



# Maricopa County

Office of Assistant County Manager and Department of Finance

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

To: Tom Manos, County Manager

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

Date: October 2, 2013

Re: FY 13-14 Executive Summary – August 2013

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Attached is the General Fund and Detention Fund financial activity through August 31, 2013. 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 unaudited beginning fund balance represents a net gain of \$28.6m over the estimate that was used when preparing the FY 13-14 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 \$1,071,416:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$1.0m or 1.5 percent. The FY 13-14 Sales Tax revenue budget of \$437.4m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 4.5 percent over the FY 12-13 '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 August 2012, August 2013 month-end sales tax is 4.9 percent higher, while the year-to-date is 6.1 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution as provided by the State of Arizona from FY 11-12 was comprised of the following major sectors: retail (61%), restaurants and bars (13%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (10%). As shown, 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 August 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the July 2013 sales tax collections were up 5.4 percent compared to July 2012. Year-to-date, sales tax collections are 0.6m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment rate of 8.0 percent in July 2013 increased from the June 2013 rate of 7.9 percent.

- **Property Tax Revenue (Operating) YTD variance of (\$966,545):** The FY 13-14 Property Tax revenue reflects a YTD negative budget variance of \$966.5 thousand or 22.0 percent. The FY 13-14 Property Tax revenue budget of \$404.9m reflects a 3.6 percent decrease from the FY 12-13 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 13-14 YTD collections through August 2013 are 0.17 percent of the adopted levy compared to a historical average of 0.87 percent. This drop in collections from prior years is primarily from a decrease in the collection on delinquent accounts from FY 12-13. Payment on past due property tax is unpredictable and can vary from year-to-year. We will continue to evaluate any significant variances. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$2,686,071:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$2.6m or 13.4 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP's 'most likely' forecast, which reflects an increase of 2.7 percent over the FY 12-13 'most likely' forecast.

VLT revenue is largely driven by annual vehicle renewals, new vehicle registrations, and new vehicle registrations from citizens relocating to Arizona. Per the Arizona Department of Transportation (ADOT), revenue variances can occur, in part, due to: 1) minimal assessed penalties resulting in less incentive to pay vehicle registration on-time, 2) timing of payments received and excess volume for the State can cause current revenues to be distributed to the counties in the following month, 3) new car purchases and new vehicles registrations from citizens relocating to Arizona have declined putting more reliance on annual renewals, which are assessed annually using a lower tax base resulting in lower tax revenue. The National trend has been for citizens to hold onto cars for a longer period of time. Also, in general, major durable purchases are driven by consumer confidence and economic growth. After a recessionary period, housing purchases are first to recover followed by automobile purchases. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental Revenue YTD variance of \$231,429:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$231.4 thousand. The positive variance is primarily related to revenues collected by the Office of Enterprise Technology for services provided to other cities, which was not budgeted during the fiscal year.
- **Miscellaneous Revenue (Operating) YTD variance of \$1,713,092:** The FY 13-14 miscellaneous revenue reflects a YTD positive budget variance of \$1.7m or 15.5 percent. The positive variance is primarily comprised of a \$1.1m settlement in Non-Departmental that was not budgeted. Another portion of the variance is comprised of \$238.3 thousand from Non-Departmental for the collection of property tax penalties and interest and \$162.1 thousand from the Sheriff's Office for patrol services.
- **Total Non-Recurring Revenues YTD variance of \$2,417,830:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$2.4m. The positive variance is primarily comprised of a \$2.4m one-time unbudgeted move of cash to the General Fund related to the reconciliation of the payroll clearing fund.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,284,766:** Current YTD expenditures are 2.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: County Attorney (22%), Sheriff's Office (15%), Assessor (9%), Juvenile Probation (9%), Adult Probation (9%), Clerk of Superior Court (7%), Human Services (7%), Public Health (6%), and Recorder (3%).
- **Supplies Expenditures (Operating) YTD variance of \$808,180:** Current YTD expenditures are 27.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (37%), Clerk of Superior Court (21%), Sheriff (20%), Superior Court (7%), and Juvenile Probation (7%).
- **Services Expenditures (Operating) YTD variance of \$13,539,056:** Current YTD expenditures are 48.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (58%), Facilities Management (14%), Superior Court (8%), and Contract Counsel (8%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$361,169:** Current YTD expenditures are 72.1 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for vehicle replacement are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$12,720,813:** Current YTD expenditures are 78.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (40%), Non-Departmental (18%), Parks and Recreation (11%), Facilities Management (9%), and Education Services (9%).

General Fund Departmental Expenditure Variances

**Assistant County Manager 940 (Total) YTD variance of (\$10,793):** Current YTD expenditures are 10.1 percent over budget. The current negative variance reflects expenditures that were not allocated to the proper agency prior to month-end close. This variance will be corrected in September 2013.

**Constables (Total) YTD variance of (\$9,841):** Current YTD expenditures are 2.1 percent over budget. The current negative variance reflects expenditures for unexpected vehicle repairs that will be reimbursed by insurance and will be within budget in September 2013.

**County Attorney (Total) YTD variance of (\$24,194):** Current YTD expenditures are 0.2 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget in September 2013.

**Justice Courts (Total) YTD variance of (\$2,447):** Current YTD expenditures are 0.1 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget in September 2013.

**Public Defense System Expenditures (Total) YTD positive variance of \$1,419,291:** Current YTD expenditures for the constellation are 9.5 percent under budget. However, there is a negative variance for Public Defender (\$61,497) operating expenditures that is offset by savings in the other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$61,497):** Current YTD expenditures are 0.9 percent over budget. The negative operating variance is the result of increased legal expenditures. These expenditures have increased due to the type and volume of cases in or nearing trial and increased hourly rates for expert witnesses. The department anticipates spending will return to more normal levels in later months.

## **Detention Fund Variance Analysis**

### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of 444,315:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$444.3 thousand or 2.1 percent. The FY 13-14 Jail Tax revenue budget of \$131.1m is based on EDP's 'most likely' forecast, which reflects an increase of 5.4 percent over the FY 12-13 '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 August 2012, August 2013 month-end sales tax is 5.7 percent higher, while the year-to-date is 7.4 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of \$2,191,851:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.1m or 46.8 percent. The positive revenue variance is comprised of jail per diem and booking fees.

### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$628,864:** Current YTD expenditures are 1.4 percent under budget. Departments that make up the largest portion of the positive variance are Sheriff's Office (32%), Facilities Management (30%), Correctional Health (18%), Non-Departmental (17%), and Adult Probation (11%).
- **Services Expenditures (Operating) YTD variance of \$2,404,219:** Current YTD expenditures are 29.5 percent under budget. Department that makes up the largest portion of the positive variance are Facilities Management (61%), Sheriff (17%), and Juvenile Probation (13%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$151,210:** Current YTD expenditures are 86.7 percent under budget. Non-Departmental and IT infrastructure for the Sheriff comprise a large portion of the positive variance, as expenditures for data center and general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$1,984,766:** Current YTD expenditures are 88.7 percent under budget. Departments that make up the largest portion of the positive variance are Non-Departmental (49%), Facilities Management (16%), Juvenile Probation (10%), Human Services (9%), and Education Services (8%).

