



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

To: Tom Manos, County Manager

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

Date: April 18, 2016

Re: FY 15-16 Executive Summary – March 2016

Attached is the General Fund and Detention Fund financial activity through March 31, 2016. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$16.1m over the estimate that was used when preparing the FY 15-16 budget.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$9,738,261:** The FY 15-16 Sales Tax revenue reflects a YTD positive budget variance of \$9.7m or 2.7 percent. The FY 15-16 Sales Tax revenue budget of \$492.0m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 5.7 percent over the FY 14-15 'most likely' forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. As compared to March 2015, the March 2016 month-end sales tax is 5.1 percent higher, while the year-to-date is 6.1 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue, historically has been comprised of the following major sectors: retail (50%), restaurants and bars (11%), utilities (13%), contracting (11%), rentals of personal property (3%), and various other categories (12%). Sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the March 2016 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona February 2016 sales tax collections were 3.9 percent above February 2015. Maricopa County’s unemployment rate is 4.5 percent as of January, which remains below both the State rate of 5.2 percent, and United States rate of 5.2 percent.

- **Property Tax Revenue (Operating) YTD variance of \$7,905,195:** The FY 15-16 Property Tax revenue reflects a YTD positive budget variance of \$7.9m or 2.6 percent. The FY 15-16 Property Tax revenue budget of \$465.5m reflects a 6.4 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.2 percent delinquency rate. FY 15-16 YTD collections through March 2016 are 65.8 percent of the adopted levy compared to a historical average of 62.2 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 \$4,830,030:** The FY 15-16 VLT revenue reflects a YTD positive budget variance of \$4.8m or 4.7 percent. The FY 15-16 VLT revenue budget of \$138.2m is based on Elliot D. Pollack’s (EDP) ‘most likely’ forecast, which reflects an increase of 4.1 percent over the FY 14-15 ‘most likely’ forecast. According to the US Bureau of Economic Analysis (most recent), February 2016 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.4 million units. As compared to February 2015, the February 2016 SAAR is 3.5 percent less, and is 5.5 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.
- **Intergovernmental Revenue (Operating) YTD variance of \$3,499,006:** The FY 15-16 intergovernmental revenue reflects a YTD positive budget variance of \$3.4m or 43.5 percent. Elections comprise a large portion of this positive variance as additional revenues received for November jurisdictional elections were not budgeted.
- **Interest Revenue (Operating) YTD variance of \$541,888:** The FY 15-16 interest revenue reflects a YTD positive budget variance of \$541.8 thousand or 25.7 percent. The FY 15-16 interest revenue budget of \$2.8m is a projection based on the prior year’s interest yield and expected average daily cash balance.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$8,248,398:** Current YTD expenditures are 2.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Clerk of the Superior Court (17%), Public Health (11%), Adult Probation (9%), County Attorney (9%), Assessor (8%), Superior Court (7%), and Facilities Management (6%).
- **Supplies Expenditures (Operating) YTD variance of \$2,710,165:** Current YTD expenditures are 23.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff’s Office (63%), Adult Probation (10%), Juvenile Probation (8%), Environmental Services (8%), and Waste Resources Recycling (7%).
- **Services Expenditures (Operating) YTD variance of \$16,244,025:** Current YTD expenditures are 13.6 percent under budget. Office of Enterprise Technology and Facilities Management comprise this positive variance as expenditures for repairs and maintenance are under budget.
- **Intergovernmental Payments (Operating) YTD variance of \$(89,722):** Current YTD expenditures are 0.1 percent over budget. Non-Departmental comprises this negative variance as expenditures for general health and welfare are over budget.
- **Capital Outlay (Operating) YTD variance of \$(1,803,581):** Current YTD expenditures are 74.9 percent over budget. Non-Departmental and Clerk of the Superior Court comprise this negative

variance as expenditures for general public safety and business application development are over budget, respectively.

- **Total Non-Recurring Expenditures YTD variance of \$24,267,938:** Current YTD expenditures are 62.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (48%), Office of Enterprise Technology (16%), Facilities Management (10%), Superior Court (10%), and Contract Counsel (8%).

General Fund Departmental Expenditure Variances

Elections (Total) YTD variance of (\$2,673,294): Current YTD expenditures are 33.6 percent over budget. The negative variance is attributed to the increase in the November jurisdictional elections. An agenda was approved in February 2016 by the Board of Supervisors to increase the department's non-operating budget by \$1.1m for the November elections. Therefore, it is expected that the department will be within budget by year-end. The remaining variance is attributable to envelopes and other supplies for the March 2016 Presidential Preference election, and the May 2016 Special State wide election that were paid out of the General Fund and will be charged to the respective elections as used.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$572,558:** The FY 15-16 Jail Excise Tax revenue reflects a YTD positive budget variance of \$572.5 thousand or 0.5 percent. The FY 15-16 Jail Tax revenue budget of \$146.0m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 3.4 percent over the FY 14-15 'most likely' forecast. This is a County-only tax and is not subject to the same distribution formula as State shared sales tax. As compared to March 2015, the March 2016 month-end sales tax is 4.9 percent higher, while the year-to-date is 4.5 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$3,185,872):** The FY 15-16 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$3.1m or 13.9 percent. The jail per diem monthly budgeted revenue was calendarized evenly over the twelve month period. This calendarization methodology would have resulted in either positive/negative monthly variances due to actual billable bookings & housing days which historically fluctuate between months. Over the twelve month period, assuming no other variables, the result would have been a minor revenue variance. It is difficult to determine future bookings as this variable is dependent upon the arresting agencies. As of March 2016, billable bookings are 7.0 percent lower over the same time period last year and 12.7 percent lower than over the same period in FY14. Total budgeted revenue is \$30m, and taking into consideration the reduced billable housing days of 6.6 percent compared to FY15 and 12.7 percent compared to FY14, the revenue forecast at year-end is estimated to be \$4.3m lower than budget. Therefore, it is uncertain if actual revenue will meet budgeted revenue. MCSO will continue to monitor the revenue forecast.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,281,192:** Current YTD expenditures are 1.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Correctional Health (42%), Adult Probation (29%) and Sheriff's Office (22%).
- **Supplies Expenditures (Operating) YTD variance of \$2,756,385:** Current YTD expenditures are 15.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (67%) and Correctional Health (28%).

- **Services Expenditures (Operating) YTD variance of \$4,745,834:** Current YTD expenditures are 11.2 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for utilities and repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$197,463:** Current YTD expenditures are 23.8 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$1,152,669:** Current YTD expenditures are 29.5 percent under budget. Non-Departmental comprises a large portion of the positive variance as other services 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 \$4,148,929:** The FY 15-16 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$73,203,731 is more than budgeted YTD revenue of \$69,054,802 resulting in a positive budget variance of \$4.1m or 6.0 percent. The FY 15-16 HURF revenue budget of \$98.1m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 2.4 percent over the FY 14-15 'most likely' forecast. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager
OMB Deputy Directors
OMB Budget Supervisors
DOF Deputy Director
DOF Finance Managers



General Fund

Executive Summary

As of March 31, 2016

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	492,019,045	355,404,302	365,142,563	9,738,261
Property Taxes	465,539,207	307,534,541	315,439,736	7,905,195
Vehicle License Taxes	138,282,676	102,033,087	106,863,117	4,830,030
Intergovernmental	16,414,981	8,045,149	11,544,155	3,499,006
Miscellaneous	68,395,026	51,056,910	54,994,466	3,937,556
Interest	2,800,000	2,105,191	2,647,079	541,888
Total Operating Revenues	1,183,450,935	826,179,180	856,631,116	30,451,936
Total Non-Recurring Revenues	9,125,196	934,193	1,869,880	935,687
Total Revenues	1,192,576,131	827,113,373	858,500,996	31,387,623

