



# Maricopa County

Office of Assistant County Manager and Department of Finance

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To: Tom Manos, County Manager

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

Date: February 20, 2015

Re: FY 14-15 Executive Summary – January 2015

Attached is the General Fund and Detention Fund financial activity through January 31, 2015. 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 \$7.4m over the estimate that was used when preparing the FY 14-15 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 \$856,582:** The FY 14-15 Sales Tax revenue reflects a YTD positive budget variance of \$856.5 thousand or 0.3 percent. The FY 14-15 Sales Tax revenue budget of \$465.3m is based on Elliot D. Pollack’s (EDP) ‘most likely’ forecast, which reflects an increase of 4.8 percent over the FY 13-14 ‘most likely’ forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State’s shared revenue distribution formula. As compared to January 2014, the January 2015 month-end sales tax is 6.7 percent higher, while the year-to-date is 5.2 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 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 June 2014 (most recent), was comprised of the following major sectors: retail (53%), restaurants and bars (12%), utilities (9%), 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 January 2015 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona December 2014 sales tax collections were 5.2 percent above as compared to December 2013. Year-to-date sales tax collections are up 3.4 percent. Maricopa County's unemployment rate is 5.5 percent as of December 2014, which is below both the State's unemployment rate of 6.7 percent, and the United States unemployment rate of 5.6 percent.

- **Property Tax Revenue (Operating) YTD variance of \$1,309,772:** The FY 14-15 Property Tax revenue reflects a YTD positive budget variance of \$1.3m or 0.5 percent. The FY 14-15 Property Tax revenue budget of \$436.9m reflects an 8.1 percent increase from the FY 14-15 budget and levy. The budget also includes an estimated 1.3 percent delinquency rate. FY 14-15 YTD collections through January 2015 are 57.0 percent of the adopted levy compared to a historical average of 54.7 percent. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$568,651:** The FY 14-15 VLT revenue reflects a YTD positive budget variance of \$568.6 thousand or 0.8 percent. The FY 14-15 VLT revenue budget of \$132.8m is based on EDP's 'most likely' forecast, which reflects an increase of 5.5 percent over the FY 13-14 'most likely' forecast. According to the National Automobile Dealers Association (NADA) report "Market Beat", there was 1.1 million light-vehicle sales in January 2015 in the U.S. Light-vehicle sales for the month were down 23.5 percent from December 2014, but up 13.7 percent from January 2014. The Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales for January 2015 was 16.6 million units. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package. For additional monthly revenue information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.

#### General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$12,452,032:** Current YTD expenditures are 4.1 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (16%), County Attorney (13%), Superior Court (13%), Juvenile Probation (9%), Elections (8%), Clerk of the Superior Court (7%), Assessor (5%), Facilities Management (5%), and Public Health (4%).
- **Services Expenditures (Operating) YTD variance of \$20,579,056:** Current YTD expenditures are 22.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (35%), Non-Departmental (31%), and Facilities Management (19%).
- **Intergovernmental Payments (Operating) YTD variance of \$1,002,547:** Current YTD expenditures are 0.8 percent under budget. Non-Departmental comprises this positive variance as expenditures for general health and welfare are under budget.
- **Capital Outlay (Operating) YTD variance of (\$898,230):** Current YTD expenditures are 47.7 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Non-Departmental (48%) and Office of Enterprise Technology (42%).
- **Total Non-Recurring Expenditures YTD variance of \$29,605,034:** Current YTD expenditures are 49.2 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (26%), Non-Departmental (21%), Office of Enterprise Technology (16%), Facilities Management (11%), and Clerk of the Superior Court (9%).

General Fund Departmental Expenditure Variances

**Parks and Recreation YTD variance of (\$15,365):** Current YTD expenditures are 3.6 percent over budget. The current negative variance reflects expenditures that varied from the calendarized budget, but will be within budget by year-end.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of (\$1,526,883):** The FY 14-15 Jail Excise Tax revenue reflects a YTD negative budget variance of \$1.5m or 1.9 percent. The FY 14-15 Jail Tax revenue budget of \$141.2m is based on EDP's 'most likely' forecast, which reflects an increase of 6.0 percent over the FY 13-14 'most likely' forecast. This is a County-only tax and is not subject to the same distribution formula as State shared sales tax. As compared to January 2014, January 2015 month-end sales tax is 5.1 percent higher, while the year-to-date is 4.3 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 14-15 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of (\$1,528,158):** The FY 14-15 Detention Fund intergovernmental revenue reflects a YTD negative variance of \$1.5m or 8.4 percent. The current negative variance is related to a timing difference for jail per diem and booking fees. The January 31, 2015, jail billing accounts receivable aging report indicates that \$2.6m in total receivables was outstanding, of which \$2.5m was collected by February 10, 2015. Of the \$2.6m, \$888.5 thousand is considered current; \$779.0 thousand is aged greater than 1 day and less than 46 days; and \$1.0m is aged greater than 45 days.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,838,508:** Current YTD expenditures are 2.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (62%), Juvenile Probation (14%), Adult Probation (9%), and Correctional Health (9%).
- **Services Expenditures (Operating) YTD variance of \$4,242,555:** Current YTD expenditures are 12.9 percent under budget. Facilities Management comprises a large portion of the positive variance as expenditures for facilities construction repairs and maintenance are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of (\$108,285):** Current YTD expenditures are 73.4 percent over budget. Non-Departmental comprises a large portion of the negative variance as expenditures for general public safety are over budget.
- **Total Non-Recurring Expenditures YTD variance of \$9,465,285:** Current YTD expenditures are 72.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (57%), Facilities Management (19%), Sheriff's Office (11%), and Juvenile Probation (11%).

Detention Fund Departmental Expenditure Variances

**Correctional Health YTD variance of (\$1,465,941):** Current YTD expenditures are 4.2 percent over budget. The current negative variance is primarily attributed to the higher cost of medications and the higher number of patients with certain chronic care illnesses, which has created a 52% negative budget variance in pharmaceutical expenses. The department is working with OMB to develop a resolution.

**HURF Revenue Variance Analysis**

- ***Intergovernmental Revenue YTD variance of \$1,301,585:*** The FY 14-15 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$53,545,665 is more than budgeted YTD revenue of \$52,244,080 resulting in a positive budget variance of \$1.3m or 2.5 percent. The FY 14-15 HURF revenue budget of \$95.8m is based on EDP’s ‘most likely’ forecast. For additional monthly revenue information and comparisons to FY 13-14 actual revenue, see the chart provided at the end of the reporting package.

HURF revenues consist of gasoline and use fuel (diesel) tax, motor carrier fees (commercial carriers), vehicle license tax and registrations fees and various other fees. HURF is state-shared revenue that is reported in the Transportation Operations Fund and is not part of the General Fund variances.

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

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

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



# General Fund

## Executive Summary

### As of January 31, 2015

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	465,300,725	259,172,452	260,029,034	856,582
Property Taxes	436,942,622	254,621,543	255,931,315	1,309,772
Vehicle License Taxes	132,858,100	75,734,429	76,303,080	568,651
Intergovernmental	15,142,469	7,089,383	7,128,610	39,227
Miscellaneous	70,694,423	39,087,725	36,775,579	(2,312,146)
Interest	2,800,000	1,400,000	1,441,587	41,587
<b>Total Operating Revenues</b>	<b>1,123,738,339</b>	<b>637,105,532</b>	<b>637,609,205</b>	<b>503,673</b>
<b>Total Non-Recurring Revenues</b>	<b>17,468,824</b>	<b>2,263,480</b>	<b>1,925,301</b>	<b>(338,179)</b>
<b>Total Revenues</b>	<b>1,141,207,163</b>	<b>639,369,012</b>	<b>639,534,506</b>	<b>165,494</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	518,517,900	303,226,860	290,774,828	12,452,032
Supplies	15,853,345	10,119,905	8,837,038	1,282,867
Services	157,700,096	92,319,594	71,740,538	20,579,056
Intergovernmental Payments	226,477,196	132,012,245	131,009,698	1,002,547
Debt Service	15,000	8,750	0	8,750
Capital Outlay	5,376,795	1,884,825	2,783,055	(898,230)
Transfers Out	199,798,007	103,141,587	103,141,471	116
<b>Total Operating Expenditures</b>	<b>1,123,738,339</b>	<b>642,713,766</b>	<b>608,286,628</b>	<b>34,427,138</b>
<b>Total Non-Recurring Expenditures</b>	<b>131,181,132</b>	<b>60,135,133</b>	<b>30,530,099</b>	<b>29,605,034</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>702,848,899</b>	<b>638,816,727</b>	<b>64,032,172</b>

