



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: April 24, 2014

Re: FY 13-14 Executive Summary – March 2014

Attached is the General Fund and Detention Fund financial activity through March 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 \$5,516,026:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$5.5m or 1.7 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 March 2013, March 2014 month-end sales tax is 3.1 percent higher, while the year-to-date is 6.3 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.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of December 2013 (most recent), was comprised of the following major sectors: retail (56%), restaurants and bars (10%), utilities (8%), contracting (11%), rentals of personal property (3%), and various other categories (12%). 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 March 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona February 2014 sales tax collections were up 1.9 percent compared to February 2013. YTD, sales tax collections are 5.5 percent above the prior year. According to JLBC, retail and contracting together account for about 60.0 percent of all sales tax revenues. February retail, which reflects January sales, increased by only 2.4 percent while year-to-date, retail sales are up almost 9.0 percent. Maricopa County's unemployment rate is 6.1 percent as of February 2014, which remains below both the State and United States unemployment rate of 7.3 percent and 6.7 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$1,171,381:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$1.1m or 0.4 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 March 2014 are 63.8 percent of the adopted levy compared to a historical average of 64.2 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 \$5,984,589:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$5.9m or 6.8 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 EDP's article "The Monday Morning Quarterback" in April 7, 2014, sales of autos and light trucks were up 6.5% from a year ago to 16.3 million units in March 2014.

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 \$2,585,892:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$2.5m or 34.7 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees. In addition, \$152 thousand of the variance is from revenues collected by the Office of Enterprise Technology for services provided to other cities.
- **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 \$9,421,343:** Current YTD expenditures are 2.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (46%), County Attorney (11%), Facilities Management (10%), Clerk of the Superior Court (8%), Assessor (8%), and Office of Enterprise Technology (6%).

- **Services Expenditures (Operating) YTD variance of \$13,989,672:** Current YTD expenditures are 13.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (40%), Office of Enterprise Technology (24%), Non-Departmental (12%), and Sheriff's Office (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$571,351:** 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 \$10,150:** Current YTD expenditures are 90.2 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$28,707,325:** Current YTD expenditures are 52.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (21%), Facilities Management (21%), Non-Departmental (16%), Office of Enterprise Technology (15%), Clerk of Superior Court (8%), and Elections (6%).

General Fund Departmental Expenditure Variances

Constables (Total) YTD variance of (\$9,991): Current YTD expenditures are 0.4 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 (\$421,872): 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 \$84,637: Current YTD expenditures for constellation are 0.1 percent under budget. However, there is a negative variance for Superior Court (\$537,062) that is offset by savings in other offices of the Judicial Branch.

- **Superior Court YTD variance of (\$537,062):** Current YTD expenditures are 0.9 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 (Total) YTD positive variance of \$434,502: Current YTD expenditures for the constellation are 0.5 percent under budget. However, there is a negative variance for Legal Defender (\$133,004) and the Office of the Public Advocate (\$26,003) that are offset by savings in the other offices of the Public Defense System.

- **Legal Defender (Operating) YTD variance of (\$133,004):** Current YTD expenditures are 1.5 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 (\$26,003):** Current YTD expenditures are 0.4 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 \$2,204,604:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.2m or 2.3 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 March 2013, March 2014 month-end sales tax is 3.7 percent higher, while the year-to-date is 7.6 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 \$2,847,799:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.8m or 13.5 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 \$3,507,336:** Current YTD expenditures are 10.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (52%), Correctional Health (32%), and Non-Departmental (10%).
- **Services Expenditures (Operating) YTD variance of \$5,679,578:** Current YTD expenditures are 0.6 percent under budget. Facilities Management (85%) makes up the largest portion of the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of \$341,332:** Current YTD expenditures are 28.1 percent under budget. Non-Departmental detention operation and the Sheriff's Office detention operations comprise a large portion of the positive variance, as expenditures for general public safety and data center equipment are under budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$9,956,480:** Current YTD expenditures are 64.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (51%), Non-Departmental (34%), and Juvenile Probation (9%).

Detention Fund Departmental Expenditure Variances

Protective Services (Total) YTD variance of (\$4,079): Current YTD expenditures are 11.1 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 the variance will be within budget by fiscal year-end.

HURF Revenue Variance Analysis

- ***Intergovernmental Revenue YTD variance of \$3,227,250:*** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$63,275,922 is more than budgeted YTD revenue of \$60,048,672, resulting in a positive budget variance of \$3.2m or 5.4 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 March 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	319,578,902	325,094,928	5,516,026
Property Taxes	404,902,095	267,310,567	268,481,948	1,171,381
Vehicle License Taxes	119,748,223	87,572,098	93,556,687	5,984,589
Intergovernmental	14,784,369	7,457,936	10,043,828	2,585,892
Miscellaneous	75,546,718	56,274,794	53,336,767	(2,938,027)
Interest	4,000,000	3,000,000	2,743,723	(256,277)
Transfers In	0	0	750	750
Total Operating Revenues	1,056,384,251	741,194,297	753,258,632	12,064,335
Total Non-Recurring Revenues	2,137,000	0	6,499,171	6,499,171
Total Revenues	1,058,521,251	741,194,297	759,757,803	18,563,506

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	475,947,557	353,194,542	343,773,199	9,421,343
Supplies	14,194,729	10,573,043	10,057,947	515,096
Services	138,931,308	104,057,127	90,067,455	13,989,672
Intergovernmental Payments	224,568,760	167,763,154	167,191,803	571,351
Debt Service	15,000	11,250	1,100	10,150
Capital Outlay	5,954,750	4,692,828	5,153,075	(460,247)
Transfers Out	196,772,147	130,478,100	130,469,579	8,521
Total Operating Expenditures	1,056,384,251	770,770,044	746,714,158	24,055,886
Total Non-Recurring Expenditures	232,203,825	54,630,740	25,923,415	28,707,325
Total Expenditures	1,288,588,076	825,400,784	772,637,573	52,763,211
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(84,206,487)	(12,879,770)	71,326,717
Beginning Fund Balance (audited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,521,251	741,194,297	759,757,803	18,563,506
<i>Expenditures</i>	1,288,588,076	825,400,784	772,637,573	52,763,211
Ending Fund Balance	0	145,860,338	245,806,655	99,946,317
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	145,860,338	245,806,655	99,946,317