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	535,842,030	396,593,777	388,345,379	8,248,398
Supplies	15,388,677	11,735,184	9,025,019	2,710,165
Services	177,419,306	119,535,721	103,291,696	16,244,025
Intergovernmental Payments	230,466,453	172,570,721	172,660,443	(89,722)
Debt Service	10,000	7,500	0	7,500
Capital Outlay	5,260,435	2,406,786	4,210,367	(1,803,581)
Transfers Out	219,064,034	150,454,323	150,454,084	239
Total Operating Expenditures	1,183,450,935	853,304,012	827,986,986	25,317,026
Total Non-Recurring Expenditures	92,027,211	39,122,720	14,854,782	24,267,938
Total Expenditures	1,275,478,146	892,426,732	842,841,769	49,584,963
Excess (Deficiency) of Revenues Over Expenditures	(82,902,015)	(65,313,359)	15,659,228	80,972,587
Beginning Fund Balance (audited)	82,902,015	82,902,015	98,995,678	16,093,663
<i>Revenues</i>	1,192,576,131	827,113,373	858,500,996	31,387,623
<i>Expenditures</i>	1,275,478,146	892,426,732	842,841,769	49,584,963
Ending Fund Balance	0	17,588,656	114,654,906	97,066,250
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	17,588,656	114,654,906	97,066,250

Note: Totals may not foot due to rounding.
*Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



General Fund

Expenditures by Agency

As of March 31, 2016

Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,132,164	18,475,631	17,713,686	761,945	4.12 %
ASSISTANT COUNTY MGR 940 F100	295,088	226,934	191,514	35,420	15.61 %
ASSISTANT COUNTY MGR 950 F100	914,714	812,334	276,489	535,845	65.96 %
BOARD OF SUPERVISORS D1 F100	370,718	285,472	253,236	32,236	11.29 %
BOARD OF SUPERVISORS D2 F100	370,718	279,264	277,480	1,784	0.64 %
BOARD OF SUPERVISORS D3 F100	370,718	284,106	260,393	23,713	8.35 %
BOARD OF SUPERVISORS D4 F100	370,718	281,199	272,409	8,790	3.13 %
BOARD OF SUPERVISORS D5 F100	370,718	280,197	278,777	1,420	0.51 %
CALL CENTER F100	1,719,187	1,305,085	1,226,001	79,084	6.06 %
CLERK OF THE BOARD F100	1,424,411	1,120,680	795,223	325,457	29.04 %
COUNTY MANAGER F100	2,577,919	1,936,946	1,743,871	193,075	9.97 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,074,398	998,110	76,288	7.10 %
ELECTIONS F100	14,447,301	7,944,671	10,617,965	(2,673,294)	(33.65) %
ENTERPRISE TECHNOLOGY F100	40,332,322	33,428,617	23,700,740	9,727,877	29.10 %
FACILITIES MANAGEMENT F100	45,836,893	34,689,130	25,506,779	9,182,351	26.47 %
FINANCE F100	2,855,401	2,147,492	1,879,974	267,518	12.46 %
HUMAN RESOURCES F100	4,415,925	3,482,790	2,814,355	668,435	19.19 %
INTERNAL AUDIT F100	1,855,357	1,402,137	1,354,673	47,464	3.39 %
MANAGEMENT AND BUDGET F100	2,431,156	1,689,382	1,513,331	176,051	10.42 %
PROCUREMENT SERVICES F100	2,487,658	1,888,640	1,877,697	10,943	0.58 %
PROTECTIVE SERVICES F100	4,141,089	3,108,833	3,000,800	108,033	3.48 %
RECORDER F100	2,185,621	1,670,442	1,408,630	261,812	15.67 %
TREASURER F100	5,059,279	3,841,822	3,823,184	18,638	0.49 %
Subtotal	160,438,345	121,656,202	101,785,315	19,870,887	16.33 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	35,591,783	26,035,089	24,151,044	1,884,045	7.24 %
CONSTABLES F100	3,083,214	2,309,986	2,188,398	121,588	5.26 %
CORRECTIONAL HEALTH F100	3,307,802	2,472,430	2,360,564	111,866	4.52 %
COUNTY ATTORNEY F100	85,548,461	64,723,405	64,048,370	675,035	1.04 %
EMERGENCY MANAGEMENT F100	250,989	180,899	169,998	10,901	6.03 %
JUDICIAL BRANCH *	154,587,753	117,602,892	112,734,137	4,868,755	4.14 %
JUSTICE COURTS F100	18,337,008	13,893,030	13,576,316	316,714	2.28 %
MEDICAL EXAMINER F100	8,919,011	6,659,738	6,388,101	271,637	4.08 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	0	-
PUBLIC DEFENSE SYSTEM *	130,789,707	88,578,530	84,232,626	4,345,904	4.91 %
PUBLIC FIDUCIARY F100	3,302,783	2,443,762	2,226,226	217,536	8.90 %
SHERIFF F100	114,291,127	85,666,943	82,259,250	3,407,693	3.98 %
Subtotal	558,877,870	411,036,902	394,805,229	16,231,673	3.95 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	1,220,657	915,497	819,286	96,211	10.51 %
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,168,995	3,167,056	3,093,229	73,827	2.33 %
HUMAN SERVICES F100	2,380,912	1,785,465	1,568,016	217,449	12.18 %
PUBLIC HEALTH F100	11,844,181	9,237,164	8,306,807	930,357	10.07 %
WASTE RESOURCES RECYCLING F100	3,231,384	2,468,281	2,189,379	278,902	11.30 %
Subtotal	23,605,083	17,832,417	16,235,671	1,596,746	8.95 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	1,299,840	908,793	520,253	388,540	42.75 %
Subtotal	1,299,840	908,793	520,253	388,540	42.75 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,910,770	2,680,603	1,917,680	762,923	28.46 %
Subtotal	2,910,770	2,680,603	1,917,680	762,923	28.46 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	528,075,701	338,099,777	327,380,385	10,719,392	3.17 %
Subtotal	528,075,701	338,099,777	327,380,385	10,719,392	3.17 %
Employee Benfts and Health	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EMPLYEE BNFTS AND HLTH F100	270,537	212,038	197,235	14,803	6.98 %
Subtotal	270,537	212,038	197,235	14,803	6.98 %
Total Expenditures	1,275,478,146	892,426,732	842,841,769	49,584,963	5.56 %

Note: Totals may not foot due to rounding.
 * See Expenditures by Agency (Grouped Appropriations) report for breakout of agencies.



General Fund

Expenditures by Agency (Grouped Appropriations)

As of March 31, 2016

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	49,255,413	36,880,085	35,620,393	1,259,692	3.42 %
JUVENILE PROBATION F100	17,642,534	13,257,574	12,443,457	814,117	6.14 %
SUPERIOR COURT F100	87,689,806	67,465,233	64,670,287	2,794,946	4.14 %
Total Judicial Branch	154,587,753	117,602,892	112,734,137	4,868,755	4.14 %
Public Defense System					
CONTRACT COUNSEL F100	55,543,889	32,163,437	29,480,430	2,683,007	8.34 %
LEGAL ADVOCATE F100	12,055,425	9,050,119	8,627,777	422,342	4.67 %
LEGAL DEFENDER F100	13,258,636	9,954,191	9,567,489	386,702	3.88 %
PUBLIC ADVOCATE F100	9,441,291	7,034,060	6,685,136	348,924	4.96 %
PUBLIC DEFENDER F100	40,490,466	30,376,723	29,871,794	504,929	1.66 %
Total Public Defense System	130,789,707	88,578,530	84,232,626	4,345,904	4.91 %



Detention Fund

Executive Summary

As of March 31, 2016

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	146,085,926	106,793,191	107,365,749	572,558
Intergovernmental	30,516,852	22,887,648	19,701,776	(3,185,872)
Interest	1,100,000	895,022	822,737	(72,285)
Transfers In	190,769,044	142,530,452	142,530,452	0
Total Operating Revenues	368,471,822	273,106,313	270,420,714	(2,685,599)
Total Non-Recurring Revenues	153,031	-	-	-
Total Revenues	368,624,853	273,106,313	270,420,714	(2,685,599)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	293,987,930	219,859,102	216,577,910	3,281,192
Supplies	23,540,704	18,158,760	15,402,375	2,756,385
Services	56,561,590	42,345,003	37,599,169	4,745,834
Intergovernmental Payments	0	0	0	0
Capital Outlay	1,356,000	831,251	633,788	197,463
Transfers Out	587,500	-	-	-
Total Operating Expenditures	376,033,724	281,194,116	270,213,242	10,980,874
Total Non-Recurring Expenditures	31,349,671	3,905,964	2,753,295	1,152,669
Total Expenditures	407,383,395	285,100,080	272,966,537	12,133,543