#### **Excess (Deficiency) of Revenues**

<b>Over Expenditures</b>	<b>(113,712,308)</b>	<b>(63,479,887)</b>	<b>717,779</b>	<b>64,197,666</b>
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Beginning Fund Balance (audited)	113,712,308	113,712,308	121,202,734	7,490,426
<i>Revenues</i>	1,141,207,163	639,369,012	639,534,506	165,494
<i>Expenditures</i>	1,254,919,471	702,848,899	638,816,727	64,032,172
Ending Fund Balance	0	50,232,421	121,920,513	71,688,092
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	50,232,421	121,920,513	71,688,092

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



# General Fund

## Expenditures by Agency

### As of January 31, 2015

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

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>General Government</b>					
ASSESSOR F100	24,382,839	14,603,664	13,806,703	796,961	5.46 %
ASSISTANT COUNTY MGR 940 F100	627,424	378,475	377,957	518	0.14 %
ASSISTANT COUNTY MGR 950 F100	963,228	566,319	253,930	312,389	55.16 %
BOARD OF SUPERVISORS D1 F100	367,304	214,419	174,251	40,168	18.73 %
BOARD OF SUPERVISORS D2 F100	367,304	216,535	190,772	25,763	11.90 %
BOARD OF SUPERVISORS D3 F100	367,304	219,164	200,037	19,127	8.73 %
BOARD OF SUPERVISORS D4 F100	367,304	219,296	211,794	7,502	3.42 %
BOARD OF SUPERVISORS D5 F100	367,304	229,684	206,615	23,069	10.04 %
CALL CENTER F100	1,689,179	1,014,569	963,955	50,614	4.99 %
CLERK OF THE BOARD F100	1,463,018	886,443	684,353	202,090	22.80 %
COUNTY MANAGER F100	2,556,760	1,365,289	1,292,668	72,621	5.32 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	857,688	807,602	50,086	5.84 %
ELECTIONS F100	21,041,925	18,209,544	15,046,931	3,162,613	17.37 %
ENTERPRISE TECHNOLOGY F100	35,933,255	28,957,743	17,297,311	11,660,432	40.27 %
FACILITIES MANAGEMENT F100	49,428,537	29,007,742	18,722,653	10,285,089	35.46 %
FINANCE F100	2,823,366	1,672,805	1,372,344	300,461	17.96 %
HUMAN RESOURCES F100	4,376,059	2,544,803	2,132,697	412,106	16.19 %
INTERNAL AUDIT F100	1,835,837	1,085,775	1,052,621	33,154	3.05 %
MANAGEMENT AND BUDGET F100	2,412,614	1,292,049	1,231,109	60,940	4.72 %
PROCUREMENT SERVICES F100	2,461,364	1,392,872	1,349,992	42,880	3.08 %
PROTECTIVE SERVICES F100	3,925,912	2,307,877	2,239,370	68,507	2.97 %
RECORDER F100	2,157,950	1,265,489	1,247,800	17,689	1.40 %
RESEARCH AND REPORTING F100	338,819	215,771	52,028	163,743	75.89 %
TREASURER F100	5,002,464	2,981,178	2,879,598	101,580	3.41 %
<b>Subtotal</b>	<b>166,715,094</b>	<b>111,705,193</b>	<b>83,795,091</b>	<b>27,910,102</b>	<b>24.99 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	35,237,721	21,391,745	17,847,721	3,544,024	16.57 %
CONSTABLES F100	2,993,921	1,765,343	1,678,844	86,499	4.90 %
CORRECTIONAL HEALTH F100	3,218,665	1,885,258	1,882,877	2,381	0.13 %
COUNTY ATTORNEY F100	84,887,029	50,207,142	47,644,997	2,562,145	5.10 %
EMERGENCY MANAGEMENT F100	248,836	142,159	140,841	1,318	0.93 %
JUDICIAL BRANCH *	153,775,922	92,953,797	87,517,977	5,435,820	5.85 %
JUSTICE COURTS F100	17,983,692	10,800,563	10,235,406	565,157	5.23 %
MEDICAL EXAMINER F100	8,393,620	4,956,493	4,844,159	112,334	2.27 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	119,096,840	66,913,302	63,030,483	3,882,819	5.80 %
PUBLIC FIDUCIARY F100	3,150,990	1,851,962	1,720,291	131,671	7.11 %
SHERIFF F100	117,245,368	72,308,373	61,472,630	10,835,743	14.99 %
<b>Subtotal</b>	<b>547,100,836</b>	<b>325,670,707</b>	<b>298,496,055</b>	<b>27,174,652</b>	<b>8.34 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,228,712	686,752	469,336	217,416	31.66 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	0	129,477	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	167,584	163,695	3,889	2.32 %
ENVIRONMENTAL SERVICES F100	4,702,653	3,221,459	2,887,705	333,754	10.36 %
HUMAN SERVICES F100	2,260,912	1,380,525	867,446	513,079	37.17 %
PUBLIC HEALTH F100	11,880,697	7,242,491	6,461,617	780,874	10.78 %
WASTE RESOURCES RECYCLING F100	3,301,094	1,968,841	1,685,796	283,045	14.38 %
<b>Subtotal</b>	<b>23,899,693</b>	<b>14,797,129</b>	<b>12,535,595</b>	<b>2,261,534</b>	<b>15.28 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	1,279,802	421,023	436,388	(15,365)	(3.65) %
<b>Subtotal</b>	<b>1,279,802</b>	<b>421,023</b>	<b>436,388</b>	<b>(15,365)</b>	<b>(3.65) %</b>
<b>Education</b>					
EDUCATION SERVICES F100	2,695,290	1,712,968	1,585,906	127,062	7.42 %
<b>Subtotal</b>	<b>2,695,290</b>	<b>1,712,968</b>	<b>1,585,906</b>	<b>127,062</b>	<b>7.42 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	513,228,756	248,541,879	241,967,692	6,574,187	2.65 %
<b>Subtotal</b>	<b>513,228,756</b>	<b>248,541,879</b>	<b>241,967,692</b>	<b>6,574,187</b>	<b>2.65 %</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>702,848,899</b>	<b>638,816,727</b>	<b>64,032,172</b>	<b>9.11 %</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 January 31, 2015

#### 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	50,009,303	29,591,223	29,179,385	411,838	1.39 %
JUVENILE PROBATION F100	17,998,450	10,568,070	9,185,972	1,382,098	13.08 %
SUPERIOR COURT F100	85,768,169	52,794,504	49,152,620	3,641,884	6.90 %
<b>Total Judicial Branch</b>	<b>153,775,922</b>	<b>92,953,797</b>	<b>87,517,977</b>	<b>5,435,820</b>	<b>5.85 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	47,048,359	24,364,731	21,879,486	2,485,245	10.20 %
LEGAL ADVOCATE F100	10,956,938	6,484,568	6,105,771	378,797	5.84 %
LEGAL DEFENDER F100	12,237,478	7,236,177	7,114,090	122,087	1.69 %
PUBLIC ADVOCATE F100	9,376,497	5,570,708	5,063,894	506,814	9.10 %
PUBLIC DEFENDER F100	39,477,568	23,257,118	22,867,242	389,876	1.68 %
<b>Total Public Defense System</b>	<b>119,096,840</b>	<b>66,913,302</b>	<b>63,030,483</b>	<b>3,882,819</b>	<b>5.80 %</b>



# Detention Fund

## Executive Summary

As of January 31, 2015

### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	141,295,781	79,668,944	78,142,061	(1,526,883)
Intergovernmental	31,060,428	18,118,572	16,590,414	(1,528,158)
Interest	1,101,300	551,300	545,053	(6,247)
Transfers In	176,801,288	103,134,087	103,134,087	0
<b>Total Operating Revenues</b>	<b>350,258,797</b>	<b>201,472,903</b>	<b>198,411,614</b>	<b>(3,061,289)</b>
<b>Total Non-Recurring Revenues</b>	<b>260,027</b>	<b>260,027</b>	<b>260,189</b>	<b>162</b>
<b>Total Revenues</b>	<b>350,518,824</b>	<b>201,732,930</b>	<b>198,671,803</b>	<b>(3,061,127)</b>

