



# Maricopa County

Office of Assistant County Manager and Department of Finance

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

To: Tom Manos, County Manager

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

Date: October 21, 2013

Re: FY 13-14 Executive Summary – September 2013

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Attached is the General Fund and Detention Fund financial activity through September 30, 2013. The Executive Summary includes the beginning fund balance, revised revenue and expenditure budgets, and restricted, committed, assigned and unassigned ending fund balance. The reported General Fund unaudited beginning fund balance represents a net gain of \$28.6m over the estimate that was used when preparing the FY 13-14 budget.

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

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

## **General Fund Variance Analysis**

### **General Fund Revenues**

- **Sales Tax Revenue (Operating) YTD variance of \$2,148,478:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$2.1m or 2.1 percent. The FY 13-14 Sales Tax revenue budget of \$437.4m is based on Elliot D. Pollack's (EDP) 'most likely' forecast, which reflects an increase of 4.5 percent over the FY 12-13 'most likely' forecast. Pursuant to Arizona Revised Statute §42-5029, County population and secondary net assessed valuations are factors in the State's shared revenue distribution formula. As compared to September 2012, September 2013 month-end sales tax is 7.9 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 from FY 11-12 was comprised of the following major sectors: retail (61%), restaurants and bars (13%), utilities (6%), contracting (6%), rentals of personal property (4%), and various other categories (10%). As shown, sales tax is derived from many different taxing sectors, which may be cyclical and/or more prone to recessionary and non-recessionary forces.

In the August 2013 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the August 2013 sales tax collections were up 9.2 percent compared to August 2012. Year-to-date, sales tax collections are \$10.9m above forecast. In addition, the United States Department of Labor – Bureau of Labor Statistics Data showed that the State's seasonally adjusted unemployment rate of 8.3 percent in August 2013 increased from the July 2013 rate of 8.0 percent.

- **Property Tax Revenue (Operating) YTD variance of \$991,757:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$991.7 thousand or 2.8 percent. The FY 13-14 Property Tax revenue budget of \$404.9m reflects a 3.6 percent decrease from the FY 12-13 budget and levy. The budget also includes an estimated 1.0 percent delinquency rate. FY 13-14 YTD collections through September 2013 are 8.0 percent of the adopted levy compared to a historical average of 6.6 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 \$3,085,081:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$3.0m or 10.2 percent. The FY 13-14 VLT revenue budget of \$119.7m is based on EDP's 'most likely' forecast, which reflects an increase of 2.7 percent over the FY 12-13 'most likely' forecast.

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

- **Intergovernmental Revenue YTD variance of \$183,784:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$183.7 thousand. The positive variance is primarily related to revenues collected by the Office of Enterprise Technology for services provided to other cities, which was not budgeted during the fiscal year.
- **Miscellaneous Revenue (Operating) YTD variance of \$1,946,954:** The FY 13-14 miscellaneous revenue reflects a YTD positive budget variance of \$1.9m or 12.1 percent. The positive variance is primarily comprised of a \$1.1m settlement in Non-Departmental that was not budgeted. Another portion of the variance is comprised of \$292.8 thousand from Non-Departmental for the collection of property tax penalties and interest, and \$224.4 thousand from the Sheriff's Office for patrol services.
- **Total Non-Recurring Revenues YTD variance of \$2,450,571:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$2.4m. The positive variance is primarily comprised of a \$2.4m one-time unbudgeted movement of cash to the General Fund related to the reconciliation of the payroll clearing fund.

General Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$3,223,864:** Current YTD expenditures are 2.7 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (25%), County Attorney (22%), Juvenile Probation (9%), Office of Enterprise Technology (8%), Assessor (8%), Facilities Management (8%), Clerk of the Superior Court (7%), and Adult Probation (5%).
- **Supplies Expenditures (Operating) YTD variance of \$794,821:** Current YTD expenditures are 18.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (80%), and Clerk of the Superior Court (23%).
- **Services Expenditures (Operating) YTD variance of \$13,835,019:** Current YTD expenditures are 34.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (55%), Facilities Management (20%), Contract Counsel (7%), Superior Court (4%), and Non-Departmental (3%).
- **Intergovernmental Payments (Operating) YTD variance of \$138,643:** Current YTD expenditures are 0.2 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 \$2,650:** Current YTD expenditures are 83.7 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Capital Outlay Expenditures (Operating) YTD variance of \$599,984:** Current YTD expenditures are 79.8 percent under budget. Non-Departmental comprises a large portion of the positive variance as expenditures for vehicle replacement are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$17,655,616:** Current YTD expenditures are 76.3 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Office of Enterprise Technology (29%), Non-Departmental (19%), Facilities Management (13%), Elections (11%), Parks and Recreation (8%), Education Services (7%), and Clerk of the Superior Court (4%).

General Fund Departmental Expenditure Variances

**Constables (Total) YTD variance of (\$3,060):** Current YTD expenditures are 0.4 percent over budget. The current negative variance is attributed to unexpected expenditures for vehicle repairs. This variance will be within budget by year-end.

**Environmental Services (Total) YTD variance of (\$124,259):** Current YTD expenditures 12.2 percent over budget. The current negative variance is attributed to increased mosquito fogging and larviciding expenditures that were a result of the extended monsoon season. This variance will be within budget by year-end.

**Justice Courts (Total) YTD variance of (\$73,005):** Current YTD expenditures are 1.7 percent over budget. Then current negative variance is attributed to the department's inability to sustain the budgeted 5.16 percent salary and benefits savings in FY 13-14. The department will be making a formal request to the Board of Supervisors prior to fiscal year-end for additional funding to cover these expenditures.

**Public Defense System Expenditures (Total) YTD positive variance of \$1,372,647:** Current YTD expenditures for the constellation are 5.9 percent under budget. However, there is a negative variance for Public Defender (\$47,248) operating expenditures that is offset by savings in the other offices of the Public Defense System.

- **Public Defender Expenditures (Operating) YTD variance of (\$47,248):** Current YTD expenditures are 0.5 percent over budget. The negative operating variance is the result of increased legal expenditures. These expenditures have increased due to the type and volume of cases in or nearing trial and increased hourly rates for expert witnesses. The department anticipates spending will return to more normal levels in later months.

## **Detention Fund Variance Analysis**

### **Detention Fund Revenues**

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$855,114:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$855.1 thousand or 2.7 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 September 2012, September 2013 month-end sales tax is 9.5 percent higher, while the year-to-date is 8.1 percent greater than the prior fiscal year. For additional monthly revenue trend information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.
- **Intergovernmental (Operating) YTD variance of \$1,957,526:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$1.9m or 27.8 percent. The positive revenue variance is comprised of jail per diem and booking fees.

