



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: May 19, 2014

Re: FY 13-14 Executive Summary – April 2014

Attached is the General Fund and Detention Fund financial activity through April 30, 2014. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund audited beginning fund balance represents a net gain of \$28.6m over the estimate that was used when preparing the FY 13-14 budget.

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

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

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$7,088,889:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$7.0m or 2.0 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 April 2013, April 2014 month-end sales tax is 9.1 percent higher, while the year-to-date is 6.6 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

Sales Tax revenue distribution, as provided by the State of Arizona Department of Revenue as of December 2013 (most recent), was comprised of the following major sectors: retail (56%), restaurants and bars (10%), utilities (8%), contracting (11%), rentals of personal property (3%), and various other categories (12%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the April 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona March 2014 sales tax collections were up 9.3 percent compared to March 2013. YTD, sales tax collections are 5.9 percent above the prior year. According to JLBC, retail and contracting together account for about 60.0 percent of all sales tax revenues. State-wide March retail, which reflects February sales, increased by only 6.6 percent while year-to-date, retail sales are up 8.7 percent. Maricopa County's unemployment rate is 6.3 percent as of March 2014, which remains below both the State and United States unemployment rate of 7.3 percent and 6.7 percent, respectively.

- **Property Tax Revenue (Operating) YTD variance of \$12,984,361:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$12.9m or 3.7 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. On April 1, 2014, the second half of the property taxes was due. Unpaid property taxes after May 1, 2014, are considered delinquent. The significant positive variance is due to the budget calendarization and more collections received prior to the delinquent day. The variance should smooth out by June 2014. FY 13-14 YTD collections through April 2014 are 88.0 percent of the adopted levy compared to a historical average of 87.0 percent. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Vehicle License Tax (VLT) Revenue (Operating) YTD variance of \$6,194,159:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$6.1m or 6.3 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP's 'most likely' forecast, which reflects an increase of 2.7 percent over the FY 12-13 'most likely' forecast. According to EDP's April 7, 2014 article "The Monday Morning Quarterback", sales of autos and light trucks were up 6.5% from a year ago to 16.3 million units in March 2014. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental Revenue YTD variance of \$2,552,742:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$2.5m or 33.5 percent. The positive variance is primarily comprised of \$2.5m from Elections for the collection of election fees.
- **Miscellaneous Revenue (Operating) YTD variance of (\$4,084,891):** The FY 13-14 miscellaneous revenue reflects a YTD negative budget variance of \$4.0m or 6.5% percent. The negative variance is due to the lower than budgeted collection of property tax penalties and interest. FY 13-14 YTD collections of penalties and interest through April 2014 are down 28.7% percent compared to April 2013.
- **Total Non-Recurring Revenues YTD variance of \$6,499,171:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$6.4m. The positive variance is comprised of a \$2.4m one-time unbudgeted movement of cash to the General Fund related to the reconciliation of the payroll clearing fund. In addition, \$3.8m of the variance is a one-time unbudgeted sales tax revenue adjustment made by the Arizona Department of Revenue, which was the result of activity incorrectly coded as use tax and moved to retail sales tax which occurred over an extended period of years. This sales tax revenue adjustment is not reflected in the sales tax revenue chart.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$10,299,671:** Current YTD expenditures are 2.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (46%), County Attorney (10%), Facilities Management (10%), Clerk of the Superior Court (9%), Assessor (8%), and Office of Enterprise Technology (7%).

- **Services Expenditures (Operating) YTD variance of \$13,338,796:** Current YTD expenditures are 11.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (39%), Office of Enterprise Technology (25%), Sheriff's Office (13%), and Non-Departmental (11%).
- **Intergovernmental Payments (Operating) YTD variance of \$888,243:** Current YTD expenditures are 0.5 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 \$11,400:** Current YTD expenditures are 91.2 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$28,665,608:** Current YTD expenditures are 49.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (23%), Non-Departmental (22%), Sheriff's Office (17%), Office of Enterprise Technology (15%), and Clerk of Superior Court (8%).

General Fund Departmental Expenditure Variances

County Attorney (Total) YTD variance of (\$69,910): Current YTD expenditures are 0.1 percent over budget. The current negative variance is the result of higher than anticipated personnel expenditures, including temporary outside employment costs. This variance will be within budget by year-end.

Justice Courts (Total) YTD variance of (\$409,543): Current YTD expenditures are 3.0 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted 5.1 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

Judicial Branch (Total) YTD positive variance of \$340,954: Current YTD expenditures for constellation are 0.2 percent under budget. However, there is a negative variance for Superior Court (\$399,497) that is offset by savings in other offices of the Judicial Branch.

- **Superior Court YTD variance of (\$399,497):** Current YTD expenditures are 0.6 percent over budget. The current negative variance is attributed to the department's inability to sustain the budgeted salary and benefits savings in FY 13-14. The negative variance will be covered by the fiscal year-end with savings from other departments of the Judicial Branch.

Public Defense System (Total) YTD variance of (\$17,030): Current YTD expenditures for the constellation are 0.02 percent over budget. However, there is a negative variance for Legal Defender (\$140,110), the Office of the Public Advocate (\$97,355), and the Office of the Public Defender (\$76,328) that are offset by savings in the other offices of the Public Defense System.

- **Legal Defender (Operating) YTD variance of (\$140,110):** Current YTD expenditures are 1.4 percent over budget. The negative operating variance is the result of increased personnel expenditures. The personnel variances are the result of lower than budgeted vacancy rates.
- **Office of the Public Advocate YTD variance of (\$97,355):** Current YTD expenditures are 1.5 percent over budget. The current negative variance is the result of new staff positions that were created as a cost-savings measure to reduce expenses in the Office of Contract Counsel. The funding has not been moved from the Office of Contract counsel for these positions.
- **Office of the Public Defender YTD variance of (\$76,328):** Current YTD expenditures are 0.2 percent over budget. The current negative variance is the result of increasing hourly rates for expert witnesses and adding new staff position mid-year to address the transition to receipt of electronic case discover. Funding has not been moved from the Office of Contract Counsel for these positions.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$2,645,763:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$2.6m 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 April 2013, April 2014 month-end sales tax is 9.7 percent higher, while the year-to-date is 7.8 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of \$2,666,990:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$2.6m or 11.4 percent. The positive variance is comprised of \$1.5m of jail per diem and booking fees. Another portion of the variance is comprised of the State Criminal Alien Assistance Program (SCAAP) payment of \$1.1m, which was not budgeted during the fiscal year.
- **Total Non-Recurring Revenues YTD variance of \$1,044,760:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$1.0m. The positive variance is comprised of a \$1.0m one-time unbudgeted sales tax (jail excise tax) revenue adjustment made by the Arizona Department of Revenue, which was the result of activity incorrectly coded as use tax and moved to retail sales tax which occurred over extended period of years. This sales tax revenue adjustment is not reflected in the jail tax revenue chart.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,264,349:** Current YTD expenditures are 1.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (51%), Correctional Health (32%), and Facilities Management (9%).
- **Services Expenditures (Operating) YTD variance of \$5,317,408:** Current YTD expenditures are 11.9 percent under budget. Facilities Management (81%) makes up the largest portion of the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of \$363,125:** Current YTD expenditures are 34.0 percent under budget. Non-Departmental detention operations and the Sheriff's Office detention operations comprise a large portion of the positive variance, as expenditures for general public safety and data center equipment are under budget, respectively.
- **Total Non-Recurring Expenditures YTD variance of \$12,050,008:** Current YTD expenditures are 72.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (43%), Non-Departmental (30%), Sheriff's Office (12%), and Juvenile Probation (8%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$3,385,488:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$71,522,463 is more than budgeted YTD revenue of \$68,136,975 resulting in a positive budget variance of \$3.3m or 5.0 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

