is calendarized quarterly.
- **Total Non-Recurring Revenue YTD variance of \$4,425,016:** The FY 17-18 non-recurring revenue reflects a YTD positive budget variance of \$4.4m or 21.7 percent. Non-Departmental primarily comprises this positive variance as revenues for general government are over budget.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$29,945,208:** Current YTD expenditures are 5.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (42%), Sheriff's Office (17%), County Attorney (10%), Clerk of the Superior Court (6%), Assessor (4%), and Superior Court (4%).
- **Supplies Expenditures (Operating) YTD variance of (\$5,814,663):** Current YTD expenditures are 43.3 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (28%), County Attorney (14%), Public Defender (13%), Facilities Management (8%), Clerk of the Superior Court (6%), Assessor (5%), and Superior Court (5%). While the supplies line item is over budget, total expenditures for the departments are under their respective total budget.

- **Services Expenditures (Operating) YTD variance of \$34,181,018:** Current YTD expenditures are 17.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (71%), Contract Counsel (12%), and Facilities Management (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$470,733:** Current YTD expenditures are 0.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (79%) and Sheriff's Office (13%).
- **Capital Outlay (Operating) YTD variance of (\$1,918,465):** Current YTD expenditures are 36.0 percent over budget. Sheriff's Office primarily comprises this positive variance as expenditures for investigations and patrol are over budget. While the capital outlay line item is over budget, total expenditures for the Sheriff's Office are under their respective total budget.
- **Total Non-Recurring Expenditures YTD variance of \$51,173,315:** Current YTD expenditures are 33.0 percent under budget. Non-Departmental primarily comprises this positive variance as expenditures for general government and general public safety are under budget.

#### General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budget.

#### Detention Fund Variance Analysis

##### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$3,618,536:** The FY 17-18 Jail Excise Tax revenue reflects a YTD positive budget variance of \$3.6m or 2.3 percent. The FY 17-18 Jail Tax revenue budget of \$158.2m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 4.1 percent over the FY 16-17 '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 June 2017, the June 2018 month-end sales tax is 4.8 percent higher, while the year-to-date is 5.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 16-17 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue (Operating) YTD variance of \$1,089,856:** The FY 17-18 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$1.1m or 5.0 percent; total budgeted revenue is \$21.6m. A large portion of the positive variance, approximately \$718.6 thousand, is related to inmate booking and housing fees being over budget.
- **Total Non-Recurring Revenue YTD variance of \$1,351,548:** The FY 17-18 non-recurring revenue reflects a YTD positive budget variance of \$1.4m or 119.3 percent. The variance is primarily related to interest revenue. The FY17-18 interest revenue budget of \$750k is a conservative projection based on the prior year's interest yield and is calendarized quarterly.

##### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,105,768:** Current YTD expenditures are 2.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (62%), Correctional Health (19%), and Juvenile Probation (16%).
- **Services Expenditures (Operating) YTD variance of \$9,748,227:** Current YTD expenditures are 15.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (44%) and Facilities Management (40%).

- **Transfers Out Expenditures YTD variance of (\$1,693,385):** Current YTD expenditures are 288.2 percent over budget. This negative variance is due to a transfer out of the Detention Operations Fund to the Detention Capital Projects Fund in the amount of \$1,693,385. The FY18 Adopted Budget Executive Summary authorized the transfer of unused operating major maintenance funding to the reserve in the Capital Improvement Program.
- **Total Non-Recurring Expenditures YTD variance of \$32,250,338:** Current YTD expenditures are 94.7 percent under budget. Non-Departmental primarily comprises this negative 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 \$2,315,725:** The FY 17-18 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$114,233,608 is more than budgeted YTD revenue of \$111,917,883 resulting in a positive budget variance of \$2.3m or 2.1 percent. The FY 17-18 HURF revenue budget of \$111.9m is based on the County's consulted economists 'most likely' forecast, which reflects an increase of 4.9 percent over the FY 16-17 'most likely' forecast. For additional monthly revenue information and comparisons to FY 16-17 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  
Budget Manager  
Budget Office Supervisors  
DOF Director  
DOF Finance Managers



# General Fund Executive Summary As of 06/30/18

## Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	533,940,557	533,940,557	552,699,587	18,759,030
Property Tax	531,047,908	531,047,908	531,940,611	892,703
Vehicle License Tax	156,707,940	156,707,940	162,544,146	5,836,206
Intergovernmental	35,658,101	35,658,101	38,132,699	2,474,598
Miscellaneous	49,190,289	49,190,289	60,145,290	10,955,001
Interest	2,400,000	2,400,000	6,158,091	3,758,091
<b>Total Operating Revenues</b>	<b>1,308,944,795</b>	<b>1,308,944,795</b>	<b>1,351,620,425</b>	<b>42,675,630</b>
<b>Total Non Recurring Revenues</b>	<b>20,424,429</b>	<b>20,424,429</b>	<b>24,849,445</b>	<b>4,425,016</b>
<b>Total Revenues</b>	<b>1,329,369,224</b>	<b>1,329,369,224</b>	<b>1,376,469,870</b>	<b>47,100,646</b>

## Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	577,941,394	577,941,394	547,996,086	29,945,308
Supplies	13,421,290	13,421,290	19,235,953	(5,814,663)
Services	198,676,923	198,676,923	164,495,905	34,181,018
Intergovernmental Payments	258,433,112	258,433,112	257,962,379	470,733
Capital Outlay	5,330,322	5,330,322	7,248,787	(1,918,465)
Transfers Out	255,141,754	255,141,754	237,039,766	18,101,988
<b>Total Operating Expenditures</b>	<b>1,308,944,795</b>	<b>1,308,944,795</b>	<b>1,233,978,876</b>	<b>74,965,919</b>
<b>Total Non Recurring Expenditures</b>	<b>155,071,547</b>	<b>155,071,547</b>	<b>103,898,232</b>	<b>51,173,315</b>
<b>Total Expenditures</b>	<b>1,464,016,342</b>	<b>1,464,016,342</b>	<b>1,337,877,108</b>	<b>126,139,234</b>
Excess (Deficiency) of Revenues Over Expenditures	(134,647,118)	(134,647,118)	38,592,762	173,239,880
Beginning Fund Balance (audited)	134,647,118	134,647,118	171,847,640	37,200,522
Revenues	1,329,369,224	1,329,369,224	1,376,469,870	47,100,646
Expenditures	1,464,016,342	1,464,016,342	1,337,877,108	126,139,234
Ending Fund Balance	0	0	210,440,402	210,440,402
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance*	0	0	210,440,402	210,440,402