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	283,085,338	165,759,553	160,921,045	4,838,508
Supplies	20,275,437	12,540,634	13,793,739	(1,253,105)
Services	55,285,373	32,820,132	28,577,577	4,242,555
Capital Outlay	1,137,289	147,624	255,909	(108,285)
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>360,370,937</b>	<b>211,267,943</b>	<b>203,548,269</b>	<b>7,719,674</b>
<b>Total Non-Recurring Expenditures</b>	<b>47,340,281</b>	<b>13,002,639</b>	<b>3,537,354</b>	<b>9,465,285</b>
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>224,270,582</b>	<b>207,085,623</b>	<b>17,184,959</b>

### Excess (Deficiency) of Revenues Over Expenditures

	<u>(57,192,394)</u>	<u>(22,537,652)</u>	<u>(8,413,820)</u>	<u>14,123,832</u>
<b>Beginning Fund Balance (audited)</b>	<b>57,452,420</b>	<b>57,452,420</b>	<b>61,258,394</b>	<b>3,805,974</b>
<i>Revenues</i>	<b>350,518,824</b>	<b>201,732,930</b>	<b>198,671,803</b>	<b>(3,061,127)</b>
<i>Expenditures</i>	<b>407,711,218</b>	<b>224,270,582</b>	<b>207,085,623</b>	<b>17,184,959</b>
<b>Ending Fund Balance</b>	<b>260,026</b>	<b>34,914,768</b>	<b>52,844,574</b>	<b>17,929,806</b>
<b>Restricted Fund Balance</b>	<b>260,026</b>	<b>34,914,768</b>	<b>52,844,574</b>	<b>17,929,806</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 January 31, 2015*

**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	27,665,274	16,310,340	15,751,189	559,151	3.43%
ASSISTANT COUNTY MGR 950 F255	396,764	252,675	228,534	24,141	9.55%
CORRECTIONAL HEALTH F255	59,508,295	34,751,456	36,217,397	(1,465,941)	(4.22)%
EDUCATION SERVICES F255	1,117,223	676,869	596,780	80,089	11.83%
ENTERPRISE TECHNOLOGY F255	1,024,713	583,783	469,669	114,114	19.55%
FACILITIES MANAGEMENT F255	33,031,516	19,185,890	12,787,441	6,398,449	33.35%
INTEGRATED CRIM JUST INFO F255	1,650,361	1,066,782	1,015,702	51,080	4.79%
JUVENILE PROBATION F255	34,855,591	20,974,657	18,840,699	2,133,958	10.17%
NON DEPARTMENTAL F255	37,678,066	5,483,016	319,781	5,163,235	94.17%
PROTECTIVE SERVICES F255	48,942	28,547	28,543	4	0.01%
SHERIFF F255	210,734,473	124,956,567	120,829,889	4,126,678	3.30%
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>224,270,582</b>	<b>207,085,623</b>	<b>17,184,959</b>	<b>7.66%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of January 31, 2015

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

#### Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,908,580	181,812	194,797	(12,985)
Supplies	0	0	8,068	(8,068)
Services	39,657,894	10,462,619	5,307,219	5,155,400
Intergovernmental Payments	226,232,514	131,866,889	130,849,429	1,017,460
Debt Service	15,000	8,750	0	8,750
Capital Outlay	3,424,000	1,750,000	2,178,402	(428,402)
Transfers Out	237,990,768	104,271,809	103,429,777	842,032
<b>Total Non- Departmental Expenditures - 470</b>	<b>513,228,756</b>	<b>248,541,879</b>	<b>241,967,692</b>	<b>6,574,187</b>

#### Expenditures - Excluding 470

Personnel Services	514,454,772	304,013,858	291,049,995	12,963,863
Supplies	26,528,974	19,268,588	11,203,830	8,064,758
Services	187,496,243	120,436,002	86,049,316	34,386,686
Intergovernmental Payments	244,682	145,356	160,270	(14,914)
Debt Service	-	-	-	-
Capital Outlay	12,936,044	10,435,716	8,378,241	2,057,475
Transfers Out	30,000	7,500	7,384	116
<b>Total Expenditures - Excluding 470</b>	<b>741,690,715</b>	<b>454,307,020</b>	<b>396,849,035</b>	<b>57,457,985</b>
<b>Total Expenditures</b>	<b>1,254,919,471</b>	<b>702,848,899</b>	<b>638,816,727</b>	<b>64,032,172</b>



# General Fund

## Non-Departmental Expenditures Summary

As of January 31, 2015

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	5,870,727	159,719	194,797	(35,078)
Supplies	0	0	8,068	(8,068)
Services	5,646,983	230,401	526,095	(295,694)
Intergovernmental Payments	226,232,514	131,866,889	130,849,429	1,017,460
Debt Service	15,000	8,750	0	8,750
Capital Outlay	3,000,000	1,750,000	2,178,402	(428,402)
Transfers Out	199,768,007	103,134,087	103,134,087	0
<b>Total Operating Expenditures</b>	<b>440,533,231</b>	<b>237,149,846</b>	<b>236,890,877</b>	<b>258,969</b>
<b>Non-Recurring</b>				
Personnel Services	37,853	22,093	0	22,093
Supplies	-	-	-	-
Services	34,010,911	10,232,218	4,781,125	5,451,093
Intergovernmental Payments	-	-	-	-
Debt Service	-	-	-	-
Capital Outlay	424,000	0	0	(0)
Transfers Out	38,222,761	1,137,722	295,690	842,032
<b>Total Non-Recurring Expenditures</b>	<b>72,695,525</b>	<b>11,392,033</b>	<b>5,076,815</b>	<b>6,315,218</b>
<b>Total Expenditures</b>	<b>513,228,756</b>	<b>248,541,879</b>	<b>241,967,692</b>	<b>6,574,187</b>