Excess (Deficiency) of Revenues

Over Expenditures	(38,758,542)	(11,993,767)	(2,545,823)	9,447,944
--------------------------	---------------------	---------------------	--------------------	------------------

Beginning Fund Balance (audited)	44,353,482	44,353,482	41,816,814	(2,536,668)
<i>Revenues</i>	368,624,853	273,106,313	270,420,714	(2,685,599)
<i>Expenditures</i>	407,383,395	285,100,080	272,966,537	12,133,543
Ending Fund Balance	5,594,940	32,359,715	39,270,991	6,911,276
Restricted Fund Balance	5,594,940	32,359,715	39,270,991	6,911,276
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of March 31, 2016

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	33,858,953	25,290,859	24,175,018	1,115,841	4.41%
ASSISTANT COUNTY MGR 950 F255	405,930	303,334	290,905	12,429	4.10%
CORRECTIONAL HEALTH F255	63,643,485	47,842,477	46,462,743	1,379,734	2.88%
EDUCATION SERVICES F255	838,219	319,919	29,584	290,335	90.75%
ENTERPRISE TECHNOLOGY F255	1,151,484	909,321	578,574	330,747	36.37%
FACILITIES MANAGEMENT F255	28,114,935	21,552,770	17,356,830	4,195,940	19.47%
INTEGRATED CRIM JUST INFO F255	1,730,987	1,344,401	1,262,406	81,995	6.10%
JUVENILE PROBATION F255	33,607,736	25,214,381	24,436,211	778,170	3.09%
NON DEPARTMENTAL F255	29,842,494	2,026,558	1,108,049	918,509	45.32%
PROTECTIVE SERVICES F255	48,942	36,705	28,518	8,187	22.30%
SHERIFF F255	214,140,230	160,259,355	157,237,700	3,021,655	1.89%
Total Expenditures	407,383,395	285,100,080	272,966,537	12,133,543	4.26%

Detailed Expenditure Reports



General Fund Expenditures Summary As of March 31, 2016

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	7,706,964	339,198	225,480	113,718
Supplies	783,641	588,381	401	587,980
Services	50,267,759	8,495,643	163,658	8,331,985
Intergovernmental Payments	230,215,036	172,380,033	172,488,898	(108,865)
Debt Service	10,000	7,500	0	7,500
Capital Outlay	4,909,746	2,550,346	3,401,697	(851,351)
Transfers Out	234,182,555	153,738,676	151,100,251	2,638,425
Total Non- Departmental Expenditures - 470	<u>528,075,701</u>	<u>338,099,777</u>	<u>327,380,385</u>	<u>10,719,392</u>

Expenditures - Excluding 470

Personnel Services	528,762,010	396,490,620	388,217,237	8,273,383
Supplies	18,286,491	14,367,399	11,092,882	3,274,517
Services	196,342,249	140,144,642	111,140,573	29,004,069
Intergovernmental Payments	251,417	190,688	171,544	19,144
Debt Service	-	-	-	-
Capital Outlay	1,993,302	1,381,630	3,087,411	(1,705,781)
Transfers Out	1,766,976	1,751,976	1,751,737	239
Total Expenditures - Excluding 470	<u>747,402,445</u>	<u>554,326,955</u>	<u>515,461,384</u>	<u>38,865,571</u>
Total Expenditures	<u><u>1,275,478,146</u></u>	<u><u>892,426,732</u></u>	<u><u>842,841,769</u></u>	<u><u>49,584,963</u></u>



General Fund

Non-Departmental Expenditures Summary

As of March 31, 2016

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	7,706,964	339,198	225,480	113,718
Supplies	2,653	2,639	401	2,238
Services	12,745,473	(111,422)	(210,774)	99,352
Intergovernmental Payments	230,215,036	172,380,033	172,488,898	(108,865)
Debt Service	10,000	7,500	0	7,500
Capital Outlay	4,609,400	2,250,000	3,213,134	(963,134)
Transfers Out	218,687,065	150,092,354	150,092,354	0
Total Operating Expenditures	473,976,591	324,960,302	325,809,494	(849,192)
Non-Recurring				
Personnel Services	-	-	-	-
Supplies	780,988	585,742	0	585,742
Services	37,522,286	8,607,065	374,432	8,232,633
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	300,346	300,346	188,563	111,783
Transfers Out	15,495,490	3,646,322	1,007,897	2,638,425
Total Non-Recurring Expenditures	54,099,110	13,139,475	1,570,891	11,568,584
Total Expenditures	528,075,701	338,099,777	327,380,385	10,719,392



General Fund

Expenditures by Agency

As of March 31, 2016

Expenditures

Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,132,164	18,475,631	17,713,686	761,945	4.12 %
ASSISTANT COUNTY MGR 940 F100	295,088	226,934	191,514	35,420	15.61 %
ASSISTANT COUNTY MGR 950 F100	424,764	322,384	262,319	60,065	18.63 %
BOARD OF SUPERVISORS D1 F100	370,718	285,472	253,236	32,236	11.29 %
BOARD OF SUPERVISORS D2 F100	370,718	279,264	277,480	1,784	0.64 %
BOARD OF SUPERVISORS D3 F100	370,718	284,106	260,392	23,714	8.35 %
BOARD OF SUPERVISORS D4 F100	370,718	281,199	272,409	8,790	3.13 %
BOARD OF SUPERVISORS D5 F100	370,718	280,197	278,777	1,420	0.51 %
CALL CENTER F100	1,719,187	1,305,085	1,226,001	79,084	6.06 %
CLERK OF THE BOARD F100	1,210,792	907,061	795,223	111,838	12.33 %
COUNTY MANAGER F100	2,577,919	1,936,946	1,743,871	193,075	9.97 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,074,398	998,110	76,288	7.10 %
ELECTIONS F100	9,018,145	7,106,503	8,785,981	(1,679,478)	(23.63) %
ENTERPRISE TECHNOLOGY F100	26,872,391	24,015,628	18,189,564	5,826,064	24.26 %
FACILITIES MANAGEMENT F100	41,884,330	31,485,933	24,707,343	6,778,590	21.53 %
FINANCE F100	2,855,401	2,147,492	1,879,974	267,518	12.46 %
HUMAN RESOURCES F100	3,992,245	3,059,110	2,726,953	332,157	10.86 %
INTERNAL AUDIT F100	1,855,357	1,402,137	1,354,673	47,464	3.39 %
MANAGEMENT AND BUDGET F100	2,431,156	1,689,382	1,513,331	176,051	10.42 %
PROCUREMENT SERVICES F100	2,487,658	1,888,640	1,877,697	10,943	0.58 %
PROTECTIVE SERVICES F100	4,141,089	3,108,833	3,000,800	108,033	3.48 %
RECORDER F100	2,185,621	1,670,442	1,408,630	261,812	15.67 %
TREASURER F100	5,059,279	3,841,822	3,823,184	18,638	0.49 %
Subtotal	136,469,446	107,074,599	93,541,146	13,533,453	12.64 %
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	33,364,056	24,727,807	23,839,429	888,378	3.59 %
CONSTABLES F100	3,076,881	2,309,986	2,188,398	121,588	5.26 %
CORRECTIONAL HEALTH F100	3,307,802	2,472,430	2,360,564	111,866	4.52 %
COUNTY ATTORNEY F100	85,548,461	64,723,405	64,048,370	675,035	1.04 %
EMERGENCY MANAGEMENT F100	250,989	180,899	169,998	10,901	6.03 %
JUDICIAL BRANCH *	150,103,327	113,118,466	110,611,852	2,506,614	2.22 %
JUSTICE COURTS F100	17,825,008	13,381,030	13,063,398	317,632	2.37 %
MEDICAL EXAMINER F100	8,701,063	6,492,997	6,388,101	104,896	1.62 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	-	-
PUBLIC DEFENSE SYSTEM *	127,137,237	85,839,178	83,355,625	2,483,553	2.89 %
PUBLIC FIDUCIARY F100	3,302,783	2,443,762	2,226,226	217,536	8.90 %
SHERIFF F100	113,360,167	84,993,426	81,675,514	3,317,912	3.90 %
Subtotal	546,846,006	401,153,584	390,397,673	10,755,911	2.68 %
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	810,957	608,220	608,220	-	-
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,026,395	3,024,456	2,957,909	66,547	2.20 %
HUMAN SERVICES F100	2,260,912	1,695,681	1,494,908	200,773	11.84 %
PUBLIC HEALTH F100	11,844,181	9,237,164	8,306,807	930,357	10.07 %
WASTE RESOURCES RECYCLING F100	2,991,384	2,270,787	2,091,294	179,493	7.90 %
Subtotal	22,692,783	17,095,262	15,718,092	1,377,170	8.06 %
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	564,802	407,624	405,666	1,958	0.48 %
Subtotal	564,802	407,624	405,666	1,958	0.48 %
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,630,770	2,400,603	1,917,680	482,923	20.12 %
Subtotal	2,630,770	2,400,603	1,917,680	482,923	20.12 %
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	473,976,591	324,960,302	325,809,494	(849,192)	(0.26) %
Subtotal	473,976,591	324,960,302	325,809,494	(849,192)	(0.26) %
Employee Benfts and Health	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EMPLYEE BNFTS AND HLTH F100	270,537	212,038	197,235	14,803	6.98 %
Subtotal	270,537	212,038	197,235	14,803	6.98 %
Total Operating Expenditures	1,183,450,935	853,304,012	827,986,986	25,317,026	2.97 %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