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 March 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	23,748,798	17,897,845	17,212,204	685,641	3.83 %
ASSISTANT COUNTY MGR 940 F100	613,071	450,385	384,363	66,022	14.66 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	916,090	426,953	489,137	53.39 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	274,295	256,338	17,957	6.55 %
BOARD OF SUPERVISORS D2 F100	363,733	274,049	271,492	2,557	0.93 %
BOARD OF SUPERVISORS D3 F100	363,733	275,043	254,172	20,871	7.59 %
BOARD OF SUPERVISORS D4 F100	363,733	274,872	269,864	5,008	1.82 %
BOARD OF SUPERVISORS D5 F100	363,733	285,575	265,399	20,176	7.07 %
CALL CENTER F100	1,602,714	1,216,738	1,152,273	64,465	5.30 %
CLERK OF THE BOARD F100	1,471,452	1,108,990	781,299	327,691	29.55 %
COUNTY MANAGER F100	2,516,740	1,815,082	1,660,430	154,652	8.52 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,040,645	945,606	95,039	9.13 %
ELECTIONS F100	11,295,394	9,505,167	7,289,467	2,215,700	23.31 %
ENTERPRISE TECHNOLOGY F100	24,553,030	22,512,041	14,386,851	8,125,190	36.09 %
FACILITIES MANAGEMENT F100	52,805,438	39,520,318	27,070,358	12,449,960	31.50 %
FINANCE F100	2,867,197	2,155,346	1,914,030	241,316	11.20 %
HUMAN RESOURCES F100	3,384,196	2,540,759	2,477,985	62,774	2.47 %
INTERNAL AUDIT F100	1,799,238	1,356,472	1,252,465	104,007	7.67 %
MANAGEMENT AND BUDGET F100	2,372,253	1,700,051	1,625,202	74,849	4.40 %
PROCUREMENT SERVICES F100	2,436,073	1,760,171	1,704,035	56,136	3.19 %
PROTECTIVE SERVICES F100	3,856,867	2,883,869	2,849,955	33,914	1.18 %
RECORDER F100	2,122,269	1,556,561	1,220,400	336,161	21.60 %
RESEARCH AND REPORTING F100	338,578	261,272	252,486	8,786	3.36 %
TREASURER F100	4,922,344	3,772,052	3,533,736	238,316	6.32 %
Subtotal	147,152,335	115,353,688	89,457,362	25,896,326	22.45 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,493,107	25,162,805	21,963,870	3,198,935	12.71 %
CONSTABLES F100	2,832,662	2,081,112	2,091,103	(9,991)	(0.48) %
CORRECTIONAL HEALTH F100	3,181,117	2,386,772	2,375,505	11,267	0.47 %
COUNTY ATTORNEY F100	77,330,814	57,710,819	57,696,124	14,695	0.03 %
EMERGENCY MANAGEMENT F100	241,685	185,570	173,697	11,873	6.40 %
JUDICIAL BRANCH *	142,090,555	106,969,102	106,884,465	84,637	0.08 %
JUSTICE COURTS F100	16,336,991	12,267,088	12,688,960	(421,872)	(3.44) %
MEDICAL EXAMINER F100	8,192,161	6,184,338	5,791,501	392,837	6.35 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	103,563,563	75,116,483	74,681,981	434,502	0.58 %
PUBLIC FIDUCIARY F100	3,144,165	2,337,614	2,076,333	261,281	11.18 %
SHERIFF F100	103,159,876	77,311,155	65,441,386	11,869,769	15.35 %
Subtotal	494,434,928	368,147,412	352,293,552	15,853,860	4.31 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	889,274	860,864	28,410	3.19 %
ANIMAL CARE AND CONTROL F100	258,954	194,136	129,402	64,734	33.34 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	1,063,031	851,633	211,398	19.89 %
ENVIRONMENTAL SERVICES F100	4,039,631	2,992,278	2,854,706	137,572	4.60 %
HUMAN SERVICES F100	2,260,912	1,695,682	949,702	745,980	43.99 %
PUBLIC HEALTH F100	11,244,115	8,679,097	7,907,838	771,259	8.89 %
WASTE RESOURCES RECYCLING F100	5,275,210	3,931,688	3,257,559	674,129	17.15 %
Subtotal	26,275,892	19,445,186	16,811,704	2,633,482	13.54 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	2,419,967	1,455,467	964,500	39.86 %
Subtotal	3,000,512	2,419,967	1,455,467	964,500	39.86 %
Education					
EDUCATION SERVICES F100	3,559,024	2,965,433	2,067,392	898,041	30.28 %
Subtotal	3,559,024	2,965,433	2,067,392	898,041	30.28 %
Other Gov Fund					
NON DEPARTMENTAL F100	614,165,385	317,069,098	310,552,097	6,517,001	2.06 %
Subtotal	614,165,385	317,069,098	310,552,097	6,517,001	2.06 %
Total Expenditures	1,288,588,076	825,400,784	772,637,573	52,763,211	6.39 %

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 March 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	46,605,366	34,989,854	34,749,661	240,193	0.69 %
JUVENILE PROBATION F100	17,079,686	12,897,465	12,515,959	381,506	2.96 %
SUPERIOR COURT F100	78,405,503	59,081,783	59,618,845	(537,062)	(0.91) %
Total Judicial Branch	142,090,555	106,969,102	106,884,465	84,637	0.08 %
Public Defense System					
CONTRACT COUNSEL F100	37,087,141	25,325,773	24,818,703	507,070	2.00 %
LEGAL ADVOCATE F100	10,012,453	7,501,946	7,420,446	81,500	1.09 %
LEGAL DEFENDER F100	11,400,882	8,547,594	8,680,598	(133,004)	(1.56) %
PUBLIC ADVOCATE F100	7,512,074	5,633,452	5,659,455	(26,003)	(0.46) %
PUBLIC DEFENDER F100	37,551,013	28,107,718	28,102,778	4,940	0.02 %
Total Public Defense System	103,563,563	75,116,483	74,681,981	434,502	0.58 %



Detention Fund

Executive Summary

As of March 31, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	95,890,791	98,095,395	2,204,604
Intergovernmental	28,118,952	21,089,214	23,937,013	2,847,799
Interest	1,600,000	1,069,962	1,057,853	(12,109)
Transfers In	173,940,798	130,455,600	130,496,242	40,642
Total Operating Revenues	334,766,071	248,505,567	253,586,503	5,080,936
Total Non-Recurring Revenues	0	0	1,044,760	1,044,760
Total Revenues	334,766,071	248,505,567	254,631,264	6,125,697