## **Detention Fund Departmental Expenditure Variances**

All Detention Fund departments are within their total expenditure budgets.

## **HURF Revenue Variance Analysis**

- **Intergovernmental Revenue YTD variance of \$1,024,835:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$15,091,650 is more than budgeted YTD revenue of \$14,066,815, resulting in a positive budget variance of \$1.0m or 7.2 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

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 August 31, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	70,815,259	71,886,675	1,071,416
Property Taxes	404,902,095	4,388,864	3,422,319	(966,545)
Vehicle License Taxes	119,748,223	20,088,076	22,774,147	2,686,071
Intergovernmental	14,784,369	85,758	317,187	231,429
Miscellaneous	75,505,608	11,024,392	12,737,484	1,713,092
Interest	4,000,000	0	4,012	4,012
<b>Total Operating Revenues</b>	<b>1,056,343,141</b>	<b>106,402,349</b>	<b>111,141,826</b>	<b>4,739,477</b>
<b>Total Non-Recurring Revenues</b>	<b>2,137,000</b>	<b>0</b>	<b>2,417,830</b>	<b>2,417,830</b>
<b>Total Revenues</b>	<b>1,058,480,141</b>	<b>106,402,349</b>	<b>113,559,656</b>	<b>7,157,307</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,166,251	80,433,915	78,149,149	2,284,766
Supplies	14,195,669	2,959,235	2,151,055	808,180
Services	138,670,564	28,083,209	14,544,153	13,539,056
Intergovernmental Payments	224,568,760	37,045,462	36,976,055	69,407
Debt Service	15,000	2,500	1,100	1,400
Capital Outlay	5,954,750	501,000	139,831	361,169
Transfers Out	196,772,147	28,995,134	28,990,134	5,000
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>178,020,455</b>	<b>160,951,478</b>	<b>17,068,977</b>
<b>Total Non-Recurring Expenditures</b>	<b>232,203,825</b>	<b>16,117,708</b>	<b>3,396,895</b>	<b>12,720,813</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>194,138,163</b>	<b>164,348,373</b>	<b>29,789,790</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(230,066,825)</b>	<b>(87,735,814)</b>	<b>(50,788,717)</b>	<b>36,947,097</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>230,066,825</b>	<b>230,066,825</b>	<b>258,686,425</b>	<b>28,619,600</b>
<i>Revenues</i>	<b>1,058,480,141</b>	<b>106,402,349</b>	<b>113,559,656</b>	<b>7,157,307</b>
<i>Expenditures</i>	<b>1,288,546,966</b>	<b>194,138,163</b>	<b>164,348,373</b>	<b>29,789,790</b>
<b>Ending Fund Balance</b>	<b>0</b>	<b>142,331,011</b>	<b>207,897,708</b>	<b>65,566,697</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>142,331,011</b>	<b>207,897,708</b>	<b>65,566,697</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 August 31, 2013

#### 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	23,681,875	3,974,366	3,684,248	290,118	7.30 %
ASSISTANT COUNTY MGR 940 F100	611,782	106,417	117,210	(10,793)	(10.14) %
ASSISTANT COUNTY MGR 950 F100	1,218,700	199,895	97,123	102,772	51.41 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	0	-
BOARD OF SUPERVISORS D1 F100	363,733	66,154	61,237	4,917	7.43 %
BOARD OF SUPERVISORS D2 F100	363,733	63,470	61,542	1,928	3.04 %
BOARD OF SUPERVISORS D3 F100	363,733	66,758	56,287	10,471	15.69 %
BOARD OF SUPERVISORS D4 F100	363,733	69,411	60,493	8,918	12.85 %
BOARD OF SUPERVISORS D5 F100	363,733	104,217	63,019	41,198	39.53 %
CALL CENTER F100	1,601,114	281,710	255,708	26,002	9.23 %
CLERK OF THE BOARD F100	1,471,452	228,043	157,283	70,760	31.03 %
COUNTY MANAGER F100	2,516,740	370,528	341,261	29,267	7.90 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	241,015	180,396	60,619	25.15 %
ELECTIONS F100	11,285,491	1,346,305	894,524	451,781	33.56 %
ENTERPRISE TECHNOLOGY F100	24,369,247	17,138,179	3,741,291	13,396,888	78.17 %
FACILITIES MANAGEMENT F100	52,605,119	7,315,727	4,278,177	3,037,550	41.52 %
FINANCE F100	2,867,197	502,486	437,697	64,789	12.89 %
HUMAN RESOURCES F100	3,382,730	588,297	530,620	57,677	9.80 %
INTERNAL AUDIT F100	1,799,238	307,518	281,811	25,707	8.36 %
MANAGEMENT AND BUDGET F100	2,360,685	375,376	353,488	21,888	5.83 %
PROCUREMENT SERVICES F100	2,423,883	402,699	363,307	39,392	9.78 %
PROTECTIVE SERVICES F100	3,851,465	660,548	647,870	12,678	1.92 %
RECORDER F100	2,122,269	363,185	296,260	66,925	18.43 %
RESEARCH AND REPORTING F100	338,578	62,967	50,854	12,113	19.24 %
TREASURER F100	4,860,998	972,617	883,461	89,156	9.17 %
<b>Subtotal</b>	<b>146,585,554</b>	<b>35,807,888</b>	<b>17,895,166</b>	<b>17,912,722</b>	<b>50.02 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	33,349,360	5,933,121	4,967,646	965,475	16.27 %
CONSTABLES F100	2,790,884	468,837	478,678	(9,841)	(2.10) %
CORRECTIONAL HEALTH F100	3,167,013	534,904	515,869	19,035	3.56 %
COUNTY ATTORNEY F100	76,792,991	12,710,303	12,734,497	(24,194)	(0.19) %
EMERGENCY MANAGEMENT F100	241,523	29,822	29,163	659	2.21 %
JUDICIAL BRANCH *	141,844,402	25,467,612	23,627,617	1,839,995	7.22 %
JUSTICE COURTS F100	16,319,716	2,807,068	2,809,515	(2,447)	(0.09) %
MEDICAL EXAMINER F100	8,014,038	1,475,266	1,293,158	182,108	12.34 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	103,440,106	14,798,805	13,379,514	1,419,291	9.59 %
PUBLIC FIDUCIARY F100	3,048,084	510,681	477,530	33,151	6.49 %
SHERIFF F100	95,305,814	14,783,285	14,175,171	608,114	4.11 %
<b>Subtotal</b>	<b>485,182,163</b>	<b>79,519,704</b>	<b>74,488,358</b>	<b>5,031,346</b>	<b>6.33 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,185,698	197,618	126,793	70,825	35.84 %
ANIMAL CARE AND CONTROL F100	258,954	42,996	0	42,996	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	53,522	51,897	1,625	3.04 %
ENVIRONMENTAL SERVICES F100	4,030,987	682,096	677,037	5,059	0.74 %
HUMAN SERVICES F100	2,260,912	376,812	7,190	369,622	98.09 %
PUBLIC HEALTH F100	11,097,474	2,194,455	1,821,223	373,232	17.01 %
WASTE RESOURCES RECYCLING F100	5,274,292	546,175	501,212	44,963	8.23 %
<b>Subtotal</b>	<b>26,119,689</b>	<b>4,093,674</b>	<b>3,185,352</b>	<b>908,322</b>	<b>22.19 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	3,000,512	1,523,272	1,051	1,522,221	99.93 %
<b>Subtotal</b>	<b>3,000,512</b>	<b>1,523,272</b>	<b>1,051</b>	<b>1,522,221</b>	<b>99.93 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	3,549,401	1,618,976	442,089	1,176,887	72.69 %
<b>Subtotal</b>	<b>3,549,401</b>	<b>1,618,976</b>	<b>442,089</b>	<b>1,176,887</b>	<b>72.69 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	624,109,647	71,574,649	68,336,357	3,238,292	4.52 %
<b>Subtotal</b>	<b>624,109,647</b>	<b>71,574,649</b>	<b>68,336,357</b>	<b>3,238,292</b>	<b>4.52 %</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>194,138,163</b>	<b>164,348,373</b>	<b>29,789,790</b>	<b>15.34 %</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 August 31, 2013

