



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Joy Rich, County Manager

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

Date: November 1, 2016

Re: FY 15-16 Executive Summary – June 2016

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

The following financial information and commentaries are through June 30, 2016 (13th period, which closed October 25th). It is anticipated that the audited financial statements will be available in February 2017.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$5,340,055:** The FY 15-16 Sales Tax revenue reflects a YTD positive budget variance of \$5.3m or 1.1 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 June 2015, the June 2016 month-end sales tax is 3.8 percent higher, while the year-to-date is 5.2 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 June 2016 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2016 sales tax collections were 6.3 percent above June 2015. Maricopa County's unemployment rate is 5.3 percent as of June, which remains below the State rate of 6.2 percent, but higher than the United States rate of 5.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$4,721,651:** The FY 15-16 Property Tax revenue reflects a YTD positive budget variance of \$4.7m or 1.0 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 June 2016 are 98.6 percent of the adopted levy compared to a historical average of 96.9 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 \$7,958,403:** The FY 15-16 VLT revenue reflects a YTD positive budget variance of \$7.9m or 5.8 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), June 2016 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.7 million units. As compared to June 2015, the June 2016 SAAR is 1.8 percent less, and is 1.8 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 \$3,411,368:** The FY 15-16 intergovernmental revenue reflects a YTD positive budget variance of \$3.4m or 20.8 percent. Elections comprises a large portion of this positive variance as additional revenues received for the November jurisdictional elections were not budgeted.
- **Interest Revenue (Operating) YTD variance of \$1,763,281:** The FY 15-16 interest revenue reflects a YTD positive budget variance of \$1.7m or 63.0 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 \$17,570,835:** Current YTD expenditures are 3.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (42%), Clerk of the Superior Court (10%), Assessor (6%), and Public Health (5%).
- **Services Expenditures (Operating) YTD variance of \$27,625,567:** Current YTD expenditures are 15.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (41%), Contract Counsel (28%), Facilities Management (17%), and Office of Enterprise Technology (10%).
- **Intergovernmental Payments (Operating) YTD variance of \$29,336:** Current YTD expenditures are 0.1 percent under budget. Non-Departmental and Sheriff's Office comprise this positive variance as expenditures for general health and welfare and investigations, respectively, are under budget.

- **Capital Outlay (Operating) YTD variance of \$(2,250,489):** Current YTD expenditures are 42.8 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Clerk of the Superior Court (28%), Office of Enterprise Technology (21%), Sheriff's Office (20%) and Facilities Management (16%). While the Capital Outlay line item is over budget, total expenditures for the Clerk of the Superior Court, Office of Enterprise Technology, Sheriff's Office and Facilities Management are under their respective total operating budget as demonstrated on Page 13 of this report.
- **Total Non-Recurring Expenditures YTD variance of \$50,738,997:** Current YTD expenditures are 52.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (71%), Office of Enterprise Technology (8%) and Facilities Management (6%).

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 \$160,623:** The FY 15-16 Jail Excise Tax revenue reflects a YTD positive budget variance of \$160.6 thousand or 0.1 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 June 2015, the June 2016 month-end sales tax is 4.4 percent higher, while the year-to-date is 4.2 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 (\$4,484,505):** The FY 15-16 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$4.4m or 14.7 percent. The jail per diem monthly budgeted revenue was calendarized evenly over the twelve month period. As of June 2016, billable bookings are 10.5 percent lower over the same time period last year and 18.2 percent lower over the same period in FY14. Total budgeted revenue is \$30.0m, and taking into consideration the reduced billable housing days of 10.9 percent compared to FY15 and 17.9 percent compared to FY14, the revenue at year-end is \$4.4m lower than budget. The FY17 revenue budget was reduced by 15.6 percent to reflect the trend of fewer billable booking and housing days.
- **Interest (Operating) YTD variance of \$265,838:** The FY 15-16 interest revenue reflects a YTD positive budget variance of \$265.8 thousand or 24.2 percent. The FY 15-16 interest revenue budget of \$1.1m is a projection based on the prior year's interest yield and expected average daily cash balance.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$6,239,417:** Current YTD expenditures are 2.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Correctional Health (34%), Sheriff's Office (28%), Adult Probation (18%) and Non-Departmental (14%).
- **Services Expenditures (Operating) YTD variance of \$4,587,225:** Current YTD expenditures are 8.1 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for repairs and maintenance and utilities are under budget.

- **Capital Outlay Expenditures (Operating) YTD variance of \$350,619:** Current YTD expenditures are 25.9 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$26,561,303:** Current YTD expenditures are 84.7 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for general public safety are under budget.

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budget.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$3,607,565:** The FY 15-16 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$101,783,129 is more than budgeted YTD revenue of \$98,175,564 resulting in a positive budget variance of \$3.6m or 3.7 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 June 30, 2016

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	492,019,045	492,019,045	497,359,100	5,340,055
Property Taxes	465,539,207	465,539,207	470,260,858	4,721,651
Vehicle License Taxes	138,282,676	138,282,676	146,241,079	7,958,403
Intergovernmental	16,414,981	16,414,981	19,826,349	3,411,368
Miscellaneous	68,395,026	68,395,026	77,934,494	9,539,468
Interest	2,800,000	2,800,000	4,563,281	1,763,281
Transfers In	0	0	6,300	6,300
Total Operating Revenues	1,183,450,935	1,183,450,935	1,216,191,461	32,740,526
Total Non-Recurring Revenues	13,403,584	13,403,584	14,491,942	1,088,358
Total Revenues	1,196,854,519	1,196,854,519	1,230,683,403	33,828,884

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	534,565,814	534,565,814	516,994,979	17,570,835
Supplies	15,596,141	15,596,141	15,691,978	(95,837)
Services	178,492,224	178,492,224	150,866,657	27,625,567
Intergovernmental Payments	230,466,453	230,466,453	230,437,117	29,336
Debt Service	10,000	10,000	2,015	7,985
Capital Outlay	5,256,269	5,256,269	7,506,758	(2,250,489)
Transfers Out	219,064,034	219,064,034	219,066,541	(2,507)
Total Operating Expenditures	1,183,450,935	1,183,450,935	1,140,566,044	42,884,891
Total Non-Recurring Expenditures	96,305,599	96,305,599	45,566,603	50,738,997
Total Expenditures	1,279,756,534	1,279,756,534	1,186,132,647	93,623,887
Excess (Deficiency) of Revenues Over Expenditures	(82,902,015)	(82,902,015)	44,550,757	127,452,772
Beginning Fund Balance (audited)	82,902,015	82,902,015	98,995,678	16,093,663
<i>Revenues</i>	1,196,854,519	1,196,854,519	1,230,683,403	33,828,884
<i>Expenditures</i>	1,279,756,534	1,279,756,534	1,186,132,647	93,623,887
Ending Fund Balance	0	0	143,546,435	143,546,435
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	0	143,546,435	143,546,435