### **Detention Fund Expenditures**

- **Personnel Services Expenditures (Operating) YTD variance of \$1,027,607:** Current YTD expenditures are 1.5 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (33%), Correctional Health (23%), Adult Probation (19%), Facilities Management (14%), and Non-Departmental (13%).
- **Services Expenditures (Operating) YTD variance of \$2,710,953:** Current YTD expenditures are 19.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (83%), Sheriff's Office (9%), and Juvenile Probation (8%).
- **Capital Outlay Expenditures (Operating) YTD variance of \$279,304:** Current YTD expenditures are 81.8 percent under budget. Non-Departmental and IT infrastructure for the Sheriff's Office comprise a large portion of the positive variance, as expenditures for data center and general public safety are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$4,571,211:** Current YTD expenditures are 91.4 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (49%), Non-Departmental (31%), Juvenile Probation (7%), and Education Services (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 \$1,178,160:*** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$21,733,871 is more than budgeted YTD revenue of \$20,555,711, resulting in a positive budget variance of \$1.1m or 5.7 percent. The FY 13-14 HURF revenue budget of \$84.6m is based on EDP's 'most likely' forecast. For additional monthly revenue information and comparisons to FY 12-13 actual revenue, see the chart provided at the end of the reporting package.

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

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

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

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



# General Fund

## Executive Summary

### As of September 30, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	103,566,777	105,715,255	2,148,478
Property Taxes	404,902,095	34,928,076	35,919,833	991,757
Vehicle License Taxes	119,748,223	30,194,134	33,279,215	3,085,081
Intergovernmental	14,784,369	134,381	318,165	183,784
Miscellaneous	75,505,608	16,030,927	17,977,881	1,946,954
Interest	4,000,000	1,000,000	841,678	(158,322)
Transfers In	0	0	750	750
<b>Total Operating Revenues</b>	<b>1,056,343,141</b>	<b>185,854,295</b>	<b>194,052,778</b>	<b>8,198,483</b>
<b>Total Non-Recurring Revenues</b>	<b>2,137,000</b>	<b>0</b>	<b>2,450,571</b>	<b>2,450,571</b>
<b>Total Revenues</b>	<b>1,058,480,141</b>	<b>185,854,295</b>	<b>196,503,348</b>	<b>10,649,053</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	476,166,251	117,959,114	114,735,250	3,223,864
Supplies	14,195,669	4,210,806	3,415,985	794,821
Services	138,670,564	40,115,854	26,280,835	13,835,019
Intergovernmental Payments	224,568,760	55,744,418	55,605,775	138,643
Debt Service	15,000	3,750	1,100	2,650
Capital Outlay	5,954,750	751,500	151,516	599,984
Transfers Out	196,772,147	43,492,701	43,485,201	7,500
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>262,278,143</b>	<b>243,675,662</b>	<b>18,602,481</b>
<b>Total Non-Recurring Expenditures</b>	<b>232,203,825</b>	<b>23,134,915</b>	<b>5,479,299</b>	<b>17,655,616</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>285,413,058</b>	<b>249,154,961</b>	<b>36,258,097</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(230,066,825)</b>	<b>(99,558,763)</b>	<b>(52,651,613)</b>	<b>46,907,150</b>
<b>Beginning Fund Balance (unaudited)</b>	<b>230,066,825</b>	<b>230,066,825</b>	<b>258,686,425</b>	<b>28,619,600</b>
<i>Revenues</i>	1,058,480,141	185,854,295	196,503,348	10,649,053
<i>Expenditures</i>	1,288,546,966	285,413,058	249,154,961	36,258,097
<b>Ending Fund Balance</b>	<b>0</b>	<b>130,508,062</b>	<b>206,034,812</b>	<b>75,526,750</b>
<b>Restricted Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Committed Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance*</b>	<b>0</b>	<b>130,508,062</b>	<b>206,034,812</b>	<b>75,526,750</b>

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



# General Fund

## Expenditures by Agency

### As of September 30, 2013

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

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>General Government</b>					
ASSESSOR F100	23,681,875	5,952,326	5,612,541	339,785	5.71 %
ASSISTANT COUNTY MGR 940 F100	611,782	148,262	136,945	11,317	7.63 %
ASSISTANT COUNTY MGR 950 F100	1,218,700	301,482	187,417	114,065	37.83 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	95,127	89,983	5,144	5.41 %
BOARD OF SUPERVISORS D2 F100	363,733	92,230	90,288	1,942	2.11 %
BOARD OF SUPERVISORS D3 F100	363,733	95,250	83,422	11,828	12.42 %
BOARD OF SUPERVISORS D4 F100	363,733	97,883	89,203	8,680	8.87 %
BOARD OF SUPERVISORS D5 F100	363,733	129,436	92,269	37,167	28.71 %
CALL CENTER F100	1,601,114	432,055	378,127	53,928	12.48 %
CLERK OF THE BOARD F100	1,471,452	323,012	229,573	93,439	28.93 %
COUNTY MANAGER F100	2,516,740	546,807	506,127	40,680	7.44 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	354,497	272,897	81,600	23.02 %
ELECTIONS F100	11,285,491	4,465,384	2,261,099	2,204,285	49.36 %
ENTERPRISE TECHNOLOGY F100	24,369,247	17,592,742	4,630,908	12,961,834	73.68 %
FACILITIES MANAGEMENT F100	52,605,119	13,067,916	7,822,518	5,245,398	40.14 %
FINANCE F100	2,867,197	732,444	644,698	87,746	11.98 %
HUMAN RESOURCES F100	3,382,730	860,986	810,039	50,947	5.92 %
INTERNAL AUDIT F100	1,799,238	452,168	410,022	42,146	9.32 %
MANAGEMENT AND BUDGET F100	2,360,685	559,592	526,510	33,082	5.91 %
PROCUREMENT SERVICES F100	2,423,883	590,462	537,023	53,439	9.05 %
PROTECTIVE SERVICES F100	3,851,465	972,716	956,000	16,716	1.72 %
RECORDER F100	2,122,269	530,621	442,126	88,495	16.68 %
RESEARCH AND REPORTING F100	338,578	94,189	89,662	4,527	4.81 %
TREASURER F100	4,860,998	1,351,983	1,255,626	96,357	7.13 %
<b>Subtotal</b>	<b>146,585,554</b>	<b>49,839,570</b>	<b>28,155,023</b>	<b>21,684,547</b>	<b>43.51 %</b>
<b>Public Safety</b>					
CLERK OF SUPERIOR COURT F100	33,349,360	8,618,619	7,314,957	1,303,662	15.13 %
CONSTABLES F100	2,790,884	689,817	692,877	(3,060)	(0.44) %
CORRECTIONAL HEALTH F100	3,167,013	795,276	747,790	47,486	5.97 %
COUNTY ATTORNEY F100	76,792,991	19,321,410	18,857,348	464,062	2.40 %
EMERGENCY MANAGEMENT F100	241,523	45,857	45,544	313	0.68 %
JUDICIAL BRANCH *	141,844,402	36,775,178	35,619,488	1,155,690	3.14 %
JUSTICE COURTS F100	16,319,716	4,120,691	4,193,696	(73,005)	(1.77) %
MEDICAL EXAMINER F100	8,014,038	2,093,468	1,947,619	145,849	6.97 %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	103,440,106	23,183,746	21,811,099	1,372,647	5.92 %
PUBLIC FIDUCIARY F100	3,048,084	757,949	710,072	47,877	6.32 %
SHERIFF F100	95,305,814	22,432,978	20,753,059	1,679,919	7.49 %
<b>Subtotal</b>	<b>485,182,163</b>	<b>118,834,989</b>	<b>112,693,548</b>	<b>6,141,441</b>	<b>5.17 %</b>
<b>Health, Welfare and Sanitation</b>					
AIR QUALITY F100	1,185,698	296,426	197,038	99,388	33.53 %
ANIMAL CARE AND CONTROL F100	258,954	64,669	0	64,669	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	2,011,372	69,494	61,197	8,297	11.94 %
ENVIRONMENTAL SERVICES F100	4,030,987	1,015,325	1,139,584	(124,259)	(12.24) %
HUMAN SERVICES F100	2,260,912	565,222	231,895	333,327	58.97 %
PUBLIC HEALTH F100	11,097,474	3,094,897	2,908,509	186,388	6.02 %
WASTE RESOURCES RECYCLING F100	5,274,292	1,308,891	756,703	552,188	42.19 %
<b>Subtotal</b>	<b>26,119,689</b>	<b>6,414,924</b>	<b>5,294,926</b>	<b>1,119,998</b>	<b>17.46 %</b>
<b>Culture and Recreation</b>					
PARKS AND RECREATION F100	3,000,512	1,564,157	67,195	1,496,962	95.70 %
<b>Subtotal</b>	<b>3,000,512</b>	<b>1,564,157</b>	<b>67,195</b>	<b>1,496,962</b>	<b>95.70 %</b>
<b>Education</b>					
EDUCATION SERVICES F100	3,549,401	1,820,536	521,500	1,299,036	71.35 %
<b>Subtotal</b>	<b>3,549,401</b>	<b>1,820,536</b>	<b>521,500</b>	<b>1,299,036</b>	<b>71.35 %</b>
<b>Other Gov Fund</b>					
NON DEPARTMENTAL F100	624,109,647	106,938,882	102,422,771	4,516,111	4.22 %
<b>Subtotal</b>	<b>624,109,647</b>	<b>106,938,882</b>	<b>102,422,771</b>	<b>4,516,111</b>	<b>4.22 %</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>285,413,058</b>	<b>249,154,961</b>	<b>36,258,097</b>	<b>12.70 %</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 September 30, 2013