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 06/30/18

## Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	24,976,884	24,976,884	24,164,618	812,266	3.25%
Assistant County Manager 940	704,357	704,357	649,236	55,121	7.83%
Assistant County Manager 950	1,866,869	1,866,869	1,379,753	487,116	26.09%
Board of Supervisors Dist 1	389,897	389,897	370,834	19,063	4.89%
Board of Supervisors Dist 2	389,897	389,897	385,829	4,068	1.04%
Board of Supervisors Dist 3	389,897	389,897	353,692	36,205	9.29%
Board of Supervisors Dist 4	389,897	389,897	363,745	26,152	6.71%
Board of Supervisors Dist 5	389,897	389,897	382,401	7,496	1.92%
Budget	1,958,283	1,958,283	1,679,884	278,399	14.22%
Call Center	1,602,733	1,602,733	1,219,676	383,057	23.90%
Clerk of the Board	1,632,824	1,632,824	1,367,690	265,134	16.24%
County Attorney	9,375,107	9,375,107	8,856,065	519,042	5.54%
County Manager	4,255,028	4,255,028	3,257,249	997,779	23.45%
Elections	11,313,237	11,313,237	10,664,984	648,253	5.73%
Equipment Services	5,084,400	5,084,400	4,933,669	150,731	2.96%
Finance	3,760,762	3,760,762	3,605,274	155,488	4.13%
Human Resources	8,206,787	8,206,787	7,507,857	698,930	8.52%
Internal Audit	2,283,816	2,283,816	2,004,922	278,894	12.21%
Procurement Services	2,551,174	2,551,174	2,438,767	112,407	4.41%
Recorder	4,881,240	4,881,240	4,868,394	12,846	0.26%
Treasurer	6,237,785	6,237,785	5,877,007	360,778	5.78%
<b>Subtotal</b>	<b>92,640,771</b>	<b>92,640,771</b>	<b>86,331,545</b>	<b>6,309,226</b>	<b>6.81%</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	36,848,904	36,848,904	35,867,976	980,928	2.66%
Constables	3,372,299	3,372,299	3,235,361	136,938	4.06%
County Attorney	80,819,590	80,819,590	80,181,127	638,463	0.79%
Emergency Management	2,940,391	2,940,391	2,659,933	280,458	9.54%
Judicial Branch*	164,396,277	164,396,277	163,740,262	656,015	0.40%
Justice Courts	18,553,072	18,553,072	18,336,909	216,163	1.17%
Planning and Development	868,232	868,232	868,232	0	0.00%
Public Defense System*	132,044,760	132,044,760	126,437,272	5,607,488	4.25%
Public Fiduciary	3,992,897	3,992,897	3,813,791	179,106	4.49%
Sheriff	127,635,861	127,635,861	125,643,000	1,992,861	1.56%
<b>Subtotal</b>	<b>571,472,283</b>	<b>571,472,283</b>	<b>560,783,862</b>	<b>10,688,421</b>	<b>1.87%</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	1,119,037	0	0.00%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	2,841,842	2,841,842	2,831,130	10,712	0.38%
Environmental Services	4,648,402	4,648,402	4,496,806	151,596	3.26%
Human Services	2,586,555	2,586,555	2,346,794	239,761	9.27%
Medical Examiner	12,449,348	12,449,348	11,675,920	773,428	6.21%
Public Health	12,496,016	12,496,016	12,384,562	111,454	0.89%
Waste Resources and Recycling	4,162,743	4,162,743	4,162,093	650	0.02%
<b>Subtotal</b>	<b>41,062,897</b>	<b>41,062,897</b>	<b>39,775,296</b>	<b>1,287,601</b>	<b>3.14%</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 06/30/18

Parks and Recreation	974,325	974,325	874,325	100,000	10.26%
<b>Subtotal</b>	<b>974,325</b>	<b>974,325</b>	<b>874,325</b>	<b>100,000</b>	<b>10.26%</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	2,765,884	2,765,884	2,708,096	57,788	2.09%
<b>Subtotal</b>	<b>2,765,884</b>	<b>2,765,884</b>	<b>2,708,096</b>	<b>57,788</b>	<b>2.09%</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	283,777	283,777	106,432	177,345	62.49%
Enterprise Technology	42,161,326	42,161,326	37,763,390	4,397,936	10.43%
Facilities Management	47,340,772	47,340,772	42,269,416	5,071,356	10.71%
Non Departmental	665,202,635	665,202,635	567,169,127	98,033,508	14.74%
Real Estate	0	0	0	(0)	0.00%
<b>Subtotal</b>	<b>754,988,510</b>	<b>754,988,510</b>	<b>647,308,364</b>	<b>107,680,146</b>	<b>14.26%</b>
<b>Highways and Streets</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Transportation	111,672	111,672	95,619	16,053	14.37%
<b>Subtotal</b>	<b>111,672</b>	<b>111,672</b>	<b>95,619</b>	<b>16,053</b>	<b>14.37%</b>
<b>Total Expenditures</b>	<b>1,464,016,342</b>	<b>1,464,016,342</b>	<b>1,337,877,108</b>	<b>126,139,234</b>	<b>8.62%</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 06/30/18**

**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	56,119,968	56,119,968	55,637,016	482,952	0.86%
Juvenile Probation	18,037,088	18,037,088	18,009,731	27,357	0.15%
Superior Court	90,239,221	90,239,221	90,093,515	145,706	0.16%
<b>Total Judicial Branch</b>	<b>164,396,277</b>	<b>164,396,277</b>	<b>163,740,262</b>	<b>656,015</b>	<b>0.40%</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>
Legal Advocate	13,498,388	13,498,388	13,383,494	114,894	0.85%
Legal Defender	14,269,208	14,269,208	13,955,369	313,839	2.20%
Public Advocate	9,020,825	9,020,825	8,755,956	264,869	2.94%
Public Defender	43,707,981	43,707,981	43,218,911	489,070	1.12%
Public Defense Services	51,548,358	51,548,358	47,123,542	4,424,816	8.58%
<b>Total Public Defense System</b>	<b>132,044,760</b>	<b>132,044,760</b>	<b>126,437,272</b>	<b>5,607,488</b>	<b>4.25%</b>

Note: Totals may not foot due to rounding.





# Detention Operations Fund

## Executive Summary

### As of 06/30/18

#### Revenues

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Sales Taxes	158,237,746	158,237,746	161,856,282	3,618,536
Intergovernmental	21,590,786	21,590,786	22,680,642	1,089,856
Miscellaneous	42,000	42,000	42,311	311
Transfers In	215,769,653	215,769,653	196,816,060	(18,953,593)
<b>Total Operating Revenues</b>	<b>395,640,185</b>	<b>395,640,185</b>	<b>381,395,295</b>	<b>(14,244,890)</b>
<b>Total Non Recurring Revenues</b>	<b>1,132,500</b>	<b>1,132,500</b>	<b>2,484,048</b>	<b>1,351,548</b>
<b>Total Revenues</b>	<b>396,772,685</b>	<b>396,772,685</b>	<b>383,879,344</b>	<b>(12,893,341)</b>

#### Expenditures

	Revised FY Budget	YTD Budget	YTD Actual	YTD Variance
<b>Operating</b>				
Personnel Services	304,480,027	304,480,027	298,374,259	6,105,768
Supplies	24,461,931	24,461,931	24,294,245	167,686
Services	65,050,054	65,050,054	55,301,827	9,748,227
Intergovernmental Payments	0	0	8,128	(8,128)
Capital Outlay	1,060,673	1,060,673	1,167,894	(107,221)
Transfers Out	587,500	587,500	2,280,885	(1,693,385)
<b>Total Operating Expenditures</b>	<b>395,640,185</b>	<b>395,640,185</b>	<b>381,427,239</b>	<b>14,212,946</b>
<b>Total Non Recurring Expenditures</b>	<b>34,053,664</b>	<b>34,053,664</b>	<b>1,803,326</b>	<b>32,250,338</b>
<b>Total Expenditures</b>	<b>429,693,849</b>	<b>429,693,849</b>	<b>383,230,566</b>	<b>46,463,283</b>
Excess (Deficiency) of Revenues Over Expenditures	(32,921,164)	(32,921,164)	648,778	33,569,942
Beginning Fund Balance (audited)	33,303,664	33,303,664	32,710,570	(593,094)
Revenues	396,772,685	396,772,685	383,879,344	(12,893,341)
Expenditures	429,693,849	429,693,849	383,230,566	46,463,283
Ending Fund Balance	382,500	382,500	33,359,348	32,976,848
Restricted Fund Balance	382,500	382,500	33,359,348	32,976,848
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 06/30/18

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

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	428,975	428,975	424,065	4,910	1.14%
Equipment Services	1,050,000	1,050,000	947,613	102,387	9.75%
<b>Subtotal</b>	<b>1,478,975</b>	<b>1,478,975</b>	<b>1,371,678</b>	<b>107,297</b>	<b>7.25%</b>
Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	1,718,301	1,718,301	1,624,793	93,508	5.44%
Judicial Branch*	71,458,727	71,458,727	70,256,095	1,202,632	1.68%
Sheriff	223,186,040	223,186,040	218,191,623	4,994,417	2.24%
<b>Subtotal</b>	<b>296,412,009</b>	<b>296,412,009</b>	<b>290,121,452</b>	<b>6,290,557</b>	<b>2.12%</b>
Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	67,101,556	67,101,556	65,697,531	1,404,025	2.09%
<b>Subtotal</b>	<b>67,101,556</b>	<b>67,101,556</b>	<b>65,697,531</b>	<b>1,404,025</b>	<b>2.09%</b>
Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	252,858	252,858	240,666	12,192	4.82%
<b>Subtotal</b>	<b>252,858</b>	<b>252,858</b>	<b>240,666</b>	<b>12,192</b>	<b>4.82%</b>
Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,001,031	1,001,031	1,001,031	0	0.00%
Facilities Management	26,153,317	26,153,317	23,711,339	2,441,978	9.34%
Non Departmental	37,294,103	37,294,103	1,086,869	36,207,234	97.09%
<b>Subtotal</b>	<b>64,448,451</b>	<b>64,448,451</b>	<b>25,799,239</b>	<b>38,649,212</b>	<b>59.97%</b>
<b>Total Expenditures</b>	<b>429,693,849</b>	<b>429,693,849</b>	<b>383,230,566</b>	<b>46,463,283</b>	<b>10.81%</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 06/30/18

