



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: March 17, 2014

Re: FY 13-14 Executive Summary – February 2014

Attached is the General Fund and Detention Fund financial activity through February 28, 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 \$5,997,563:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$5.9m or 2.1 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 February 2013, February 2014 month-end sales tax is 5.2 percent higher, while the year-to-date is 6.7 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 (most recent), 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 February 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona January 2014 sales tax collections were up 2.7 percent compared to January 2013. Year to date, sales tax collections are 6.0 percent above the prior year. According to JLBC, retail and contracting together account for about 60.0 percent of all sales tax revenues. January retail, which reflects December sales, increased by 16.9 percent while year-to-date, retail sales are up almost 10.0 percent. 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 \$2,552,754:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$2.5m or 1.0 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 February 2014 are 59.8 percent of the adopted levy compared to a historical average of 59.4 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 \$5,738,101:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$5.7m 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 Forbes, U.S. auto sales in 2013 were 15.6 million, resulting in an 8 percent increase from 2012. Auto sales forecasts for 2014 anticipate slower growth, resulting in a modest 3 to 5 percent increase from 2013.

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 \$2,684,054:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$2.6m or 37.1 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees. In addition, \$210.8 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 (\$455,473):** The FY 13-14 interest revenue reflects a YTD negative variance of \$455.4 thousand or 22.8 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 \$6,494,171:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$6.4m. 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. In addition, \$3.8m of the variance is a one-time unbudgeted sales tax revenue adjustment made by the Arizona Department of Revenue, which was the result of activity incorrectly coded as use tax and moved to retail sales tax which occurred over an extended period of years. This sales tax revenue adjustment is not reflected in the sales tax revenue chart.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$8,103,001:** 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 (43%), County Attorney (13%), Facilities Management (10%), Clerk of the Superior Court (10%), Assessor (9%), Office of Enterprise Technology (5%), and Public Health (5%).
- **Supplies Expenditures (Operating) YTD variance of \$1,355,058:** Current YTD expenditures are 14.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (48%), Clerk of the Superior Court (19%), Adult Probation (10%), Public Health (10%), and Juvenile Probation (7%).
- **Services Expenditures (Operating) YTD variance of \$14,430,761:** Current YTD expenditures are 15.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (34%), Office of Enterprise Technology (26%), Non-Departmental (13%), Sheriff's Office (9%), and Contract Counsel (6%).
- **Intergovernmental Payments (Operating) YTD variance of \$406,900:** Current YTD expenditures are 0.3 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 \$8,900:** Current YTD expenditures are 89.0 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$711,380):** Current YTD expenditures are 16.4 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 \$27,853,058:** Current YTD expenditures are 56.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (22%), Facilities Management (18%), Office of Enterprise Technology (17%), Non-Departmental (12%), Clerk of Superior Court (7%), and Parks and Recreation (5%).

General Fund Departmental Expenditure Variances

Board of Supervisors D1 (Total) YTD variance of (\$4,113): Current YTD expenditures are 1.6 percent over budget. The current negative variance is attributed to unexpected changes in personnel. The variance will be within budget by fiscal year-end.

Constables (Total) YTD variance of (\$2,526): Current YTD expenditures are 0.1 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 (\$374,188): Current YTD expenditures are 3.4 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 473,261: Current YTD expenditures for constellation are 0.4 percent under budget. However, there is a negative variance for Superior Court (\$580,576) that is offset by savings in other offices of the Judicial Branch.

- **Superior Court YTD variance of (\$580,576):** Current YTD expenditures are 1.1 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.

Protective Services (Total) YTD variance of (\$41,117): Current YTD expenditures are 1.6 percent over budget. The current negative variance is attributed to security service expenditures that have not yet been allocated to other departments. The allocations will be processed over the next several months and variance will be within budget by fiscal year-end.

Public Defense System (Total) YTD positive variance of \$1,208,782: Current YTD expenditures for the constellation are 1.8 percent under budget. However, there is a negative variance for Legal Defender (\$97,834) and the Office of the Public Advocate (\$8,385) that are offset by savings in the other offices of the Public Defense System.

- **Legal Defender (Operating) YTD variance of (\$97,834):** Current YTD expenditures are 1.2 percent over budget. The negative operating variance is the result of increased personnel expenditures. The personnel variances are the result of lower than budgeted vacancy rates.
- **Office of the Public Advocate (Operating) YTD variance of (\$8,385):** Current YTD expenditures are 0.1 percent over budget. The current negative variance is the result new staff positions that were created as a cost-savings measure to reduce expenses in the Office of Contract Counsel. The funding has not been moved from the Office of Contract counsel for these positions.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,361,209:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.3m or 2.8 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 February 2013, February 2014 month-end sales tax is 7.4 percent higher, while the year-to-date is 8.1 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.
- **Intergovernmental (Operating) YTD variance of \$2,379,504:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.3m or 12.7 percent. The positive revenue variance is comprised of jail per diem and booking fees.
- **Total Non-Recurring Revenues YTD variance of \$1,044,760:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$1.0m. The positive variance is comprised of a \$1.0m one-time unbudgeted sales tax (jail excise tax) revenue adjustment made by the Arizona Department of Revenue, which was the result of activity incorrectly coded as use tax and moved to retail sales tax which occurred over extended period of years. This sales tax revenue adjustment is not reflected in the jail tax revenue chart.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,021,063:** Current YTD expenditures are 1.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (53%), Correctional Health (24%), and Non-Departmental (11%).
- **Services Expenditures (Operating) YTD variance of \$5,078,303:** Current YTD expenditures are 14.4 percent under budget. Facilities Management (80%) makes up the largest portion of the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of \$273,090:** Current YTD expenditures are 30.8 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 \$7,836,426:** Current YTD expenditures are 69.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (41%), Facilities Management (40%), and Juvenile Probation (10%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$3,198,829:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$56,111,090 is more than budgeted YTD revenue of \$52,912,261, resulting in a positive budget variance of \$3.1m or 6.0 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 February 28, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	284,209,857	290,207,420	5,997,563
Property Taxes	404,902,095	249,419,943	251,972,697	2,552,754
Vehicle License Taxes	119,748,223	77,384,816	83,122,917	5,738,101
Intergovernmental	14,784,369	7,240,499	9,924,553	2,684,054
Miscellaneous	75,546,718	50,961,070	48,877,378	(2,083,692)
Interest	4,000,000	2,000,000	1,544,527	(455,473)
Transfers In	0	0	750	750
Total Operating Revenues	1,056,384,251	671,216,185	685,650,242	14,434,057
Total Non-Recurring Revenues	2,137,000	0	6,494,171	6,494,171
Total Revenues	1,058,521,251	671,216,185	692,144,413	20,928,228