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 June 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>
General Government					
ASSESSOR F100	24,132,164	24,132,164	23,689,488	442,676	1.83 %
ASSISTANT COUNTY MGR 940 F100	295,088	295,088	203,708	91,380	30.97 %
ASSISTANT COUNTY MGR 950 F100	914,714	914,714	387,995	526,719	57.58 %
BOARD OF SUPERVISORS D1 F100	370,718	370,718	342,475	28,244	7.62 %
BOARD OF SUPERVISORS D2 F100	370,718	370,718	369,302	1,416	0.38 %
BOARD OF SUPERVISORS D3 F100	370,718	370,718	366,342	4,376	1.18 %
BOARD OF SUPERVISORS D4 F100	370,718	370,718	363,839	6,879	1.86 %
BOARD OF SUPERVISORS D5 F100	370,718	370,718	370,223	495	0.13 %
CALL CENTER F100	1,719,187	1,719,187	1,597,112	122,075	7.10 %
CLERK OF THE BOARD F100	1,424,411	1,424,411	1,145,560	278,851	19.58 %
COUNTY MANAGER F100	2,577,919	2,577,919	2,465,433	112,486	4.36 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,473,270	1,346,277	126,993	8.62 %
ELECTIONS F100	19,089,369	19,089,369	17,170,735	1,918,634	10.05 %
ENTERPRISE TECHNOLOGY F100	40,332,322	40,332,322	34,691,470	5,640,852	13.99 %
FACILITIES MANAGEMENT F100	45,836,893	45,836,893	37,923,262	7,913,631	17.26 %
FINANCE F100	2,855,401	2,855,401	2,581,895	273,506	9.58 %
HUMAN RESOURCES F100	4,415,925	4,415,925	4,066,958	348,967	7.90 %
INTERNAL AUDIT F100	1,855,357	1,855,357	1,842,644	12,713	0.69 %
MANAGEMENT AND BUDGET F100	2,431,156	2,431,156	2,037,367	393,789	16.20 %
PROCUREMENT SERVICES F100	2,487,658	2,487,658	2,445,334	42,324	1.70 %
PROTECTIVE SERVICES F100	4,141,089	4,141,089	3,945,277	195,812	4.73 %
RECORDER F100	2,185,621	2,185,621	1,932,807	252,814	11.57 %
TREASURER F100	5,059,279	5,059,279	5,058,440	839	0.02 %
Subtotal	165,080,413	165,080,413	146,343,943	18,736,470	11.35 %
Public Safety					
CLERK OF SUPERIOR COURT F100	35,591,783	35,591,783	33,116,708	2,475,075	6.95 %
CONSTABLES F100	3,083,214	3,083,214	2,942,029	141,185	4.58 %
CORRECTIONAL HEALTH F100	3,307,802	3,307,802	3,209,326	98,476	2.98 %
COUNTY ATTORNEY F100	85,548,461	85,548,461	85,205,138	343,323	0.40 %
EMERGENCY MANAGEMENT F100	250,989	250,989	224,710	26,279	10.47 %
JUDICIAL BRANCH *	154,587,753	154,587,753	153,655,450	932,303	0.60 %
JUSTICE COURTS F100	18,337,008	18,337,008	18,148,708	188,300	1.03 %
MEDICAL EXAMINER F100	8,919,011	8,919,011	8,748,168	170,843	1.92 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	0	-
PUBLIC DEFENSE SYSTEM *	130,789,707	130,789,707	119,922,995	10,866,712	8.31 %
PUBLIC FIDUCIARY F100	3,302,783	3,302,783	3,227,845	74,938	2.27 %
SHERIFF F100	114,291,127	114,291,127	111,534,499	2,756,628	2.41 %
Subtotal	558,877,870	558,877,870	540,803,806	18,074,064	3.23 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,220,657	1,220,657	1,215,539	5,118	0.42 %
ANIMAL CARE AND CONTROL F100	758,954	758,954	758,954	0	-
ENVIRONMENTAL SERVICES F100	4,168,995	4,168,995	4,086,845	82,150	1.97 %
HUMAN SERVICES F100	2,380,912	2,380,912	2,355,370	25,542	1.07 %
PUBLIC HEALTH F100	11,844,181	11,844,181	11,536,180	308,001	2.60 %
WASTE RESOURCES RECYCLING F100	3,231,384	3,231,384	3,091,481	139,903	4.33 %
Subtotal	23,605,083	23,605,083	23,044,369	560,714	2.38 %
Culture and Recreation					
PARKS AND RECREATION F100	1,299,840	1,299,840	935,558	364,282	28.03 %
Subtotal	1,299,840	1,299,840	935,558	364,282	28.03 %
Education					
EDUCATION SERVICES F100	2,910,770	2,910,770	2,649,845	260,925	8.96 %
Subtotal	2,910,770	2,910,770	2,649,845	260,925	8.96 %
Other Gov Fund					
NON DEPARTMENTAL F100	527,712,021	527,712,021	472,173,313	55,538,708	10.52 %
Subtotal	527,712,021	527,712,021	472,173,313	55,538,708	10.52 %
Employee Benfts and Health					
EMPLYEE BNFTS AND HLTH F100	270,537	270,537	181,812	88,725	32.80 %
Subtotal	270,537	270,537	181,812	88,725	32.80 %
Total Expenditures	1,279,756,534	1,279,756,534	1,186,132,647	93,623,887	7.32 %

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 June 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>
Judicial Branch					
ADULT PROBATION F100	48,355,413	48,355,413	48,161,718	193,695	0.40 %
JUVENILE PROBATION F100	16,767,534	16,767,534	16,693,050	74,484	0.44 %
SUPERIOR COURT F100	89,464,806	89,464,806	88,800,682	664,124	0.74 %
Total Judicial Branch	154,587,753	154,587,753	153,655,450	932,303	0.60 %
Public Defense System					
CONTRACT COUNSEL F100	55,543,889	55,543,889	45,435,227	10,108,662	18.20 %
LEGAL ADVOCATE F100	12,055,425	12,055,425	11,810,146	245,279	2.03 %
LEGAL DEFENDER F100	13,258,636	13,258,636	13,179,953	78,683	0.59 %
PUBLIC ADVOCATE F100	9,441,291	9,441,291	9,106,946	334,345	3.54 %
PUBLIC DEFENDER F100	40,490,466	40,490,466	40,390,723	99,743	0.25 %
Total Public Defense System	130,789,707	130,789,707	119,922,995	10,866,712	8.31 %



Detention Fund

Executive Summary

As of June 30, 2016

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	146,085,926	146,085,926	146,246,549	160,623
Intergovernmental	30,516,852	30,516,852	26,032,347	(4,484,505)
Interest	1,100,000	1,100,000	1,365,838	265,838
Transfers In	190,769,044	190,769,044	190,769,044	0
Total Operating Revenues	368,471,822	368,471,822	364,413,778	(4,058,045)
Total Non-Recurring Revenues	153,031	153,031	863,286	710,255
Total Revenues	368,624,853	368,624,853	365,277,064	(3,347,789)

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	293,987,930	293,987,930	287,748,513	6,239,417
Supplies	23,540,704	23,540,704	21,517,992	2,022,712
Services	56,561,590	56,561,590	51,974,365	4,587,225
Intergovernmental Payments	0	0	21,856	(21,856)
Capital Outlay	1,356,000	1,356,000	1,005,381	350,619
Transfers Out	587,500	587,500	593,800	(6,300)
Total Operating Expenditures	376,033,724	376,033,724	362,861,907	13,171,817
Total Non-Recurring Expenditures	31,349,671	31,349,671	4,788,368	26,561,303
Total Expenditures	407,383,395	407,383,395	367,650,275	39,733,120

