



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 3, 2014

Re: FY 13-14 Executive Summary – June 2014

Attached is the General Fund and Detention Fund financial activity through June 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.

The following financial information and commentaries are through June 30, 2014 (13th period, which closed August 29th). It is anticipated that the audited financial statements will be available in December 2014.

General Fund Variance Analysis

General Fund Revenues

- **Sales Tax Revenue (Operating) YTD variance of \$6,245,495:** The FY 13-14 Sales Tax revenue reflects a YTD positive budget variance of \$6.2m or 1.4 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 June 2013, the June 2014 month-end sales tax is 6.1 percent higher, while the year-to-date is 6.4 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 May 2014 (most recent), was comprised of the following major sectors: retail (53%), restaurants and bars (11%), utilities (7%), contracting (11%),

rentals of personal property (4%), and various other categories (14%). 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 July 2014 – Joint Legislative Budget Committee (JLBC) – Monthly Fiscal Highlights Report, the JLBC noted that the State of Arizona June 2014 sales tax collections were up 2.1 percent compared to June 2013. YTD sales tax collections are 5.4 percent above the prior year. According to JLBC in July 2014, retail and contracting together account for about 60.0 percent of all sales tax revenues. State-wide June retail, which reflects May sales, increased by only 4.0 percent while year-to-date, retail sales are up 7.8 percent. Maricopa County's unemployment rate is 6.4 percent as of June 2014, which remains below the State unemployment rate of 6.9 percent but higher than United States unemployment rate of 6.1 percent.

- **Property Tax Revenue (Operating) YTD variance of \$3,603,686:** The FY 13-14 Property Tax revenue reflects a YTD positive budget variance of \$3.6m or 0.9 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 June 2014 are 98.0 percent of the adopted levy compared to a historical average of 99.0 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 \$6,388,951:** The FY 13-14 VLT revenue reflects a YTD positive budget variance of \$6.3m or 5.3 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 the National Automobile Dealers Association (NADA)'s report Market Beat, June 2014 YTD light-vehicle sales amounted to 8.1 million units, up 4.2 percent from a year ago. The June 2014 Seasonally Adjusted Annual Rate (SAAR) for light-vehicle sales was 16.9 million units. The last time the SAAR reached 16.9 million units was August 2005. 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 (Operating) YTD variance of \$3,149,811:** The FY 13-14 intergovernmental revenue reflects a YTD positive budget variance of \$3.1m or 21.3 percent. The positive variance is primarily comprised of \$2.7m from Elections for the collection of election fees.
- **Miscellaneous Revenue (Operating) YTD variance of (\$2,631,829):** The FY 13-14 miscellaneous revenue reflects a YTD negative budget variance of \$2.6m or 3.5 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 June 2014 are down 26.5 percent compared to June 2013.
- **Total Non-Recurring Revenues YTD variance of \$7,014,428:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$7.0m. 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. Another portion of the variance is comprised of \$500 thousand in proceeds from an insurance claim settlement that was not budgeted. 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 \$18,162,972:** Current YTD expenditures are 3.8 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (32%), Non-Departmental (22%), Clerk of the

Superior Court (8%), Superior Court (8%), Facilities Management (7%), Assessor (6%), County Attorney (4%) and Office of Enterprise Technology (3%).

- **Supplies (Operating) YTD variance of (\$3,973,460):** Current YTD expenditures are 28.0 percent over budget. Departments that make up the largest portion of the negative variance are as follows: Sheriff's Office (62%), Office of Enterprise Technology (12%), Superior Court (10%), Facilities Management (5%), and Juvenile Probation (4%).
- **Services Expenditures (Operating) YTD variance of \$6,228,765:** Current YTD expenditures are 4.9 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Facilities Management (40%), Non-Departmental (36%), and Office of Enterprise Technology (18%).
- **Intergovernmental Payments (Operating) YTD variance of \$2,045,682:** Current YTD expenditures are 0.9 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 \$12,900:** Current YTD expenditures are 86.0 percent under budget. Non-Departmental comprises this positive variance as expenditures for arbitrage services are under budget.
- **Total Non-Recurring Expenditures YTD variance of \$51,158,213:** Current YTD expenditures are 22.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (58%), Facilities Management (15%), Sheriff's Office (8%), Office of Enterprise Technology (6%), and Clerk of the Superior Court (6%).

General Fund Departmental Expenditure Variances

All General Fund departments are within their total expenditure budgets.

Detention Fund Variance Analysis

Detention Fund Revenues

- **Sales Tax (Jail Excise Tax) Revenue (Operating) YTD variance of \$1,778,750:** The FY 13-14 Jail Excise Tax revenue reflects a YTD positive budget variance of \$1.7m or 1.4 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 June 2013, June 2014 month-end sales tax is 5.8 percent higher, while the year-to-date is 7.4 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 \$3,878,130:** The FY 13-14 Detention Fund intergovernmental revenue reflects a YTD positive variance of \$3.8m or 13.8 percent. The positive variance is comprised of \$2.9m 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 \$1,723,577:** The FY 13-14 total non-recurring revenues reflect a YTD positive budget variance of \$1.7m. 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. Another portion of the variance is comprised of \$678 thousand in proceeds from an insurance claim settlement that was not budgeted.

Detention Fund Expenditures

- **Personnel Services Expenditures (Operating) YTD variance of \$4,200,379:** Current YTD expenditures are 1.6 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Sheriff's Office (44%), Correctional Health (40%), and Non-Departmental (10%).
- **Services Expenditures (Operating) YTD variance of \$4,265,739:** Current YTD expenditures are 7.8 percent under budget. Facilities Management (69%) makes up the largest portion of the positive variance.
- **Capital Outlay Expenditures (Operating) YTD variance of \$306,256:** Current YTD expenditures are 21.9 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 \$40,466,263:** Current YTD expenditures are 75.0 percent under budget. Departments that make up the largest portion of the positive variance are as follows: Non-Departmental (77%), and Facilities Management (18%).

Detention Fund Departmental Expenditure Variances

All Detention Fund departments are within their total expenditure budgets.

HURF Revenue Variance Analysis

- **Intergovernmental Revenue YTD variance of \$4,977,142:** The FY 13-14 State-Shared Highway User Revenue Fund (HURF) YTD actual revenue of \$89,630,002 is more than budgeted YTD revenue of \$84,652,860 resulting in a positive budget variance of \$4.9m or 5.8 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 June 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	437,402,846	437,402,846	443,648,341	6,245,495
Property Taxes	404,902,095	404,902,095	408,505,781	3,603,686
Vehicle License Taxes	119,748,223	119,748,223	126,137,174	6,388,951
Intergovernmental	14,784,369	14,784,369	17,934,180	3,149,811
Miscellaneous	75,557,091	75,557,091	72,925,262	(2,631,829)
Interest	4,000,000	4,000,000	4,274,726	274,726
Transfers In	0	0	750	750
Total Operating Revenues	1,056,394,624	1,056,394,624	1,073,426,214	17,031,590
Total Non-Recurring Revenues	2,137,000	2,137,000	9,151,428	7,014,428
Total Revenues	1,058,531,624	1,058,531,624	1,082,577,642	24,046,018

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	475,863,215	475,863,215	457,700,243	18,162,972
Supplies	14,214,588	14,214,588	18,188,048	(3,973,460)
Services	139,006,164	139,006,164	132,777,399	6,228,765
Intergovernmental Payments	224,568,760	224,568,760	222,523,078	2,045,682
Debt Service	15,000	15,000	2,100	12,900
Capital Outlay	5,954,750	5,954,750	7,253,539	(1,298,789)
Transfers Out	196,772,147	196,772,147	196,772,127	20
Total Operating Expenditures	1,056,394,624	1,056,394,624	1,035,216,534	21,178,090
Total Non-Recurring Expenditures	232,203,825	232,203,825	181,045,612	51,158,213
Total Expenditures	1,288,598,449	1,288,598,449	1,216,262,146	72,336,303
Excess (Deficiency) of Revenues Over Expenditures	(230,066,825)	(230,066,825)	(133,684,504)	96,382,321
Beginning Fund Balance (audited)	230,066,825	230,066,825	258,686,425	28,619,600
<i>Revenues</i>	1,058,531,624	1,058,531,624	1,082,577,642	24,046,018
<i>Expenditures</i>	1,288,598,449	1,288,598,449	1,216,262,146	72,336,303
Ending Fund Balance	0	0	125,001,921	125,001,921
Restricted Fund Balance	0	0	0	0
Committed Fund Balance	0	0	0	0
Ending Fund Balance*	0	0	125,001,921	125,001,921