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

	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>Judicial Branch</b>					
ADULT PROBATION F100	46,594,274	11,880,510	11,523,120	357,390	3.01 %
JUVENILE PROBATION F100	17,076,271	4,349,376	4,026,908	322,468	7.41 %
SUPERIOR COURT F100	78,173,857	20,545,292	20,069,460	475,832	2.32 %
<b>Total Judicial Branch</b>	<b>141,844,402</b>	<b>36,775,178</b>	<b>35,619,488</b>	<b>1,155,690</b>	<b>3.14 %</b>
<b>Public Defense System</b>					
CONTRACT COUNSEL F100	37,077,513	6,666,150	5,338,416	1,327,734	19.92 %
LEGAL ADVOCATE F100	9,988,601	2,493,088	2,489,339	3,749	0.15 %
LEGAL DEFENDER F100	11,374,489	2,842,695	2,838,499	4,196	0.15 %
PUBLIC ADVOCATE F100	7,497,454	1,874,708	1,790,493	84,215	4.49 %
PUBLIC DEFENDER F100	37,502,049	9,307,105	9,354,353	(47,248)	(0.51) %
<b>Total Public Defense System</b>	<b>103,440,106</b>	<b>23,183,746</b>	<b>21,811,099</b>	<b>1,372,647</b>	<b>5.92 %</b>



# Detention Fund

## Executive Summary

### As of September 30, 2013

#### Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	31,307,370	32,162,484	855,114
Intergovernmental	28,118,952	7,029,738	8,987,264	1,957,526
Interest	1,600,000	315,664	362,434	46,770
Transfers In	173,940,798	43,485,201	43,485,201	0
<b>Total Operating Revenues</b>	<b>334,766,071</b>	<b>82,137,973</b>	<b>84,997,383</b>	<b>2,859,410</b>
<b>Total Non-Recurring Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>334,766,071</b>	<b>82,137,973</b>	<b>84,997,383</b>	<b>2,859,410</b>

#### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,239,395	66,437,308	65,409,701	1,027,607
Supplies	20,247,969	6,267,744	6,104,763	162,981
Services	54,941,801	13,680,506	10,969,553	2,710,953
Capital Outlay	1,396,244	341,561	62,257	279,304
Transfers Out	587,500	-	-	-
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>86,727,119</b>	<b>82,546,274</b>	<b>4,180,845</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>5,001,047</b>	<b>429,836</b>	<b>4,571,211</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>91,728,166</b>	<b>82,976,110</b>	<b>8,752,056</b>

<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(61,622,531)</b>	<b>(9,590,193)</b>	<b>2,021,273</b>	<b>11,611,466</b>
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<b>Beginning Fund Balance (unaudited)</b>	<b>67,400,720</b>	<b>67,400,720</b>	<b>69,561,143</b>	<b>2,160,423</b>
<i>Revenues</i>	<b>334,766,071</b>	<b>82,137,973</b>	<b>84,997,383</b>	<b>2,859,410</b>
<i>Expenditures</i>	<b>396,388,602</b>	<b>91,728,166</b>	<b>82,976,110</b>	<b>8,752,056</b>
<b>Ending Fund Balance</b>	<b>5,778,189</b>	<b>57,810,527</b>	<b>71,582,416</b>	<b>13,771,889</b>
<b>Restricted Fund Balance</b>	<b>5,778,189</b>	<b>57,810,527</b>	<b>71,582,416</b>	<b>13,771,889</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 September 30, 2013**

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

<u>Agency</u>	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ADULT PROBATION F255	25,417,056	6,430,741	6,031,036	399,705	6.22%
ASSISTANT COUNTY MGR 950 F255	418,258	102,592	91,235	11,357	11.07%
CORRECTIONAL HEALTH F255	56,378,443	14,257,007	14,068,226	188,781	1.32%
EDUCATION SERVICES F255	1,654,819	496,957	201,481	295,476	59.46%
FACILITIES MANAGEMENT F255	35,361,534	8,729,444	4,130,119	4,599,325	52.69%
HUMAN SERVICES F255	192,235	192,235	22,464	169,771	88.31%
INTEGRATED CRIM JUST INFO F255	1,650,058	527,360	433,610	93,750	17.78%
JUVENILE PROBATION F255	33,171,845	8,310,035	7,837,390	472,645	5.69%
NON DEPARTMENTAL F255	43,503,531	2,032,252	180,080	1,852,172	91.14%
PROTECTIVE SERVICES F255	48,942	12,235	-	12,235	100.00%
SHERIFF F255	198,591,881	50,637,308	49,980,469	656,839	1.30%
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>91,728,166</b>	<b>82,976,110</b>	<b>8,752,056</b>	<b>9.54%</b>