#### 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	46,646,035	8,123,234	7,749,732	373,502	4.60 %
JUVENILE PROBATION F100	17,130,471	2,999,480	2,762,358	237,122	7.91 %
SUPERIOR COURT F100	78,067,896	14,344,898	13,115,527	1,229,371	8.57 %
<b>Total Judicial Branch</b>	<b>141,844,402</b>	<b>25,467,612</b>	<b>23,627,617</b>	<b>1,839,995</b>	<b>7.22 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	37,077,513	3,561,717	2,205,939	1,355,778	38.07 %
LEGAL ADVOCATE F100	9,988,601	1,690,996	1,657,808	33,188	1.96 %
LEGAL DEFENDER F100	11,374,489	1,934,166	1,932,696	1,470	0.08 %
PUBLIC ADVOCATE F100	7,497,454	1,279,825	1,189,473	90,352	7.06 %
PUBLIC DEFENDER F100	37,502,049	6,332,101	6,393,598	(61,497)	(0.97) %
<b>Total Public Defense System</b>	<b>103,440,106</b>	<b>14,798,805</b>	<b>13,379,514</b>	<b>1,419,291</b>	<b>9.59 %</b>



# Detention Fund

## Executive Summary

### As of August 31, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	21,274,955	21,719,270	444,315
Intergovernmental	28,118,952	4,686,492	6,878,343	2,191,851
Interest	1,600,000	-	-	-
Transfers In	173,940,798	28,990,134	28,990,134	0
<b>Total Operating Revenues</b>	<b>334,766,071</b>	<b>54,951,581</b>	<b>57,587,746</b>	<b>2,636,165</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>334,766,071</b>	<b>54,951,581</b>	<b>57,587,746</b>	<b>2,636,165</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,239,012	44,834,179	44,205,315	628,864
Supplies	20,247,969	4,438,225	4,442,044	(3,819)
Services	54,942,184	8,146,214	5,741,995	2,404,219
Capital Outlay	1,396,244	174,500	23,290	151,210
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>57,593,118</b>	<b>54,412,643</b>	<b>3,180,475</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>2,238,662</b>	<b>253,896</b>	<b>1,984,766</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>59,831,780</b>	<b>54,666,538</b>	<b>5,165,242</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(61,622,531)</b>	<b>(4,880,199)</b>	<b>2,921,208</b>	<b>7,801,407</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>67,400,720</b>	<b>67,400,720</b>	<b>69,561,143</b>	<b>2,160,423</b>
<i>Revenues</i>	<b>334,766,071</b>	<b>54,951,581</b>	<b>57,587,746</b>	<b>2,636,165</b>
<i>Expenditures</i>	<b>396,388,602</b>	<b>59,831,780</b>	<b>54,666,538</b>	<b>5,165,242</b>
<b>Ending Fund Balance</b>	<b>5,778,189</b>	<b>62,520,521</b>	<b>72,482,351</b>	<b>9,961,830</b>
<b>Restricted Fund Balance</b>	<b>5,778,189</b>	<b>62,520,521</b>	<b>72,482,351</b>	<b>9,961,830</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of August 31, 2013**

**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	25,417,056	4,388,804	4,102,825	285,979	6.52%
ASSISTANT COUNTY MGR 950 F255	418,258	68,410	59,290	9,120	13.33%
CORRECTIONAL HEALTH F255	56,378,443	9,628,373	9,514,616	113,757	1.18%
EDUCATION SERVICES F255	1,654,819	290,757	125,709	165,048	56.76%
FACILITIES MANAGEMENT F255	35,361,534	3,651,084	1,672,082	1,979,002	54.20%
HUMAN SERVICES F255	192,235	192,235	22,000	170,235	88.56%
INTEGRATED CRIM JUST INFO F255	1,650,058	397,513	336,578	60,935	15.33%
JUVENILE PROBATION F255	33,171,845	5,599,971	5,183,516	416,455	7.44%
NON DEPARTMENTAL F255	43,503,531	1,392,991	38,940	1,354,051	97.20%
PROTECTIVE SERVICES F255	48,942	8,156	-	8,156	100.00%
SHERIFF F255	198,591,881	34,213,486	33,610,983	602,503	1.76%
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>59,831,780</b>	<b>54,666,538</b>	<b>5,165,242</b>	<b>8.63%</b>

# ***Detailed Expenditure Reports***



# General Fund Expenditures Summary As of August 31, 2013

## 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	10,742,493	44,952	40,536	4,416
Supplies	15,124	1,090	0	1,090
Services	33,659,441	3,580,623	1,661,113	1,919,510
Intergovernmental Payments	228,110,356	37,630,478	37,540,707	89,771
Debt Service	15,000	2,500	1,100	1,400
Capital Outlay	5,765,200	865,870	102,767	763,103
Transfers Out	345,802,033	29,449,136	28,990,134	459,002
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>624,109,647</u></b>	<b><u>71,574,649</u></b>	<b><u>68,336,357</u></b>	<b><u>3,238,292</u></b>