# General Fund

## Expenditures by Agency

### As of January 31, 2015

#### 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	23,747,839	14,172,227	13,395,677	776,550	5.48 %
ASSISTANT COUNTY MGR 940 F100	627,424	378,475	377,957	518	0.14 %
ASSISTANT COUNTY MGR 950 F100	429,131	254,763	249,430	5,333	2.09 %
BOARD OF SUPERVISORS D1 F100	367,304	214,419	174,251	40,168	18.73 %
BOARD OF SUPERVISORS D2 F100	367,304	216,535	190,772	25,763	11.90 %
BOARD OF SUPERVISORS D3 F100	367,304	219,164	200,037	19,127	8.73 %
BOARD OF SUPERVISORS D4 F100	367,304	219,296	211,794	7,502	3.42 %
BOARD OF SUPERVISORS D5 F100	367,304	229,684	206,615	23,069	10.04 %
CALL CENTER F100	1,689,179	1,014,569	963,955	50,614	4.99 %
CLERK OF THE BOARD F100	1,219,399	717,859	684,353	33,506	4.67 %
COUNTY MANAGER F100	2,556,760	1,365,289	1,292,668	72,621	5.32 %
DEPUTY COUNTY MANAGER 920 F100	1,458,024	857,688	807,602	50,086	5.84 %
ELECTIONS F100	8,960,779	6,557,417	5,171,141	1,386,276	21.14 %
ENTERPRISE TECHNOLOGY F100	23,556,781	19,793,369	12,816,102	6,977,267	35.25 %
FACILITIES MANAGEMENT F100	41,889,758	24,603,918	17,515,028	7,088,890	28.81 %
FINANCE F100	2,823,366	1,672,805	1,372,614	300,191	17.95 %
HUMAN RESOURCES F100	3,921,059	2,279,383	2,132,697	146,686	6.44 %
INTERNAL AUDIT F100	1,835,837	1,085,775	1,052,621	33,154	3.05 %
MANAGEMENT AND BUDGET F100	2,412,614	1,292,049	1,231,109	60,940	4.72 %
PROCUREMENT SERVICES F100	2,461,364	1,393,864	1,351,219	42,645	3.06 %
PROTECTIVE SERVICES F100	3,925,912	2,307,877	2,239,370	68,507	2.97 %
RECORDER F100	2,157,950	1,265,489	1,247,800	17,689	1.40 %
RESEARCH AND REPORTING F100	338,819	215,771	52,028	163,743	75.89 %
TREASURER F100	5,002,464	2,981,178	2,879,598	101,580	3.41 %
<b>Subtotal</b>	<b>132,850,979</b>	<b>85,308,863</b>	<b>67,816,436</b>	<b>17,492,427</b>	<b>20.50 %</b>
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	32,410,682	18,730,322	17,841,920	888,402	4.74 %
CONSTABLES F100	2,953,738	1,756,257	1,675,075	81,182	4.62 %
CORRECTIONAL HEALTH F100	3,218,665	1,885,258	1,882,877	2,381	0.13 %
COUNTY ATTORNEY F100	84,358,029	49,678,142	47,416,043	2,262,099	4.55 %
EMERGENCY MANAGEMENT F100	248,836	142,159	140,841	1,318	0.93 %
JUDICIAL BRANCH *	149,460,191	88,638,066	85,094,693	3,543,373	4.00 %
JUSTICE COURTS F100	17,471,692	10,288,563	10,235,406	53,157	0.52 %
MEDICAL EXAMINER F100	8,393,620	4,956,493	4,844,159	112,334	2.27 %
PLANNING AND DEVELOPMENT F100	868,232	494,570	479,828	14,742	2.98 %
PUBLIC DEFENSE SYSTEM *	117,856,339	66,136,858	61,408,399	4,728,459	7.15 %
PUBLIC FIDUCIARY F100	3,150,990	1,851,962	1,720,291	131,671	7.11 %
SHERIFF F100	104,085,875	59,807,128	56,787,942	3,019,186	5.05 %
<b>Subtotal</b>	<b>524,476,889</b>	<b>304,365,778</b>	<b>289,527,476</b>	<b>14,838,302</b>	<b>4.88 %</b>
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	807,862	471,252	469,336	1,916	0.41 %
ANIMAL CARE AND CONTROL F100	258,954	129,477	-	129,477	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	266,671	167,584	163,695	3,889	2.32 %
ENVIRONMENTAL SERVICES F100	4,229,914	2,755,433	2,644,773	110,660	4.02 %
HUMAN SERVICES F100	2,260,912	1,380,525	867,446	513,079	37.17 %
PUBLIC HEALTH F100	11,880,697	7,242,491	6,461,617	780,874	10.78 %
WASTE RESOURCES RECYCLING F100	2,991,094	1,777,280	1,579,274	198,006	11.14 %
<b>Subtotal</b>	<b>22,696,104</b>	<b>13,924,042</b>	<b>12,186,141</b>	<b>1,737,901</b>	<b>12.48 %</b>
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	298,796	310,513	(11,717)	(3.92) %
<b>Subtotal</b>	<b>564,802</b>	<b>298,796</b>	<b>310,513</b>	<b>(11,717)</b>	<b>(3.92) %</b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,616,334	1,666,441	1,555,185	111,256	6.68 %
<b>Subtotal</b>	<b>2,616,334</b>	<b>1,666,441</b>	<b>1,555,185</b>	<b>111,256</b>	<b>6.68 %</b>
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	440,533,231	237,149,846	236,890,877	258,969	0.11 %
<b>Subtotal</b>	<b>440,533,231</b>	<b>237,149,846</b>	<b>236,890,877</b>	<b>258,969</b>	<b>0.11 %</b>
<b>Total Operating Expenditures</b>	<b>1,123,738,339</b>	<b>642,713,766</b>	<b>608,286,628</b>	<b>34,427,138</b>	<b>5.36 %</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 January 31, 2015

#### 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>					
ESR1 - ESRI DESKTOP REVIEW PROJECT	635,000	431,437	411,026	20,411	4.73 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	534,097	311,556	4,500	307,056	98.56 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	243,619	168,584	0	168,584	100.00 %
<b>ELECTIONS F100</b>					
ELE1 - PRI/GEN ELEC CYCLE SPENDING	12,081,146	11,652,127	9,875,790	1,776,337	15.24 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
CYB1 - CYBER SECURITY NRNP	4,801,092	4,801,092	3,029,127	1,771,965	36.91 %
EDC1 - DATA CENTER ONE TIME NRNP	1,301,182	1,301,182	1,133,681	167,501	12.87 %
EDCS - ENTRPRISE DATA CNTR SYSTEMS	5,824,200	2,912,100	318,402	2,593,698	89.07 %
EDNK - ENTPRISE DATA NETWORKING	450,000	150,000	0	150,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,897,869	2,863,299	806,263	2,057,036	71.84 %
DCT1 - SOUTH COURT TOWER	117,000	68,250	24,297	43,953	64.40 %
NRNP - NON-RECURRING/NON-PROJECT	91,830	53,564	19,113	34,451	64.32 %
SFTY - LIFE/SAFETY PROJECTS	2,057,080	1,199,961	357,952	842,009	70.17 %
WCB1 - WEST COURT BLDG	375,000	218,750	0	218,750	100.00 %
<b>FINANCE F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(270)	270	-
<b>HUMAN RESOURCES F100</b>					
JOB1 - JOB ANALYSIS CONSULTANT	385,000	224,585	0	224,585	100.00 %
LRN1 - LEARNING MANAGEMENT	70,000	40,835	0	40,835	100.00 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	(992)	(1,227)	235	(23.66) %
<b>Subtotal</b>	<b><u>33,864,115</u></b>	<b><u>26,396,330</u></b>	<b><u>15,978,654</u></b>	<b><u>10,417,676</u></b>	<b><u>39.47 %</u></b>
<b>Public Safety</b>					
<b>CLERK OF SUPERIOR COURT F100</b>					
CES1 - COSC STAFF EQUIPMENT	18,000	18,000	0	18,000	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	413,099	247,483	0	247,483	100.00 %
RFR1 - COSC RFR SYSTEM REPLECEMENT	2,395,940	2,395,940	5,801	2,390,139	99.76 %
<b>CONSTABLES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	40,183	9,086	3,769	5,317	58.52 %
<b>COUNTY ATTORNEY F100</b>					
1CAI - MCAO CASE MANAGEMENT SYSTEM	529,000	529,000	228,954	300,046	56.72 %
<b>JUDICIAL BRANCH *</b>					
DRE1 - DISASTER REC EQUIPMENT	1,136,091	1,136,091	503,283	632,808	55.70 %
FTR1 - SUP CT FOR THE RECORD EQUIP	1,305,640	1,305,640	1,019,459	286,181	21.92 %
NRNP - NON-RECURRING/NON-PROJECT	34,000	34,000	20,980	13,020	38.29 %
SCC1 - SUP COURT CASE MGMT SYSTEM	1,840,000	1,840,000	879,561	960,439	52.20 %

Note: Totals may not foot due to rounding.

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

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

Continued on next page



# General Fund

## Expenditures by Agency

### As of January 31, 2015

#### 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>JUSTICE COURTS F100</b>					
EDM1 - ELEC DOCUMENT MGMT SYSTEM	512,000	512,000	0	512,000	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,240,501	776,444	1,622,084	(845,640)	(108.91) %
<b>SHERIFF F100</b>					
AIR1 - AIRPLANE PURCHASE	850,000	850,000	765,979	84,021	9.88 %
CAD1 - CAD RMS	146,847	137,374	182	137,192	99.87 %
EVI1 - PROPERTY AND EVIDENCE	247,978	247,978	0	247,978	100.00 %
HEL1 - HELICOPTER PURCHASE	5,000,000	5,000,000	3,386,365	1,613,635	32.27 %
MEL1 - MCSO JUDGMENT ORDER NON REC	5,717,163	5,068,388	532,162	4,536,226	89.50 %
NRNP - NON-RECURRING/NON-PROJECT	521,505	521,505	0	521,505	100.00 %
REC1 - MCSO RECORDS MANAGEMENT	676,000	676,000	0	676,000	100.00 %
<b>Subtotal</b>	<b><u>22,623,947</u></b>	<b><u>21,304,929</u></b>	<b><u>8,968,579</u></b>	<b><u>12,336,350</u></b>	<b><u>57.90 %</u></b>
<b>Health, Welfare and Sanitation</b>					
<b>AIR QUALITY F100</b>					
AQM1 - AIR QUAL MONITORING EQUIP	420,850	215,500	0	215,500	100.00 %
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	472,739	466,026	242,932	223,094	47.87 %
<b>WASTE RESOURCES RECYCLING F100</b>					
WGP1 - WASTE RES GAS PROBE EQUIP	160,000	91,441	97,002	(5,561)	(6.08) %
WLD1 - WASTE RES LANDFILL DRAINAGE	150,000	100,120	9,521	90,599	90.49 %
<b>Subtotal</b>	<b><u>1,203,589</u></b>	<b><u>873,087</u></b>	<b><u>349,455</u></b>	<b><u>523,632</u></b>	<b><u>59.97 %</u></b>
<b>Culture and Recreation</b>					
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	250,000	110,000	113,279	(3,279)	(2.98) %
PKRR - PARKS RESTROOMS UPGRADES	275,000	12,227	13,127	(900)	(7.36) %
PKWA - PARKS WATER UPGRADES	190,000	0	(530)	530	-
<b>Subtotal</b>	<b><u>715,000</u></b>	<b><u>122,227</u></b>	<b><u>125,876</u></b>	<b><u>(3,649)</u></b>	<b><u>(2.99) %</u></b>
<b>Education</b>					
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	78,956	46,527	30,721	15,806	33.97 %
<b>Subtotal</b>	<b><u>78,956</u></b>	<b><u>46,527</u></b>	<b><u>30,721</u></b>	<b><u>15,806</u></b>	<b><u>33.97 %</u></b>
<b>Other Gov Fund</b>					
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	72,695,525	11,392,033	5,076,815	6,315,218	55.44 %

Note: Totals may not foot due to rounding.