# ***Detailed Expenditure Reports***



# General Fund

## Expenditures Summary

As of September 30, 2013

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

#### Non-Departmental Expenditures - 470

	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	10,742,493	67,429	113,580	(46,151)
Supplies	15,124	1,637	7,709	(6,072)
Services	33,659,441	4,473,466	2,060,702	2,412,764
Intergovernmental Payments	228,110,356	56,625,092	56,450,225	174,867
Debt Service	15,000	3,750	1,100	2,650
Capital Outlay	5,765,200	1,298,803	130,648	1,168,155
Transfers Out	345,802,033	44,468,705	43,658,807	809,898
<b>Total Non- Departmental Expenditures - 470</b>	<b>624,109,647</b>	<b>106,938,882</b>	<b>102,422,771</b>	<b>4,516,111</b>

#### Expenditures - Excluding 470

Personnel Services	472,133,531	118,615,142	115,036,381	3,578,761
Supplies	21,291,899	9,466,489	4,000,399	5,466,090
Services	163,381,049	49,339,519	27,505,049	21,834,470
Intergovernmental Payments	6,300	6,300	42,525	(36,225)
Debt Service	-	-	-	-
Capital Outlay	7,594,540	1,039,226	147,837	891,389
Transfers Out	30,000	7,500	0	7,500
<b>Total Expenditures - Excluding 470</b>	<b>664,437,319</b>	<b>178,474,176</b>	<b>146,732,191</b>	<b>31,741,985</b>
<b>Total Expenditures</b>	<b>1,288,546,966</b>	<b>285,413,058</b>	<b>249,154,961</b>	<b>36,258,097</b>



# General Fund

## Non-Departmental Expenditures Summary

As of September 30, 2013

### Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	6,592,332	67,429	77,721	(10,292)
Supplies	15,124	1,637	7,709	(6,072)
Services	1,045,736	324,679	(29,533)	354,212
Intergovernmental Payments	224,562,460	55,738,118	55,563,251	174,867
Debt Service	15,000	3,750	1,100	2,650
Capital Outlay	3,000,000	750,000	102,767	647,233
Transfers Out	196,742,147	43,485,201	43,485,201	0
<b>Total Operating Expenditures</b>	<b>431,972,799</b>	<b>100,370,814</b>	<b>99,208,216</b>	<b>1,162,598</b>
<b>Non-Recurring</b>				
Personnel Services	4,150,161	0	35,859	(35,859)
Supplies	-	-	-	-
Services	32,613,705	4,148,787	2,090,235	2,058,552
Intergovernmental Payments	3,547,896	886,974	886,974	0
Debt Service	-	-	-	-
Capital Outlay	2,765,200	548,803	27,880	520,923
Transfers Out	149,059,886	983,504	173,606	809,898
<b>Total Non-Recurring Expenditures</b>	<b>192,136,848</b>	<b>6,568,068</b>	<b>3,214,555</b>	<b>3,353,513</b>
 <b>Total Expenditures</b>	 <b>624,109,647</b>	 <b>106,938,882</b>	 <b>102,422,771</b>	 <b>4,516,111</b>



# General Fund

## Expenditures by Agency

### As of September 30, 2013

#### Expenditures

##### Operating

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
ASSESSOR F100	23,144,875	5,818,076	5,512,541	305,535	5.25 %
ASSISTANT COUNTY MGR 940 F100	611,782	148,262	136,945	11,317	7.63 %
ASSISTANT COUNTY MGR 950 F100	421,076	102,079	111,003	(8,924)	(8.74) %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	95,127	89,983	5,144	5.41 %
BOARD OF SUPERVISORS D2 F100	363,733	92,230	90,288	1,942	2.11 %
BOARD OF SUPERVISORS D3 F100	363,733	95,250	83,422	11,828	12.42 %
BOARD OF SUPERVISORS D4 F100	363,733	97,883	89,203	8,680	8.87 %
BOARD OF SUPERVISORS D5 F100	363,733	129,436	92,269	37,167	28.71 %
CALL CENTER F100	1,601,114	432,055	378,127	53,928	12.48 %
CLERK OF THE BOARD F100	1,207,476	284,905	229,883	55,022	19.31 %
COUNTY MANAGER F100	2,516,740	546,807	506,127	40,680	7.44 %
DEPUTY COUNTY MANAGER 920 F100	1,398,326	354,497	272,897	81,600	23.02 %
ELECTIONS F100	8,870,491	2,050,384	1,818,603	231,781	11.30 %
ENTERPRISE TECHNOLOGY F100	19,219,247	12,442,742	4,630,908	7,811,834	62.78 %
FACILITIES MANAGEMENT F100	42,024,665	10,422,744	7,479,661	2,943,083	28.24 %
FINANCE F100	2,867,197	732,444	644,698	87,746	11.98 %
HUMAN RESOURCES F100	3,382,730	860,986	810,039	50,947	5.92 %
INTERNAL AUDIT F100	1,799,238	452,168	410,022	42,146	9.32 %
MANAGEMENT AND BUDGET F100	2,360,685	559,592	526,510	33,082	5.91 %
PROCUREMENT SERVICES F100	2,363,756	575,281	521,341	53,940	9.38 %
PROTECTIVE SERVICES F100	3,851,465	972,716	956,000	16,716	1.72 %
RECORDER F100	2,122,269	530,621	442,126	88,495	16.68 %
RESEARCH AND REPORTING F100	338,578	94,189	89,662	4,527	4.81 %
TREASURER F100	4,657,628	1,314,483	1,255,626	58,857	4.48 %
<b>Subtotal</b>	<b>126,578,003</b>	<b>39,204,957</b>	<b>27,177,884</b>	<b>12,027,073</b>	<b>30.68 %</b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
CLERK OF SUPERIOR COURT F100	30,440,321	7,882,820	7,314,957	567,863	7.20 %
CONSTABLES F100	2,790,884	689,817	692,877	(3,060)	(0.44) %
CORRECTIONAL HEALTH F100	3,167,013	795,276	747,790	47,486	5.97 %
COUNTY ATTORNEY F100	76,792,991	19,321,410	18,857,348	464,062	2.40 %
EMERGENCY MANAGEMENT F100	241,523	45,857	45,544	313	0.68 %
JUDICIAL BRANCH *	140,213,599	36,213,774	35,258,874	954,900	2.64 %
JUSTICE COURTS F100	16,319,716	4,120,691	4,193,696	(73,005)	(1.77) %
MEDICAL EXAMINER F100	7,845,496	1,924,926	1,947,619	(22,693)	(1.18) %
PLANNING AND DEVELOPMENT F100	868,232	-	-	-	-
PUBLIC DEFENSE SYSTEM *	99,109,141	22,425,825	21,382,844	1,042,981	4.65 %
PUBLIC FIDUCIARY F100	2,968,084	737,949	710,072	27,877	3.78 %
SHERIFF F100	91,214,031	21,998,858	20,300,707	1,698,151	7.72 %
<b>Subtotal</b>	<b>471,971,031</b>	<b>116,157,203</b>	<b>111,452,327</b>	<b>4,704,876</b>	<b>4.05 %</b>
<b>Health, Welfare and Sanitation</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
AIR QUALITY F100	788,158	197,038	197,038	-	-
ANIMAL CARE AND CONTROL F100	258,954	64,669	-	64,669	100.00 %
EMPLOYEE BENEFIT AND HLTH F100	1,261,372	69,494	61,197	8,297	11.94 %
ENVIRONMENTAL SERVICES F100	3,973,689	995,527	1,098,789	(103,262)	(10.37) %
HUMAN SERVICES F100	2,260,912	565,222	231,895	333,327	58.97 %
PUBLIC HEALTH F100	11,097,474	3,094,897	2,908,509	186,388	6.02 %
WASTE RESOURCES RECYCLING F100	3,260,308	808,891	752,163	56,728	7.01 %
<b>Subtotal</b>	<b>22,900,867</b>	<b>5,795,738</b>	<b>5,249,591</b>	<b>546,147</b>	<b>9.42 %</b>
<b>Culture and Recreation</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
PARKS AND RECREATION F100	564,802	122,657	66,144	56,513	46.07 %
<b>Subtotal</b>	<b>564,802</b>	<b>122,657</b>	<b>66,144</b>	<b>56,513</b>	<b>46.07 %</b>
<b>Education</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
EDUCATION SERVICES F100	2,355,639	626,774	521,500	105,274	16.80 %
<b>Subtotal</b>	<b>2,355,639</b>	<b>626,774</b>	<b>521,500</b>	<b>105,274</b>	<b>16.80 %</b>
<b>Other Gov Fund</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
NON DEPARTMENTAL F100	431,972,799	100,370,814	99,208,216	1,162,598	1.16 %
<b>Subtotal</b>	<b>431,972,799</b>	<b>100,370,814</b>	<b>99,208,216</b>	<b>1,162,598</b>	<b>1.16 %</b>
<b>Total Operating Expenditures</b>	<b>1,056,343,141</b>	<b>262,278,143</b>	<b>243,675,662</b>	<b>18,602,481</b>	<b>7.09 %</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 September 30, 2013

