



Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

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

Date: February 14, 2014

Re: FY 13-14 Executive Summary – January 2014

Attached is the General Fund and Detention Fund financial activity through January 31, 2014. 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 \$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 ± 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 \$5,686,126:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$5.6m or 2.4 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 January 2013, January 2014 month-end sales tax is 8.5 percent higher, while the year-to-date is 6.9 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 Department of Revenue for FY 12-13, was comprised of the following major sectors: retail (53%), restaurants and bars (11%), utilities (9%), contracting (11%), rentals of personal property (3%), and various other categories (13%). 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 December 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona December 2013 sales tax collections were up 6.0 percent compared to December 2012. Year to date, sales tax collections are 6.7 percent above the prior year. According to JLBC in November 2013 (most recent), retail and contracting together account for about 60.0 percent of all sales tax revenues. November retail, which reflects October sales, increased by 7.2 percent while year-to-date, retail sales continue strong at almost 8.0 percent. Another good economic indicator is the decrease in Maricopa County pending foreclosures, which decreased from 6,065 in November 2013 to 5,974 in December 2013 and is significantly below the peak in December 2009 of 51,466. Maricopa County's unemployment rate is 6.2 percent as of December 2013, which remains below both the State and United States unemployment rate of 7.6 percent and 6.7 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$3,462,828:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$3.4m or 1.5 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 January 2014 are 56.8 percent of the adopted levy compared to a historical average of 56.0 percent. 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 \$4,932,438:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$4.9m or 7.4 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. According to the EDP's article "The Monday Morning Quarterback" in January 6, 2014 (most recent), auto and light truck sales continued to be strong in November 2013. U.S. sales increased about 8.0 percent to an annual rate of 16.3 million in November 2013, a pace not seen since 2007.

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 \$2,706,919:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$2.7m or 37.6 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees. In addition, \$203.0 thousand of the variance is from revenues collected by the Office of Enterprise Technology for services provided to other cities, which were not budgeted during the fiscal year.
- **Interest Revenue (Operating) YTD variance of (\$467,068):** The FY 13-14 interest revenue reflects a YTD negative variance of \$467.0 thousand or 23.4 percent. The negative variance is due to lower average daily cash balances from the prior fiscal year along with a lower investment yield. In FY 12-13, the average yield was 0.44 percent and FY 13-14 (through December 2013) was 0.39 percent.
- **Total Non-Recurring Revenues YTD variance of \$2,600,571:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$2.6m. The positive variance is primarily comprised of a \$2.4m one-time unbudgeted movement 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 \$7,208,969:** Current YTD expenditures are 2.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (39%), County Attorney (15%), Facilities Management (10%), Clerk of Superior Court (9%), Assessor (9%), Office of Enterprise Technology (6%), and Public Health (4%),
- **Supplies Expenditures (Operating) YTD variance of \$1,695,065:** Current YTD expenditures are 20.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (50%), Clerk of the Superior Court (15%), Adult Probation (8%), Juvenile Probation (5%), Public Health (5%), Public Defender (5%), and Justice Courts (4%).
- **Services Expenditures (Operating) YTD variance of \$15,386,696:** Current YTD expenditures are 18.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (33%), Office of Enterprise Technology (28%), Non-Departmental (10%), Sheriff's Office (8%), Contract Counsel (7%), Human Services (3%), and Adult Probation (3%).
- **Intergovernmental Payments (Operating) YTD variance of \$130,818:** Current YTD expenditures are 0.1 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Debt Service Expenditures (Operating) YTD variance of \$7,650:** Current YTD expenditures are 87.4 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$768,435):** Current YTD expenditures are 18.8 percent over budget. Non-Departmental comprises this negative variance as expenditures for vehicle replacement have varied from the calendarized budget but will be within budget by fiscal year-end.
- **Total Non-Recurring Expenditures YTD variance of \$27,868,575:** Current YTD expenditures are 58.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (28%), Office of Enterprise Technology (17%), Facilities Management (16%), Non Departmental (9%), Elections (6%), Clerk of Superior Court (6%), and Parks and Recreation (5%).

General Fund Departmental Expenditure Variances

Constables (Total) YTD variance of (\$9,116): Current YTD expenditures are 0.5 percent over budget. The current negative variance is attributed to unexpected expenditures for vehicle repairs. This variance will be within budget by fiscal year-end.

Justice Courts (Total) YTD variance of (\$344,626): Current YTD expenditures are 3.5 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted 5.1 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

Judicial Branch (Total) YTD positive variance of 793,298: Current YTD expenditures for constellation are 0.9 percent under budget. However, there is a negative variance for Superior Court (\$77,155) that is offset by savings in other offices of the Judicial Branch.

- **Superior Court YTD variance of (\$77,155):** Current YTD expenditures are 0.1 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted salary and benefits savings in FY 13-14. The negative variance will be covered by the fiscal year-end with savings from other departments of the Judicial Branch.

Public Defense System Expenditures (Total) YTD positive variance of \$1,730,044: Current YTD expenditures for the constellation are 2.9 percent under budget. However, there is a negative variance for Legal Defender (\$58,235) that is offset by savings in the other offices of the Public Defense System.

- **Legal Defender Expenditures (Operating) YTD variance of (\$58,235):** Current YTD expenditures are 0.8 percent over budget. The negative operating variance for the Legal Defender is the result of increased personnel. The personnel variances are the result of lower than budgeted vacancy rates.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,105,980:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.1m or 2.9 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 January 2013, January 2014 month-end sales tax is 10.2 percent higher, while the year-to-date is 8.3 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 \$2,798,694:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.7m or 17.1 percent. The positive revenue variance is comprised of jail per diem and booking fees.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,262,005:** Current YTD expenditures are 1.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (59%), Correctional Health (18%), and Non-Departmental (12%).
- **Services Expenditures (Operating) YTD variance of \$5,180,544:** Current YTD expenditures are 16.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (77%) and Sheriff's Office (20%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$185,840:** Current YTD expenditures are 23.2 percent under budget. Non-Departmental for the Sheriff's Office and the Sheriff's Office for detention operation comprise a large portion of the positive variance, as expenditures for general public safety and data center equipment are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$7,574,317:** Current YTD expenditures are 72.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (44%), Non-Departmental (37%), and Juvenile Probation (9%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$2,879,486:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$49,039,500 is more than budgeted YTD revenue of \$46,160,014, resulting in a positive budget variance of \$2.8m or 6.2 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 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 January 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	241,425,950	247,112,076	5,686,126
Property Taxes	404,902,095	234,587,587	238,050,415	3,462,828
Vehicle License Taxes	119,748,223	66,970,795	71,903,233	4,932,438
Intergovernmental	14,784,369	7,202,999	9,909,918	2,706,919
Miscellaneous	75,505,608	39,583,067	39,474,035	(109,032)
Interest	4,000,000	2,000,000	1,532,932	(467,068)
Transfers In	0	0	750	750
Total Operating Revenues	1,056,343,141	591,770,398	607,983,358	16,212,960
Total Non-Recurring Revenues	2,137,000	0	2,600,571	2,600,571
Total Revenues	1,058,480,141	591,770,398	610,583,929	18,813,531