### Expenditures - Excluding 470

Personnel Services	472,133,531	80,925,003	78,353,027	2,571,976
Supplies	21,291,899	5,667,317	2,224,720	3,442,597
Services	163,381,049	35,480,760	15,317,273	20,163,487
Intergovernmental Payments	6,300	6,300	26,664	(20,364)
Debt Service	-	-	-	-
Capital Outlay	7,594,540	479,134	90,332	388,802
Transfers Out	30,000	5,000	0	5,000
<b>Total Expenditures - Excluding 470</b>	<b><u>664,437,319</u></b>	<b><u>122,563,514</u></b>	<b><u>96,012,016</u></b>	<b><u>26,551,498</u></b>
<b>Total Expenditures</b>	<b><u><u>1,288,546,966</u></u></b>	<b><u><u>194,138,163</u></u></b>	<b><u><u>164,348,373</u></u></b>	<b><u><u>29,789,790</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of August 31, 2013

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,592,332	44,952	28,830	16,122
Supplies	15,124	1,090	0	1,090
Services	1,045,736	179,753	(268,927)	448,680
Intergovernmental Payments	224,562,460	37,039,162	36,949,391	89,771
Debt Service	15,000	2,500	1,100	1,400
Capital Outlay	3,000,000	500,000	102,767	397,233
Transfers Out	196,742,147	28,990,134	28,990,134	0
<b>Total Operating Expenditures</b>	<b>431,972,799</b>	<b>66,757,591</b>	<b>65,803,295</b>	<b>954,296</b>
Non-Recurring				
Personnel Services	4,150,161	0	11,706	(11,706)
Supplies	-	-	-	-
Services	32,613,705	3,400,870	1,930,040	1,470,830
Intergovernmental Payments	3,547,896	591,316	591,316	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	365,870	0	365,870
Transfers Out	149,059,886	459,002	0	459,002
<b>Total Non-Recurring Expenditures</b>	<b>192,136,848</b>	<b>4,817,058</b>	<b>2,533,062</b>	<b>2,283,996</b>
<b>Total Expenditures</b>	<b>624,109,647</b>	<b>71,574,649</b>	<b>68,336,357</b>	<b>3,238,292</b>



# General Fund

## Expenditures by Agency

### As of August 31, 2013

#### 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	23,144,875	3,884,866	3,684,248	200,618	5.16 %
ASSISTANT COUNTY MGR 940 F100	611,782	106,417	117,210	(10,793)	(10.14) %
ASSISTANT COUNTY MGR 950 F100	421,076	66,961	70,501	(3,540)	(5.29) %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	66,154	61,237	4,917	7.43 %
BOARD OF SUPERVISORS D2 F100	363,733	63,470	61,542	1,928	3.04 %
BOARD OF SUPERVISORS D3 F100	363,733	66,758	56,287	10,471	15.69 %
BOARD OF SUPERVISORS D4 F100	363,733	69,411	60,493	8,918	12.85 %
BOARD OF SUPERVISORS D5 F100	363,733	104,217	63,019	41,198	39.53 %
CALL CENTER F100	1,601,114	281,710	255,708	26,002	9.23 %
CLERK OF THE BOARD F100	1,207,476	208,805	157,593	51,212	24.53 %
COUNTY MANAGER F100	2,516,740	370,528	341,261	29,267	7.90 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	241,015	180,396	60,619	25.15 %
ELECTIONS F100	8,870,491	1,346,305	894,524	451,781	33.56 %
ENTERPRISE TECHNOLOGY F100	19,219,247	11,988,179	3,741,291	8,246,888	68.79 %
FACILITIES MANAGEMENT F100	42,024,665	5,890,925	4,049,929	1,840,996	31.25 %
FINANCE F100	2,867,197	502,486	437,697	64,789	12.89 %
HUMAN RESOURCES F100	3,382,730	588,297	530,620	57,677	9.80 %
INTERNAL AUDIT F100	1,799,238	307,518	281,811	25,707	8.36 %
MANAGEMENT AND BUDGET F100	2,360,685	375,376	353,488	21,888	5.83 %
PROCUREMENT SERVICES F100	2,363,756	392,373	352,662	39,711	10.12 %
PROTECTIVE SERVICES F100	3,851,465	660,548	647,870	12,678	1.92 %
RECORDER F100	2,122,269	363,185	296,260	66,925	18.43 %
RESEARCH AND REPORTING F100	338,578	62,967	50,854	12,113	19.24 %
TREASURER F100	4,657,628	947,617	883,461	64,156	6.77 %
<b>Subtotal</b>	<b><u>126,578,003</u></b>	<b><u>28,956,088</u></b>	<b><u>17,629,962</u></b>	<b><u>11,326,126</u></b>	<b><u>39.11 %</u></b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,440,321	5,437,877	4,967,646	470,231	8.65 %
CONSTABLES F100	2,790,884	468,837	478,678	(9,841)	(2.10) %
CORRECTIONAL HEALTH F100	3,167,013	534,904	515,869	19,035	3.56 %
COUNTY ATTORNEY F100	76,792,991	12,710,303	12,747,890	(37,587)	(0.30) %
EMERGENCY MANAGEMENT F100	241,523	29,822	29,163	659	2.21 %
JUDICIAL BRANCH *	140,213,599	25,000,256	23,417,440	1,582,816	6.33 %
JUSTICE COURTS F100	16,319,716	2,807,068	2,809,515	(2,447)	(0.09) %
MEDICAL EXAMINER F100	7,845,496	1,306,724	1,293,158	13,566	1.04 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	99,109,141	14,401,798	13,281,314	1,120,484	7.78 %
PUBLIC FIDUCIARY F100	2,968,084	497,348	477,530	19,818	3.98 %
SHERIFF F100	91,214,031	14,577,439	13,875,839	701,600	4.81 %
<b>Subtotal</b>	<b><u>471,971,031</u></b>	<b><u>77,772,376</u></b>	<b><u>73,894,043</u></b>	<b><u>3,878,333</u></b>	<b><u>4.99 %</u></b>
<b>Health, Welfare and Sanitation</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	788,158	131,358	126,793	4,565	3.48 %
ANIMAL CARE AND CONTROL F100	258,954	42,996	-	42,996	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	53,522	51,897	1,625	3.04 %
ENVIRONMENTAL SERVICES F100	3,973,689	682,096	674,576	7,520	1.10 %
HUMAN SERVICES F100	2,260,912	376,812	7,190	369,622	98.09 %
PUBLIC HEALTH F100	11,097,474	2,194,455	1,821,223	373,232	17.01 %
WASTE RESOURCES RECYCLING F100	3,260,308	546,175	500,411	45,764	8.38 %
<b>Subtotal</b>	<b><u>22,900,867</u></b>	<b><u>4,027,414</u></b>	<b><u>3,182,090</u></b>	<b><u>845,324</u></b>	<b><u>20.99 %</u></b>
<b>Culture and Recreation</b>					
	<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	81,772	-	81,772	100.00 %
<b>Subtotal</b>	<b><u>564,802</u></b>	<b><u>81,772</u></b>	<b><u>-</u></b>	<b><u>81,772</u></b>	<b><u>100.00 %</u></b>
<b>Education</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,355,639	425,214	442,089	(16,875)	(3.97) %
<b>Subtotal</b>	<b><u>2,355,639</u></b>	<b><u>425,214</u></b>	<b><u>442,089</u></b>	<b><u>(16,875)</u></b>	<b><u>(3.97) %</u></b>
<b>Other Gov Fund</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	431,972,799	66,757,591	65,803,295	954,296	1.43 %
<b>Subtotal</b>	<b><u>431,972,799</u></b>	<b><u>66,757,591</u></b>	<b><u>65,803,295</u></b>	<b><u>954,296</u></b>	<b><u>1.43 %</u></b>
<b>Total Operating Expenditures</b>	<b><u>1,056,343,141</u></b>	<b><u>178,020,455</u></b>	<b><u>160,951,478</u></b>	<b><u>17,068,977</u></b>	<b><u>9.59 %</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.