**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	23,897,058	23,897,058	22,757	23,874,301
Supplies	1,383,047	1,383,047	1,406,295	(23,248)
Services	47,428,418	47,428,418	(1,568,765)	48,997,183
Intergovernmental Payments	258,036,564	258,036,564	257,664,490	372,074
Transfers Out	334,457,548	334,457,548	309,644,351	24,813,197
<b>Non-Departmental Expenditures - D470</b>	<b>665,202,635</b>	<b>665,202,635</b>	<b>567,169,127</b>	<b>98,033,508</b>

<b>Expenditures - Excluding D470</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>
Personnel Services	566,051,740	566,051,740	548,290,511	17,761,229
Supplies	18,348,144	18,348,144	25,093,140	(6,744,996)
Services	197,912,633	197,912,633	181,827,788	16,084,845
Intergovernmental Payments	396,548	396,548	297,890	98,658
Capital Outlay	15,719,666	15,719,666	13,308,939	2,410,727
Transfers Out	384,976	384,976	1,889,714	(1,504,738)
<b>Expenditures - Excluding D470</b>	<b>798,813,707</b>	<b>798,813,707</b>	<b>770,707,980</b>	<b>28,105,727</b>

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

<b>1,464,016,342</b>	<b>1,464,016,342</b>	<b>1,337,877,108</b>	<b>126,139,234</b>
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Note: Totals may not foot due to rounding.



# General Fund

## Non-Departmental Expenditures Summary

### As of 06/30/18

#### Expenditures

Operating	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	12,496,586	12,496,586	22,756	12,473,830
Supplies	0	0	45,654	(45,654)
Services	17,749,528	17,749,528	(6,668,207)	24,417,735
Intergovernmental Payments	258,036,564	258,036,564	257,664,490	372,074
Transfers Out	254,764,785	254,764,785	235,158,059	19,606,726
<b>Total Operating Expenditures</b>	<b>543,047,463</b>	<b>543,047,463</b>	<b>486,222,752</b>	<b>56,824,711</b>

Non Recurring	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance
Personnel Services	11,400,472	11,400,472	1	11,400,471
Supplies	1,383,047	1,383,047	1,360,641	22,406
Services	29,678,890	29,678,890	5,099,442	24,579,448
Transfers Out	79,692,763	79,692,763	74,486,292	5,206,471
<b>Total Non Recurring Expenditures</b>	<b>122,155,172</b>	<b>122,155,172</b>	<b>80,946,376</b>	<b>41,208,796</b>
<b>Total Expenditures</b>	<b>665,202,635</b>	<b>665,202,635</b>	<b>567,169,127</b>	<b>98,033,508</b>

Note: Totals may not foot due to rounding.



# General Fund Expenditures by Agency As of 06/30/18

## Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assessor	24,785,884	24,785,884	23,976,077	809,807	3.27%
Assistant County Manager 940	704,357	704,357	649,236	55,121	7.83%
Assistant County Manager 950	1,412,769	1,412,769	1,339,030	73,739	5.22%
Board of Supervisors Dist 1	389,897	389,897	370,834	19,063	4.89%
Board of Supervisors Dist 2	389,897	389,897	385,829	4,068	1.04%
Board of Supervisors Dist 3	389,897	389,897	353,692	36,205	9.29%
Board of Supervisors Dist 4	389,897	389,897	363,745	26,152	6.71%
Board of Supervisors Dist 5	389,897	389,897	382,401	7,496	1.92%
Budget	1,958,283	1,958,283	1,679,884	278,399	14.22%
Call Center	1,602,733	1,602,733	1,219,676	383,057	23.90%
Clerk of the Board	1,419,205	1,419,205	1,343,142	76,063	5.36%
County Attorney	9,375,107	9,375,107	8,856,065	519,042	5.54%
County Manager	4,255,028	4,255,028	3,257,249	997,779	23.45%
Elections	6,778,579	6,778,579	6,679,289	99,290	1.46%
Equipment Services	4,634,400	4,634,400	4,483,669	150,731	3.25%
Finance	3,760,762	3,760,762	3,605,274	155,488	4.13%
Human Resources	8,091,866	8,091,866	7,457,290	634,576	7.84%
Internal Audit	2,283,816	2,283,816	2,004,922	278,894	12.21%
Procurement Services	2,551,174	2,551,174	2,438,767	112,407	4.41%
Recorder	4,792,717	4,792,717	4,792,476	241	0.01%
Treasurer	6,237,785	6,237,785	5,877,007	360,778	5.78%
<b>Subtotal</b>	<b>86,593,950</b>	<b>86,593,950</b>	<b>81,515,555</b>	<b>5,078,395</b>	<b>5.86%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Clerk of the Superior Court	35,233,414	35,233,414	34,721,992	511,422	1.45%
Constables	3,360,193	3,360,193	3,223,254	136,939	4.08%
County Attorney	80,819,590	80,819,590	80,181,127	638,463	0.79%
Emergency Management	2,940,391	2,940,391	2,659,933	280,458	9.54%
Judicial Branch*	162,463,843	162,463,843	161,930,913	532,930	0.33%
Justice Courts	18,553,072	18,553,072	18,336,909	216,163	1.17%
Planning and Development	868,232	868,232	868,232	0	0.00%
Public Defense System*	130,734,433	130,734,433	125,403,944	5,330,489	4.08%
Public Fiduciary	3,992,897	3,992,897	3,813,791	179,106	4.49%
Sheriff	124,128,061	124,128,061	122,245,992	1,882,069	1.52%
<b>Subtotal</b>	<b>563,094,126</b>	<b>563,094,126</b>	<b>553,386,087</b>	<b>9,708,039</b>	<b>1.72%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Air Quality	1,119,037	1,119,037	1,119,037	0	0.00%
Animal Care and Control	758,954	758,954	758,954	0	0.00%
Correctional Health	2,841,842	2,841,842	2,831,130	10,712	0.38%
Environmental Services	4,260,154	4,260,154	4,185,307	74,847	1.76%
Human Services	2,260,912	2,260,912	2,260,912	0	0.00%
Medical Examiner	11,877,064	11,877,064	11,556,505	320,559	2.70%
Public Health	12,496,016	12,496,016	12,384,562	111,454	0.89%
Waste Resources and Recycling	4,162,743	4,162,743	4,162,093	650	0.02%
<b>Subtotal</b>	<b>39,776,722</b>	<b>39,776,722</b>	<b>39,258,500</b>	<b>518,222</b>	<b>1.30%</b>

Culture and Recreation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
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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 06/30/18