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,199,628	278,836,453	271,627,484	7,208,969
Supplies	14,195,669	8,426,960	6,731,895	1,695,065
Services	138,637,187	83,720,522	68,333,826	15,386,696
Intergovernmental Payments	224,568,760	130,190,242	130,059,424	130,818
Debt Service	15,000	8,750	1,100	7,650
Capital Outlay	5,954,750	4,090,828	4,859,263	(768,435)
Transfers Out	196,772,147	101,482,968	101,465,468	17,500
Total Operating Expenditures	1,056,343,141	606,756,723	583,078,460	23,678,263
Total Non-Recurring Expenditures	232,203,825	47,627,765	19,759,190	27,868,575
Total Expenditures	1,288,546,966	654,384,488	602,837,650	51,546,838
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(62,614,090)	7,746,279	70,360,369
Beginning Fund Balance (audited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,480,141	591,770,398	610,583,929	18,813,531
<i>Expenditures</i>	1,288,546,966	654,384,488	602,837,650	51,546,838
Ending Fund Balance	0	167,452,735	266,432,704	98,979,969
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	167,452,735	266,432,704	98,979,969

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 January 31, 2014

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	23,684,877	14,234,797	13,531,340	703,457	4.94 %
ASSISTANT COUNTY MGR 940 F100	611,782	355,965	331,297	24,668	6.93 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	716,245	349,089	367,156	51.26 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	217,617	215,771	1,846	0.85 %
BOARD OF SUPERVISORS D2 F100	363,733	216,990	212,489	4,501	2.07 %
BOARD OF SUPERVISORS D3 F100	363,733	216,120	197,663	18,457	8.54 %
BOARD OF SUPERVISORS D4 F100	363,733	218,570	213,304	5,266	2.41 %
BOARD OF SUPERVISORS D5 F100	363,733	236,078	209,401	26,677	11.30 %
CALL CENTER F100	1,601,114	959,150	903,942	55,208	5.76 %
CLERK OF THE BOARD F100	1,471,452	930,281	600,211	330,070	35.48 %
COUNTY MANAGER F100	2,516,740	1,363,039	1,214,726	148,313	10.88 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	800,683	714,667	86,016	10.74 %
ELECTIONS F100	11,286,127	8,477,089	6,594,419	1,882,670	22.21 %
ENTERPRISE TECHNOLOGY F100	24,370,985	21,024,080	11,342,491	9,681,589	46.05 %
FACILITIES MANAGEMENT F100	52,788,595	30,051,755	19,968,562	10,083,193	33.55 %
FINANCE F100	2,867,197	1,704,808	1,512,869	191,939	11.26 %
HUMAN RESOURCES F100	3,382,730	2,007,622	1,972,989	34,633	1.73 %
INTERNAL AUDIT F100	1,799,238	1,071,234	974,044	97,190	9.07 %
MANAGEMENT AND BUDGET F100	2,360,685	1,339,484	1,254,542	84,942	6.34 %
PROCUREMENT SERVICES F100	2,423,883	1,381,992	1,281,965	100,027	7.24 %
PROTECTIVE SERVICES F100	3,853,531	2,275,497	2,236,173	39,324	1.73 %
RECORDER F100	2,122,269	1,228,903	1,043,019	185,884	15.13 %
RESEARCH AND REPORTING F100	338,578	215,824	198,812	17,012	7.88 %
TREASURER F100	4,861,761	3,001,566	2,794,425	207,141	6.90 %
Subtotal	146,777,235	94,245,389	69,868,213	24,377,176	25.87 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,353,324	19,832,913	17,127,259	2,705,654	13.64 %
CONSTABLES F100	2,790,884	1,628,236	1,637,352	(9,116)	(0.56) %
CORRECTIONAL HEALTH F100	3,181,117	1,866,598	1,837,708	28,890	1.55 %
COUNTY ATTORNEY F100	77,266,868	45,332,572	44,829,924	502,648	1.11 %
EMERGENCY MANAGEMENT F100	241,523	133,391	132,454	937	0.70 %
JUDICIAL BRANCH *	141,875,278	84,878,800	84,085,502	793,298	0.93 %
JUSTICE COURTS F100	16,329,353	9,692,414	10,037,040	(344,626)	(3.56) %
MEDICAL EXAMINER F100	8,186,690	4,862,424	4,501,881	360,543	7.41 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	103,535,887	58,341,194	56,611,150	1,730,044	2.97 %
PUBLIC FIDUCIARY F100	3,142,010	1,829,982	1,627,124	202,858	11.09 %
SHERIFF F100	103,006,031	64,183,224	51,658,755	12,524,469	19.51 %
Subtotal	493,777,197	293,016,302	274,514,777	18,501,525	6.31 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	691,658	639,543	52,115	7.53 %
ANIMAL CARE AND CONTROL F100	258,954	150,981	129,402	21,579	14.29 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	1,022,842	815,644	207,198	20.26 %
ENVIRONMENTAL SERVICES F100	4,034,078	2,390,639	2,317,829	72,810	3.05 %
HUMAN SERVICES F100	2,260,912	1,318,862	698,670	620,192	47.02 %
PUBLIC HEALTH F100	11,108,908	6,862,502	6,127,603	734,899	10.71 %
WASTE RESOURCES RECYCLING F100	5,274,292	2,866,835	2,043,136	823,699	28.73 %
Subtotal	26,134,214	15,304,319	12,771,828	2,532,491	16.55 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	2,077,197	662,763	1,414,434	68.09 %
Subtotal	3,000,512	2,077,197	662,763	1,414,434	68.09 %
Education					
EDUCATION SERVICES F100	3,549,401	2,703,649	1,256,517	1,447,132	53.53 %
Subtotal	3,549,401	2,703,649	1,256,517	1,447,132	53.53 %
Other Gov Fund					
NON DEPARTMENTAL F100	615,308,407	247,037,632	243,763,553	3,274,079	1.33 %
Subtotal	615,308,407	247,037,632	243,763,553	3,274,079	1.33 %
Total Expenditures	1,288,546,966	654,384,488	602,837,650	51,546,838	7.88 %

