



# Maricopa County

Office of Assistant County Manager and Department of Finance

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

To: Tom Manos, County Manager

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

Date: December, 16 2013

Re: FY 13-14 Executive Summary – November 2013

---

Attached is the General Fund and Detention Fund financial activity through November 31, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$28.6m over the estimate that was used when preparing the FY 13-14 budget.

Ending fund balances are classified as restricted, committed, assigned or unassigned, as appropriate, in accordance with Government Accounting Standards Board (GASB) Statement No. 54. Restricted fund balances are subject to externally enforceable legal restrictions. For the Detention Fund, the ending fund balance is restricted in its entirety given the statutory restrictions on the fund. Committed fund balances are constrained by limitations that the County imposes upon itself at its highest level of decision making authority (i.e., Board of Supervisors). Any remaining amounts that are not restricted or committed in the General Fund are assigned and/or unassigned.

The Executive Summary comments are provided below for significant revenue and expenditure categories, YTD budget variances of  $\pm 15$  percent, and for departments with negative variances in either their total operating and/or non-recurring budgets. In addition, charts depicting monthly data for the significant revenue sources are provided at the end of the reporting package.

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$3,280,422:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$3.2m or 1.9 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 November 2012, November 2013 month-end sales tax is 5.9 percent higher, while the year-to-date is 6.5 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution as provided by the State of Arizona from FY 11-12 was comprised of the following major sectors: retail (61%), restaurants and bars (13%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (10%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the November 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the October 2013 sales tax collections were up 8.0 percent compared to October 2012. Year-to-date, sales tax collections are 7.3 percent above the prior year and are \$15.7m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State’s seasonally adjusted unemployment rate of 8.2 percent in October 2013 decreased from the September 2013 rate of 8.3 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,845,291:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$3.8m or 1.8 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 November 2013 are 52.0 percent of the adopted levy compared to a historical average of 51.1 percent. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$4,488,696:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$4.4m or 9.2 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP’s ‘most likely’ forecast, which reflects an increase of 2.7 percent over the FY 12-13 ‘most likely’ forecast.

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

- **Intergovernmental Revenue YTD variance of \$1,095,538:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$1.0m or 23.1 percent. The positive variance is primarily comprised of \$1.0m from Elections for the collection of election fees. Another portion of the variance related to revenues collected by the Office of Enterprise Technology for services provided to other cities, which was not budgeted during the fiscal year.
- **Interest Revenue (Operating) YTD variance of (\$158,438):** The FY 13-14 interest revenue reflects a YTD negative variance of \$158.4 thousand or 15.8 percent. The negative variance is due to lower than expected average daily cash balances.
- **Total Non-Recurring Revenues YTD variance of \$2,450,571:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$2.4m. The positive variance is primarily comprised of a \$2.4m one-time unbudgeted movement of cash to the General Fund related to the reconciliation of the payroll clearing fund.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$5,437,079:** Current YTD expenditures are 2.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff’s Office (33%), County Attorney (20%), Juvenile Probation (9%), Assessor (9%), Facilities Management (9%), Office of Enterprise Technology (7%), and Clerk of the Board (6%).

- **Supplies Expenditures (Operating) YTD variance of \$1,202,283:** Current YTD expenditures are 19.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (61%) and Clerk of the Superior Court (16%), Adult Probation (6%), and Office of Enterprise Technology (5%).
- **Services Expenditures (Operating) YTD variance of \$11,396,359:** Current YTD expenditures are 18.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (36%), Facilities Management (29%), Contract Counsel (10%), Non-Departmental (7%), and Sheriff's Office (7%).
- **Intergovernmental Payments (Operating) YTD variance of \$324,683:** 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 \$5,150:** Current YTD expenditures are 82.4 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$20,569,970:** Current YTD expenditures are 64.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (24%), Non-Departmental (23%), Facilities Management (15%), Elections (9%), Parks and Recreation (8%), Clerk of Superior Court (6%), and Education Service (6%).

#### General Fund Departmental Expenditure Variances

**Constables (Total) YTD variance of (\$12,957):** Current YTD expenditures are 1.1 percent over budget. The current negative variance is attributed to unexpected expenditures for vehicle repairs. This variance will be within budget by year-end.

**Environmental Services (Total) YTD variance of (\$40,010):** Current YTD expenditures 2.3 percent over budget. The current negative variance is attributed to increased mosquito fogging and larviciding expenditures that were a result of the extended monsoon season. This variance will be within budget by year-end.

**Justice Courts (Total) YTD variance of (\$187,848):** Current YTD expenditures are 2.7 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted 5.16 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.

**Public Defense System Expenditures (Total) YTD positive variance of \$1,789,317:** Current YTD expenditures for the constellation are 4.4 percent under budget. However, there is a negative variance for Legal Defender (\$45,475) that is offset by savings in the other offices of the Public Defense System.

- **Legal Defender Expenditures (Operating) YTD variance of (\$45,475):** Current YTD expenditures are 0.95 percent over budget. The negative operating variance for the Legal Defender is the result of increased personnel. The personnel variances are the result of lower than budgeted vacancy rates.

#### Detention Fund Variance Analysis

##### Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,311,594:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.3m or 2.5 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 November 2012, November 2013 month-end sales tax is 7.6 percent higher, while the year-to-date is 7.9 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

- **Intergovernmental (Operating) YTD variance of \$1,635,343:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$1.6m or 14.0 percent. The positive revenue variance is comprised of jail per diem and booking fees.

#### Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$2,014,252:** Current YTD expenditures are 1.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (41%), Correctional Health (25%), Adult Probation (19%), and Non-Departmental (10%).
- **Services Expenditures (Operating) YTD variance of \$3,247,972:** Current YTD expenditures are 14.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (76%), Sheriff's Office (21%), and Juvenile Probation (11%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$341,037:** Current YTD expenditures are 66.1 percent under budget. Non-Departmental for the Sheriff's Office comprise a large portion of the positive variance, as expenditures for general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$5,457,246:** Current YTD expenditures are 79.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (39%), Facilities Management (37%), Juvenile Probation (9%), and Education Services (7%).

#### Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

#### HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$1,753,073:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$35,277,064 is more than budgeted YTD revenue of \$33,523,991, resulting in a positive budget variance of \$1.7m or 5.2 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

In a collaborative effort, the Department of Finance continues to provide accurate and timely financial information to support management decisions.