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 June 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	23,756,830	22,850,453	906,377	3.82 %
ASSISTANT COUNTY MGR 940 F100	613,071	613,071	507,804	105,267	17.17 %
ASSISTANT COUNTY MGR 950 F100	1,218,835	1,218,835	541,567	677,268	55.57 %
ASSISTANT COUNTY MGR 960 F100	0	0	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	363,733	335,092	28,641	7.87 %
BOARD OF SUPERVISORS D2 F100	363,733	363,733	362,243	1,490	0.41 %
BOARD OF SUPERVISORS D3 F100	363,733	363,733	341,467	22,266	6.12 %
BOARD OF SUPERVISORS D4 F100	363,733	363,733	358,453	5,280	1.45 %
BOARD OF SUPERVISORS D5 F100	363,733	363,733	356,450	7,283	2.00 %
CALL CENTER F100	1,602,781	1,602,781	1,516,424	86,357	5.39 %
CLERK OF THE BOARD F100	1,471,452	1,471,452	1,073,165	398,287	27.07 %
COUNTY MANAGER F100	2,516,740	2,516,740	2,416,893	99,847	3.97 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,409,318	1,280,904	128,414	9.11 %
ELECTIONS F100	11,295,578	11,295,578	11,147,912	147,666	1.31 %
ENTERPRISE TECHNOLOGY F100	24,558,606	24,558,606	20,512,831	4,045,775	16.47 %
FACILITIES MANAGEMENT F100	52,807,819	52,807,819	41,632,132	11,175,687	21.16 %
FINANCE F100	2,868,645	2,868,645	2,575,483	293,162	10.22 %
HUMAN RESOURCES F100	3,386,058	3,386,058	3,383,545	2,513	0.07 %
INTERNAL AUDIT F100	1,799,384	1,799,384	1,704,967	94,417	5.25 %
MANAGEMENT AND BUDGET F100	2,372,253	2,372,253	2,113,331	258,922	10.91 %
PROCUREMENT SERVICES F100	2,437,552	2,437,552	2,382,297	55,255	2.27 %
PROTECTIVE SERVICES F100	3,856,867	3,856,867	3,782,811	74,056	1.92 %
RECORDER F100	2,122,269	2,122,269	1,831,595	290,674	13.70 %
RESEARCH AND REPORTING F100	338,578	338,578	335,441	3,137	0.93 %
TREASURER F100	4,923,166	4,923,166	4,901,984	21,182	0.43 %
Subtotal	147,174,467	147,174,467	128,245,243	18,929,224	12.86 %
Public Safety					
CLERK OF SUPERIOR COURT F100	33,502,188	33,502,188	29,857,149	3,645,039	10.88 %
CONSTABLES F100	2,872,127	2,872,127	2,828,688	43,439	1.51 %
CORRECTIONAL HEALTH F100	3,181,813	3,181,813	3,091,847	89,966	2.83 %
COUNTY ATTORNEY F100	78,231,498	78,231,498	78,093,994	137,504	0.18 %
EMERGENCY MANAGEMENT F100	241,685	241,685	209,148	32,537	13.46 %
JUDICIAL BRANCH *	143,494,897	143,494,897	143,132,181	362,716	0.25 %
JUSTICE COURTS F100	16,890,028	16,890,028	16,889,959	69	0.00 %
MEDICAL EXAMINER F100	8,197,650	8,197,650	8,179,756	17,894	0.22 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	0	-
PUBLIC DEFENSE SYSTEM *	107,079,976	107,079,976	106,177,584	902,392	0.84 %
PUBLIC FIDUCIARY F100	3,148,902	3,148,902	2,952,558	196,344	6.24 %
SHERIFF F100	102,041,972	102,041,972	94,523,953	7,518,019	7.37 %
Subtotal	499,750,968	499,750,968	486,805,049	12,945,919	2.59 %
Health, Welfare and Sanitation					
AIR QUALITY F100	1,185,698	1,185,698	1,073,924	111,774	9.43 %
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	0	-
EMPLOYEE BENEFIT AND HLTH F100	2,011,422	2,011,422	1,251,383	760,039	37.79 %
ENVIRONMENTAL SERVICES F100	4,040,000	4,040,000	3,911,037	128,963	3.19 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,081,919	178,993	7.92 %
PUBLIC HEALTH F100	11,246,570	11,246,570	11,124,381	122,189	1.09 %
WASTE RESOURCES RECYCLING F100	5,275,210	5,275,210	4,807,329	467,881	8.87 %
Subtotal	26,278,766	26,278,766	24,508,928	1,769,838	6.73 %
Culture and Recreation					
PARKS AND RECREATION F100	3,000,512	3,000,512	2,805,318	195,194	6.51 %
Subtotal	3,000,512	3,000,512	2,805,318	195,194	6.51 %
Education					
EDUCATION SERVICES F100	3,559,761	3,559,761	3,542,433	17,328	0.49 %
Subtotal	3,559,761	3,559,761	3,542,433	17,328	0.49 %
Other Gov Fund					
NON DEPARTMENTAL F100	608,833,975	608,833,975	570,355,174	38,478,801	6.32 %
Subtotal	608,833,975	608,833,975	570,355,174	38,478,801	6.32 %
Total Expenditures	1,288,598,449	1,288,598,449	1,216,262,146	72,336,303	5.61 %

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 June 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	46,822,062	46,822,062	46,675,126	146,936	0.31 %
JUVENILE PROBATION F100	16,961,911	16,961,911	16,953,126	8,785	0.05 %
SUPERIOR COURT F100	79,710,924	79,710,924	79,503,929	206,995	0.26 %
Total Judicial Branch	<u>143,494,897</u>	<u>143,494,897</u>	<u>143,132,181</u>	<u>362,716</u>	<u>0.25 %</u>
Public Defense System					
CONTRACT COUNSEL F100	40,338,349	40,338,349	39,503,070	835,279	2.07 %
LEGAL ADVOCATE F100	9,874,158	9,874,158	9,856,946	17,212	0.17 %
LEGAL DEFENDER F100	11,601,032	11,601,032	11,581,750	19,282	0.17 %
PUBLIC ADVOCATE F100	7,705,587	7,705,587	7,691,416	14,171	0.18 %
PUBLIC DEFENDER F100	37,560,850	37,560,850	37,544,402	16,448	0.04 %
Total Public Defense System	<u>107,079,976</u>	<u>107,079,976</u>	<u>106,177,584</u>	<u>902,392</u>	<u>0.84 %</u>



Detention Fund

Executive Summary

As of June 30, 2014

Revenues

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Sales Taxes	131,106,321	131,106,321	132,885,071	1,778,750
Intergovernmental	28,118,952	28,118,952	31,997,082	3,878,130
Interest	1,600,000	1,600,000	1,632,256	32,256
Transfers In	173,940,798	173,940,798	173,981,440	40,642
Total Operating Revenues	334,766,071	334,766,071	340,495,849	5,729,778
Total Non-Recurring Revenues	0	0	1,723,577	1,723,577
Total Revenues	334,766,071	334,766,071	342,219,426	7,453,355

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	265,358,210	265,358,210	261,157,831	4,200,379
Supplies	19,752,488	19,752,488	21,541,926	(1,789,438)
Services	54,805,538	54,805,538	50,539,799	4,265,739
Intergovernmental Payments	0	0	900	(900)
Capital Outlay	1,396,244	1,396,244	1,089,979	306,265
Transfers Out	1,100,429	1,100,429	1,100,429	0
Total Operating Expenditures	342,412,909	342,412,909	335,430,864	6,982,045
Total Non-Recurring Expenditures	53,975,693	53,975,693	13,509,430	40,466,263
Total Expenditures	396,388,602	396,388,602	348,940,294	47,448,308