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

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

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

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



General Fund

Executive Summary

As of April 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	355,007,347	362,096,236	7,088,889
Property Taxes	404,902,095	354,562,627	367,546,988	12,984,361
Vehicle License Taxes	119,748,223	97,731,151	103,925,310	6,194,159
Intergovernmental	14,784,369	7,610,511	10,163,253	2,552,742
Miscellaneous	75,557,091	62,990,353	58,905,462	(4,084,891)
Interest	4,000,000	3,000,000	2,734,991	(265,009)
Transfers In	0	0	750	750
Total Operating Revenues	1,056,394,624	880,901,989	905,372,991	24,471,002
Total Non-Recurring Revenues	2,137,000	0	6,499,171	6,499,171
Total Revenues	1,058,531,624	880,901,989	911,872,162	30,970,173

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	475,946,861	392,912,257	382,612,586	10,299,671
Supplies	14,229,588	11,681,668	11,504,786	176,882
Services	138,907,518	113,983,234	100,644,438	13,338,796
Intergovernmental Payments	224,568,760	186,462,110	185,573,867	888,243
Debt Service	15,000	12,500	1,100	11,400
Capital Outlay	5,954,750	4,943,328	5,541,354	(598,026)
Transfers Out	196,772,147	144,975,666	144,964,645	11,021
Total Operating Expenditures	1,056,394,624	854,970,763	830,842,777	24,127,986
Total Non-Recurring Expenditures	232,203,825	57,834,671	29,169,063	28,665,608
Total Expenditures	1,288,598,449	912,805,434	860,011,840	52,793,594
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(31,903,445)	51,860,323	83,763,768
Beginning Fund Balance (audited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,531,624	880,901,989	911,872,162	30,970,173
<i>Expenditures</i>	1,288,598,449	912,805,434	860,011,840	52,793,594
Ending Fund Balance	0	198,163,380	310,546,748	112,383,368
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	198,163,380	310,546,748	112,383,368

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 April 30, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
General Government					
ASSESSOR F100	23,756,830	19,834,277	19,036,858	797,419	4.02 %
ASSISTANT COUNTY MGR 940 F100	613,071	501,962	450,200	51,762	10.31 %
ASSISTANT COUNTY MGR 950 F100	1,218,835	1,017,398	462,414	554,984	54.55 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	304,529	279,661	24,868	8.17 %
BOARD OF SUPERVISORS D2 F100	363,733	304,489	301,946	2,543	0.84 %
BOARD OF SUPERVISORS D3 F100	363,733	305,113	282,541	22,572	7.40 %
BOARD OF SUPERVISORS D4 F100	363,733	304,899	299,641	5,258	1.72 %
BOARD OF SUPERVISORS D5 F100	363,733	311,952	298,961	12,991	4.16 %
CALL CENTER F100	1,602,781	1,346,379	1,274,700	71,680	5.32 %
CLERK OF THE BOARD F100	1,471,452	1,197,554	852,857	344,697	28.78 %
COUNTY MANAGER F100	2,516,740	2,050,667	1,881,416	169,251	8.25 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,164,756	1,057,709	107,047	9.19 %
ELECTIONS F100	11,295,578	10,183,306	8,721,389	1,461,917	14.36 %
ENTERPRISE TECHNOLOGY F100	24,558,606	23,308,739	15,215,860	8,092,879	34.72 %
FACILITIES MANAGEMENT F100	52,807,819	43,237,607	30,445,122	12,792,485	29.59 %
FINANCE F100	2,868,645	2,397,521	2,126,082	271,439	11.32 %
HUMAN RESOURCES F100	3,386,058	2,823,773	2,736,563	87,210	3.09 %
INTERNAL AUDIT F100	1,799,384	1,501,831	1,396,200	105,631	7.03 %
MANAGEMENT AND BUDGET F100	2,372,253	1,892,635	1,784,513	108,122	5.71 %
PROCUREMENT SERVICES F100	2,437,552	2,052,838	2,010,532	42,306	2.06 %
PROTECTIVE SERVICES F100	3,856,867	3,204,804	3,184,693	20,111	0.63 %
RECORDER F100	2,122,269	1,728,207	1,378,156	350,051	20.26 %
RESEARCH AND REPORTING F100	338,578	288,454	282,280	6,174	2.14 %
TREASURER F100	4,923,166	4,180,373	3,918,423	261,950	6.27 %
Subtotal	147,174,467	125,444,063	99,678,717	25,765,346	20.54 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,502,188	27,976,980	24,488,075	3,488,905	12.47 %
CONSTABLES F100	2,843,685	2,362,037	2,359,967	2,070	0.09 %
CORRECTIONAL HEALTH F100	3,181,813	2,653,759	2,636,661	17,098	0.64 %
COUNTY ATTORNEY F100	77,587,618	64,176,395	64,246,305	(69,910)	(0.11) %
EMERGENCY MANAGEMENT F100	241,685	204,277	196,141	8,136	3.98 %
JUDICIAL BRANCH *	142,120,880	118,960,480	118,619,526	340,954	0.29 %
JUSTICE COURTS F100	16,340,028	13,646,449	14,055,992	(409,543)	(3.00) %
MEDICAL EXAMINER F100	8,197,650	6,870,862	6,609,382	261,480	3.81 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	103,579,976	83,790,200	83,807,230	(17,030)	(0.02) %
PUBLIC FIDUCIARY F100	3,148,902	2,603,824	2,356,163	247,661	9.51 %
SHERIFF F100	102,041,972	83,965,163	72,926,299	11,038,864	13.15 %
Subtotal	493,654,629	407,644,980	392,730,368	14,914,612	3.66 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	988,082	926,544	61,538	6.23 %
ANIMAL CARE AND CONTROL F100	258,954	215,711	129,402	86,309	40.01 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,422	1,222,105	1,192,536	29,569	2.42 %
ENVIRONMENTAL SERVICES F100	4,040,000	3,334,260	3,150,076	184,184	5.52 %
HUMAN SERVICES F100	2,260,912	1,884,092	1,109,820	774,272	41.10 %
PUBLIC HEALTH F100	11,246,570	9,629,048	9,049,947	579,101	6.01 %
WASTE RESOURCES RECYCLING F100	5,275,210	4,342,108	3,823,754	518,354	11.94 %
Subtotal	26,278,766	21,615,406	19,382,079	2,233,327	10.33 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	2,541,352	1,986,194	555,158	21.85 %
Subtotal	3,000,512	2,541,352	1,986,194	555,158	21.85 %
Education					
EDUCATION SERVICES F100	3,559,761	3,186,886	2,221,913	964,973	30.28 %
Subtotal	3,559,761	3,186,886	2,221,913	964,973	30.28 %
Other Gov Fund					
NON DEPARTMENTAL F100	614,930,314	352,372,747	344,012,569	8,360,178	2.37 %
Subtotal	614,930,314	352,372,747	344,012,569	8,360,178	2.37 %
Total Expenditures	1,288,598,449	912,805,434	860,011,840	52,793,594	5.78 %

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 April 30, 2014

Total Expenditures (Operating and Non-Recurring)

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Judicial Branch					
ADULT PROBATION F100	46,616,088	39,073,803	38,668,994	404,809	1.04 %
JUVENILE PROBATION F100	17,079,757	14,313,927	13,978,285	335,642	2.34 %
SUPERIOR COURT F100	78,425,035	65,572,750	65,972,247	(399,497)	(0.61) %
Total Judicial Branch	142,120,880	118,960,480	118,619,526	340,954	0.29 %
Public Defense System					
CONTRACT COUNSEL F100	37,088,349	28,436,572	28,273,184	163,388	0.57 %
LEGAL ADVOCATE F100	10,014,158	8,357,065	8,223,692	133,373	1.60 %
LEGAL DEFENDER F100	11,401,032	9,527,986	9,668,096	(140,110)	(1.47) %
PUBLIC ADVOCATE F100	7,515,587	6,254,134	6,351,489	(97,355)	(1.56) %
PUBLIC DEFENDER F100	37,560,850	31,214,443	31,290,771	(76,328)	(0.24) %
Total Public Defense System	103,579,976	83,790,200	83,807,230	(17,030)	(0.02) %