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	475,947,557	315,285,344	307,182,343	8,103,001
Supplies	14,194,729	9,399,013	8,043,955	1,355,058
Services	138,931,308	92,839,739	78,408,978	14,430,761
Intergovernmental Payments	224,568,760	149,064,198	148,657,298	406,900
Debt Service	15,000	10,000	1,100	8,900
Capital Outlay	5,954,750	4,341,328	5,052,708	(711,380)
Transfers Out	196,772,147	115,980,534	115,974,513	6,021
Total Operating Expenditures	1,056,384,251	686,920,156	663,320,896	23,599,260
Total Non-Recurring Expenditures	232,203,825	49,769,295	21,916,237	27,853,058
Total Expenditures	1,288,588,076	736,689,451	685,237,133	51,452,318
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(65,473,266)	6,907,280	72,380,546
Beginning Fund Balance (audited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,521,251	671,216,185	692,144,413	20,928,228
<i>Expenditures</i>	1,288,588,076	736,689,451	685,237,133	51,452,318
Ending Fund Balance	0	164,593,559	265,593,705	101,000,146
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	164,593,559	265,593,705	101,000,146

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 February 28, 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	23,748,798	16,099,534	15,411,337	688,197	4.27 %
ASSISTANT COUNTY MGR 940 F100	613,071	402,272	379,957	22,315	5.55 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	815,674	391,205	424,469	52.04 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	0	-
BOARD OF SUPERVISORS D1 F100	363,733	245,324	249,437	(4,113)	(1.68) %
BOARD OF SUPERVISORS D2 F100	363,733	244,883	242,175	2,708	1.11 %
BOARD OF SUPERVISORS D3 F100	363,733	246,245	225,242	21,003	8.53 %
BOARD OF SUPERVISORS D4 F100	363,733	246,096	240,946	5,150	2.09 %
BOARD OF SUPERVISORS D5 F100	363,733	260,284	235,997	24,287	9.33 %
CALL CENTER F100	1,602,714	1,091,457	1,021,540	69,917	6.41 %
CLERK OF THE BOARD F100	1,471,452	1,023,215	687,950	335,265	32.77 %
COUNTY MANAGER F100	2,516,740	1,585,840	1,414,859	170,981	10.78 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	921,201	833,122	88,079	9.56 %
ELECTIONS F100	11,295,394	8,889,700	6,978,782	1,910,918	21.50 %
ENTERPRISE TECHNOLOGY F100	24,553,030	21,592,021	12,485,832	9,106,189	42.17 %
FACILITIES MANAGEMENT F100	52,805,438	33,698,956	22,951,118	10,747,838	31.89 %
FINANCE F100	2,867,197	1,925,388	1,709,640	215,748	11.21 %
HUMAN RESOURCES F100	3,384,196	2,268,705	2,211,632	57,073	2.52 %
INTERNAL AUDIT F100	1,799,238	1,211,106	1,110,080	101,026	8.34 %
MANAGEMENT AND BUDGET F100	2,372,253	1,517,554	1,440,125	77,429	5.10 %
PROCUREMENT SERVICES F100	2,436,073	1,571,020	1,473,152	97,868	6.23 %
PROTECTIVE SERVICES F100	3,856,867	2,574,296	2,615,413	(41,117)	(1.60) %
RECORDER F100	2,122,269	1,390,127	1,152,972	237,155	17.06 %
RESEARCH AND REPORTING F100	338,578	243,250	223,089	20,161	8.29 %
TREASURER F100	4,922,344	3,378,979	3,159,646	219,333	6.49 %
Subtotal	147,152,335	103,443,127	78,845,247	24,597,880	23.78 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,493,107	22,449,115	19,392,524	3,056,591	13.62 %
CONSTABLES F100	2,832,662	1,850,125	1,852,651	(2,526)	(0.14) %
CORRECTIONAL HEALTH F100	3,181,117	2,124,499	2,114,454	10,045	0.47 %
COUNTY ATTORNEY F100	77,330,814	51,468,871	51,251,513	217,358	0.42 %
EMERGENCY MANAGEMENT F100	241,685	165,093	152,629	12,464	7.55 %
JUDICIAL BRANCH *	142,090,555	95,622,532	95,149,271	473,261	0.49 %
JUSTICE COURTS F100	16,336,991	10,945,171	11,319,359	(374,188)	(3.42) %
MEDICAL EXAMINER F100	8,192,161	5,519,821	5,117,136	402,685	7.30 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	103,563,563	66,688,720	65,479,938	1,208,782	1.81 %
PUBLIC FIDUCIARY F100	3,144,165	2,079,665	1,848,962	230,703	11.09 %
SHERIFF F100	103,159,876	69,728,057	58,281,389	11,446,668	16.42 %
Subtotal	494,434,928	329,076,223	312,388,454	16,687,769	5.07 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	790,466	705,223	85,243	10.78 %
ANIMAL CARE AND CONTROL F100	258,954	172,564	129,402	43,162	25.01 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	1,047,056	833,043	214,013	20.44 %
ENVIRONMENTAL SERVICES F100	4,039,631	2,688,653	2,573,867	114,786	4.27 %
HUMAN SERVICES F100	2,260,912	1,507,272	878,670	628,602	41.70 %
PUBLIC HEALTH F100	11,244,115	7,761,487	6,880,824	880,663	11.35 %
WASTE RESOURCES RECYCLING F100	5,275,210	3,122,296	2,580,786	541,510	17.34 %
Subtotal	26,275,892	17,089,794	14,581,815	2,507,979	14.68 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	2,198,582	759,082	1,439,500	65.47 %
Subtotal	3,000,512	2,198,582	759,082	1,439,500	65.47 %
Education					
EDUCATION SERVICES F100	3,559,024	2,765,859	1,503,437	1,262,422	45.64 %
Subtotal	3,559,024	2,765,859	1,503,437	1,262,422	45.64 %
Other Gov Fund					
NON DEPARTMENTAL F100	614,165,385	282,115,866	277,159,097	4,956,769	1.76 %
Subtotal	614,165,385	282,115,866	277,159,097	4,956,769	1.76 %
Total Expenditures	1,288,588,076	736,689,451	685,237,133	51,452,318	6.98 %