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 January 31, 2014

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	46,597,919	27,749,380	27,144,474	604,906	2.18 %
JUVENILE PROBATION F100	17,077,001	10,263,689	9,998,142	265,547	2.59 %
SUPERIOR COURT F100	78,200,358	46,865,731	46,942,886	(77,155)	(0.16) %
Total Judicial Branch	141,875,278	84,878,800	84,085,502	793,298	0.93 %
Public Defense System					
CONTRACT COUNSEL F100	37,077,513	19,115,679	17,642,139	1,473,540	7.71 %
LEGAL ADVOCATE F100	10,012,453	5,922,912	5,818,112	104,800	1.77 %
LEGAL DEFENDER F100	11,399,170	6,760,802	6,819,037	(58,235)	(0.86) %
PUBLIC ADVOCATE F100	7,510,344	4,433,892	4,400,222	33,670	0.76 %
PUBLIC DEFENDER F100	37,536,407	22,107,909	21,931,641	176,268	0.80 %
Total Public Defense System	103,535,887	58,341,194	56,611,150	1,730,044	2.97 %



Detention Fund

Executive Summary

As of January 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	72,820,625	74,926,605	2,105,980
Intergovernmental	28,118,952	16,402,722	19,201,416	2,798,694
Interest	1,600,000	523,403	589,750	66,347
Transfers In	173,940,798	101,465,468	101,465,468	0
Total Operating Revenues	334,766,071	191,212,218	196,183,239	4,971,021
Total Non-Recurring Revenues	-	-	-	-
Total Revenues	334,766,071	191,212,218	196,183,239	4,971,021

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,309,337	157,086,488	154,824,483	2,262,005
Supplies	20,265,417	12,473,306	12,085,028	388,278
Services	54,854,411	31,211,909	26,031,365	5,180,544
Intergovernmental Payments	0	0	(51)	51
Capital Outlay	1,396,244	800,372	614,532	185,840
Transfers Out	587,500	-	-	-
Total Operating Expenditures	342,412,909	201,572,075	193,555,357	8,016,718
Total Non-Recurring Expenditures	53,975,693	10,478,169	2,903,852	7,574,317
Total Expenditures	396,388,602	212,050,244	196,459,209	15,591,035

Excess (Deficiency) of Revenues

Over Expenditures	(61,622,531)	(20,838,026)	(275,970)	20,562,056
Beginning Fund Balance (audited)	67,400,720	67,400,720	69,561,143	2,160,423
<i>Revenues</i>	334,766,071	191,212,218	196,183,239	4,971,021
<i>Expenditures</i>	396,388,602	212,050,244	196,459,209	15,591,035
Ending Fund Balance	5,778,189	46,562,694	69,285,173	22,722,479
Restricted Fund Balance	5,778,189	46,562,694	69,285,173	22,722,479
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of January 31, 2014

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	25,419,375	15,042,796	14,799,494	243,302	1.62%
ASSISTANT COUNTY MGR 950 F255	418,258	247,466	239,449	8,017	3.24%
CORRECTIONAL HEALTH F255	56,445,667	33,407,516	33,158,621	248,895	0.75%
EDUCATION SERVICES F255	1,654,819	967,112	576,370	390,742	40.40%
FACILITIES MANAGEMENT F255	35,362,823	19,332,545	11,782,612	7,549,933	39.05%
HUMAN SERVICES F255	192,235	192,235	40,444	151,791	78.96%
INTEGRATED CRIM JUST INFO F255	1,650,058	1,054,444	899,365	155,079	14.71%
JUVENILE PROBATION F255	32,991,055	19,471,580	18,595,307	876,273	4.50%
NON DEPARTMENTAL F255	43,483,334	4,589,296	1,416,666	3,172,630	69.13%
PROTECTIVE SERVICES F255	48,942	28,547	-	28,547	100.00%
SHERIFF F255	198,722,036	117,716,707	114,950,881	2,765,826	2.35%
Total Expenditures	396,388,602	212,050,244	196,459,209	15,591,035	7.35%

Detailed Expenditure Reports



General Fund Expenditures Summary As of January 31, 2014

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	9,803,629	157,341	268,332	(110,991)
Supplies	15,124	3,825	8,057	(4,232)
Services	25,797,065	7,298,653	1,296,091	6,002,562
Intergovernmental Payments	228,110,356	132,253,548	132,053,245	200,303
Debt Service	15,000	8,750	1,100	7,650
Capital Outlay	5,765,200	3,030,535	4,139,251	(1,108,716)
Transfers Out	345,802,033	104,284,980	105,997,476	(1,712,496)
Total Non- Departmental Expenditures - 470	<u>615,308,407</u>	<u>247,037,632</u>	<u>243,763,553</u>	<u>3,274,079</u>

Expenditures - Excluding 470

Personnel Services	477,831,367	284,912,480	272,457,586	12,454,894
Supplies	22,670,800	16,802,318	9,544,447	7,257,871
Services	163,780,552	99,959,028	74,141,884	25,817,144
Intergovernmental Payments	6,300	6,300	75,785	(69,485)
Debt Service	-	-	-	-
Capital Outlay	8,919,540	5,649,230	2,854,395	2,794,835
Transfers Out	30,000	17,500	0	17,500
Total Expenditures - Excluding 470	<u>673,238,559</u>	<u>407,346,856</u>	<u>359,074,097</u>	<u>48,272,759</u>
Total Expenditures	<u><u>1,288,546,966</u></u>	<u><u>654,384,488</u></u>	<u><u>602,837,650</u></u>	<u><u>51,546,838</u></u>



General Fund

Non-Departmental Expenditures Summary

As of January 31, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,653,468	157,341	193,413	(36,072)
Supplies	15,124	3,825	8,057	(4,232)
Services	1,045,736	208,198	(1,310,471)	1,518,669
Intergovernmental Payments	224,562,460	130,183,942	129,983,639	200,303
Debt Service	15,000	8,750	1,100	7,650
Capital Outlay	3,000,000	1,750,000	2,619,280	(869,280)
Transfers Out	196,742,147	101,465,468	101,465,468	0
Total Operating Expenditures	431,033,935	233,777,524	232,960,486	817,038
Non-Recurring				
Personnel Services	4,150,161	0	74,919	(74,919)
Supplies	-	-	-	-
Services	24,751,329	7,090,455	2,606,562	4,483,893
Intergovernmental Payments	3,547,896	2,069,606	2,069,606	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	1,280,535	1,519,971	(239,436)
Transfers Out	149,059,886	2,819,512	4,532,008	(1,712,496)
Total Non-Recurring Expenditures	184,274,472	13,260,108	10,803,067	2,457,041
Total Expenditures	615,308,407	247,037,632	243,763,553	3,274,079



