



# Maricopa County

Office of Assistant County Manager and Department of Finance

**Shelby L. Scharbach**

CPA, CGFM

Interim County

Manager and

Chief Financial Officer

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To: Shelby L. Scharbach, Interim County Manager, and Chief Financial Officer

From: John R. Lewis, Deputy Finance Director

Date: May 16, 2016

Re: FY 15-16 Executive Summary – April 2016

Attached is the General Fund and Detention Fund financial activity through April 30, 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  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$9,212,561:** The FY 15-16 Sales Tax revenue reflects a YTD positive budget variance of \$9.2m or 2.3 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 April 2015, the April 2016 month-end sales tax is 2.0 percent higher, while the year-to-date is 5.7 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 April 2016 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona March 2016 sales tax collections were 1.6 percent above March 2015. Maricopa County's unemployment rate is 4.5 percent as of February, which remains below both the State rate of 5.1 percent, and United States rate of 5.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$(2,460,895):** The FY 15-16 Property Tax revenue reflects a YTD negative budget variance of \$2.4m or 0.6 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. On April 1, 2016, the second half property taxes was due. Unpaid property taxes after May 1, 2016, are considered delinquent. The negative variance is due to the budget calendarization and less collections received prior to the delinquent day. The variance should smooth out by June 2016. FY 15-16 YTD collections through April 2016 are 86.9 percent of the adopted levy compared to a historical average of 85.2 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 \$6,904,210:** The FY 15-16 VLT revenue reflects a YTD positive budget variance of \$6.9m or 6.1 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 \$3,433,997:** The FY 15-16 intergovernmental revenue reflects a YTD positive budget variance of \$3.4m or 41.9 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 \$541,887:** 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 \$9,317,015:** 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 (16%), Public Health (9%), Assessor (8%), Adult Probation (8%), County Attorney (8%), Superior Court (7%), and Juvenile Probation (6%).
- **Supplies Expenditures (Operating) YTD variance of \$2,641,316:** Current YTD expenditures are 20.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (68%), Environmental Services (9%), Adult Probation (9%), Juvenile Probation (8%), and Waste Resources and Recycling (8%).
- **Services Expenditures (Operating) YTD variance of \$18,993,975:** Current YTD expenditures are 14.5 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 \$82,111:** Current YTD expenditures are 0.1 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.

- **Capital Outlay (Operating) YTD variance of \$(1,347,439):** Current YTD expenditures are 36.9 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. While the Capital Outlay line item is over budget, the Clerk of the Superior Court expenditures are under its total operating budget as demonstrated on Page 13 of this report.
- **Total Non-Recurring Expenditures YTD variance of \$29,349,892:** Current YTD expenditures are 59.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (39%), Elections (17%), Office of Enterprise Technology (9%), Facilities Management (9%), and Contract Counsel (7%).

#### 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 \$422,114:** The FY 15-16 Jail Excise Tax revenue reflects a YTD positive budget variance of \$422.1 thousand or 0.4 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 April 2015, the April 2016 month-end sales tax is 2.7 percent higher, while the year-to-date is 4.3 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 (\$4,321,826):** The FY 15-16 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$4.3m or 17.0 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 April 2016, billable bookings are 7.8 percent lower over the same time period last year and 13.9 percent lower than over the same period in FY14. Total budgeted revenue is \$30m, and taking into consideration the reduced billable housing days of 7.5 percent compared to FY15 and 13.3 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 \$3,652,211:** 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 (45%), Adult Probation (29%) and Sheriff's Office (18%).
- **Supplies Expenditures (Operating) YTD variance of \$3,211,649:** Current YTD expenditures are 16.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (66%) and Correctional Health (31%).
- **Services Expenditures (Operating) YTD variance of \$5,455,578:** Current YTD expenditures are 11.6 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 \$416,182:** Current YTD expenditures are 36.6 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 \$1,057,941:** Current YTD expenditures are 26.7 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 \$4,808,220:** The FY 15-16 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$82,927,448 is more than budgeted YTD revenue of \$78,119,228 resulting in a positive budget variance of \$4.8m or 6.2 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 April 30, 2016

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	492,019,045	397,450,148	406,662,709	9,212,561
Property Taxes	465,539,207	417,490,196	415,029,301	(2,460,895)
Vehicle License Taxes	138,282,676	113,993,492	120,897,702	6,904,210
Intergovernmental	16,414,981	8,195,641	11,629,638	3,433,997
Miscellaneous	68,395,026	56,407,430	61,091,880	4,684,450
Interest	2,800,000	2,105,191	2,647,078	541,887
<b>Total Operating Revenues</b>	<b>1,183,450,935</b>	<b>995,642,098</b>	<b>1,017,958,308</b>	<b>22,316,210</b>
<b>Total Non-Recurring Revenues</b>	<b>13,403,584</b>	<b>3,309,193</b>	<b>3,826,542</b>	<b>517,349</b>
<b>Total Revenues</b>	<b>1,196,854,519</b>	<b>998,951,291</b>	<b>1,021,784,850</b>	<b>22,833,559</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	535,838,715	438,707,186	429,390,171	9,317,015
Supplies	15,388,677	12,831,046	10,189,730	2,641,316
Services	177,422,621	131,006,166	112,012,191	18,993,975
Intergovernmental Payments	230,466,453	191,919,302	191,837,191	82,111
Debt Service	10,000	10,000	0	10,000
Capital Outlay	5,260,435	3,646,869	4,994,308	(1,347,439)
Transfers Out	219,064,034	166,402,151	166,411,473	(9,322)
<b>Total Operating Expenditures</b>	<b>1,183,450,935</b>	<b>944,522,720</b>	<b>914,835,065</b>	<b>29,687,655</b>
<b>Total Non-Recurring Expenditures</b>	<b>96,305,599</b>	<b>49,382,116</b>	<b>20,032,224</b>	<b>29,349,892</b>
<b>Total Expenditures</b>	<b>1,279,756,534</b>	<b>993,904,836</b>	<b>934,867,289</b>	<b>59,037,547</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(82,902,015)</b>	<b>5,046,455</b>	<b>86,917,561</b>	<b>81,871,106</b>
<b>Beginning Fund Balance (audited)</b>	<b>82,902,015</b>	<b>82,902,015</b>	<b>98,995,678</b>	<b>16,093,663</b>
<i>Revenues</i>	<b>1,196,854,519</b>	<b>998,951,291</b>	<b>1,021,784,850</b>	<b>22,833,559</b>
<i>Expenditures</i>	<b>1,279,756,534</b>	<b>993,904,836</b>	<b>934,867,289</b>	<b>59,037,547</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>87,948,470</b>	<b>185,913,239</b>	<b>97,964,769</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance*</b>	<b>0</b>	<b>87,948,470</b>	<b>185,913,239</b>	<b>97,964,769</b>