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 February 28, 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	46,605,366	31,282,049	30,658,788	623,261	1.99 %
JUVENILE PROBATION F100	17,079,686	11,547,197	11,116,621	430,576	3.73 %
SUPERIOR COURT F100	78,405,503	52,793,286	53,373,862	(580,576)	(1.10) %
Total Judicial Branch	142,090,555	95,622,532	95,149,271	473,261	0.49 %
Public Defense System					
CONTRACT COUNSEL F100	37,087,141	22,221,193	21,174,361	1,046,832	4.71 %
LEGAL ADVOCATE F100	10,012,453	6,697,632	6,583,988	113,644	1.70 %
LEGAL DEFENDER F100	11,400,882	7,636,018	7,733,852	(97,834)	(1.28) %
PUBLIC ADVOCATE F100	7,512,074	5,007,201	5,015,586	(8,385)	(0.17) %
PUBLIC DEFENDER F100	37,551,013	25,126,676	24,972,151	154,525	0.61 %
Total Public Defense System	103,563,563	66,688,720	65,479,938	1,208,782	1.81 %



Detention Fund

Executive Summary

As of February 28, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	85,358,099	87,719,308	2,361,209
Intergovernmental	28,118,952	18,745,968	21,125,472	2,379,504
Interest	1,600,000	523,403	589,750	66,347
Transfers In	173,940,798	115,960,534	115,960,534	0
Total Operating Revenues	334,766,071	220,588,004	225,395,064	4,807,060
Total Non-Recurring Revenues	0	0	1,044,760	1,044,760
Total Revenues	334,766,071	220,588,004	226,439,825	5,851,821

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,374,522	178,246,717	175,225,654	3,021,063
Supplies	20,265,417	14,024,138	13,955,778	68,360
Services	54,789,226	35,159,363	30,081,060	5,078,303
Intergovernmental Payments	0	0	900	(900)
Capital Outlay	1,396,244	887,622	614,532	273,090
Transfers Out	587,500	-	-	-
Total Operating Expenditures	342,412,909	228,317,840	219,877,925	8,439,915
Total Non-Recurring Expenditures	53,975,693	11,359,401	3,522,975	7,836,426
Total Expenditures	396,388,602	239,677,241	223,400,899	16,276,342

Excess (Deficiency) of Revenues

Over Expenditures	<u>(61,622,531)</u>	<u>(19,089,237)</u>	<u>3,038,925</u>	<u>22,128,162</u>
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Beginning Fund Balance (audited)	<u>67,400,720</u>	<u>67,400,720</u>	<u>69,489,495</u>	<u>2,088,775</u>
<i>Revenues</i>	<u>334,766,071</u>	<u>220,588,004</u>	<u>226,439,825</u>	<u>5,851,821</u>
<i>Expenditures</i>	<u>396,388,602</u>	<u>239,677,241</u>	<u>223,400,899</u>	<u>16,276,342</u>
Ending Fund Balance	<u>5,778,189</u>	<u>48,311,483</u>	<u>72,528,420</u>	<u>24,216,937</u>
Restricted Fund Balance	<u>5,778,189</u>	<u>48,311,483</u>	<u>72,528,420</u>	<u>24,216,937</u>
Committed Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unassigned Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



Detention Fund
Expenditures by Agency
As of February 28, 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	25,419,878	17,018,165	16,785,997	232,168	1.36%
ASSISTANT COUNTY MGR 950 F255	418,258	280,019	242,312	37,707	13.47%
CORRECTIONAL HEALTH F255	57,334,424	38,140,161	37,881,378	258,783	0.68%
EDUCATION SERVICES F255	1,657,590	1,060,434	711,286	349,148	32.93%
FACILITIES MANAGEMENT F255	35,369,040	21,152,732	13,670,337	7,482,395	35.37%
HUMAN SERVICES F255	192,235	192,235	42,770	149,465	77.75%
INTEGRATED CRIM JUST INFO F255	1,659,930	1,172,700	1,005,261	167,439	14.28%
JUVENILE PROBATION F255	33,057,468	22,110,112	20,982,946	1,127,166	5.10%
NON DEPARTMENTAL F255	42,495,307	5,231,544	1,612,729	3,618,815	69.17%
PROTECTIVE SERVICES F255	48,942	32,626	(32,626)	65,252	200.00%
SHERIFF F255	198,735,530	133,286,513	130,498,507	2,788,006	2.09%
Total Expenditures	396,388,602	239,677,241	223,400,899	16,276,342	6.79%

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of February 28, 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	8,652,533	179,820	306,366	(126,546)
Supplies	15,124	4,372	8,165	(3,793)
Services	25,805,139	7,795,996	992,220	6,803,776
Intergovernmental Payments	228,110,356	151,423,162	150,650,552	772,610
Debt Service	15,000	10,000	1,100	8,900
Capital Outlay	5,765,200	3,463,468	4,708,152	(1,244,684)
Transfers Out	345,802,033	119,239,048	120,492,542	(1,253,494)
Total Non- Departmental Expenditures - 470	<u>614,165,385</u>	<u>282,115,866</u>	<u>277,159,097</u>	<u>4,956,769</u>

Expenditures - Excluding 470

Personnel Services	478,728,029	320,336,802	308,390,180	11,946,622
Supplies	22,669,860	17,776,240	10,615,605	7,160,635
Services	164,068,962	110,654,219	85,931,633	24,722,586
Intergovernmental Payments	6,300	6,300	76,352	(70,052)
Debt Service	-	-	-	-
Capital Outlay	8,919,540	5,780,024	3,050,287	2,729,737
Transfers Out	30,000	20,000	13,979	6,021
Total Expenditures - Excluding 470	<u>674,422,691</u>	<u>454,573,585</u>	<u>408,078,036</u>	<u>46,495,549</u>
Total Expenditures	<u><u>1,288,588,076</u></u>	<u><u>736,689,451</u></u>	<u><u>685,237,133</u></u>	<u><u>51,452,318</u></u>