General Fund

Expenditures by Agency

As of January 31, 2014

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	23,147,877	13,921,547	13,267,527	654,020	4.70 %
ASSISTANT COUNTY MGR 940 F100	611,782	355,965	331,297	24,668	6.93 %
ASSISTANT COUNTY MGR 950 F100	421,076	250,966	246,136	4,830	1.92 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	217,617	215,771	1,846	0.85 %
BOARD OF SUPERVISORS D2 F100	363,733	216,990	212,489	4,501	2.07 %
BOARD OF SUPERVISORS D3 F100	363,733	216,120	197,663	18,457	8.54 %
BOARD OF SUPERVISORS D4 F100	363,733	218,570	213,304	5,266	2.41 %
BOARD OF SUPERVISORS D5 F100	363,733	236,078	209,401	26,677	11.30 %
CALL CENTER F100	1,601,114	959,150	903,942	55,208	5.76 %
CLERK OF THE BOARD F100	1,207,476	820,478	599,854	220,624	26.89 %
COUNTY MANAGER F100	2,516,740	1,363,039	1,214,726	148,313	10.88 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	800,683	714,667	86,016	10.74 %
ELECTIONS F100	8,871,127	6,062,089	5,989,072	73,017	1.20 %
ENTERPRISE TECHNOLOGY F100	19,220,985	15,874,080	11,055,772	4,818,308	30.35 %
FACILITIES MANAGEMENT F100	42,033,141	23,987,425	18,388,529	5,598,896	23.34 %
FINANCE F100	2,867,197	1,704,808	1,512,869	191,939	11.26 %
HUMAN RESOURCES F100	3,382,730	2,007,622	1,972,989	34,633	1.73 %
INTERNAL AUDIT F100	1,799,238	1,071,234	974,044	97,190	9.07 %
MANAGEMENT AND BUDGET F100	2,360,685	1,339,484	1,254,542	84,942	6.34 %
PROCUREMENT SERVICES F100	2,363,756	1,346,364	1,245,117	101,247	7.52 %
PROTECTIVE SERVICES F100	3,853,531	2,275,497	2,236,173	39,324	1.73 %
RECORDER F100	2,122,269	1,228,903	1,043,019	185,884	15.13 %
RESEARCH AND REPORTING F100	338,578	215,824	198,812	17,012	7.88 %
TREASURER F100	4,658,391	2,860,696	2,794,425	66,271	2.32 %
Subtotal	<u>126,594,684</u>	<u>79,551,229</u>	<u>66,992,144</u>	<u>12,559,085</u>	<u>15.79 %</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	30,444,285	18,128,024	17,127,259	1,000,765	5.52 %
CONSTABLES F100	2,790,884	1,628,236	1,637,352	(9,116)	(0.56) %
CORRECTIONAL HEALTH F100	3,181,117	1,866,598	1,837,708	28,890	1.55 %
COUNTY ATTORNEY F100	77,266,868	45,332,572	44,829,924	502,648	1.11 %
EMERGENCY MANAGEMENT F100	241,523	133,391	132,454	937	0.70 %
JUDICIAL BRANCH *	140,244,475	83,794,504	83,177,745	616,759	0.74 %
JUSTICE COURTS F100	16,329,353	9,692,414	10,037,040	(344,626)	(3.56) %
MEDICAL EXAMINER F100	8,018,148	4,693,882	4,501,881	192,001	4.09 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	99,204,922	56,139,617	54,805,185	1,334,432	2.38 %
PUBLIC FIDUCIARY F100	3,062,010	1,783,314	1,627,124	156,190	8.76 %
SHERIFF F100	91,226,872	53,989,659	49,178,687	4,810,972	8.91 %
Subtotal	<u>472,878,689</u>	<u>277,616,765</u>	<u>269,320,986</u>	<u>8,295,779</u>	<u>2.99 %</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	788,158	459,758	459,758	-	-
ANIMAL CARE AND CONTROL F100	258,954	150,981	129,402	21,579	14.29 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	1,022,842	815,644	207,198	20.26 %
ENVIRONMENTAL SERVICES F100	3,976,780	2,333,341	2,272,912	60,429	2.59 %
HUMAN SERVICES F100	2,260,912	1,318,862	698,670	620,192	47.02 %
PUBLIC HEALTH F100	11,108,908	6,862,502	6,127,603	734,899	10.71 %
WASTE RESOURCES RECYCLING F100	3,260,308	1,866,835	1,809,957	56,878	3.05 %
Subtotal	<u>22,915,392</u>	<u>14,015,121</u>	<u>12,313,945</u>	<u>1,701,176</u>	<u>12.14 %</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	286,197	234,382	51,815	18.10 %
Subtotal	<u>564,802</u>	<u>286,197</u>	<u>234,382</u>	<u>51,815</u>	<u>18.10 %</u>
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,355,639	1,509,887	1,256,517	253,370	16.78 %
Subtotal	<u>2,355,639</u>	<u>1,509,887</u>	<u>1,256,517</u>	<u>253,370</u>	<u>16.78 %</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	431,033,935	233,777,524	232,960,486	817,038	0.35 %
Subtotal	<u>431,033,935</u>	<u>233,777,524</u>	<u>232,960,486</u>	<u>817,038</u>	<u>0.35 %</u>
Total Operating Expenditures	<u>1,056,343,141</u>	<u>606,756,723</u>	<u>583,078,460</u>	<u>23,678,263</u>	<u>3.90 %</u>

Note: Totals may not foot due to rounding.

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

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

Continued on next page



General Fund

Expenditures by Agency

As of January 31, 2014

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	537,000	313,250	263,813	49,437	15.78 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	465,279	102,953	362,327	77.87 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	109,803	357	109,446	99.68 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	605,347	1,809,653	74.93 %
ENTERPRISE TECHNOLOGY F100					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	286,719	4,413,281	93.90 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,884,615	2,850,701	368,737	2,481,964	87.07 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	0	58,500	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	695,027	379,167	216,670	162,497	42.86 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	968,891	427,106	541,785	55.92 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,050,000	0	1,050,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	465,409	567,385	(101,976)	(21.91) %
WCB1 - WEST COURT BLDG	500,000	291,662	135	291,527	99.95 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	35,628	36,848	(1,220)	(3.42) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	140,870	0	140,870	100.00 %
Subtotal	<u>20,182,551</u>	<u>14,694,160</u>	<u>2,876,069</u>	<u>11,818,091</u>	<u>80.43 %</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					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	1,704,889	0	1,704,889	100.00 %
COUNTY ATTORNEY F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	993,296	816,758	176,538	17.77 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	2,201,577	1,805,965	395,612	17.97 %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	46,668	0	46,668	100.00 %