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,374,522	199,926,110	196,418,774	3,507,336
Supplies	20,265,417	15,583,715	15,587,000	(3,285)
Services	54,789,226	40,627,028	34,947,450	5,679,578
Intergovernmental Payments	0	0	900	(900)
Capital Outlay	1,396,244	979,872	638,540	341,332
Transfers Out	587,500	-	-	-
Total Operating Expenditures	342,412,909	257,116,725	247,592,663	9,524,062
Total Non-Recurring Expenditures	53,975,693	13,940,022	3,983,542	9,956,480
Total Expenditures	396,388,602	271,056,747	251,576,205	19,480,542

Excess (Deficiency) of Revenues

Over Expenditures	(61,622,531)	(22,551,180)	3,055,058	25,606,238
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Beginning Fund Balance (audited)	67,400,720	67,400,720	69,489,495	2,088,775
<i>Revenues</i>	334,766,071	248,505,567	254,631,264	6,125,697
<i>Expenditures</i>	396,388,602	271,056,747	251,576,205	19,480,542
Ending Fund Balance	5,778,189	44,849,540	72,544,553	27,695,013
Restricted Fund Balance	5,778,189	44,849,540	72,544,553	27,695,013
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of March 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	25,419,878	19,071,653	18,818,622	253,031	1.33%
ASSISTANT COUNTY MGR 950 F255	418,258	314,201	267,750	46,451	14.78%
CORRECTIONAL HEALTH F255	57,334,424	42,877,509	42,755,091	122,418	0.29%
EDUCATION SERVICES F255	1,657,590	1,131,717	798,127	333,590	29.48%
FACILITIES MANAGEMENT F255	35,369,040	26,249,641	16,048,588	10,201,053	38.86%
HUMAN SERVICES F255	192,235	192,956	43,569	149,387	77.42%
INTEGRATED CRIM JUST INFO F255	1,659,930	1,293,607	1,113,202	180,405	13.95%
JUVENILE PROBATION F255	33,057,468	24,809,932	23,630,107	1,179,825	4.76%
NON DEPARTMENTAL F255	42,495,307	5,873,792	1,966,741	3,907,051	66.52%
PROTECTIVE SERVICES F255	48,942	36,705	40,784	(4,079)	(11.11)%
SHERIFF F255	198,735,530	149,205,034	146,093,625	3,111,409	2.09%
Total Expenditures	396,388,602	271,056,747	251,576,205	19,480,542	7.19%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund Expenditures Summary As of March 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	8,652,533	202,298	381,631	(179,333)
Supplies	15,124	4,919	8,165	(3,246)
Services	25,805,139	8,343,338	1,002,495	7,340,843
Intergovernmental Payments	228,110,356	170,417,776	169,160,476	1,257,300
Debt Service	15,000	11,250	1,100	10,150
Capital Outlay	5,765,200	3,896,401	5,010,622	(1,114,221)
Transfers Out	345,802,033	134,193,116	134,987,608	(794,492)
Total Non- Departmental Expenditures - 470	<u>614,165,385</u>	<u>317,069,098</u>	<u>310,552,097</u>	<u>6,517,001</u>

Expenditures - Excluding 470

Personnel Services	478,728,029	358,701,097	345,398,873	13,302,224
Supplies	22,788,860	18,952,139	13,275,291	5,676,848
Services	163,918,962	124,047,832	98,931,876	25,115,956
Intergovernmental Payments	6,300	6,300	100,934	(94,634)
Debt Service	-	-	-	-
Capital Outlay	8,950,540	6,601,818	4,364,525	2,237,293
Transfers Out	30,000	22,500	13,979	8,521
Total Expenditures - Excluding 470	<u>674,422,691</u>	<u>508,331,686</u>	<u>462,085,477</u>	<u>46,246,209</u>
Total Expenditures	<u><u>1,288,588,076</u></u>	<u><u>825,400,784</u></u>	<u><u>772,637,573</u></u>	<u><u>52,763,211</u></u>



General Fund

Non-Departmental Expenditures Summary

As of March 31, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	4,502,372	202,298	268,035	(65,737)
Supplies	15,124	4,919	8,165	(3,246)
Services	1,053,810	(192,951)	(1,930,722)	1,737,771
Intergovernmental Payments	224,562,460	167,756,854	167,090,870	665,984
Debt Service	15,000	11,250	1,100	10,150
Capital Outlay	3,000,000	2,250,000	2,765,514	(515,514)
Transfers Out	196,742,147	130,455,600	130,455,600	0
Total Operating Expenditures	429,890,913	300,487,970	298,658,563	1,829,407
Non-Recurring				
Personnel Services	4,150,161	0	113,596	(113,596)
Supplies	-	-	-	-
Services	24,751,329	8,536,289	2,933,216	5,603,073
Intergovernmental Payments	3,547,896	2,660,922	2,069,606	591,316
Debt Service	-	-	-	-
Capital Outlay	2,765,200	1,646,401	2,245,108	(598,707)
Transfers Out	149,059,886	3,737,516	4,532,008	(794,492)
Total Non-Recurring Expenditures	184,274,472	16,581,128	11,893,534	4,687,594
 Total Expenditures	 614,165,385	 317,069,098	 310,552,097	 6,517,001