Continued on next page



# General Fund

## Expenditures by Agency

### As of August 31, 2013

#### 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>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	537,000	89,500	0	89,500	100.00 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	797,624	132,934	26,621	106,313	79.97 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	263,976	19,238	(311)	19,549	101.61 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	-	-	-	-
<b>ENTERPRISE TECHNOLOGY F100</b>					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	0	4,700,000	100.00 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,886,978	814,486	53,268	761,218	93.46 %
DCT1 - SOUTH COURT TOWER	117,000	29,250	0	29,250	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	517,664	87,934	62,198	25,736	29.27 %
PRR1 - PROBATION REVOCATION RELO	0	0	(3,003)	3,003	-
SCB1 - SECURITY BLDG	1,660,963	276,826	72,835	203,991	73.69 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	-	-	-	-
SIM1 - SIMS RELOCATION	797,849	132,974	42,950	90,024	67.70 %
WCB1 - WEST COURT BLDG	500,000	83,332	0	83,332	100.00 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	60,127	10,326	10,645	(319)	(3.09) %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	203,370	25,000	0	25,000	100.00 %
<b>Subtotal</b>	<b><u>20,007,551</u></b>	<b><u>6,851,800</u></b>	<b><u>265,205</u></b>	<b><u>6,586,595</u></b>	<b><u>96.13 %</u></b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	495,244	0	495,244	100.00 %
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(13,393)	13,393	-
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	29,819	61,181	67.23 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	376,356	180,358	195,998	52.08 %
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	397,007	98,200	298,807	75.26 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	13,333	0	13,333	100.00 %

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.

Continued on next page



# General Fund

## Expenditures by Agency

### As of August 31, 2013

#### 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>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,091,783	205,846	299,331	(93,485)	(45.42) %
<b>Subtotal</b>	<b><u>13,211,132</u></b>	<b><u>1,747,328</u></b>	<b><u>594,316</u></b>	<b><u>1,153,012</u></b>	<b><u>65.99 %</u></b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	397,540	66,260	0	66,260	100.00 %
<b>EMPLOYEE BENEFIT AND HLTH F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	57,298	0	2,461	(2,461)	-
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	0	801	(801)	-
<b>Subtotal</b>	<b><u>3,218,822</u></b>	<b><u>66,260</u></b>	<b><u>3,262</u></b>	<b><u>62,998</u></b>	<b><u>95.08 %</u></b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	725,210	-	-	-	-
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	600,000	0	600,000	100.00 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	1,051	340,449	99.69 %
<b>Subtotal</b>	<b><u>2,435,710</u></b>	<b><u>1,441,500</u></b>	<b><u>1,051</u></b>	<b><u>1,440,449</u></b>	<b><u>99.93 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	0	1,193,762	100.00 %
<b>Subtotal</b>	<b><u>1,193,762</u></b>	<b><u>1,193,762</u></b>	<b><u>0</u></b>	<b><u>1,193,762</u></b>	<b><u>100.00 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,136,848	4,817,058	2,533,062	2,283,996	47.41 %
<b>Subtotal</b>	<b><u>192,136,848</u></b>	<b><u>4,817,058</u></b>	<b><u>2,533,062</u></b>	<b><u>2,283,996</u></b>	<b><u>47.41 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>232,203,825</u></b>	<b><u>16,117,708</u></b>	<b><u>3,396,895</u></b>	<b><u>12,720,813</u></b>	<b><u>78.92 %</u></b>
<b>Total Expenditures</b>	<b><u>1,288,546,966</u></b>	<b><u>194,138,163</u></b>	<b><u>164,348,373</u></b>	<b><u>29,789,790</u></b>	<b><u>15.34 %</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 August 31, 2013

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	25,220,196	4,238,804	4,068,498	170,306	4.02%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	418,258	68,410	59,290	9,120	13.33%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	56,072,335	9,550,317	9,460,444	89,873	0.94%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	-	4,006	(4,006)	-
CCR0 - CODE COMPLIANC RESERVE	200,000	-	-	-	-
DMP0 - DURANGO MASTER PLAN	238,000	-	-	-	-
DRJ0 - DURANGO JAIL	119,024	-	-	-	-
DRV0 - DURANGO JUVE	262,064	-	-	-	-
ENG0 - ENERGY MANAGEMENT	197,937	-	415	(415)	-
ENV0 - ENVIRONMENTAL PROGRAM	200,000	-	-	-	-
ESJ0 - ESTRELLA JAIL	597,695	-	-	-	-
FAJ0 - FOURTH AVE JAIL	433,118	-	2,518	(2,518)	-
LBJ0 - LBJ COMPLEX	1,568,885	-	-	-	-
OPER - OPERATING	19,329,170	3,156,382	1,635,582	1,520,800	48.18%
PFE0 - PROGRAM FEES	283,261	-	2,169	(2,169)	-
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	146,104	-	146,104	100.00%
SCT0 - BLDG SECURITY PROGRAM	150,000	-	-	-	-
SFY0 - LIFE SAFETY PROGRAM	150,000	-	-	-	-
TWJ0 - TOWERS JAIL	1,364,125	-	-	-	-
UPS0 - UPS BATTERY MAINT	200,000	-	-	-	-
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,608,558	387,138	336,578	50,560	13.06%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,937,524	5,394,250	5,183,516	210,734	3.91%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	3,707,282	430,071	48,644	381,427	88.69%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	8,156	-	8,156	100.00%
<b>SHERIFF F255</b>					
OPER - OPERATING	197,129,881	34,213,486	33,610,983	602,503	1.76%
<b>Subtotal</b>	<b>342,412,909</b>	<b>57,593,118</b>	<b>54,412,643</b>	<b>3,180,475</b>	<b>5.52%</b>
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>57,593,118</b>	<b>54,412,643</b>	<b>3,180,475</b>	<b>5.52%</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 August 31, 2013