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Continued on next page



General Fund

Expenditures by Agency

As of January 31, 2014

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	11,779,159	10,193,565	2,480,068	7,713,497	75.67 %
Subtotal	<u>20,898,508</u>	<u>15,399,537</u>	<u>5,193,791</u>	<u>10,205,746</u>	<u>66.27 %</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					
NRNP - NON-RECURRING/NON-PROJECT	397,540	231,900	179,785	52,115	22.47 %
EMPLOYEE BENEFIT AND HLTH F100					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	57,298	57,298	44,917	12,381	21.61 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	1,000,000	233,180	766,820	76.68 %
Subtotal	<u>3,218,822</u>	<u>1,289,198</u>	<u>457,882</u>	<u>831,316</u>	<u>64.48 %</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	725,210	80,500	1,712	78,788	97.87 %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	423,063	445,937	51.32 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	3,607	337,893	98.94 %
Subtotal	<u>2,435,710</u>	<u>1,791,000</u>	<u>428,381</u>	<u>1,362,619</u>	<u>76.08 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	0	1,193,762	100.00 %
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>0</u>	<u>1,193,762</u>	<u>100.00 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	184,274,472	13,260,108	10,803,067	2,457,041	18.53 %
Subtotal	<u>184,274,472</u>	<u>13,260,108</u>	<u>10,803,067</u>	<u>2,457,041</u>	<u>18.53 %</u>
Total Non-Recurring Expenditures	<u>232,203,825</u>	<u>47,627,765</u>	<u>19,759,190</u>	<u>27,868,575</u>	<u>58.51 %</u>
Total Expenditures	<u>1,288,546,966</u>	<u>654,384,488</u>	<u>602,837,650</u>	<u>51,546,838</u>	<u>7.88 %</u>

Note: Totals may not foot due to rounding.

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

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Detention Fund

Expenditures by Agency

As of January 31, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,222,515	14,845,936	14,602,634	243,302	1.64%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	247,466	239,449	8,017	3.24%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	56,139,559	33,137,378	33,024,190	113,188	0.34%
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	50,000	8,012	41,988	83.98%
CCR0 - CODE COMPLIANC RESERVE	200,000	100,000	-	100,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	119,000	112	118,888	99.91%
DRJ0 - DURANGO JAIL	119,024	59,512	9,662	49,850	83.76%
DRV0 - DURANGO JUVE	262,064	131,032	90	130,942	99.93%
ENG0 - ENERGY MANAGEMENT	197,937	98,969	17,499	81,470	82.32%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	100,000	12,227	87,773	87.77%
ESJ0 - ESTRELLA JAIL	597,695	298,847	242,834	56,013	18.74%
FAJ0 - FOURTH AVE JAIL	433,118	216,558	210,975	5,583	2.58%
LBJ0 - LBJ COMPLEX	1,568,885	784,442	242,034	542,408	69.15%
OPER - OPERATING	19,330,459	11,077,390	8,986,361	2,091,029	18.88%
PFE0 - PROGRAM FEES	283,261	133,261	14,228	119,033	89.32%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	511,379	394,479	116,900	22.86%
SCT0 - BLDG SECURITY PROGRAM	150,000	75,000	-	75,000	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	75,000	-	75,000	100.00%
TWJ0 - TOWERS JAIL	1,364,125	682,062	232,120	449,942	65.97%
UPS0 - UPS BATTERY MAINT	200,000	100,000	-	100,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,608,558	1,012,944	899,365	113,579	11.21%
JUVENILE PROBATION F255					
OPER - OPERATING	31,756,734	18,751,559	18,591,928	159,631	0.85%
NON DEPARTMENTAL F255					
OPER - OPERATING	3,687,085	1,219,086	885,295	333,791	27.38%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	28,547	-	28,547	100.00%
SHERIFF F255					
OPER - OPERATING	197,260,036	117,716,707	114,941,863	2,774,844	2.36%
Subtotal	342,412,909	201,572,075	193,555,357	8,016,718	3.98%
Total Operating Expenditures	342,412,909	201,572,075	193,555,357	8,016,718	3.98%

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 January 31, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	196,860	196,860	196,860	(0)	(0.00)%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	306,108	270,138	134,431	135,707	50.24%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	967,112	576,370	390,742	40.40%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	768,012	861,551	(93,539)	(12.18)%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	1,500,000	27,985	1,472,015	98.13%
LBJC - LBJ COMPLEX	4,775,000	2,452,081	522,443	1,929,638	78.69%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	40,444	151,791	78.96%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	-	41,500	100.00%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	720,021	3,379	716,642	99.53%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	3,370,210	531,371	2,838,839	84.23%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	9,018	(9,018)	-
Subtotal	53,975,693	10,478,169	2,903,852	7,574,317	72.29%
Total Non-Recurring Expenditures	53,975,693	10,478,169	2,903,852	7,574,317	72.29%
Total Expenditures	396,388,602	212,050,244	196,459,209	15,591,035	7.35%

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.