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 April 30, 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>
<b>General Government</b>					
ASSESSOR F100	24,132,164	20,296,511	19,262,179	1,034,332	5.10 %
ASSISTANT COUNTY MGR 940 F100	295,088	249,017	167,519	81,498	32.73 %
ASSISTANT COUNTY MGR 950 F100	914,714	846,484	311,395	535,089	63.21 %
BOARD OF SUPERVISORS D1 F100	370,718	313,100	281,890	31,210	9.97 %
BOARD OF SUPERVISORS D2 F100	370,718	309,002	307,164	1,838	0.59 %
BOARD OF SUPERVISORS D3 F100	370,718	312,214	289,091	23,123	7.41 %
BOARD OF SUPERVISORS D4 F100	370,718	310,312	301,526	8,786	2.83 %
BOARD OF SUPERVISORS D5 F100	370,718	309,528	308,121	1,407	0.45 %
CALL CENTER F100	1,719,187	1,439,957	1,335,968	103,989	7.22 %
CLERK OF THE BOARD F100	1,424,411	1,217,195	873,159	344,036	28.26 %
COUNTY MANAGER F100	2,577,919	2,139,837	1,977,769	162,068	7.57 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,188,359	1,106,210	82,149	6.91 %
ELECTIONS F100	18,725,689	17,349,461	12,678,393	4,671,068	26.92 %
ENTERPRISE TECHNOLOGY F100	40,332,322	34,601,902	25,671,985	8,929,917	25.81 %
FACILITIES MANAGEMENT F100	45,836,893	38,445,520	28,527,874	9,917,646	25.80 %
FINANCE F100	2,855,401	2,376,871	2,090,402	286,469	12.05 %
HUMAN RESOURCES F100	4,415,925	3,787,000	3,332,128	454,872	12.01 %
INTERNAL AUDIT F100	1,855,357	1,548,236	1,500,403	47,833	3.09 %
MANAGEMENT AND BUDGET F100	2,431,156	1,872,463	1,679,820	192,643	10.29 %
PROCUREMENT SERVICES F100	2,487,658	2,082,651	2,065,217	17,434	0.84 %
PROTECTIVE SERVICES F100	4,141,089	3,444,896	3,295,537	149,359	4.34 %
RECORDER F100	2,185,621	1,856,185	1,577,292	278,893	15.03 %
TREASURER F100	5,059,279	4,234,802	4,226,829	7,973	0.19 %
<b>Subtotal</b>	<b>164,716,733</b>	<b>140,531,503</b>	<b>113,167,871</b>	<b>27,363,632</b>	<b>19.47 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	35,591,783	29,388,591	26,921,729	2,466,862	8.39 %
CONSTABLES F100	3,083,214	2,565,738	2,428,608	137,130	5.34 %
CORRECTIONAL HEALTH F100	3,307,802	2,744,599	2,553,148	191,451	6.98 %
COUNTY ATTORNEY F100	85,548,461	71,330,334	70,674,202	656,132	0.92 %
EMERGENCY MANAGEMENT F100	250,989	200,839	188,753	12,086	6.02 %
JUDICIAL BRANCH *	154,587,753	129,739,322	125,312,510	4,426,812	3.41 %
JUSTICE COURTS F100	18,337,008	15,323,632	15,041,359	282,273	1.84 %
MEDICAL EXAMINER F100	8,919,011	7,404,484	7,082,932	321,552	4.34 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	0	-
PUBLIC DEFENSE SYSTEM *	130,789,707	98,562,695	93,744,782	4,817,913	4.89 %
PUBLIC FIDUCIARY F100	3,302,783	2,721,119	2,498,635	222,484	8.18 %
SHERIFF F100	114,291,127	94,786,513	90,723,088	4,063,425	4.29 %
<b>Subtotal</b>	<b>558,877,870</b>	<b>455,238,064</b>	<b>437,639,944</b>	<b>17,598,120</b>	<b>3.87 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,220,657	1,017,217	886,865	130,352	12.81 %
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	0	-
ENVIRONMENTAL SERVICES F100	4,168,995	3,490,957	3,401,661	89,296	2.56 %
HUMAN SERVICES F100	2,380,912	1,920,393	1,690,133	230,260	11.99 %
PUBLIC HEALTH F100	11,844,181	10,192,067	9,441,911	750,156	7.36 %
WASTE RESOURCES RECYCLING F100	3,231,384	2,735,029	2,448,652	286,377	10.47 %
<b>Subtotal</b>	<b>23,605,083</b>	<b>19,614,617</b>	<b>18,128,176</b>	<b>1,486,441</b>	<b>7.58 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	1,299,840	1,028,979	609,593	419,386	40.76 %
<b>Subtotal</b>	<b>1,299,840</b>	<b>1,028,979</b>	<b>609,593</b>	<b>419,386</b>	<b>40.76 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	2,910,770	2,907,529	2,118,977	788,552	27.12 %
<b>Subtotal</b>	<b>2,910,770</b>	<b>2,907,529</b>	<b>2,118,977</b>	<b>788,552</b>	<b>27.12 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	528,075,701	374,351,926	362,984,928	11,366,998	3.04 %
<b>Subtotal</b>	<b>528,075,701</b>	<b>374,351,926</b>	<b>362,984,928</b>	<b>11,366,998</b>	<b>3.04 %</b>
<b>Employee Benfts and Health</b>					
EMPLYEE BNFTS AND HLTH F100	270,537	232,218	217,798	14,420	6.21 %
<b>Subtotal</b>	<b>270,537</b>	<b>232,218</b>	<b>217,798</b>	<b>14,420</b>	<b>6.21 %</b>
<b>Total Expenditures</b>	<b>1,279,756,534</b>	<b>993,904,836</b>	<b>934,867,289</b>	<b>59,037,547</b>	<b>5.94 %</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 April 30, 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>
<b>Judicial Branch</b>					
ADULT PROBATION F100	49,255,413	41,006,313	39,508,913	1,497,400	3.65 %
JUVENILE PROBATION F100	17,642,534	14,666,127	13,670,248	995,879	6.79 %
SUPERIOR COURT F100	87,689,806	74,066,882	72,133,348	1,933,534	2.61 %
<b>Total Judicial Branch</b>	<b>154,587,753</b>	<b>129,739,322</b>	<b>125,312,510</b>	<b>4,426,812</b>	<b>3.41 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	55,543,889	36,086,699	32,814,514	3,272,185	9.07 %
LEGAL ADVOCATE F100	12,055,425	10,040,417	9,559,691	480,726	4.79 %
LEGAL DEFENDER F100	13,258,636	11,046,916	10,665,606	381,310	3.45 %
PUBLIC ADVOCATE F100	9,441,291	7,820,556	7,443,956	376,600	4.82 %
PUBLIC DEFENDER F100	40,490,466	33,568,107	33,261,016	307,091	0.91 %
<b>Total Public Defense System</b>	<b>130,789,707</b>	<b>98,562,695</b>	<b>93,744,782</b>	<b>4,817,913</b>	<b>4.89 %</b>