Detention Fund

Executive Summary

As of April 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	106,375,197	109,020,960	2,645,763
Intergovernmental	28,118,952	23,432,460	26,099,450	2,666,990
Interest	1,600,000	1,069,962	1,056,523	(13,439)
Transfers In	173,940,798	144,950,666	144,991,308	40,642
Total Operating Revenues	334,766,071	275,828,285	281,168,241	5,339,956
Total Non-Recurring Revenues	0	0	1,044,760	1,044,760
Total Revenues	334,766,071	275,828,285	282,213,002	6,384,717

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,358,210	222,381,091	218,116,742	4,264,349
Supplies	20,265,417	17,134,547	17,435,481	(300,934)
Services	54,805,538	44,574,477	39,257,069	5,317,408
Intergovernmental Payments	0	0	900	(900)
Capital Outlay	1,396,244	1,067,122	703,997	363,125
Transfers Out	587,500	-	-	-
Total Operating Expenditures	342,412,909	285,157,237	275,514,189	9,643,048
Total Non-Recurring Expenditures	53,975,693	16,518,238	4,468,230	12,050,008
Total Expenditures	396,388,602	301,675,475	279,982,419	21,693,056

Excess (Deficiency) of Revenues

Over Expenditures	(61,622,531)	(25,847,190)	2,230,582	28,077,772
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Beginning Fund Balance (audited)	67,400,720	67,400,720	69,489,495	2,088,775
<i>Revenues</i>	334,766,071	275,828,285	282,213,002	6,384,717
<i>Expenditures</i>	396,388,602	301,675,475	279,982,419	21,693,056
Ending Fund Balance	5,778,189	41,553,530	71,720,077	30,166,547
Restricted Fund Balance	5,778,189	41,553,530	71,720,077	30,166,547
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of April 30, 2014

Total Expenditures (Operating and Non-Recurring)

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	25,420,231	21,203,206	20,996,868	206,338	0.97%
ASSISTANT COUNTY MGR 950 F255	418,258	344,385	294,681	49,704	14.43%
CORRECTIONAL HEALTH F255	57,347,307	47,736,127	47,590,403	145,724	0.31%
EDUCATION SERVICES F255	1,657,590	1,490,035	967,503	522,532	35.07%
FACILITIES MANAGEMENT F255	35,369,387	28,082,255	18,166,465	9,915,790	35.31%
HUMAN SERVICES F255	192,235	192,237	43,755	148,482	77.24%
INTEGRATED CRIM JUST INFO F255	1,659,930	1,417,679	1,244,561	173,118	12.21%
JUVENILE PROBATION F255	33,065,094	27,584,567	26,162,903	1,421,664	5.15%
NON DEPARTMENTAL F255	42,429,566	6,516,040	2,313,054	4,202,986	64.50%
PROTECTIVE SERVICES F255	48,942	40,784	40,784	-	-
SHERIFF F255	198,780,062	167,068,160	162,161,441	4,906,719	2.94%
Total Expenditures	396,388,602	301,675,475	279,982,419	21,693,056	7.19%

Note: Totals may not foot due to rounding.

Detailed Expenditure Reports



General Fund

Expenditures Summary

As of April 30, 2014

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	8,516,212	224,777	401,052	(176,275)
Supplies	15,124	5,466	8,331	(2,865)
Services	26,706,389	9,241,096	1,354,792	7,886,304
Intergovernmental Payments	228,110,356	189,412,390	187,507,029	1,905,361
Debt Service	15,000	12,500	1,100	11,400
Capital Outlay	5,765,200	4,329,334	5,257,592	(928,258)
Transfers Out	345,802,033	149,147,184	149,482,674	(335,490)
Total Non- Departmental Expenditures - 470	614,930,314	352,372,747	344,012,569	8,360,178

Expenditures - Excluding 470

Personnel Services	478,863,654	398,894,493	384,593,883	14,300,610
Supplies	23,048,719	20,229,619	15,590,646	4,638,973
Services	163,895,172	135,649,913	111,593,314	24,056,599
Intergovernmental Payments	6,300	6,300	136,444	(130,144)
Debt Service	-	-	-	-
Capital Outlay	7,824,290	5,627,362	4,071,004	1,556,358
Transfers Out	30,000	25,000	13,979	11,021
Total Expenditures - Excluding 470	673,668,135	560,432,687	515,999,270	44,433,417
Total Expenditures	1,288,598,449	912,805,434	860,011,840	52,793,594



General Fund

Non-Departmental Expenditures Summary

As of April 30, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	4,366,051	224,777	287,456	(62,679)
Supplies	15,124	5,466	8,331	(2,865)
Services	1,053,810	(393,526)	(1,819,875)	1,426,349
Intergovernmental Payments	224,562,460	186,455,810	185,437,423	1,018,387
Debt Service	15,000	12,500	1,100	11,400
Capital Outlay	3,000,000	2,500,000	2,832,796	(332,796)
Transfers Out	196,742,147	144,950,666	144,950,666	0
Total Operating Expenditures	429,754,592	333,755,693	331,697,896	2,057,797
Non-Recurring				
Personnel Services	4,150,161	0	113,596	(113,596)
Supplies	-	-	-	-
Services	25,652,579	9,634,622	3,174,667	6,459,955
Intergovernmental Payments	3,547,896	2,956,580	2,069,606	886,974
Debt Service	-	-	-	-
Capital Outlay	2,765,200	1,829,334	2,424,796	(595,462)
Transfers Out	149,059,886	4,196,518	4,532,008	(335,490)
Total Non-Recurring Expenditures	185,175,722	18,617,054	12,314,673	6,302,381
Total Expenditures	614,930,314	352,372,747	344,012,569	8,360,178