General Fund

Expenditures by Agency

As of March 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	23,211,798	17,495,095	16,894,842	600,253	3.43 %
ASSISTANT COUNTY MGR 940 F100	613,071	450,385	384,363	66,022	14.66 %
ASSISTANT COUNTY MGR 950 F100	421,076	317,873	312,676	5,197	1.63 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	274,295	256,338	17,957	6.55 %
BOARD OF SUPERVISORS D2 F100	363,733	274,049	271,492	2,557	0.93 %
BOARD OF SUPERVISORS D3 F100	363,733	275,043	254,172	20,871	7.59 %
BOARD OF SUPERVISORS D4 F100	363,733	274,872	269,864	5,008	1.82 %
BOARD OF SUPERVISORS D5 F100	363,733	285,575	265,399	20,176	7.07 %
CALL CENTER F100	1,602,714	1,216,738	1,152,273	64,465	5.30 %
CLERK OF THE BOARD F100	1,207,476	971,449	780,942	190,507	19.61 %
COUNTY MANAGER F100	2,516,740	1,815,082	1,660,430	154,652	8.52 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,040,645	945,606	95,039	9.13 %
ELECTIONS F100	8,880,394	7,090,167	6,684,120	406,047	5.73 %
ENTERPRISE TECHNOLOGY F100	19,403,030	17,362,041	13,674,922	3,687,119	21.24 %
FACILITIES MANAGEMENT F100	42,049,984	31,471,640	25,048,019	6,423,621	20.41 %
FINANCE F100	2,867,197	2,155,346	1,914,030	241,316	11.20 %
HUMAN RESOURCES F100	3,384,196	2,540,759	2,477,985	62,774	2.47 %
INTERNAL AUDIT F100	1,799,238	1,356,472	1,252,465	104,007	7.67 %
MANAGEMENT AND BUDGET F100	2,372,253	1,700,051	1,625,202	74,849	4.40 %
PROCUREMENT SERVICES F100	2,375,946	1,715,037	1,621,794	93,243	5.44 %
PROTECTIVE SERVICES F100	3,856,867	2,883,869	2,849,955	33,914	1.18 %
RECORDER F100	2,122,269	1,556,561	1,220,400	336,161	21.60 %
RESEARCH AND REPORTING F100	338,578	261,272	252,486	8,786	3.36 %
TREASURER F100	4,718,974	3,606,182	3,533,736	72,446	2.01 %
Subtotal	126,969,784	98,390,498	85,603,511	12,786,987	13.00 %
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	22,978,179	21,963,870	1,014,309	4.41 %
CONSTABLES F100	2,832,662	2,081,112	2,091,103	(9,991)	(0.48) %
CORRECTIONAL HEALTH F100	3,181,117	2,386,772	2,375,505	11,267	0.47 %
COUNTY ATTORNEY F100	77,330,814	57,710,819	57,696,124	14,695	0.03 %
EMERGENCY MANAGEMENT F100	241,685	185,570	173,697	11,873	6.40 %
JUDICIAL BRANCH *	140,459,752	105,700,059	105,763,316	(63,257)	(0.06) %
JUSTICE COURTS F100	16,336,991	12,267,088	12,688,960	(421,872)	(3.44) %
MEDICAL EXAMINER F100	8,023,619	6,015,796	5,767,501	248,295	4.13 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	99,232,598	72,193,078	71,737,059	456,019	0.63 %
PUBLIC FIDUCIARY F100	3,064,165	2,277,612	2,076,333	201,279	8.84 %
SHERIFF F100	91,380,717	67,977,567	62,004,535	5,973,032	8.79 %
Subtotal	473,536,420	352,208,206	344,766,630	7,441,576	2.11 %
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	591,118	591,118	-	-
ANIMAL CARE AND CONTROL F100	258,954	194,136	129,402	64,734	33.34 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	1,063,031	851,633	211,398	19.89 %
ENVIRONMENTAL SERVICES F100	3,982,333	2,934,980	2,809,788	125,192	4.27 %
HUMAN SERVICES F100	2,260,912	1,695,682	949,702	745,980	43.99 %
PUBLIC HEALTH F100	11,244,115	8,679,097	7,907,838	771,259	8.89 %
WASTE RESOURCES RECYCLING F100	3,261,226	2,385,688	2,279,158	106,530	4.47 %
Subtotal	23,057,070	17,543,732	15,518,640	2,025,092	11.54 %
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	367,967	329,422	38,545	10.48 %
Subtotal	564,802	367,967	329,422	38,545	10.48 %
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	1,771,671	1,837,392	(65,721)	(3.71) %
Subtotal	2,365,262	1,771,671	1,837,392	(65,721)	(3.71) %
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	300,487,970	298,658,563	1,829,407	0.61 %
Subtotal	429,890,913	300,487,970	298,658,563	1,829,407	0.61 %
Total Operating Expenditures	1,056,384,251	770,770,044	746,714,158	24,055,886	3.12 %

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 March 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	402,750	317,362	85,388	21.20 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	598,217	114,276	483,941	80.90 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	137,541	357	137,184	99.74 %
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	711,929	3,988,071	84.85 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,886,978	3,665,187	698,408	2,966,779	80.94 %
DCT1 - SOUTH COURT TOWER	117,000	87,750	0	87,750	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	501,647	296,916	204,731	40.81 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	1,245,717	427,959	817,758	65.65 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,575,000	6,812	1,568,188	99.57 %
SIM1 - SIMS RELOCATION	797,849	598,383	567,738	30,645	5.12 %
WCB1 - WEST COURT BLDG	500,000	374,994	24,506	350,488	93.46 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	45,134	82,241	(37,107)	(82.22) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	165,870	0	165,870	100.00 %
Subtotal	<u>20,182,551</u>	<u>16,963,190</u>	<u>3,853,850</u>	<u>13,109,340</u>	<u>77.28 %</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	2,184,626	0	2,184,626	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	1,178,043	1,030,149	147,894	12.55 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	24,000	144,542	85.76 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	2,923,405	2,944,922	(21,517)	(0.74) %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	60,002	0	60,002	100.00 %

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Continued on next page



General Fund

Expenditures by Agency

As of March 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	9,333,588	3,436,851	5,896,737	63.18 %
Subtotal	<u>20,898,508</u>	<u>15,939,206</u>	<u>7,526,922</u>	<u>8,412,284</u>	<u>52.78 %</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	298,156	269,746	28,410	9.53 %
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	1,546,000	978,401	567,599	36.71 %
Subtotal	<u>3,218,822</u>	<u>1,901,454</u>	<u>1,293,064</u>	<u>608,390</u>	<u>32.00 %</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	400,210	241,500	323,026	(81,526)	(33.76) %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	698,422	170,578	19.63 %
PKRR - PARKS RESTROOMS UPGRADES	825,000	600,000	90,345	509,655	84.94 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	14,252	327,248	95.83 %
Subtotal	<u>2,435,710</u>	<u>2,052,000</u>	<u>1,126,045</u>	<u>925,955</u>	<u>45.12 %</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	230,000	963,762	80.73 %
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>230,000</u>	<u>963,762</u>	<u>80.73 %</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	16,581,128	11,893,534	4,687,594	28.27 %
Subtotal	<u>184,274,472</u>	<u>16,581,128</u>	<u>11,893,534</u>	<u>4,687,594</u>	<u>28.27 %</u>
Total Non-Recurring Expenditures	<u>232,203,825</u>	<u>54,630,740</u>	<u>25,923,415</u>	<u>28,707,325</u>	<u>52.55 %</u>
Total Expenditures	<u>1,288,588,076</u>	<u>825,400,784</u>	<u>772,637,573</u>	<u>52,763,211</u>	<u>6.39 %</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.