# Detention Fund

## Executive Summary

As of April 30, 2016

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	146,085,926	119,112,482	119,534,596	422,114
Intergovernmental	30,516,852	25,430,717	21,108,891	(4,321,826)
Interest	1,100,000	895,022	822,737	(72,285)
Transfers In	190,769,044	158,478,280	158,478,280	0
<b>Total Operating Revenues</b>	<b>368,471,822</b>	<b>303,916,501</b>	<b>299,944,504</b>	<b>(3,971,997)</b>
<b>Total Non-Recurring Revenues</b>	<b>153,031</b>	<b>0</b>	<b>535,286</b>	<b>535,286</b>
<b>Total Revenues</b>	<b>368,624,853</b>	<b>303,916,501</b>	<b>300,479,790</b>	<b>(3,436,711)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	293,987,930	243,381,603	239,729,392	3,652,211
Supplies	23,540,704	19,954,172	16,742,523	3,211,649
Services	56,561,590	46,846,955	41,391,377	5,455,578
Intergovernmental Payments	0	0	0	0
Capital Outlay	1,356,000	1,135,834	719,652	416,182
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>376,033,724</b>	<b>311,318,564</b>	<b>298,582,945</b>	<b>12,735,619</b>
<b>Total Non-Recurring Expenditures</b>	<b>31,349,671</b>	<b>3,968,903</b>	<b>2,910,962</b>	<b>1,057,941</b>
<b>Total Expenditures</b>	<b>407,383,395</b>	<b>315,287,467</b>	<b>301,493,906</b>	<b>13,793,561</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(38,758,542)</b>	<b>(11,370,966)</b>	<b>(1,014,116)</b>	<b>10,356,850</b>
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Beginning Fund Balance (audited)	44,353,482	44,353,482	41,816,814	(2,536,668)
<i>Revenues</i>	368,624,853	303,916,501	300,479,790	(3,436,711)
<i>Expenditures</i>	407,383,395	315,287,467	301,493,906	13,793,561
<b>Ending Fund Balance</b>	<b>5,594,940</b>	<b>32,982,516</b>	<b>40,802,698</b>	<b>7,820,182</b>
Restricted Fund Balance	5,594,940	32,982,516	40,802,698	7,820,182
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



**Detention Fund**  
**Expenditures by Agency**  
*As of April 30, 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	28,081,778	26,820,754	1,261,024	4.49%
ASSISTANT COUNTY MGR 950 F255	405,930	339,251	322,063	17,188	5.07%
CORRECTIONAL HEALTH F255	63,643,485	53,167,240	51,279,486	1,887,754	3.55%
EDUCATION SERVICES F255	838,219	363,858	72,648	291,210	80.03%
ENTERPRISE TECHNOLOGY F255	1,151,484	990,042	697,672	292,370	29.53%
FACILITIES MANAGEMENT F255	28,114,935	23,736,334	18,997,960	4,738,374	19.96%
INTEGRATED CRIM JUST INFO F255	1,730,987	1,463,255	1,375,550	87,705	5.99%
JUVENILE PROBATION F255	33,607,736	27,950,509	27,064,475	886,034	3.17%
NON DEPARTMENTAL F255	29,842,494	2,276,558	1,194,962	1,081,596	47.51%
PROTECTIVE SERVICES F255	48,942	40,784	28,518	12,266	30.08%
SHERIFF F255	214,140,230	176,877,858	173,639,819	3,238,039	1.83%
<b>Total Expenditures</b>	<b>407,383,395</b>	<b>315,287,467</b>	<b>301,493,906</b>	<b>13,793,561</b>	<b>4.37%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of April 30, 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	374,383	297,600	76,783
Supplies	783,641	653,477	401	653,076
Services	50,267,759	8,618,845	36,722	8,582,123
Intergovernmental Payments	230,215,036	191,708,371	191,654,086	54,285
Debt Service	10,000	10,000	0	10,000
Capital Outlay	4,909,746	3,300,346	3,948,040	(647,694)
Transfers Out	234,182,555	169,686,504	167,048,079	2,638,425
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>528,075,701</u></b>	<b><u>374,351,926</u></b>	<b><u>362,984,929</u></b>	<b><u>11,366,998</u></b>

### Expenditures - Excluding 470

Personnel Services	528,758,695	438,909,317	429,416,779	9,492,538
Supplies	18,286,491	15,726,776	12,967,483	2,759,293
Services	200,623,952	161,038,056	123,507,304	37,530,752
Intergovernmental Payments	251,417	210,931	183,105	27,826
Debt Service	-	-	-	-
Capital Outlay	1,993,302	1,915,854	4,046,391	(2,130,537)
Transfers Out	1,766,976	1,751,976	1,761,298	(9,322)
<b>Total Expenditures - Excluding 470</b>	<b><u>751,680,833</u></b>	<b><u>619,552,910</u></b>	<b><u>571,882,360</u></b>	<b><u>47,670,550</u></b>
<b>Total Expenditures</b>	<b><u><u>1,279,756,534</u></u></b>	<b><u><u>993,904,836</u></u></b>	<b><u><u>934,867,289</u></u></b>	<b><u><u>59,037,547</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of April 30, 2016

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	7,706,964	374,383	297,600	76,783
Supplies	2,653	2,653	401	2,252
Services	12,745,473	11,780	(587,709)	599,489
Intergovernmental Payments	230,215,036	191,708,371	191,654,086	54,285
Debt Service	10,000	10,000	0	10,000
Capital Outlay	4,609,400	3,000,000	3,759,477	(759,477)
Transfers Out	218,687,065	166,040,182	166,040,182	0
<b>Total Operating Expenditures</b>	<b>473,976,591</b>	<b>361,147,369</b>	<b>361,164,038</b>	<b>(16,669)</b>
<b>Non-Recurring</b>				
Personnel Services	-	-	-	-
Supplies	780,988	650,824	0	650,824
Services	37,522,286	8,607,065	624,432	7,982,633
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
<b>Total Non-Recurring Expenditures</b>	<b>54,099,110</b>	<b>13,204,557</b>	<b>1,820,891</b>	<b>11,383,666</b>
<b>Total Expenditures</b>	<b>528,075,701</b>	<b>374,351,926</b>	<b>362,984,929</b>	<b>11,366,997</b>