General Fund

Non-Departmental Expenditures Summary

As of February 28, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	4,502,372	179,820	207,014	(27,194)
Supplies	15,124	4,372	8,165	(3,793)
Services	1,053,810	7,624	(1,808,849)	1,816,473
Intergovernmental Payments	224,562,460	149,057,898	148,580,946	476,952
Debt Service	15,000	10,000	1,100	8,900
Capital Outlay	3,000,000	2,000,000	2,741,096	(741,096)
Transfers Out	196,742,147	115,960,534	115,960,534	0
Total Operating Expenditures	429,890,913	267,220,248	265,690,006	1,530,242
Non-Recurring				
Personnel Services	4,150,161	0	99,352	(99,352)
Supplies	-	-	-	-
Services	24,751,329	7,788,372	2,801,068	4,987,304
Intergovernmental Payments	3,547,896	2,365,264	2,069,606	295,658
Debt Service	-	-	-	-
Capital Outlay	2,765,200	1,463,468	1,967,056	(503,588)
Transfers Out	149,059,886	3,278,514	4,532,008	(1,253,494)
Total Non-Recurring Expenditures	184,274,472	14,895,618	11,469,091	3,426,527
Total Expenditures	614,165,385	282,115,866	277,159,097	4,956,769



General Fund

Expenditures by Agency

As of February 28, 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	23,211,798	15,741,534	15,147,112	594,422	3.78 %
ASSISTANT COUNTY MGR 940 F100	613,071	402,272	379,957	22,315	5.55 %
ASSISTANT COUNTY MGR 950 F100	421,076	283,926	280,625	3,301	1.16 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	245,324	249,437	(4,113)	(1.68) %
BOARD OF SUPERVISORS D2 F100	363,733	244,883	242,175	2,708	1.11 %
BOARD OF SUPERVISORS D3 F100	363,733	246,245	225,242	21,003	8.53 %
BOARD OF SUPERVISORS D4 F100	363,733	246,096	240,946	5,150	2.09 %
BOARD OF SUPERVISORS D5 F100	363,733	260,284	235,997	24,287	9.33 %
CALL CENTER F100	1,602,714	1,091,457	1,021,540	69,917	6.41 %
CLERK OF THE BOARD F100	1,207,476	894,543	687,593	206,950	23.13 %
COUNTY MANAGER F100	2,516,740	1,585,840	1,414,859	170,981	10.78 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	921,201	833,122	88,079	9.56 %
ELECTIONS F100	8,880,394	6,474,700	6,373,435	101,265	1.56 %
ENTERPRISE TECHNOLOGY F100	19,403,030	16,442,021	12,209,903	4,232,118	25.74 %
FACILITIES MANAGEMENT F100	42,049,984	26,920,390	21,319,116	5,601,274	20.81 %
FINANCE F100	2,867,197	1,925,388	1,709,640	215,748	11.21 %
HUMAN RESOURCES F100	3,384,196	2,268,705	2,211,632	57,073	2.52 %
INTERNAL AUDIT F100	1,799,238	1,211,106	1,110,080	101,026	8.34 %
MANAGEMENT AND BUDGET F100	2,372,253	1,517,554	1,440,125	77,429	5.10 %
PROCUREMENT SERVICES F100	2,375,946	1,530,741	1,431,473	99,268	6.48 %
PROTECTIVE SERVICES F100	3,856,867	2,574,296	2,615,413	(41,117)	(1.60) %
RECORDER F100	2,122,269	1,390,127	1,152,972	237,155	17.06 %
RESEARCH AND REPORTING F100	338,578	243,250	223,089	20,161	8.29 %
TREASURER F100	4,718,974	3,225,609	3,159,646	65,963	2.04 %
Subtotal	126,969,784	87,887,492	75,915,129	11,972,363	13.62 %
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	30,584,068	20,505,044	19,392,524	1,112,520	5.43 %
CONSTABLES F100	2,832,662	1,850,125	1,852,651	(2,526)	(0.14) %
CORRECTIONAL HEALTH F100	3,181,117	2,124,499	2,114,454	10,045	0.47 %
COUNTY ATTORNEY F100	77,330,814	51,468,871	51,251,513	217,358	0.42 %
EMERGENCY MANAGEMENT F100	241,685	165,093	152,629	12,464	7.55 %
JUDICIAL BRANCH *	140,459,752	94,447,736	94,138,332	309,404	0.33 %
JUSTICE COURTS F100	16,336,991	10,945,171	11,319,359	(374,188)	(3.42) %
MEDICAL EXAMINER F100	8,023,619	5,351,279	5,117,136	234,143	4.38 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	99,232,598	64,126,229	63,124,589	1,001,640	1.56 %
PUBLIC FIDUCIARY F100	3,064,165	2,026,330	1,848,962	177,368	8.75 %
SHERIFF F100	91,380,717	60,700,838	55,422,739	5,278,099	8.70 %
Subtotal	473,536,420	314,145,769	306,163,516	7,982,253	2.54 %
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	525,438	525,438	-	-
ANIMAL CARE AND CONTROL F100	258,954	172,564	129,402	43,162	25.01 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	1,047,056	833,043	214,013	20.44 %
ENVIRONMENTAL SERVICES F100	3,982,333	2,631,355	2,528,949	102,406	3.89 %
HUMAN SERVICES F100	2,260,912	1,507,272	878,670	628,602	41.70 %
PUBLIC HEALTH F100	11,244,115	7,761,487	6,880,824	880,663	11.35 %
WASTE RESOURCES RECYCLING F100	3,261,226	2,122,296	2,059,777	62,519	2.95 %
Subtotal	23,057,070	15,767,468	13,836,103	1,931,365	12.25 %
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	327,082	234,382	92,700	28.34 %
Subtotal	564,802	327,082	234,382	92,700	28.34 %
Education					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,365,262	1,572,097	1,481,759	90,338	5.75 %
Subtotal	2,365,262	1,572,097	1,481,759	90,338	5.75 %
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	429,890,913	267,220,248	265,690,006	1,530,242	0.57 %
Subtotal	429,890,913	267,220,248	265,690,006	1,530,242	0.57 %
Total Operating Expenditures	1,056,384,251	686,920,156	663,320,896	23,599,260	3.44 %