Detention Fund

Expenditures by Agency

As of March 31, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,223,018	18,874,793	18,621,762	253,031	1.34%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	314,201	267,750	46,451	14.78%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	57,028,316	42,578,078	42,498,715	79,363	0.19%
EDUCATION SERVICES F255					
OPER - OPERATING	2,771	-	-	-	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	75,000	38,689	36,311	48.42%
CCR0 - CODE COMPLIANC RESERVE	200,000	150,000	781	149,219	99.48%
DMP0 - DURANGO MASTER PLAN	238,000	178,500	4,384	174,116	97.54%
DRJ0 - DURANGO JAIL	119,024	89,268	87,001	2,267	2.54%
DRV0 - DURANGO JUVE	262,064	196,548	2,576	193,972	98.69%
ENG0 - ENERGY MANAGEMENT	197,937	148,453	17,499	130,954	88.21%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	150,000	12,227	137,773	91.85%
ESJ0 - ESTRELLA JAIL	597,695	448,271	288,782	159,489	35.58%
FAJ0 - FOURTH AVE JAIL	433,118	324,838	244,473	80,365	24.74%
LBJ0 - LBJ COMPLEX	1,568,885	1,176,663	538,384	638,279	54.24%
OPER - OPERATING	19,336,676	14,229,566	12,116,668	2,112,898	14.85%
PFE0 - PROGRAM FEES	283,261	208,261	21,348	186,913	89.75%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	657,489	521,274	136,215	20.72%
SCT0 - BLDG SECURITY PROGRAM	150,000	112,500	-	112,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	112,500	15,177	97,323	86.51%
TWJ0 - TOWERS JAIL	1,364,125	1,023,093	391,800	631,293	61.70%
UPS0 - UPS BATTERY MAINT	200,000	150,000	-	150,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,618,430	1,252,107	1,111,097	141,010	11.26%
JUVENILE PROBATION F255					
OPER - OPERATING	31,823,147	23,884,191	23,618,178	266,013	1.11%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,699,058	1,540,666	1,055,062	485,604	31.52%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	36,705	40,784	(4,079)	(11.11)%
SHERIFF F255					
OPER - OPERATING	197,273,530	149,205,034	146,078,254	3,126,780	2.10%
Subtotal	342,412,909	257,116,725	247,592,663	9,524,062	3.70%
Total Operating Expenditures	342,412,909	257,116,725	247,592,663	9,524,062	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 March 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	299,431	256,377	43,054	14.38%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	1,131,717	798,127	333,590	29.48%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	987,444	1,046,556	(59,112)	(5.99)%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	2,250,000	108,510	2,141,490	95.18%
LBJC - LBJ COMPLEX	4,775,000	3,581,247	592,461	2,988,786	83.46%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,956	43,569	149,387	77.42%
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	925,741	11,928	913,813	98.71%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	4,333,126	911,679	3,421,447	78.96%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	15,370	(15,370)	-
Subtotal	53,975,693	13,940,022	3,983,542	9,956,480	71.42%
Total Non-Recurring Expenditures	53,975,693	13,940,022	3,983,542	9,956,480	71.42%
Total Expenditures	396,388,602	271,056,747	251,576,205	19,480,542	7.19%

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.

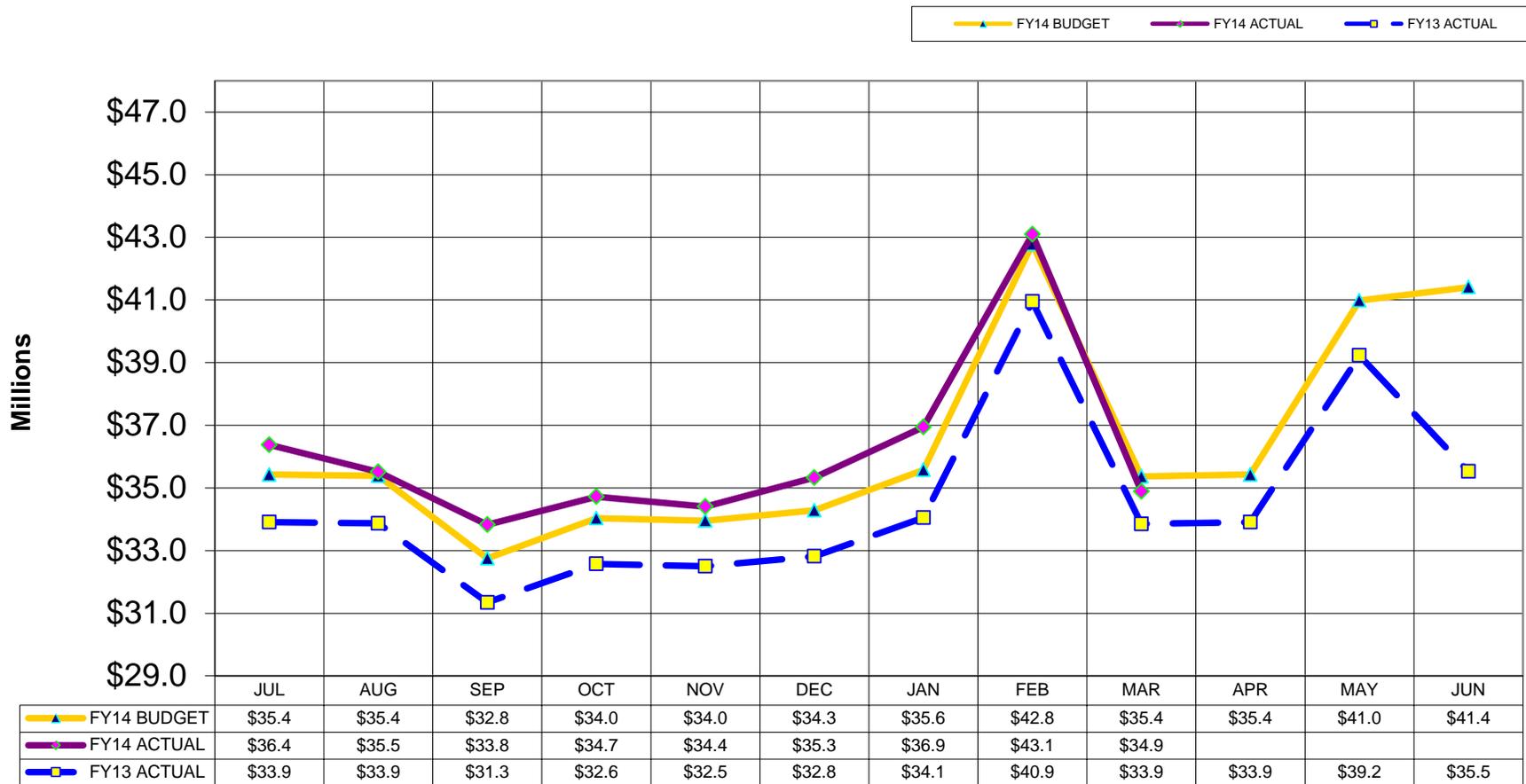
Charts for Significant Revenue Sources

**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	34,887,509	3.1%	325,094,928	\$ 19,223,120	6.3%	319,578,902	325,094,928	\$ 5,516,026	1.7%
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>\$ 325,094,928</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