# General Fund

## Expenditures by Agency

### As of April 30, 2016

#### Expenditures

##### Operating

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	24,132,164	20,296,511	19,262,179	1,034,332	5.10 %
ASSISTANT COUNTY MGR 940 F100	295,088	249,017	167,519	81,498	32.73 %
ASSISTANT COUNTY MGR 950 F100	424,764	356,534	295,557	60,977	17.10 %
BOARD OF SUPERVISORS D1 F100	370,718	313,100	281,890	31,210	9.97 %
BOARD OF SUPERVISORS D2 F100	370,718	309,002	307,164	1,838	0.59 %
BOARD OF SUPERVISORS D3 F100	370,718	312,214	289,091	23,123	7.41 %
BOARD OF SUPERVISORS D4 F100	370,718	310,312	301,526	8,786	2.83 %
BOARD OF SUPERVISORS D5 F100	370,718	309,528	308,121	1,407	0.45 %
CALL CENTER F100	1,719,187	1,439,957	1,335,968	103,989	7.22 %
CLERK OF THE BOARD F100	1,210,792	1,003,576	873,159	130,417	13.00 %
COUNTY MANAGER F100	2,577,919	2,139,837	1,977,769	162,068	7.57 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,188,359	1,106,210	82,149	6.91 %
ELECTIONS F100	9,018,145	7,641,917	7,865,027	(223,110)	(2.92) %
ENTERPRISE TECHNOLOGY F100	26,872,391	25,188,913	19,046,150	6,142,763	24.39 %
FACILITIES MANAGEMENT F100	41,884,330	34,927,946	27,728,438	7,199,508	20.61 %
FINANCE F100	2,855,401	2,376,871	2,090,402	286,469	12.05 %
HUMAN RESOURCES F100	3,992,245	3,363,320	3,200,226	163,094	4.85 %
INTERNAL AUDIT F100	1,855,357	1,548,236	1,500,403	47,833	3.09 %
MANAGEMENT AND BUDGET F100	2,431,156	1,872,463	1,679,820	192,643	10.29 %
PROCUREMENT SERVICES F100	2,487,658	2,082,651	2,065,217	17,434	0.84 %
PROTECTIVE SERVICES F100	4,141,089	3,444,896	3,295,537	149,359	4.34 %
RECORDER F100	2,185,621	1,856,185	1,577,292	278,893	15.03 %
TREASURER F100	5,059,279	4,234,802	4,226,829	7,973	0.19 %
<b>Subtotal</b>	<b>136,469,446</b>	<b>116,766,147</b>	<b>100,781,494</b>	<b>15,984,653</b>	<b>13.69 %</b>
Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
CLERK OF SUPERIOR COURT F100	33,364,056	27,774,494	26,514,066	1,260,428	4.54 %
CONSTABLES F100	3,076,881	2,559,405	2,428,608	130,797	5.11 %
CORRECTIONAL HEALTH F100	3,307,802	2,744,599	2,553,148	191,451	6.98 %
COUNTY ATTORNEY F100	85,548,461	71,330,334	70,674,202	656,132	0.92 %
EMERGENCY MANAGEMENT F100	250,989	200,839	188,753	12,086	6.02 %
JUDICIAL BRANCH *	150,103,327	125,254,896	122,680,145	2,574,751	2.06 %
JUSTICE COURTS F100	17,825,008	14,811,632	14,529,359	282,273	1.91 %
MEDICAL EXAMINER F100	8,701,063	7,221,174	7,082,932	138,242	1.91 %
PLANNING AND DEVELOPMENT F100	868,232	470,198	470,198	-	-
PUBLIC DEFENSE SYSTEM *	127,137,237	95,518,970	92,738,995	2,779,975	2.91 %
PUBLIC FIDUCIARY F100	3,302,783	2,721,119	2,498,635	222,484	8.18 %
SHERIFF F100	113,360,167	93,855,553	90,139,352	3,716,201	3.96 %
<b>Subtotal</b>	<b>546,846,006</b>	<b>444,463,213</b>	<b>432,498,392</b>	<b>11,964,821</b>	<b>2.69 %</b>
Health, Welfare and Sanitation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
AIR QUALITY F100	810,957	675,799	675,799	-	-
ANIMAL CARE AND CONTROL F100	758,954	258,954	258,954	-	-
ENVIRONMENTAL SERVICES F100	4,026,395	3,348,357	3,266,340	82,017	2.45 %
HUMAN SERVICES F100	2,260,912	1,820,757	1,609,460	211,297	11.60 %
PUBLIC HEALTH F100	11,844,181	10,192,067	9,441,911	750,156	7.36 %
WASTE RESOURCES RECYCLING F100	2,991,384	2,523,369	2,336,919	186,450	7.39 %
<b>Subtotal</b>	<b>22,692,783</b>	<b>18,819,303</b>	<b>17,589,383</b>	<b>1,229,920</b>	<b>6.54 %</b>
Culture and Recreation	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
PARKS AND RECREATION F100	564,802	466,941	464,983	1,958	0.42 %
<b>Subtotal</b>	<b>564,802</b>	<b>466,941</b>	<b>464,983</b>	<b>1,958</b>	<b>0.42 %</b>
Education	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EDUCATION SERVICES F100	2,630,770	2,627,529	2,118,977	508,552	19.35 %
<b>Subtotal</b>	<b>2,630,770</b>	<b>2,627,529</b>	<b>2,118,977</b>	<b>508,552</b>	<b>19.35 %</b>
Other Gov Fund	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
NON DEPARTMENTAL F100	473,976,591	361,147,369	361,164,038	(16,669)	(0.00) %
<b>Subtotal</b>	<b>473,976,591</b>	<b>361,147,369</b>	<b>361,164,038</b>	<b>(16,669)</b>	<b>(0.00) %</b>
Employee Benfts and Health	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
EMPLYEE BNFTS AND HLTH F100	270,537	232,218	217,798	14,420	6.21 %
<b>Subtotal</b>	<b>270,537</b>	<b>232,218</b>	<b>217,798</b>	<b>14,420</b>	<b>6.21 %</b>
<b>Total Operating Expenditures</b>	<b>1,183,450,935</b>	<b>944,522,720</b>	<b>914,835,065</b>	<b>29,687,655</b>	<b>3.14 %</b>

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 April 30, 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>
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	489,950	489,950	15,837	474,113	96.77 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	213,619	213,619	0	213,619	100.00 %
<b>ELECTIONS F100</b>					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	9,707,544	9,707,544	4,813,367	4,894,177	50.42 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
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	1,713,512	(1,063,512)	(163.62) %
CYBS - CYBER SECURITY MAJOR MAINT	185,149	185,149	184,472	677	0.37 %
DLRP - DESKTOP LAPTOP REPLACEMENT	956,073	956,073	559,102	396,971	41.52 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,512,816	4,512,816	1,906,385	2,606,431	57.76 %
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	-
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	3,578,759	3,143,770	471,158	2,672,612	85.01 %
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 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
<b>HUMAN RESOURCES F100</b>					
JOB1 - JOB ANALYSIS CONSULTANT	353,680	353,680	87,402	266,278	75.29 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	44,500	25,500	36.43 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
<b>Subtotal</b>	<b><u>28,247,287</u></b>	<b><u>23,765,356</u></b>	<b><u>12,386,377</u></b>	<b><u>11,378,979</u></b>	<b><u>47.88 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	12,000	12,000	4,014	7,986	66.55 %
FR1 - COSC RFR SYSTEM REPLECEMENT	2,215,727	1,602,097	403,650	1,198,447	74.80 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	6,333	6,333	0	6,333	100.00 %
<b>JUDICIAL BRANCH *</b>					
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	853,767	646,233	43.08 %
NRNP - NON-RECURRING/NON-PROJECT	416,926	416,926	370,850	46,076	11.05 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,899,500	1,899,500	1,407,747	491,753	25.89 %
<b>JUSTICE COURTS F100</b>					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	512,000	0	-