Let me know if you have any questions that we can address.

cc: Sandi Wilson, Deputy County Manager  
OMB Deputy Directors  
OMB Budget Supervisors  
DOF Deputy Director  
DOF Finance Managers



# General Fund

## Executive Summary

### As of November 30, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	171,560,285	174,840,707	3,280,422
Property Taxes	404,902,095	209,291,587	213,136,878	3,845,291
Vehicle License Taxes	119,748,223	49,046,076	53,534,772	4,488,696
Intergovernmental	14,784,369	4,743,795	5,839,333	1,095,538
Miscellaneous	75,505,608	27,344,911	28,077,045	732,134
Interest	4,000,000	1,000,000	841,562	(158,438)
Transfers In	0	0	750	750
<b>Total Operating Revenues</b>	<b>1,056,343,141</b>	<b>462,986,654</b>	<b>476,271,048</b>	<b>13,284,394</b>
<b>Total Non-Recurring Revenues</b>	<b>2,137,000</b>	<b>0</b>	<b>2,450,571</b>	<b>2,450,571</b>
<b>Total Revenues</b>	<b>1,058,480,141</b>	<b>462,986,654</b>	<b>478,721,619</b>	<b>15,734,965</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,024,617	197,222,619	191,785,540	5,437,079
Supplies	14,195,669	6,205,941	5,003,658	1,202,283
Services	138,812,198	61,301,813	49,905,454	11,396,359
Intergovernmental Payments	224,568,760	93,142,330	92,817,647	324,683
Debt Service	15,000	6,250	1,100	5,150
Capital Outlay	5,954,750	1,782,500	1,700,225	82,275
Transfers Out	196,772,147	72,487,835	72,475,335	12,500
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>432,149,288</b>	<b>413,688,959</b>	<b>18,460,329</b>
<b>Total Non-Recurring Expenditures</b>	<b>232,203,825</b>	<b>31,724,221</b>	<b>11,154,251</b>	<b>20,569,970</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>463,873,509</b>	<b>424,843,210</b>	<b>39,030,299</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(230,066,825)</b>	<b>(886,855)</b>	<b>53,878,409</b>	<b>54,765,264</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>230,066,825</b>	<b>230,066,825</b>	<b>258,686,425</b>	<b>28,619,600</b>
<i>Revenues</i>	1,058,480,141	462,986,654	478,721,619	15,734,965
<i>Expenditures</i>	1,288,546,966	463,873,509	424,843,210	39,030,299
<b>Ending Fund Balance</b>	<b>0</b>	<b>229,179,970</b>	<b>312,564,834</b>	<b>83,384,864</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance*</b>	<b>0</b>	<b>229,179,970</b>	<b>312,564,834</b>	<b>83,384,864</b>

Note: Totals may not foot due to rounding.  
 \*Ending Fund Balance consists of Assigned and Unassigned Fund Balance.



# General Fund

## Expenditures by Agency

### As of November 30, 2013

#### Total Expenditures (Operating and Non-Recurring)

General Government	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ASSESSOR F100	23,684,877	9,708,011	9,158,968	549,043	5.66 %
ASSISTANT COUNTY MGR 940 F100	611,782	250,509	227,331	23,178	9.25 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	510,648	256,479	254,169	49.77 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	155,602	151,287	4,315	2.77 %
BOARD OF SUPERVISORS D2 F100	363,733	152,261	150,696	1,565	1.03 %
BOARD OF SUPERVISORS D3 F100	363,733	154,753	140,395	14,358	9.28 %
BOARD OF SUPERVISORS D4 F100	363,733	157,302	153,237	4,065	2.58 %
BOARD OF SUPERVISORS D5 F100	363,733	182,038	151,595	30,443	16.72 %
CALL CENTER F100	1,601,114	742,174	642,499	99,675	13.43 %
CLERK OF THE BOARD F100	1,471,452	506,241	403,206	103,035	20.35 %
COUNTY MANAGER F100	2,516,740	910,586	842,863	67,723	7.44 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	559,264	481,445	77,819	13.91 %
ELECTIONS F100	11,286,127	7,607,478	6,099,873	1,507,605	19.82 %
ENTERPRISE TECHNOLOGY F100	24,370,985	19,085,503	9,699,073	9,386,430	49.18 %
FACILITIES MANAGEMENT F100	52,788,595	20,477,498	13,699,409	6,778,089	33.10 %
FINANCE F100	2,867,197	1,212,129	1,062,580	149,549	12.34 %
HUMAN RESOURCES F100	3,382,730	1,428,026	1,372,235	55,791	3.91 %
INTERNAL AUDIT F100	1,799,238	756,820	679,209	77,611	10.25 %
MANAGEMENT AND BUDGET F100	2,360,685	962,681	876,524	86,157	8.95 %
PROCUREMENT SERVICES F100	2,423,883	981,641	888,285	93,356	9.51 %
PROTECTIVE SERVICES F100	3,853,531	1,619,941	1,600,973	18,968	1.17 %
RECORDER F100	2,122,269	876,932	738,741	138,191	15.76 %
RESEARCH AND REPORTING F100	338,578	156,069	149,015	7,054	4.52 %
TREASURER F100	4,861,761	2,141,474	2,030,957	110,517	5.16 %
<b>Subtotal</b>	<b>146,777,235</b>	<b>71,295,581</b>	<b>51,656,872</b>	<b>19,638,709</b>	<b>27.55 %</b>
<b>Public Safety</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
CLERK OF SUPERIOR COURT F100	33,353,324	14,181,237	12,313,786	1,867,451	13.17 %
CONSTABLES F100	2,790,884	1,149,679	1,162,636	(12,957)	(1.13) %
CORRECTIONAL HEALTH F100	3,181,117	1,328,577	1,315,157	13,420	1.01 %
COUNTY ATTORNEY F100	77,266,868	32,257,364	31,720,561	536,803	1.66 %
EMERGENCY MANAGEMENT F100	241,523	82,954	76,115	6,839	8.24 %
JUDICIAL BRANCH *	141,875,278	60,525,309	59,571,890	953,419	1.58 %
JUSTICE COURTS F100	16,329,353	6,869,634	7,057,482	(187,848)	(2.73) %
MEDICAL EXAMINER F100	8,186,690	3,448,488	3,264,577	183,911	5.33 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	103,535,887	40,639,273	38,849,956	1,789,317	4.40 %
PUBLIC FIDUCIARY F100	3,142,010	1,289,191	1,144,324	144,867	11.24 %
SHERIFF F100	95,318,655	39,100,098	35,914,598	3,185,500	8.15 %
<b>Subtotal</b>	<b>486,089,821</b>	<b>200,871,804</b>	<b>192,391,084</b>	<b>8,480,720</b>	<b>4.22 %</b>
<b>Health, Welfare and Sanitation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
AIR QUALITY F100	1,185,698	494,042	335,176	158,866	32.16 %
ANIMAL CARE AND CONTROL F100	258,954	107,827	0	107,827	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	545,715	428,177	117,538	21.54 %
ENVIRONMENTAL SERVICES F100	4,034,078	1,696,748	1,736,758	(40,010)	(2.36) %
HUMAN SERVICES F100	2,260,912	942,042	527,653	414,389	43.99 %
PUBLIC HEALTH F100	11,108,908	4,960,698	4,613,461	347,237	7.00 %
WASTE RESOURCES RECYCLING F100	5,274,292	1,833,214	1,317,874	515,340	28.11 %
<b>Subtotal</b>	<b>26,134,214</b>	<b>10,580,286</b>	<b>8,959,098</b>	<b>1,621,188</b>	<b>15.32 %</b>
<b>Culture and Recreation</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
PARKS AND RECREATION F100	3,000,512	1,914,927	145,751	1,769,176	92.39 %
<b>Subtotal</b>	<b>3,000,512</b>	<b>1,914,927</b>	<b>145,751</b>	<b>1,769,176</b>	<b>92.39 %</b>
<b>Education</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
EDUCATION SERVICES F100	3,549,401	2,174,370	735,728	1,438,642	66.16 %
<b>Subtotal</b>	<b>3,549,401</b>	<b>2,174,370</b>	<b>735,728</b>	<b>1,438,642</b>	<b>66.16 %</b>
<b>Other Gov Fund</b>	<b>Revised Budget</b>	<b>YTD Budget</b>	<b>YTD Actual</b>	<b>Variance</b>	<b>% of Variance</b>
NON DEPARTMENTAL F100	622,995,783	177,036,541	170,954,676	6,081,865	3.44 %
<b>Subtotal</b>	<b>622,995,783</b>	<b>177,036,541</b>	<b>170,954,676</b>	<b>6,081,865</b>	<b>3.44 %</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>463,873,509</b>	<b>424,843,210</b>	<b>39,030,299</b>	<b>8.41 %</b>