Excess (Deficiency) of Revenues

Over Expenditures	(38,758,542)	(38,758,542)	(2,373,211)	36,385,331
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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	368,624,853	365,277,064	(3,347,789)
<i>Expenditures</i>	407,383,395	407,383,395	367,650,275	39,733,120
Ending Fund Balance	5,594,940	5,594,940	39,443,603	33,848,663
Restricted Fund Balance	5,594,940	5,594,940	39,443,603	33,848,663
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of June 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	33,858,953	33,084,486	774,467	2.29%
ASSISTANT COUNTY MGR 950 F255	405,930	405,930	385,555	20,375	5.02%
CORRECTIONAL HEALTH F255	63,643,485	63,643,485	62,238,507	1,404,978	2.21%
EDUCATION SERVICES F255	838,219	838,219	158,313	679,906	81.11%
ENTERPRISE TECHNOLOGY F255	1,151,484	1,151,484	932,781	218,703	18.99%
FACILITIES MANAGEMENT F255	28,114,935	28,114,935	23,825,661	4,289,274	15.26%
INTEGRATED CRIM JUST INFO F255	1,730,987	1,730,987	1,640,156	90,831	5.25%
JUVENILE PROBATION F255	33,607,736	33,607,736	32,739,366	868,370	2.58%
NON DEPARTMENTAL F255	29,842,494	29,842,494	2,162,930	27,679,564	92.75%
PROTECTIVE SERVICES F255	48,942	48,942	28,518	20,424	41.73%
SHERIFF F255	214,140,230	214,140,230	210,454,002	3,686,228	1.72%
Total Expenditures	407,383,395	407,383,395	367,650,275	39,733,120	9.75%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of June 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	7,706,964	375,980	7,330,984
Supplies	783,641	783,641	32,140	751,501
Services	49,872,788	49,872,788	6,560,670	43,312,118
Intergovernmental Payments	230,215,036	230,215,036	230,175,087	39,949
Debt Service	10,000	10,000	2,015	7,985
Capital Outlay	4,909,746	4,909,746	4,331,477	578,269
Transfers Out	234,213,846	234,213,846	230,695,945	3,517,901
Total Non- Departmental Expenditures - 470	<u>527,712,021</u>	<u>527,712,021</u>	<u>472,173,313</u>	<u>55,538,708</u>

Expenditures - Excluding 470

Personnel Services	527,485,794	527,485,794	517,147,898	10,337,896
Supplies	18,493,955	18,493,955	20,631,807	(2,137,852)
Services	202,057,235	202,057,235	166,732,598	35,324,637
Intergovernmental Payments	251,417	251,417	262,030	(10,613)
Debt Service	-	-	-	-
Capital Outlay	1,989,136	1,989,136	7,415,517	(5,426,381)
Transfers Out	1,766,976	1,766,976	1,769,483	(2,507)
Total Expenditures - Excluding 470	<u>752,044,513</u>	<u>752,044,513</u>	<u>713,959,334</u>	<u>38,085,179</u>
Total Expenditures	<u><u>1,279,756,534</u></u>	<u><u>1,279,756,534</u></u>	<u><u>1,186,132,647</u></u>	<u><u>93,623,887</u></u>



General Fund

Non-Departmental Expenditures Summary

As of June 30, 2016

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	7,706,964	7,706,964	375,980	7,330,984
Supplies	2,653	2,653	32,140	(29,487)
Services	12,745,473	12,745,473	1,295,739	11,449,734
Intergovernmental Payments	230,215,036	230,215,036	230,175,087	39,949
Debt Service	10,000	10,000	2,015	7,985
Capital Outlay	4,609,400	4,609,400	4,142,915	466,485
Transfers Out	218,687,065	218,687,065	218,687,065	0
Total Operating Expenditures	473,976,591	473,976,591	454,710,940	19,265,651
Non-Recurring				
Personnel Services	-	-	-	-
Supplies	780,988	780,988	0	780,988
Services	37,127,315	37,127,315	5,264,931	31,862,384
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	300,346	300,346	188,563	111,783
Transfers Out	15,526,781	15,526,781	12,008,880	3,517,901
Total Non-Recurring Expenditures	53,735,430	53,735,430	17,462,373	36,273,057
Total Expenditures	527,712,021	527,712,021	472,173,313	55,538,708