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 April 30, 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>
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	217,948	183,310	0	183,310	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	3,652,470	3,043,725	1,005,787	2,037,938	66.96 %
<b>SHERIFF F100</b>					
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	247,957	21	0.01 %
NRNP - NON-RECURRING/NON-PROJECT	301,556	301,556	692	300,864	99.77 %
REC1 - MCSO RECORDS MANAGEMENT	381,426	381,426	335,088	46,338	12.15 %
<b>Subtotal</b>	<b><u>12,031,864</u></b>	<b><u>10,774,851</u></b>	<b><u>5,141,552</u></b>	<b><u>5,633,299</u></b>	<b><u>52.28 %</u></b>
<b>Health, Welfare and Sanitation</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>AIR QUALITY F100</b>					
AQM1 - AIR QUAL MONITORING EQUIP	409,700	341,418	211,066	130,352	38.18 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	142,600	142,600	135,321	7,279	5.10 %
<b>HUMAN SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	120,000	99,636	80,673	18,963	19.03 %
<b>WASTE RESOURCES RECYCLING F100</b>					
WER1 - WASTE RES EROSION CONTROL	120,000	100,000	105,140	(5,140)	(5.14) %
WGP1 - WASTE RES GAS PROBE EQUIP	70,000	70,000	5,944	64,056	91.51 %
WLD1 - WASTE RES LANDFILL DRAINAGE	50,000	41,660	650	41,010	98.44 %
<b>Subtotal</b>	<b><u>912,300</u></b>	<b><u>795,314</u></b>	<b><u>538,793</u></b>	<b><u>256,521</u></b>	<b><u>32.25 %</u></b>
<b>Culture and Recreation</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	121,169	116,169	62,086	54,083	46.56 %
PKPG - PARKS PLAYGROUNDS UPGRADES	168,000	0	1,376	(1,376)	-
PKRR - PARKS RESTROOMS UPGRADES	392,000	392,000	58,397	333,603	85.10 %
PKWA - PARKS WATER UPGRADES	53,869	53,869	22,752	31,117	57.77 %
<b>Subtotal</b>	<b><u>735,038</u></b>	<b><u>562,038</u></b>	<b><u>144,611</u></b>	<b><u>417,427</u></b>	<b><u>74.27 %</u></b>
<b>Education</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>EDUCATION SERVICES F100</b>					
GRN1 - GARNISHMENT SYSTEM UPGRADE	280,000	280,000	0	280,000	100.00 %
<b>Subtotal</b>	<b><u>280,000</u></b>	<b><u>280,000</u></b>	<b><u>0</u></b>	<b><u>280,000</u></b>	<b><u>100.00 %</u></b>
<b>Other Gov Fund</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>NON DEPARTMENTAL F100</b>					
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 April 30, 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	13,204,557	1,820,891	11,383,666	86.21 %
<b>Subtotal</b>	<b><u>54,099,110</u></b>	<b><u>13,204,557</u></b>	<b><u>1,820,891</u></b>	<b><u>11,383,666</u></b>	<b><u>86.21 %</u></b>
<b><i>Total Non-Recurring Expenditures</i></b>	<b><u>96,305,599</u></b>	<b><u>49,382,116</u></b>	<b><u>20,032,224</u></b>	<b><u>29,349,892</u></b>	<b><u>59.43 %</u></b>
<b>Total Expenditures</b>	<b><u>1,279,756,534</u></b>	<b><u>993,904,836</u></b>	<b><u>934,867,289</u></b>	<b><u>59,037,547</u></b>	<b><u>5.94 %</u></b>

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 April 30, 2016

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	33,803,153	28,025,978	26,781,184	1,244,794	4.44%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	405,930	339,251	322,063	17,188	5.07%
<b>CORRECTIONAL HEALTH F255</b>					
GRV0 - CHS GRAVES JUDGMENT OPERAT	2,332,585	1,942,226	2,670,391	(728,165)	(37.49)%
OPER - OPERATING	61,310,900	51,225,014	48,609,095	2,615,919	5.11%
<b>ENTERPRISE TECHNOLOGY F255</b>					
OPER - OPERATING	986,484	825,042	682,789	142,253	17.24%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	151,235	126,029	-	126,029	100.00%
CCR0 - CODE COMPLIANC RESERVE	150,000	125,000	-	125,000	100.00%
DRJ0 - DURANGO JAIL	45,000	37,500	-	37,500	100.00%
DRV0 - DURANGO JUVE	325,000	270,830	-	270,830	100.00%
ENG0 - ENERGY MANAGEMENT	160,000	133,332	-	133,332	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	150,000	125,000	1,302	123,698	98.96%
ESJ0 - ESTRELLA JAIL	142,000	118,330	193,194	(74,864)	(63.27)%
FAJ0 - FOURTH AVE JAIL	504,000	420,000	158,296	261,704	62.31%
LBJ0 - LBJ COMPLEX	1,845,000	1,537,500	2,183,737	(646,237)	(42.03)%
OPER - OPERATING	19,333,033	16,096,868	12,604,824	3,492,044	21.69%
PFE0 - PROGRAM FEES	62,583	52,151	-	52,151	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	906,180	755,150	507,858	247,292	32.75%
SCT0 - BLDG SECURITY PROGRAM	150,000	125,000	-	125,000	100.00%
SEV0 - SOUTHEAST JUVE	230,000	191,661	460,868	(269,207)	(140.46)%
SFY0 - LIFE SAFETY PROGRAM	150,000	125,000	-	125,000	100.00%
TWJ0 - TOWERS JAIL	1,706,000	1,421,668	923,783	497,885	35.02%
UPS0 - UPS BATTERY MAINT	50,000	41,661	-	41,661	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,656,954	1,389,222	1,301,517	87,705	6.31%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,607,736	27,950,509	27,064,475	886,034	3.17%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	3,322,779	1,000,000	677,709	322,291	32.23%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	40,784	28,518	12,266	30.08%
<b>SHERIFF F255</b>					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	(281)	281	-
OPER - OPERATING	212,498,230	176,877,858	173,411,622	3,466,236	1.96%
<b>Subtotal</b>	<b>376,033,724</b>	<b>311,318,564</b>	<b>298,582,945</b>	<b>12,735,619</b>	<b>4.09%</b>
<b>Total Operating Expenditures</b>	<b>376,033,724</b>	<b>311,318,564</b>	<b>298,582,945</b>	<b>12,735,619</b>	<b>4.09%</b>

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 April 30, 2016

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	55,800	55,800	39,569	16,231	29.09%
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	838,219	363,858	72,648	291,210	80.03%
<b>ENTERPRISE TECHNOLOGY F255</b>					
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%
<b>FACILITIES MANAGEMENT F255</b>					
FAJI - 4TH AVE JAIL- MAINTENANCE	1,100,916	1,081,666	1,131,014	(49,348)	(4.56)%
LBJC - LBJ COMPLEX	953,988	951,988	833,083	118,905	12.49%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	74,033	74,033	74,033	-	-
<b>NON DEPARTMENTAL F255</b>					
GRV1 - CHS GRAVES JUDGMENT NON RE	500,000	250,000	72,389	177,611	71.04%
NRNP - NON-RECURRING/NON-PROJECT	26,019,715	1,026,558	444,865	581,693	56.66%
<b>SHERIFF F255</b>					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	340,000	-	181,380	(181,380)	-
WSH1 - WASHING MACHINES	397,000	-	47,098	(47,098)	-
<b>Subtotal</b>	<b>31,349,671</b>	<b>3,968,903</b>	<b>2,910,962</b>	<b>1,057,941</b>	<b>26.66%</b>
<b>Total Non-Recurring Expenditures</b>	<b>31,349,671</b>	<b>3,968,903</b>	<b>2,910,962</b>	<b>1,057,941</b>	<b>26.66%</b>
<b>Total Expenditures</b>	<b>407,383,395</b>	<b>315,287,467</b>	<b>301,493,906</b>	<b>13,793,561</b>	<b>4.37%</b>