General Fund

Expenditures by Agency

As of April 30, 2014

Expenditures

Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,219,830	19,386,777	18,707,429	679,348	3.50 %
ASSISTANT COUNTY MGR 940 F100	613,071	501,962	450,200	51,762	10.31 %
ASSISTANT COUNTY MGR 950 F100	421,211	352,712	345,138	7,574	2.15 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	304,529	279,661	24,868	8.17 %
BOARD OF SUPERVISORS D2 F100	363,733	304,489	301,946	2,543	0.84 %
BOARD OF SUPERVISORS D3 F100	363,733	305,113	282,541	22,572	7.40 %
BOARD OF SUPERVISORS D4 F100	363,733	304,899	299,641	5,258	1.72 %
BOARD OF SUPERVISORS D5 F100	363,733	311,952	298,961	12,991	4.16 %
CALL CENTER F100	1,602,781	1,346,379	1,274,700	71,679	5.32 %
CLERK OF THE BOARD F100	1,207,476	1,051,144	852,500	198,644	18.90 %
COUNTY MANAGER F100	2,516,740	2,050,667	1,881,416	169,251	8.25 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,164,756	1,057,709	107,047	9.19 %
ELECTIONS F100	8,880,578	7,768,306	7,443,676	324,630	4.18 %
ENTERPRISE TECHNOLOGY F100	19,408,606	18,158,739	14,377,149	3,781,590	20.83 %
FACILITIES MANAGEMENT F100	42,052,365	34,471,444	28,376,749	6,094,695	17.68 %
FINANCE F100	2,868,645	2,397,521	2,126,082	271,439	11.32 %
HUMAN RESOURCES F100	3,386,058	2,823,773	2,736,563	87,210	3.09 %
INTERNAL AUDIT F100	1,799,384	1,501,831	1,396,200	105,631	7.03 %
MANAGEMENT AND BUDGET F100	2,372,253	1,892,635	1,784,513	108,122	5.71 %
PROCUREMENT SERVICES F100	2,377,425	2,002,644	1,958,576	44,068	2.20 %
PROTECTIVE SERVICES F100	3,856,867	3,204,804	3,184,693	20,111	0.63 %
RECORDER F100	2,122,269	1,728,207	1,378,157	350,050	20.26 %
RESEARCH AND REPORTING F100	338,578	288,454	282,280	6,174	2.14 %
TREASURER F100	4,719,796	4,002,003	3,918,423	83,580	2.09 %
Subtotal	<u>126,991,916</u>	<u>107,625,740</u>	<u>94,994,901</u>	<u>12,630,839</u>	<u>11.74 %</u>
Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,593,149	25,550,425	24,488,075	1,062,350	4.16 %
CONSTABLES F100	2,843,685	2,362,037	2,359,967	2,070	0.09 %
CORRECTIONAL HEALTH F100	3,181,813	2,653,759	2,636,661	17,098	0.64 %
COUNTY ATTORNEY F100	77,362,618	64,176,395	64,246,305	(69,910)	(0.11) %
EMERGENCY MANAGEMENT F100	241,685	204,277	196,141	8,136	3.98 %
JUDICIAL BRANCH *	140,490,077	117,593,169	117,357,302	235,867	0.20 %
JUSTICE COURTS F100	16,340,028	13,646,449	14,055,992	(409,543)	(3.00) %
MEDICAL EXAMINER F100	8,029,108	6,702,320	6,471,675	230,645	3.44 %
PLANNING AND DEVELOPMENT F100	868,232	434,554	428,627	5,927	1.36 %
PUBLIC DEFENSE SYSTEM *	99,249,011	80,505,881	80,283,951	221,930	0.28 %
PUBLIC FIDUCIARY F100	3,068,902	2,537,156	2,356,163	180,993	7.13 %
SHERIFF F100	91,389,063	75,288,094	69,098,022	6,190,072	8.22 %
Subtotal	<u>473,657,371</u>	<u>391,654,516</u>	<u>383,978,880</u>	<u>7,675,636</u>	<u>1.96 %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	788,158	656,798	656,798	-	-
ANIMAL CARE AND CONTROL F100	258,954	215,711	129,402	86,309	40.01 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,422	1,222,105	1,192,536	29,569	2.42 %
ENVIRONMENTAL SERVICES F100	3,982,702	3,276,962	3,110,814	166,148	5.07 %
HUMAN SERVICES F100	2,260,912	1,884,092	1,109,820	774,272	41.10 %
PUBLIC HEALTH F100	11,246,570	9,629,048	9,049,947	579,101	6.01 %
WASTE RESOURCES RECYCLING F100	3,261,226	2,648,122	2,529,353	118,769	4.49 %
Subtotal	<u>23,059,944</u>	<u>19,532,838</u>	<u>17,778,670</u>	<u>1,754,168</u>	<u>8.98 %</u>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100	564,802	408,852	400,516	8,336	2.04 %
Subtotal	<u>564,802</u>	<u>408,852</u>	<u>400,516</u>	<u>8,336</u>	<u>2.04 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,365,999	1,993,124	1,991,913	1,211	0.06 %
Subtotal	<u>2,365,999</u>	<u>1,993,124</u>	<u>1,991,913</u>	<u>1,211</u>	<u>0.06 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	429,754,592	333,755,693	331,697,896	2,057,797	0.62 %
Subtotal	<u>429,754,592</u>	<u>333,755,693</u>	<u>331,697,896</u>	<u>2,057,797</u>	<u>0.62 %</u>
Total Operating Expenditures	<u>1,056,394,624</u>	<u>854,970,763</u>	<u>830,842,777</u>	<u>24,127,986</u>	<u>2.82 %</u>

Note: Totals may not foot due to rounding.

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

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

Continued on next page



General Fund

Expenditures by Agency

As of April 30, 2014

Expenditures

Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100					
NRNP - NON-RECURRING/NON-PROJECT	537,000	447,500	329,429	118,071	26.38 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	664,686	117,276	547,410	82.36 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	146,410	357	146,053	99.76 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	1,277,713	1,137,287	47.09 %
ENTERPRISE TECHNOLOGY F100					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	838,711	3,861,289	82.16 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,886,978	4,072,430	701,098	3,371,332	82.78 %
DCT1 - SOUTH COURT TOWER	117,000	87,750	0	87,750	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	565,323	339,336	225,987	39.97 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	(0)	-
SCB1 - SECURITY BLDG	1,660,963	1,384,130	427,959	956,171	69.08 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	1,575,000	7,736	1,567,264	99.51 %
SIM1 - SIMS RELOCATION	797,849	664,870	567,738	97,132	14.61 %
WCB1 - WEST COURT BLDG	500,000	416,660	24,506	392,154	94.12 %
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	50,194	51,956	(1,762)	(3.51) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	178,370	0	178,370	100.00 %
Subtotal	<u>20,182,551</u>	<u>17,818,323</u>	<u>4,683,816</u>	<u>13,134,507</u>	<u>73.71 %</u>
Public Safety					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	2,426,555	0	2,426,555	100.00 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	225,000	-	-	-	-
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	0.00 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	1,276,311	1,171,224	105,087	8.23 %
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	137,707	30,835	18.29 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	3,284,319	3,523,279	(238,960)	(7.28) %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	66,668	0	66,668	100.00 %

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Continued on next page



General Fund

Expenditures by Agency

As of April 30, 2014

Expenditures

Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	10,652,909	8,677,069	3,828,278	4,848,791	55.88 %
Subtotal	<u>19,997,258</u>	<u>15,990,464</u>	<u>8,751,488</u>	<u>7,238,976</u>	<u>45.27 %</u>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100					
NRNP - NON-RECURRING/NON-PROJECT	397,540	331,284	269,746	61,538	18.58 %
EMPLOYEE BENEFIT AND HLTH F100					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
ENVIRONMENTAL SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	57,298	57,298	39,262	18,036	31.48 %
WASTE RESOURCES RECYCLING F100					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	1,693,986	1,294,400	399,586	23.59 %
Subtotal	<u>3,218,822</u>	<u>2,082,568</u>	<u>1,603,408</u>	<u>479,160</u>	<u>23.01 %</u>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100					
NRNP - NON-RECURRING/NON-PROJECT	400,210	322,000	394,348	(72,348)	(22.47) %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	698,953	170,047	19.57 %
PKRR - PARKS RESTROOMS UPGRADES	825,000	600,000	476,487	123,513	20.59 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	15,890	325,610	95.35 %
Subtotal	<u>2,435,710</u>	<u>2,132,500</u>	<u>1,585,677</u>	<u>546,823</u>	<u>25.64 %</u>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	230,000	963,762	80.73 %
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>230,000</u>	<u>963,762</u>	<u>80.73 %</u>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100					
NRNP - NON-RECURRING/NON-PROJECT	185,175,722	18,617,054	12,314,673	6,302,381	33.85 %
Subtotal	<u>185,175,722</u>	<u>18,617,054</u>	<u>12,314,673</u>	<u>6,302,381</u>	<u>33.85 %</u>
Total Non-Recurring Expenditures	<u>232,203,825</u>	<u>57,834,671</u>	<u>29,169,063</u>	<u>28,665,608</u>	<u>49.56 %</u>
Total Expenditures	<u>1,288,598,449</u>	<u>912,805,434</u>	<u>860,011,840</u>	<u>52,793,594</u>	<u>5.78 %</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 April 30, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,223,371	21,006,346	20,800,007	206,339	0.98%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	344,385	294,681	49,704	14.43%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	57,041,199	47,436,696	47,330,531	106,165	0.22%
EDUCATION SERVICES F255					
OPER - OPERATING	2,771	-	3,168	(3,168)	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	75,000	82,395	(7,395)	(9.86)%
CCR0 - CODE COMPLIANC RESERVE	200,000	150,000	97	149,903	99.94%
DMP0 - DURANGO MASTER PLAN	238,000	178,500	4,384	174,116	97.54%
DRJ0 - DURANGO JAIL	119,024	89,268	87,001	2,267	2.54%
DRV0 - DURANGO JUVE	262,064	196,548	2,576	193,972	98.69%
ENG0 - ENERGY MANAGEMENT	197,937	148,453	36,275	112,178	75.56%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	150,000	12,227	137,773	91.85%
ESJ0 - ESTRELLA JAIL	597,695	448,271	529,890	(81,619)	(18.21)%
FAJ0 - FOURTH AVE JAIL	433,118	324,838	269,293	55,545	17.10%
LBJ0 - LBJ COMPLEX	1,568,885	1,176,663	766,359	410,304	34.87%
OPER - OPERATING	19,337,023	15,814,826	13,493,485	2,321,341	14.68%
PFE0 - PROGRAM FEES	283,261	208,261	21,348	186,913	89.75%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	730,544	521,274	209,270	28.65%
SCT0 - BLDG SECURITY PROGRAM	150,000	112,500	-	112,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	112,500	68,982	43,518	38.68%
TWJ0 - TOWERS JAIL	1,364,125	1,023,093	497,891	525,202	51.33%
UPS0 - UPS BATTERY MAINT	200,000	150,000	-	150,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,618,430	1,376,179	1,234,773	141,406	10.28%
JUVENILE PROBATION F255					
OPER - OPERATING	31,830,773	26,555,966	26,135,089	420,877	1.58%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,633,317	1,701,456	1,136,467	564,989	33.21%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	40,784	40,784	-	-
SHERIFF F255					
OPER - OPERATING	197,318,062	165,606,160	162,145,214	3,460,946	2.09%
Subtotal	342,412,909	285,157,237	275,514,189	9,643,048	3.38%
Total Operating Expenditures	342,412,909	285,157,237	275,514,189	9,643,048	3.38%