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 February 28, 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	358,000	264,225	93,775	26.19 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	531,748	110,580	421,168	79.20 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	128,672	357	128,315	99.72 %
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	275,929	4,424,071	94.13 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,886,978	3,257,944	372,792	2,885,152	88.56 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	0	58,500	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	439,594	262,155	177,439	40.36 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	(0)	-
SCB1 - SECURITY BLDG	1,660,963	1,107,304	427,812	679,492	61.36 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,050,000	0	1,050,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	531,896	567,385	(35,489)	(6.67) %
WCB1 - WEST COURT BLDG	500,000	333,328	1,859	331,469	99.44 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	40,279	41,679	(1,400)	(3.48) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	153,370	0	153,370	100.00 %
Subtotal	<u>20,182,551</u>	<u>15,555,635</u>	<u>2,930,118</u>	<u>12,625,517</u>	<u>81.16 %</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	1,944,071	0	1,944,071	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	1,083,796	919,939	163,857	15.12 %
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	2,562,491	2,355,349	207,142	8.08 %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	53,335	0	53,335	100.00 %

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General Fund

Expenditures by Agency

As of February 28, 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	9,027,219	2,858,650	6,168,569	68.33 %
Subtotal	<u>20,898,508</u>	<u>14,930,454</u>	<u>6,224,938</u>	<u>8,705,516</u>	<u>58.31 %</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	265,028	179,785	85,243	32.16 %
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	521,009	478,991	47.90 %
Subtotal	<u>3,218,822</u>	<u>1,322,326</u>	<u>745,712</u>	<u>576,614</u>	<u>43.61 %</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	161,000	40,291	120,709	74.97 %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	435,474	433,526	49.89 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	40,416	459,584	91.92 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	8,520	332,980	97.51 %
Subtotal	<u>2,435,710</u>	<u>1,871,500</u>	<u>524,701</u>	<u>1,346,799</u>	<u>71.96 %</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	21,677	1,172,085	98.18 %
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>21,677</u>	<u>1,172,085</u>	<u>98.18 %</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	14,895,618	11,469,091	3,426,527	23.00 %
Subtotal	<u>184,274,472</u>	<u>14,895,618</u>	<u>11,469,091</u>	<u>3,426,527</u>	<u>23.00 %</u>
Total Non-Recurring Expenditures	<u>232,203,825</u>	<u>49,769,295</u>	<u>21,916,237</u>	<u>27,853,058</u>	<u>55.96 %</u>
Total Expenditures	<u>1,288,588,076</u>	<u>736,689,451</u>	<u>685,237,133</u>	<u>51,452,318</u>	<u>6.98 %</u>

Note: Totals may not foot due to rounding.

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



Detention Fund

Expenditures by Agency

As of February 28, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,223,018	16,821,305	16,589,137	232,168	1.38%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	280,019	242,312	37,707	13.47%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	57,028,316	37,840,730	37,738,802	101,928	0.27%
EDUCATION SERVICES F255					
OPER - OPERATING	2,771	-	-	-	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	50,000	8,012	41,988	83.98%
CCR0 - CODE COMPLIANC RESERVE	200,000	100,000	781	99,219	99.22%
DMP0 - DURANGO MASTER PLAN	238,000	119,000	4,384	114,616	96.32%
DRJ0 - DURANGO JAIL	119,024	59,512	68,793	(9,281)	(15.60)%
DRV0 - DURANGO JUVE	262,064	131,032	516	130,516	99.61%
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	269,872	28,975	9.70%
FAJ0 - FOURTH AVE JAIL	433,118	216,558	210,975	5,583	2.58%
LBJ0 - LBJ COMPLEX	1,568,885	784,442	362,354	422,088	53.81%
OPER - OPERATING	19,336,676	12,650,223	10,219,771	2,430,452	19.21%
PFE0 - PROGRAM FEES	283,261	133,261	16,116	117,145	87.91%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	584,434	457,876	126,558	21.65%
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	278,843	403,219	59.12%
UPS0 - UPS BATTERY MAINT	200,000	100,000	-	100,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,618,430	1,131,200	1,003,156	128,044	11.32%
JUVENILE PROBATION F255					
OPER - OPERATING	31,823,147	21,287,231	20,971,018	316,213	1.49%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,699,058	1,379,876	948,856	431,020	31.24%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	32,626	(32,626)	65,252	200.00%
SHERIFF F255					
OPER - OPERATING	197,273,530	133,286,513	130,489,251	2,797,262	2.10%
Subtotal	342,412,909	228,317,840	219,877,925	8,439,915	3.70%
Total Operating Expenditures	342,412,909	228,317,840	219,877,925	8,439,915	3.70%

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 February 28, 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	299,431	142,577	156,854	52.38%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	1,060,434	711,286	349,148	32.93%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	877,728	1,045,695	(167,967)	(19.14)%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	1,500,000	108,510	1,391,490	92.77%
LBJC - LBJ COMPLEX	4,775,000	2,516,664	588,113	1,928,551	76.63%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	42,770	149,465	77.75%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	2,105	39,395	94.93%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	822,881	11,928	810,953	98.55%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	3,851,668	663,873	3,187,795	82.76%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	9,256	(9,256)	-
Subtotal	53,975,693	11,359,401	3,522,975	7,836,426	68.99%
Total Non-Recurring Expenditures	53,975,693	11,359,401	3,522,975	7,836,426	68.99%
Total Expenditures	396,388,602	239,677,241	223,400,899	16,276,342	6.79%

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.