Note: Totals may not foot due to rounding.

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



# General Fund

## Expenditures by Agency (Grouped Appropriations)

As of November 30, 2013

### Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>Judicial Branch</b>					
ADULT PROBATION F100	46,597,919	19,726,211	19,287,509	438,702	2.22 %
JUVENILE PROBATION F100	17,077,001	7,221,076	6,731,706	489,370	6.78 %
SUPERIOR COURT F100	78,200,358	33,578,022	33,552,676	25,346	0.08 %
<b>Total Judicial Branch</b>	<b>141,875,278</b>	<b>60,525,309</b>	<b>59,571,890</b>	<b>953,419</b>	<b>1.58 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	37,077,513	12,881,964	11,316,827	1,565,137	12.15 %
LEGAL ADVOCATE F100	10,012,453	4,183,165	4,090,408	92,757	2.22 %
LEGAL DEFENDER F100	11,399,170	4,771,473	4,816,948	(45,475)	(0.95) %
PUBLIC ADVOCATE F100	7,510,344	3,144,206	3,029,464	114,742	3.65 %
PUBLIC DEFENDER F100	37,536,407	15,658,465	15,596,308	62,157	0.40 %
<b>Total Public Defense System</b>	<b>103,535,887</b>	<b>40,639,273</b>	<b>38,849,956</b>	<b>1,789,317</b>	<b>4.40 %</b>



# Detention Fund

## Executive Summary

As of November 30, 2013

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	51,978,207	53,289,801	1,311,594
Intergovernmental	28,118,952	11,716,230	13,351,573	1,635,343
Interest	1,600,000	315,664	362,434	46,770
Transfers In	173,940,798	72,475,335	72,475,335	0
<b>Total Operating Revenues</b>	<b>334,766,071</b>	<b>136,485,436</b>	<b>139,479,143</b>	<b>2,993,707</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>334,766,071</b>	<b>136,485,436</b>	<b>139,479,143</b>	<b>2,993,707</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,308,613	111,344,111	109,329,859	2,014,252
Supplies	20,265,417	9,371,184	9,047,281	323,903
Services	54,855,135	21,795,283	18,547,311	3,247,972
Intergovernmental Payments	0	0	(51)	51
Capital Outlay	1,396,244	516,061	175,024	341,037
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>143,026,639</b>	<b>137,099,424</b>	<b>5,927,215</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>6,877,339</b>	<b>1,420,093</b>	<b>5,457,246</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>149,903,978</b>	<b>138,519,517</b>	<b>11,384,461</b>

### Excess (Deficiency) of Revenues

<b>Over Expenditures</b>	<b>(61,622,531)</b>	<b>(13,418,542)</b>	<b>959,627</b>	<b>14,378,169</b>
--------------------------	---------------------	---------------------	----------------	-------------------

<b>Beginning Fund Balance (unaudited)</b>	<b>67,400,720</b>	<b>67,400,720</b>	<b>69,561,143</b>	<b>2,160,423</b>
<i>Revenues</i>	<b>334,766,071</b>	<b>136,485,436</b>	<b>139,479,143</b>	<b>2,993,707</b>
<i>Expenditures</i>	<b>396,388,602</b>	<b>149,903,978</b>	<b>138,519,517</b>	<b>11,384,461</b>
<b>Ending Fund Balance</b>	<b>5,778,189</b>	<b>53,982,178</b>	<b>70,520,770</b>	<b>16,538,592</b>
<b>Restricted Fund Balance</b>	<b>5,778,189</b>	<b>53,982,178</b>	<b>70,520,770</b>	<b>16,538,592</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Unassigned Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Detention Fund**  
**Expenditures by Agency**  
**As of November 30, 2013**

**Total Expenditures (Operating and Non-Recurring)**

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	25,419,375	10,723,786	9,974,416	749,370	6.99%
ASSISTANT COUNTY MGR 950 F255	418,258	174,214	152,426	21,788	12.51%
CORRECTIONAL HEALTH F255	56,445,667	23,785,946	23,589,304	196,642	0.83%
EDUCATION SERVICES F255	1,654,819	718,082	345,411	372,671	51.90%
FACILITIES MANAGEMENT F255	35,362,823	12,391,903	7,723,460	4,668,443	37.67%
HUMAN SERVICES F255	192,235	192,235	52,370	139,865	72.76%
INTEGRATED CRIM JUST INFO F255	1,650,058	805,632	634,636	170,996	21.23%
JUVENILE PROBATION F255	32,991,055	13,838,903	13,174,278	664,625	4.80%
NON DEPARTMENTAL F255	43,483,334	3,310,774	619,919	2,690,855	81.28%
PROTECTIVE SERVICES F255	48,942	20,391	-	20,391	100.00%
SHERIFF F255	198,722,036	83,942,112	82,253,298	1,688,814	2.01%
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>149,903,978</b>	<b>138,519,517</b>	<b>11,384,461</b>	<b>7.59%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of November 30, 2013

### Total Expenditures (Operating and Non-Recurring)

#### Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	9,803,629	112,384	199,606	(87,222)
Supplies	15,124	2,731	7,805	(5,074)
Services	33,484,441	5,759,344	1,639,070	4,120,274
Intergovernmental Payments	228,110,356	94,614,320	94,249,563	364,757
Debt Service	15,000	6,250	1,100	5,150
Capital Outlay	5,765,200	2,164,669	1,854,531	310,138
Transfers Out	345,802,033	74,376,843	73,003,000	1,373,843
<b>Total Non- Departmental Expenditures - 470</b>	<b><u>622,995,783</u></b>	<b><u>177,036,541</u></b>	<b><u>170,954,676</u></b>	<b><u>6,081,865</u></b>