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

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



# General Fund

## Expenditures by Agency

### As of January 31, 2015

#### Expenditures

##### *Non-Recurring*

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Subtotal	72,695,525	11,392,033	5,076,815	6,315,218	55.44 %
<i>Total Non-Recurring Expenditures</i>	<u>131,181,132</u>	<u>60,135,133</u>	<u>30,530,099</u>	<u>29,605,034</u>	<u>49.23 %</u>
<b>Total Expenditures</b>	<u><u>1,254,919,471</u></u>	<u><u>702,848,899</u></u>	<u><u>638,816,727</u></u>	<u><u>64,032,172</u></u>	<u><u>9.11 %</u></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 January 31, 2015

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	27,465,274	16,110,340	15,541,388	568,952	3.53%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	396,764	252,675	228,534	24,141	9.55%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	58,926,641	34,638,630	36,178,926	(1,540,296)	(4.45)%
<b>ENTERPRISE TECHNOLOGY F255</b>					
OPER - OPERATING	1,024,713	583,783	469,669	114,114	19.55%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	50,000	41,166	8,834	17.67%
CCR0 - CODE COMPLIANC RESERVE	125,000	72,912	-	72,912	100.00%
DMP0 - DURANGO MASTER PLAN	200,000	116,662	29,881	86,781	74.39%
DRJ0 - DURANGO JAIL	813,280	474,411	56,512	417,899	88.09%
DRV0 - DURANGO JUVE	25,000	14,581	-	14,581	100.00%
ENG0 - ENERGY MANAGEMENT	118,514	39,506	-	39,506	100.00%
ENV0 - ENVIRONMENTAL PROGRAM	125,000	72,912	-	72,912	100.00%
ESJ0 - ESTRELLA JAIL	698,428	407,414	3,325	404,089	99.18%
FAJ0 - FOURTH AVE JAIL	376,565	219,660	49,633	170,027	77.40%
LBJ0 - LBJ COMPLEX	1,253,860	731,416	549,910	181,506	24.82%
MDS0 - MADISON STREET STUDY	100,000	50,000	-	50,000	100.00%
OPER - OPERATING	19,205,596	11,181,532	9,240,492	1,941,040	17.36%
PFE0 - PROGRAM FEES	213,530	124,558	-	124,558	100.00%
PPM0 - PLAN AND PROJECT MANAGEMEN	818,688	477,568	465,683	11,885	2.49%
SCT0 - BLDG SECURITY PROGRAM	125,000	72,912	15,255	57,657	79.08%
SEV0 - SOUTHEAST JUVE	748,500	436,625	85,942	350,683	80.32%
SFY0 - LIFE SAFETY PROGRAM	125,000	72,912	-	72,912	100.00%
TWJ0 - TOWERS JAIL	974,398	568,393	38,123	530,270	93.29%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,650,361	1,066,782	1,015,702	51,080	4.79%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	33,629,649	19,748,715	18,681,326	1,067,389	5.40%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	2,739,673	48,375	263,166	(214,791)	(444.01)%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	28,547	28,543	4	0.01%
<b>SHERIFF F255</b>					
OPER - OPERATING	208,342,561	123,606,122	120,565,092	3,041,030	2.46%
<b>Subtotal</b>	<b>360,370,937</b>	<b>211,267,943</b>	<b>203,548,269</b>	<b>7,719,674</b>	<b>3.65%</b>
<b>Total Operating Expenditures</b>	<b>360,370,937</b>	<b>211,267,943</b>	<b>203,548,269</b>	<b>7,719,674</b>	<b>3.65%</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 January 31, 2015

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	200,000	200,000	209,801	(9,801)	(4.90)%
<b>CORRECTIONAL HEALTH F255</b>					
GRV1 - CHS GRAVES JUDGMENT NON RE	581,654	112,826	38,471	74,355	65.90%
NRNP - NON-RECURRING/NON-PROJECT	-	-	0	(0)	-
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,117,223	676,869	596,780	80,089	11.83%
<b>FACILITIES MANAGEMENT F255</b>					
FAJI - 4TH AVE JAIL- MAINTENANCE	2,905,000	1,680,163	920,857	759,306	45.19%
LBJC - LBJ COMPLEX	3,940,646	2,298,709	1,290,661	1,008,048	43.85%
NRNP - NON-RECURRING/NON-PROJECT	39,511	23,044	-	23,044	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	-	-	-	-	-
<b>JUVENILE PROBATION F255</b>					
JUV1 - JUVENILE KITCHEN EQUIP	1,225,942	1,225,942	159,373	1,066,569	87.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	34,938,393	5,434,641	56,615	5,378,026	98.96%
<b>SHERIFF F255</b>					
IVR1 - MCSO IVR	905,000	-	-	-	-
JAI1 - JAIL KITCHEN EQUIPMENT	300,000	300,000	-	300,000	100.00%
KIT1 - KITCHEN INSTALLATION	340,000	340,000	184,046	155,954	45.87%
MEL1 - MCSO JUDGMENT ORDER NON RE	356,912	220,445	70,718	149,727	67.92%
WAG1 - JAIL WAGON VEHICLES	140,000	140,000	10,032	129,968	92.83%
WSH1 - WASHING MACHINES	350,000	350,000	-	350,000	100.00%
<b>Subtotal</b>	<b>47,340,281</b>	<b>13,002,639</b>	<b>3,537,354</b>	<b>9,465,285</b>	<b>72.80%</b>
<b>Total Non-Recurring Expenditures</b>	<b>47,340,281</b>	<b>13,002,639</b>	<b>3,537,354</b>	<b>9,465,285</b>	<b>72.80%</b>
<b>Total Expenditures</b>	<b>407,711,218</b>	<b>224,270,582</b>	<b>207,085,623</b>	<b>17,184,959</b>	<b>7.66%</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 14-15**