General Fund

Expenditures by Agency

As of June 30, 2016

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	24,132,164	24,132,164	23,689,488	442,676	1.83 %
ASSISTANT COUNTY MGR 940 F100	295,088	295,088	203,708	91,380	30.97 %
ASSISTANT COUNTY MGR 950 F100	424,764	424,764	367,155	57,609	13.56 %
BOARD OF SUPERVISORS D1 F100	370,718	370,718	342,475	28,243	7.62 %
BOARD OF SUPERVISORS D2 F100	370,718	370,718	369,302	1,416	0.38 %
BOARD OF SUPERVISORS D3 F100	370,718	370,718	366,342	4,376	1.18 %
BOARD OF SUPERVISORS D4 F100	370,718	370,718	363,839	6,879	1.86 %
BOARD OF SUPERVISORS D5 F100	370,718	370,718	370,223	495	0.13 %
CALL CENTER F100	1,719,187	1,719,187	1,597,112	122,075	7.10 %
CLERK OF THE BOARD F100	1,210,792	1,210,792	1,145,560	65,232	5.39 %
COUNTY MANAGER F100	2,577,919	2,577,919	2,465,433	112,486	4.36 %
DEPUTY COUNTY MANAGER 920 F100	1,473,270	1,473,270	1,346,277	126,993	8.62 %
ELECTIONS F100	9,018,145	9,018,145	8,907,899	110,246	1.22 %
ENTERPRISE TECHNOLOGY F100	26,872,391	26,872,391	25,148,277	1,724,114	6.42 %
FACILITIES MANAGEMENT F100	41,884,330	41,884,330	37,056,444	4,827,886	11.53 %
FINANCE F100	2,855,401	2,855,401	2,581,895	273,506	9.58 %
HUMAN RESOURCES F100	3,992,245	3,992,245	3,871,205	121,040	3.03 %
INTERNAL AUDIT F100	1,855,357	1,855,357	1,842,644	12,713	0.69 %
MANAGEMENT AND BUDGET F100	2,431,156	2,431,156	2,037,367	393,789	16.20 %
PROCUREMENT SERVICES F100	2,487,658	2,487,658	2,445,334	42,324	1.70 %
PROTECTIVE SERVICES F100	4,141,089	4,141,089	3,945,277	195,812	4.73 %
RECORDER F100	2,185,621	2,185,621	1,932,807	252,814	11.57 %
TREASURER F100	5,059,279	5,059,279	5,058,440	839	0.02 %
Subtotal	<u>136,469,446</u>	<u>136,469,446</u>	<u>127,454,503</u>	<u>9,014,943</u>	<u>6.61 %</u>
Public Safety					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	33,364,056	33,364,056	32,391,508	972,548	2.91 %
CONSTABLES F100	3,076,881	3,076,881	2,935,703	141,178	4.59 %
CORRECTIONAL HEALTH F100	3,307,802	3,307,802	3,209,326	98,476	2.98 %
COUNTY ATTORNEY F100	85,548,461	85,548,461	85,205,138	343,323	0.40 %
EMERGENCY MANAGEMENT F100	250,989	250,989	224,710	26,279	10.47 %
JUDICIAL BRANCH *	150,103,327	150,103,327	149,308,781	794,546	0.53 %
JUSTICE COURTS F100	17,825,008	17,825,008	17,636,708	188,300	1.06 %
MEDICAL EXAMINER F100	8,701,063	8,701,063	8,676,677	24,386	0.28 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	-	-
PUBLIC DEFENSE SYSTEM *	127,137,237	127,137,237	118,298,386	8,838,851	6.95 %
PUBLIC FIDUCIARY F100	3,302,783	3,302,783	3,227,845	74,938	2.27 %
SHERIFF F100	113,360,167	113,360,167	110,795,566	2,564,601	2.26 %
Subtotal	<u>546,846,006</u>	<u>546,846,006</u>	<u>532,778,580</u>	<u>14,067,426</u>	<u>2.57 %</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	810,957	810,957	810,957	-	-
ANIMAL CARE AND CONTROL F100	758,954	758,954	758,954	-	-
ENVIRONMENTAL SERVICES F100	4,026,395	4,026,395	3,951,524	74,871	1.86 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,235,390	25,522	1.13 %
PUBLIC HEALTH F100	11,844,181	11,844,181	11,536,180	308,001	2.60 %
WASTE RESOURCES RECYCLING F100	2,991,384	2,991,384	2,952,557	38,827	1.30 %
Subtotal	<u>22,692,783</u>	<u>22,692,783</u>	<u>22,245,562</u>	<u>447,221</u>	<u>1.97 %</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	564,802	564,802	564,802	-	-
Subtotal	<u>564,802</u>	<u>564,802</u>	<u>564,802</u>	<u>-</u>	<u>-</u>
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,630,770	2,630,770	2,629,845	925	0.04 %
Subtotal	<u>2,630,770</u>	<u>2,630,770</u>	<u>2,629,845</u>	<u>925</u>	<u>0.04 %</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	473,976,591	473,976,591	454,710,940	19,265,651	4.06 %
Subtotal	<u>473,976,591</u>	<u>473,976,591</u>	<u>454,710,940</u>	<u>19,265,651</u>	<u>4.06 %</u>
Employee Benfts and Health					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EMPLYEE BNFTS AND HLTH F100	270,537	270,537	181,812	88,725	32.80 %
Subtotal	<u>270,537</u>	<u>270,537</u>	<u>181,812</u>	<u>88,725</u>	<u>32.80 %</u>
Total Operating Expenditures	<u>1,183,450,935</u>	<u>1,183,450,935</u>	<u>1,140,566,044</u>	<u>42,884,891</u>	<u>3.62 %</u>

Note: Totals may not foot due to rounding.

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

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General Fund

Expenditures by Agency

As of June 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>
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	489,950	489,950	20,840	469,110	95.75 %
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	10,071,224	10,071,224	8,262,836	1,808,388	17.96 %
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	1,250,000	0	1,250,000	100.00 %
CYB1 - CYBER SECURITY NRNP	3,446,942	3,446,942	3,425,367	21,575	0.63 %
CYBS - CYBER SECURITY MAJOR MAINT	185,149	185,149	184,472	677	0.37 %
DLRP - DESKTOP LAPTOP REPLACEMENT	956,073	956,073	686,364	269,709	28.21 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,512,816	4,512,816	2,984,626	1,528,190	33.86 %
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	3,578,759	531,776	3,046,983	85.14 %
ESAI - EMERGENCY SVCS ADMIN IMP	221,000	221,000	206,719	14,281	6.46 %
NRNP - NON-RECURRING/NON-PROJECT	52,804	52,804	43,778	9,026	17.09 %
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	151,253	202,427	57.23 %
LRN1 - LEARNING MANAGEMENT	70,000	70,000	44,500	25,500	36.43 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
Subtotal	<u>28,610,967</u>	<u>28,610,967</u>	<u>18,889,440</u>	<u>9,721,527</u>	<u>33.98 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	12,000	12,000	4,014	7,986	66.55 %
FR1 - COSC RFR SYSTEM REPLECEMENT	2,215,727	2,215,727	721,186	1,494,541	67.45 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	6,333	6,333	6,326	7	0.11 %
JUDICIAL BRANCH *					
DRE1 - DISASTER REC EQUIPMENT	668,000	668,000	668,000	(0)	(0.00) %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,500,000	1,500,000	1,465,740	34,260	2.28 %
NRNP - NON-RECURRING/NON-PROJECT	416,926	416,926	413,341	3,585	0.86 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,899,500	1,899,500	1,799,587	99,913	5.26 %
JUSTICE COURTS F100					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	512,000	0	-

Note: Totals may not foot due to rounding.

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General Fund

Expenditures by Agency

As of June 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>
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	217,948	217,948	71,491	146,457	67.20 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	3,652,470	3,652,470	1,624,609	2,027,861	55.52 %
SHERIFF F100					
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	247,957	21	0.01 %
NRNP - NON-RECURRING/NON-PROJECT	301,556	301,556	155,888	145,668	48.31 %
REC1 - MCSO RECORDS MANAGEMENT	381,426	381,426	335,088	46,338	12.15 %
Subtotal	<u>12,031,864</u>	<u>12,031,864</u>	<u>8,025,226</u>	<u>4,006,638</u>	<u>33.30 %</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	409,700	404,582	5,118	1.25 %
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	120,000	119,981	19	0.02 %
WASTE RESOURCES RECYCLING F100					
WER1 - WASTE RES EROSION CONTROL	120,000	120,000	112,290	7,710	6.43 %
WGP1 - WASTE RES GAS PROBE EQUIP	70,000	70,000	23,080	46,920	67.03 %
WLD1 - WASTE RES LANDFILL DRAINAGE	50,000	50,000	3,555	46,445	92.89 %
Subtotal	<u>912,300</u>	<u>912,300</u>	<u>798,807</u>	<u>113,493</u>	<u>12.44 %</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	121,169	71,081	50,088	41.34 %
PKPG - PARKS PLAYGROUNDS UPGRADES	168,000	168,000	166,726	1,274	0.76 %
PKRR - PARKS RESTROOMS UPGRADES	392,000	392,000	79,081	312,919	79.83 %
PKWA - PARKS WATER UPGRADES	53,869	53,869	53,869	0	-
Subtotal	<u>735,038</u>	<u>735,038</u>	<u>370,756</u>	<u>364,282</u>	<u>49.56 %</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	20,000	260,000	92.86 %
Subtotal	<u>280,000</u>	<u>280,000</u>	<u>20,000</u>	<u>260,000</u>	<u>92.86 %</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	4,350,000	0	4,350,000	100.00 %

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 June 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	49,385,430	49,385,430	17,462,373	31,923,057	64.64 %
Subtotal	<u>53,735,430</u>	<u>53,735,430</u>	<u>17,462,373</u>	<u>36,273,057</u>	<u>67.50 %</u>
<i>Total Non-Recurring Expenditures</i>	<u>96,305,599</u>	<u>96,305,599</u>	<u>45,566,603</u>	<u>50,738,997</u>	<u>52.69 %</u>
Total Expenditures	<u>1,279,756,534</u>	<u>1,279,756,534</u>	<u>1,186,132,647</u>	<u>93,623,887</u>	<u>7.32 %</u>

Note: Totals may not foot due to rounding.