#### Expenditures - Excluding 470

Personnel Services	472,933,018	198,224,138	192,322,083	5,902,055
Supplies	21,291,899	12,938,552	7,534,815	5,403,737
Services	163,695,426	73,908,264	53,318,034	20,590,230
Intergovernmental Payments	6,300	6,300	46,373	(40,073)
Debt Service	-	-	-	-
Capital Outlay	7,594,540	1,747,214	667,229	1,079,985
Transfers Out	30,000	12,500	0	12,500
<b>Total Expenditures - Excluding 470</b>	<b><u>665,551,183</u></b>	<b><u>286,836,968</u></b>	<b><u>253,888,534</u></b>	<b><u>32,948,434</u></b>
<b>Total Expenditures</b>	<b><u><u>1,288,546,966</u></u></b>	<b><u><u>463,873,509</u></u></b>	<b><u><u>424,843,210</u></u></b>	<b><u><u>39,030,299</u></u></b>



# General Fund

## Non-Departmental Expenditures Summary

As of November 30, 2013

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,653,468	112,384	146,156	(33,772)
Supplies	15,124	2,731	7,805	(5,074)
Services	1,045,736	139,723	(680,879)	820,602
Intergovernmental Payments	224,562,460	93,136,030	92,771,273	364,757
Debt Service	15,000	6,250	1,100	5,150
Capital Outlay	3,000,000	1,250,000	1,106,076	143,924
Transfers Out	196,742,147	72,475,335	72,475,335	0
<b>Total Operating Expenditures</b>	<b>431,033,935</b>	<b>167,122,453</b>	<b>165,826,867</b>	<b>1,295,586</b>
<b>Non-Recurring</b>				
Personnel Services	4,150,161	0	53,450	(53,450)
Supplies	-	-	-	-
Services	32,438,705	5,619,621	2,319,949	3,299,672
Intergovernmental Payments	3,547,896	1,478,290	1,478,290	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	914,669	748,455	166,214
Transfers Out	149,059,886	1,901,508	527,665	1,373,843
<b>Total Non-Recurring Expenditures</b>	<b>191,961,848</b>	<b>9,914,088</b>	<b>5,127,809</b>	<b>4,786,279</b>
 <b>Total Expenditures</b>	 <b>622,995,783</b>	 <b>177,036,541</b>	 <b>170,954,676</b>	 <b>6,081,865</b>



# General Fund

## Expenditures by Agency

### As of November 30, 2013

#### Expenditures

##### Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,147,877	9,484,261	8,933,519	550,742	5.81 %
ASSISTANT COUNTY MGR 940 F100	611,782	250,509	227,331	23,178	9.25 %
ASSISTANT COUNTY MGR 950 F100	421,076	178,307	174,812	3,495	1.96 %
ASSISTANT COUNTY MGR 960 F100	-	-	-	-	-
BOARD OF SUPERVISORS D1 F100	363,733	155,602	151,287	4,315	2.77 %
BOARD OF SUPERVISORS D2 F100	363,733	152,261	150,696	1,565	1.03 %
BOARD OF SUPERVISORS D3 F100	363,733	154,753	140,395	14,358	9.28 %
BOARD OF SUPERVISORS D4 F100	363,733	157,302	153,237	4,065	2.58 %
BOARD OF SUPERVISORS D5 F100	363,733	182,038	151,595	30,443	16.72 %
CALL CENTER F100	1,601,114	742,174	642,499	99,675	13.43 %
CLERK OF THE BOARD F100	1,207,476	444,896	402,849	42,047	9.45 %
COUNTY MANAGER F100	2,516,740	910,586	842,863	67,723	7.44 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	559,264	481,445	77,819	13.91 %
ELECTIONS F100	8,871,127	5,192,478	5,494,526	(302,048)	(5.82) %
ENTERPRISE TECHNOLOGY F100	19,220,985	13,935,503	9,455,674	4,479,829	32.15 %
FACILITIES MANAGEMENT F100	42,033,141	16,384,133	12,735,758	3,648,375	22.27 %
FINANCE F100	2,867,197	1,212,129	1,062,580	149,549	12.34 %
HUMAN RESOURCES F100	3,382,730	1,428,026	1,372,235	55,791	3.91 %
INTERNAL AUDIT F100	1,799,238	756,820	679,209	77,611	10.25 %
MANAGEMENT AND BUDGET F100	2,360,685	962,681	876,524	86,157	8.95 %
PROCUREMENT SERVICES F100	2,363,756	956,339	862,122	94,217	9.85 %
PROTECTIVE SERVICES F100	3,853,531	1,619,941	1,600,973	18,968	1.17 %
RECORDER F100	2,122,269	876,932	738,741	138,191	15.76 %
RESEARCH AND REPORTING F100	338,578	156,069	149,015	7,054	4.52 %
TREASURER F100	4,658,391	2,078,974	2,030,957	48,017	2.31 %
<b>Subtotal</b>	<b><u>126,594,684</u></b>	<b><u>58,931,978</u></b>	<b><u>49,510,840</u></b>	<b><u>9,421,138</u></b>	<b><u>15.99 %</u></b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,444,285	12,961,580	12,313,786	647,794	5.00 %
CONSTABLES F100	2,790,884	1,149,679	1,162,636	(12,957)	(1.13) %
CORRECTIONAL HEALTH F100	3,181,117	1,328,577	1,315,157	13,420	1.01 %
COUNTY ATTORNEY F100	77,266,868	32,257,364	31,720,561	536,803	1.66 %
EMERGENCY MANAGEMENT F100	241,523	82,954	76,115	6,839	8.24 %
JUDICIAL BRANCH *	140,244,475	59,674,633	58,984,701	689,932	1.16 %
JUSTICE COURTS F100	16,329,353	6,869,634	7,057,483	(187,849)	(2.73) %
MEDICAL EXAMINER F100	8,018,148	3,279,946	3,264,577	15,369	0.47 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	99,204,922	39,159,524	37,779,222	1,380,302	3.52 %
PUBLIC FIDUCIARY F100	3,062,010	1,255,857	1,144,324	111,533	8.88 %
SHERIFF F100	91,226,872	36,995,230	33,786,269	3,208,961	8.67 %
<b>Subtotal</b>	<b><u>472,878,689</u></b>	<b><u>195,014,978</u></b>	<b><u>188,604,832</u></b>	<b><u>6,410,146</u></b>	<b><u>3.29 %</u></b>
<b>Health, Welfare and Sanitation</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	788,158	328,398	328,398	-	-
ANIMAL CARE AND CONTROL F100	258,954	107,827	-	107,827	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	545,715	428,177	117,538	21.54 %
ENVIRONMENTAL SERVICES F100	3,976,780	1,676,950	1,691,841	(14,891)	(0.89) %
HUMAN SERVICES F100	2,260,912	942,042	527,653	414,389	43.99 %
PUBLIC HEALTH F100	11,108,908	4,960,698	4,613,461	347,237	7.00 %
WASTE RESOURCES RECYCLING F100	3,260,308	1,333,214	1,279,052	54,162	4.06 %
<b>Subtotal</b>	<b><u>22,915,392</u></b>	<b><u>9,894,844</u></b>	<b><u>8,868,581</u></b>	<b><u>1,026,263</u></b>	<b><u>10.37 %</u></b>
<b>Culture and Recreation</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100	564,802	204,427	142,155	62,272	30.46 %
<b>Subtotal</b>	<b><u>564,802</u></b>	<b><u>204,427</u></b>	<b><u>142,155</u></b>	<b><u>62,272</u></b>	<b><u>30.46 %</u></b>
<b>Education</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,355,639	980,608	735,684	244,924	24.98 %
<b>Subtotal</b>	<b><u>2,355,639</u></b>	<b><u>980,608</u></b>	<b><u>735,684</u></b>	<b><u>244,924</u></b>	<b><u>24.98 %</u></b>
<b>Other Gov Fund</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	431,033,935	167,122,453	165,826,867	1,295,586	0.78 %
<b>Subtotal</b>	<b><u>431,033,935</u></b>	<b><u>167,122,453</u></b>	<b><u>165,826,867</u></b>	<b><u>1,295,586</u></b>	<b><u>0.78 %</u></b>
<b>Total Operating Expenditures</b>	<b><u>1,056,343,141</u></b>	<b><u>432,149,288</u></b>	<b><u>413,688,959</u></b>	<b><u>18,460,329</u></b>	<b><u>4.27 %</u></b>