#### Expenditures

##### Non-Recurring

General Government	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>ASSESSOR F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	537,000	134,250	100,000	34,250	25.51 %
<b>ASSISTANT COUNTY MGR 950 F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	797,624	199,403	76,413	122,990	61.68 %
<b>CLERK OF THE BOARD F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	263,976	38,107	(311)	38,418	100.82 %
<b>ELECTIONS F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	442,496	1,972,504	81.68 %
<b>ENTERPRISE TECHNOLOGY F100</b>					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	0	4,700,000	100.00 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	0	450,000	100.00 %
<b>FACILITIES MANAGEMENT F100</b>					
CCBI - CENTRAL COURT BLDG	4,886,978	1,221,729	64,572	1,157,157	94.71 %
DCT1 - SOUTH COURT TOWER	117,000	29,250	0	29,250	100.00 %
NRNP - NON-RECURRING/NON-PROJECT	517,664	129,495	92,946	36,549	28.22 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	415,239	74,246	340,993	82.12 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	525,000	0	525,000	100.00 %
SIM1 - SIMS RELOCATION	797,849	199,461	111,093	88,368	44.30 %
WCB1 - WEST COURT BLDG	500,000	124,998	0	124,998	100.00 %
<b>PROCUREMENT SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	60,127	15,181	15,683	(502)	(3.30) %
<b>TREASURER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	203,370	37,500	0	37,500	100.00 %
<b>Subtotal</b>	<b><u>20,007,551</u></b>	<b><u>10,634,613</u></b>	<b><u>977,139</u></b>	<b><u>9,657,474</u></b>	<b><u>90.81 %</u></b>
<b>Public Safety</b>					
	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>CLERK OF SUPERIOR COURT F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	735,799	0	735,799	100.00 %
<b>COUNTY ATTORNEY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	0	0	(0)	0	-
<b>JUDICIAL BRANCH *</b>					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	87,675	3,325	3.65 %
NRNP - NON-RECURRING/NON-PROJECT	1,539,803	470,404	272,939	197,465	41.98 %
<b>MEDICAL EXAMINER F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	0	168,542	100.00 %
<b>PUBLIC DEFENSE SYSTEM *</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,330,965	757,921	428,255	329,666	43.50 %
<b>PUBLIC FIDUCIARY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	80,000	20,000	0	20,000	100.00 %

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\*\* 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 September 30, 2013

#### Expenditures

##### Non-Recurring

Public Safety	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>SHERIFF F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	4,091,783	434,120	452,352	(18,232)	(4.20) %
<b>Subtotal</b>	<b><u>13,211,132</u></b>	<b><u>2,677,786</u></b>	<b><u>1,241,220</u></b>	<b><u>1,436,566</u></b>	<b><u>53.65 %</u></b>
Health, Welfare and Sanitation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>AIR QUALITY F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	397,540	99,388	0	99,388	100.00 %
<b>EMPLOYEE BENEFIT AND HLTH F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	750,000	-	-	-	-
<b>ENVIRONMENTAL SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	57,298	19,798	40,795	(20,997)	(106.06) %
<b>WASTE RESOURCES RECYCLING F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	2,013,984	500,000	4,540	495,460	99.09 %
<b>Subtotal</b>	<b><u>3,218,822</u></b>	<b><u>619,186</u></b>	<b><u>45,335</u></b>	<b><u>573,851</u></b>	<b><u>92.68 %</u></b>
Culture and Recreation	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>PARKS AND RECREATION F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	725,210	-	-	-	-
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	600,000	0	600,000	100.00 %
PKRR - PARKS RESTROOMS UPGRADES	500,000	500,000	0	500,000	100.00 %
PKWA - PARKS WATER UPGRADES	341,500	341,500	1,051	340,449	99.69 %
<b>Subtotal</b>	<b><u>2,435,710</u></b>	<b><u>1,441,500</u></b>	<b><u>1,051</u></b>	<b><u>1,440,449</u></b>	<b><u>99.93 %</u></b>
Education	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>EDUCATION SERVICES F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,193,762	1,193,762	0	1,193,762	100.00 %
<b>Subtotal</b>	<b><u>1,193,762</u></b>	<b><u>1,193,762</u></b>	<b><u>0</u></b>	<b><u>1,193,762</u></b>	<b><u>100.00 %</u></b>
Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
<b>NON DEPARTMENTAL F100</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,136,848	6,568,068	3,214,555	3,353,513	51.06 %
<b>Subtotal</b>	<b><u>192,136,848</u></b>	<b><u>6,568,068</u></b>	<b><u>3,214,555</u></b>	<b><u>3,353,513</u></b>	<b><u>51.06 %</u></b>
<b>Total Non-Recurring Expenditures</b>	<b><u>232,203,825</u></b>	<b><u>23,134,915</u></b>	<b><u>5,479,299</u></b>	<b><u>17,655,616</u></b>	<b><u>76.32 %</u></b>
<b>Total Expenditures</b>	<b><u>1,288,546,966</u></b>	<b><u>285,413,058</u></b>	<b><u>249,154,961</u></b>	<b><u>36,258,097</u></b>	<b><u>12.70 %</u></b>

Note: Totals may not foot due to rounding.