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**

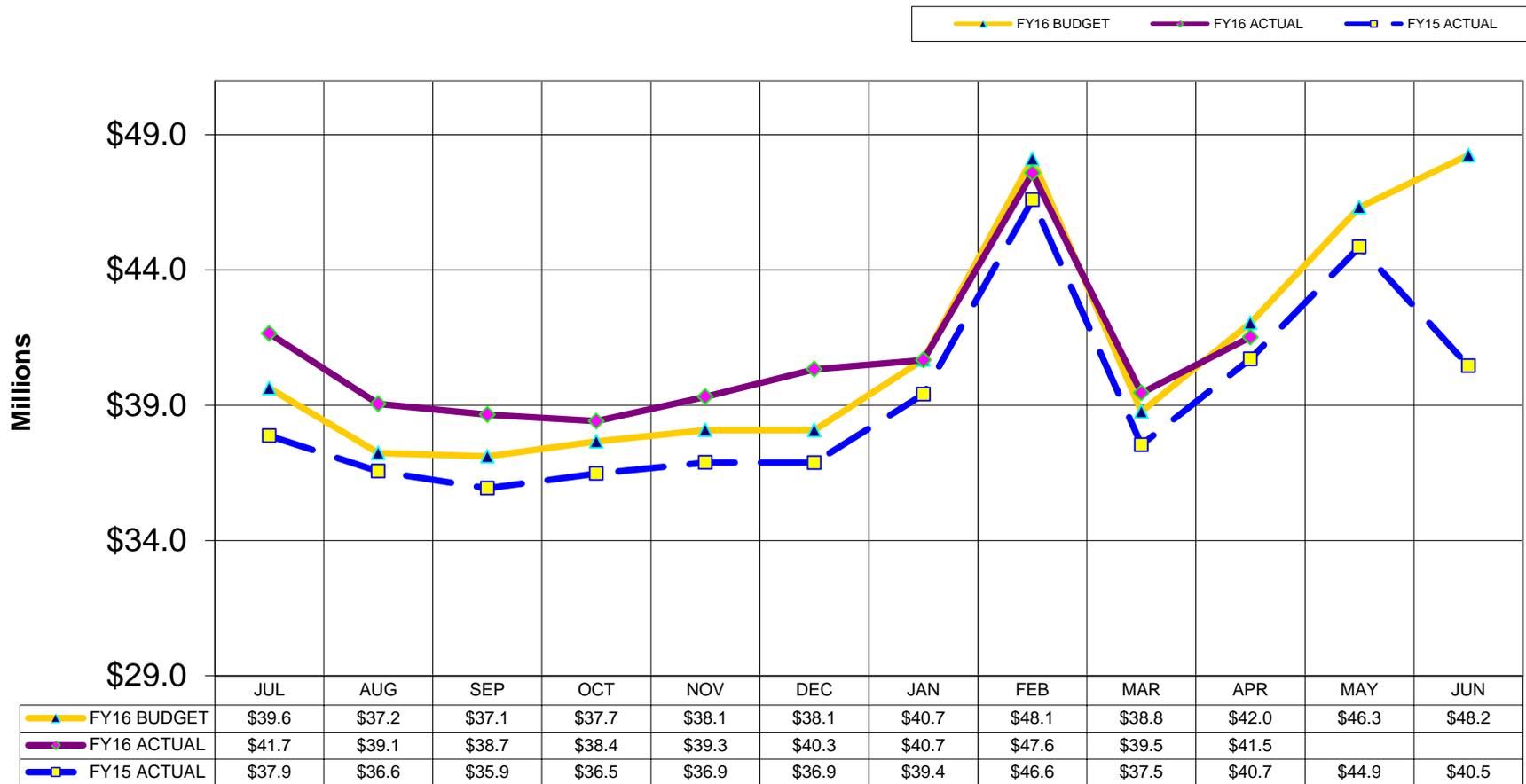
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 37,878,511	\$ 37,878,511		\$ 41,651,980	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		41,520,146	2.0%	406,662,709	\$ 21,787,223	5.7%	397,450,148	406,662,709	\$ 9,212,561	2.3%
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

\$ 406,662,709

YTD (Year To Date)

## Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

DOES NOT INCLUDE TAX PENALTIES & INTEREST

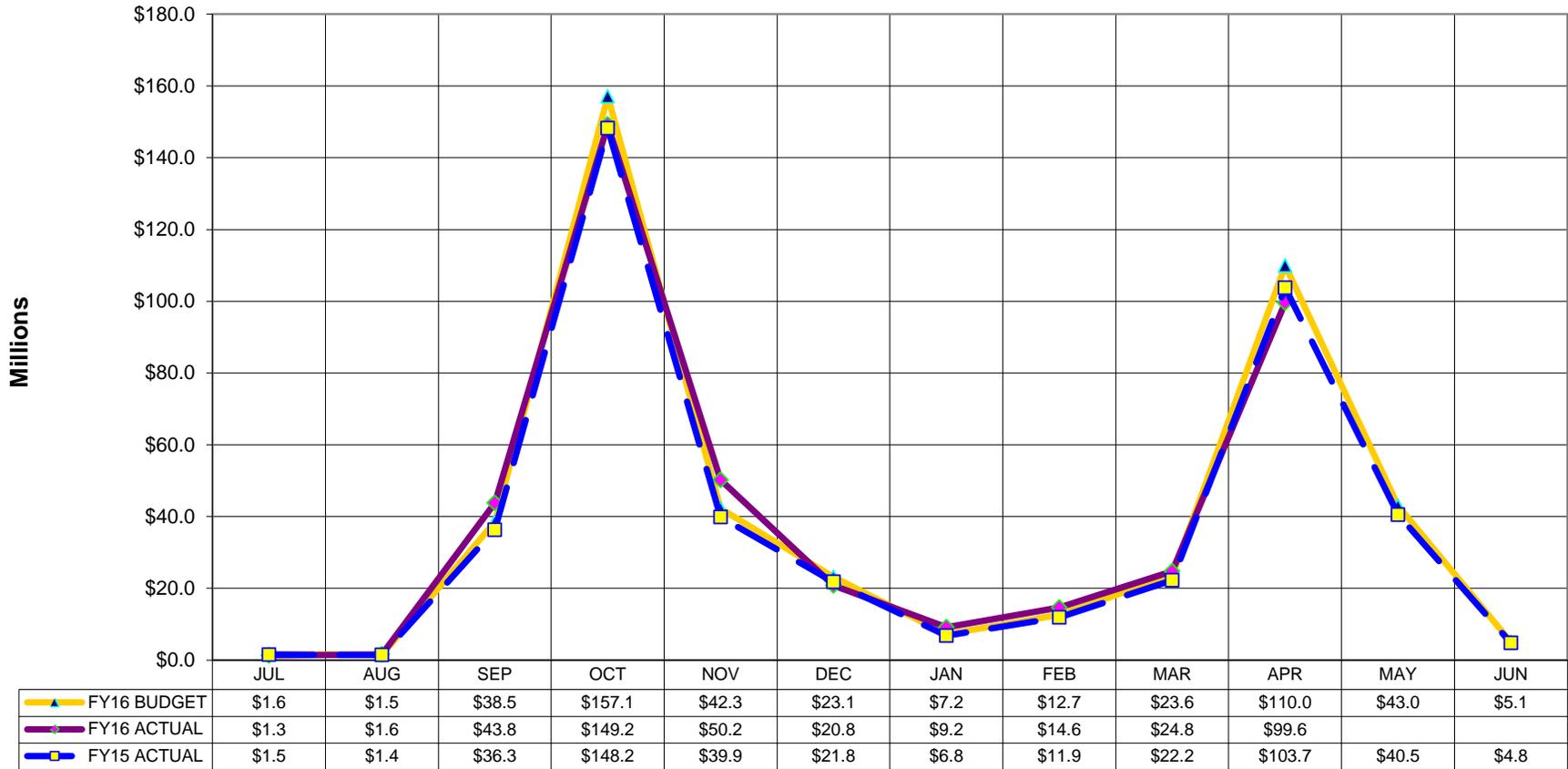
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 1,523,495	\$ 1,523,495		\$ 1,312,508	-13.8%	\$ 1,312,508	\$ (210,987)	-13.8%	\$ 1,615,073	\$ 1,312,508	\$ (302,565)	-18.7%	1,615,073
AUG	1,430,187	2,953,682		1,573,883	10.0%	2,886,391	\$ (67,291)	-2.3%	3,131,229	2,886,391	\$ (244,838)	-7.8%	1,516,156
SEP	36,326,843	39,280,525		43,770,132	20.5%	46,656,523	\$ 7,375,998	18.8%	41,641,685	46,656,523	\$ 5,014,838	12.0%	38,510,456
OCT	148,167,954	187,448,479		149,221,681	0.7%	195,878,204	\$ 8,429,725	4.5%	198,716,041	195,878,204	\$ (2,837,837)	-1.4%	157,074,356
NOV	39,861,769	227,310,248		50,209,664	26.0%	246,087,868	\$ 18,777,620	8.3%	240,973,908	246,087,868	\$ 5,113,960	2.1%	42,257,867
DEC	21,807,484	249,117,732		20,787,510	-4.7%	266,875,378	\$ 17,757,646	7.1%	264,084,773	266,875,378	\$ 2,790,605	1.1%	23,110,865
JAN	6,820,630	255,938,362		9,162,973	34.3%	276,038,351	\$ 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	22.6%	290,682,406	\$ 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	11.4%	315,439,736	\$ 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		99,589,565	-4.0%	415,029,301	\$ 21,204,513	5.4%	417,490,196	415,029,301	\$ (2,460,895)	-0.6%	109,955,655
MAY	40,539,266	434,364,054		-	0.0%	-	\$ -	0.0%	460,466,285	-	\$ -	0.0%	42,976,089
JUN	4,785,278	439,149,332		-	0.0%	-	\$ -	0.0%	465,539,207	-	\$ -	0.0%	5,072,922
											465,539,207		
<u>\$ 439,149,332</u>		<u>\$ 415,029,301</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**