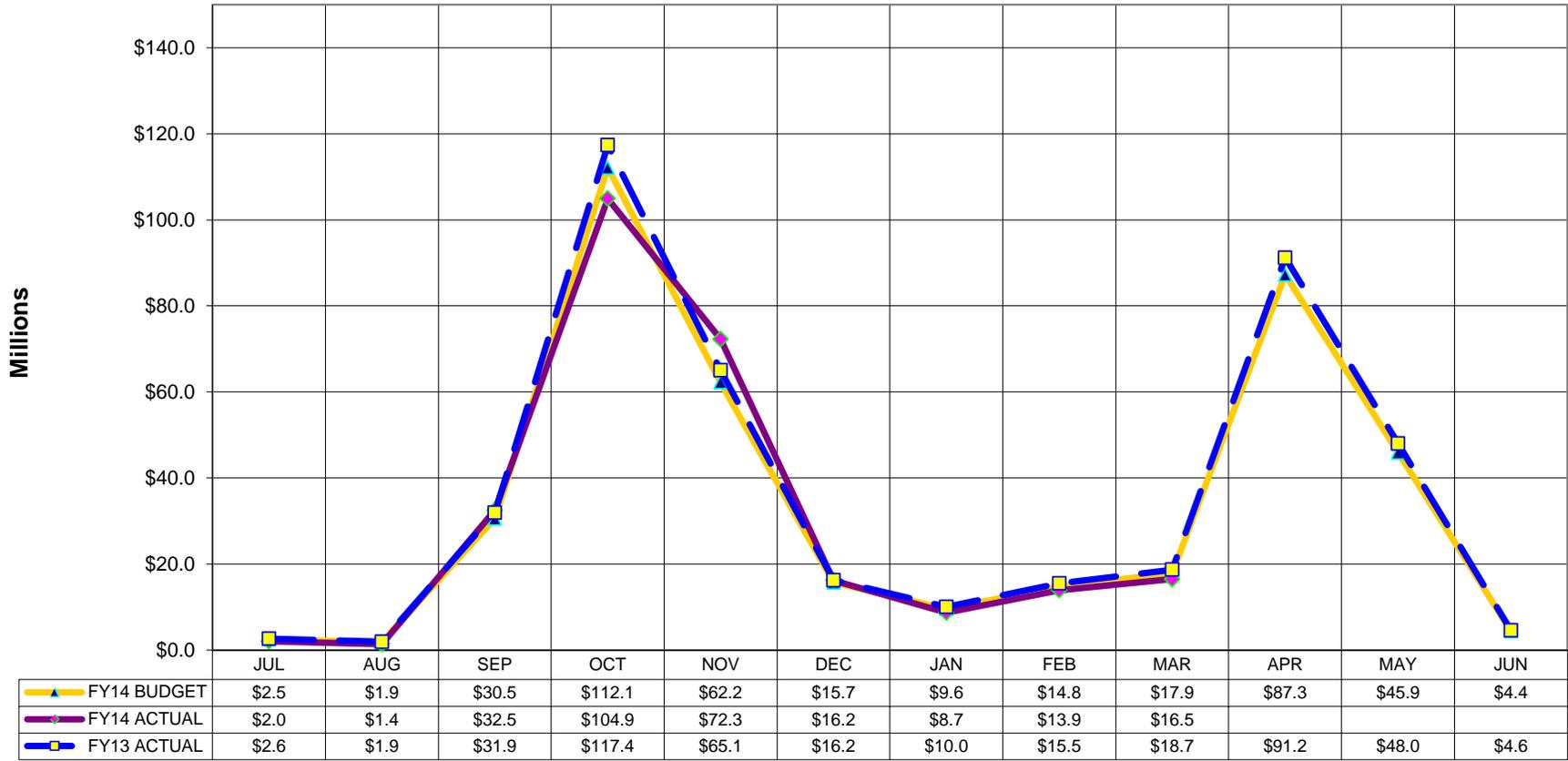
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L			
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	Budget Calendarization		
JUL	\$ 2,646,787	\$ 2,646,787		\$ 2,032,021	\$ (614,765)		\$ 2,531,945	\$ 2,032,021	\$ (499,924)		2,384,131	2,531,945		
AUG	1,941,144	4,587,931		3,422,319	\$ (1,165,611)		4,388,864	3,422,319	\$ (966,545)		1,748,513	1,856,919		
SEP	31,924,393	36,512,324		35,919,833	\$ (592,491)		34,928,076	35,919,833	\$ 991,757		28,756,355	30,539,212		
OCT	117,406,916	153,919,240		140,841,003	\$ (13,078,237)		147,054,637	140,841,003	\$ (6,213,634)		105,580,691	112,126,561		
NOV	65,059,860	218,979,099		213,136,878	\$ (5,842,221)		209,291,587	213,136,878	\$ 3,845,291		58,603,600	62,236,950		
DEC	16,222,554	235,201,653		229,350,240	\$ (5,851,413)		224,996,389	229,350,240	\$ 4,353,851		14,787,967	15,704,802		
JAN	10,026,230	245,227,883		238,050,415	\$ (7,177,468)		234,587,587	238,050,415	\$ 3,462,828		9,031,271	9,591,198		
FEB	15,505,114	260,732,998		251,972,696	\$ (8,760,302)		249,419,943	251,972,696	\$ 2,552,753		17,190,560	14,832,356		
MAR	18,702,098	279,435,096		268,481,947	\$ (10,953,148)		267,310,567	268,481,947	\$ 1,171,380		22,175,014	17,890,624		
APR	91,209,591	370,644,687		-	\$ -		354,562,627	-	\$ -		64,892,074	87,252,060		
MAY	47,998,006	418,642,692		-	\$ -		400,478,027	-	\$ -		74,911,823	45,915,400		
JUN	4,624,732	423,267,425		-	\$ -		404,902,095	-	\$ -		4,840,096	4,424,068		
											404,902,095	404,902,095		
	<u>\$ 423,267,425</u>			<u>\$ 268,481,947</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