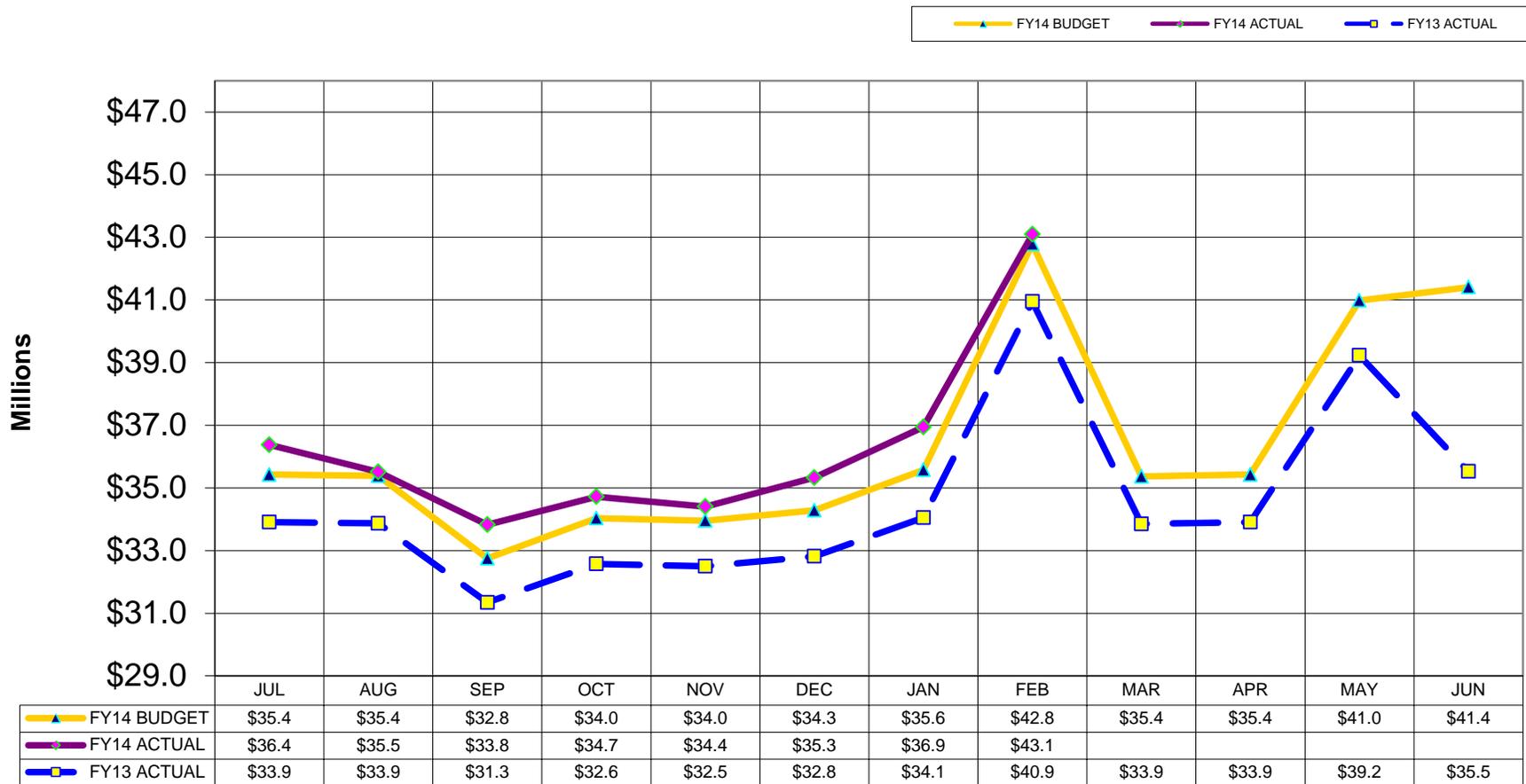
Charts for Significant Revenue Sources

**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	43,095,344	5.2%	290,207,420	\$ 18,187,639	6.7%	284,209,857	290,207,420	\$ 5,997,563	2.1%
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>\$ 290,207,420</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**

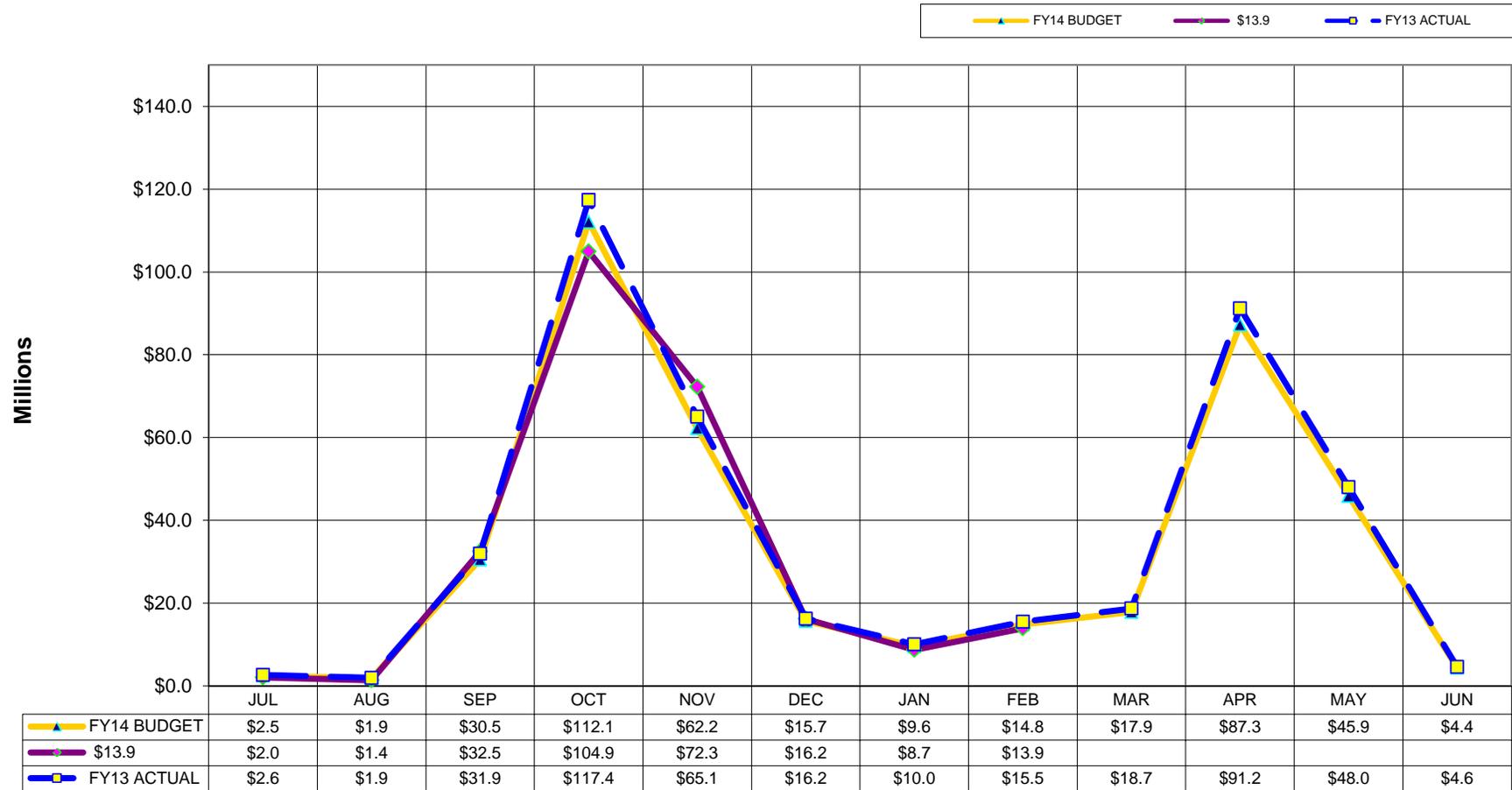
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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		32,497,514	\$ (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		104,921,169	\$ (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		72,295,876	\$ (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		16,213,362	\$ (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		8,700,175	\$ (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		13,922,281	\$ (8,760,302)	-3.4%	249,419,943	251,972,696	\$ 2,552,753	1.0%	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>\$ 251,972,696</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**