Parks and Recreation	874,325	874,325	874,325	0	0.00%
<b>Subtotal</b>	<b>874,325</b>	<b>874,325</b>	<b>874,325</b>	<b>0</b>	<b>0.00%</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	2,765,884	2,765,884	2,708,096	57,788	2.09%
<b>Subtotal</b>	<b>2,765,884</b>	<b>2,765,884</b>	<b>2,708,096</b>	<b>57,788</b>	<b>2.09%</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	283,777	283,777	106,432	177,345	62.49%
Enterprise Technology	28,577,827	28,577,827	28,395,005	182,822	0.64%
Facilities Management	43,819,049	43,819,049	41,416,506	2,402,543	5.48%
Non Departmental	543,047,463	543,047,463	486,222,752	56,824,711	10.46%
Real Estate	0	0	0	(0)	0.00%
<b>Subtotal</b>	<b>615,728,116</b>	<b>615,728,116</b>	<b>556,140,694</b>	<b>59,587,422</b>	<b>9.68%</b>
<b>Highways and Streets</b>	<b>Revised Budget</b>	<b>YTD - Budget</b>	<b>YTD - Actual</b>	<b>YTD - Variance</b>	<b>% of Variance</b>
Transportation	111,672	111,672	95,619	16,053	14.37%
<b>Subtotal</b>	<b>111,672</b>	<b>111,672</b>	<b>95,619</b>	<b>16,053</b>	<b>14.37%</b>
<b>Total Operating Expenditures</b>	<b>1,308,944,795</b>	<b>1,308,944,795</b>	<b>1,233,978,876</b>	<b>74,965,919</b>	<b>5.73%</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>
Assessor	191,000	191,000	188,541	2,459	1.29%
Assistant County Manager 950	454,100	454,100	40,722	413,378	91.03%
Clerk of the Board	213,619	213,619	24,548	189,071	88.51%
Elections	4,534,658	4,534,658	3,985,694	548,964	12.11%
Equipment Services	450,000	450,000	450,000	0	0.00%
Human Resources	114,921	114,921	50,567	64,354	56.00%
Recorder	88,523	88,523	75,918	12,605	14.24%
<b>Subtotal</b>	<b>6,046,821</b>	<b>6,046,821</b>	<b>4,815,991</b>	<b>1,230,830</b>	<b>20.35%</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	1,615,490	1,615,490	1,145,984	469,506	29.06%
Constables	12,106	12,106	12,106	(0)	0.00%
Judicial Branch*	1,932,434	1,932,434	1,809,349	123,085	6.37%
Public Defense System*	1,310,327	1,310,327	1,033,328	276,999	21.14%
Sheriff	3,507,800	3,507,800	3,397,007	110,793	3.16%
<b>Subtotal</b>	<b>8,378,157</b>	<b>8,378,157</b>	<b>7,397,775</b>	<b>980,382</b>	<b>11.70%</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>
Environmental Services	388,248	388,248	311,499	76,749	19.77%
Human Services	325,643	325,643	85,882	239,761	73.63%
Medical Examiner	572,284	572,284	119,414	452,870	79.13%
<b>Subtotal</b>	<b>1,286,175</b>	<b>1,286,175</b>	<b>516,796</b>	<b>769,379</b>	<b>59.82%</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	100,000	100,000	0	100,000	100.00%
<b>Subtotal</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100.00%</b>
<b>Other</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 06/30/18

Enterprise Technology	13,583,499	13,583,499	9,368,385	4,215,114	31.03%
Facilities Management	3,521,723	3,521,723	852,910	2,668,813	75.78%
Non Departmental	122,155,172	122,155,172	80,946,376	41,208,796	33.73%
<b>Subtotal</b>	<b>139,260,394</b>	<b>139,260,394</b>	<b>91,167,670</b>	<b>48,092,724</b>	<b>34.53%</b>
<b>Total Non Recurring Expenditures</b>	<b>155,071,547</b>	<b>155,071,547</b>	<b>103,898,232</b>	<b>51,173,315</b>	<b>33.00%</b>
<b>Total Expenditures</b>	<b>1,464,016,342</b>	<b>1,464,016,342</b>	<b>1,337,877,108</b>	<b>126,139,234</b>	<b>8.62%</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 06/30/18

### Operating

General Government	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Assistant County Manager 950	428,975	428,975	424,065	4,910	1.14%
Equipment Services	1,050,000	1,050,000	947,613	102,387	9.75%
<b>Subtotal</b>	<b>1,478,975</b>	<b>1,478,975</b>	<b>1,371,678</b>	<b>107,297</b>	<b>7.25%</b>

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Emergency Management	48,941	48,941	48,941	0	0.00%
Integrated Crim Justice Info	1,718,301	1,718,301	1,624,793	93,508	5.44%
Judicial Branch*	71,296,727	71,296,727	70,121,321	1,175,406	1.65%
Sheriff	222,578,840	222,578,840	217,584,423	4,994,417	2.24%
<b>Subtotal</b>	<b>295,642,809</b>	<b>295,642,809</b>	<b>289,379,478</b>	<b>6,263,331</b>	<b>2.12%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	66,326,601	66,326,601	65,376,214	950,387	1.43%
<b>Subtotal</b>	<b>66,326,601</b>	<b>66,326,601</b>	<b>65,376,214</b>	<b>950,387</b>	<b>1.43%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Enterprise Technology	1,001,031	1,001,031	1,001,031	0	0.00%
Facilities Management	26,153,317	26,153,317	23,711,339	2,441,978	9.34%
Non Departmental	5,037,452	5,037,452	587,500	4,449,952	88.34%
<b>Subtotal</b>	<b>32,191,800</b>	<b>32,191,800</b>	<b>25,299,870</b>	<b>6,891,930</b>	<b>21.41%</b>

<b>Total Operating Expenditures</b>	<b>395,640,185</b>	<b>395,640,185</b>	<b>381,427,239</b>	<b>14,212,946</b>	<b>3.59%</b>
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### Non Recurring

Public Safety	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Judicial Branch*	162,000	162,000	134,775	27,225	16.81%
Sheriff	607,200	607,200	607,200	0	0.00%
<b>Subtotal</b>	<b>769,200</b>	<b>769,200</b>	<b>741,975</b>	<b>27,225</b>	<b>3.54%</b>

Health Welfare and Sanitation	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Correctional Health	774,955	774,955	321,317	453,638	58.54%
<b>Subtotal</b>	<b>774,955</b>	<b>774,955</b>	<b>321,317</b>	<b>453,638</b>	<b>58.54%</b>

Education	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
County School Superintendent	252,858	252,858	240,666	12,192	4.82%
<b>Subtotal</b>	<b>252,858</b>	<b>252,858</b>	<b>240,666</b>	<b>12,192</b>	<b>4.82%</b>

Other	Revised Budget	YTD - Budget	YTD - Actual	YTD - Variance	% of Variance
Non Departmental	32,256,651	32,256,651	499,369	31,757,282	98.45%
<b>Subtotal</b>	<b>32,256,651</b>	<b>32,256,651</b>	<b>499,369</b>	<b>31,757,282</b>	<b>98.45%</b>

<b>Total Non Recurring Expenditures</b>	<b>34,053,664</b>	<b>34,053,664</b>	<b>1,803,326</b>	<b>32,250,338</b>	<b>94.70%</b>
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<b>Total Expenditures</b>	<b>429,693,849</b>	<b>429,693,849</b>	<b>383,230,566</b>	<b>46,463,283</b>	<b>10.81%</b>
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Note: Totals may not foot due to rounding.

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

## **Charts for Significant Revenue Sources**

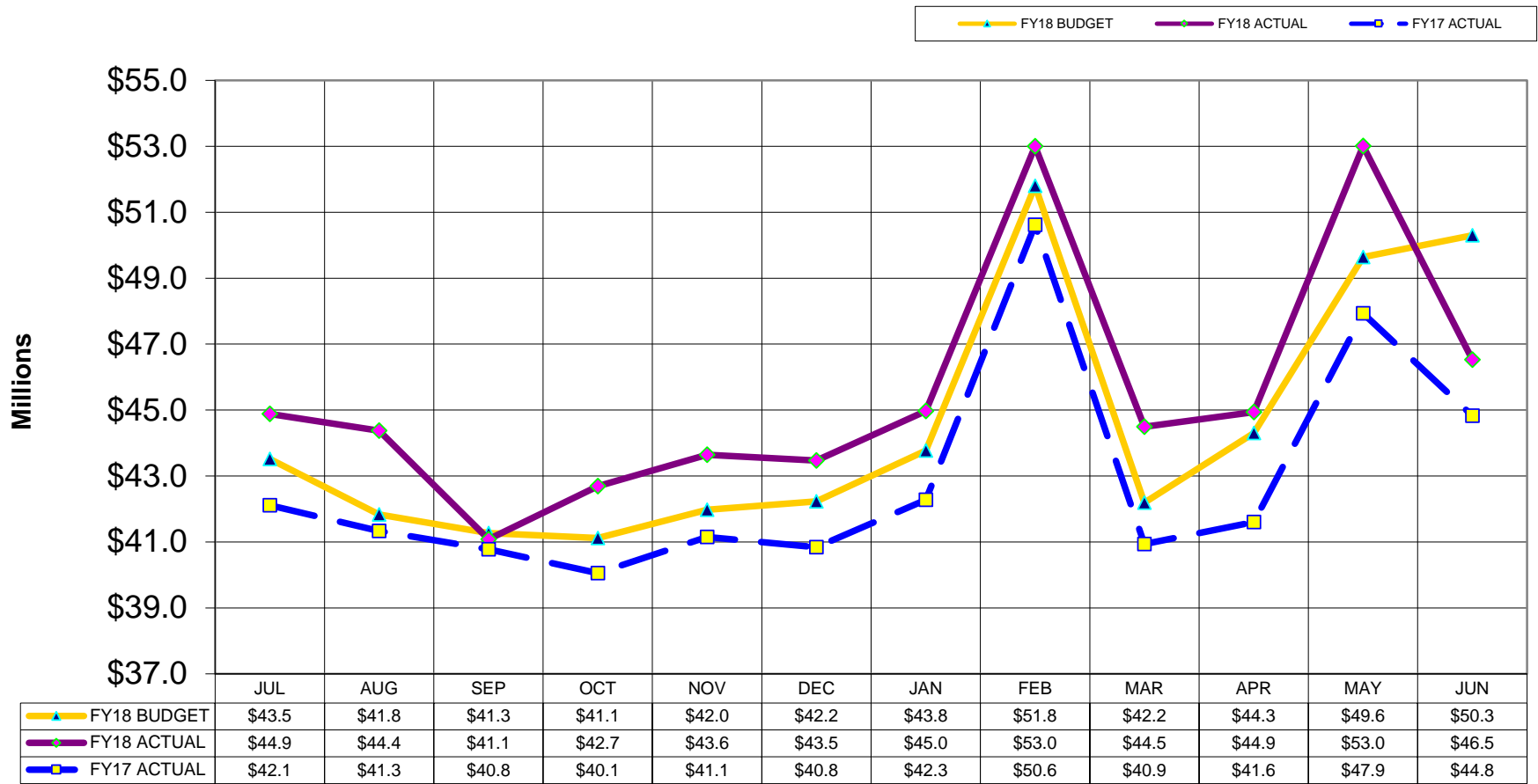
**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 17-18**