—▲ FY14 BUDGET
 —◆ FY14 ACTUAL
 —■ FY13 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**

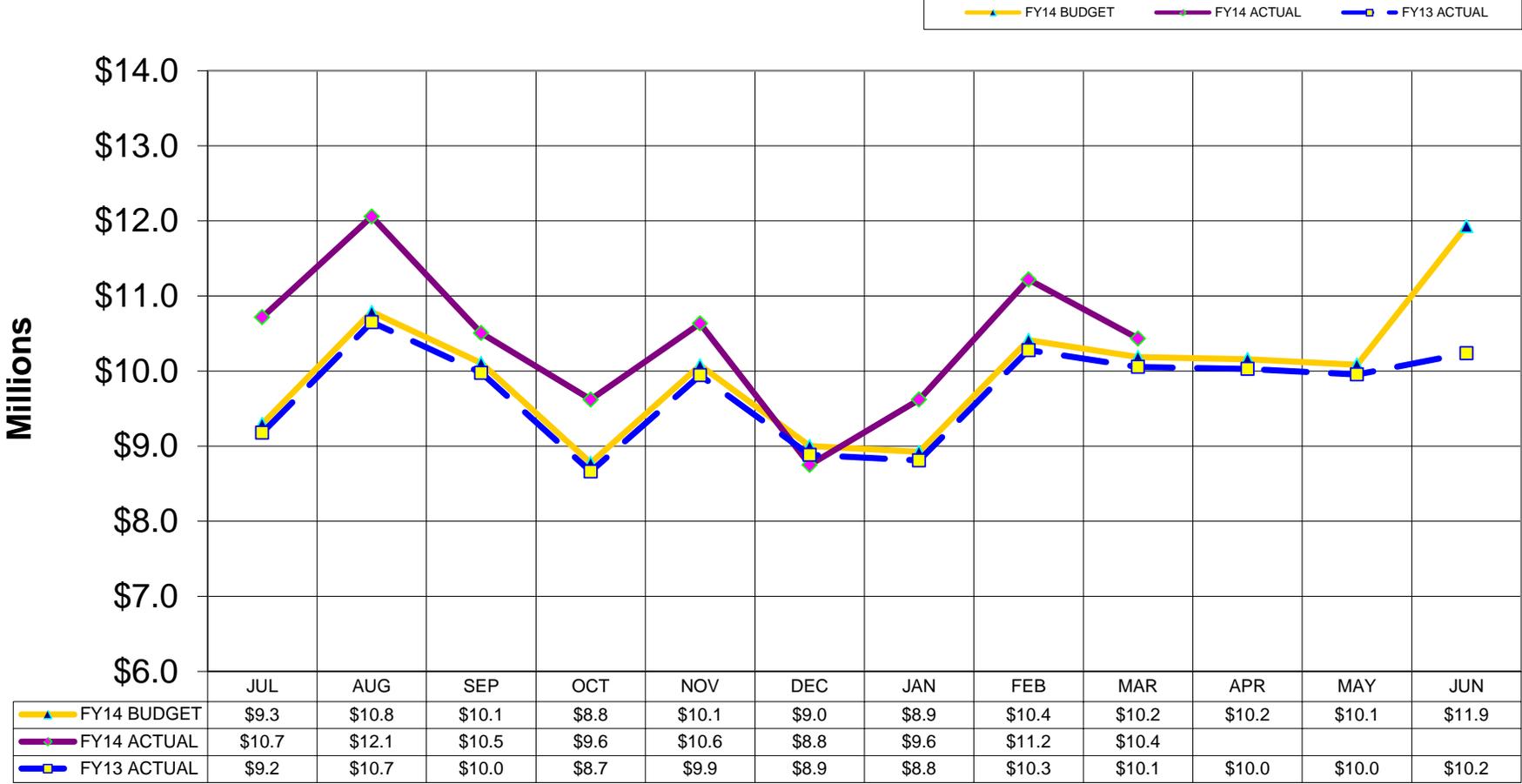
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 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	10,433,770	3.8%	93,556,687	\$ 7,115,068	8.2%	87,572,098	93,556,687	\$ 5,984,589	6.8%	
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

\$ 93,556,687

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**

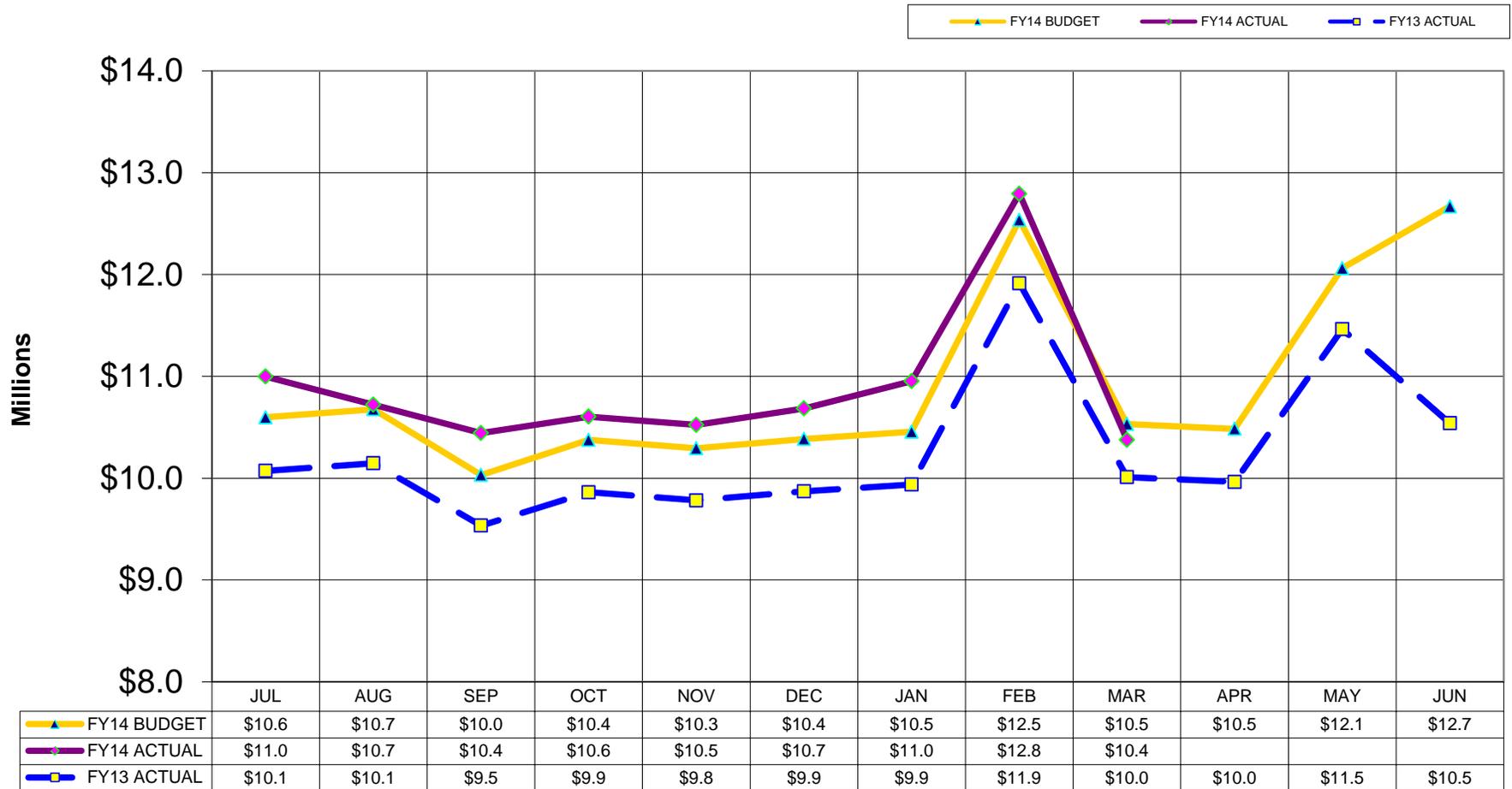
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	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		10,376,087	3.7%	98,095,395	\$ 6,966,301	7.6%	95,890,791	98,095,395	\$ 2,204,604	2.3%
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