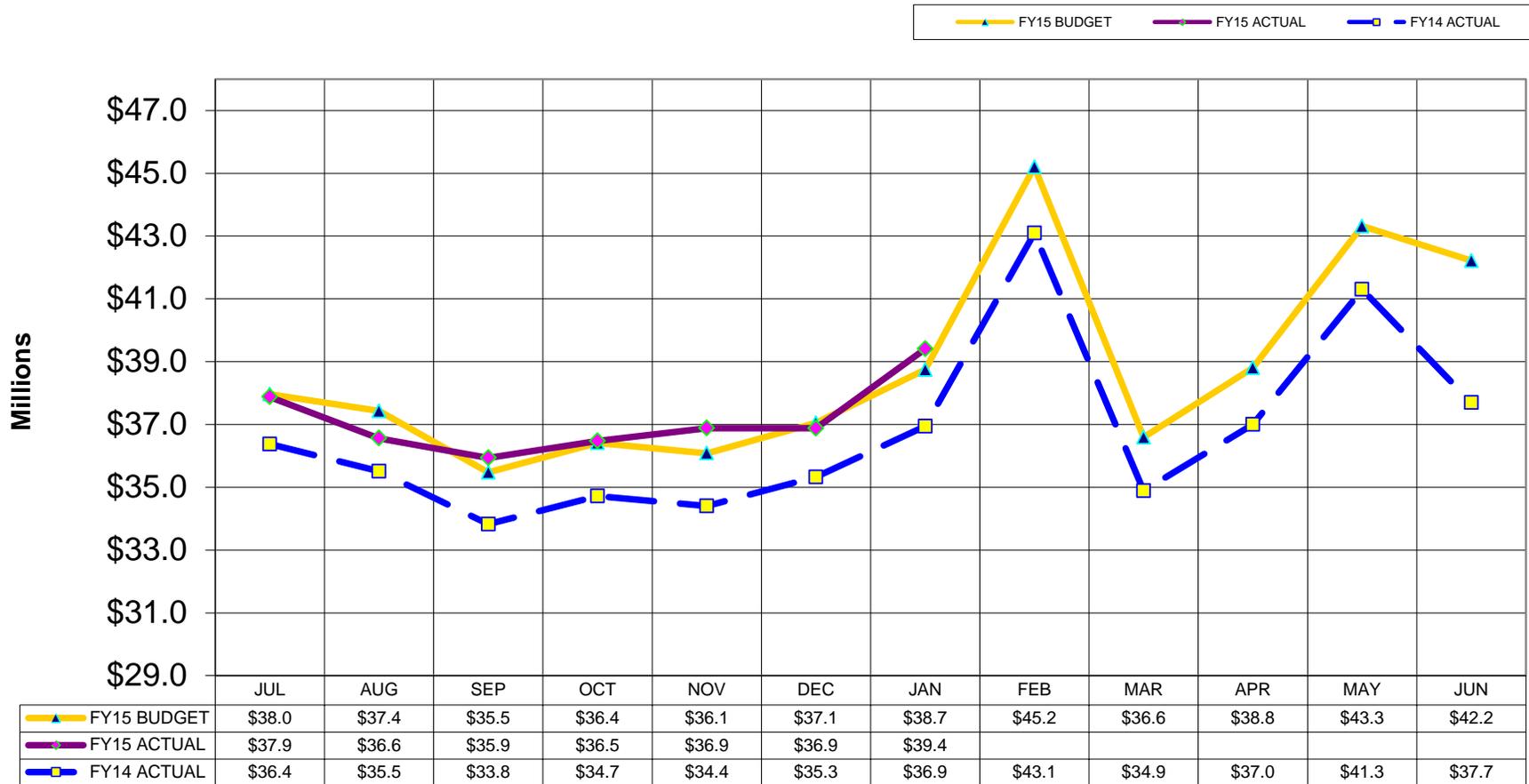
<b>ACTUAL FY 13-14</b>		<b>MONTHLY/YTD COLLECTIONS FY 14-15 &amp; COMPARISON TO FY 13-14</b>						<b>YTD BUDGET TO ACTUAL FY 14-15</b>				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 36,374,626	\$ 36,374,626		\$ 37,878,511	4.1%	\$ 37,878,511	\$ 1,503,886	4.1%	\$ 37,964,525	\$ 37,878,511	\$ (86,014)	-0.2%
AUG	35,512,049	71,886,675		36,562,301	3.0%	74,440,813	\$ 2,554,138	3.6%	75,395,127	74,440,813	\$ (954,314)	-1.3%
SEP	33,828,580	105,715,255		35,937,663	6.2%	110,378,476	\$ 4,663,221	4.4%	110,874,720	110,378,476	\$ (496,244)	-0.4%
OCT	34,719,704	140,434,959		36,475,372	5.1%	146,853,847	\$ 6,418,888	4.6%	147,288,929	146,853,847	\$ (435,082)	-0.3%
NOV	34,405,748	174,840,707		36,885,361	7.2%	183,739,208	\$ 8,898,501	5.1%	183,373,859	183,739,208	\$ 365,349	0.2%
DEC	35,329,158	210,169,865		36,880,621	4.4%	220,619,830	\$ 10,449,965	5.0%	220,427,266	220,619,830	\$ 192,564	0.1%
JAN	36,942,211	247,112,076		39,409,205	6.7%	260,029,034	\$ 12,916,959	5.2%	259,172,452	260,029,034	\$ 856,582	0.3%
FEB	43,095,344	290,207,420		-	0.0%	-	\$ -	0.0%	304,371,077	-	\$ -	0.0%
MAR	34,887,509	325,094,928		-	0.0%	-	\$ -	0.0%	340,961,280	-	\$ -	0.0%
APR	37,001,308	362,096,236		-	0.0%	-	\$ -	0.0%	379,768,447	-	\$ -	0.0%
MAY	41,299,538	403,395,774		-	0.0%	-	\$ -	0.0%	423,083,620	-	\$ -	0.0%
JUN	37,698,430	441,094,204		-	0.0%	-	\$ -	0.0%	465,300,725	-	\$ -	0.0%

\$ 441,094,204

\$ 260,029,034

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 14-15**

DOES NOT INCLUDE TAX PENALTIES & INTEREST

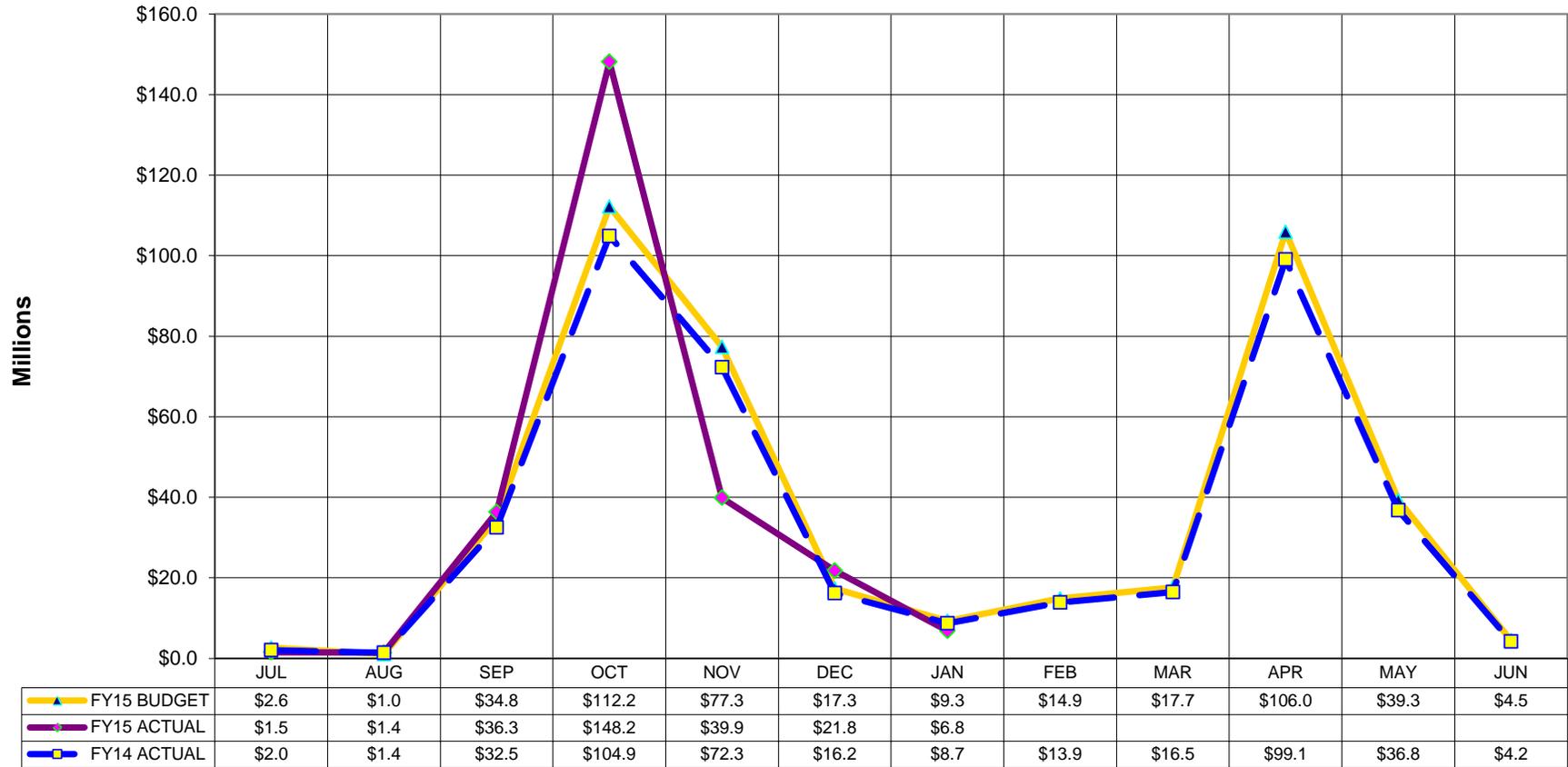
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15					
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L		
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget		
JUL	\$ 2,032,021	\$ 2,032,021		\$ 1,523,495	-25.0%	\$ 1,523,495	\$ (508,526)	-25.0%	\$ 2,648,655	\$ 1,523,495	\$ (1,125,160)	-42.5%	2,648,655
AUG	1,390,298	3,422,319		1,430,187	2.9%	2,953,682	\$ (468,637)	-13.7%	3,660,553	2,953,682	\$ (706,871)	-19.3%	1,011,898
SEP	32,497,514	35,919,833		36,326,843	11.8%	39,280,525	\$ 3,360,692	9.4%	38,420,279	39,280,525	\$ 860,246	2.2%	34,759,726
OCT	104,921,169	140,841,003		148,167,954	41.2%	187,448,479	\$ 46,607,477	33.1%	150,645,204	187,448,479	\$ 36,803,275	24.4%	112,224,925
NOV	72,295,876	213,136,878		39,861,769	-44.9%	227,310,248	\$ 14,173,370	6.6%	227,973,729	227,310,248	\$ (663,481)	-0.3%	77,328,525
DEC	16,213,362	229,350,240		21,807,484	34.5%	249,117,732	\$ 19,767,492	8.6%	245,315,733	249,117,732	\$ 3,794,952	1.5%	17,342,004
JAN	8,700,175	238,050,415		6,820,630	-21.6%	255,938,362	\$ 17,887,947	7.5%	254,621,543	255,938,362	\$ 1,309,772	0.5%	9,305,810
FEB	13,922,281	251,972,696			0.0%	-	\$ -	0.0%	269,512,980	-	\$ -	0.0%	14,891,437
MAR	16,509,251	268,481,947			0.0%	-	\$ -	0.0%	287,171,471	-	\$ -	0.0%	17,658,491
APR	99,065,040	367,546,987			0.0%	-	\$ -	0.0%	393,132,611	-	\$ -	0.0%	105,961,140
MAY	36,763,967	404,310,954			0.0%	-	\$ -	0.0%	432,455,786	-	\$ -	0.0%	39,323,175
JUN	4,194,826	408,505,781			0.0%	-	\$ -	0.0%	436,942,622	-	\$ -	0.0%	4,486,836
													436,942,622
	<u>\$ 408,505,781</u>			<u>\$ 255,938,362</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