Note: Totals may not foot due to rounding.

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

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

Continued on next page



# General Fund

## Expenditures by Agency

### As of November 30, 2013

#### Expenditures

##### Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	537,000	223,750	225,449	(1,699)	(0.76) %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	797,624	332,341	81,667	250,674	75.43 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	263,976	61,345	357	60,988	99.42 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	605,347	1,809,653	74.93 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	243,399	4,456,601	94.82 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,886,978	2,036,215	67,648	1,968,567	96.68 %
DCT1 - SOUTH COURT TOWER	117,000	58,500	0	58,500	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	240,820	153,670	87,150	36.19 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	692,065	299,116	392,949	56.78 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	525,000	0	525,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	332,435	443,082	(110,647)	(33.28) %
WCB1 - WEST COURT BLDG	500,000	208,330	135	208,195	99.94 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	60,127	25,302	26,163	(861)	(3.40) %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	203,370	62,500	0	62,500	100.00 %
<b>Subtotal</b>	<b><u>20,182,551</u></b>	<b><u>12,363,603</u></b>	<b><u>2,146,032</u></b>	<b><u>10,217,571</u></b>	<b><u>82.64 %</u></b>
<b>Public Safety</b>	<b><u>Revised Budget</u></b>	<b><u>YTD Budget</u></b>	<b><u>YTD Actual</u></b>	<b><u>Variance</u></b>	<b><u>% of Variance</u></b>
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	1,219,657	0	1,219,657	100.00 %
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	759,676	496,190	263,486	34.68 %
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	1,479,749	1,070,734	409,015	27.64 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	33,334	0	33,334	100.00 %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



# General Fund

## Expenditures by Agency

### As of November 30, 2013

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,091,783	2,104,868	2,128,329	(23,461)	(1.11) %
<b>Subtotal</b>	<b><u>13,211,132</u></b>	<b><u>5,856,826</u></b>	<b><u>3,786,253</u></b>	<b><u>2,070,573</u></b>	<b><u>35.35 %</u></b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	397,540	165,644	6,778	158,866	95.91 %
<b>EMPLOYEE BENEFIT AND HLTH F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	57,298	19,798	44,917	(25,119)	(126.88) %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	500,000	38,822	461,178	92.24 %
<b>Subtotal</b>	<b><u>3,218,822</u></b>	<b><u>685,442</u></b>	<b><u>90,517</u></b>	<b><u>594,925</u></b>	<b><u>86.79 %</u></b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	725,210	0	654	(654)	-
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	0	869,000	100.00 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	2,941	338,559	99.14 %
<b>Subtotal</b>	<b><u>2,435,710</u></b>	<b><u>1,710,500</u></b>	<b><u>3,596</u></b>	<b><u>1,706,904</u></b>	<b><u>99.79 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	44	1,193,718	100.00 %
<b>Subtotal</b>	<b><u>1,193,762</u></b>	<b><u>1,193,762</u></b>	<b><u>44</u></b>	<b><u>1,193,718</u></b>	<b><u>100.00 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	191,961,848	9,914,088	5,127,809	4,786,279	48.28 %
<b>Subtotal</b>	<b><u>191,961,848</u></b>	<b><u>9,914,088</u></b>	<b><u>5,127,809</u></b>	<b><u>4,786,279</u></b>	<b><u>48.28 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>232,203,825</u></b>	<b><u>31,724,221</u></b>	<b><u>11,154,251</u></b>	<b><u>20,569,970</u></b>	<b><u>64.84 %</u></b>
<b>Total Expenditures</b>	<b><u>1,288,546,966</u></b>	<b><u>463,873,509</u></b>	<b><u>424,843,210</u></b>	<b><u>39,030,299</u></b>	<b><u>8.41 %</u></b>

Note: Totals may not foot due to rounding.

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

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



## Detention Fund

### Expenditures by Agency

As of November 30, 2013

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	25,222,515	10,533,436	9,940,089	593,347	5.63%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	418,258	174,214	152,426	21,788	12.51%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	56,139,559	23,593,864	23,470,213	123,651	0.52%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	25,000	8,012	16,988	67.95%
CCR0 - CODE COMPLIANC RESERVE	200,000	50,000	13,700	36,300	72.60%
DMP0 - DURANGO MASTER PLAN	238,000	59,500	112	59,388	99.81%
DRJ0 - DURANGO JAIL	119,024	29,756	9,662	20,094	67.53%
DRV0 - DURANGO JUVE	262,064	65,516	90	65,426	99.86%
ENG0 - ENERGY MANAGEMENT	197,937	49,485	17,393	32,092	64.85%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	50,000	12,227	37,773	75.55%
ESJ0 - ESTRELLA JAIL	597,695	149,423	121,796	27,627	18.49%
FAJ0 - FOURTH AVE JAIL	433,118	108,278	168,033	(59,755)	(55.19)%
LBJ0 - LBJ COMPLEX	1,568,885	392,221	51,455	340,766	86.88%
OPER - OPERATING	19,330,459	7,901,668	6,421,513	1,480,155	18.73%
PFE0 - PROGRAM FEES	283,261	58,261	4,338	53,923	92.55%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	365,269	275,367	89,902	24.61%
SCT0 - BLDG SECURITY PROGRAM	150,000	37,500	-	37,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	37,500	-	37,500	100.00%
TWJ0 - TOWERS JAIL	1,364,125	341,031	22,099	318,932	93.52%
UPS0 - UPS BATTERY MAINT	200,000	50,000	-	50,000	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,608,558	764,132	634,636	129,496	16.95%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,756,734	13,324,602	13,174,278	150,324	1.13%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	3,687,085	903,480	349,403	554,077	61.33%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	20,391	-	20,391	100.00%
<b>SHERIFF F255</b>					
OPER - OPERATING	197,260,036	83,942,112	82,252,582	1,689,530	2.01%
<b>Subtotal</b>	<b>342,412,909</b>	<b>143,026,639</b>	<b>137,099,424</b>	<b>5,927,215</b>	<b>4.14%</b>
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>143,026,639</b>	<b>137,099,424</b>	<b>5,927,215</b>	<b>4.14%</b>

Note: Totals may not foot due to rounding.