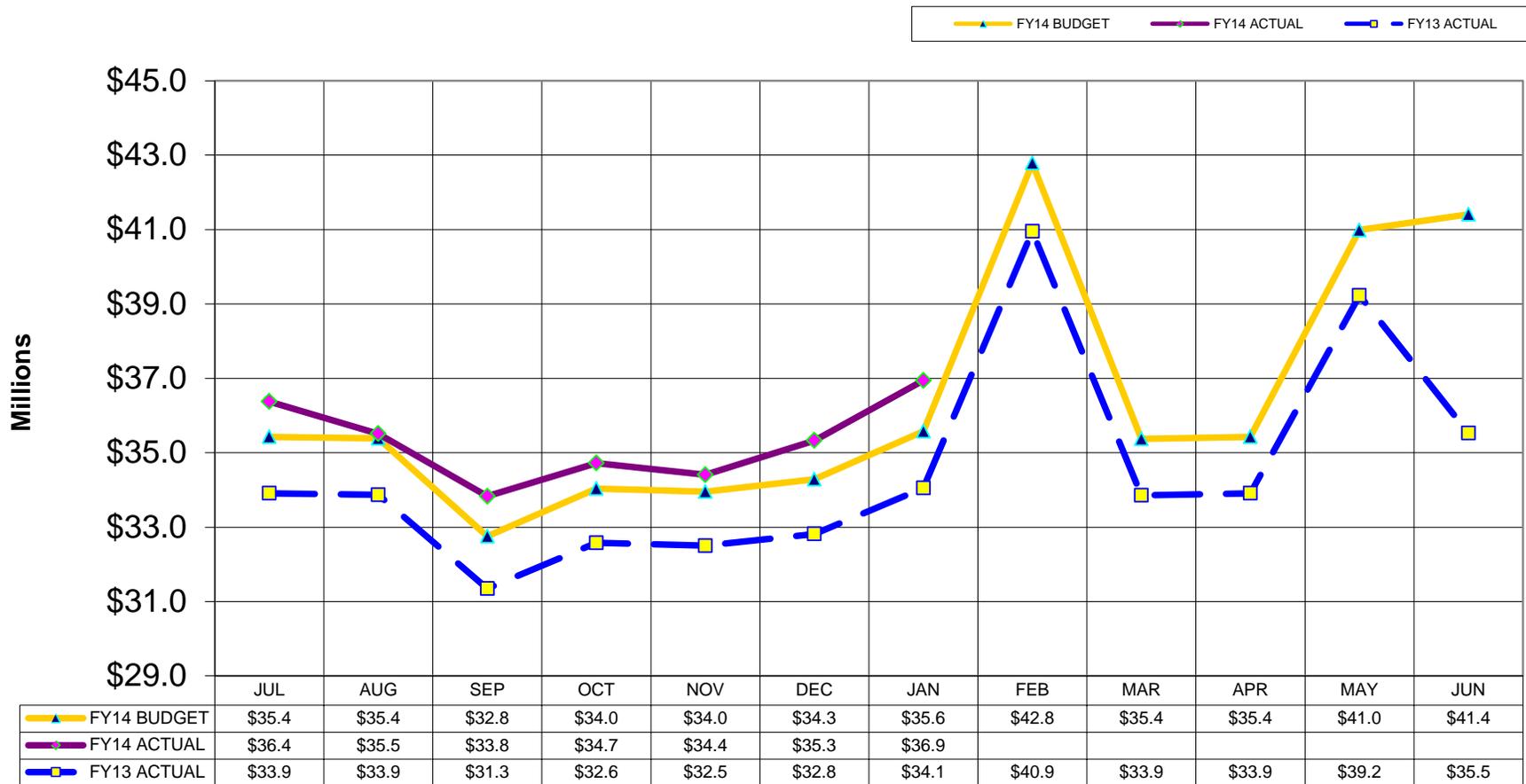
Charts for Significant Revenue Sources

**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	33,828,580	7.9%	105,715,255	\$ 6,590,573	6.6%	103,566,777	105,715,255	\$ 2,148,478	2.1%
OCT	32,577,524	131,702,206	34,719,704	6.6%	140,434,959	\$ 8,732,753	6.6%	137,604,204	140,434,959	\$ 2,830,755	2.1%
NOV	32,499,667	164,201,873	34,405,748	5.9%	174,840,707	\$ 10,638,834	6.5%	171,560,285	174,840,707	\$ 3,280,422	1.9%
DEC	32,816,789	197,018,662	35,329,158	7.7%	210,169,865	\$ 13,151,203	6.7%	205,847,699	210,169,865	\$ 4,322,166	2.1%
JAN	34,052,261	231,070,923	36,942,211	8.5%	247,112,076	\$ 16,041,153	6.9%	241,425,950	247,112,076	\$ 5,686,126	2.4%
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>\$ 247,112,076</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**

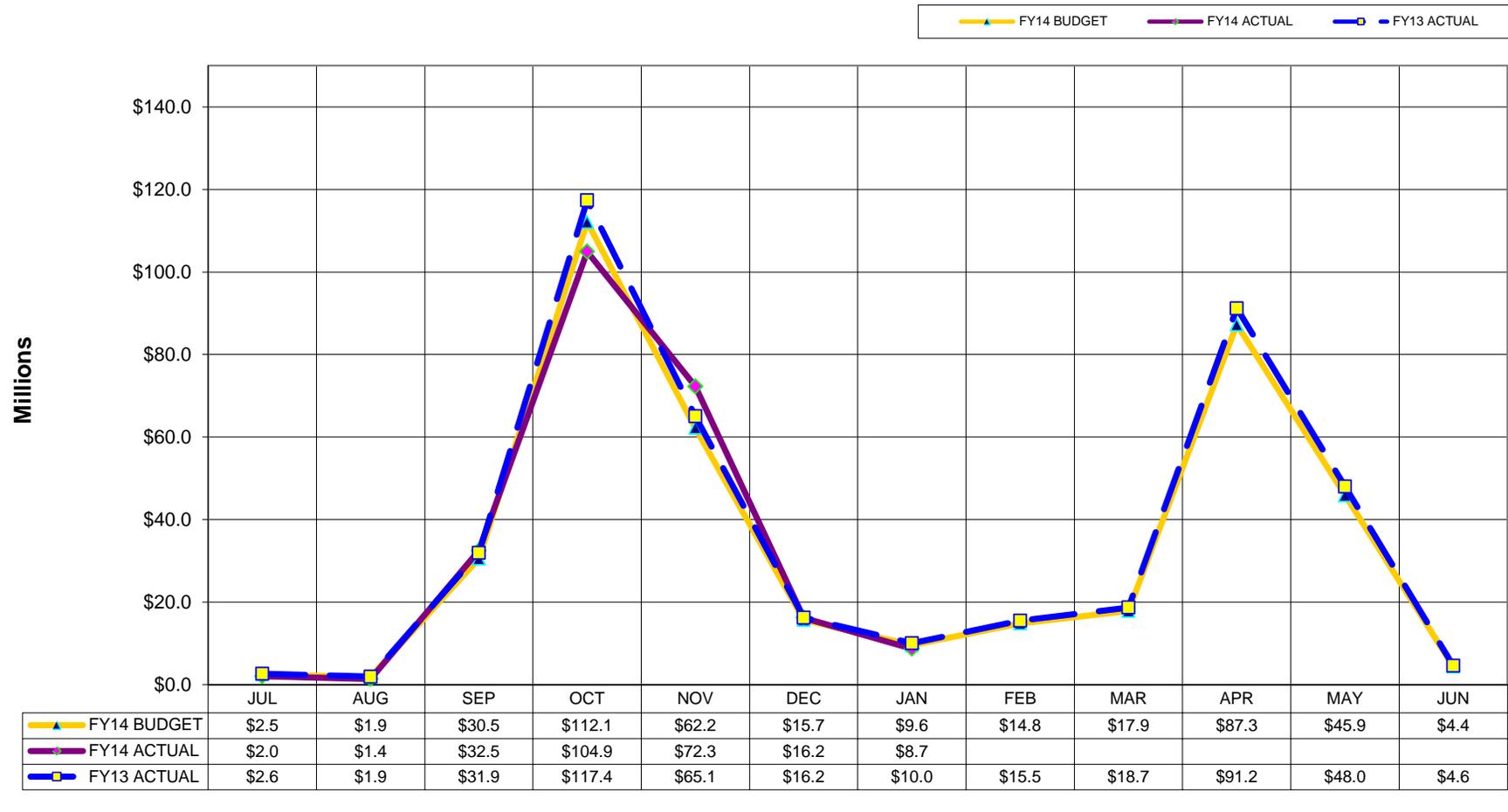
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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	\$ (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		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		35,919,833	\$ (592,491)	-1.6%	34,928,076	35,919,833	\$ 991,757	2.8%	28,756,355	30,539,212		
OCT	117,406,916	153,919,240		140,841,003	\$ (13,078,237)	-8.5%	147,054,637	140,841,003	\$ (6,213,634)	-4.2%	105,580,691	112,126,561		
NOV	65,059,860	218,979,099		213,136,878	\$ (5,842,221)	-2.7%	209,291,587	213,136,878	\$ 3,845,291	1.8%	58,603,600	62,236,950		
DEC	16,222,554	235,201,653		229,350,240	\$ (5,851,413)	-2.5%	224,996,389	229,350,240	\$ 4,353,851	1.9%	14,787,967	15,704,802		
JAN	10,026,230	245,227,883		238,050,415	\$ (7,177,468)	-2.9%	234,587,587	238,050,415	\$ 3,462,828	1.5%	9,031,271	9,591,198		
FEB	15,505,114	260,732,998		-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356		
MAR	18,702,098	279,435,096		-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624		
APR	91,209,591	370,644,687		-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060		
MAY	47,998,006	418,642,692		-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400		
JUN	4,624,732	423,267,425		-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068		
											404,902,095	404,902,095		
	<u>\$ 423,267,425</u>			<u>\$ 238,050,415</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