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** 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 June 30, 2016

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	33,803,153	33,803,153	33,044,917	758,236	2.24%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	405,930	405,930	385,555	20,375	5.02%
CORRECTIONAL HEALTH F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	3,632,585	3,632,585	3,217,508	415,077	11.43%
OPER - OPERATING	60,010,900	60,010,900	59,020,999	989,901	1.65%
ENTERPRISE TECHNOLOGY F255					
OPER - OPERATING	986,484	986,484	917,898	68,586	6.95%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	151,235	151,235	-	151,235	100.00%
CCR0 - CODE COMPLIANC RESERVE	150,000	150,000	-	150,000	100.00%
DRJ0 - DURANGO JAIL	45,000	45,000	-	45,000	100.00%
DRV0 - DURANGO JUVE	325,000	325,000	296,846	28,154	8.66%
ENG0 - ENERGY MANAGEMENT	160,000	160,000	-	160,000	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	150,000	150,000	1,302	148,698	99.13%
ESJ0 - ESTRELLA JAIL	142,000	142,000	203,723	(61,723)	(43.47)%
FAJ0 - FOURTH AVE JAIL	504,000	504,000	454,295	49,705	9.86%
LBJ0 - LBJ COMPLEX	1,845,000	1,845,000	2,561,898	(716,898)	(38.86)%
OPER - OPERATING	19,333,033	19,333,033	15,963,535	3,369,498	17.43%
PFE0 - PROGRAM FEES	62,583	62,583	-	62,583	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	906,180	906,180	671,941	234,239	25.85%
SCT0 - BLDG SECURITY PROGRAM	150,000	150,000	-	150,000	100.00%
SEV0 - SOUTHEAST JUVE	230,000	230,000	460,868	(230,868)	(100.38)%
SFY0 - LIFE SAFETY PROGRAM	150,000	150,000	-	150,000	100.00%
TWJ0 - TOWERS JAIL	1,706,000	1,706,000	1,170,757	535,243	31.37%
UPS0 - UPS BATTERY MAINT	50,000	50,000	-	50,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,656,954	1,656,954	1,566,123	90,831	5.48%
JUVENILE PROBATION F255					
OPER - OPERATING	33,607,736	33,607,736	32,739,366	868,370	2.58%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,322,779	3,322,779	1,317,022	2,005,757	60.36%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	48,942	28,518	20,424	41.73%
SHERIFF F255					
GRV0 - CHS GRAVES JUDGMENT OPERAT	-	-	0	(0)	-
OPER - OPERATING	212,498,230	212,498,230	208,838,835	3,659,395	1.72%
Subtotal	376,033,724	376,033,724	362,861,907	13,171,817	3.50%
Total Operating Expenditures	376,033,724	376,033,724	362,861,907	13,171,817	3.50%

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 June 30, 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	838,219	158,313	679,906	81.11%
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	1,100,916	1,098,083	2,833	0.26%
LBJC - LBJ COMPLEX	953,988	953,988	942,411	11,577	1.21%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	74,033	74,033	74,033	-	-
NON DEPARTMENTAL F255					
GRV1 - CHS GRAVES JUDGMENT NON RE	500,000	500,000	101,044	398,956	79.79%
NRNP - NON-RECURRING/NON-PROJECT	26,019,715	26,019,715	744,865	25,274,850	97.14%
SHERIFF F255					
IVR1 - MCSO IVR	905,000	905,000	905,000	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	340,000	340,000	314,051	25,949	7.63%
WSH1 - WASHING MACHINES	397,000	397,000	396,116	884	0.22%
Subtotal	31,349,671	31,349,671	4,788,368	26,561,303	84.73%
Total Non-Recurring Expenditures	31,349,671	31,349,671	4,788,368	26,561,303	84.73%
Total Expenditures	407,383,395	407,383,395	367,650,275	39,733,120	9.75%

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.