Excess (Deficiency) of Revenues

Over Expenditures	(61,622,531)	(61,622,531)	(6,720,868)	54,901,663
--------------------------	---------------------	---------------------	--------------------	-------------------

Beginning Fund Balance (audited)	67,400,720	67,400,720	69,489,495	2,088,775
<i>Revenues</i>	334,766,071	334,766,071	342,219,426	7,453,355
<i>Expenditures</i>	396,388,602	396,388,602	348,940,294	47,448,308
Ending Fund Balance	5,778,189	5,778,189	62,768,627	56,990,438
Restricted Fund Balance	5,778,189	5,778,189	62,768,627	56,990,438
Committed Fund Balance	0	0	0	0
Unassigned Ending Fund Balance	0	0	0	0



Detention Fund
Expenditures by Agency
As of June 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	25,420,231	25,396,450	23,781	0.09%
ASSISTANT COUNTY MGR 950 F255	418,258	418,258	359,312	58,946	14.09%
CORRECTIONAL HEALTH F255	57,347,307	57,347,307	57,286,904	60,403	0.11%
EDUCATION SERVICES F255	1,657,590	1,657,590	1,198,556	459,034	27.69%
FACILITIES MANAGEMENT F255	35,369,387	35,369,387	24,985,759	10,383,628	29.36%
HUMAN SERVICES F255	192,235	192,235	45,009	147,226	76.59%
INTEGRATED CRIM JUST INFO F255	1,659,930	1,659,930	1,482,511	177,419	10.69%
JUVENILE PROBATION F255	33,065,094	33,065,094	31,712,483	1,352,611	4.09%
NON DEPARTMENTAL F255	42,429,566	42,429,566	10,727,283	31,702,283	74.72%
PROTECTIVE SERVICES F255	48,942	48,942	48,942	-	-
SHERIFF F255	198,780,062	198,780,062	195,697,084	3,082,978	1.55%
Total Expenditures	396,388,602	396,388,602	348,940,294	47,448,308	11.97%

Detailed Expenditure Reports



General Fund Expenditures Summary As of June 30, 2014

Total Expenditures (Operating and Non-Recurring)

Non-Departmental Expenditures - 470

	<u>Revised FY Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>
Personnel Services	6,761,406	6,761,406	534,031	6,227,375
Supplies	15,124	15,124	13,736	1,388
Services	22,364,856	22,364,856	4,445,518	17,919,338
Intergovernmental Payments	228,110,356	228,110,356	224,210,519	3,899,837
Debt Service	15,000	15,000	2,100	12,900
Capital Outlay	5,765,200	5,765,200	5,872,452	(107,252)
Transfers Out	345,802,033	345,802,033	335,276,819	10,525,214
Total Non- Departmental Expenditures - 470	<u>608,833,975</u>	<u>608,833,975</u>	<u>570,355,174</u>	<u>38,478,801</u>

Expenditures - Excluding 470

Personnel Services	480,704,025	480,704,025	462,157,458	18,546,567
Supplies	23,033,719	23,033,719	25,611,363	(2,577,644)
Services	168,166,140	168,166,140	150,914,880	17,251,260
Intergovernmental Payments	6,300	6,300	382,166	(375,866)
Debt Service	-	-	-	-
Capital Outlay	7,824,290	7,824,290	6,811,126	1,013,164
Transfers Out	30,000	30,000	29,980	20
Total Expenditures - Excluding 470	<u>679,764,474</u>	<u>679,764,474</u>	<u>645,906,971</u>	<u>33,857,503</u>
Total Expenditures	<u><u>1,288,598,449</u></u>	<u><u>1,288,598,449</u></u>	<u><u>1,216,262,146</u></u>	<u><u>72,336,303</u></u>



General Fund

Non-Departmental Expenditures Summary

As of June 30, 2014

Expenditures

Operating	Revised FY Budget	YTD Budget	YTD Actual	Variance
Personnel Services	4,337,586	4,337,586	401,456	3,936,130
Supplies	15,124	15,124	8,168	6,956
Services	1,053,810	1,053,810	(1,187,416)	2,241,226
Intergovernmental Payments	224,562,460	224,562,460	222,140,913	2,421,547
Debt Service	15,000	15,000	2,100	12,900
Capital Outlay	3,000,000	3,000,000	2,999,999	1
Transfers Out	196,742,147	196,742,147	196,742,147	0
Total Operating Expenditures	429,726,127	429,726,127	421,107,367	8,618,760
Non-Recurring				
Personnel Services	2,423,820	2,423,820	132,575	2,291,245
Supplies	0	0	5,568	(5,568)
Services	21,311,046	21,311,046	5,632,934	15,678,112
Intergovernmental Payments	3,547,896	3,547,896	2,069,606	1,478,290
Debt Service	-	-	-	-
Capital Outlay	2,765,200	2,765,200	2,872,453	(107,253)
Transfers Out	149,059,886	149,059,886	138,534,672	10,525,214
Total Non-Recurring Expenditures	179,107,848	179,107,848	149,247,807	29,860,041
 Total Expenditures	 608,833,975	 608,833,975	 570,355,174	 38,478,801