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

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



## Detention Fund

### Expenditures by Agency

As of September 30, 2013

#### Expenditures

##### Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
OPER - OPERATING	25,220,196	6,280,741	5,996,708	284,033	4.52%
<b>ASSISTANT COUNTY MGR 950 F255</b>					
OPER - OPERATING	418,258	102,592	91,235	11,357	11.07%
<b>CORRECTIONAL HEALTH F255</b>					
OPER - OPERATING	56,072,335	14,141,758	13,992,825	148,933	1.05%
<b>FACILITIES MANAGEMENT F255</b>					
AST0 - BUILDING ASSESSMENT	100,000	25,000	4,006	20,994	83.98%
CCR0 - CODE COMPLIANC RESERVE	200,000	50,000	-	50,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	59,500	112	59,388	99.81%
DRJ0 - DURANGO JAIL	119,024	29,756	3,193	26,564	89.27%
DRV0 - DURANGO JUVE	262,064	65,516	-	65,516	100.00%
ENG0 - ENERGY MANAGEMENT	197,937	49,485	9,240	40,245	81.33%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	50,000	-	50,000	100.00%
ESJ0 - ESTRELLA JAIL	597,695	149,423	5,333	144,090	96.43%
FAJ0 - FOURTH AVE JAIL	433,118	108,278	27,155	81,123	74.92%
LBJ0 - LBJ COMPLEX	1,568,885	392,221	-	392,221	100.00%
OPER - OPERATING	19,329,170	4,733,917	3,876,063	857,854	18.12%
PFE0 - PROGRAM FEES	283,261	58,261	2,169	56,092	96.28%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	219,159	152,406	66,753	30.46%
SCT0 - BLDG SECURITY PROGRAM	150,000	37,500	-	37,500	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	37,500	-	37,500	100.00%
TWJ0 - TOWERS JAIL	1,364,125	341,031	-	341,031	100.00%
UPS0 - UPS BATTERY MAINT	200,000	50,000	-	50,000	100.00%
<b>INTEGRATED CRIM JUST INFO F255</b>					
OPER - OPERATING	1,608,558	506,610	433,610	73,000	14.41%
<b>JUVENILE PROBATION F255</b>					
OPER - OPERATING	31,937,524	8,001,454	7,837,390	164,064	2.05%
<b>NON DEPARTMENTAL F255</b>					
OPER - OPERATING	3,707,282	587,874	134,360	453,514	77.14%
<b>PROTECTIVE SERVICES F255</b>					
OPER - OPERATING	48,942	12,235	-	12,235	100.00%
<b>SHERIFF F255</b>					
OPER - OPERATING	197,129,881	50,637,308	49,980,469	656,839	1.30%
<b>Subtotal</b>	<b>342,412,909</b>	<b>86,727,119</b>	<b>82,546,274</b>	<b>4,180,845</b>	<b>4.82%</b>
<b>Total Operating Expenditures</b>	<b>342,412,909</b>	<b>86,727,119</b>	<b>82,546,274</b>	<b>4,180,845</b>	<b>4.82%</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 September 30, 2013**

**Non-Recurring**

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
<b>ADULT PROBATION F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	196,860	150,000	34,327	115,673	77.12%
<b>CORRECTIONAL HEALTH F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	306,108	115,249	75,401	39,848	34.58%
<b>EDUCATION SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	496,957	201,481	295,476	59.46%
<b>FACILITIES MANAGEMENT F255</b>					
DDJS - DURANGO JAIL	1,316,601	329,148	38,994	290,154	88.15%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	750,000	925	749,075	99.88%
LBJC - LBJ COMPLEX	4,775,000	1,193,749	10,524	1,183,225	99.12%
<b>HUMAN SERVICES F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	22,464	169,771	88.31%
<b>INTEGRATED CRIM JUST INFO F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	41,500	20,750	-	20,750	100.00%
<b>JUVENILE PROBATION F255</b>					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	308,581	-	308,581	100.00%
<b>NON DEPARTMENTAL F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	1,444,378	45,720	1,398,658	96.83%
<b>SHERIFF F255</b>					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	-	-	-	-
<b>Subtotal</b>	<b>53,975,693</b>	<b>5,001,047</b>	<b>429,836</b>	<b>4,571,211</b>	<b>91.41%</b>
<b>Total Non-Recurring Expenditures</b>	<b>53,975,693</b>	<b>5,001,047</b>	<b>429,836</b>	<b>4,571,211</b>	<b>91.41%</b>
<b>Total Expenditures</b>	<b>396,388,602</b>	<b>91,728,166</b>	<b>82,976,110</b>	<b>8,752,056</b>	<b>9.54%</b>

Note: Totals may not foot due to rounding.

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

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

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 33,908,704	\$ 33,908,704	\$ 36,374,626	7.3%	\$ 36,374,626	\$ 2,465,921	7.3%	\$ 35,428,263	\$ 36,374,626	\$ 946,363	2.7%
AUG	33,869,208	67,777,913	35,512,049	4.9%	71,886,675	\$ 4,108,762	6.1%	70,815,259	71,886,675	\$ 1,071,416	1.5%
SEP	31,346,769	99,124,682	33,828,580	7.9%	105,715,255	\$ 6,590,573	6.6%	103,566,777	105,715,255	\$ 2,148,478	2.1%
OCT	32,577,524	131,702,206	-	0.0%	-	\$ -	0.0%	137,604,204	-	\$ -	0.0%
NOV	32,499,667	164,201,873	-	0.0%	-	\$ -	0.0%	171,560,285	-	\$ -	0.0%
DEC	32,816,789	197,018,662	-	0.0%	-	\$ -	0.0%	205,847,699	-	\$ -	0.0%
JAN	34,052,261	231,070,923	-	0.0%	-	\$ -	0.0%	241,425,950	-	\$ -	0.0%
FEB	40,948,858	272,019,781	-	0.0%	-	\$ -	0.0%	284,209,857	-	\$ -	0.0%
MAR	33,852,028	305,871,808	-	0.0%	-	\$ -	0.0%	319,578,902	-	\$ -	0.0%
APR	33,908,880	339,780,688	-	0.0%	-	\$ -	0.0%	355,007,347	-	\$ -	0.0%
MAY	39,228,625	379,009,313	-	0.0%	-	\$ -	0.0%	395,993,932	-	\$ -	0.0%
JUN	35,524,077	414,533,391	-	0.0%	-	\$ -	0.0%	437,402,846	-	\$ -	0.0%
<u>\$ 414,533,391</u>		<u>\$ 105,715,255</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**