ACTUAL FY 16-17		MONTHLY/YTD COLLECTIONS FY 17-18 & COMPARISON TO FY 16-17						YTD BUDGET TO ACTUAL FY 17-18			
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	\$ 42,114,030	\$ 42,114,030	\$ 44,879,380	6.6%	\$ 44,879,380	\$ 2,765,350	6.6%	\$ 43,515,383	\$ 44,879,380	\$ 1,363,997	3.1%
AUG	41,334,521	83,448,551	44,373,904	7.4%	89,253,284	\$ 5,804,733	7.0%	85,351,148	89,253,284	\$ 3,902,136	4.6%
SEP	40,773,720	124,222,271	41,081,575	0.8%	130,334,859	\$ 6,112,588	4.9%	126,621,002	130,334,859	\$ 3,713,857	2.9%
OCT	40,054,653	164,276,925	42,693,934	6.6%	173,028,793	\$ 8,751,868	5.3%	167,739,780	173,028,793	\$ 5,289,013	3.2%
NOV	41,149,932	205,426,857	43,644,177	6.1%	216,672,970	\$ 11,246,113	5.5%	209,719,203	216,672,970	\$ 6,953,767	3.3%
DEC	40,836,631	246,263,488	43,473,259	6.5%	260,146,229	\$ 13,882,741	5.6%	251,949,441	260,146,229	\$ 8,196,788	3.3%
JAN	42,277,196	288,540,684	44,968,492	6.4%	305,114,721	\$ 16,574,037	5.7%	295,720,472	305,114,721	\$ 9,394,249	3.2%
FEB	50,619,297	339,159,981	53,003,237	4.7%	358,117,958	\$ 18,957,977	5.6%	347,517,946	358,117,958	\$ 10,600,012	3.1%
MAR	40,933,663	380,093,644	44,492,064	8.7%	402,610,022	\$ 22,516,377	5.9%	389,705,091	402,610,022	\$ 12,904,931	3.3%
APR	41,601,669	421,695,313	44,942,307	8.0%	447,552,328	\$ 25,857,015	6.1%	434,004,924	447,552,328	\$ 13,547,404	3.1%
MAY	47,935,970	469,631,283	53,007,775	10.6%	500,560,104	\$ 30,928,821	6.6%	483,643,139	500,560,104	\$ 16,916,965	3.5%
JUN	44,823,698	514,454,981	46,526,642	3.8%	547,086,746	\$ 32,631,765	6.3%	533,940,557	547,086,746	\$ 13,146,189	2.5%

<u>\$ 514,454,981</u>	<u>\$ 547,086,746</u>	
Less JVA 180000000589	(44,879,379.79)	Reverse May 17 Accrual
Less JV13 18CA00000049	(42,900,000.00)	Reverse June 17 Estimate
Less JV13 18CA00000050	(1,473,904.45)	Reverse June 17 True-Up
Plus JVA 180000002097	33,549,173.04	Accrue May 18 Actual received in July 18
Plus JV13 18CA00000031	32,902,601.85	Accrue June 18 Actual received in August 18
Plus JV13 18CA00000048	28,414,350.00	Accrue ALTCS May and June 18 Actual received in July and August 18
<b>Sales Tax Reported in FY18</b>	<b><u>552,699,586.65</u></b>	<b>Accrual basis, as reported in the financial statements</b>

Budget	533,940,557.00
Variance from Budget	18,759,029.65
% Variance from Budget	3.51%