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	196,860	150,000	34,327	115,673	77.12%
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	306,108	78,056	54,172	23,884	30.60%
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	290,757	125,709	165,048	56.76%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	1,316,601	219,432	27,101	192,331	87.65%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	-	-	-	-
LBJC - LBJ COMPLEX	4,775,000	129,166	291	128,875	99.77%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	22,000	170,235	88.56%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	41,500	10,375	-	10,375	100.00%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	205,721	-	205,721	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	962,920	(9,704)	972,624	101.01%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	-	-	-
<b>Subtotal</b>	<b>53,975,693</b>	<b>2,238,662</b>	<b>253,896</b>	<b>1,984,766</b>	<b>88.66%</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>2,238,662</b>	<b>253,896</b>	<b>1,984,766</b>	<b>88.66%</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>59,831,780</b>	<b>54,666,538</b>	<b>5,165,242</b>	<b>8.63%</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 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
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	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	-	0.0%	-	\$ -	0.0%	103,566,777	-	\$ -	0.0%
OCT	32,577,524	131,702,206	-	0.0%	-	\$ -	0.0%	137,604,204	-	\$ -	0.0%
NOV	32,499,667	164,201,873	-	0.0%	-	\$ -	0.0%	171,560,285	-	\$ -	0.0%
DEC	32,816,789	197,018,662	-	0.0%	-	\$ -	0.0%	205,847,699	-	\$ -	0.0%
JAN	34,052,261	231,070,923	-	0.0%	-	\$ -	0.0%	241,425,950	-	\$ -	0.0%
FEB	40,948,858	272,019,781	-	0.0%	-	\$ -	0.0%	284,209,857	-	\$ -	0.0%
MAR	33,852,028	305,871,808	-	0.0%	-	\$ -	0.0%	319,578,902	-	\$ -	0.0%
APR	33,908,880	339,780,688	-	0.0%	-	\$ -	0.0%	355,007,347	-	\$ -	0.0%
MAY	39,228,625	379,009,313	-	0.0%	-	\$ -	0.0%	395,993,932	-	\$ -	0.0%
JUN	35,524,077	414,533,391	-	0.0%	-	\$ -	0.0%	437,402,846	-	\$ -	0.0%
<u>\$ 414,533,391</u>		<u>\$ 71,886,675</u>									

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 13-14**

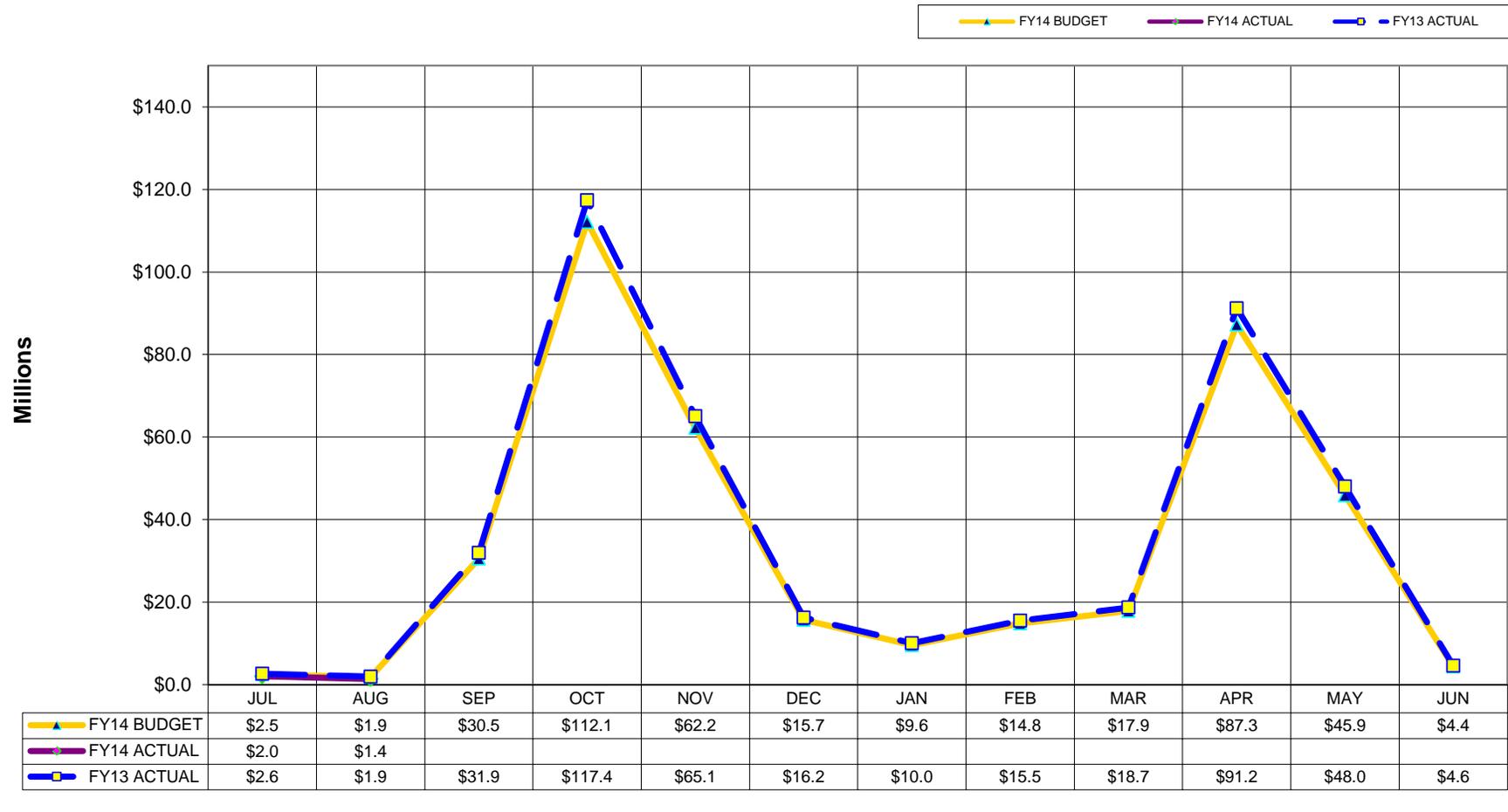
DOES NOT INCLUDE TAX PENALTIES & INTEREST