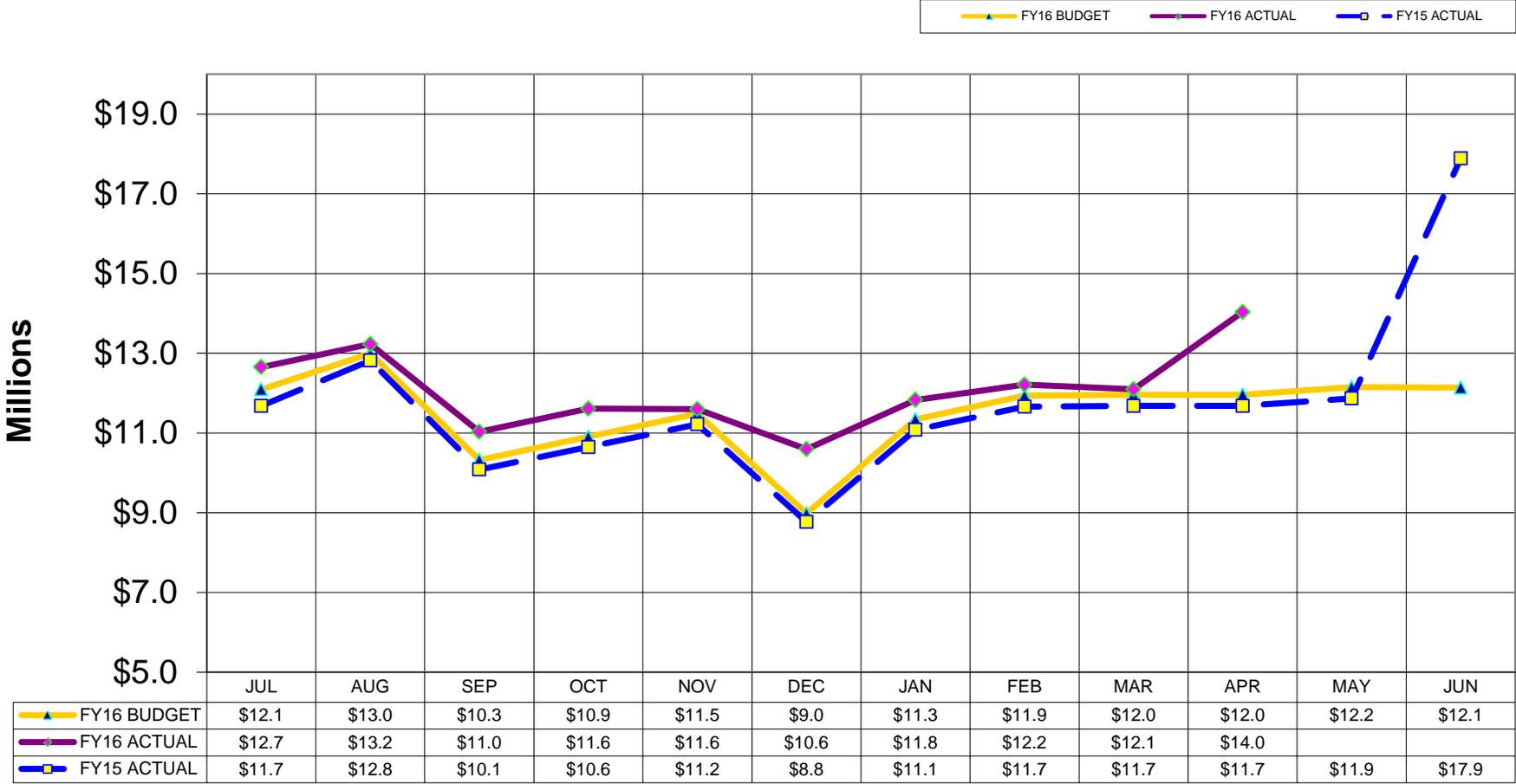
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 11,682,659	\$ 11,682,659	\$ 12,653,448	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	14,034,585	20.2%	120,897,702	\$ 9,574,795	8.6%	113,993,492	120,897,702	\$ 6,904,210	6.1%
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

\$ 120,897,702

YTD (Year To Date)

## Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



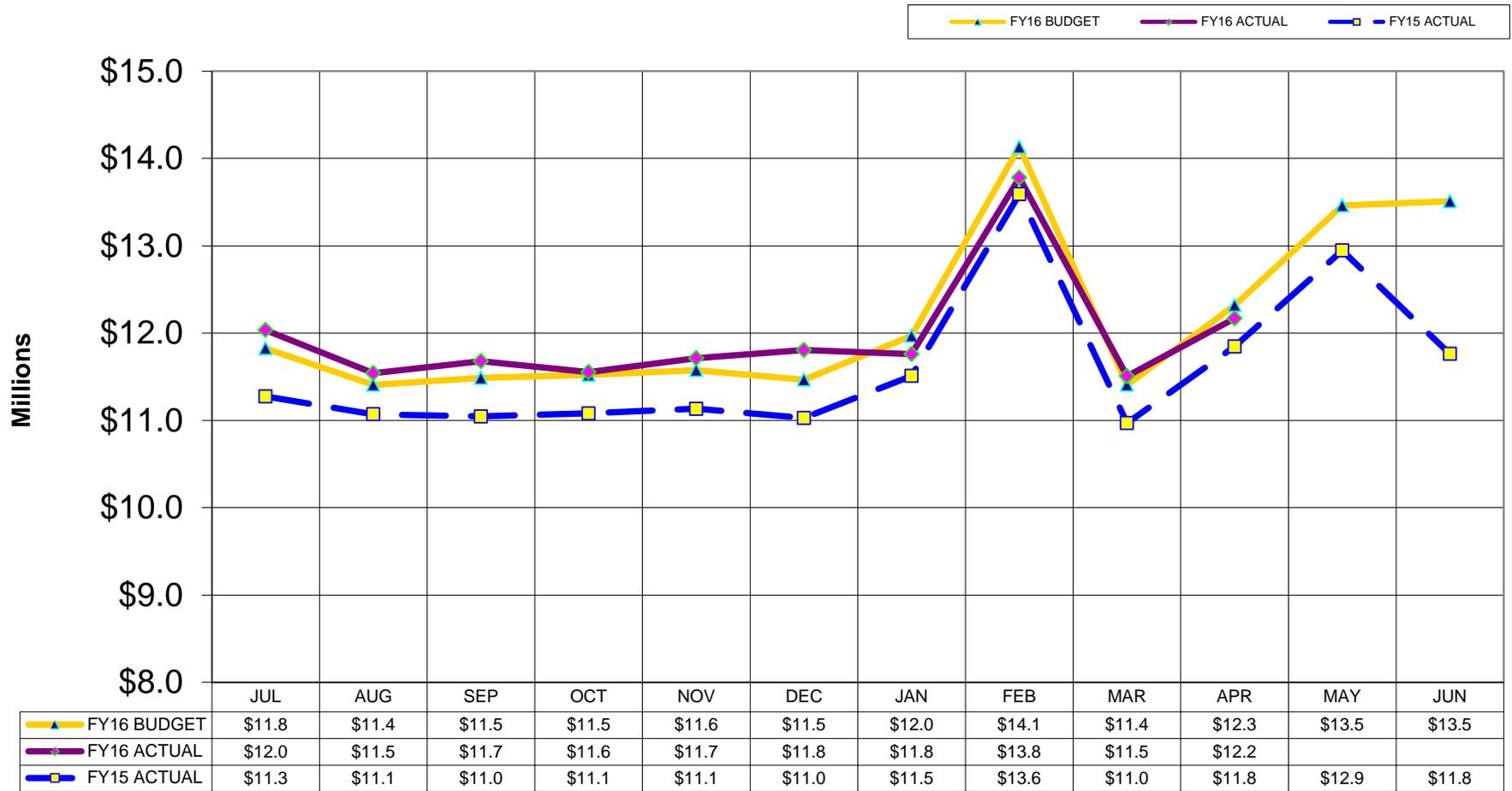
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	12,168,848	2.7%	119,534,596	\$ 4,982,492	4.3%	119,112,482	119,534,596	\$ 422,114	0.4%
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>\$ 119,534,596</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**

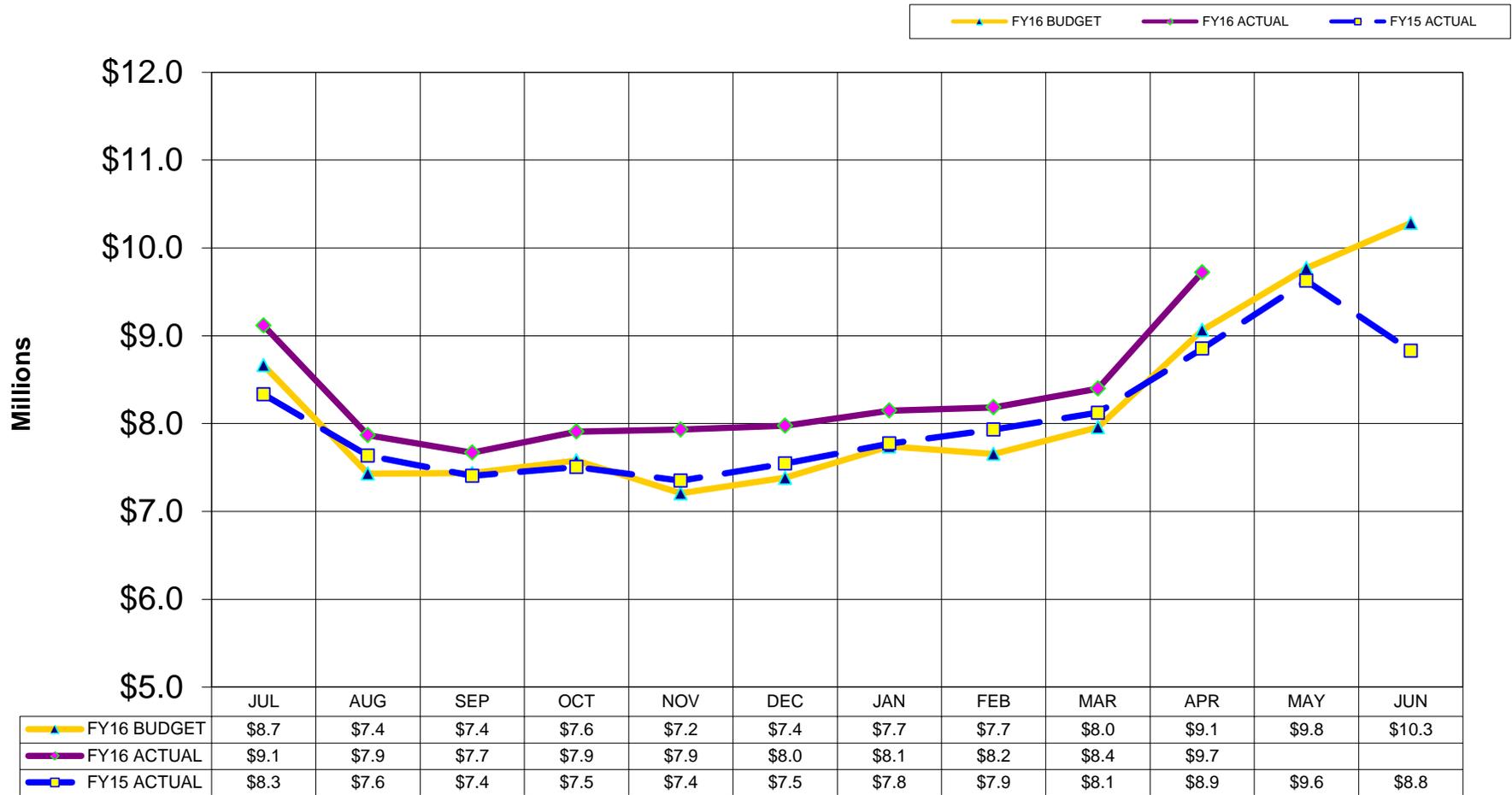
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 8,331,864	\$ 8,331,864	\$ 9,117,205	9.4%	\$ 9,117,205	\$ 785,341	9.4%	\$ 8,664,039	\$ 9,117,205	\$ 453,166	5.2%
AUG	7,634,737	15,966,601	7,868,005	3.1%	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	7,669,683	3.6%	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	7,908,840	5.4%	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	7,933,942	7.9%	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	7,975,524	5.7%	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	8,147,382	4.8%	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	8,184,929	3.2%	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	8,398,222	3.4%	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	9,723,717	9.8%	82,927,448	\$ 4,470,136	5.7%	78,119,228	82,927,448	\$ 4,808,220	6.2%
MAY	9,626,309	88,083,622	-	0.0%	-	\$ -	0.0%	87,890,360	-	\$ -	0.0%
JUN	8,829,513	96,913,135	-	0.0%	-	\$ -	0.0%	98,175,564	-	\$ -	0.0%

\$ 96,913,135

\$ 82,927,448

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).