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 April 30, 2014

Non-Recurring

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
NRNP - NON-RECURRING/NON-PROJECT	196,860	196,860	196,860	(0)	(0.00)%
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	306,108	299,431	259,872	39,559	13.21%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	1,490,035	964,335	525,700	35.28%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	1,097,160	1,070,923	26,237	2.39%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	2,250,000	108,510	2,141,490	95.18%
LBJC - LBJ COMPLEX	4,775,000	3,645,830	593,556	3,052,274	83.72%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,237	43,755	148,482	77.24%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	9,789	31,711	76.41%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	1,028,601	27,814	1,000,787	97.30%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	4,814,584	1,176,587	3,637,997	75.56%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	1,462,000	16,228	1,445,772	98.89%
Subtotal	53,975,693	16,518,238	4,468,230	12,050,008	72.95%
Total Non-Recurring Expenditures	53,975,693	16,518,238	4,468,230	12,050,008	72.95%
Total Expenditures	396,388,602	301,675,475	279,982,419	21,693,056	7.19%

Note: Totals may not foot due to rounding.

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

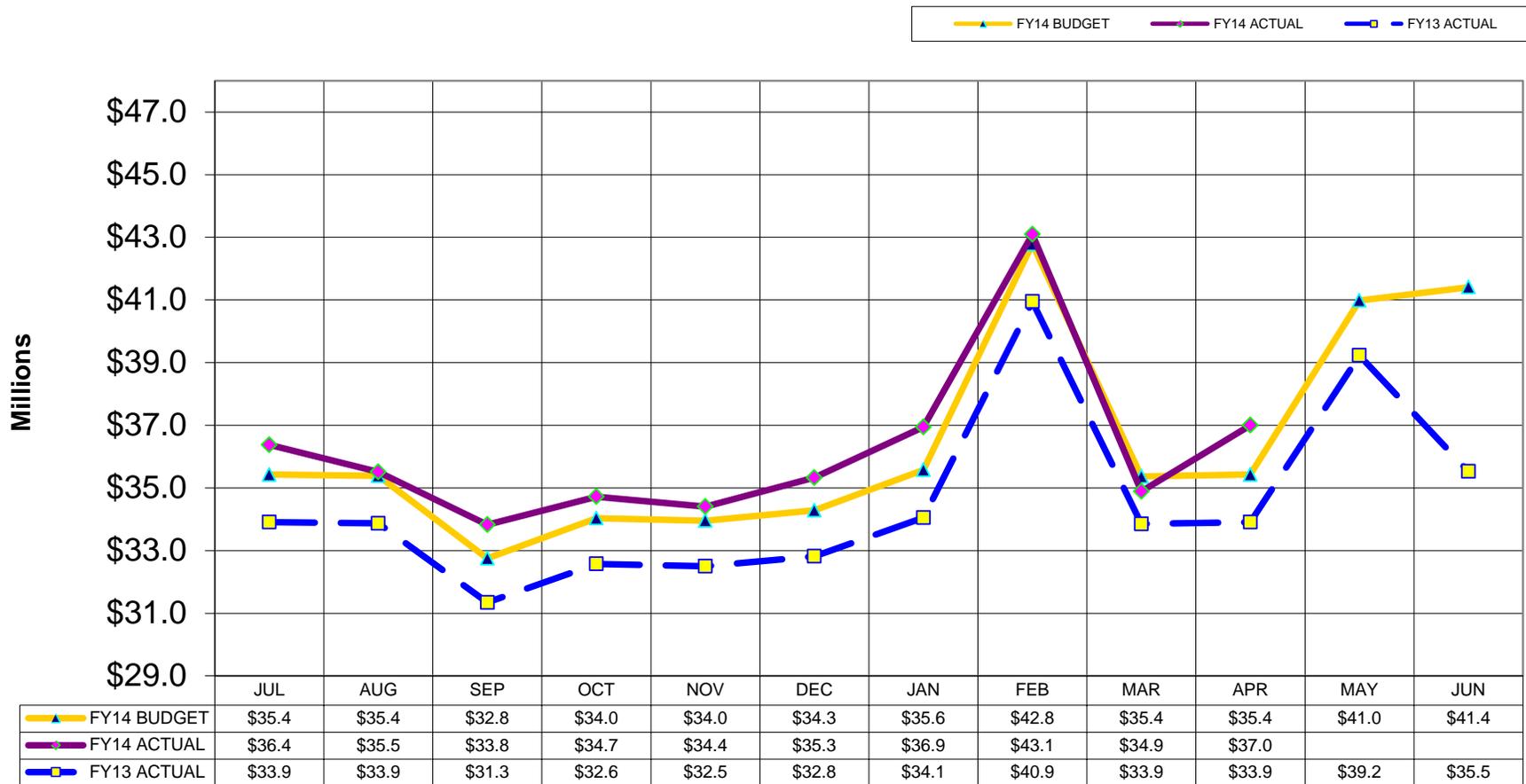
Charts for Significant Revenue Sources

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	33,828,580	7.9%	105,715,255	\$ 6,590,573	6.6%	103,566,777	105,715,255	\$ 2,148,478	2.1%
OCT	32,577,524	131,702,206	34,719,704	6.6%	140,434,959	\$ 8,732,753	6.6%	137,604,204	140,434,959	\$ 2,830,755	2.1%
NOV	32,499,667	164,201,873	34,405,748	5.9%	174,840,707	\$ 10,638,834	6.5%	171,560,285	174,840,707	\$ 3,280,422	1.9%
DEC	32,816,789	197,018,662	35,329,158	7.7%	210,169,865	\$ 13,151,203	6.7%	205,847,699	210,169,865	\$ 4,322,166	2.1%
JAN	34,052,261	231,070,923	36,942,211	8.5%	247,112,076	\$ 16,041,153	6.9%	241,425,950	247,112,076	\$ 5,686,126	2.4%
FEB	40,948,858	272,019,781	43,095,344	5.2%	290,207,420	\$ 18,187,639	6.7%	284,209,857	290,207,420	\$ 5,997,563	2.1%
MAR	33,852,028	305,871,808	34,887,509	3.1%	325,094,928	\$ 19,223,120	6.3%	319,578,902	325,094,928	\$ 5,516,026	1.7%
APR	33,908,880	339,780,688	37,001,308	9.1%	362,096,236	\$ 22,315,548	6.6%	355,007,347	362,096,236	\$ 7,088,889	2.0%
MAY	39,228,625	379,009,313	-	0.0%	-	\$ -	0.0%	395,993,932	-	\$ -	0.0%
JUN	35,524,077	414,533,391	-	0.0%	-	\$ -	0.0%	437,402,846	-	\$ -	0.0%
<u>\$ 414,533,391</u>		<u>\$ 362,096,236</u>									