\$ 98,095,395

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



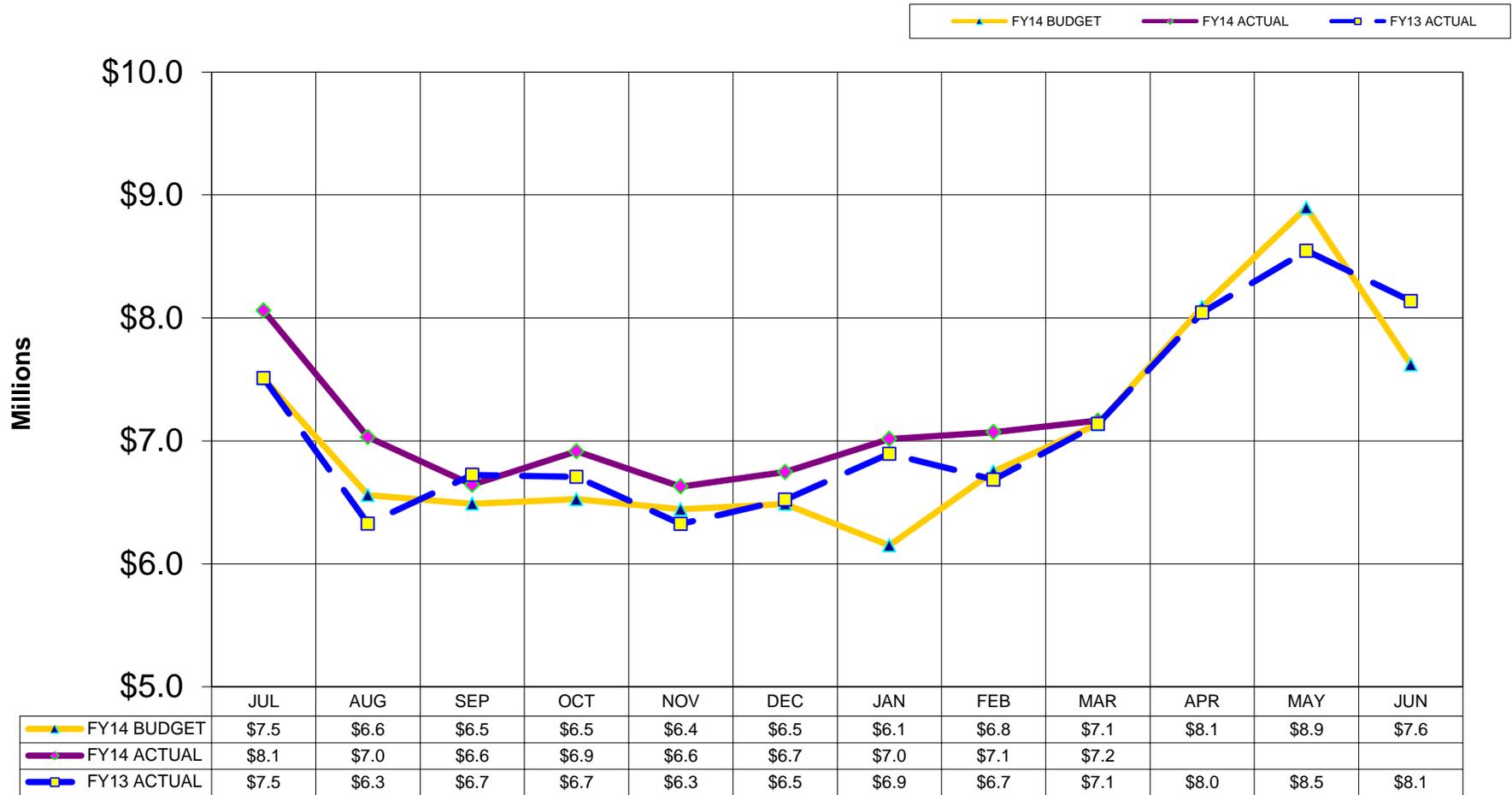
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

**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	7,164,831	0.4%	63,275,922	\$ 2,443,728	4.0%	60,048,672	63,275,922	\$ 3,227,250	5.4%
APR	8,044,415	68,876,609	-	0.0%	63,275,922	\$ -	0.0%	68,136,975	63,275,922	\$ -	0.0%
MAY	8,546,567	77,423,176	-	0.0%	63,275,922	\$ -	0.0%	77,033,311	63,275,922	\$ -	0.0%
JUN	8,137,011	85,560,187	-	0.0%	63,275,922	\$ -	0.0%	84,652,860	63,275,922	\$ -	0.0%
<u>\$ 85,560,187</u>		<u>\$ 63,275,922</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).