## 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 17-18**

DOES NOT INCLUDE TAX PENALTIES & INT

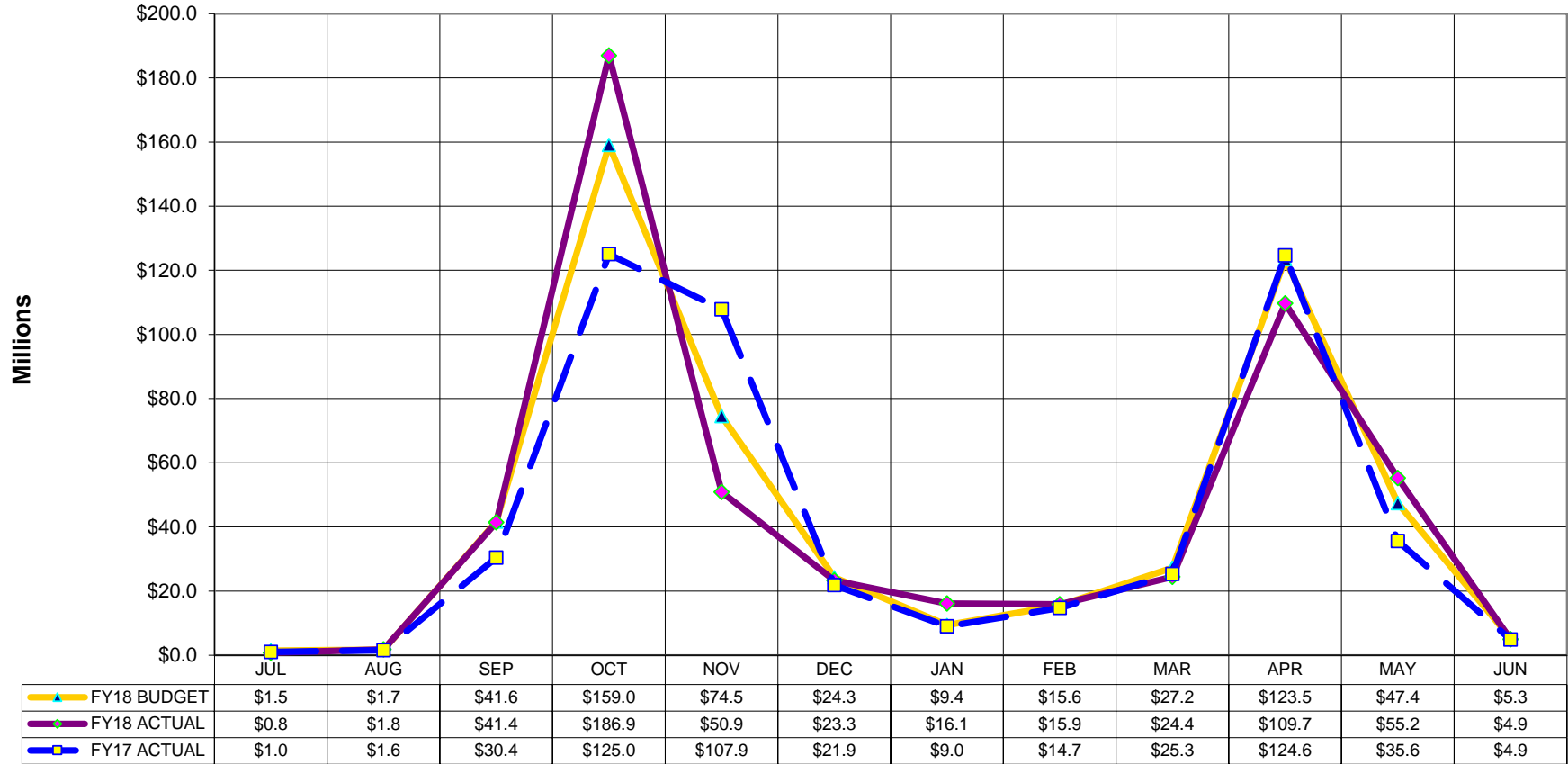
ACTUAL FY 16-17		MONTHLY/YTD COLLECTIONS FY 17-18 & COMPARISON TO FY 16-17						YTD BUDGET TO ACTUAL FY 17-18				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 1,037,221	\$ 1,037,221		\$ 789,073	-23.9%	\$ 789,073	\$ (248,148)	-23.9%	\$ 1,458,354	\$ 789,073	\$ (669,281)	-45.9%
AUG	1,610,408	2,647,628		1,807,856	12.3%	2,596,929	\$ (50,700)	-1.9%	3,195,806	2,596,929	\$ (598,877)	-18.7%
SEP	30,429,659	33,077,287		41,425,309	36.1%	44,022,238	\$ 10,944,951	33.1%	44,811,516	44,022,238	\$ (789,278)	-1.8%
OCT	125,028,226	158,105,513		186,944,087	49.5%	230,966,324	\$ 72,860,811	46.1%	203,861,135	230,966,324	\$ 27,105,189	13.3%
NOV	107,866,250	265,971,763		50,899,530	-52.8%	281,865,855	\$ 15,894,092	6.0%	278,389,028	281,865,855	\$ 3,476,827	1.2%
DEC	21,864,335	287,836,098		\$ 23,270,212	6.4%	305,136,067	\$ 17,299,969	6.0%	302,656,730	305,136,067	\$ 2,479,337	0.8%
JAN	9,021,257	296,857,355		\$ 16,119,812	78.7%	321,255,879	\$ 24,398,523	8.2%	312,071,610	321,255,879	\$ 9,184,269	2.9%
FEB	14,723,379	311,580,735		\$ 15,889,638	7.9%	337,145,517	\$ 25,564,782	8.2%	327,624,895	337,145,517	\$ 9,520,622	2.9%
MAR	25,342,719	336,923,454		\$ 24,440,340	-3.6%	361,585,857	\$ 24,662,404	7.3%	354,856,912	361,585,857	\$ 6,728,945	1.9%
APR	124,630,495	461,553,949		\$ 109,693,454	-12.0%	471,279,312	\$ 9,725,363	2.1%	478,333,925	471,279,312	\$ (7,054,613)	-1.5%
MAY	35,570,244	497,124,193		\$ 55,221,216	55.2%	526,500,527	\$ 29,376,334	5.9%	525,740,087	526,500,527	\$ 760,440	0.1%
JUN	4,876,048	502,000,241		\$ 4,928,140	1.1%	531,428,667	\$ 29,428,426	5.9%	531,047,908	531,428,667	\$ 380,759	0.1%

<u>\$ 502,000,241</u>	<u>\$ 531,428,667</u>
Less 18CA00000066	(2,000,000.00) Reverse June 17 Accrual
Plus 18CA00000069	2,511,944.00 Accrue FY18 Property Tax
<b>Property tax Reported in FY17</b>	<b><u>531,940,611.28</u> Accrual basis, as reported in the financial statements</b>

Budget	531,047,908.00
Variance from Budget	892,703.28
% Variance from Budget	0.17%

## Monthly Property Tax Revenues Budget Vs. Actual

—▲— FY18 BUDGET    
 —◆— FY18 ACTUAL    
 —■— FY17 ACTUAL



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

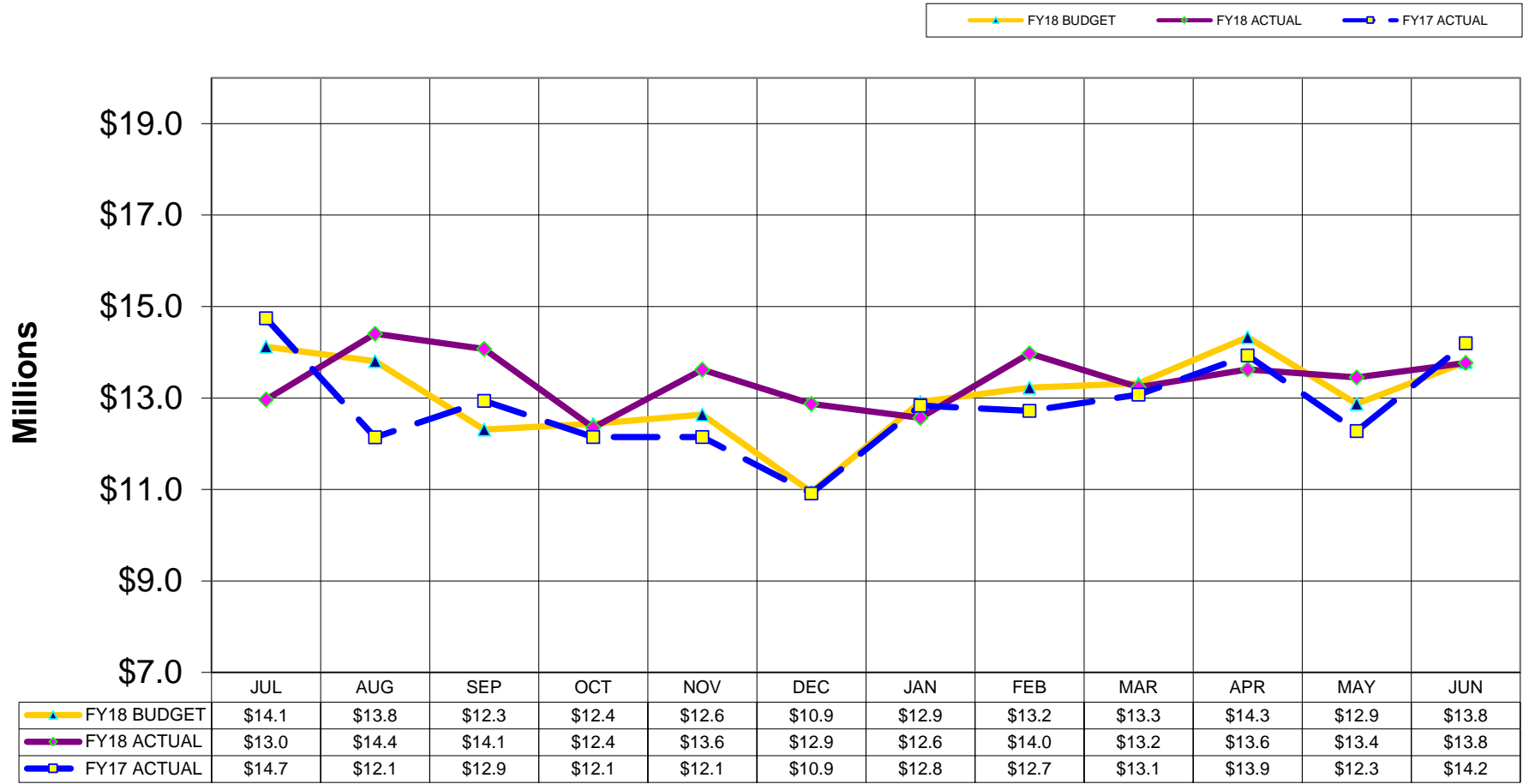
**MARICOPA COUNTY  
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS  
FY 17-18**