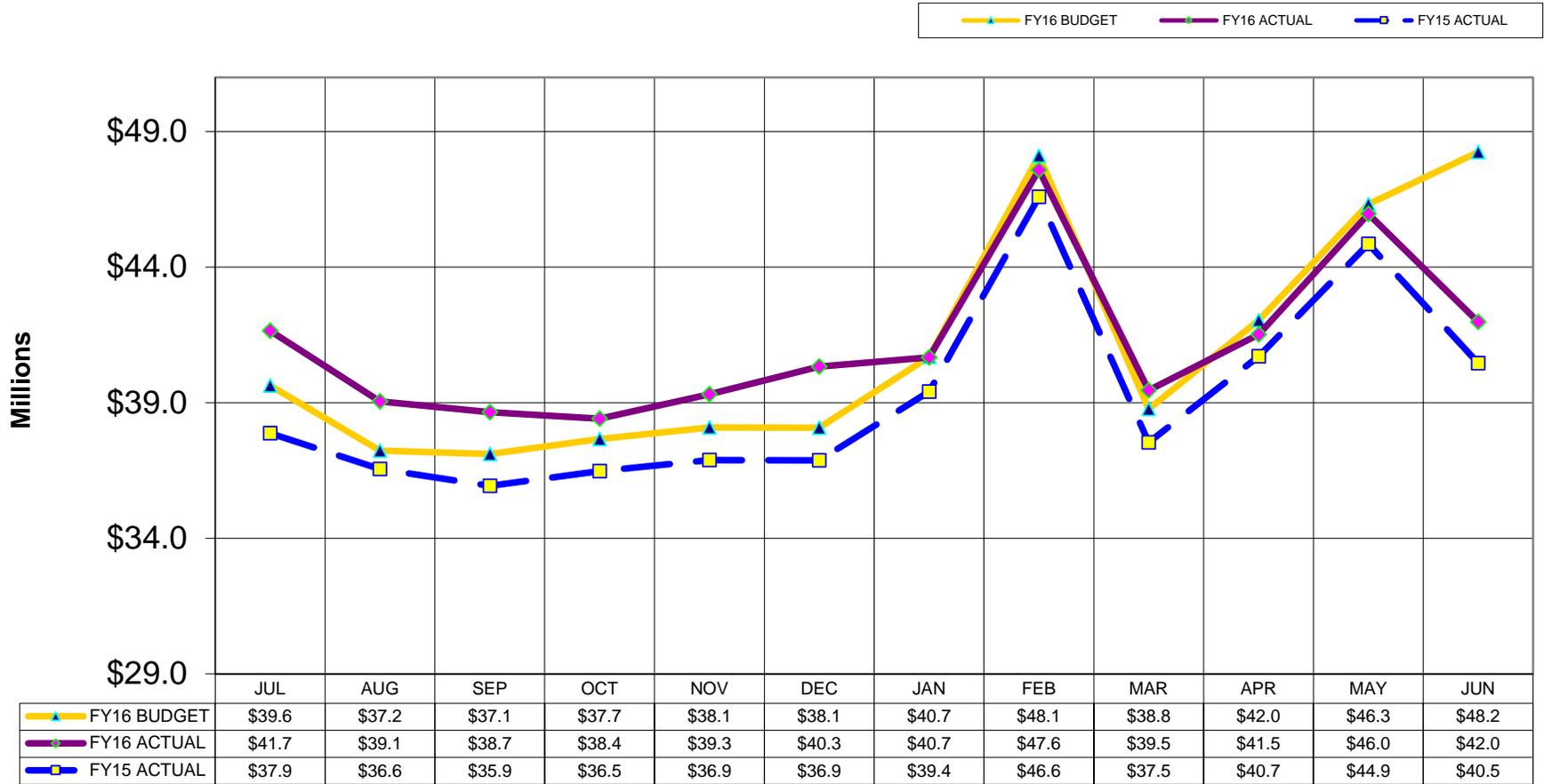
Charts for Significant Revenue Sources

**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	45,967,967	2.5%	452,630,676	\$ 22,898,615	5.3%	443,772,278	452,630,676	\$ 8,858,398	2.0%
JUN	40,456,720	470,188,782	41,984,284	3.8%	494,614,960	\$ 24,426,179	5.2%	492,019,045	494,614,960	\$ 2,595,915	0.5%

<u>\$ 470,188,782</u>	<u>\$ 494,614,960</u>
Less JV16180000186	(41,651,980.05) Reverse May 15 Accrual
Less JV16180000187	(38,300,000.00) Reverse June 15 Estimated Accrual
Less JV16180000188	(752,431.78) Reverse June 15 True-up to Actual
Plus JV16180000313	42,114,029.86 Accrue May 16 Actual received in July 16
Plus JV16180000314	41,334,521.12 Accrue June 16 Actual received in August 16
Sales tax as reported in FY16	<u>497,359,099.57</u> Accrual basis, as reported in the financial statements

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

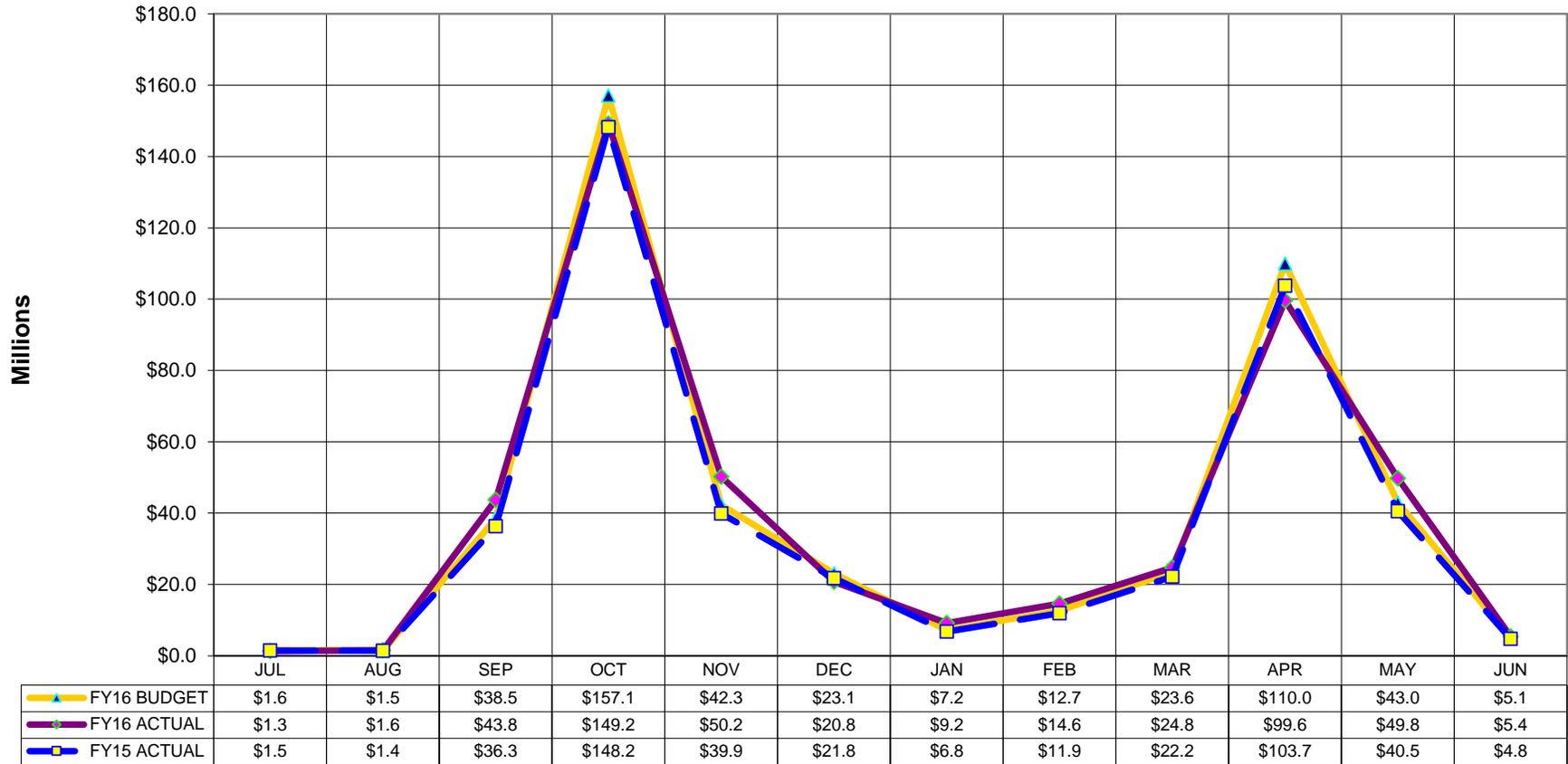
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 1,523,495	\$ 1,523,495		\$ 1,312,508	-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		49,795,912	22.8%	464,825,213	\$ 30,461,159	7.0%	460,466,285	464,825,213	\$ 4,358,928	0.9%	42,976,089
JUN	4,785,278	439,149,332		5,435,645	13.6%	470,260,858	\$ 31,111,526	7.1%	465,539,207	470,260,858	\$ 4,721,651	1.0%	5,072,922
												465,539,207	
<u>\$ 439,149,332</u>				<u>\$ 470,260,858</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).