General Fund

Expenditures by Agency

As of June 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	23,219,830	22,334,184	885,646	3.81 %
ASSISTANT COUNTY MGR 940 F100	613,071	613,071	507,804	105,267	17.17 %
ASSISTANT COUNTY MGR 950 F100	421,211	421,211	415,791	5,420	1.29 %
ASSISTANT COUNTY MGR 960 F100	-	-	0	(0)	-
BOARD OF SUPERVISORS D1 F100	363,733	363,733	335,092	28,641	7.87 %
BOARD OF SUPERVISORS D2 F100	363,733	363,733	362,243	1,490	0.41 %
BOARD OF SUPERVISORS D3 F100	363,733	363,733	341,467	22,266	6.12 %
BOARD OF SUPERVISORS D4 F100	363,733	363,733	358,453	5,280	1.45 %
BOARD OF SUPERVISORS D5 F100	363,733	363,733	356,450	7,283	2.00 %
CALL CENTER F100	1,602,781	1,602,781	1,516,424	86,357	5.39 %
CLERK OF THE BOARD F100	1,207,476	1,207,476	1,072,808	134,668	11.15 %
COUNTY MANAGER F100	2,516,740	2,516,740	2,416,893	99,847	3.97 %
DEPUTY COUNTY MANAGER 920 F100	1,409,318	1,409,318	1,280,904	128,414	9.11 %
ELECTIONS F100	8,880,578	8,880,578	8,732,912	147,666	1.66 %
ENTERPRISE TECHNOLOGY F100	19,408,606	19,408,606	18,281,813	1,126,793	5.81 %
FACILITIES MANAGEMENT F100	42,052,365	42,052,365	38,672,753	3,379,612	8.04 %
FINANCE F100	2,868,645	2,868,645	2,575,483	293,162	10.22 %
HUMAN RESOURCES F100	3,386,058	3,386,058	3,383,545	2,513	0.07 %
INTERNAL AUDIT F100	1,799,384	1,799,384	1,704,967	94,417	5.25 %
MANAGEMENT AND BUDGET F100	2,372,253	2,372,253	2,113,331	258,922	10.91 %
PROCUREMENT SERVICES F100	2,377,425	2,377,425	2,322,170	55,255	2.32 %
PROTECTIVE SERVICES F100	3,856,867	3,856,867	3,782,811	74,056	1.92 %
RECORDER F100	2,122,269	2,122,269	1,831,595	290,674	13.70 %
RESEARCH AND REPORTING F100	338,578	338,578	335,441	3,137	0.93 %
TREASURER F100	4,719,796	4,719,796	4,703,885	15,911	0.34 %
Subtotal	<u>126,991,916</u>	<u>126,991,916</u>	<u>119,739,217</u>	<u>7,252,699</u>	<u>5.71 %</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	30,593,149	30,593,149	29,857,149	736,000	2.41 %
CONSTABLES F100	2,843,685	2,843,685	2,828,688	14,997	0.53 %
CORRECTIONAL HEALTH F100	3,181,813	3,181,813	3,091,847	89,966	2.83 %
COUNTY ATTORNEY F100	77,362,618	77,362,618	77,327,074	35,544	0.05 %
EMERGENCY MANAGEMENT F100	241,685	241,685	209,148	32,537	13.46 %
JUDICIAL BRANCH *	140,518,542	140,518,542	140,437,121	81,421	0.06 %
JUSTICE COURTS F100	16,340,028	16,340,028	16,339,959	69	0.00 %
MEDICAL EXAMINER F100	8,029,108	8,029,108	8,023,668	5,440	0.07 %
PLANNING AND DEVELOPMENT F100	868,232	868,232	868,232	(0)	(0.00) %
PUBLIC DEFENSE SYSTEM *	99,249,011	99,249,011	98,959,611	289,400	0.29 %
PUBLIC FIDUCIARY F100	3,068,902	3,068,902	2,898,923	169,979	5.54 %
SHERIFF F100	91,389,063	91,389,063	88,124,621	3,264,442	3.57 %
Subtotal	<u>473,685,836</u>	<u>473,685,836</u>	<u>468,966,041</u>	<u>4,719,795</u>	<u>1.00 %</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	788,158	788,158	-	-
ANIMAL CARE AND CONTROL F100	258,954	258,954	258,954	-	-
EMPLOYEE BENEFIT AND HLTH F100	1,261,422	1,261,422	1,251,383	10,039	0.80 %
ENVIRONMENTAL SERVICES F100	3,982,702	3,982,702	3,871,775	110,927	2.79 %
HUMAN SERVICES F100	2,260,912	2,260,912	2,081,919	178,993	7.92 %
PUBLIC HEALTH F100	11,246,570	11,246,570	11,124,381	122,189	1.09 %
WASTE RESOURCES RECYCLING F100	3,261,226	3,261,226	3,113,866	147,360	4.52 %
Subtotal	<u>23,059,944</u>	<u>23,059,944</u>	<u>22,490,436</u>	<u>569,508</u>	<u>2.47 %</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	564,802	564,802	-	-
Subtotal	<u>564,802</u>	<u>564,802</u>	<u>564,802</u>	<u>-</u>	<u>-</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	2,365,999	2,348,671	17,328	0.73 %
Subtotal	<u>2,365,999</u>	<u>2,365,999</u>	<u>2,348,671</u>	<u>17,328</u>	<u>0.73 %</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	429,726,127	429,726,127	421,107,367	8,618,760	2.01 %
Subtotal	<u>429,726,127</u>	<u>429,726,127</u>	<u>421,107,367</u>	<u>8,618,760</u>	<u>2.01 %</u>
Total Operating Expenditures	<u>1,056,394,624</u>	<u>1,056,394,624</u>	<u>1,035,216,534</u>	<u>21,178,090</u>	<u>2.00 %</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 June 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	537,000	516,269	20,731	3.86 %
ASSISTANT COUNTY MGR 950 F100					
NRNP - NON-RECURRING/NON-PROJECT	797,624	797,624	125,776	671,848	84.23 %
CLERK OF THE BOARD F100					
NRNP - NON-RECURRING/NON-PROJECT	263,976	263,976	357	263,619	99.86 %
ELECTIONS F100					
NRNP - NON-RECURRING/NON-PROJECT	2,415,000	2,415,000	2,415,000	0	-
ENTERPRISE TECHNOLOGY F100					
EDCS - ENTRPRISE DATA CNTR SYSTEMS	4,700,000	4,700,000	2,132,018	2,567,982	54.64 %
EDNK - ENTPRISE DATA NETWORKING	450,000	450,000	99,001	350,999	78.00 %
FACILITIES MANAGEMENT F100					
CCBI - CENTRAL COURT BLDG	4,886,978	4,886,978	1,367,848	3,519,130	72.01 %
DCT1 - SOUTH COURT TOWER	117,000	117,000	481	116,519	99.59 %
NRNP - NON-RECURRING/NON-PROJECT	692,664	692,664	397,053	295,611	42.68 %
PRR1 - PROBATION REVOCATION RELO	0	0	0	0	-
SCB1 - SECURITY BLDG	1,660,963	1,660,963	461,178	1,199,785	72.23 %
SFTY - LIFE/SAFETY PROJECTS	2,100,000	2,100,000	19,514	2,080,486	99.07 %
SIM1 - SIMS RELOCATION	797,849	797,849	597,774	200,075	25.08 %
WCB1 - WEST COURT BLDG	500,000	500,000	115,531	384,469	76.89 %
FINANCE F100					
NRNP - NON-RECURRING/NON-PROJECT	0	0	0	0	-
PROCUREMENT SERVICES F100					
NRNP - NON-RECURRING/NON-PROJECT	60,127	60,127	60,127	(0)	(0.00) %
TREASURER F100					
NRNP - NON-RECURRING/NON-PROJECT	203,370	203,370	198,099	5,271	2.59 %
Subtotal	<u>20,182,551</u>	<u>20,182,551</u>	<u>8,506,026</u>	<u>11,676,525</u>	<u>57.85 %</u>
Public Safety					
CLERK OF SUPERIOR COURT F100					
NRNP - NON-RECURRING/NON-PROJECT	2,909,039	2,909,039	0	2,909,039	100.00 %
CONSTABLES F100					
NRNP - NON-RECURRING/NON-PROJECT	28,442	28,442	0	28,442	100.00 %
COUNTY ATTORNEY F100					
1CAI - MCAO CASE MANAGEMENT SYSTEM	225,000	225,000	123,041	101,959	45.32 %
NRNP - NON-RECURRING/NON-PROJECT	643,880	643,880	643,880	0	-
JUDICIAL BRANCH *					
CIS1 - INTERGRATED COURT INFO REWRITE	91,000	91,000	91,000	0	-
NRNP - NON-RECURRING/NON-PROJECT	2,885,355	2,885,355	2,604,060	281,295	9.75 %
JUSTICE COURTS F100					
NRNP - NON-RECURRING/NON-PROJECT	550,000	550,000	550,000	0	-

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 June 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>
MEDICAL EXAMINER F100					
NRNP - NON-RECURRING/NON-PROJECT	168,542	168,542	156,088	12,454	7.39 %
PUBLIC DEFENSE SYSTEM *					
NRNP - NON-RECURRING/NON-PROJECT	7,830,965	7,830,965	7,217,973	612,992	7.83 %
PUBLIC FIDUCIARY F100					
NRNP - NON-RECURRING/NON-PROJECT	80,000	80,000	53,635	26,365	32.96 %
SHERIFF F100					
NRNP - NON-RECURRING/NON-PROJECT	10,652,909	10,652,909	6,399,332	4,253,577	39.93 %
Subtotal	<u>26,065,132</u>	<u>26,065,132</u>	<u>17,839,008</u>	<u>8,226,124</u>	<u>31.56 %</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	397,540	285,766	111,774	28.12 %
EMPLOYEE BENEFIT AND HLTH F100					
NRNP - NON-RECURRING/NON-PROJECT	750,000	750,000	0	750,000	100.00 %
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	2,013,984	1,693,464	320,520	15.91 %
Subtotal	<u>3,218,822</u>	<u>3,218,822</u>	<u>2,018,492</u>	<u>1,200,330</u>	<u>37.29 %</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	400,210	394,348	5,862	1.46 %
PKPG - PARKS PLAYGROUNDS UPGRADES	869,000	869,000	868,974	26	0.00 %
PKRR - PARKS RESTROOMS UPGRADES	866,414	866,414	866,403	11	0.00 %
PKWA - PARKS WATER UPGRADES	300,086	300,086	110,790	189,296	63.08 %
Subtotal	<u>2,435,710</u>	<u>2,435,710</u>	<u>2,240,516</u>	<u>195,194</u>	<u>8.01 %</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	1,193,762	0	-
Subtotal	<u>1,193,762</u>	<u>1,193,762</u>	<u>1,193,762</u>	<u>0</u>	<u>-</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	179,107,848	179,107,848	149,247,807	29,860,041	16.67 %

Note: Totals may not foot due to rounding.