General Fund

Expenditures by Agency

As of March 31, 2016

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	489,950	489,950	14,170	475,780	97.11 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	213,619	213,619	0	213,619	100.00 %
ELECTIONS F100					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	5,429,156	838,168	1,831,985	(993,817)	(118.57) %
ENTERPRISE TECHNOLOGY F100					
CGI2 - ADVANTAGE 2X HOSTING CHARGES	1,153,944	1,153,944	872,356	281,588	24.40 %
CMW1 - CONTENT MANAGEMENT SYSTEM V	1,250,000	-	-	-	-
CYB1 - CYBER SECURITY NRNP	3,446,942	650,000	1,766,539	(1,116,539)	(171.78) %
CYBS - CYBER SECURITY MAJOR MAINT	185,149	185,149	184,472	677	0.37 %
DLRP - DESKTOP LAPTOP REPLACEMENT	956,073	956,073	557,856	398,217	41.65 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,512,816	4,512,816	739,945	3,772,871	83.60 %
ETPS - TELEPHONY MAJOR MAINT	565,000	565,000	0	565,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
VMW1 - VMWARE NON RECURRING	1,390,007	1,390,007	1,390,007	0	-
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	3,578,759	2,829,393	471,158	2,358,235	83.35 %
ESAI - EMERGENCY SVCS ADMIN IMP	221,000	221,000	206,719	14,281	6.46 %
NRNP - NON-RECURRING/NON-PROJECT	52,804	52,804	37,014	15,790	29.90 %
SFTY - LIFE/SAFETY PROJECTS	100,000	100,000	84,545	15,455	15.45 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
HUMAN RESOURCES F100					
JOB1 - JOB ANALYSIS CONSULTANT	353,680	353,680	87,402	266,278	75.29 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	0	70,000	100.00 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
Subtotal	<u>23,968,899</u>	<u>14,581,603</u>	<u>8,244,169</u>	<u>6,337,434</u>	<u>43.46 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	12,000	12,000	1,718	10,282	85.69 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,215,727	1,295,282	309,898	985,384	76.07 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	6,333	-	-	-	-
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	668,000	668,000	0	668,000	100.00 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,500,000	1,500,000	449,637	1,050,363	70.02 %
NRNP - NON-RECURRING/NON-PROJECT	416,926	416,926	367,775	49,151	11.79 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,899,500	1,899,500	1,304,873	594,627	31.30 %
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	512,917	(917)	(0.18) %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



General Fund

Expenditures by Agency

As of March 31, 2016

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	217,948	166,741	0	166,741	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	3,652,470	2,739,352	877,001	1,862,351	67.99 %
SHERIFF F100					
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	247,957	21	0.01 %
NRNP - NON-RECURRING/NON-PROJECT	301,556	44,113	692	43,421	98.43 %
REC1 - MCSO RECORDS MANAGEMENT	381,426	381,426	335,088	46,338	12.15 %
Subtotal	<u>12,031,864</u>	<u>9,883,318</u>	<u>4,407,555</u>	<u>5,475,763</u>	<u>55.40 %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100					
AQM1 - AIR QUAL MONITORING EQUIP	409,700	307,277	211,066	96,211	31.31 %
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	142,600	142,600	135,321	7,279	5.10 %
HUMAN SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	120,000	89,784	73,108	16,676	18.57 %
WASTE RESOURCES RECYCLING F100					
WER1 - WASTE RES EROSION CONTROL	120,000	90,000	100,005	(10,005)	(11.12) %
WGP1 - WASTE RES GAS PROBE EQUIP	70,000	70,000	(1,920)	71,920	102.74 %
WLD1 - WASTE RES LANDFILL DRAINAGE	50,000	37,494	0	37,494	100.00 %
Subtotal	<u>912,300</u>	<u>737,155</u>	<u>517,580</u>	<u>219,575</u>	<u>29.79 %</u>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	121,169	106,169	62,086	44,083	41.52 %
PKPG - PARKS PLAYGROUNDS UPGRADES	168,000	0	1,376	(1,376)	-
PKRR - PARKS RESTROOMS UPGRADES	392,000	350,000	31,625	318,375	90.96 %
PKWA - PARKS WATER UPGRADES	53,869	45,000	19,501	25,499	56.67 %
Subtotal	<u>735,038</u>	<u>501,169</u>	<u>114,588</u>	<u>386,581</u>	<u>77.14 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
GRN1 - GARNISHMENT SYSTEM UPGRADE	280,000	280,000	0	280,000	100.00 %
Subtotal	<u>280,000</u>	<u>280,000</u>	<u>0</u>	<u>280,000</u>	<u>100.00 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
MEL1 - MCSO JUDGMENT ORDER NON REC	4,350,000	-	-	-	-

Note: Totals may not foot due to rounding.

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

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



General Fund

Expenditures by Agency

As of March 31, 2016

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NRNP - NON-RECURRING/NON-PROJECT	49,749,110	13,139,475	1,570,891	11,568,584	88.04 %
Subtotal	<u>54,099,110</u>	<u>13,139,475</u>	<u>1,570,891</u>	<u>11,568,584</u>	<u>88.04 %</u>
<i>Total Non-Recurring Expenditures</i>	<u>92,027,211</u>	<u>39,122,720</u>	<u>14,854,782</u>	<u>24,267,938</u>	<u>62.03 %</u>
Total Expenditures	<u>1,275,478,146</u>	<u>892,426,732</u>	<u>842,841,769</u>	<u>49,584,963</u>	<u>5.56 %</u>

Note: Totals may not foot due to rounding.

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

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



Detention Fund

Expenditures by Agency

As of March 31, 2016

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	33,803,153	25,235,059	24,135,449	1,099,610	4.36%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	405,930	303,334	290,905	12,429	4.10%
CORRECTIONAL HEALTH F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	2,332,585	1,749,775	2,437,334	(687,559)	(39.29)%
OPER - OPERATING	61,310,900	46,092,702	44,025,409	2,067,293	4.49%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	986,484	744,321	563,692	180,629	24.27%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	151,235	113,426	-	113,426	100.00%
CCR0 - CODE COMPLIANC RESERVE	150,000	112,500	-	112,500	100.00%
DRJ0 - DURANGO JAIL	45,000	33,750	-	33,750	100.00%
DRV0 - DURANGO JUVE	325,000	243,747	-	243,747	100.00%
ENG0 - ENERGY MANAGEMENT	160,000	119,998	-	119,998	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	150,000	112,500	1,167	111,333	98.96%
ESJ0 - ESTRELLA JAIL	142,000	106,497	192,654	(86,157)	(80.90)%
FAJ0 - FOURTH AVE JAIL	504,000	378,000	140,750	237,250	62.76%
LBJ0 - LBJ COMPLEX	1,845,000	1,383,750	2,138,493	(754,743)	(54.54)%
OPER - OPERATING	19,333,033	14,492,886	11,217,731	3,275,155	22.60%
PFE0 - PROGRAM FEES	62,583	46,935	-	46,935	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	906,180	679,635	507,858	171,777	25.27%
SCT0 - BLDG SECURITY PROGRAM	150,000	112,500	-	112,500	100.00%
SEV0 - SOUTHEAST JUVE	230,000	172,495	460,868	(288,373)	(167.18)%
SFY0 - LIFE SAFETY PROGRAM	150,000	112,500	-	112,500	100.00%
TWJ0 - TOWERS JAIL	1,706,000	1,279,502	852,027	427,475	33.41%
UPS0 - UPS BATTERY MAINT	50,000	37,495	-	37,495	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,656,954	1,270,368	1,183,111	87,257	6.87%
JUVENILE PROBATION F255					
OPER - OPERATING	33,607,736	25,214,381	24,436,211	778,170	3.09%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,322,779	750,000	591,844	158,156	21.09%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	36,705	28,518	8,187	22.30%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	(543)	543	-
OPER - OPERATING	212,498,230	160,259,355	157,009,764	3,249,591	2.03%
Subtotal	376,033,724	281,194,116	270,213,242	10,980,874	3.91%
Total Operating Expenditures	376,033,724	281,194,116	270,213,242	10,980,874	3.91%