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	\$ 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	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	10,505,068	5.3%	33,279,215	\$ 3,474,861	11.7%	30,194,134	33,279,215	\$ 3,085,081	10.2%	
OCT	8,663,266	9,621,251	11.1%	42,900,466	\$ 4,432,845	11.5%	38,970,698	42,900,466	\$ 3,929,768	10.1%	
NOV	9,945,314	10,634,307	6.9%	53,534,772	\$ 5,121,838	10.6%	49,046,076	53,534,772	\$ 4,488,696	9.2%	
DEC	8,884,769	8,750,495	-1.5%	62,285,267	\$ 4,987,564	8.7%	58,047,039	62,285,267	\$ 4,238,228	7.3%	
JAN	8,808,558	9,617,965	9.2%	71,903,233	\$ 5,796,972	8.8%	66,970,795	71,903,233	\$ 4,932,438	7.4%	
FEB	10,279,585	-	0.0%	-	\$ -	0.0%	77,384,816	-	\$ -	0.0%	
MAR	10,055,774	-	0.0%	-	\$ -	0.0%	87,572,098	-	\$ -	0.0%	
APR	10,027,909	-	0.0%	-	\$ -	0.0%	97,731,151	-	\$ -	0.0%	
MAY	9,955,018	-	0.0%	-	\$ -	0.0%	107,816,359	-	\$ -	0.0%	
JUN	10,238,936	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%	

\$ 116,663,482

\$ 71,903,233

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**

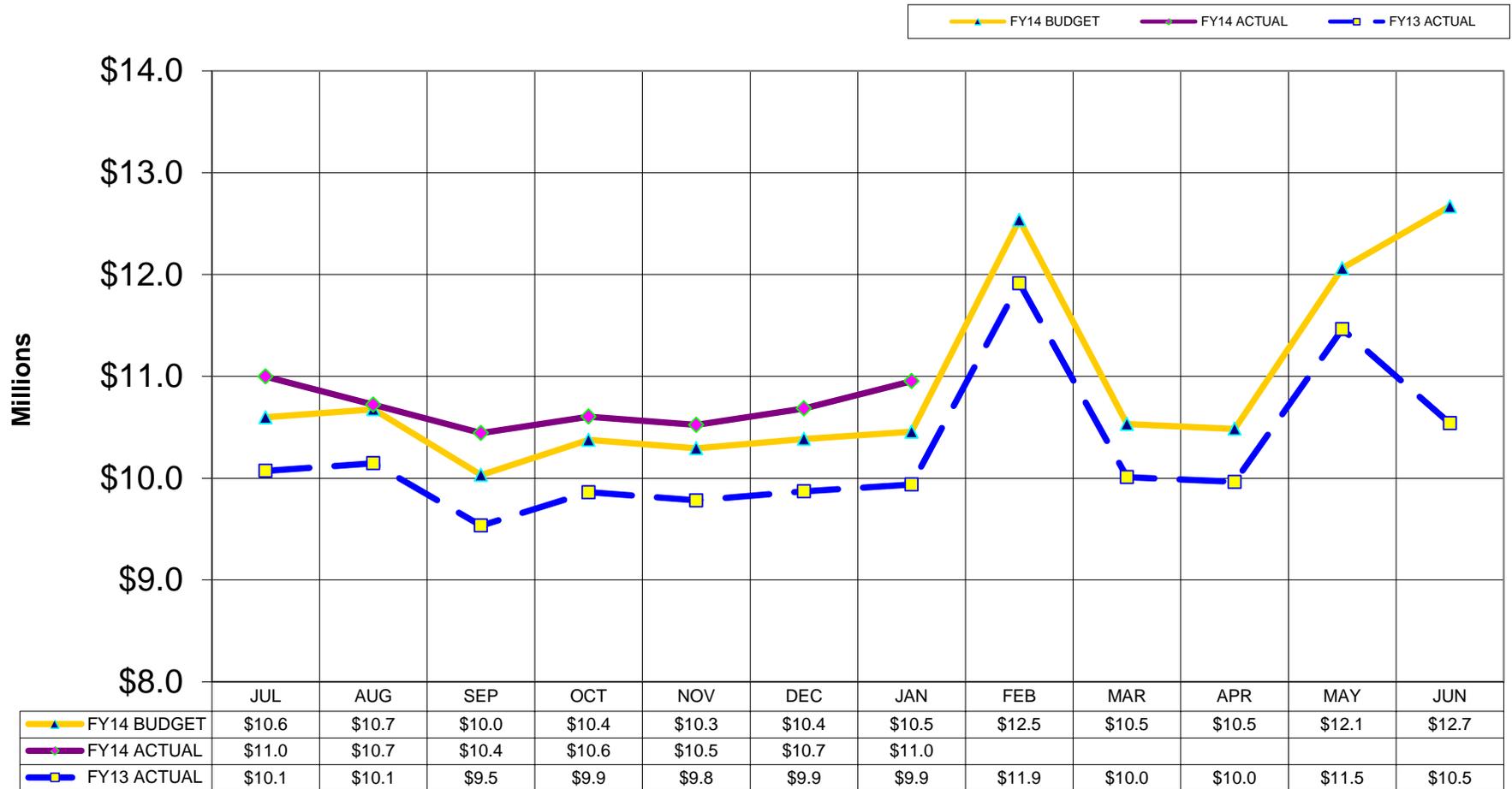
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	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		10,443,215	9.5%	32,162,484	\$ 2,409,759	8.1%	31,307,370	32,162,484	\$ 855,114	2.7%
OCT	9,861,867	39,614,593		10,604,390	7.5%	42,766,874	\$ 3,152,281	8.0%	41,684,542	42,766,874	\$ 1,082,332	2.6%
NOV	9,782,507	49,397,100		10,522,928	7.6%	53,289,801	\$ 3,892,702	7.9%	51,978,207	53,289,801	\$ 1,311,594	2.5%
DEC	9,869,703	59,266,803		10,684,192	8.3%	63,973,994	\$ 4,707,191	7.9%	62,363,624	63,973,994	\$ 1,610,370	2.6%
JAN	9,937,733	69,204,535		10,952,611	10.2%	74,926,605	\$ 5,722,070	8.3%	72,820,625	74,926,605	\$ 2,105,980	2.9%
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%