ACTUAL FY 16-17		MONTHLY/YTD COLLECTIONS FY 17-18 & COMPARISON TO FY 16-17						YTD BUDGET TO ACTUAL FY 17-18				
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	\$ 14,741,284	\$ 14,741,284		\$ 12,966,341	-12.0%	\$ 12,966,341	\$ (1,774,943)	-12.0%	\$ 14,123,966	\$ 12,966,341	\$ (1,157,625)	-8.2%
AUG	12,140,547	26,881,831		14,405,338	18.7%	27,371,678	\$ 489,848	1.8%	27,927,568	\$ 27,371,678	\$ (555,890)	-2.0%
SEP	12,938,944	39,820,775		14,073,225	8.8%	41,444,904	\$ 1,624,129	4.1%	40,235,752	41,444,904	\$ 1,209,152	3.0%
OCT	12,145,394	51,966,169		12,353,170	1.7%	53,798,074	\$ 1,831,905	3.5%	52,671,819	53,798,074	\$ 1,126,255	2.1%
NOV	12,148,529	64,114,698		13,618,549	12.1%	67,416,623	\$ 3,301,925	5.2%	65,310,261	67,416,623	\$ 2,106,362	3.2%
DEC	10,915,538	75,030,236		12,869,927	17.9%	80,286,549	\$ 5,256,313	7.0%	76,254,397	80,286,549	\$ 4,032,152	5.3%
JAN	12,831,642	87,861,878		12,564,595	-2.1%	92,851,144	\$ 4,989,266	5.7%	89,171,574	92,851,144	\$ 3,679,570	4.1%
FEB	12,721,072	100,582,950		13,974,432	9.9%	106,825,576	\$ 6,242,626	6.2%	102,398,896	106,825,576	\$ 4,426,680	4.3%
MAR	13,071,954	113,654,904 *		13,235,511	1.3%	120,061,087	\$ 6,406,183	5.6%	115,717,529	120,061,087	\$ 4,343,558	3.8%
APR	13,931,853	127,586,757		13,623,265	-2.2%	133,684,352	\$ 6,097,595	4.8%	130,047,242	133,684,352	\$ 3,637,110	2.8%
MAY	12,278,521	139,865,277		13,448,887	9.5%	147,133,239	\$ 7,267,962	5.2%	142,920,792	147,133,239	\$ 4,212,447	2.9%
JUN	14,196,207	154,061,484		13,767,142	-3.0%	160,900,381	\$ 6,838,897	4.4%	156,707,940	160,900,381	\$ 4,192,441	2.7%

\$ 154,061,484	\$ 160,900,381
Less JV18000000586	(12,966,340.73) Reverse June 17 Accrual
Plus JV180000002096	14,610,105.54 Accrue June 18 Actual received in July 18
<b>F100 VLT Reported in FY18</b>	<b>162,544,146.20</b> Accrual basis, as reported in the financial statements

Budget	156,707,940.00
Variance from Budget	5,836,206.20
% Variance from Budget	3.72%

## 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).

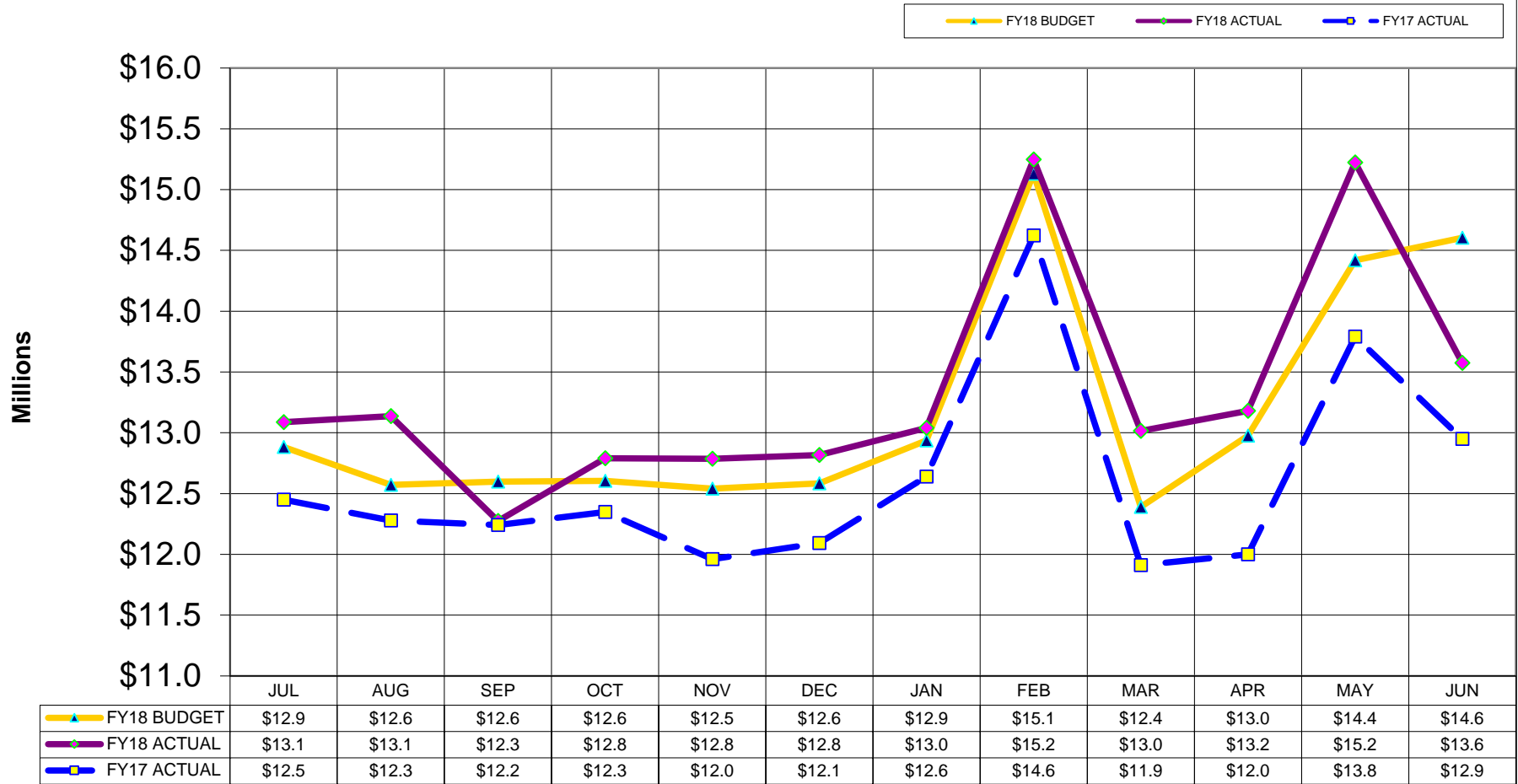


**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 17-18**

ACTUAL FY 16-17		MONTHLY/YTD COLLECTIONS FY 17-18 & COMPARISON TO FY 16-17						YTD BUDGET TO ACTUAL FY 17-18			
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	\$ 12,450,142	\$ 12,450,142	5.1%	\$ 13,087,565	\$ 637,424	5.1%	\$ 12,883,582	\$ 13,087,565	\$ 203,983	1.6%	
AUG	12,278,495	24,728,637	7.0%	26,225,054	\$ 1,496,417	6.1%	25,454,815	26,225,054	\$ 770,239	3.0%	
SEP	12,241,984	36,970,621	0.3%	38,499,408	\$ 1,528,788	4.1%	38,052,909	38,499,408	\$ 446,499	1.2%	
OCT	12,348,095	49,318,716	3.6%	51,290,043	\$ 1,971,327	4.0%	50,656,639	51,290,043	\$ 633,404	1.3%	
NOV	11,960,811	61,279,527	6.9%	64,075,686	\$ 2,796,159	4.6%	63,197,148	64,075,686	\$ 878,538	1.4%	
DEC	12,092,794	73,372,321	6.0%	76,892,719	\$ 3,520,398	4.8%	75,781,044	76,892,719	\$ 1,111,675	1.5%	
JAN	12,639,966	86,012,287	3.2%	89,932,381	\$ 3,920,093	4.6%	88,718,616	89,932,381	\$ 1,213,765	1.4%	
FEB	14,622,375	100,634,662	4.3%	105,181,029	\$ 4,546,366	4.5%	103,849,053	105,181,029	\$ 1,331,976	1.3%	
MAR	11,911,132	112,545,794	9.3%	118,195,267	\$ 5,649,473	5.0%	116,238,746	118,195,267	\$ 1,956,521	1.7%	
APR	11,999,892	124,545,686	9.8%	131,375,891	\$ 6,830,204	5.5%	129,215,466	131,375,891	\$ 2,160,425	1.7%	
MAY	13,790,425	138,336,111	10.4%	146,599,761	\$ 8,263,650	6.0%	143,633,215	146,599,761	\$ 2,966,546	2.1%	
JUN	12,948,154	151,284,265	4.8%	160,173,619	\$ 8,889,354	5.9%	158,237,746	160,173,619	\$ 1,935,873	1.2%	