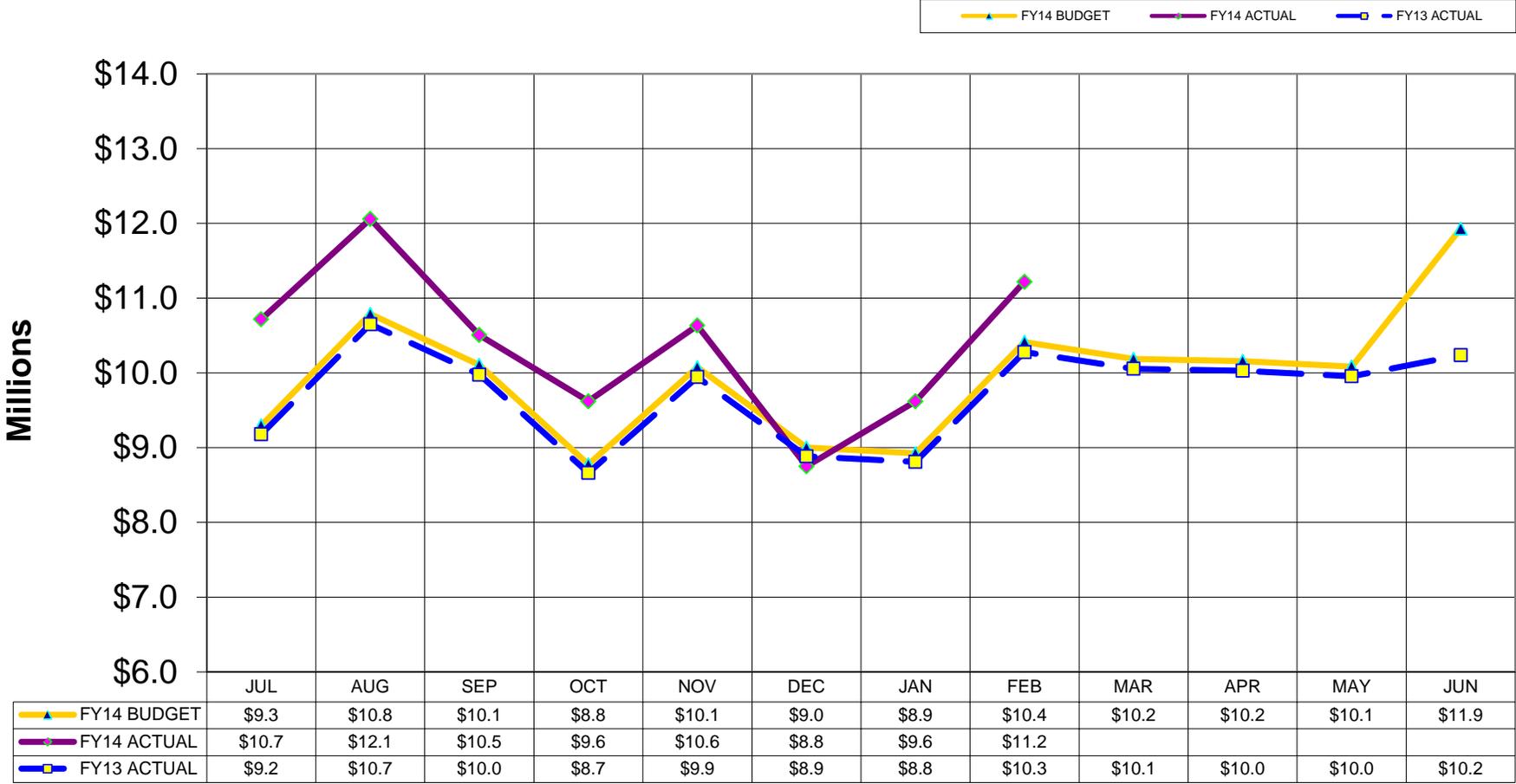
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 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	11,219,685	9.1%	83,122,917	\$ 6,737,071	8.8%	77,384,816	83,122,917	\$ 5,738,101	7.4%	
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