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
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	Budget Calendarization		
JUL	\$ 2,646,787	\$ 2,646,787		\$ 2,032,021	-23.2%	\$ 2,032,021	\$ (614,765)	-23.2%	\$ 2,531,945	\$ 2,032,021	\$ (499,924)	-19.7%	2,384,131	2,531,945
AUG	1,941,144	4,587,931		1,390,298	-28.4%	3,422,319	\$ (1,165,611)	-25.4%	4,388,864	3,422,319	\$ (966,545)	-22.0%	1,748,513	1,856,919
SEP	31,924,393	36,512,324		-	-100.0%	-	\$ -	-100.0%	34,928,076	-	\$ -	0.0%	28,756,355	30,539,212
OCT	117,406,916	153,919,240		-	-100.0%	-	\$ -	-100.0%	147,054,637	-	\$ -	0.0%	105,580,691	112,126,561
NOV	65,059,860	218,979,099		-	-100.0%	-	\$ -	-100.0%	209,291,587	-	\$ -	0.0%	58,603,600	62,236,950
DEC	16,222,554	235,201,653		-	-100.0%	-	\$ -	-100.0%	224,996,389	-	\$ -	0.0%	14,787,967	15,704,802
JAN	10,026,230	245,227,883		-	-100.0%	-	\$ -	-100.0%	234,587,587	-	\$ -	0.0%	9,031,271	9,591,198
FEB	15,505,114	260,732,998		-	-100.0%	-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356
MAR	18,702,098	279,435,096		-	-100.0%	-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624
APR	91,209,591	370,644,687		-	-100.0%	-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060
MAY	47,998,006	418,642,692		-	-100.0%	-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400
JUN	4,624,732	423,267,425		-	-100.0%	-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068
	<u>\$ 423,267,425</u>			<u>\$ 3,422,319</u>									404,902,095	404,902,095

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



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 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13					YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 1,538,899	16.8%	\$ 9,298,085	\$ 10,716,954	\$ 1,418,869	15.3%
AUG	10,650,702	19,828,756	12,057,193	13.2%	22,774,147	\$ 2,945,391	14.9%	20,088,076	\$ 22,774,147	\$ 2,686,071	13.4%
SEP	9,975,598	29,804,354	-	0.0%	-	\$ -	0.0%	30,194,134	-	\$ -	0.0%
OCT	8,663,266	38,467,620	-	0.0%	-	\$ -	0.0%	38,970,698	-	\$ -	0.0%
NOV	9,945,314	48,412,934	-	0.0%	-	\$ -	0.0%	49,046,076	-	\$ -	0.0%
DEC	8,884,769	57,297,703	-	0.0%	-	\$ -	0.0%	58,047,039	-	\$ -	0.0%
JAN	8,808,558	66,106,261	-	0.0%	-	\$ -	0.0%	66,970,795	-	\$ -	0.0%
FEB	10,279,585	76,385,846	-	0.0%	-	\$ -	0.0%	77,384,816	-	\$ -	0.0%
MAR	10,055,774	86,441,620	-	0.0%	-	\$ -	0.0%	87,572,098	-	\$ -	0.0%
APR	10,027,909	96,469,529	-	0.0%	-	\$ -	0.0%	97,731,151	-	\$ -	0.0%
MAY	9,955,018	106,424,546	-	0.0%	-	\$ -	0.0%	107,816,359	-	\$ -	0.0%
JUN	10,238,936	116,663,482	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%

\$ 116,663,482

\$ 22,774,147

YTD (Year To Date)

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



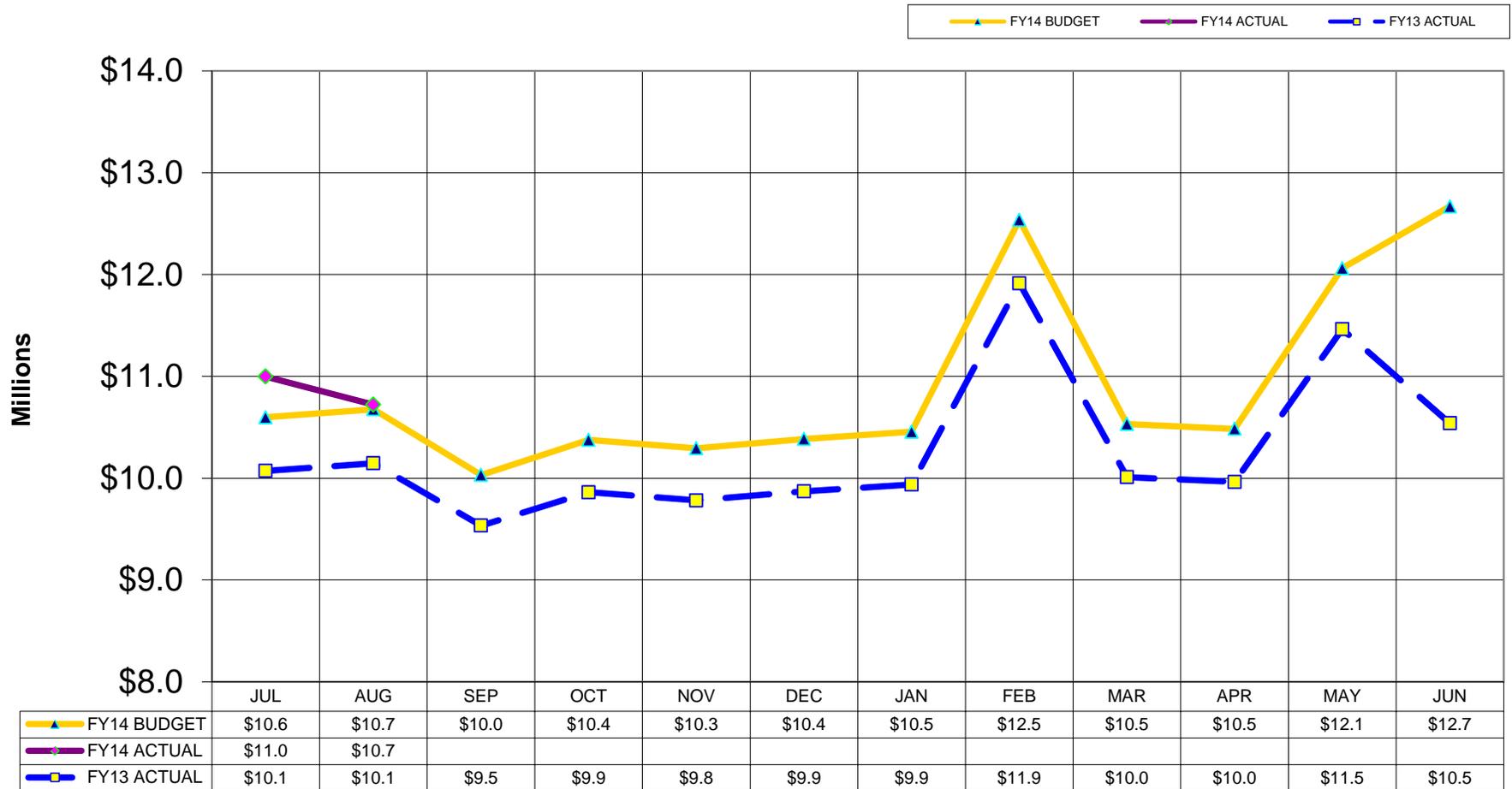
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
JAIL TAX COLLECTIONS  
FY 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
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	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	9.2%	\$ 10,997,146	\$ 924,765	9.2%	\$ 10,598,685	\$ 10,997,146	\$ 398,461	3.8%
AUG	10,146,114	20,218,495		10,722,124	5.7%	21,719,270	\$ 1,500,775	7.4%	21,274,955	21,719,270	\$ 444,315	2.1%
SEP	9,534,230	29,752,725		-	0.0%	-	\$ -	0.0%	31,307,370	-	\$ -	0.0%
OCT	9,861,867	39,614,593		-	0.0%	-	\$ -	0.0%	41,684,542	-	\$ -	0.0%
NOV	9,782,507	49,397,100		-	0.0%	-	\$ -	0.0%	51,978,207	-	\$ -	0.0%
DEC	9,869,703	59,266,803		-	0.0%	-	\$ -	0.0%	62,363,624	-	\$ -	0.0%
JAN	9,937,733	69,204,535		-	0.0%	-	\$ -	0.0%	72,820,625	-	\$ -	0.0%
FEB	11,914,895	81,119,430		-	0.0%	-	\$ -	0.0%	85,358,099	-	\$ -	0.0%
MAR	10,009,665	91,129,094		-	0.0%	-	\$ -	0.0%	95,890,791	-	\$ -	0.0%
APR	9,963,777	101,092,871		-	0.0%	-	\$ -	0.0%	106,375,197	-	\$ -	0.0%
MAY	11,462,587	112,555,458		-	0.0%	-	\$ -	0.0%	118,436,730	-	\$ -	0.0%
JUN	10,539,676	123,095,134		-	0.0%	-	\$ -	0.0%	131,106,321	-	\$ -	0.0%
<u>\$123,095,134</u>		<u>\$ 21,719,270</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