—▲ FY15 BUDGET   
 —◆ FY15 ACTUAL   
 —■ FY14 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 14-15**

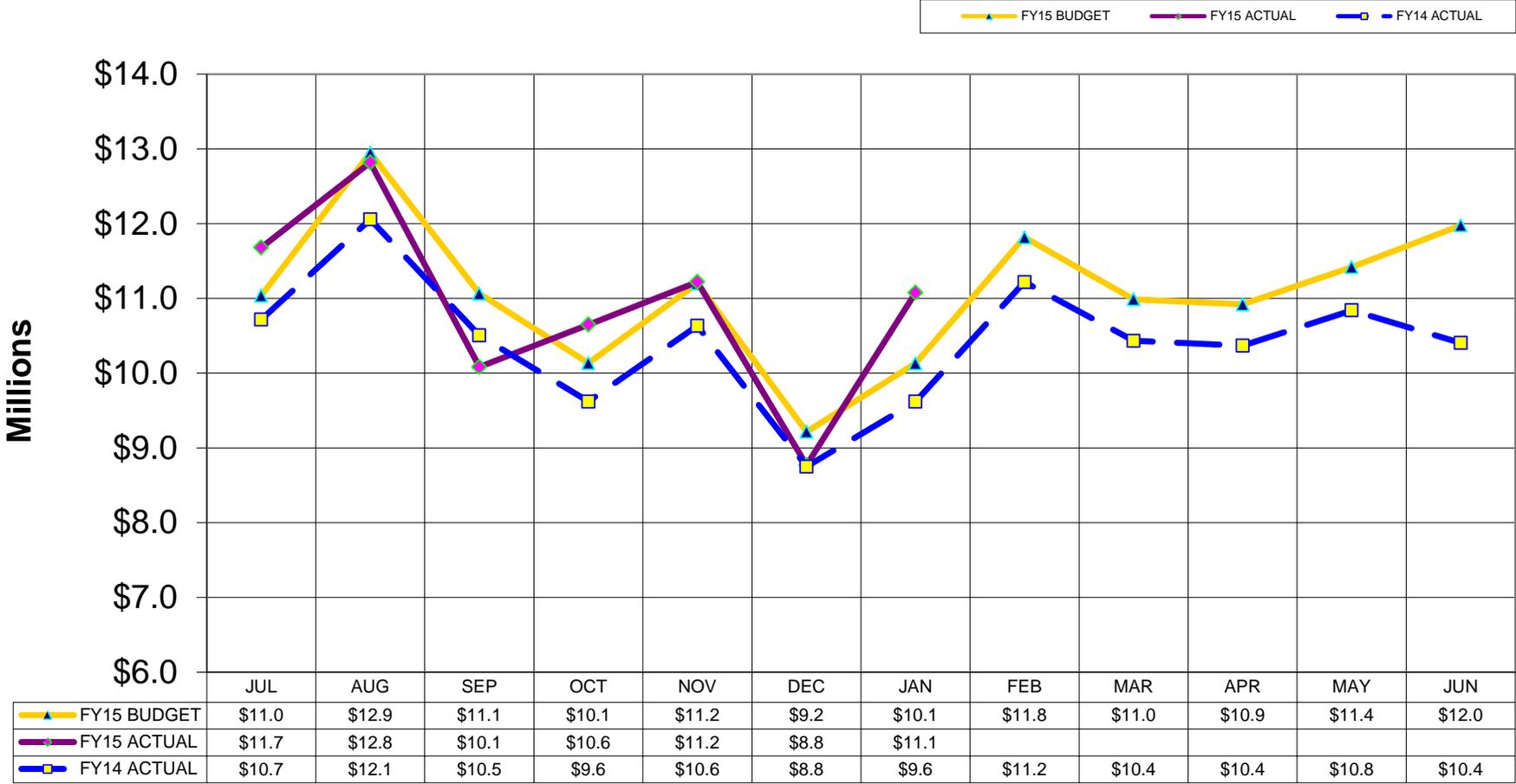
ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,716,954	\$ 10,716,954		\$ 11,682,659	9.0%	\$ 11,682,659	\$ 965,705	9.0%	\$ 11,038,463	\$ 11,682,659	\$ 644,196	5.8%
AUG	12,057,193	22,774,147		12,819,092	6.3%	24,501,751	\$ 1,727,604	7.6%	23,987,615	\$ 24,501,751	\$ 514,136	2.1%
SEP	10,505,068	33,279,215		10,083,994	-4.0%	34,585,745	\$ 1,306,530	3.9%	35,052,421	34,585,745	\$ (466,676)	-1.3%
OCT	9,621,251	42,900,466		10,649,255	10.7%	45,235,001	\$ 2,334,535	5.4%	45,186,317	45,235,001	\$ 48,684	0.1%
NOV	10,634,307	53,534,772		11,220,124	5.5%	56,455,125	\$ 2,920,353	5.5%	56,387,248	56,455,125	\$ 67,877	0.1%
DEC	8,750,495	62,285,267		8,769,538	0.2%	65,224,663	\$ 2,939,396	4.7%	65,603,993	65,224,663	\$ (379,330)	-0.6%
JAN	9,617,965	71,903,233		11,078,417	15.2%	76,303,080	\$ 4,399,847	6.1%	75,734,429	76,303,080	\$ 568,651	0.8%
FEB	11,219,685	83,122,917		-	0.0%	-	\$ -	0.0%	87,551,929	-	\$ -	0.0%
MAR	10,433,770	93,556,687		-	0.0%	-	\$ -	0.0%	98,541,638	-	\$ -	0.0%
APR	10,368,623	103,925,310		-	0.0%	-	\$ -	0.0%	109,462,729	-	\$ -	0.0%
MAY	10,841,080	114,766,390		-	0.0%	-	\$ -	0.0%	120,881,451	-	\$ -	0.0%
JUN	10,405,078	125,171,468		-	0.0%	-	\$ -	0.0%	132,858,100	-	\$ -	0.0%