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

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



General Fund

Expenditures by Agency

As of June 30, 2014

Expenditures

Non-Recurring

Other Gov Fund	<u>Revised Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>% of Variance</u>
Subtotal	<u>179,107,848</u>	<u>179,107,848</u>	<u>149,247,807</u>	<u>29,860,041</u>	<u>16.67 %</u>
<i>Total Non-Recurring Expenditures</i>	<u>232,203,825</u>	<u>232,203,825</u>	<u>181,045,612</u>	<u>51,158,213</u>	<u>22.03 %</u>
Total Expenditures	<u><u>1,288,598,449</u></u>	<u><u>1,288,598,449</u></u>	<u><u>1,216,262,146</u></u>	<u><u>72,336,303</u></u>	<u><u>5.61 %</u></u>

Note: Totals may not foot due to rounding.

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

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



Detention Fund

Expenditures by Agency

As of June 30, 2014

Expenditures

Operating

Public Safety	Revised Budget	YTD Budget	YTD Actual	Variance	% of Variance
ADULT PROBATION F255					
OPER - OPERATING	25,223,371	25,223,371	25,199,590	23,781	0.09%
ASSISTANT COUNTY MGR 950 F255					
OPER - OPERATING	418,258	418,258	359,312	58,946	14.09%
CORRECTIONAL HEALTH F255					
OPER - OPERATING	57,041,199	57,041,199	56,980,797	60,402	0.11%
EDUCATION SERVICES F255					
OPER - OPERATING	2,771	2,771	2,771	-	-
FACILITIES MANAGEMENT F255					
AST0 - BUILDING ASSESSMENT	100,000	100,000	82,395	17,605	17.61%
CCR0 - CODE COMPLIANC RESERVE	200,000	200,000	-	200,000	100.00%
DMP0 - DURANGO MASTER PLAN	238,000	238,000	25,502	212,498	89.28%
DRJ0 - DURANGO JAIL	119,024	119,024	87,001	32,023	26.90%
DRV0 - DURANGO JUVE	262,064	262,064	223,567	38,497	14.69%
ENG0 - ENERGY MANAGEMENT	197,937	197,937	45,084	152,853	77.22%
ENV0 - ENVIRONMENTAL PROGRAM	200,000	200,000	12,227	187,773	93.89%
ESJ0 - ESTRELLA JAIL	597,695	597,695	763,332	(165,637)	(27.71)%
FAJ0 - FOURTH AVE JAIL	433,118	433,118	273,919	159,199	36.76%
LBJ0 - LBJ COMPLEX	1,568,885	1,568,885	1,589,926	(21,041)	(1.34)%
OPER - OPERATING	19,337,023	19,337,023	17,971,529	1,365,494	7.06%
PFE0 - PROGRAM FEES	283,261	283,261	21,348	261,913	92.46%
PPM0 - PLAN AND PROJECT MANAGEMEN	876,654	876,654	767,500	109,154	12.45%
SCT0 - BLDG SECURITY PROGRAM	150,000	150,000	-	150,000	100.00%
SFY0 - LIFE SAFETY PROGRAM	150,000	150,000	68,982	81,018	54.01%
TWJ0 - TOWERS JAIL	1,364,125	1,364,125	1,117,298	246,827	18.09%
UPS0 - UPS BATTERY MAINT	200,000	200,000	-	200,000	100.00%
INTEGRATED CRIM JUST INFO F255					
OPER - OPERATING	1,618,430	1,618,430	1,462,074	156,356	9.66%
JUVENILE PROBATION F255					
OPER - OPERATING	31,830,773	31,830,773	31,619,782	210,991	0.66%
NON DEPARTMENTAL F255					
OPER - OPERATING	2,633,317	2,633,317	2,062,145	571,172	21.69%
PROTECTIVE SERVICES F255					
OPER - OPERATING	48,942	48,942	48,942	-	-
SHERIFF F255					
OPER - OPERATING	197,318,062	197,318,062	194,645,842	2,672,220	1.35%
Subtotal	342,412,909	342,412,909	335,430,864	6,982,045	2.04%
Total Operating Expenditures	342,412,909	342,412,909	335,430,864	6,982,045	2.04%

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 June 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	-	-
CORRECTIONAL HEALTH F255					
NRNP - NON-RECURRING/NON-PROJECT	306,108	306,108	306,107	1	0.00%
EDUCATION SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	1,654,819	1,654,819	1,195,785	459,034	27.74%
FACILITIES MANAGEMENT F255					
DDJS - DURANGO JAIL	1,316,601	1,316,601	1,070,923	245,678	18.66%
FAJI - 4TH AVE JAIL- MAINTENANCE	3,000,000	3,000,000	108,510	2,891,490	96.38%
LBJC - LBJ COMPLEX	4,775,000	4,775,000	756,717	4,018,283	84.15%
HUMAN SERVICES F255					
NRNP - NON-RECURRING/NON-PROJECT	192,235	192,235	45,009	147,226	76.59%
INTEGRATED CRIM JUST INFO F255					
NRNP - NON-RECURRING/NON-PROJECT	41,500	41,500	20,438	21,062	50.75%
JUVENILE PROBATION F255					
JDT1 - JUV DETENTION TECH PROJECT	1,234,321	1,234,321	92,701	1,141,620	92.49%
NON DEPARTMENTAL F255					
NRNP - NON-RECURRING/NON-PROJECT	39,796,249	39,796,249	8,665,138	31,131,111	78.23%
SHERIFF F255					
NRNP - NON-RECURRING/NON-PROJECT	1,462,000	1,462,000	1,051,243	410,757	28.10%
Subtotal	53,975,693	53,975,693	13,509,430	40,466,263	74.97%
Total Non-Recurring Expenditures	53,975,693	53,975,693	13,509,430	40,466,263	74.97%
Total Expenditures	396,388,602	396,388,602	348,940,294	47,448,308	11.97%