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



**Detention Fund**  
**Expenditures by Agency**  
**As of November 30, 2013**

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	196,860	190,350	34,327	156,023	81.97%
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	306,108	192,082	119,091	72,991	38.00%
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	718,082	345,411	372,671	51.90%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	1,316,601	548,580	583,992	(35,412)	(6.46)%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	750,000	1,143	748,857	99.85%
LBJC - LBJ COMPLEX	4,775,000	1,322,915	12,527	1,310,388	99.05%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	52,370	139,865	72.76%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	-	41,500	100.00%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	514,301	-	514,301	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	2,407,294	270,516	2,136,778	88.76%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	716	(716)	-
<b>Subtotal</b>	<b>53,975,693</b>	<b>6,877,339</b>	<b>1,420,093</b>	<b>5,457,246</b>	<b>79.35%</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>6,877,339</b>	<b>1,420,093</b>	<b>5,457,246</b>	<b>79.35%</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>149,903,978</b>	<b>138,519,517</b>	<b>11,384,461</b>	<b>7.59%</b>

Note: Totals may not foot due to rounding.

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

# ***Charts for Significant Revenue Sources***

**MARICOPA COUNTY  
GENERAL FUND PORTION OF SALES TAX COLLECTIONS  
FY 13-14**

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	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	-	0.0%	-	\$ -	0.0%	205,847,699	-	\$ -	0.0%
JAN	34,052,261	231,070,923	-	0.0%	-	\$ -	0.0%	241,425,950	-	\$ -	0.0%
FEB	40,948,858	272,019,781	-	0.0%	-	\$ -	0.0%	284,209,857	-	\$ -	0.0%
MAR	33,852,028	305,871,808	-	0.0%	-	\$ -	0.0%	319,578,902	-	\$ -	0.0%
APR	33,908,880	339,780,688	-	0.0%	-	\$ -	0.0%	355,007,347	-	\$ -	0.0%
MAY	39,228,625	379,009,313	-	0.0%	-	\$ -	0.0%	395,993,932	-	\$ -	0.0%
JUN	35,524,077	414,533,391	-	0.0%	-	\$ -	0.0%	437,402,846	-	\$ -	0.0%

\$ 414,533,391

\$ 174,840,707

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**

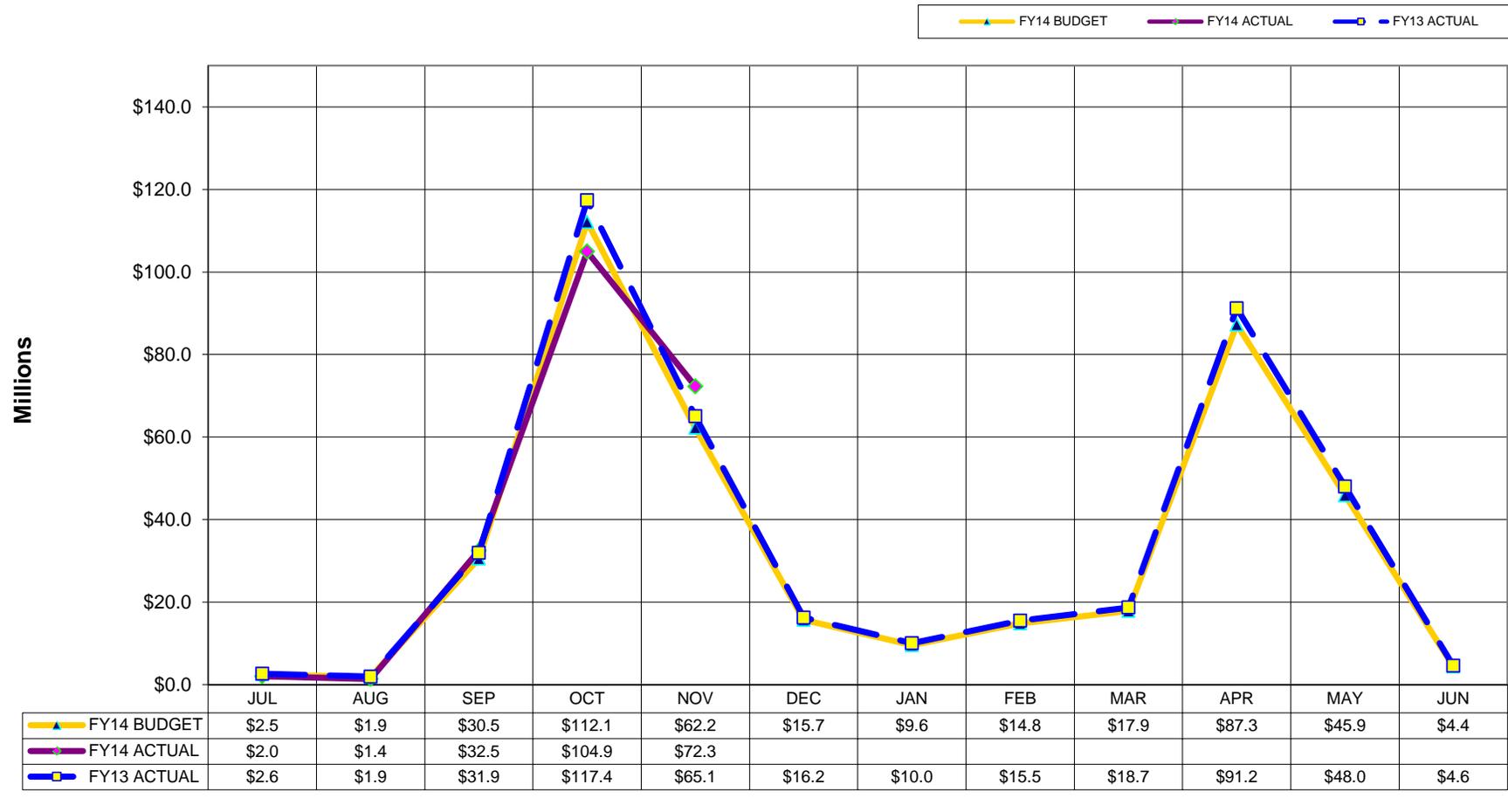
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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		1,390,298	\$ (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		-	\$ -	-100.0%	224,996,389	-	\$ -	0.0%	14,787,967	15,704,802			
JAN	10,026,230	245,227,883		-	\$ -	-100.0%	234,587,587	-	\$ -	0.0%	9,031,271	9,591,198			
FEB	15,505,114	260,732,998		-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356			
MAR	18,702,098	279,435,096		-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624			
APR	91,209,591	370,644,687		-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060			
MAY	47,998,006	418,642,692		-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400			
JUN	4,624,732	423,267,425		-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068			
											404,902,095	404,902,095			
<u>\$ 423,267,425</u>				<u>\$ 213,136,878</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**