<u>\$151,284,265</u>	<u>\$ 160,173,619</u>	
Less JV180000000589	(13,087,565.44)	Reverse May 17 Accrual
Less JV18CA00000049	(12,800,000.00)	Reverse June 17 Accrual Estimate
Less JV18CA00000050	(337,488.14)	Reverse June 17 True-Up
Plus JV180000002097	13,956,216.02	Accrue May 18 Actual received in July 18
Plus JV18CA00000031	13,951,501.21	Accrue Estimate June 18 received in August 18
<b>Jail tax Reported in FY17</b>	<b>161,856,282.29</b>	<b>Accrual basis, as reported in the financial statements</b>
Budget	158,237,746.00	
Variance from Budget	3,618,536.29	
% Variance from Budget	2.29%	

## 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 17-18**

ACTUAL FY 16-17		MONTHLY/YTD COLLECTIONS FY 17-18 & COMPARISON TO FY 16-17						YTD BUDGET TO ACTUAL FY 17-18				
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	\$ 9,386,723	\$ 9,386,723		\$ 9,972,196	6.2%	\$ 9,972,196	\$ 585,473	6.2%	\$ 9,326,490	\$ 9,972,196	\$ 645,706	6.9%
AUG	8,467,580	17,854,303		8,319,016	-1.8%	18,291,212	\$ 436,909	2.4%	18,652,980	18,291,212	\$ (361,768)	-1.9%
SEP	8,011,864	25,866,166		12,437,499	55.2%	30,728,711	\$ 4,862,544	18.8%	27,979,470	30,728,711	\$ 2,749,241	9.8%
OCT	8,352,801	34,218,968		9,101,218	9.0%	39,829,929	\$ 5,610,961	16.4%	37,305,960	39,829,929	\$ 2,523,969	6.8%
NOV	8,301,606	42,520,574		8,449,528	1.8%	48,279,457	\$ 5,758,883	13.5%	46,632,450	48,279,457	\$ 1,647,007	3.5%
DEC	8,128,582	50,649,156		8,623,848	6.1%	56,903,304	\$ 6,254,149	12.3%	55,958,940	56,903,304	\$ 944,364	1.7%
JAN	8,386,483	59,035,639		8,766,826	4.5%	65,670,131	\$ 6,634,492	11.2%	65,285,430	65,670,131	\$ 384,701	0.6%
FEB	12,703,912	71,739,551		8,598,018	-32.3%	74,268,149	\$ 2,528,598	3.5%	74,611,920	74,268,149	\$ (343,771)	-0.5%
MAR	8,559,386	80,298,937		9,054,353	5.8%	83,322,502	\$ 3,023,565	3.8%	83,938,410	83,322,502	\$ (615,908)	-0.7%
APR	9,432,788	89,731,725		9,461,924	0.3%	92,784,425	\$ 3,052,701	3.4%	93,264,900	92,784,425	\$ (480,475)	-0.5%
MAY	10,391,185	100,122,909		10,578,715	1.8%	103,363,140	\$ 3,240,231	3.2%	102,591,390	103,363,140	\$ 771,750	0.8%
JUN	9,455,870	109,578,779		9,708,160	2.7%	113,071,301	\$ 3,492,522	3.2%	111,917,883	113,071,301	\$ 1,153,418	1.0%

\$ 109,578,779

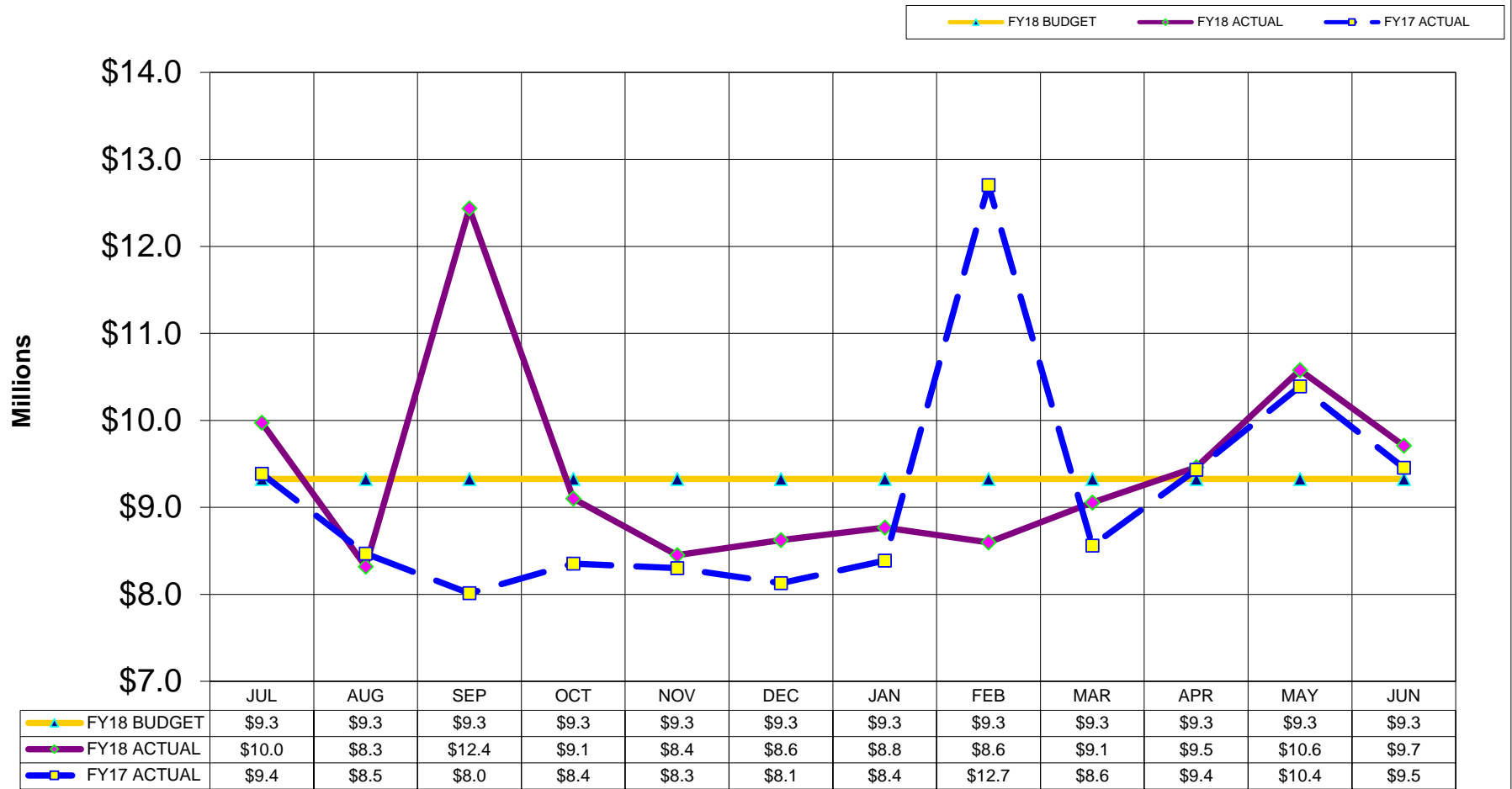
Less JV180000000588  
Less JV18CA00000049  
Less JV18CA00000050  
Plus JV180000002097  
Plus JV18CA00000031  
**HURF Reported in FY17**

\$ 113,071,301

(9,972,195.65) Reverse May 17 Accrual  
(9,300,000.00) Reverse June 17 Accrual Estimate  
980,984.03 Reverse June 17 True-Up  
10,234,575.04 Accrue May 18 Actual received in July 18  
9,218,944.40 Accrue Estimate June 18 received in August 18  
**114,233,608.42** **Accrual basis, as reported in the financial statements**

Budget 111,917,883.00  
Variance from Budget 2,315,725.42  
% Variance from Budget 2.07%

## Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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