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

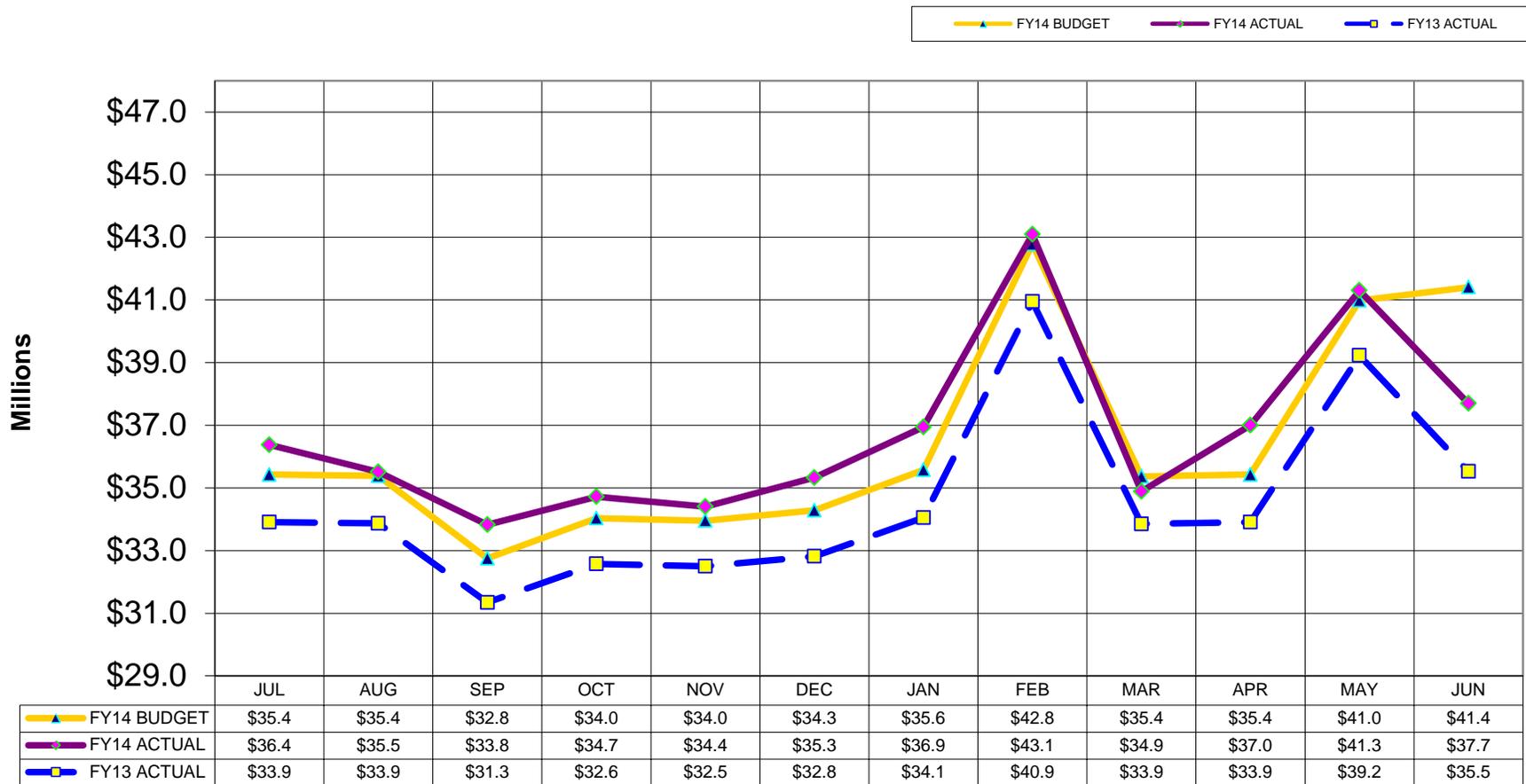
**MARICOPA COUNTY
GENERAL FUND PORTION OF SALES TAX COLLECTIONS
FY 13-14**

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	41,299,538	5.3%	403,395,774	\$ 24,386,460	6.4%	395,993,932	403,395,774	\$ 7,401,842	1.9%
JUN	35,524,077	414,533,391	37,698,430	6.1%	441,094,204	\$ 26,560,813	6.4%	437,402,846	441,094,204	\$ 3,691,358	0.8%

<u>\$ 414,533,391</u>	<u>\$ 441,094,204</u>
Less JV14180000232	(36,374,625.54) Reverse May 13 accrual
Less JV14180000233	(35,800,000.00) Reverse June 13 estimated accrual
Less JV14180000234	287,950.54 Reverse June 13 true-up to actual
Plus JV14180000377	37,878,511.34 Accrue May 14 actual received in July 14
Plus JV14180000378	37,100,000.00 Accrue June 14 estimate to be received in Aug 14
Plus JV2014CAFR006	(537,698.70) Accrue June 14 true-up to actual
Sales tax as reported in FY14	443,648,341.18 Accrual basis, as reported in the financial statements

Budget	437,402,846.00
Variance from Budget	6,245,495.18
% Variance from Budget	1.43%

Monthly State-Shared Sales Tax Revenues Budget Vs. Actual



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

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

DOES NOT INCLUDE TAX PENALTIES & INTEREST

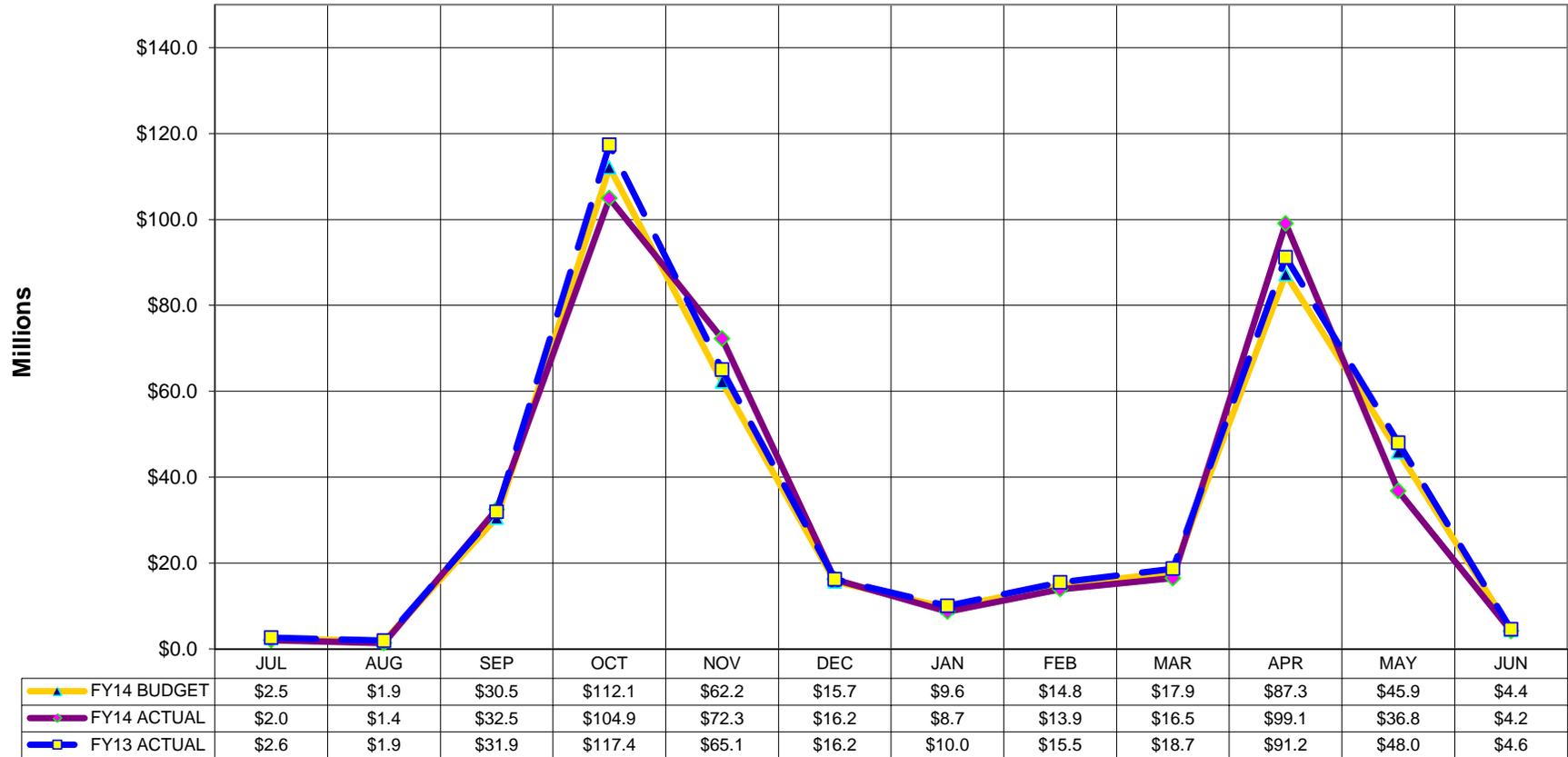
ACTUAL FY 12-13		MONTHLY/YTD COLLECTIONS FY 13-14 & COMPARISON TO FY 12-13						YTD BUDGET TO ACTUAL FY 13-14						
A	B	C	D (C-A)/A)	E	F(E-B)	G (F/B)	H	I (E)	J (I-H)	K (J/H)	L			
MONTH	YTD	MONTH	% MTH	YTD	YTD VARIANCE	% YTD	BUDGET	ACTUAL	TOTAL VARIANCE	% YTD	Budget	Budget Calendarization		
JUL	\$ 2,646,787	\$ 2,646,787		\$ 2,032,021	\$ (614,765)	-23.2%	\$ 2,531,945	\$ 2,032,021	\$ (499,924)	-19.7%	2,384,131	2,531,945		
AUG	1,941,144	4,587,931		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		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		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		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		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		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		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		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		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		404,310,954	\$ (14,331,738)	-3.4%	400,478,027	404,310,954	\$ 3,832,927	1.0%	74,911,823	45,915,400		
JUN	4,624,732	423,267,425		408,505,781	\$ (14,761,644)	-3.5%	404,902,095	408,505,781	\$ 3,603,686	0.9%	4,840,096	4,424,068		
											404,902,095	404,902,095		
	<u>\$ 423,267,425</u>			<u>\$ 408,505,781</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).