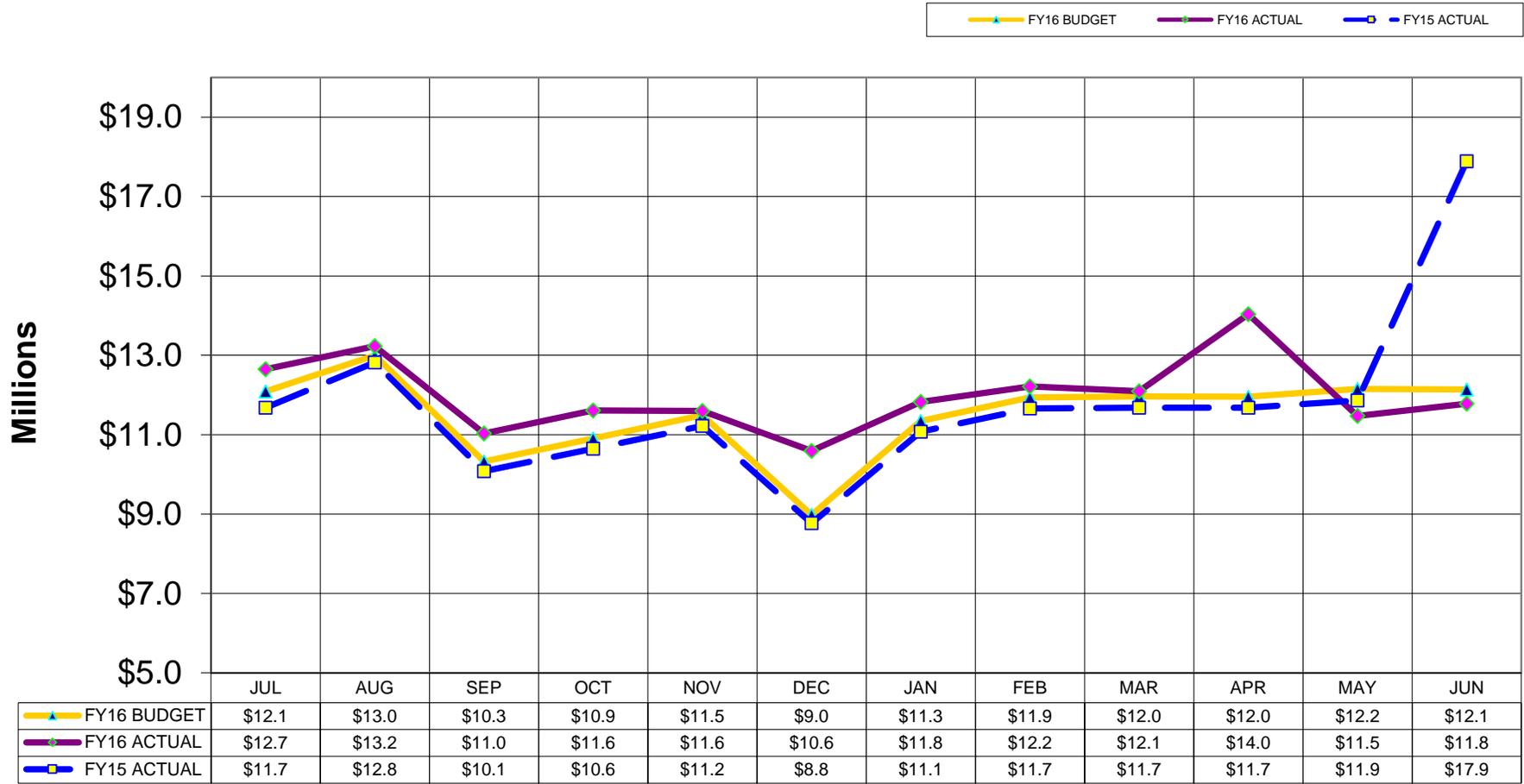
MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 15-16

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		11,473,199	-3.3%	132,370,901	\$ 9,181,904	7.5%	126,144,244	132,370,901	\$ 6,226,657	4.9%
JUN	17,890,104	141,079,101		11,782,342	-34.1%	144,153,243	\$ 3,074,141	2.2%	138,282,676	144,153,243	\$ 5,870,567	4.2%

\$ 141,079,101	\$ 144,153,243	
Less JV16180000184	(5,646,615.50)	Reverse June 15 Accrual
Less JV16180000358	(7,006,832.42)	Reverse June 15 Accrual
Plus JV16180000311	14,741,284.12	Accrue June 16 Actual received in July 16
F100 VLT Reported in FY15	146,241,078.83	Accrual basis, as reported in the financial statements

Budget	138,282,676.00
Variance from Budget	7,958,402.83
% Variance from Budget	5.76%

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**

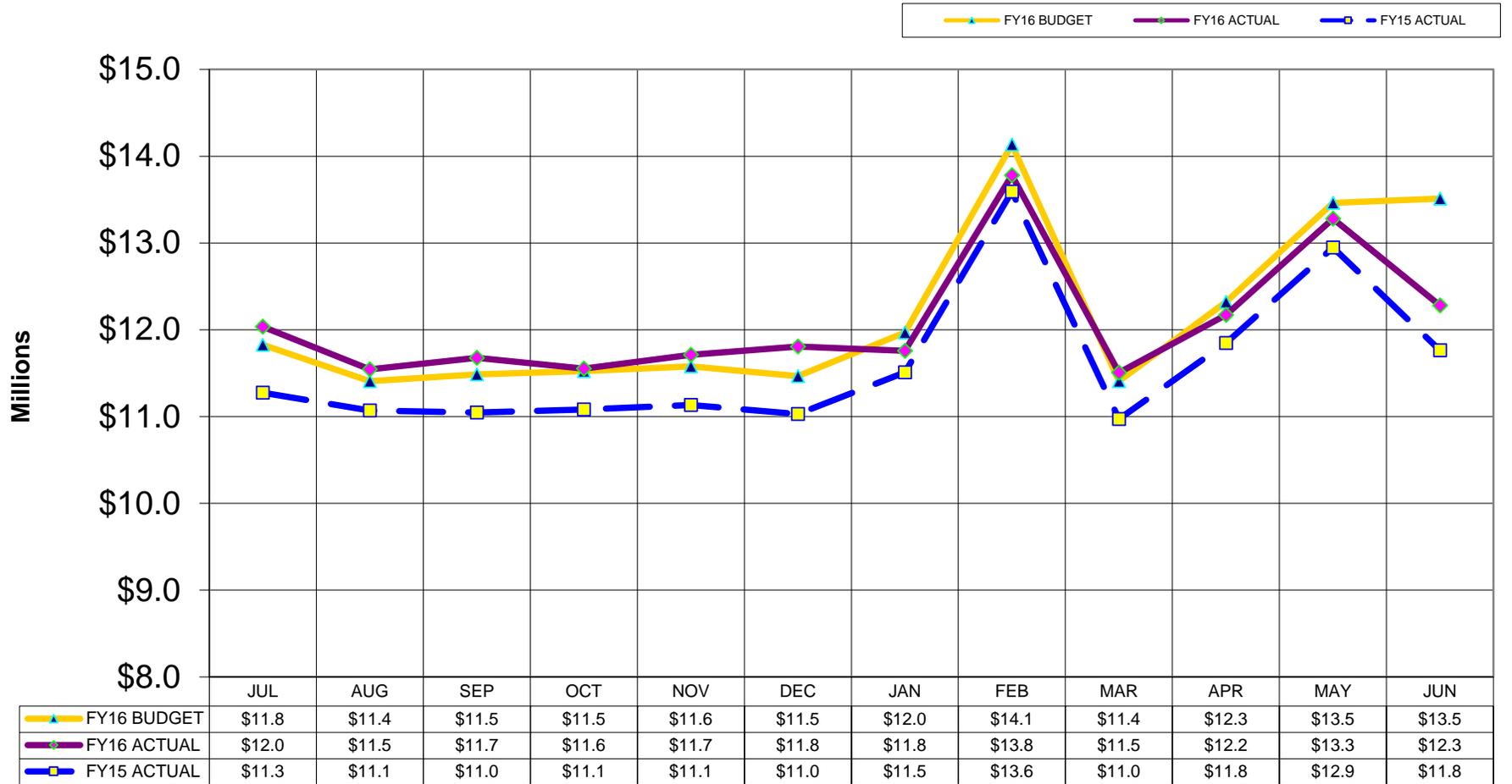
ACTUAL FY 14-15		MONTHLY/YTD COLLECTIONS FY 15-16 & COMPARISON TO FY 14-15						YTD BUDGET TO ACTUAL FY 15-16				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	
JUL	\$ 11,273,829	\$ 11,273,829	\$ 12,033,900	6.7%	\$ 12,033,900	\$ 760,071	6.7%	\$ 11,826,307	\$ 12,033,900	\$ 207,593	1.8%	11,826,307
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%	11,407,601
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%	11,486,242
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%	11,521,956
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%	11,576,435
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%	11,466,551
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%	11,967,844
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%	14,132,960
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%	11,407,295
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%	12,319,291
MAY	12,946,721	127,498,826	13,278,744	2.6%	132,813,340	\$ 5,314,514	4.2%	132,574,619	132,813,340	\$ 238,721	0.2%	13,462,137
JUN	11,762,551	139,261,377	12,280,396	4.4%	145,093,736	\$ 5,832,359	4.2%	146,085,926	145,093,736	\$ (992,190)	-0.7%	13,511,307