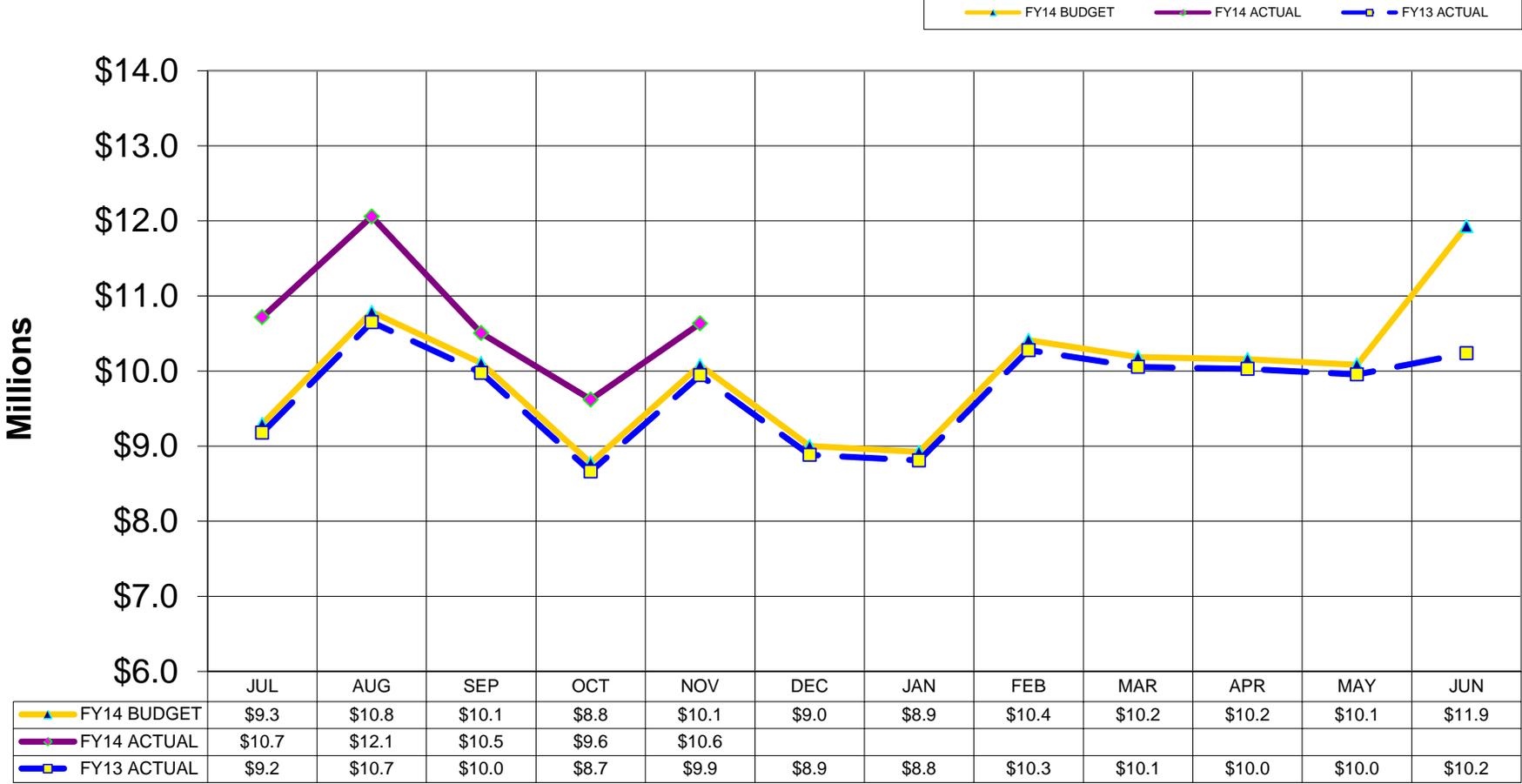
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 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	-	0.0%	-	\$ -	0.0%	58,047,039	-	\$ -	0.0%	
JAN	8,808,558	-	0.0%	-	\$ -	0.0%	66,970,795	-	\$ -	0.0%	
FEB	10,279,585	-	0.0%	-	\$ -	0.0%	77,384,816	-	\$ -	0.0%	
MAR	10,055,774	-	0.0%	-	\$ -	0.0%	87,572,098	-	\$ -	0.0%	
APR	10,027,909	-	0.0%	-	\$ -	0.0%	97,731,151	-	\$ -	0.0%	
MAY	9,955,018	-	0.0%	-	\$ -	0.0%	107,816,359	-	\$ -	0.0%	
JUN	10,238,936	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%	

\$ 116,663,482

\$ 53,534,772

YTD (Year To Date)