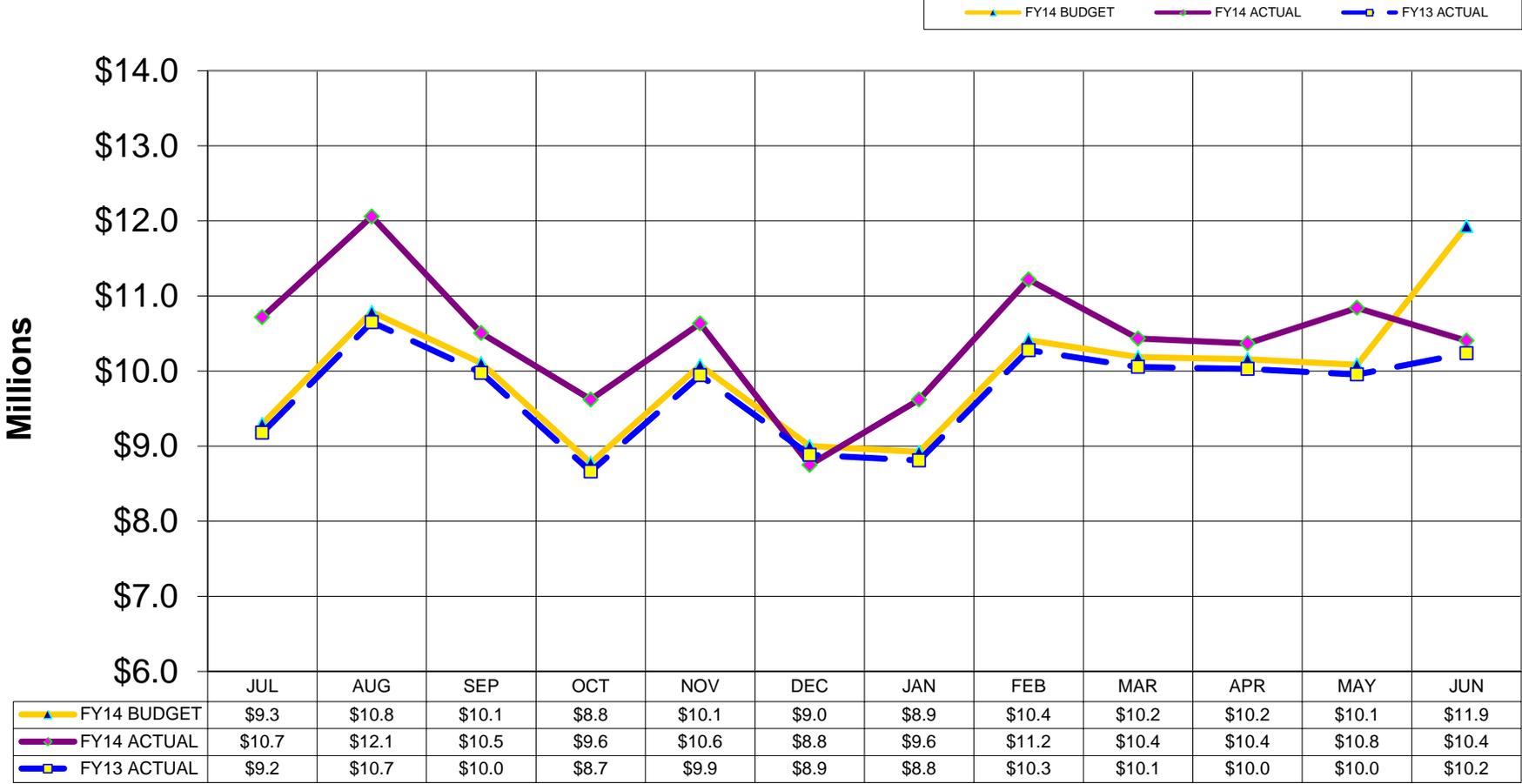
**MARICOPA COUNTY
GENERAL FUND PORTION OF VEHICLE LICENSE TAX COLLECTIONS
FY 13-14**

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	\$ 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	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	48,412,934	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	57,297,703	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	66,106,261	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	76,385,846	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	86,441,620	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	96,469,529	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	106,424,546	10,841,080	8.9%	114,766,390	\$ 8,341,844	7.8%	107,816,359	114,766,390	\$ 6,950,031	6.4%
JUN	10,238,936	116,663,482	10,405,078	1.6%	125,171,468	\$ 8,507,986	7.3%	119,748,223	125,171,468	\$ 5,423,245	4.5%

\$ 116,663,482	\$ 125,171,468
Less JV14180000230	(10,716,954.08) Reverse June 13 accrual
Plus JV14180000375	11,682,659.40 Accrue June 14 actual received in July 14
F100 VLT Reported in FY14	126,137,173.58 Accrual basis, as reported in the financial statements

Budget	119,748,223.00
Variance from Budget	6,388,950.58
% Variance from Budget	5.34%

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).

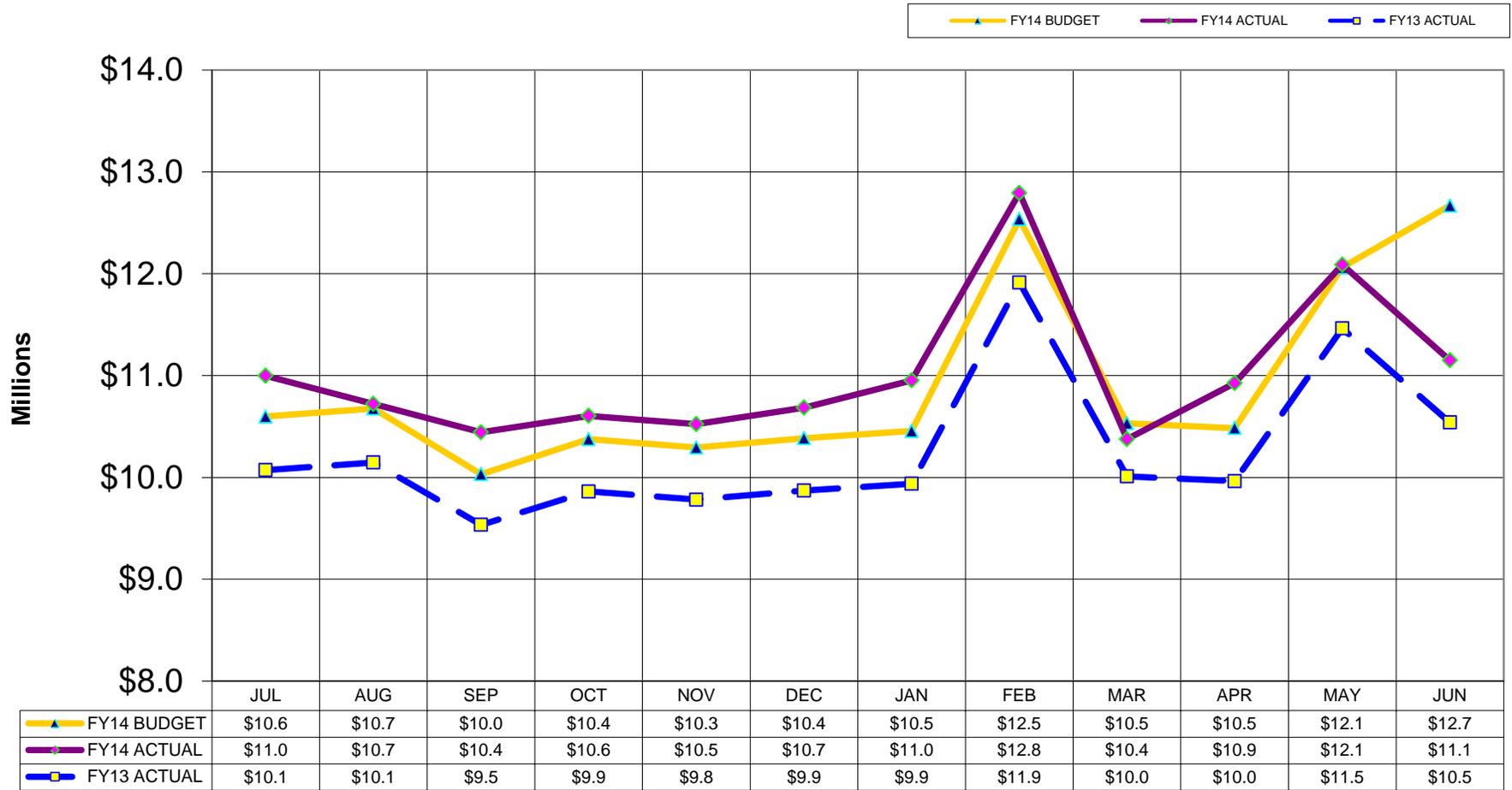
**MARICOPA COUNTY
JAIL TAX COLLECTIONS
FY 13-14**