\$123,095,134

\$ 74,926,605

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



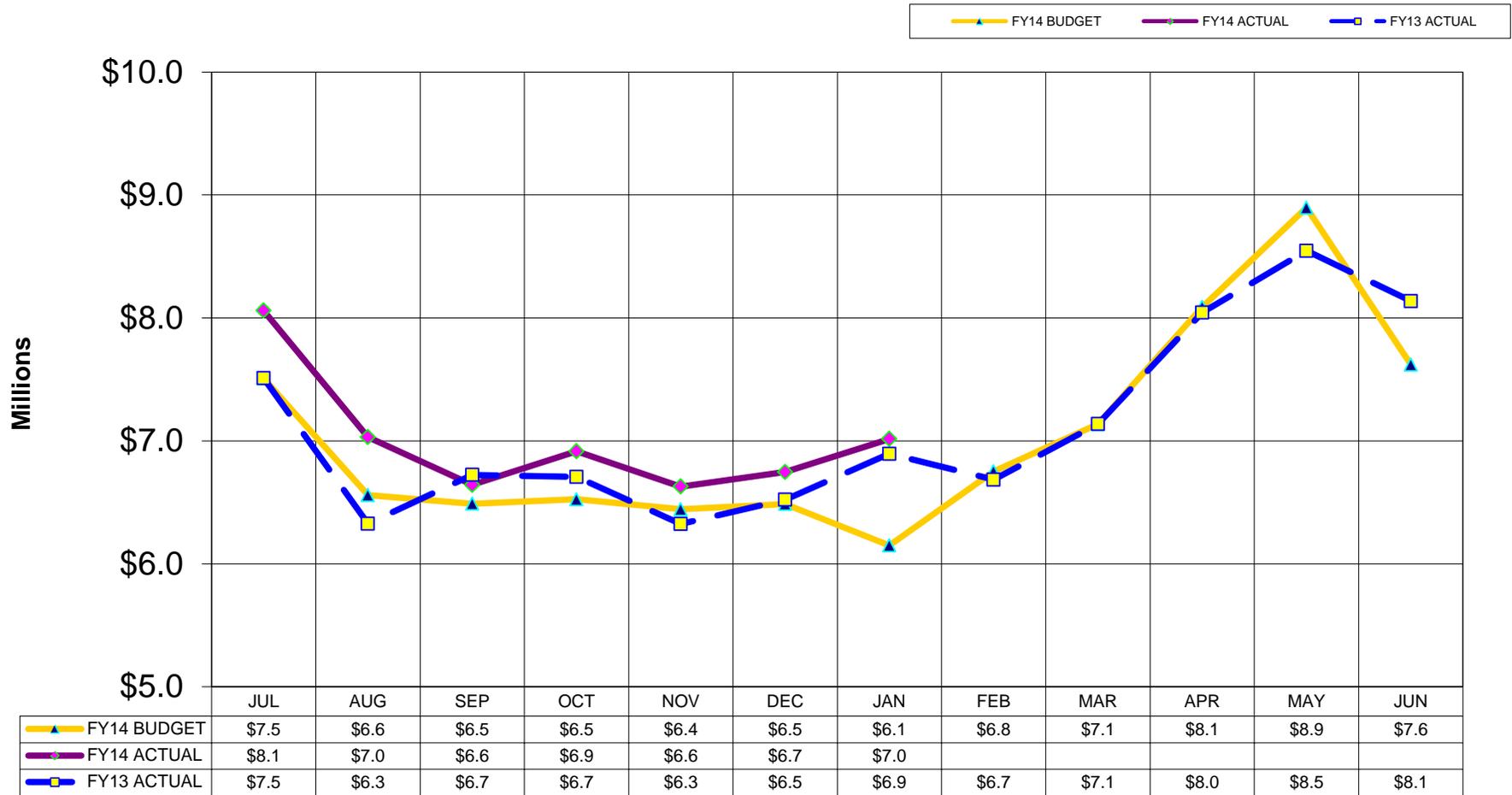
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	7.4%
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	7.3%
SEP	6,723,379	20,560,077	6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397	6,914,752	3.1%	28,648,623	\$ 1,381,226	5.1%	27,080,672	28,648,623	\$ 1,567,951	5.8%
NOV	6,324,365	33,591,762	6,628,440	4.8%	35,277,064	\$ 1,685,301	5.0%	33,523,991	35,277,064	\$ 1,753,073	5.2%
DEC	6,522,234	40,113,996	6,746,781	3.4%	42,023,844	\$ 1,909,848	4.8%	40,010,262	42,023,844	\$ 2,013,582	5.0%
JAN	6,894,770	47,008,766	7,015,656	1.8%	49,039,500	\$ 2,030,735	4.3%	46,160,014	49,039,500	\$ 2,879,486	6.2%
FEB	6,685,324	53,694,089	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.0%
MAR	7,138,104	60,832,194	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.0%
APR	8,044,415	68,876,609	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.0%
MAY	8,546,567	77,423,176	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	8,137,011	85,560,187	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 85,560,187</u>		<u>\$ 49,039,500</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).