\$ 125,171,468

\$ 76,303,080

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 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
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	\$ 10,997,146	\$ 10,997,146	\$ 11,273,829	2.5%	\$ 11,273,829	\$ 276,683	2.5%	\$ 11,601,989	\$ 11,273,829	\$ (328,160)	-2.8%
AUG	10,722,124	21,719,270	11,070,538	3.2%	22,344,366	\$ 625,097	2.9%	23,093,951	22,344,366	\$ (749,585)	-3.2%
SEP	10,443,215	32,162,484	11,046,476	5.8%	33,390,843	\$ 1,228,358	3.8%	34,198,149	33,390,843	\$ (807,306)	-2.4%
OCT	10,604,390	42,766,874	11,080,823	4.5%	44,471,666	\$ 1,704,792	4.0%	45,473,724	44,471,666	\$ (1,002,058)	-2.2%
NOV	10,522,928	53,289,801	11,133,216	5.8%	55,604,882	\$ 2,315,081	4.3%	56,662,680	55,604,882	\$ (1,057,798)	-1.9%
DEC	10,684,192	63,973,994	11,027,539	3.2%	66,632,421	\$ 2,658,428	4.2%	68,023,108	66,632,421	\$ (1,390,687)	-2.0%
JAN	10,952,611	74,926,605	11,509,639	5.1%	78,142,061	\$ 3,215,456	4.3%	79,668,944	78,142,061	\$ (1,526,883)	-1.9%
FEB	12,792,703	87,719,308	-	0.0%	-	\$ -	0.0%	93,271,337	-	\$ -	0.0%
MAR	10,376,087	98,095,395	-	0.0%	-	\$ -	0.0%	104,304,159	-	\$ -	0.0%
APR	10,925,565	109,020,960	-	0.0%	-	\$ -	0.0%	115,921,237	-	\$ -	0.0%
MAY	12,089,031	121,109,991	-	0.0%	-	\$ -	0.0%	128,775,420	-	\$ -	0.0%
JUN	11,149,983	132,259,974	-	0.0%	-	\$ -	0.0%	141,295,781	-	\$ -	0.0%

\$132,259,974

\$ 78,142,061

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



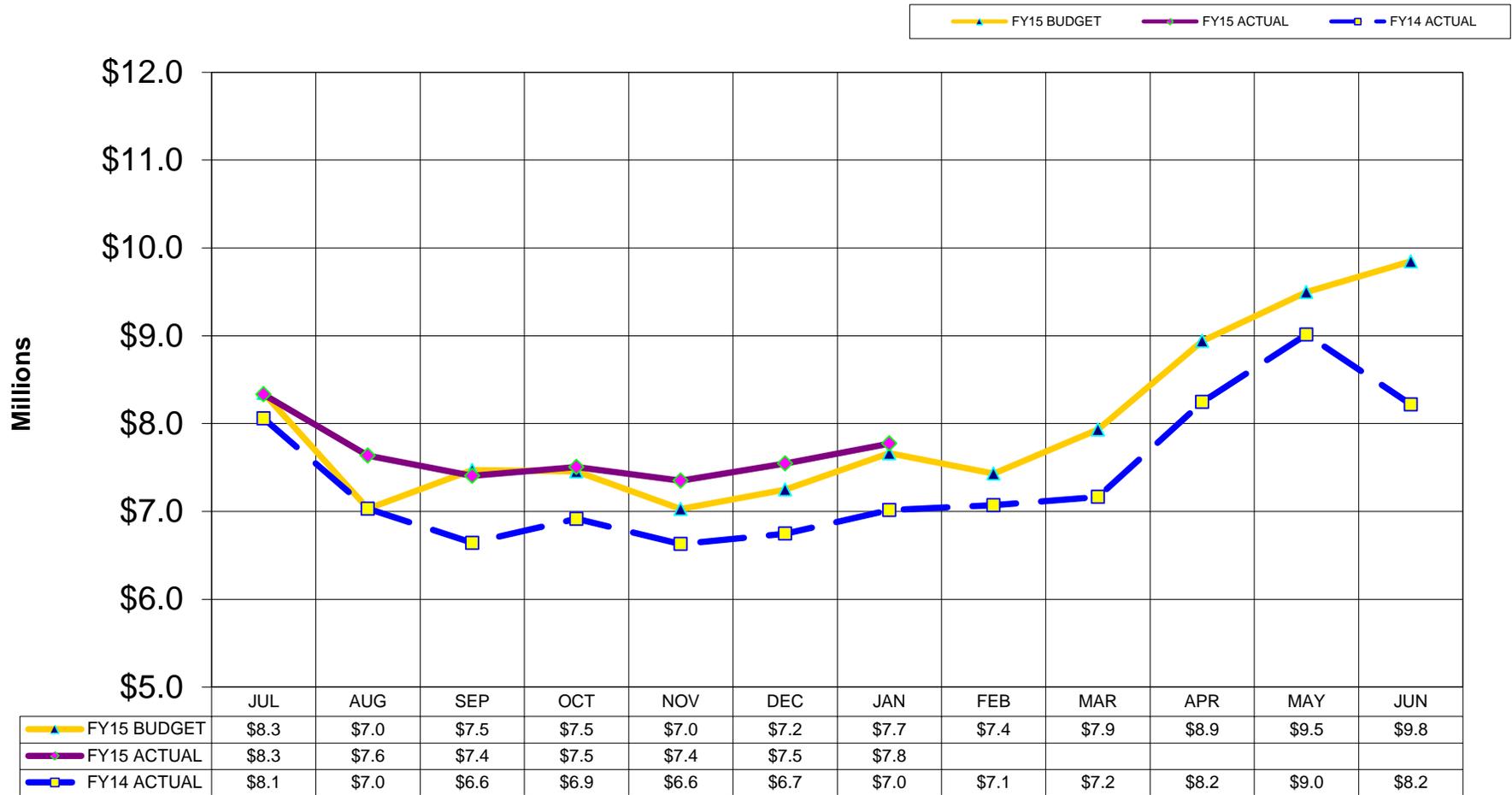
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

**MARICOPA COUNTY  
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS  
FY 14-15**

ACTUAL FY 13-14		MONTHLY/YTD COLLECTIONS FY 14-15 & COMPARISON TO FY 13-14						YTD BUDGET TO ACTUAL FY 14-15			
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	\$ 8,060,455	\$ 8,060,455	\$ 8,331,864	3.4%	\$ 8,331,864	\$ 271,409	3.4%	\$ 8,347,391	\$ 8,331,864	\$ (15,527)	-0.2%
AUG	7,031,195	15,091,650	7,634,737	8.6%	15,966,601	\$ 874,951	5.8%	15,377,675	15,966,601	\$ 588,926	3.8%
SEP	6,642,221	21,733,871	7,404,659	11.5%	23,371,260	\$ 1,637,390	7.5%	22,849,829	23,371,260	\$ 521,431	2.3%
OCT	6,914,752	28,648,623	7,505,583	8.5%	30,876,843	\$ 2,228,220	7.8%	30,304,136	30,876,843	\$ 572,707	1.9%
NOV	6,628,440	35,277,064	7,350,154	10.9%	38,226,997	\$ 2,949,934	8.4%	37,332,839	38,226,997	\$ 894,158	2.4%
DEC	6,746,781	42,023,844	7,545,645	11.8%	45,772,642	\$ 3,748,798	8.9%	44,581,447	45,772,642	\$ 1,191,195	2.7%
JAN	7,015,656	49,039,500	7,773,023	10.8%	53,545,665	\$ 4,506,165	9.2%	52,244,080	53,545,665	\$ 1,301,585	2.5%
FEB	7,071,590	56,111,090	-	0.0%	-	\$ -	0.0%	59,673,941	-	\$ -	0.0%
MAR	7,164,831	63,275,922	-	0.0%	-	\$ -	0.0%	67,607,008	-	\$ -	0.0%
APR	8,246,542	71,522,463	-	0.0%	-	\$ -	0.0%	76,547,321	-	\$ -	0.0%
MAY	9,014,511	80,536,975	-	0.0%	-	\$ -	0.0%	86,045,710	-	\$ -	0.0%
JUN	8,218,076	88,755,050	-	0.0%	-	\$ -	0.0%	95,893,292	-	\$ -	0.0%
<u>\$ 88,755,050</u>		<u>\$ 53,545,665</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).