Note: Totals may not foot due to rounding.

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



Detention Fund

Expenditures by Agency

As of March 31, 2016

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	55,800	55,800	39,569	16,231	29.09%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	838,219	319,919	29,584	290,335	90.75%
ENTERPRISE TECHNOLOGY F255					
DLRP - DESKTOP LAPTOP REPLACEMENT	15,000	15,000	14,883	117	0.78%
NRNP - NON-RECURRING/NON-PROJECT	150,000	150,000	-	150,000	100.00%
FACILITIES MANAGEMENT F255					
FAJI - 4TH AVE JAIL- MAINTENANCE	1,100,916	1,063,666	1,023,659	40,007	3.76%
LBJC - LBJ COMPLEX	953,988	950,988	821,622	129,366	13.60%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	74,033	74,033	79,295	(5,262)	(7.11)%
NON DEPARTMENTAL F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	500,000	250,000	71,340	178,660	71.46%
NRNP - NON-RECURRING/NON-PROJECT	26,019,715	1,026,558	444,865	581,693	56.66%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	340,000	-	181,380	(181,380)	-
WSH1 - WASHING MACHINES	397,000	-	47,098	(47,098)	-
Subtotal	31,349,671	3,905,964	2,753,295	1,152,669	29.51%
Total Non-Recurring Expenditures	31,349,671	3,905,964	2,753,295	1,152,669	29.51%
Total Expenditures	407,383,395	285,100,080	272,966,537	12,133,543	4.26%

Note: Totals may not foot due to rounding.

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

Charts for Significant Revenue Sources

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

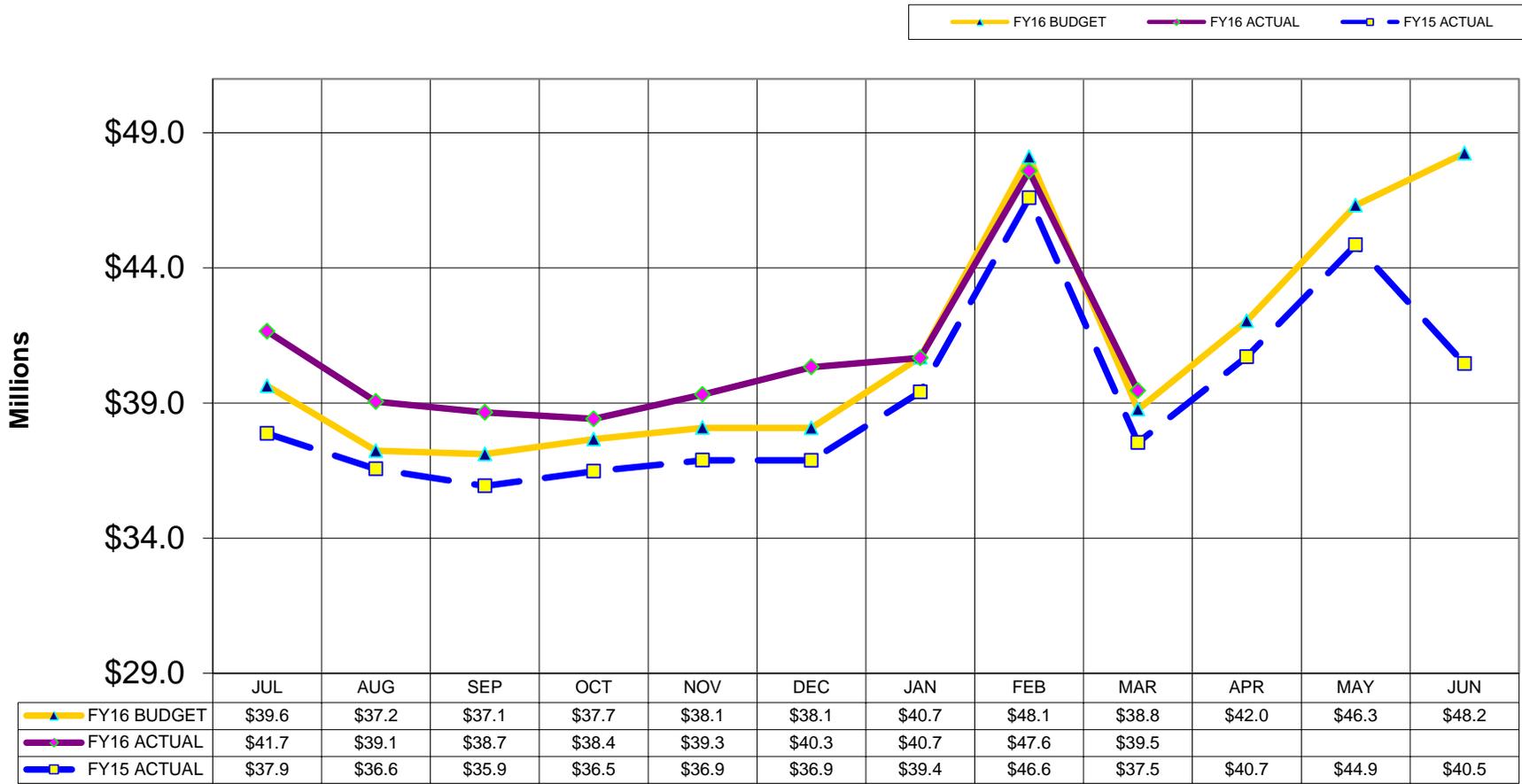
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 37,878,511	\$ 37,878,511		\$ 41,651,980	10.0%	\$ 41,651,980	\$ 3,773,469	10.0%	\$ 39,637,162	\$ 41,651,980	\$ 2,014,818	5.1%
AUG	36,562,301	74,440,813		39,052,432	6.8%	80,704,412	\$ 6,263,599	8.4%	76,872,944	80,704,412	\$ 3,831,468	5.0%
SEP	35,937,663	110,378,476		38,655,903	7.6%	119,360,314	\$ 8,981,839	8.1%	113,984,763	119,360,314	\$ 5,375,551	4.7%
OCT	36,475,372	146,853,847		38,414,937	5.3%	157,775,252	\$ 10,921,405	7.4%	151,651,859	157,775,252	\$ 6,123,393	4.0%
NOV	36,885,361	183,739,208		39,315,545	6.6%	197,090,797	\$ 13,351,589	7.3%	189,742,339	197,090,797	\$ 7,348,458	3.9%
DEC	36,880,621	220,619,830		40,334,727	9.4%	237,425,524	\$ 16,805,695	7.6%	227,827,925	237,425,524	\$ 9,597,599	4.2%
JAN	39,409,205	260,029,034		40,672,768	3.2%	278,098,292	\$ 18,069,257	6.9%	268,524,709	278,098,292	\$ 9,573,583	3.6%
FEB	46,590,733	306,619,767		47,586,554	2.1%	325,684,846	\$ 19,065,079	6.2%	316,637,656	325,684,846	\$ 9,047,190	2.9%
MAR	37,540,134	344,159,901		39,457,717	5.1%	365,142,563	\$ 20,982,662	6.1%	355,404,302	365,142,563	\$ 9,738,261	2.7%
APR	40,715,585	384,875,486		-	0.0%	-	\$ -	0.0%	397,450,148	-	\$ -	0.0%
MAY	44,856,575	429,732,061		-	0.0%	-	\$ -	0.0%	443,772,278	-	\$ -	0.0%
JUN	40,456,720	470,188,782		-	0.0%	-	\$ -	0.0%	492,019,045	-	\$ -	0.0%