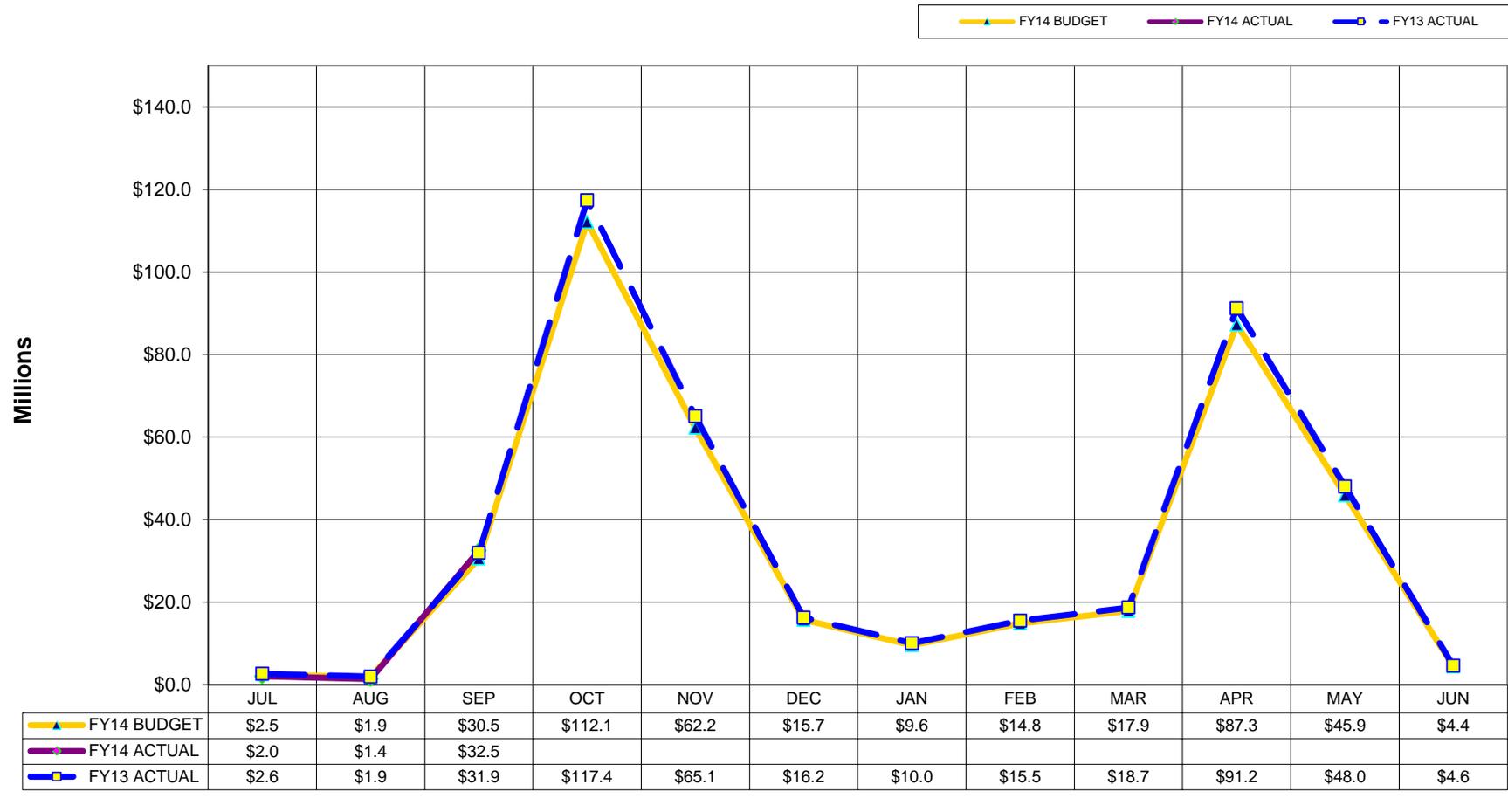
DOES NOT INCLUDE TAX PENALTIES & INTEREST

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		-	-100.0%	-	\$ -	-100.0%	147,054,637	-	\$ -	0.0%	105,580,691	112,126,561
NOV	65,059,860	218,979,099		-	-100.0%	-	\$ -	-100.0%	209,291,587	-	\$ -	0.0%	58,603,600	62,236,950
DEC	16,222,554	235,201,653		-	-100.0%	-	\$ -	-100.0%	224,996,389	-	\$ -	0.0%	14,787,967	15,704,802
JAN	10,026,230	245,227,883		-	-100.0%	-	\$ -	-100.0%	234,587,587	-	\$ -	0.0%	9,031,271	9,591,198
FEB	15,505,114	260,732,998		-	-100.0%	-	\$ -	-100.0%	249,419,943	-	\$ -	0.0%	17,190,560	14,832,356
MAR	18,702,098	279,435,096		-	-100.0%	-	\$ -	-100.0%	267,310,567	-	\$ -	0.0%	22,175,014	17,890,624
APR	91,209,591	370,644,687		-	-100.0%	-	\$ -	-100.0%	354,562,627	-	\$ -	0.0%	64,892,074	87,252,060
MAY	47,998,006	418,642,692		-	-100.0%	-	\$ -	-100.0%	400,478,027	-	\$ -	0.0%	74,911,823	45,915,400
JUN	4,624,732	423,267,425		-	-100.0%	-	\$ -	0.0%	404,902,095	-	\$ -	0.0%	4,840,096	4,424,068
	<u>\$ 423,267,425</u>			<u>\$ 35,919,833</u>									404,902,095	404,902,095

YTD (Year To Date)

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

## Monthly Property Tax Revenues Budget Vs. Actual



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

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13					YTD BUDGET TO ACTUAL FY 13-14				
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 9,178,055	\$ 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	19,828,756	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	29,804,354	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	38,467,620	-	0.0%	-	\$ -	0.0%	38,970,698	-	\$ -	0.0%
NOV	9,945,314	48,412,934	-	0.0%	-	\$ -	0.0%	49,046,076	-	\$ -	0.0%
DEC	8,884,769	57,297,703	-	0.0%	-	\$ -	0.0%	58,047,039	-	\$ -	0.0%
JAN	8,808,558	66,106,261	-	0.0%	-	\$ -	0.0%	66,970,795	-	\$ -	0.0%
FEB	10,279,585	76,385,846	-	0.0%	-	\$ -	0.0%	77,384,816	-	\$ -	0.0%
MAR	10,055,774	86,441,620	-	0.0%	-	\$ -	0.0%	87,572,098	-	\$ -	0.0%
APR	10,027,909	96,469,529	-	0.0%	-	\$ -	0.0%	97,731,151	-	\$ -	0.0%
MAY	9,955,018	106,424,546	-	0.0%	-	\$ -	0.0%	107,816,359	-	\$ -	0.0%
JUN	10,238,936	116,663,482	-	0.0%	-	\$ -	0.0%	119,748,223	-	\$ -	0.0%