146,085,926

<u>\$139,261,377</u>	<u>\$ 145,093,736</u>	
Less JV16180000186	(12,033,899.77)	Reverse May 15 Accrual
Less JV16180000187	(11,600,000.00)	Reverse June 15 estimate accrual
Less JV16180000188	58,076.30	Reverse June 15 True-up to Actual
Plus JV16180000313	12,450,141.59	Accrue May 16 Actual received in July 16
Plus JV16180000314	12,278,495.38	Accrue June 16 Actual received in Aug 16
Jail Tax Reported in FY15	\$ 146,246,549	Accrual basis, as reported in the financial statements

Budget	146,085,926.00
Variance from Budget	160,623.08
% Variance from Budget	0.11%

Monthly Jail Tax Revenues Budget Vs. Actual



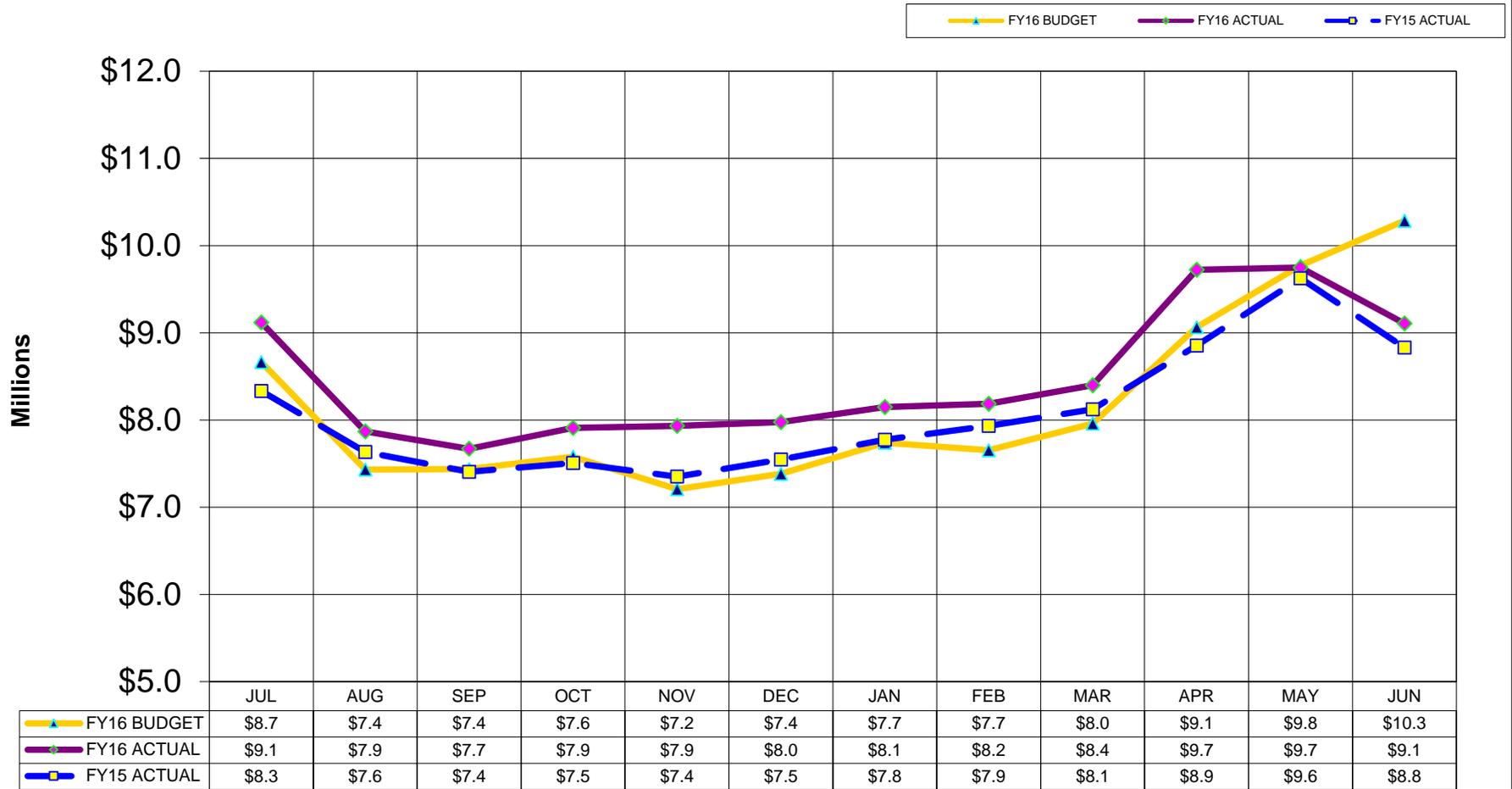
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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		9,748,585	1.3%	92,676,033	\$ 4,592,411	5.2%	87,890,360	92,676,033	\$ 4,785,673	5.4%
JUN	8,829,513	96,913,135		9,107,096	3.1%	101,783,129	\$ 4,869,994	5.0%	98,175,564	101,783,129	\$ 3,607,565	3.7%

\$ 96,913,135	\$ 101,783,129	
Less JV16180000185	(9,117,205.13)	Reverse May 15 Accrual
Less JV16180000187	(7,400,000.00)	Reverse June 15 Estimated Accrual
Less JV16180000188	(468,004.54)	Reverse June 15 True-up to Actual
Plus JV16180000312	9,386,722.50	Accrue May 16 Actual received in July 16
Plus JV16180000314	8,467,580.04	Accrue June 16 Actual received in August 16
HURF Reported in FY15	\$ 102,652,222	Accrual basis, as reported in the financial statements

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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