YTD (Year To Date)

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

DOES NOT INCLUDE TAX PENALTIES & INTEREST

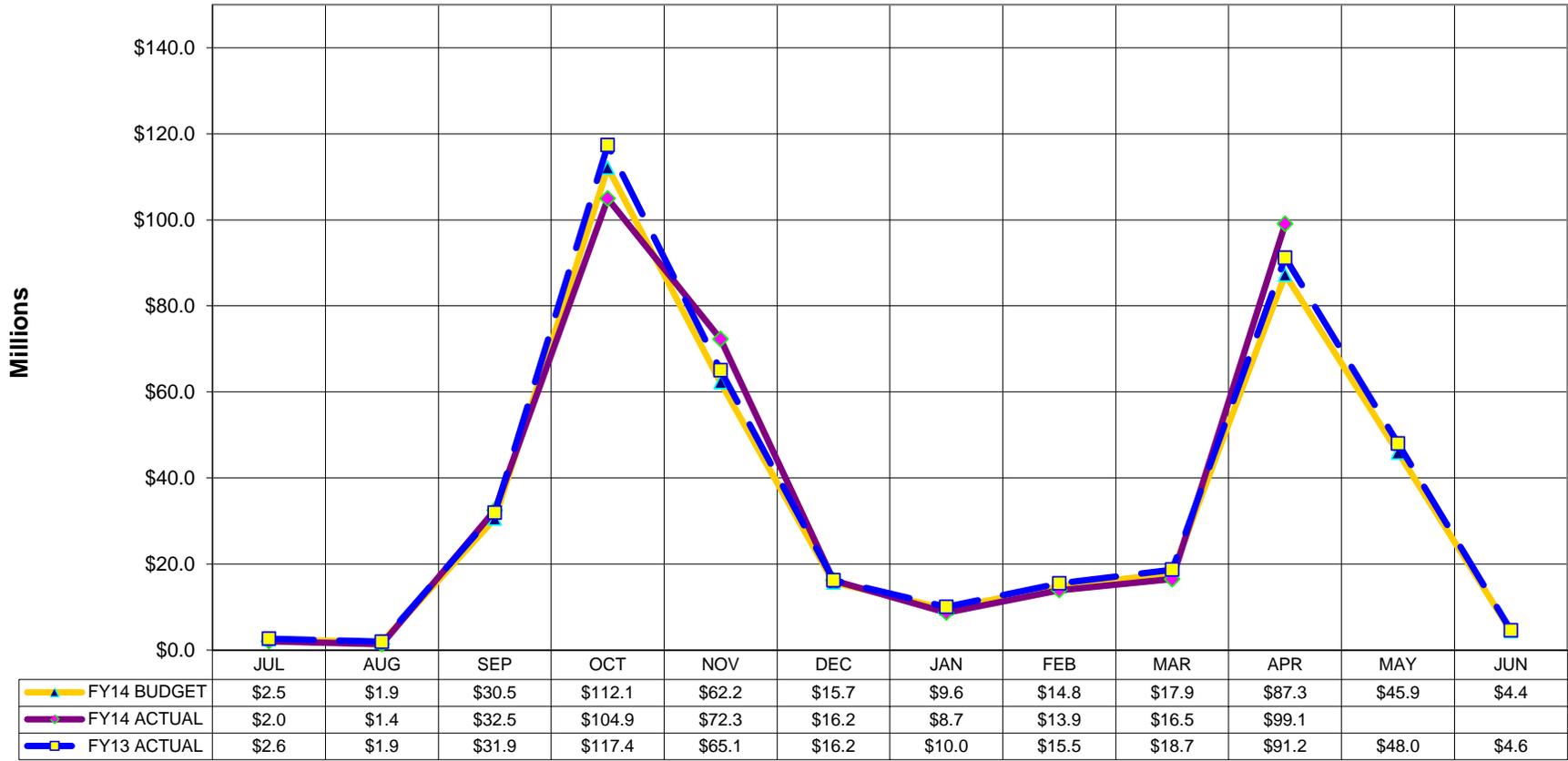
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L			
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	Budget Calendarization		
JUL	\$ 2,646,787	\$ 2,646,787		\$ 2,032,021	-23.2%	\$ 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	-28.4%	3,422,319	\$ (1,165,611)	-25.4%	4,388,864	3,422,319	\$ (966,545)	-22.0%	1,748,513	1,856,919
SEP	31,924,393	36,512,324		32,497,514	1.8%	35,919,833	\$ (592,491)	-1.6%	34,928,076	35,919,833	\$ 991,757	2.8%	28,756,355	30,539,212
OCT	117,406,916	153,919,240		104,921,169	-10.6%	140,841,003	\$ (13,078,237)	-8.5%	147,054,637	140,841,003	\$ (6,213,634)	-4.2%	105,580,691	112,126,561
NOV	65,059,860	218,979,099		72,295,876	11.1%	213,136,878	\$ (5,842,221)	-2.7%	209,291,587	213,136,878	\$ 3,845,291	1.8%	58,603,600	62,236,950
DEC	16,222,554	235,201,653		16,213,362	-0.1%	229,350,240	\$ (5,851,413)	-2.5%	224,996,389	229,350,240	\$ 4,353,851	1.9%	14,787,967	15,704,802
JAN	10,026,230	245,227,883		8,700,175	-13.2%	238,050,415	\$ (7,177,468)	-2.9%	234,587,587	238,050,415	\$ 3,462,828	1.5%	9,031,271	9,591,198
FEB	15,505,114	260,732,998		13,922,281	-10.2%	251,972,696	\$ (8,760,302)	-3.4%	249,419,943	251,972,696	\$ 2,552,753	1.0%	17,190,560	14,832,356
MAR	18,702,098	279,435,096		16,509,251	-11.7%	268,481,947	\$ (10,953,148)	-3.9%	267,310,567	268,481,947	\$ 1,171,380	0.4%	22,175,014	17,890,624
APR	91,209,591	370,644,687		99,065,040	8.6%	367,546,987	\$ (3,097,699)	-0.8%	354,562,627	367,546,987	\$ 12,984,360	3.7%	64,892,074	87,252,060
MAY	47,998,006	418,642,692		-	0.0%	-	\$ -	0.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400
JUN	4,624,732	423,267,425		-	0.0%	-	\$ -	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>\$ 367,546,987</u>										

YTD (Year To Date)

Note: Month and YTD amounts are true property tax collections for the General Fund obtained from the Treasurer's Information System. Included in that figure are also property taxes collected in the General Obligation - Debt Service Fund (312) that are transferred to the General Fund.

Monthly Property Tax Revenues Budget Vs. Actual

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



Amounts are presented in the month when the cash payment is received (cash basis).