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		12,089,031	5.5%	121,109,991	\$ 8,554,533	7.6%	118,436,730	121,109,991	\$ 2,673,261	2.3%
JUN	10,539,676	123,095,134		11,149,983	5.8%	132,259,974	\$ 9,164,840	7.4%	131,106,321	132,259,974	\$ 1,153,653	0.9%

<u>\$123,095,134</u>	<u>\$ 132,259,974</u>	
Less JV14180000232	(10,997,146.00)	Reverse May 13 accrual
Less JV14180000233	(10,900,000.00)	Reverse June 13 estimated accrual
Less JV14180000234	177,876.26	Reverse June 13 true-up to actual
Plus JV14180000377	11,273,828.71	Accrue May 14 actual received in July 14
Plus JV14180000378	11,200,000.00	Accrue June 14 estimate to be received in Aug 14
Plus JV2014CAFR006	(129,462.36)	Accrue June 14 true-up to actual
Jail Tax Reported in FY14	\$ 132,885,071	Accrual basis, as reported in the financial statements

Budget	131,106,321.00
Variance from Budget	1,778,749.51
% Variance from Budget	1.36%

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).

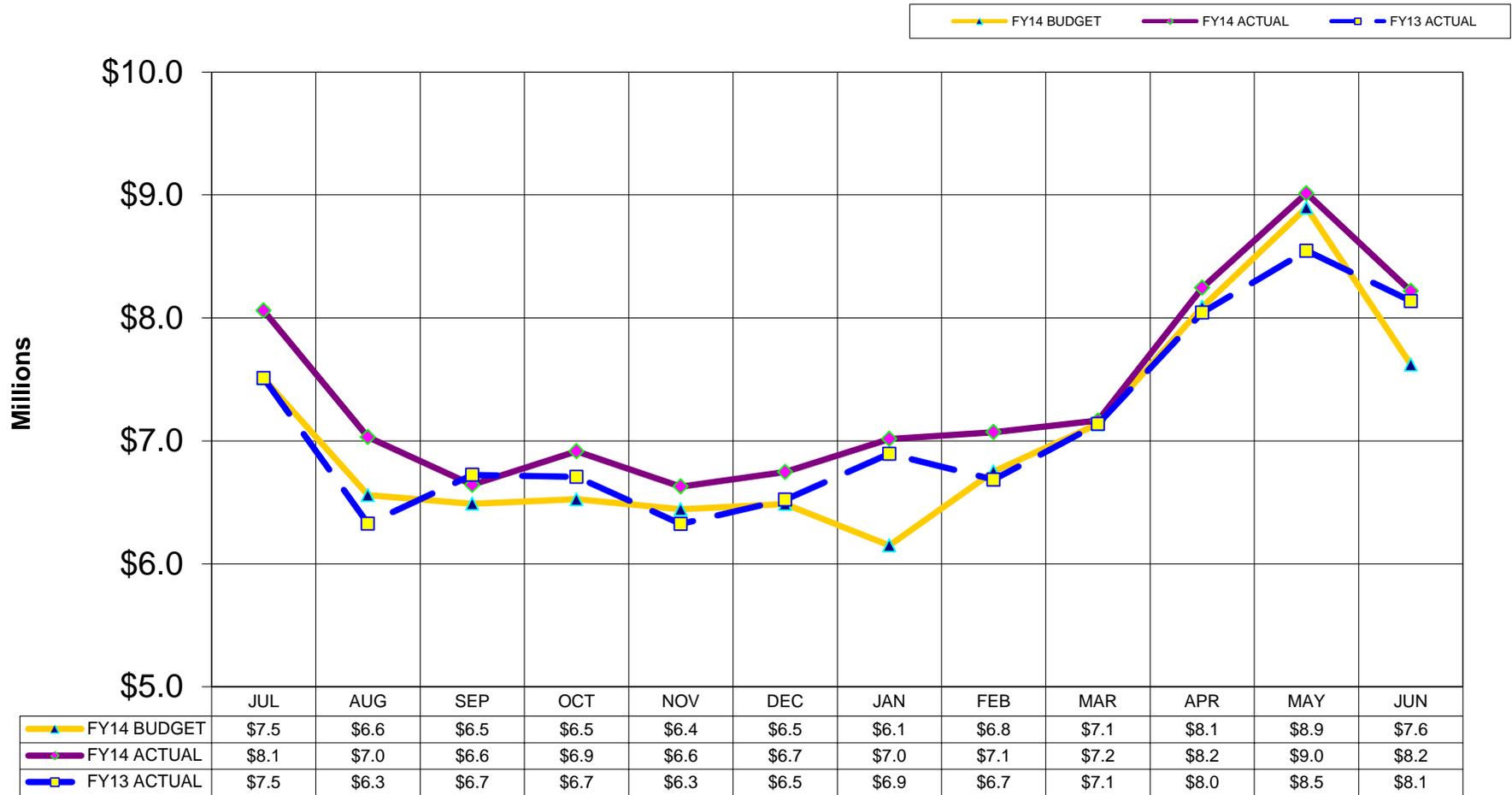
MARICOPA COUNTY
TRANSPORTATION FUND - HIGHWAY URBAN REVENUE FUNDS (HURF) COLLECTIONS
FY 13-14

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	9,014,511	5.5%	80,536,975	\$ 3,113,798	4.0%	77,033,311	80,536,975	\$ 3,503,664	4.5%
JUN	8,137,011	85,560,187	8,218,076	1.0%	88,755,050	\$ 3,194,863	3.7%	84,652,860	88,755,050	\$ 4,102,190	4.8%

<u>\$ 85,560,187</u>	<u>\$ 88,755,050</u>
Less JV14180000231	(8,060,454.97) Reverse May 13 accrual
Less JV14180000233	(6,500,000.00) Reverse June 13 estimated accrual
Less JV14180000234	(531,194.69) Reverse June 13 true-up to actual
Plus JV14180000376	8,331,864.12 Accrue May 14 actual received in July 14
Plus JV14180000378	7,000,000.00 Accrue June 14 estimate to be received in Aug 14
Plus JV2014CAFR006	634,736.84 Accrue June 14 true-up to actual
HURF Reported in FY14	\$ 89,630,002 Accrual basis, as reported in the financial statements

Budget	84,652,860
Variance from Budget	4,977,142
% Variance from Budget	5.88%

Monthly Transportation Fund HURF Revenues Budget Vs. Actual



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