\$ 470,188,782

\$ 365,142,563

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

DOES NOT INCLUDE TAX PENALTIES & INTEREST

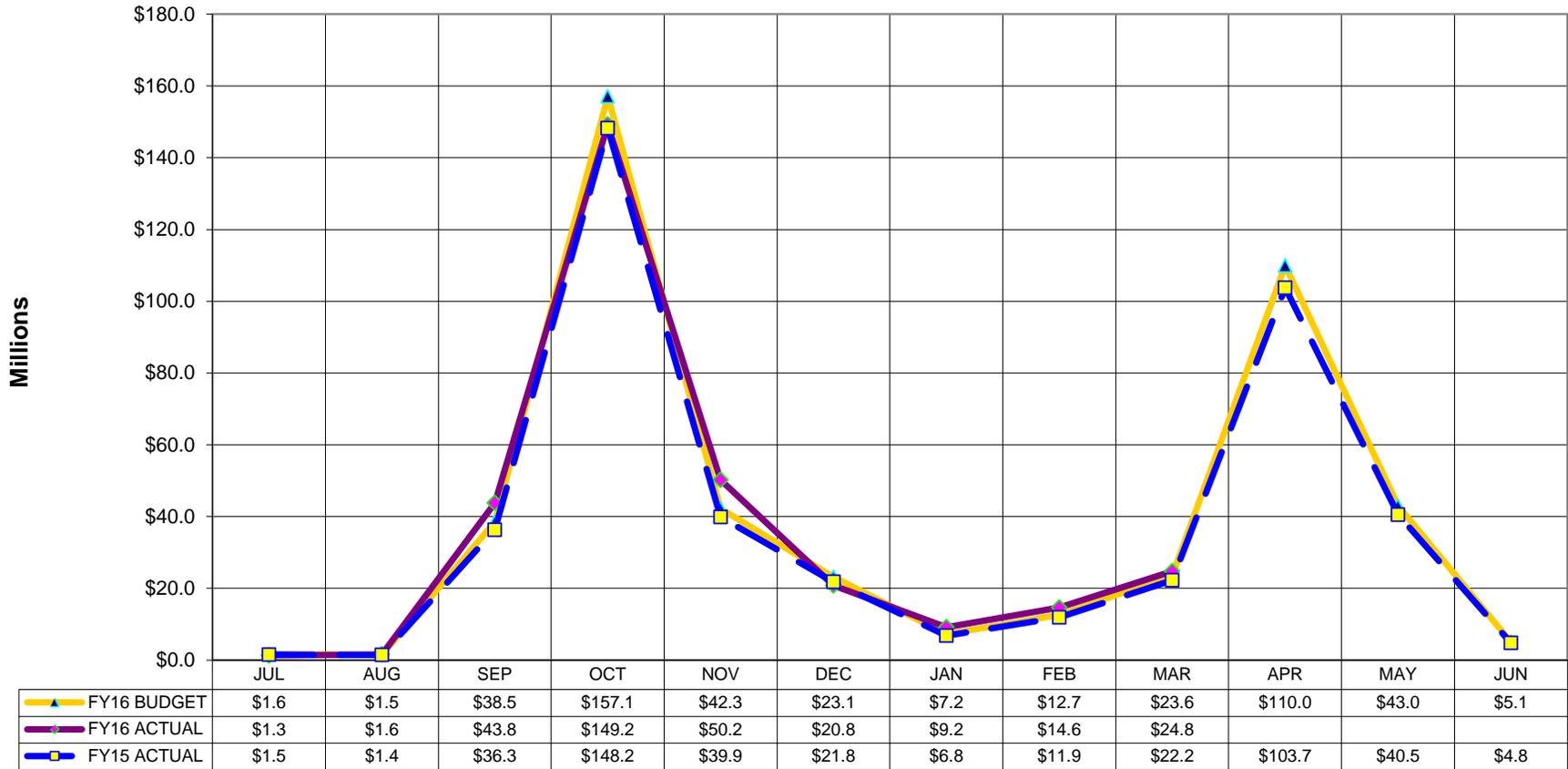
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 1,523,495	\$ 1,523,495		\$ 1,312,508	-\$ (210,987)	-13.8%	\$ 1,615,073	\$ 1,312,508	-\$ (302,565)	-18.7%	1,615,073	
AUG	1,430,187	2,953,682		1,573,883	-\$ (67,291)	-2.3%	3,131,229	2,886,391	-\$ (244,838)	-7.8%	1,516,156	
SEP	36,326,843	39,280,525		43,770,132	\$ 7,375,998	18.8%	41,641,685	46,656,523	\$ 5,014,838	12.0%	38,510,456	
OCT	148,167,954	187,448,479		149,221,681	\$ 8,429,725	4.5%	198,716,041	195,878,204	-\$ (2,837,837)	-1.4%	157,074,356	
NOV	39,861,769	227,310,248		50,209,664	\$ 18,777,620	8.3%	240,973,908	246,087,868	\$ 5,113,960	2.1%	42,257,867	
DEC	21,807,484	249,117,732		20,787,510	\$ 17,757,646	7.1%	264,084,773	266,875,378	\$ 2,790,605	1.1%	23,110,865	
JAN	6,820,630	255,938,362		9,162,973	\$ 20,099,989	7.9%	271,315,392	276,038,351	\$ 4,722,959	1.7%	7,230,619	
FEB	11,940,338	267,878,700		14,644,054	\$ 22,803,705	8.5%	283,973,466	290,682,406	\$ 6,708,940	2.4%	12,658,074	
MAR	22,225,119	290,103,819		24,757,331	\$ 25,335,917	8.7%	307,534,541	315,439,736	\$ 7,905,195	2.6%	23,561,075	
APR	103,720,969	393,824,788		-	\$ -	0.0%	417,490,196	-	\$ -	0.0%	109,955,655	
MAY	40,539,266	434,364,054		-	\$ -	0.0%	460,466,285	-	\$ -	0.0%	42,976,089	
JUN	4,785,278	439,149,332		-	\$ -	0.0%	465,539,207	-	\$ -	0.0%	5,072,922	
											465,539,207	
	<u>\$ 439,149,332</u>			<u>\$ 315,439,736</u>								

YTD (Year To Date)