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

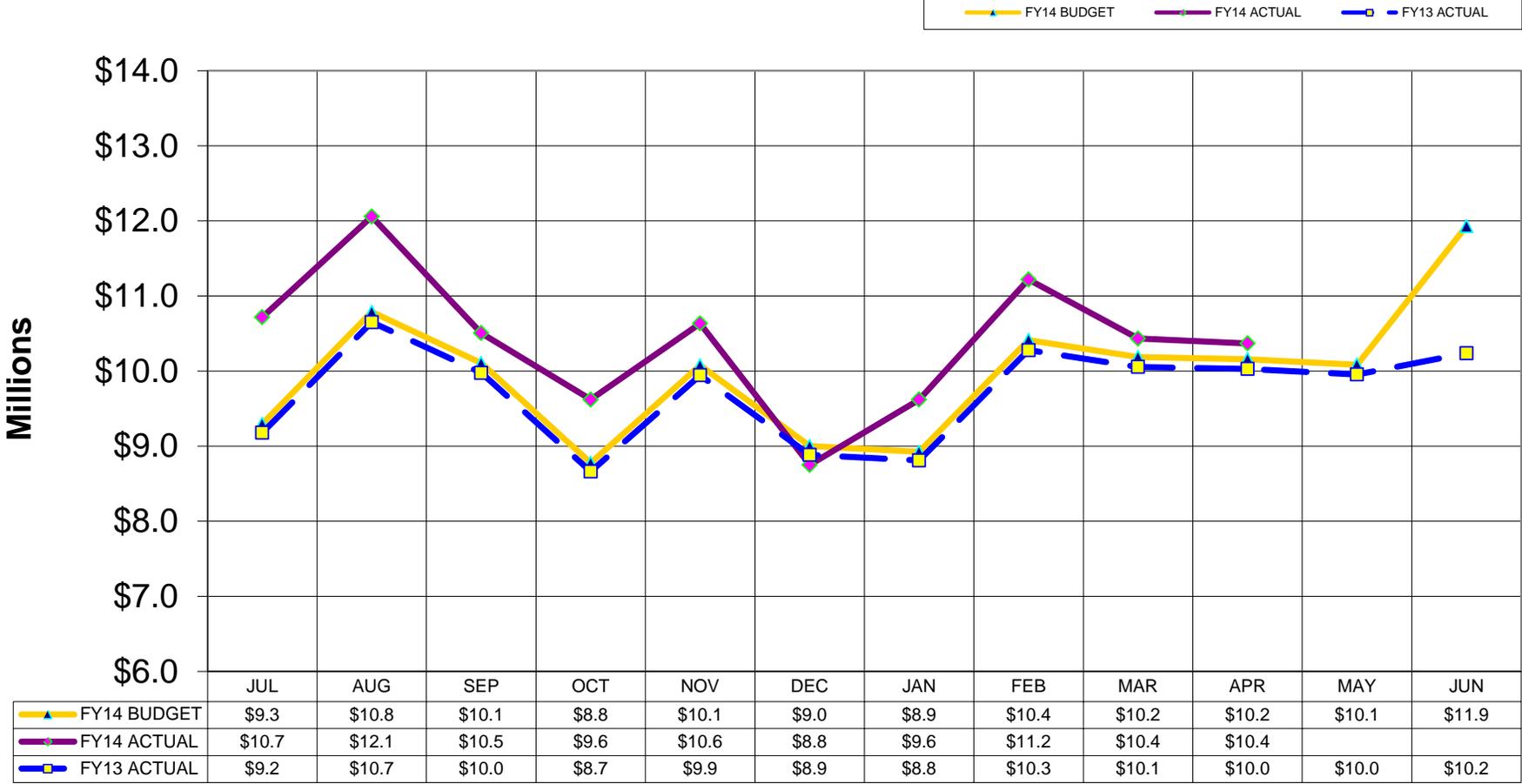
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 10,716,954	16.8%	\$ 10,716,954	\$ 1,538,899	16.8%	\$ 9,298,085	\$ 10,716,954	\$ 1,418,869	15.3%	
AUG	10,650,702	12,057,193	13.2%	22,774,147	\$ 2,945,391	14.9%	20,088,076	\$ 22,774,147	\$ 2,686,071	13.4%	
SEP	9,975,598	10,505,068	5.3%	33,279,215	\$ 3,474,861	11.7%	30,194,134	33,279,215	\$ 3,085,081	10.2%	
OCT	8,663,266	9,621,251	11.1%	42,900,466	\$ 4,432,845	11.5%	38,970,698	42,900,466	\$ 3,929,768	10.1%	
NOV	9,945,314	10,634,307	6.9%	53,534,772	\$ 5,121,838	10.6%	49,046,076	53,534,772	\$ 4,488,696	9.2%	
DEC	8,884,769	8,750,495	-1.5%	62,285,267	\$ 4,987,564	8.7%	58,047,039	62,285,267	\$ 4,238,228	7.3%	
JAN	8,808,558	9,617,965	9.2%	71,903,233	\$ 5,796,972	8.8%	66,970,795	71,903,233	\$ 4,932,438	7.4%	
FEB	10,279,585	11,219,685	9.1%	83,122,917	\$ 6,737,071	8.8%	77,384,816	83,122,917	\$ 5,738,101	7.4%	
MAR	10,055,774	10,433,770	3.8%	93,556,687	\$ 7,115,068	8.2%	87,572,098	93,556,687	\$ 5,984,589	6.8%	
APR	10,027,909	10,368,623	3.4%	103,925,310	\$ 7,455,782	7.7%	97,731,151	103,925,310	\$ 6,194,159	6.3%	
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

\$ 103,925,310

YTD (Year To Date)

Monthly General Fund Vehicle License Tax Revenues Budget Vs. Actual



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

**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 13-14**

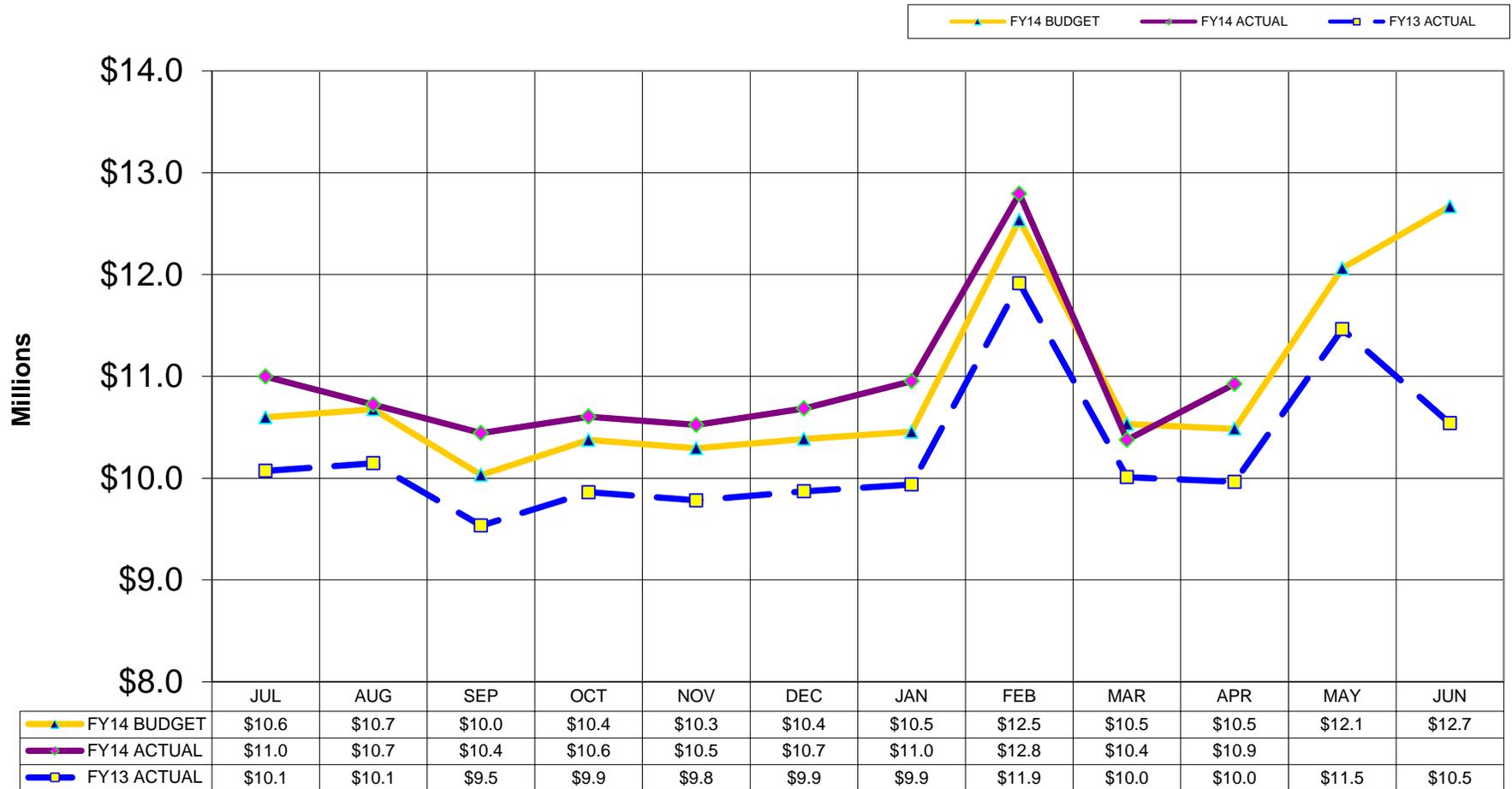
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)		
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD		
JUL	\$ 10,072,381	\$ 10,072,381		\$ 10,997,146	9.2%	\$ 10,997,146	\$ 924,765	9.2%	\$ 10,598,685	\$ 10,997,146	\$ 398,461	3.8%
AUG	10,146,114	20,218,495		10,722,124	5.7%	21,719,270	\$ 1,500,775	7.4%	21,274,955	21,719,270	\$ 444,315	2.1%
SEP	9,534,230	29,752,725		10,443,215	9.5%	32,162,484	\$ 2,409,759	8.1%	31,307,370	32,162,484	\$ 855,114	2.7%
OCT	9,861,867	39,614,593		10,604,390	7.5%	42,766,874	\$ 3,152,281	8.0%	41,684,542	42,766,874	\$ 1,082,332	2.6%
NOV	9,782,507	49,397,100		10,522,928	7.6%	53,289,801	\$ 3,892,702	7.9%	51,978,207	53,289,801	\$ 1,311,594	2.5%
DEC	9,869,703	59,266,803		10,684,192	8.3%	63,973,994	\$ 4,707,191	7.9%	62,363,624	63,973,994	\$ 1,610,370	2.6%
JAN	9,937,733	69,204,535		10,952,611	10.2%	74,926,605	\$ 5,722,070	8.3%	72,820,625	74,926,605	\$ 2,105,980	2.9%
FEB	11,914,895	81,119,430		12,792,703	7.4%	87,719,308	\$ 6,599,879	8.1%	85,358,099	87,719,308	\$ 2,361,209	2.8%
MAR	10,009,665	91,129,094		10,376,087	3.7%	98,095,395	\$ 6,966,301	7.6%	95,890,791	98,095,395	\$ 2,204,604	2.3%
APR	9,963,777	101,092,871		10,925,565	9.7%	109,020,960	\$ 7,928,089	7.8%	106,375,197	109,020,960	\$ 2,645,763	2.5%
MAY	11,462,587	112,555,458		-	0.0%	-	\$ -	0.0%	118,436,730	-	\$ -	0.0%
JUN	10,539,676	123,095,134		-	0.0%	-	\$ -	0.0%	131,106,321	-	\$ -	0.0%