\$ 116,663,482

\$ 33,279,215

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		-	0.0%	-	\$ -	0.0%	41,684,542	-	\$ -	0.0%
NOV	9,782,507	49,397,100		-	0.0%	-	\$ -	0.0%	51,978,207	-	\$ -	0.0%
DEC	9,869,703	59,266,803		-	0.0%	-	\$ -	0.0%	62,363,624	-	\$ -	0.0%
JAN	9,937,733	69,204,535		-	0.0%	-	\$ -	0.0%	72,820,625	-	\$ -	0.0%
FEB	11,914,895	81,119,430		-	0.0%	-	\$ -	0.0%	85,358,099	-	\$ -	0.0%
MAR	10,009,665	91,129,094		-	0.0%	-	\$ -	0.0%	95,890,791	-	\$ -	0.0%
APR	9,963,777	101,092,871		-	0.0%	-	\$ -	0.0%	106,375,197	-	\$ -	0.0%
MAY	11,462,587	112,555,458		-	0.0%	-	\$ -	0.0%	118,436,730	-	\$ -	0.0%
JUN	10,539,676	123,095,134		-	0.0%	-	\$ -	0.0%	131,106,321	-	\$ -	0.0%
<u>\$123,095,134</u>		<u>\$ 32,162,484</u>										

YTD (Year To Date)

## Monthly Jail Tax Revenues Budget Vs. Actual



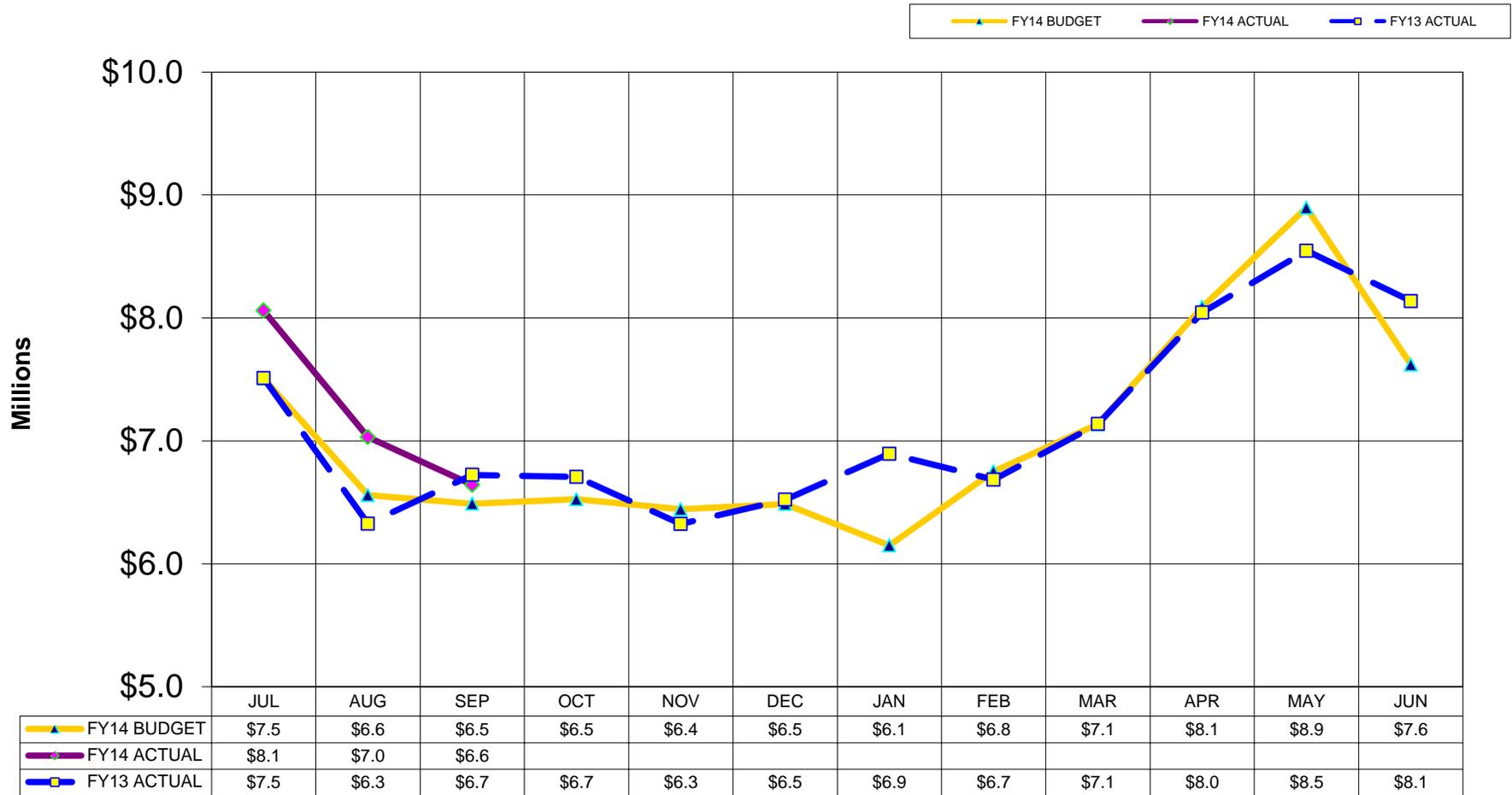
Tax is received by the County two months after it is collected at retail.  
 Amounts are presented in the month when the cash payment is received (cash basis).

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

ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14			
A	B	C	D (C-A)/A	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	
MONTH	YTD	(link) MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	
JUL	\$ 7,510,910	\$ 7,510,910	\$ 8,060,455	7.3%	\$ 8,060,455	\$ 549,545	7.3%	\$ 7,508,453	\$ 8,060,455	\$ 552,002	7.4%
AUG	6,325,788	13,836,698	7,031,195	11.2%	15,091,650	\$ 1,254,952	9.1%	14,066,815	15,091,650	\$ 1,024,835	7.3%
SEP	6,723,379	20,560,077	6,642,221	-1.2%	21,733,871	\$ 1,173,794	5.7%	20,555,711	21,733,871	\$ 1,178,160	5.7%
OCT	6,707,320	27,267,397	-	0.0%	-	\$ -	0.0%	27,080,672	-	\$ -	0.0%
NOV	6,324,365	33,591,762	-	0.0%	-	\$ -	0.0%	33,523,991	-	\$ -	0.0%
DEC	6,522,234	40,113,996	-	0.0%	-	\$ -	0.0%	40,010,262	-	\$ -	0.0%
JAN	6,894,770	47,008,766	-	0.0%	-	\$ -	0.0%	46,160,014	-	\$ -	0.0%
FEB	6,685,324	53,694,089	-	0.0%	-	\$ -	0.0%	52,912,261	-	\$ -	0.0%
MAR	7,138,104	60,832,194	-	0.0%	-	\$ -	0.0%	60,048,672	-	\$ -	0.0%
APR	8,044,415	68,876,609	-	0.0%	-	\$ -	0.0%	68,136,975	-	\$ -	0.0%
MAY	8,546,567	77,423,176	-	0.0%	-	\$ -	0.0%	77,033,311	-	\$ -	0.0%
JUN	8,137,011	85,560,187	-	0.0%	-	\$ -	0.0%	84,652,860	-	\$ -	0.0%
<u>\$ 85,560,187</u>		<u>\$ 21,733,871</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).