Note: Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

Monthly Property Tax Revenues Budget Vs. Actual

▲ FY16 BUDGET
 ◆ FY16 ACTUAL
 ■ FY15 ACTUAL



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

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

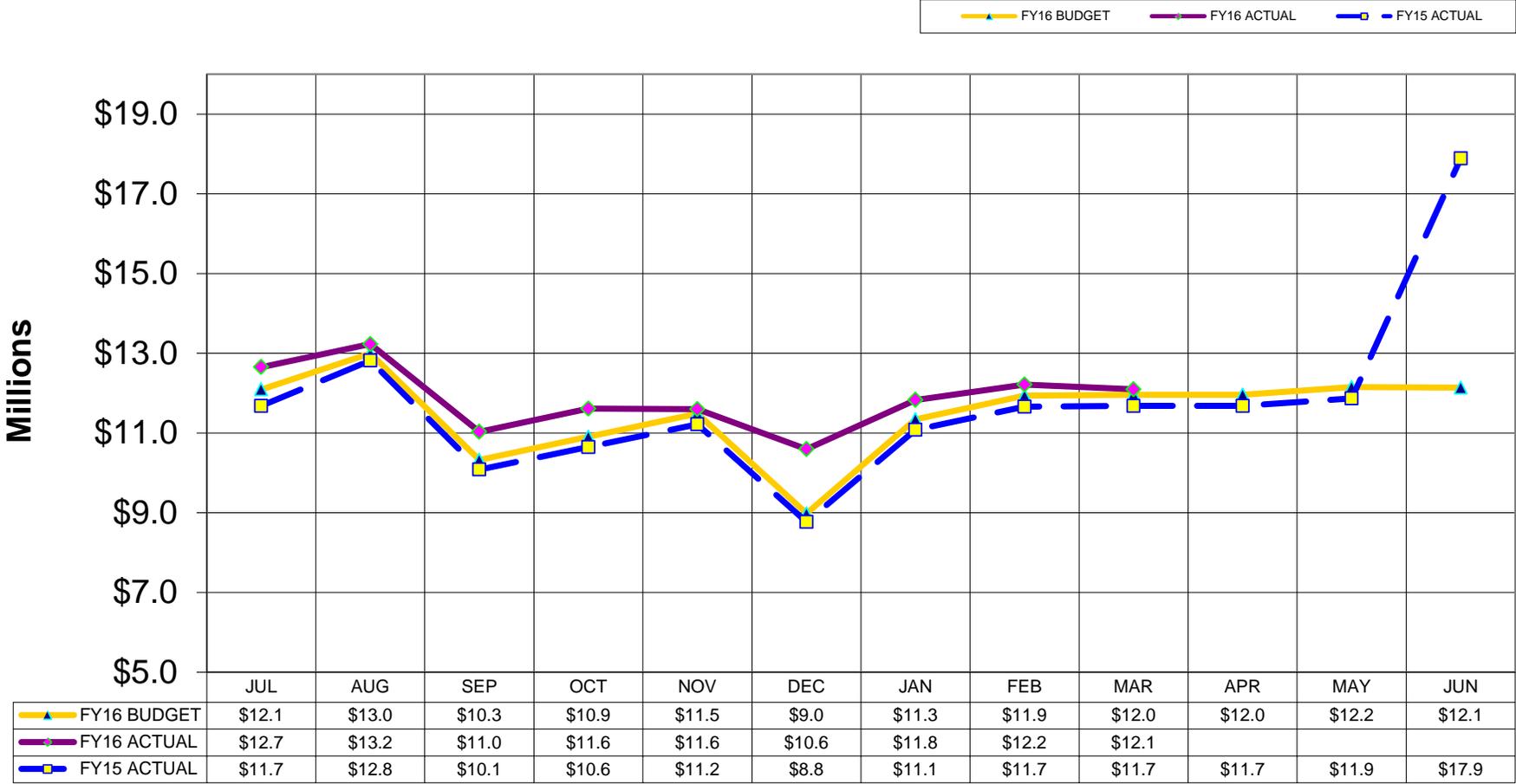
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 11,682,659	\$ 11,682,659		\$ 12,653,448	8.3%	\$ 12,653,448	\$ 970,789	8.3%	\$ 12,092,331	\$ 12,653,448	\$ 561,117	4.6%
AUG	12,819,092	24,501,751		13,231,389	3.2%	25,884,837	\$ 1,383,086	5.6%	25,089,537	\$ 25,884,837	\$ 795,300	3.2%
SEP	10,083,994	34,585,745		11,030,650	9.4%	36,915,487	\$ 2,329,742	6.7%	35,415,441	36,915,487	\$ 1,500,046	4.2%
OCT	10,649,255	45,235,001		11,612,758	9.0%	48,528,245	\$ 3,293,245	7.3%	46,320,167	48,528,245	\$ 2,208,078	4.8%
NOV	11,220,124	56,455,125		11,598,673	3.4%	60,126,918	\$ 3,671,793	6.5%	57,809,457	60,126,918	\$ 2,317,461	4.0%
DEC	8,769,538	65,224,663		10,594,543	20.8%	70,721,461	\$ 5,496,798	8.4%	66,789,372	70,721,461	\$ 3,932,089	5.9%
JAN	11,078,417	76,303,080		11,828,458	6.8%	82,549,919	\$ 6,246,839	8.2%	78,133,555	82,549,919	\$ 4,416,364	5.7%
FEB	11,658,888	87,961,968		12,216,646	4.8%	94,766,565	\$ 6,804,597	7.7%	90,072,134	94,766,565	\$ 4,694,431	5.2%
MAR	11,680,737	99,642,705		12,096,552	3.6%	106,863,117	\$ 7,220,412	7.2%	102,033,087	106,863,117	\$ 4,830,030	4.7%
APR	11,680,202	111,322,907		-	0.0%	-	\$ -	0.0%	113,993,492	-	\$ -	0.0%
MAY	11,866,090	123,188,998		-	0.0%	-	\$ -	0.0%	126,144,244	-	\$ -	0.0%
JUN	17,890,104	141,079,101		-	0.0%	-	\$ -	0.0%	138,282,676	-	\$ -	0.0%

\$ 141,079,101

\$ 106,863,117

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



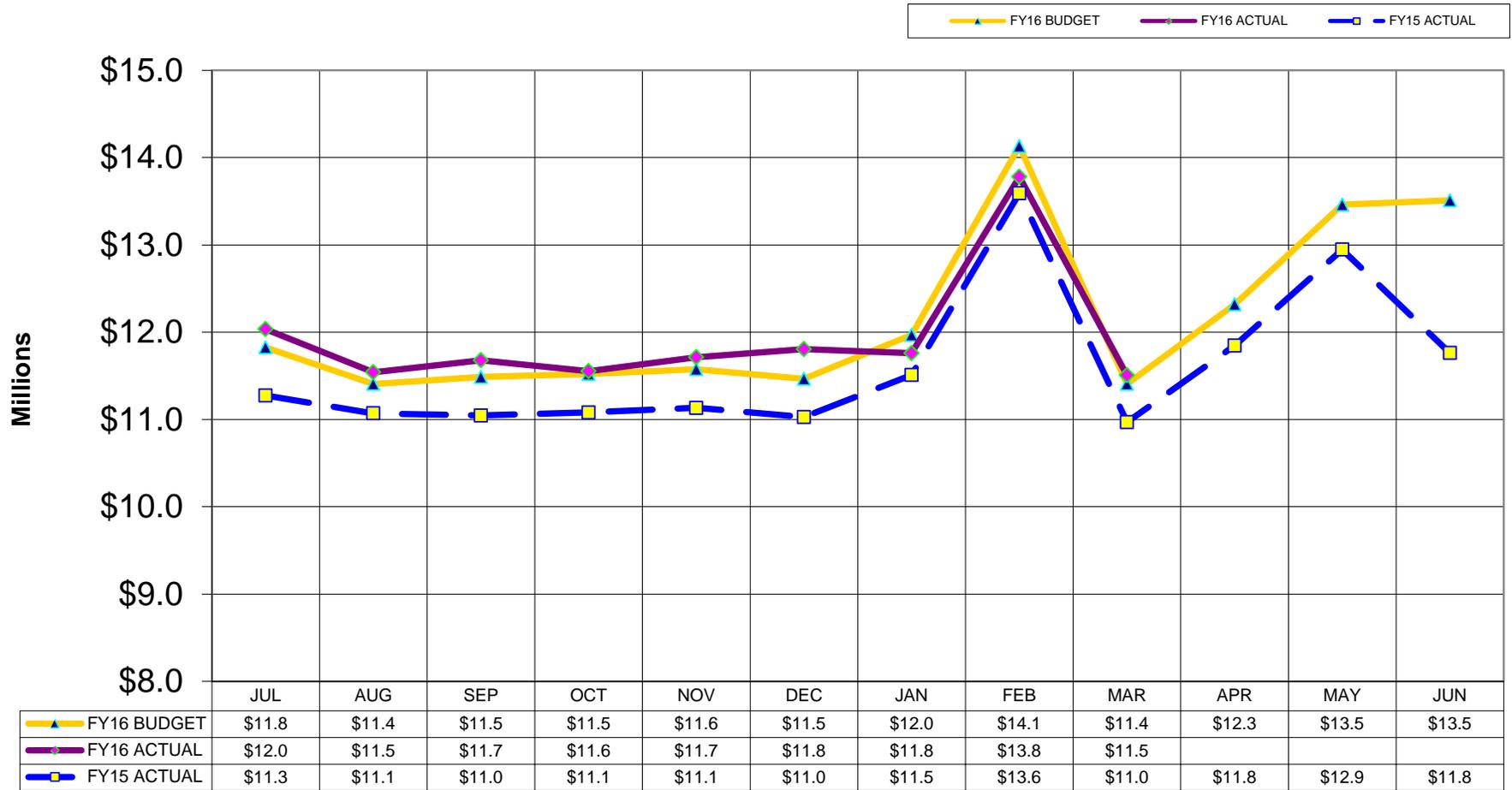
Tax is received by the County one month after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 11,273,829	\$ 11,273,829	\$ 12,033,900	6.7%	\$ 12,033,900	\$ 760,071	6.7%	\$ 11,826,307	\$ 12,033,900	\$ 207,593	1.8%
AUG	11,070,538	22,344,366	11,541,924	4.3%	23,575,823	\$ 1,231,457	5.5%	23,233,908	23,575,823	\$ 341,915	1.5%
SEP	11,046,476	33,390,843	11,677,049	5.7%	35,252,873	\$ 1,862,030	5.6%	34,720,150	35,252,873	\$ 532,723	1.5%
OCT	11,080,823	44,471,666	11,552,232	4.3%	46,805,105	\$ 2,333,439	5.2%	46,242,106	46,805,105	\$ 562,999	1.2%
NOV	11,133,216	55,604,882	11,711,658	5.2%	58,516,763	\$ 2,911,881	5.2%	57,818,541	58,516,763	\$ 698,222	1.2%
DEC	11,027,539	66,632,421	11,805,769	7.1%	70,322,532	\$ 3,690,111	5.5%	69,285,092	70,322,532	\$ 1,037,440	1.5%
JAN	11,509,639	78,142,061	11,758,110	2.2%	82,080,643	\$ 3,938,582	5.0%	81,252,936	82,080,643	\$ 827,707	1.0%
FEB	13,591,861	91,733,921	13,779,690	1.4%	95,860,332	\$ 4,126,411	4.5%	95,385,896	95,860,332	\$ 474,436	0.5%
MAR	10,970,552	102,704,474	11,505,416	4.9%	107,365,749	\$ 4,661,275	4.5%	106,793,191	107,365,749	\$ 572,558	0.5%
APR	11,847,631	114,552,105	-	0.0%	-	\$ -	0.0%	119,112,482	-	\$ -	0.0%
MAY	12,946,721	127,498,826	-	0.0%	-	\$ -	0.0%	132,574,619	-	\$ -	0.0%
JUN	11,762,551	139,261,377	-	0.0%	-	\$ -	0.0%	146,085,926	-	\$ -	0.0%
<u>\$139,261,377</u>		<u>\$ 107,365,749</u>									