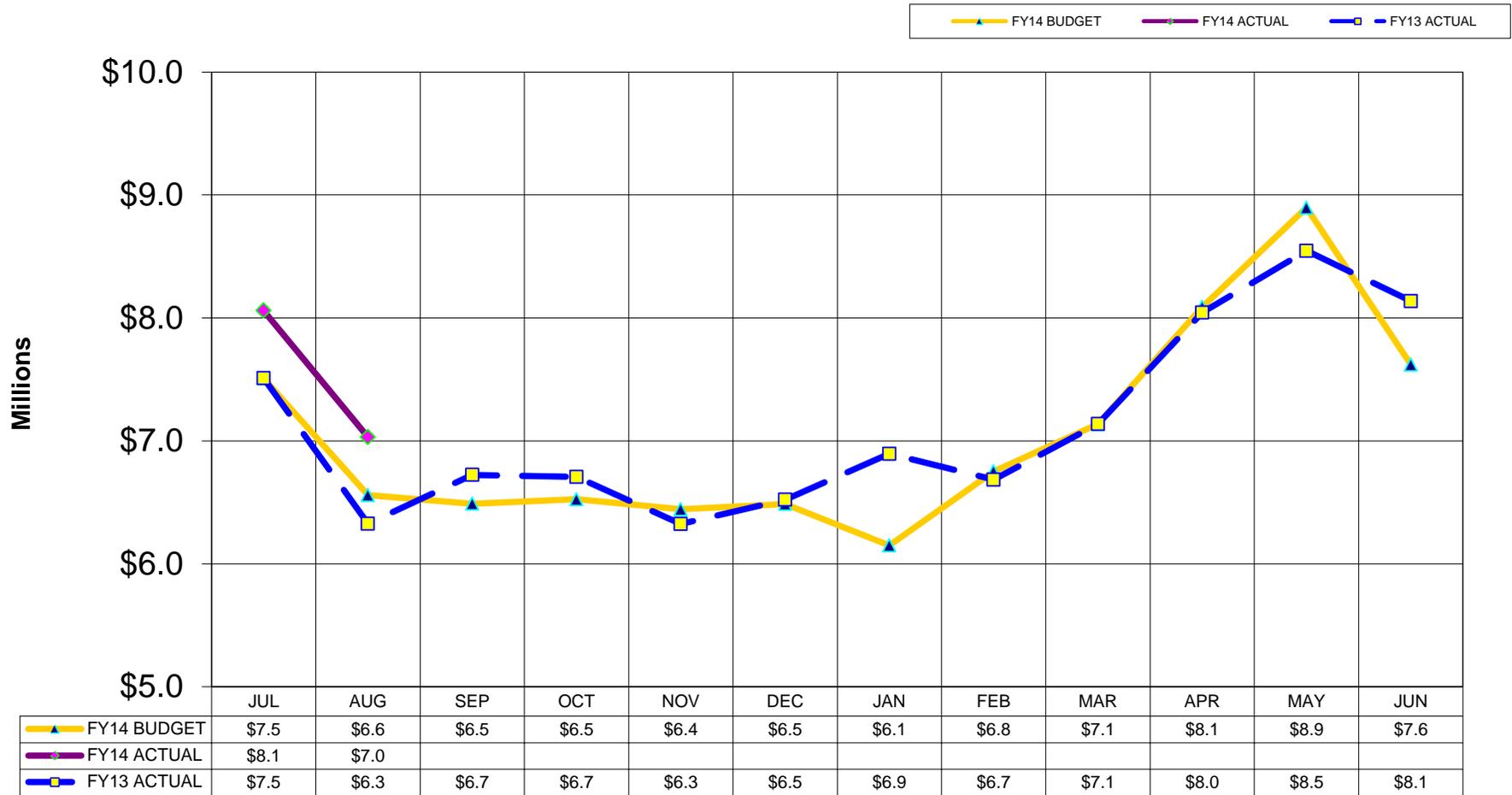
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY**  
**TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS**  
**FY 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
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	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.35%
AUG	6,325,788	13,836,698	7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.29%
SEP	6,723,379	20,560,077	-	0.0%	-	\$ -	0.0%	20,555,711	-	\$ -	0.00%
OCT	6,707,320	27,267,397	-	0.0%	-	\$ -	0.0%	27,080,672	-	\$ -	0.00%
NOV	6,324,365	33,591,762	-	0.0%	-	\$ -	0.0%	33,523,991	-	\$ -	0.00%
DEC	6,522,234	40,113,996	-	0.0%	-	\$ -	0.0%	40,010,262	-	\$ -	0.00%
JAN	6,894,770	47,008,766	-	0.0%	-	\$ -	0.0%	46,160,014	-	\$ -	0.00%
FEB	6,685,324	53,694,089	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.00%
MAR	7,138,104	60,832,194	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.00%
APR	8,044,415	68,876,609	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.00%
MAY	8,546,567	77,423,176	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.00%
JUN	8,137,011	85,560,187	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.00%
<u>\$ 85,560,187</u>		<u>\$ 15,091,650</u>									

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).