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



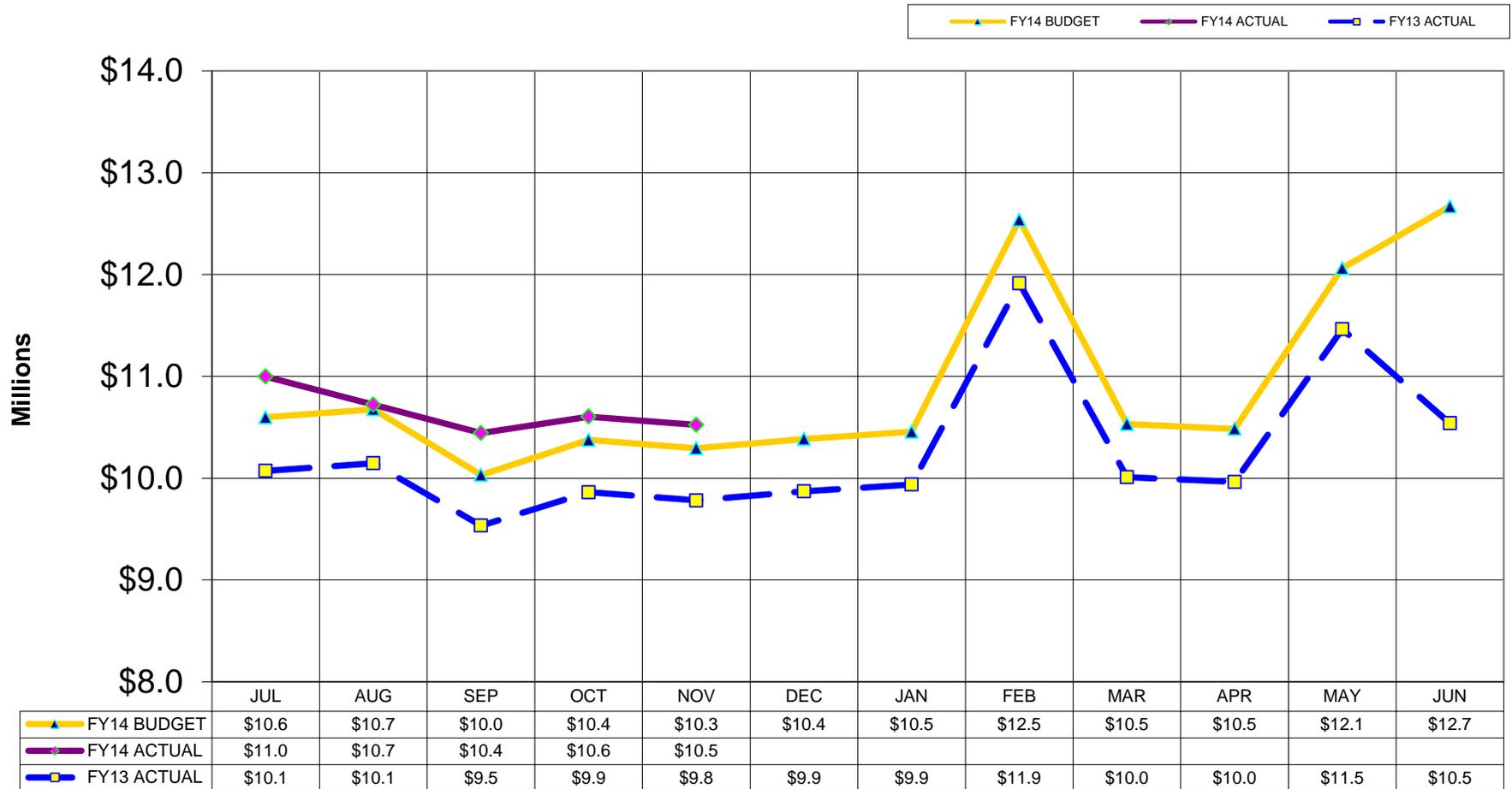
Tax is received by the County one month after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**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		-	0.0%	-	\$ -	0.0%	62,363,624	-	\$ -	0.0%
JAN	9,937,733	69,204,535		-	0.0%	-	\$ -	0.0%	72,820,625	-	\$ -	0.0%
FEB	11,914,895	81,119,430		-	0.0%	-	\$ -	0.0%	85,358,099	-	\$ -	0.0%
MAR	10,009,665	91,129,094		-	0.0%	-	\$ -	0.0%	95,890,791	-	\$ -	0.0%
APR	9,963,777	101,092,871		-	0.0%	-	\$ -	0.0%	106,375,197	-	\$ -	0.0%
MAY	11,462,587	112,555,458		-	0.0%	-	\$ -	0.0%	118,436,730	-	\$ -	0.0%
JUN	10,539,676	123,095,134		-	0.0%	-	\$ -	0.0%	131,106,321	-	\$ -	0.0%
<u>\$123,095,134</u>		<u>\$ 53,289,801</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



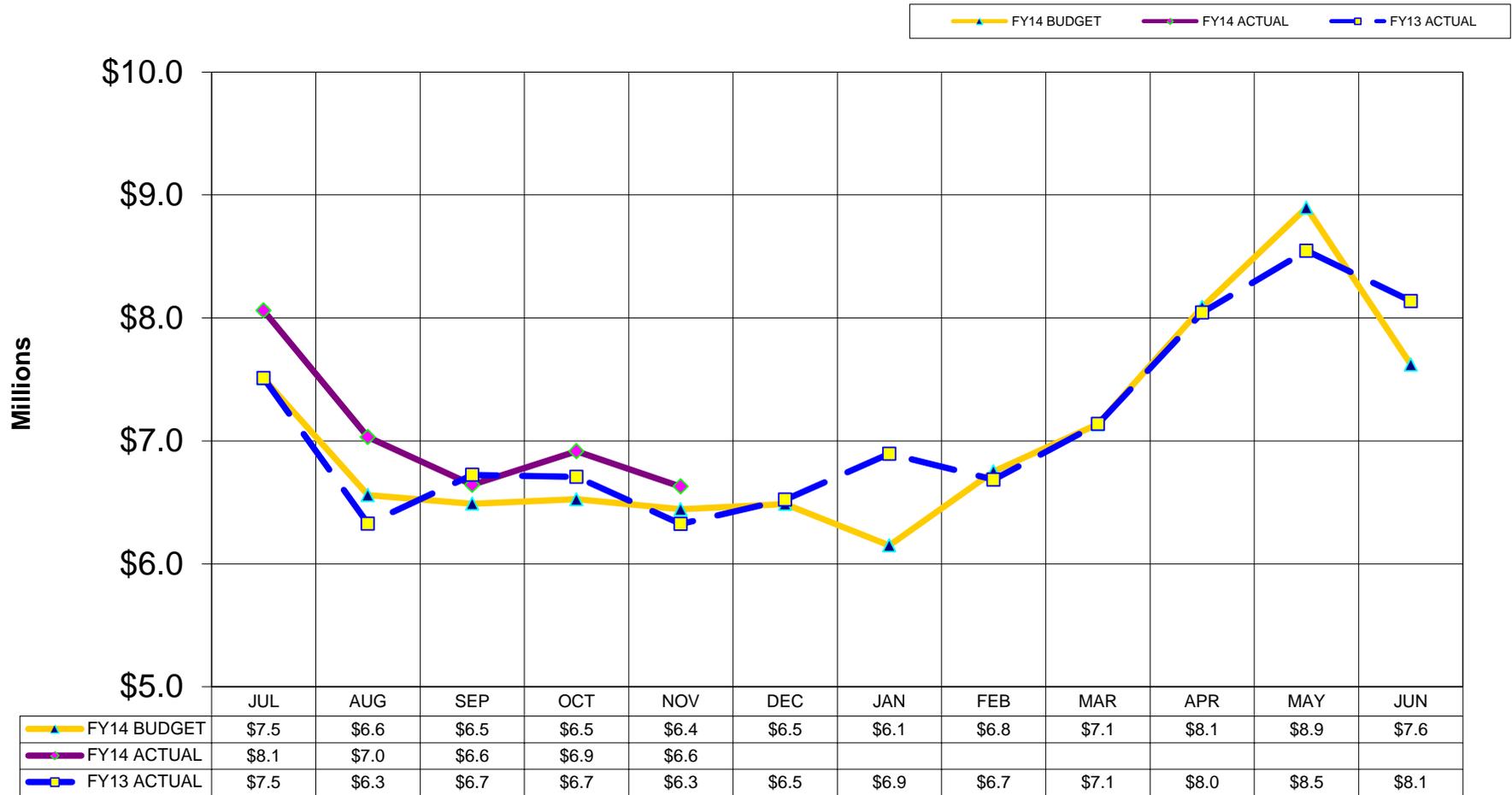
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
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	-	0.0%	-	\$ -	0.0%	40,010,262	-	\$ -	0.0%
JAN	6,894,770	47,008,766	-	0.0%	-	\$ -	0.0%	46,160,014	-	\$ -	0.0%
FEB	6,685,324	53,694,089	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.0%
MAR	7,138,104	60,832,194	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.0%
APR	8,044,415	68,876,609	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.0%
MAY	8,546,567	77,423,176	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	8,137,011	85,560,187	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 85,560,187</u>		<u>\$ 35,277,064</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).