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



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

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

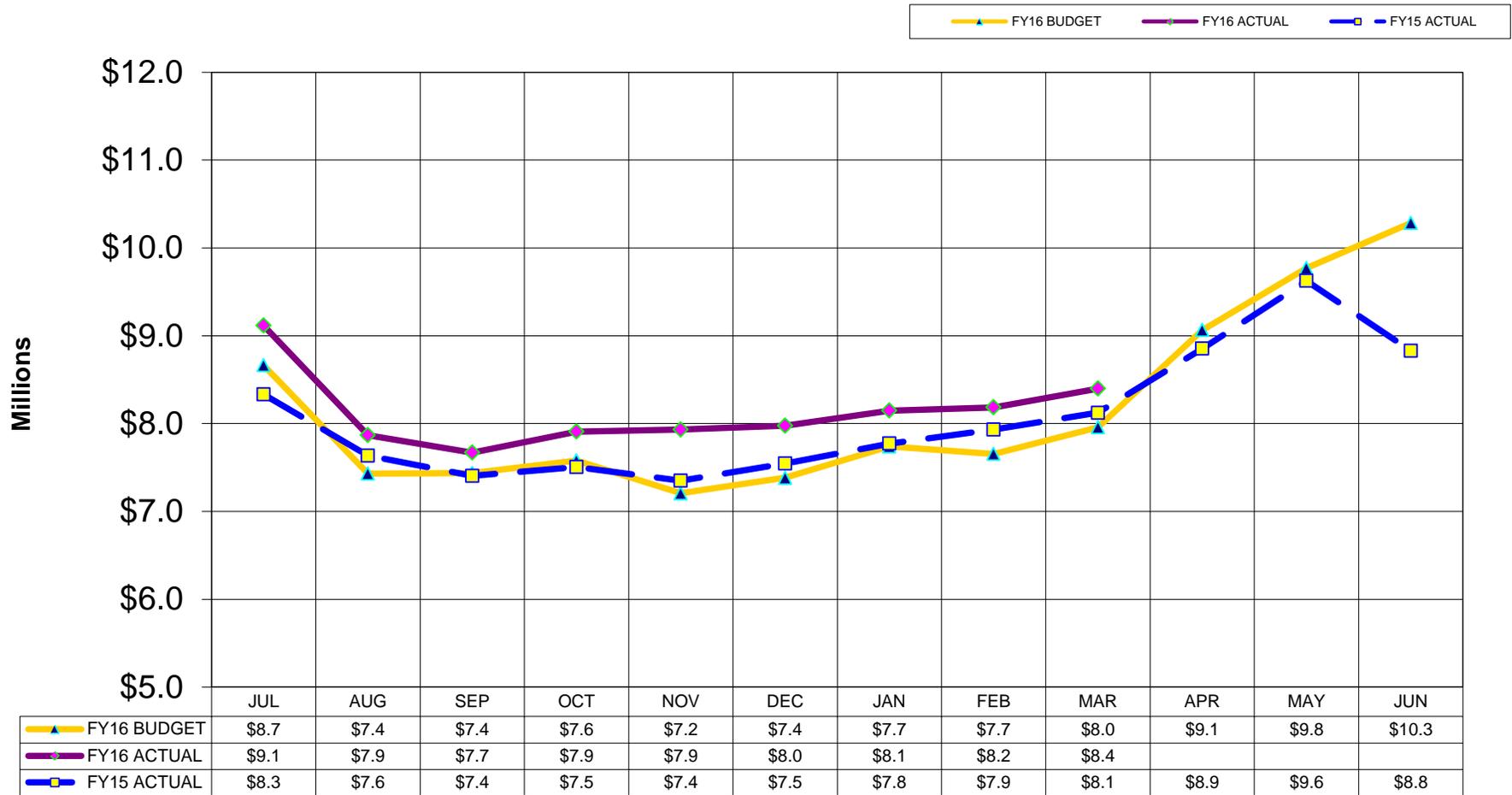
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,331,864	\$ 8,331,864		\$ 9,117,205	\$ 785,341	9.4%	\$ 8,664,039	\$ 9,117,205	\$ 453,166	5.2%	
AUG	7,634,737	15,966,601		16,985,210	\$ 1,018,609	6.4%	16,095,977	16,985,210	\$ 889,233	5.5%	
SEP	7,404,659	23,371,260		24,654,892	\$ 1,283,632	5.5%	23,532,710	24,654,892	\$ 1,122,182	4.8%	
OCT	7,505,583	30,876,843		32,563,732	\$ 1,686,889	5.5%	31,112,146	32,563,732	\$ 1,451,586	4.7%	
NOV	7,350,154	38,226,997		40,497,674	\$ 2,270,676	5.9%	38,319,196	40,497,674	\$ 2,178,478	5.7%	
DEC	7,545,645	45,772,642		48,473,198	\$ 2,700,556	5.9%	45,702,187	48,473,198	\$ 2,771,011	6.1%	
JAN	7,773,023	53,545,665		56,620,580	\$ 3,074,915	5.7%	53,442,065	56,620,580	\$ 3,178,515	5.9%	
FEB	7,933,324	61,478,989		64,805,509	\$ 3,326,520	5.4%	61,096,528	64,805,509	\$ 3,708,981	6.1%	
MAR	8,123,923	69,602,912		73,203,731	\$ 3,600,819	5.2%	69,054,802	73,203,731	\$ 4,148,929	6.0%	
APR	8,854,401	78,457,313		-	\$ -	0.0%	78,119,228	-	\$ -	0.0%	
MAY	9,626,309	88,083,622		-	\$ -	0.0%	87,890,360	-	\$ -	0.0%	
JUN	8,829,513	96,913,135		-	\$ -	0.0%	98,175,564	-	\$ -	0.0%	

\$ 96,913,135

\$ 73,203,731

YTD (Year To Date)

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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