\$ 83,122,917

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**

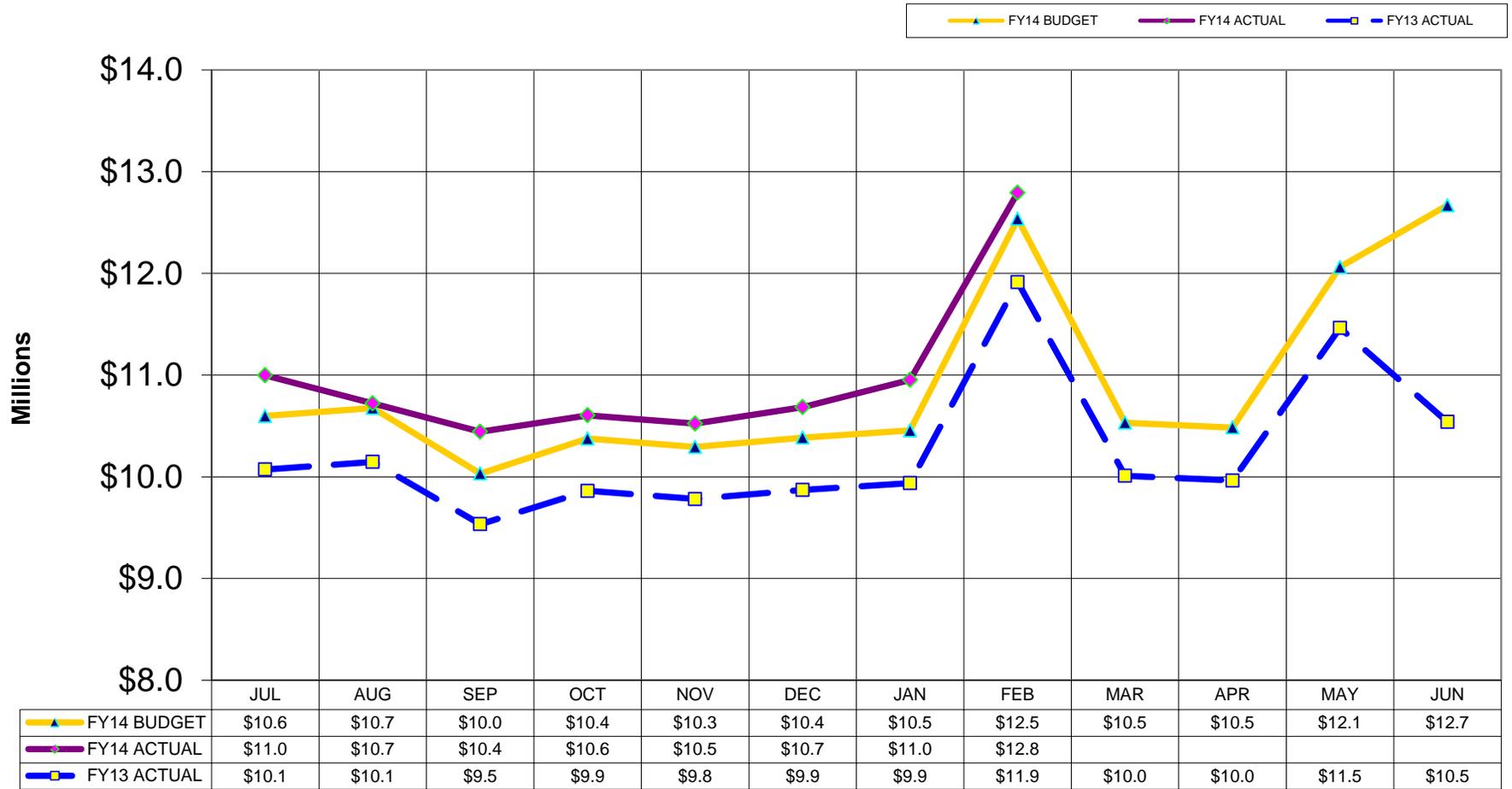
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	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		12,792,703	7.4%	87,719,308	\$ 6,599,879	8.1%	85,358,099	87,719,308	\$ 2,361,209	2.8%
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

\$ 87,719,308

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



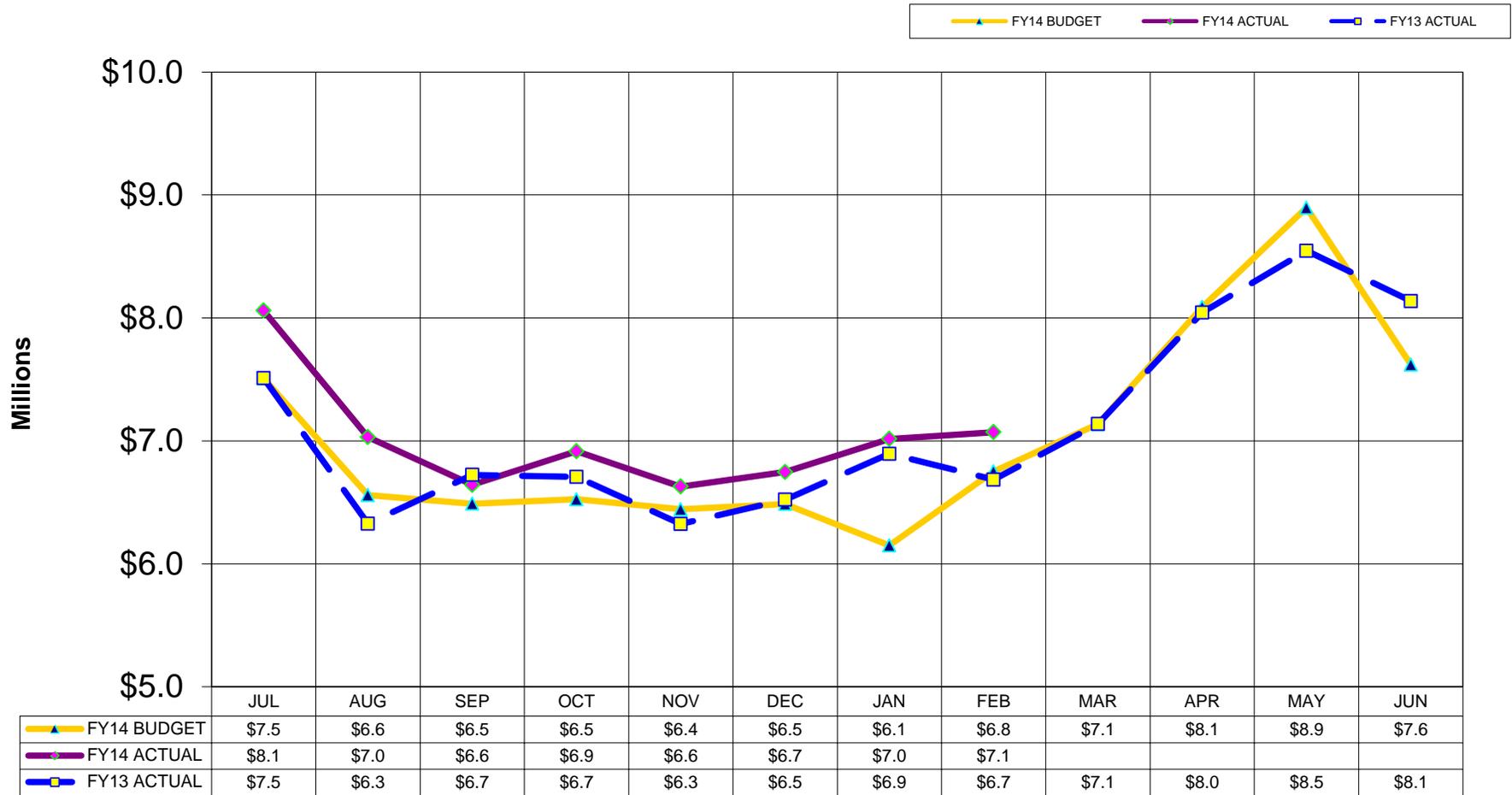
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	7,071,590	5.8%	56,111,090	\$ 2,417,001	4.5%	52,912,261	56,111,090	\$ 3,198,829	6.0%
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>\$ 56,111,090</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).