\$123,095,134

\$ 109,020,960

YTD (Year To Date)

Monthly Jail Tax Revenues Budget Vs. Actual



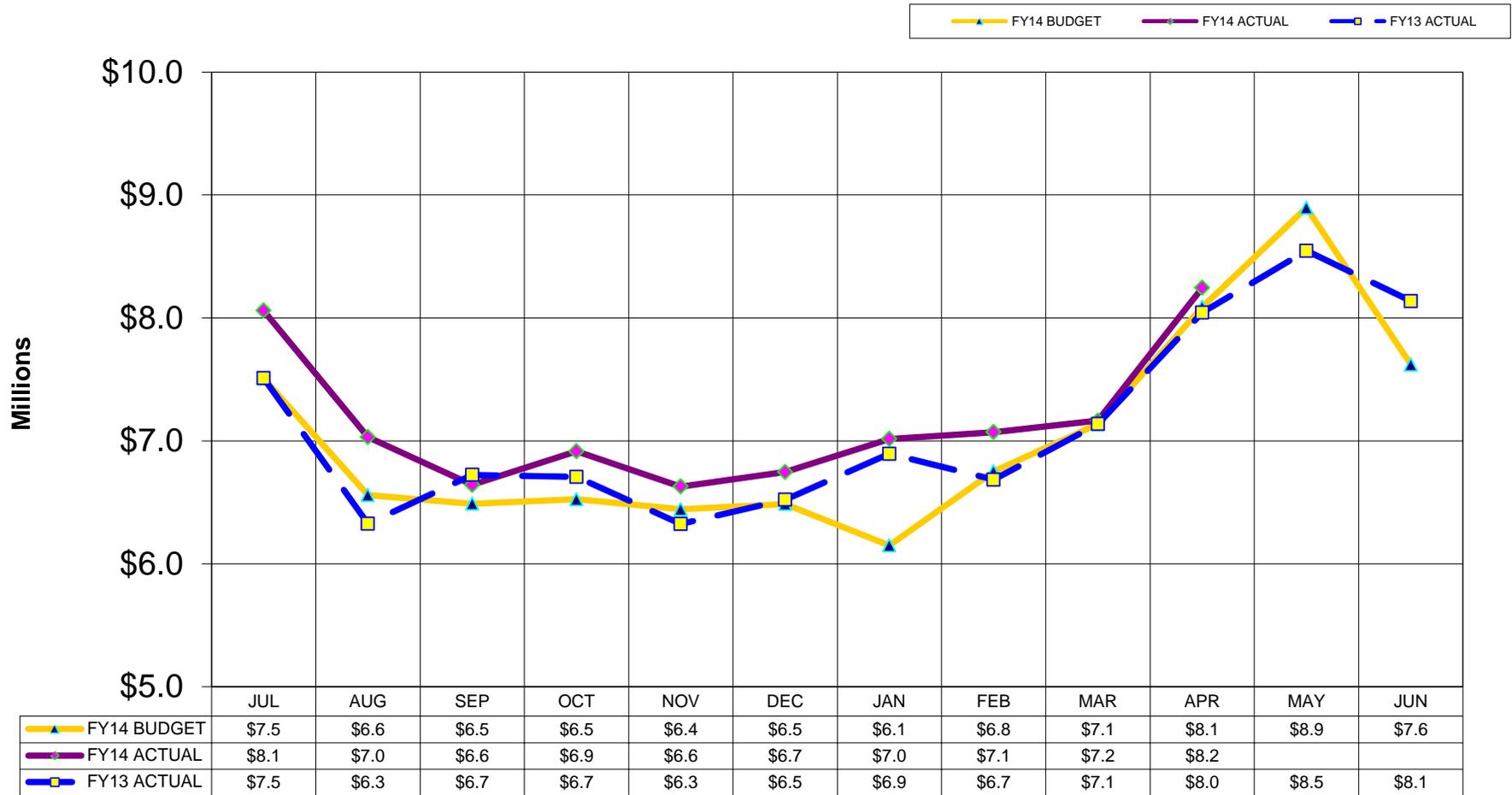
Tax is received by the County two months after it is collected at retail.
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
AUG	6,325,788	13,836,698	7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.3%
SEP	6,723,379	20,560,077	6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397	6,914,752	3.1%	28,648,623	\$ 1,381,226	5.1%	27,080,672	28,648,623	\$ 1,567,951	5.8%
NOV	6,324,365	33,591,762	6,628,440	4.8%	35,277,064	\$ 1,685,301	5.0%	33,523,991	35,277,064	\$ 1,753,073	5.2%
DEC	6,522,234	40,113,996	6,746,781	3.4%	42,023,844	\$ 1,909,848	4.8%	40,010,262	42,023,844	\$ 2,013,582	5.0%
JAN	6,894,770	47,008,766	7,015,656	1.8%	49,039,500	\$ 2,030,735	4.3%	46,160,014	49,039,500	\$ 2,879,486	6.2%
FEB	6,685,324	53,694,089	7,071,590	5.8%	56,111,090	\$ 2,417,001	4.5%	52,912,261	56,111,090	\$ 3,198,829	6.0%
MAR	7,138,104	60,832,194	7,164,831	0.4%	63,275,922	\$ 2,443,728	4.0%	60,048,672	63,275,922	\$ 3,227,250	5.4%
APR	8,044,415	68,876,609	8,246,542	2.5%	71,522,463	\$ 2,645,854	3.8%	68,136,975	71,522,463	\$ 3,385,488	5.0%
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>\$ 71,522,463</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).